

MICHAEL A. STRAUCH, CPA/ABV, CFE, CVA CURRICULUM VITAE

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EXPERIENCE

Michael A. Strauch is a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), a Certified Valuation Analyst (CVA) and is Accredited in Business Valuation (ABV). Mr. Strauch's professional career in public accounting began in 1973 with one of the then "Big Eight" international accounting firms. Since 1990, the focus of his professional engagements has been primarily in the area of forensic accounting. Mr. Strauch's specialized assignments have included:

- Business valuation for marital property divisions, owner disputes, final estate tax reporting, estate planning and for gifting purposes
- Employee fraud and embezzlement calculations
- Business interruption determinations
- Lost profits damage calculations
- Bankruptcy fraud investigations
- Search for asset analysis in divorce disputes
- Professional liability damage calculations
- Reconstruction of accounting records destroyed by fire
- Wrongful death and physical or mental disability damage calculations
- Appointed as umpire or mediator in insurance disputes

Expert witness testimony has been given regarding business valuations, lost profits analysis, business interruption calculations and employee embezzlement investigations.

Course work relating to the academic requirements for forensic accounting designations were completed in 1992 (National Association of Forensic Accountants), 1993 (sponsored by the National Association of Certified Fraud Examiners), 1995 (National Association of Certified Valuation Analysts) and 2006 (American Institute of Certified Public Accountants - ABV designation).

Forensic accounting articles have been written by Mr. Strauch for distribution to the legal community of Central Indiana since 1995. These articles are completed and distributed two to four times annually.

QUALIFIED AS EXPERT WITNESS

FEDERAL COURTS

Indiana Northern Bankruptcy Court
Indiana Northern District
Indiana Southern Bankruptcy Court

STATE: SUPERIOR, CIRCUIT OR COUNTY COURTS

Anderson
Crawfordsville
Covington
Fowler
Ft. Wayne
Kokomo
Johnson
Lafayette
Lebanon
Logansport
Monticello
Vermillion

EDUCATION

Bachelor of Arts - Accounting
Anderson College, Anderson, IN, 1973

CERTIFICATIONS

CERTIFIED IN FINANCIAL FORENSICS

American Institute of Certified Public Accountants, 2008

ACCREDITED IN BUSINESS VALUATION

American Institute of Certified Public Accountants, 2006

CERTIFIED VALUATION ANALYST

National Association of Certified Valuation Analysts, 1995

CERTIFIED FRAUD EXAMINER

National Association of Certified Fraud Examiners, 1993

NATIONAL ASSOCIATION OF FORENSIC ACCOUNTANTS, 1992

CERTIFIED PUBLIC ACCOUNTANT

State of Indiana, 1976

PROFESSIONAL ASSOCIATION MEMBERSHIPS

Indiana Society of Certified Public Accountants (I.S.C.P.A.)
American Institute of Certified Public Accountants (A.I.C.P.A.)
National Association of Certified Fraud Examiners (N.A.C.F.E.)
National Association of Certified Valuation Analysts (N.A.C.V.A.)

PROFESSIONAL ARTICLES

- “What’s Your Fraud IQ?” - Part I*
Forensic Accounting & Tax Newsletter, Winter 2006
- “What’s Your Fraud IQ?” - Part II*
Forensic Accounting & Tax Newsletter, Summer 2006
- “How is Occupational Fraud Committed”*
Forensic Accounting & Tax Newsletter, Spring 2006
- “How Are Fraud Cases Detected”*
Forensic Accounting & Tax Newsletter, Summer 2005
- “2004 Report To The Nation On Occupational Fraud And Abuse”*
Forensic Accounting & Tax Newsletter, Fall 2004
- “Health Savings Accounts”*
Forensic Accounting & Tax Newsletter, Spring 2004
- “Is Fraud A Concern For Small Businesses?”*
Forensic Accounting & Tax Newsletter, Spring 2003
- “Skimming – A Popular Way To Steal Cash”*
Forensic Accounting & Tax Newsletter, Spring 2002
- “Using Stress To Detect The Truth”*
Forensic Accounting & Tax Newsletter, Fall 2001
- “Stories From A Forensic Accountant”*
Forensic Accounting & Tax Newsletter, Summer 2001
- “Too Little – Too Late? Family Limited Partnerships”*
Forensic Accounting & Tax Newsletter, Fall, 2000
- “Separating Business Goodwill From Personal Goodwill”*
Forensic Accounting & Tax Newsletter, Spring 2000
- “Justifying Valuation Discounts (or Premiums)”*
Forensic Accounting & Tax Newsletter, Winter 1999
- “Are Valuation Discounts Always Applicable?”*
Forensic Accounting & Tax Newsletter, Summer 1999
- “Can A Business Valuator Support Deductions For Non-Compete Covenants?”*
Forensic Accounting & Tax Newsletter, Spring 1999

PROFESSIONAL ARTICLES cont.

- “Should The Hypothetical ‘Willing Seller’ Be Considered in Business Valuation?”*
Forensic Accounting & Tax Newsletter, Summer 1998
- “Can Employee Embezzlement Be Prevented?”*
Forensic Accounting & Tax Newsletter, Winter 1997
- “Is A Marketability Discount Always Appropriate?”*
Forensic Accounting & Tax Newsletter, Summer 1997
- “Wrongful Death Cases: What Is The Proper Life and Work Life?”*
Forensic Accounting & Tax Newsletter, Spring 1997
- “Bankruptcy Schemes: How Fraudulent Concealment Works”*
Forensic Accounting & Tax Newsletter, Winter 1996
- “Personal Injury Cases: Be Sure To Use All Data Available”*
Forensic Accounting & Tax Newsletter, Winter 1995
- “Some Common Methods of Fraudulent Transfers”*
Forensic Accounting & Tax Newsletter, Fall 1995
- “Can Skimming Affect the Value Of A Company?”*
Forensic Accounting & Tax Newsletter, Summer 1995
- “Fraud: A Major Problem Now And In The Future”*
Forensic Accounting & Tax Newsletter, Spring 1995
- “CPA vs. Economist: Which Expert Do Attorneys Prefer?”*
Direct Dictum, Fall 1994
- “What’s Quality Worth?”*
An Accounting, June 1990
- “Girardot, Strauch & Cox Gets Audited! Achieves Profession’s Highest Standards for Quality”*
An Accounting, March 1990
- “Ownership Transfer: What Happens To Your Business When You Are Gone?”*
An Accounting, September 1989
- “Employers Can Save Money With Cafeteria Plans”*
An Accounting, December 1988

RECOGNITION ARTICLES

“Attention To Claims Adjusters’ Needs Is Required In Forensic Accounting Services”

Accounting & Claims, January 1994

HONORS

“1981 Outstanding Young Man in America”

PROFESSIONAL, CIVIL AND SOCIAL ACTIVITIES (past and present)

Member – Indiana CPA Society

Member – American Institute of Certified Public Accountants

Ethics Committee - Indiana CPA Society

Litigation Services Committee – Indiana CPA Society

Quality Enhancement Reviewer of the National Association of Certified Valuation Analysts

Member - Standards Committee of the National Association of Certified Valuation Analysts

Member – Exam and Grading Committee of the National Association of Certified Valuation Analysts

Member – Recertification Committee of the National Association of Certified Valuation Analysts

Accounting Instructor - Indiana Vocational Technical College

Chairman - Lafayette Traffic Commission

Member – City of Lafayette Redevelopment Authority

Board of Lay Ministers – St. James Lutheran Church and School

President and Board Member - St. James Lutheran Foundation

Advisory Council – Small Business Development Center for Greater Lafayette

Board Member, President and Treasurer – Greater Lafayette Chamber of Commerce

Board Member and President – West Lafayette Business and Professional Association

Member – Toastmasters

Treasurer – Home with Hope

Treasurer – Lafayette Breakfast Optimists

Lay Advisory Council – St. Elizabeth Hospital

Chairman of the Congregation – St. James Lutheran Church and School

Member – Stewardship Committee of St. James Lutheran Church and School