



## William Thomas, CPA CFE

Consultant  
Florida, USA

[usa@conexig.com](mailto:usa@conexig.com)

### PROFILE

Mr. Thomas has over 30 years' experience in forensic accounting, damage calculations, public accounting, and commercial banking services.

### EDUCATION

- University of Central Florida, Orlando, Florida  
Graduate Studies in Accounting
- Florida State University, Tallahassee, Florida  
Bachelor of Science - Finance

### PROFESSIONAL MEMBERSHIPS

- Florida Society of CPAs (Retired 2020)
- American Institute of Certified Public Accountants (Retired 2020)
- Association of Certified Fraud Examiners
- Association of Construction Auditors (Retired 2020)

### CERTIFICATION

- Certified Public Accountant (CPA) – Florida – 1996
- Certified Fraud Examiner (CFE) – 1999
- Certified in Financial Forensics (CFF) – 2008-2020 (Retired Certification)
- Certified Construction Auditor (CCA) - 2016-2020 (Retired Certification)



## SPEAKING ENGAGEMENTS & PUBLISHINGS

“Case Studies in Determining the Contractor’s Allowable Costs and Profit after a Termination of a Construction Contract for Convenience (Determining Responsible Damages Payable to the Contractor)” Berkeley Research Group, 2017.

“Claims Analysis & Forensic Accounting Issues in Construction”, Florida Bar Real Property Section, Construction Law Committee, CLE qualified, 2015

“Project Delay & the Calculation of Select Damages”, Jimerson & Cobb, P.A. In-house presentation, CLE qualified, 2015

“Common Contractor Change Order & Claim Preparation Mistakes”, Hillsborough County Bar Association, 2015

“Audit Practices: Detecting Fraud in Claims & Change Orders”, AASHTO/US DOT National Fraud Awareness Conference, 2008

“Litigation is Not Complete without a Forensic Accounting Expert”, Hillsborough County Bar Association, 2006

“Construction Claims: Home Office Overhead & the Eichleay Formula”, Construction Industry CPAs/Consultants Association, 2002

“Construction Claims, True or False”, AASHTO/US DOT National Fraud Conference, 2002

“The Ins and Outs of Construction Claims”, US DOT, Office of Inspector General, 2001

“Construction Claims: Determining Includable Equipment Costs”, Orange County Bar Association, 2001

“Construction Claims: Home Office Overhead and the Eichleay Formula”, Orange County Bar Association, 2001

“Construction Contract Auditing & Conflict Resolution”, FICPA, Central Florida, 2001

## DETAILED EXPERIENCE

### William Thomas, CPA

#### **2020 – present**

President. Florida

Mr. Thomas’ founded this company as a consulting firm specializing in forensic accounting, litigation support and expert witness services.

### GlassRatner Advisory & Capital Group LLC

#### **2019 - 2020**



Managing Director. Florida

GlassRatner is a financial advisory services firm that specializes in troubled company and bankruptcy consulting, forensic accounting / litigation support and mergers and acquisition advisory services.

### **Berkeley Research Group, LLC**

**2017-2018**

Associate Director, Global Construction. Tampa, Florida

Berkeley Research Group, LLC (BRG) is a global consulting firm providing services in disputes and investigations, corporate finance, and strategy and operations.

### **Hill International, Inc.**

**2014-2017**

Vice President – Construction Claims & Consulting Group. Tampa, Florida

Hill International is a global consulting firm specializing in construction claims analysis, property loss and building consulting, and program management services.

### **MBT Forensic CPAs & Consultants**

**2002-2014**

Managing Director. Dunedin, Florida

Mr. Thomas' founded MBT as a CPA firm specializing in forensic accounting, litigation support and expert witness services.

### **Cuthill & Eddy CPAs/Quantum Consulting Group**

**1995-2002**

Managing Consultant. Winter Park, Florida

Mr. Thomas operated as a staff auditor with Cuthill & Eddy until assisting with the formation of sister consulting firm, Quantum Consulting Group, which specialized in forensic accounting, litigation support and expert witness services.

## **ENGAGEMENTS – EXPERT WITNESS**

### **Westra Construction Corp v City of Sarasota, Florida**

Case Number: 2014CA6891

12th Judicial Circuit Court – Sarasota County, FL

Evidence given by Deposition and Testimony – February and October 2018



Issues: Lost contract profits, unabsorbed home office overhead and lost corporate profits

Retained by Plaintiff

Counsel: George Spofford, IV, GrayRobinson

**Pomerleau Inc. v Toronto Transit Authority**

Case Number

AAA Arbitration – Toronto, Canada

Evidence given by Testimony – May 2018

Issue: Construction delays causing reworking and additional expenses

Retained by Defendant

Counsel: Howard Krupat, DLA Piper

**Riverside Avenue Partners Ltd v The Auchter Company & Arch Insurance Company**

Case Number: 16-2010-CA-006433

4th Judicial Circuit, Duval County, Florida

Evidence given by Testimony – April 2014

Issue: Construction delays causing additional expenses

Retained by Defendant

Counsel: Tammy Giroux/Anthony Abate, Shumaker, Loop & Kendrick

**Lennar Homes, Inc. v The Ryan Group, LLC**

Case Number: 53-2008-CA-010918

10th Judicial Circuit, Polk County, Florida

Evidence given by Deposition – August 2013

Issue: Improper transfer of corporate assets to avoid payment to creditors

Retained by Plaintiff

Counsel: C. David Harper, Foley & Lardner

**Schultheis Brothers Company v Schneider Downs & Company**

Case Number:

AAA Arbitration, Pittsburg, Pennsylvania

Evidence given by Testimony – August 2012

Issue: Damages as a result of accountant malpractice

Retained by Plaintiff

Counsel: Andrew Leger, Law Office of Andrew J. Leger, Jr.

**General Supply & Services, Inc. d/b/a GEXPRO v The New Florida Industrial Electric, Inc.**

Case Number: 09-5707



13th Judicial Circuit, Hillsborough County, Florida

Evidence given by Deposition – May 2012

Issue: Rebuttal to calculation of extra direct costs & lost profits on construction project

Retained by Plaintiff

Counsel: Stephen Wein, Battaglia, Ross, Dicus & Wein

**Suho Industries, Inc. v Q.G.S. Development, Inc.**

Case Number: 71 110 Y 00657 10

AAA Arbitration, Dallas, Texas

Evidence given by Testimony – September 2011

Issue: Rebuttal to calculation of extra direct costs & lost profits on construction project

Retained by Defendant

Counsel: Stephen Marlowe, Marlowe & McNabb

**Laboure Roi, Inc. v Coastal Imports, Inc.**

Case Number: 08011138-CI-07

6th Judicial Circuit, Pinellas County, Florida

Evidence given by Testimony – December 2011

Issue: Improper transfer of corporate assets to avoid payment to creditors

Retained by Plaintiff

Counsel: Richard Blau, GrayRobinson

**C&S Condominium Management Services, Inc. v Admirals Walk Condominium Association, Inc.**

Case Number: 2007 CA 667 NC

12th Judicial Circuit, Sarasota County, Florida

Evidence given by Deposition – January 2011

Issue: Contract termination and related alleged fraud/malfeasance

Retained by Defendant

Counsel: Joseph Summonte, Jr, Office of Joseph F. Summonte, Jr.

**Terry Keathley v Hydratech Utilities, Inc.**

Case Number: 01-558 CA

19th Judicial Circuit, Martin County, Florida

Evidence given by Deposition – December 2010

Issue: Rebuttal to calculation of damages related to mismanagement of corporate funds

Retained by Defendant

Counsel: Michael Napoleone, Richman Greer



**Vila & Son Landscaping Corp v Posen Construction, Inc.**

Case Number: 09-CA-1404

20th Judicial Circuit, Lee County, Florida

Evidence given by Deposition – January 2010

Issue: Rebuttal to calculation of lost profits on terminated construction project contract

Retained by Defendant

Counsel: C. David Harper, Foley & Lardner

**CastleGarde, Inc. v Security Compliance Associates LLC**

Case Number: 05-CA-005741

13th Judicial Circuit, Hillsborough County, Florida

Evidence given by Deposition – November 2008

Issue: Rebuttal to calculation of losses as a result of employment agreement breach

Retained by Defendant

Counsel: Andrew Mayts, GrayRobinson

**Water Equipment Services, Inc. v Baskerville Donovan, Inc & Sarasota County**

Case Number: 2006 CA 004911 NC

12th Judicial Circuit, Sarasota County, Florida

Evidence given by Depositions – August & December 2007

Issue: Rebuttal to calculation of extra direct costs on terminated construction project

Retained by Defendants

Counsel: James Hickman, Forizs & Dogali

**Gregory Gary v Dennis Jenkins**

Case Number: 02-04843

13th Judicial Circuit, Hillsborough County, Florida

Evidence given by Deposition – August 2006

Issue: Conversion of cashier's checks and potential counterfeiting/fraud

Retained by Defendant

Counsel: W. Campbell McLean, GrayRobinson

**Super Vision International, Inc. v Schiederwerk Telekommunikation GMBH**

Case Number: 6:03-cv-727-Orl-22JGG

US District Court, Middle District of Florida, Orlando, Florida

Evidence given by Deposition – March 2005

Issue: Calculation of extra costs and lost profits on faulty parts

Retained by Plaintiff

Counsel: John Fisher, Fisher, Rushmer, Werrenrath, Dickson, Talley & Dunlap



**JAMF Restaurants, Inc.v Kim Coljohn & Carol Coust**

Case Number: 01-CA-10809

13th Judicial Circuit, Hillsborough County, Florida

Evidence given by Deposition – March 2005

Issue: Rebuttal to calculation of lost profits/value

Retained by Defendant

Counsel: Anthony Petrillo, Luks, Santaniello, Petrillo & Jones

**Super Vision International, Inc. v Allen, Dyer, Doppelt, Milbrath & Gilchrist, P.A.**

Case Number:

9th Judicial Circuit, Orange County, Florida

Evidence given by Deposition – July 2004

Issue: Calculation of economic damages & lost profits

Retained by Plaintiff

Counsel: Madison McClellan, Gary, Williams, Parenti, Finney, Lewis, McManus, Watson

**Chase Lumber & Fuel Company, Inc. v Raymond Yunker**

Case Number: 03-19

United States Bankruptcy Court, Ft. Myers, Florida

Evidence given by Deposition & Testimony – September 2003

Issue: Calculation of improper transfer of business assets to avoid paying creditors

Retained by Plaintiff

Counsel: Darren Farfante, Fowler White Boggs Banker

**C.E. Brooks Investments, Inc. v Nationwide Mutual Insurance Company**

Case Number: CIO 01 531

9th Judicial Circuit, Orange County, Florida

Evidence given by Deposition – October 2003

Issue: Calculation of economic damages & lost profits due to hurricane damage

Retained by Plaintiff

Counsel: Steven Igou, Law Office of Steven Igou

**Super Vision International, Inc. v Caruso, Wu & Optic Tech International**

Case Number: CI-99-9392

US District Court, Middle District of Florida, Orlando, Florida

Evidence given by Deposition and Testimony – September 2002

Issue: Quantification of sunk costs and lost profits in criminal intellectual property theft

Retained by Plaintiff

Counsel: John Fisher, Fisher, Rushmer, Werrenrath, Dickson, Talley & Dunlap



**Insulations, Inc. v Foster Wheeler Construction, Inc.**

Case Number:

United States District Court, Jacksonville, Florida

Evidence given by Deposition – 2001

Issue: Rebuttal to calculation of damages claimed on construction project

Retained by Defendant

Counsel: Kevin Fowler, Foley & Lardner

**Asphalt Pavers, Inc. v Flagler County, Florida**

Case Number:

7th Judicial Circuit, Flagler County, Florida

Evidence given by Deposition – 2001

Issue: Rebuttal to calculation of damages claimed on construction project

Retained by Defendant

Counsel: Noah McKinnon, Korey, Sweet, McKinnon & Simpson

**Eubanks Excavating v Roger Kennedy Construction, Inc.**

Case Number:

2th Judicial Circuit, Leon County, Florida

Evidence given by Deposition & Testimony – 2001

Issue: Rebuttal to calculation of damages claimed on construction project

Retained by Defendant

Counsel: S. LaRue Williams, Kinsey, Vincent, Pyle

**F.R. Aleman & Associates v State of Florida, Department of Transportation**

Case Number:

17th Judicial Circuit, Broward County, Florida

Evidence given by Deposition & Testimony – 2000

Issue: Rebuttal to calculation of damages claimed on construction project

Retained by Defendant

Counsel: P. Gregory Jones, Office of General Counsel, FDOT

**Performance Paint Yacht Refinishing, Inc. v Calibre Yacht Refinishing, Inc.**

Case Number:

United States District Court, Miami, Florida

Evidence given by Deposition & Testimony – 2000

Issue: Rebuttal to calculation of business damages on breach of employment contract

Retained by Defendant

Counsel: William Hill, Gunster





**Juices & Beverages, Inc. v Citrosuco Paulista, S.A.**

Case Number:

United States District Court, Orlando, Florida

Evidence given by Deposition – 2000

Issue: Calculation of damages on breach of contract, fraudulent financial reporting

Retained by Plaintiff

Counsel: Frank Kilgore, Kilgore Pearlman

**Kimmins Contracting Corporation v State of Florida, Department of Transportation**

Case Number:

13th Judicial Circuit, Hillsborough County, Florida

Evidence given by Deposition & Testimony – 2000

Issue: Rebuttal to calculation of damages claimed on construction project

Retained by Defendant

Counsel: David Hallman, Office of General Counsel, FDOT

**LANGUAGES**

English (native)

