



Forensic Accountants with an EYE for Numbers

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HEATHER M. DESKINS, CPA/ABV/CFF, CFE, CVA *Curriculum Vitae*

Ms. Deskins has been involved in numerous valuations of closely held businesses for various reasons, including, buy-sell agreements, dissenting shareholder actions, estate and probate matters, mergers and acquisitions, succession planning and divorce. In litigation support services involving contested and collaborative divorces, Ms. Deskins works with attorneys and their clients to value, trace and help negotiate the division of marital assets. In addition to divorce related litigation, she has assisted attorneys with lost profit and lost wage calculations, partnership disputes and analyzing and reconstructing estate accountings. She has testified multiple times in various Ohio Common Pleas Courts and in depositions.

Education BA, Ohio Wesleyan University, Accounting, 1998

Professional Designations Certified Public Accountant (CPA), Ohio, 2002
Certified Valuation Analyst (CVA), 2003
Certified Fraud Examiner (CFE), 2008
Certified in Financial Forensics (CFF), 2008
Accredited in Business Valuation (ABV), 2010

Professional Background

P.D. Eye Forensics, LLC

Managing Member, 2009 - Present

The practice focus is in the areas of litigation support, business valuation, and bankruptcy. Ms. Deskins is involved in business valuations, damage calculations, forensic accounting and divorce, including identification of assets, separate property identification and determination of economic income, and the determination of economic damages in individual and commercial circumstances.

Rea & Associates, Inc.

Senior Manager, 2007 - 2009

Was involved in business valuations, damage calculations, forensic accounting and marital dissolution / divorce, including identification of assets, separate property identification and determination of economic income, and the determination of economic damages in individual and commercial circumstances. The practice was focused in the areas of litigation support, business valuation, bankruptcy and mergers & acquisitions.

Veris Consulting, LLC

Senior Consultant, 2005 - 2006

Was responsible for providing litigation support services. In providing these services, she reviewed and analyzed financial statements and audit workpapers, researched accounting authoritative literature and prepared expert reports.

Ferguson Consulting, LLC

Consultant/Partner, 2001 - 2005

Was involved in business valuations and litigation support for marital dissolutions, including identification of assets and separate property identification. Also, responsible for the preparation of personal federal, state and local income tax returns.

Union Tools, Inc.

Staff Accountant, 2000 - 2001

Maintained the company's general ledger and fixed assets. This involved preparing internal financial statements, preparing balance sheet reconciliations and running month-end and year-end closing reports.

**PricewaterhouseCoopers
(Formerly Coopers & Lybrand)**

Staff Consultant, 1998 - 2000

Was involved in year 2000 compliance for a major airline. Responsible for auditing detailed test plans, identifying system functionalities and information flow, conducting interviews with company business units and creating test scripts and cases to establish industry testing standards.

Additionally, responsible for evaluating the effectiveness of clients' financial processes by providing information technology evaluations, federal contracts management, financial analysis and reconciliation services for the U.S. Department of Defense and the Department of the Treasury.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Ohio Society of Certified Public Accountants
- National Association of Certified Valuators and Analysts
- Central Ohio Chapter of Certified Fraud Examiners
- Association of Certified Fraud Examiners
- Central Ohio Academy of Collaborative Divorce Professionals (COACDP)
- Treasurer of COACDP
- Forensic & Valuation Services Section of AICPA
- Worthington Estate Planning Council
- Columbus Bar Association

**Court Testimony or
Deposition**

Case name, number, court, and attorneys involved.

Bonita G. Calloway v. Terrance V. Calloway, Sr., Case No. 06 DR 003198; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney Dirken D. Winkler. Deposition testimony given in 2007.

Tina Newsom v. Brian Newsom, Case No. 06 DR 005089, Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney John P. Johnson, II. Trial testimony given in 2007.

Susan R. Buchanan v. Jack D. Buchanan, Case No. 07 DR 002988; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorneys Melissa M. Gast and Jon J. Saia. Deposition testimony given in 2008.

Christina A. Pettit v. Matthew T. Pettit, Case No. DRA20090040; Court of Common Pleas, Fayette County, Ohio; Attorney Mary E. King. Trial testimony given on January 26, 2010.

Catherine B. Schram v. Douglas N. Schram, Case No. 2009 DR 00941; Court of Common Pleas, Licking County, Ohio; Attorney Dianna Anelli. Trial testimony given on January 12, 2011.

Peggy J. Casagrande v. Anthony A. Casagrande, Case No. 10 DR 000034; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorneys Barry Wolinetz and Amanda Baker. Deposition testimony given on July 12, 2011.

Melinda Perry v. Charles Perry, Case No. 13DR000407; Court of Common Pleas, Domestic Relations, Guernsey County, Ohio; Attorney Herb Baker. Trial testimony given on May 13, 2014.

Marjorie Bostick v. Charles I. Bostick, Case No. 2011 DR 00246; Court of Common Pleas, Domestic Relations, Champaign County, Ohio; Attorney Julia L. Leveridge. Trial testimony given on January 22, 2015.

Barry N. Zeidman v. Cynthia K. Zeidman, Case No. 13 DR 001902; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney Julia L. Leveridge. Trial testimony given on February 12-13, 2015.

Trent A. Schuler v. Tamara L. Schuler, Case No. 13DR0031; Court of Common Pleas, Domestic Relations, Clark County, Ohio Attorney Stacey Pavlatos. Trial testimony given on April 8, 2015.

Donna Hawkins v. Gregory D. Hawkins, Case No. 2013 DR 190; Court of Common Pleas, Domestic Relations, Champaign County, Ohio; Attorney Richard A. Meyer. Deposition testimony given on April 16, 2015.

Donna Hawkins v. Gregory D. Hawkins, Case No. 2013 DR 190; Court of Common Pleas, Domestic Relations, Champaign County, Ohio; Attorney Richard A. Meyer. Trial testimony given on June 23, 2015.

Heather L. Blair v. Thomas W. Turner, Case No. 16 DR A 08361; Court of Common Pleas, Domestic Relations, Delaware County, Ohio; Attorney Gary J. Gottfried. Deposition testimony given on August 22, 2017.

Heather L. Blair v. Thomas W. Turner, Case No. 16 DR A 08361; Court of Common Pleas, Domestic Relations, Delaware County, Ohio; Attorney Gary J. Gottfried. Trial testimony given on September 19, 2017.

Publications

“Getting Married? Start Saving Financial Records Now!” Facts & Figures, Rea & Associates, Inc. May 9, 2007.

“Paying or Receiving Alimony? What Constitutes Alimony?” Facts & Figures, Rea & Associates, Inc. September 19, 2007.

“When do you Need a Forensic Accountant in a Divorce?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 1, Issue 1, March 2010.

“Double Dipping – You Can’t Have Your Cake and Eat it Too!” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 1, Issue 2, June 2010.

“Double Dipping – You Can’t Have Your Cake and Eat it Too!” The Collaborator, Collaborative Divorce Professionals, Inc., Vol. 2, Issue 2, September 2010.

“Do you need a FULL Business Valuation?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 1, Issue 3, November 2010.

“Unique Aspects of Professional Practice Valuations in Divorce,” blog for www-cornell-law.com, January 12, 2011.

“In Calculating Damages: Use Lost Revenue or Lost Profit?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 2, Issue 1, February 2011.

“Unique Aspects of Professional Practice Valuations in Divorce,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 2, Issue 1, February 2011.

“Business Valuation Issues – If the IRS Allows Certain Business Expenses, Why Don’t They Count in Valuing a Business?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 2, Issue 2, August 2011.

“Business Valuators & Their Product Can Come in All Shapes and Sizes,” The Collaborator, Collaborative Divorce Professionals, Inc., Vol. 3, Issue 2, September 2011.

“Business Valuators & Their Product Can Come in All Shapes and Sizes,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 2, Issue 3, December 2011.

“A DROP Valuation May Be Coming to a Divorce Case Near You,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 3, Issue 1, August 2012.

“Reminder About Alimony Recapture,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 3, Issue 1, August 2012.

“Key Factors that Influence the Value of a Business,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 4, Issue 1, April 2013.

“Business Valuations Are All the Same, Right?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 4, Issue 2, August 2013.

“Impact of Adjusting Owner’s Compensation in Business Valuation for Divorce,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 5, Issue 1, September 2014.

“Locating Hidden Income – Looking Beyond the W-2,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 6, Issue 1, February 2016.

“The Valuation Battle Between an S Corporation and a C Corporation...Which is Worth More?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 6, Issue 2, June 2016.

“Problems with the Accounting in an Estate or Trust case? A Forensic Accountant may have the Answers,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 6, Issue 3, September 2016.

“Are the Damages Really that High? Don’t be Surprised with Limitations on Damages,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 6, Issue 4, December 2016.

“Using a Forensic Accountant to Discover Hidden Assets/Income During a Divorce,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 7, Issue 1, March 2017.

“Top Mistakes in Business Valuation Reports That Keep Them a Mystery,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 7, Issue 2, June 2017.

“Use the Advantage of the IRS to Gift the Family Business,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 7, Issue 3, September 2017.

Presentations

“Overview of Forensic Services,” Rea & Associates, Inc., Sawmill Creek, October 1, 2008.

“Business Valuations,” Rea & Associates, Inc., CLE Seminar Series, November 6, 2008.

“What you Need to Know about Embezzlement & Check Fraud,” Columbus Bar Association, December 8, 2009.

“Valuing Small Closely-Held Businesses in a Collaborative Case,” Collaborative Divorce Professionals, Inc., October 28, 2010.

“Accounting for your Practice and Accounting as you Practice,” Columbus Bar Association, November 2, 2010.

“Fraud Schemes & Reckoning: How to Plan, Organize and Manage a Fraud Investigation,” Columbus Bar Association, December 9, 2010.

“Divorce Law Guide From A to Z,” National Business Institute, May 24, 2011.

“What’s mine is MINE & what’s yours is MINE,” Family Law Committee of the Columbus Bar Association, November 14, 2011.

“Successful Financial Settlements for Your Divorce Client,” National Business Institute, April 24, 2012.

“The Role of a CPA in a Divorce,” Ohio Society of CPAs Columbus Accounting Show, September 28, 2012.

“Positioning Your Business for Sale or Succession,” Whalen & Company CPAs, February 12, 2013.

“QDROs and Tax Issue in Divorce,” National Business Institute, May 13, 2013.

“Advanced Issues in Family and Divorce Law,” National Business Institute, December 5, 2013.

“Discovery and Evidence in Divorce,” National Business Institute, April 4, 2014.

“Understanding Business Valuation,” Women President’s Organization, March 8, 2016.

“Hot Topics in Business Valuation,” Carlile Patchen & Murphy, LLP, July 27, 2016.

“Forensic Side of Estate Accountings,” Probate Court Committee of the Columbus Bar Association, February 14, 2017.

“Complex Assets in Divorce,” National Business Institute, May 9, 2017.

“Your Do-it-Yourself Guide to Legal Investigations,” National Business Institute, October 13, 2017.

“Family Law From Start to Finish,” National Business Institute, December 7, 2017.