

Thomas J. Diehl, CPA

Professional
Experience

Feb. 2005 - Present **Diehl & Associates, P.L.L.C.** **Warren, MI**
Consultant

- § Worked on resolution of \$3.9 million questioned costs related to federal grants for Klamath Lake Employment and Training Institute and The Oregon Consortium and Workforce Alliance.
- § Identified violations of federal and state laws pertaining to federal grants by a contractor for the Eastern Maine Development Corporation.
- § Evaluated Little Rock, Arkansas Work Force Investment Board's internal controls over cash for Northcoast Administrative Consultants and U.S. Department of Labor.
- § Assessed Local Area Workforce Investment Boards' cost allocation plans for Northcoast Administrative Consultants and Department of Workforce Solutions State of New Mexico.
- § Conducted Presentations on monitoring and fiscal risk for Michigan Works! Association, Department of Workforce Services State of Arkansas and Department of Workforce Solutions State of New Mexico.
- § Assisted The Whall Group in a forensic accounting examination of the City of Pontiac, Michigan.
- § Assisted The Whall Group in a forensic accounting examination of Harrison Township, Michigan.
- § Assisted The Whall Group in assessing Macomb County Probate Court's practices and examined public conservators' records for the Michigan State Court Administrative Office and Supreme Court.
- § Examined mortgage companies' records for Michigan Office of Financial and Insurance Regulation.

July 2001 - Jan. 2005 **The Whall Group** **Auburn Hills, MI**

Forensic Accountant

Perform forensic investigations and provide litigation support.

- § Assessed Kent County Probate Court's practices and examined public conservators' records for the Michigan State Court Administrative Office and Supreme Court.
- § Investigated improper expenditures of federal and state grants for U.S. Department of Labor, State of Michigan Department of Labor and Economic Growth and City of Detroit.
- § Examined mortgage companies' records for Michigan Office of Financial and Insurance Services.
- § Monitored a company on probation for immigration law violations for the Federal District Court (Eastern District of Michigan).
- § Assisted U.S. Bankruptcy Court appointed Receiver in the operation of an Employee Leasing Company.
- § Prepared financial reports for U.S. Bankruptcy Court for telecommunication company and insurance company.

- § Performed forensic accounting examination of Oakland Schools.
- § Assisted defendant's attorney in alleged bank fraud scheme.
- § Assisted spousal attorney in divorce settlement that included several businesses and investment properties.

Feb. 1999 - Jun. 2001 Thomas J. Diehl, CPA Warren, MI

Consultant

Assisted small to mid-size businesses on special projects and in the preparation of financial reports.

- § Compiled monthly financial data for a large Employee Leasing Company.
- § Implemented new Solomon IV Project Controller and Flexible Billing modules for Software Engineering Company.
- § Developed month-end closing procedures for telecommunication company.
- § Developed cost model for product pricing for steel rule stamping company.

May 1985- Nov. 1998 Air Technology Products Roseville, MI

Division Controller

Managed the accounting and business plan activities for global supplier of electrostatic precipitator components. Analyzed and recommended changes in manufacturing using discounted cash value and payback models.

Jan. 1983- May 1985 Pannell, Kerr, Forster Detroit, MI

Staff Accountant

Audited cable TV limited partnership, real estate holding company, retail store, small manufactures and car dealership. Compiled financial statements and prepared income tax returns for small businesses and individuals.

May to Aug. 1981 & 1982 Bundy Corporation Warren, MI

Internal Auditor Internship

Assisted Ernst & Whinney in year-end audit. Audited cash system for Corporate Office.

Education 1994 Walsh College Troy, MI

Masters Degree in Taxation – Graduated with Distinction.

1982 University of Detroit Detroit, MI

Bachelors Degree in Accounting – Graduated Summa Cum Laude.

Interests and Activities

- § Chairperson Sidewalk and Tree Board of Review City of Warren 2003-Present.
- § Treasurer City of Warren Crime Commission 1999 – 2000.

Professional Memberships

- § Michigan Association of Certified Public Accountants Task Force on Business Valuation and Litigation Support 2004 – 2005.