

# THEODORE W. JOHNSON, CPA/CFF, CFE

*Forensic Accountant and Expert Witness*

**Parms + Company, LLC.**  
**585 South Front Street, Suite 220**  
**Columbus, OH 43215**  
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## Career Summary

Parms & Company, LLC – Principal	1992 – present
Parms & Company, LLC – Manager	1991 – 1992
Theodore W. Johnson – Sole Practitioner	1982 – 1989
Phillips, Harris & Co. – Manager	1983 – 1986
Sandefur Companies – Controller	1979 – 1982
Coopers & Lybrand – Staff Accountant	1976 – 1979

## Scope of Services

Our firm offers client specific forensic accounting services as well as expert witness testimony. Our forensic services are retained during the following legal situations:

- Matrimonial disputes
- Partnership dissolutions
- Bankruptcy proceedings
- Criminal proceedings
  - ✚ Asset tracing
  - ✚ Transactional analysis to ascertain income tax implications
  - ✚ Fraudulent conveyance and preference payment analysis
  - ✚ Income reconstruction analysis for spousal or child support
- Lifestyle income reconstruction

## Expert Witness Testimony

United States Bankruptcy Court, Southern District of Ohio

Franklin County Municipal Court, Ohio

Franklin County Domestic Relations Court, Ohio

Delaware County Court of Common Pleas, Ohio

Hocking County Court of Common Pleas, Ohio

Muskingum County Court of Common Pleas, Ohio

Montgomery County Court of Common Pleas, Ohio

Grand Jury - Expert Testimony

## Litigation Experience

### **Anne C. Harvey v. Systems Effect, LLC et al, Montgomery County Common Pleas, Case No. 2017 CV 05748, January 2019.**

Reviewed evidentiary documents including expert reports, depositions, financial charts received from Plaintiff and, tax returns of Plaintiff to ascertain if the courses offered by the Defendant negatively impacted the revenue of the Plaintiff's law practice as part of her claim of damages in connection there with. Issued a report the case was settled by Judge's ruling on summary motion filed by the attorney representing the Defendants.

### **Krista Farmer v. Keith Farmer, Hocking County Common Pleas Court, Case No. 17-DR-0134, December 2018**

Examine evidentiary information and accounting system in financial records and compiled a chart recapping personal expenses paid out of the business owned by both the Plaintiff and Defendant and compiled a chart listing the accounting and financial issues occurring in the business during the time the Plaintiff oversaw the financial affairs of the business. Issued a report, testified by deposition and, testified at trial.

### **State of Ohio v. Thomas C. Welch, Union County Court of Common Pleas Criminal Court Division, Case No, 2016-CR-0073, September, 2017**

Performed an income reconstruction of the Defendant for the period from January 1, 2011 to May 31, 2015 to address the states allegation that the Defendant's income previously reported to receive state benefits was grossly understated and therefore he had committed fraud by receiving state benefits to which he was not entitled. Issued a report and was prepared to testify at trial but a plea agreement was negotiated at trial with the Judge.

**George Dimitrouleas v. American Family Insurance – Case No. 2015 CV-04154, May 2017**

Performed an examination of the books and records of the Plaintiff's business to address his assertion that due to his accident with an uninsured motorist that he suffered loss wages and income. – Issued a report and testified at trial.

**Howard K. Green v. WYRED, LLC / RGB, LLC / Rajesh Lahoti – Case No. 15-CV-010095, December 2016**

Performed investigation of the books and records and related organizational documents of WYRED, LLC. In connection with the allegation that Rajesh Lahoti had diverted investor funds outside of the company for use in other business enterprises. – Issued a report and case went to mediation where I participated with the results being a settlement of the case.

**Raymond Brown / Michael Council v. Rajesh Lahoti / Ram Lahoti / Wilbur Ischie / Sunil Patel / Rashmi Patel / Mark French / RGB, LLC / Columbus Boys Club, Ltd. / Space Management Services, LLC – Case No. 15-CV-009409, November 2016**

Performed investigation of the books and related organizational documents of RGB, LLC and Columbus Boys Club, LLC in connection with the allegation of Rajesh Lahoti diverting company funds for personal purposes and covering those transactions as business expenses. My investigation resulted in findings disproving these allegations. – Issued a report and case went to mediation that resulted in a settlement of the case.

**Estate of James K. Borowske – Case No. 2:13-bk-54738, February 2015**

Investigated the tax affairs of the Debtor and the tax laws and rules and regulations in concert with the U.S. Bankruptcy Code. My investigation discovered substantial unused net operating losses and related refunds and other refunds that belonged to the bankruptcy estate and led to the Trustee filing an Adversarial Case in the bankruptcy court to claim the estate's interest.

**United States of America v. Orlando Carter – Case No. 1:08-CR-051, July 2013, November 2014**

Reviewed documents from prior trial and related matters and prepared an affidavit to opine as to the impact of newly discovered but withheld evidence on key financial conclusions to include in a Rule 33 Motion to Vacate Conviction and Grant a New Trial. Reviewed documents from prior trial and related matters and drafted an affidavit to provide observations and opinions on issues that support a 2255 Motion for Ineffective Counsel related to trial counsel's lack of employing a forensic accountant.

**United States of America v. Robert E. Haines, Jr. – Case No. 2:12-CR-191, June 2013**

Reviewed and analyzed evidentiary information provided to support the government's indictment for tax and bankruptcy fraud, and reconstructed gross and taxable income for related years to provide feedback to defense counsel for use in trial strategy.

**Estate of Robert H. Grimsley – Case No. 2:09-bk-61150, March 2012**

Although retained to prepare tax returns for the bankruptcy Trustee for this estate, I discovered tax return items which led to our providing investigative services. These services uncovered undisclosed tax refunds of the debtor that belonged to the estate which resulted in the Trustee filing an Adversarial case against the Debtor where he received a judgment against the Debtor. Furthermore, as a result of a referral of the case by the Trustee to the U.S. Attorney's Office based upon our work, the Debtor was charged with and pled guilty to bankruptcy fraud.

**Martin L. Shahabi, Executor of the Estate of Mohammad Shahabi, et. al., v. Judy Wofter – Case No. CH2010-0594, September 2012**

Retained by Executor of the Estate to compile and investigate the pre-death financial activity of Decedent with focus on the period when the Power of Attorney took over the financial affairs of the Decedent, and prepared report. Investigation uncovered instances where Power of Attorney diverted assets of the Decedent for her personal use and took cash of the Decedent. Provided testimony at trial that resulted in a ruling against the Power of Attorney ordering her to reimburse the Estate for the amount of the assets taken.

**Bank One Trust Company, N.A., v. Ronald E. Scherer Sr., et.al. – Case No. 430379-C, July 2011, June 2015**

Retained to compile the fiduciary accounting for the trusts created by the Roger Scherer Trust

Agreement from 1979 to 2006, compare fiduciary accounting I prepared to April 2007 Accounting and Inventory prepared by Bank One, review evidentiary documents relating to assets Bank One alleged were improperly withheld by Ronald Scherer, and compare fiduciary accounting I prepared against tax returns prepared by Bank One. I prepared a report of my findings, said report being filed with the court. I testified by deposition.

**United States of America v. Randolph Speer, Lance Poulsen, et. al. – Case No. CR-2-06-129(5)**

Researched general duties of a Chief Financial Officer versus duties of Defendant Speer to ascertain differences and similarities. Determined the ethical expectations of an Ohio and California Inactive Certified Public Accountant given the financial reporting occurring within National Century Financial Enterprise (NCFE).

**Heller v. Heller – Case No. 04DR-09-3723, May 2007, June 2007**

Compiled marital estate balance sheet and traced use of marital income for possible diversion by husband. Issued summary report and provided testimony in support thereof.

**Haney v. Haney – Case No. 04 DRA 07-339, November 2006**

Court appointed forensic accountant to trace marital assets to classify and report as to marital versus separate, and issue report. Provided testimony, examined and cross-examined witnesses.

**Matlock v. Matlock – Case No. 03DR-B-06-208, June 2004**

Compiled summary of spouse’s handling of funds of marital estate to update marital balance sheet. Issued summary report and provided testimony in support thereof.

## **Publications**

***Whose Tax Attributes Are They Anyways?***

Columbus Bar Association, Lawyer Quarterly magazine, Winter 2016 issue

***Crowson Separate-Filings Rule: Easier Than You May Think***

American Bankruptcy Institute, ABI Journal, December 2015 issue

***Beware a Tainted ‘Fresh Start’ to Bankruptcy***

The Ohio Society of Certified Public Accountants, CPA Voice magazine, Nov-Dec 2015 issue

## **Professional Education**

***Bachelor’s in Business Administration in Accounting  
The Ohio State University.....1976***

## **Continuing Education**

Follows guidelines set by the Accountancy Board of Ohio by undertaking 120 hours of Continuing Professional Education every 3 years. The following is a listing of some of the courses attended in the current period:

- Finishing the Job: Recovering Diverted Assets
- Fraud Analytics: Taking Data Analysis to the Next Level
- Digital Forensics & eDiscovery for Fraud Examiners
- Accounts Receivable Fraud
- Making Crime Pay: How to Locate Hidden Assets
- Estate Planning Concepts
- Practicing Aspects of Compilation and Review
- Various Income Tax Updates

## License and Certifications

Certified Public Accountant – Ohio	1978 – present
Certified in Financial Forensics – AICPA	2009 – present
Certified Fraud Examiner – ACFE	2012 – present

## Professional Memberships

- American Institute of Certified Public Accountants
- Ohio Society of Certified Public Accountants
- Association of Certified Public Accountants
- Association of Certified Fraud Examiners
- Central Ohio Chapter of the Association of Certified Fraud Examiners
- American Bankruptcy Institute

## Community Service Boards

Ohio Statewide Development Corporation Member of the Board of Directors and Treasurer	2014 – present
The Ohio Society of CPA's Executive Board Board Member	2010 – 2012
The Ohio Society of CPA's Membership Advisory Council – Committee Member	2009 – 2014
Franklin Park Conservatory Joint Recreation District Board – Board Member	2006 – 2008
South Central Ohio Minority Business Council Certification Committee – Chairperson	2002 – 2003
City of Columbus Small Business Loan Committee – Committee Member	2001 – 2014
Community Capital Development Corporation Loan Review Committee – Committee Member	2001 – 2006
South Central Ohio Minority Business Council Committee Member	2001 – 2003