



# **MBT Consulting, Inc.**

**Certified Public Accountants**  
**Forensic Accounting • Litigation Support**  
**Compliance Monitoring • Client Advisory Services**

**WILLIAM K. THOMAS, CPA/ABV, CFE, CFF**

## **SUMMARY**

Mr. Thomas is President and founder of MBT Consulting, Inc. He has over 14 years of private and public accounting and auditing experience and over 8 years of commercial banking experience. His experience includes contract audits of general contractors, subcontractors and professional engineering services. Mr. Thomas has prepared and analyzed construction claim damages for acceleration, lost profits, increased financing costs, and impacts of delay and extra work. Since 1995, he has conducted over 50 construction and commercial business damage investigations and has testified as an accounting expert at settlement venues, mediations, and in trial. Mr. Thomas has made presentations related to construction claims issues at local and national conferences. Prior to beginning his consulting services, Mr. Thomas performed financial statement audits and reviews of contractors and other business entities.

## **PROFESSIONAL HISTORY**

### **Consultant/President**

MBT Consulting, Inc.  
Certified Public Accountants  
Dunedin, Florida  
2002 - Present

### **Commercial Lending Officer**

Banks in Jacksonville, New Port  
Richey, Orlando & Ft. Pierce, Florida  
1985 – 1993

### **Managing Consultant**

Quantum Consulting Group LLP  
Certified Public Accountants  
Winter Park & Tallahassee, Florida  
1998 - 2002

## **EDUCATION**

Bachelor of Science – Finance  
**Florida State University** – 1985  
Tallahassee, Florida

Graduate studies – Accounting  
**University of Central Florida**

### **Senior Accountant/Auditor,**

Cuthill & Eddy LLP CPA's  
Winter Park, Florida  
1995 - 1998

## **CERTIFICATIONS**

Certified Public Accountant – 1996  
State of Florida

## CERTIFICATIONS (Continued)

Certified Valuation Analyst – 1999  
National Association of Valuation  
Analysts (NACVA) – Inactive  
12/31/2007

Certified Fraud Examiner – 2002  
Association of Certified Fraud  
Examiners (ACFE)

Accredited in Business Valuation –  
2006 - American Institute of Certified  
Public Accountants (AICPA)

Certified in Financial Forensics – 2008  
- AICPA

“Construction Claims: Determining  
Includable Equipment Costs”,  
Accredited by The Florida Bar for  
CLE, 2001

“The Ins and Outs of Construction  
Claims”, US DOT, Office of Inspector  
General, 2001 (Co-presenter)

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

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

## PUBLICATIONS

“What Attorneys Should Know About  
Florida’s DRB Process”, *Lawyer  
Magazine*, March 2006, published by  
the Hillsborough County Bar  
Association (Co-author)

“Litigation is NOT Complete Without  
a Forensic Accounting Expert”,  
Accredited by The Florida Bar for  
CLE, 2006

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

## SEMINARS PRESENTED

“Understanding the Eichleay  
Calculation for Determining  
Unabsorbed Home Office Overhead”,  
Association of Cost Engineers, 1999

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

“Construction Claims: Home Office  
Overhead & the Eichleay Formula”,  
Accredited by The Florida Bar for  
CLE, 2001

## PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public  
Accountants (AICPA)

Florida Institute of Certified Public  
Accountants (FICPA)

Association of Certified Fraud  
Examiners (ACFE)

**COMMITTEE MEMBERSHIPS**

Construction Industry Conference  
Committee, FICPA – since 1999,  
Chairman 2007

VFALS Resource Council, Valuation  
and Litigation Services Section, FICPA  
– since 2006

AICPA Business Valuation/Forensic &  
Litigation Services Committee,  
*Litigation Process Task Force* – 2005-2007

Hillsborough County Bar Association,  
Construction Law Committee – since  
2005

**CONTINUING EDUCATION**

**(Last 3 years)**

Construction Industry Conference -  
FICPA – 2005, 2006, 2007

Florida Business Valuation Conference  
- NACVA – 2005

Valuation, Forensic Accounting &  
Litigation Services Conference - FICPA  
– 2005, 2006, 2007

National Conference on Advanced  
Litigation & Fraud - AICPA – 2005

National Fraud Prevention/Awareness  
Conference – AASHTO/US DOT –  
2006, 2008

Protecting the Integrity of Florida's  
CPA – FICPA – 2006, 2008

Florida Department of Transportation /  
Florida Transportation Builders  
Association, Construction  
Conference – 2007, 2008

Construction Industry Conference -  
AICPA – 2007

Dispute Resolution Board  
Administration & Practices Workshop  
– DRB Foundation - 2007