

Alan D. Westheimer, CPA/CFF, CFE

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Alan Westheimer received a BSE degree in Accounting from the Wharton School of Finance and Commerce of the University of Pennsylvania and an MBA degree in Finance from the Haas School of Business of the University of California at Berkeley. He is licensed as a Certified Public Accountant ("CPA") by the states of Texas, New Jersey, Georgia, Florida, North Carolina, and Mississippi and by the District of Columbia and is also a Certified Fraud Examiner ("CFE"). Moreover, Mr. Westheimer was one of the first CPAs to receive the American Institute of Certified Public Accountants new fraud and forensics certification—the CFF designation—Certified in Financial Forensics.

He has practiced public accounting as a CPA for more than 40 years as a member of the staff of both an international accounting firm and a regional accounting firm; as a founding partner or owner of three Houston, Texas local accounting firms; and as the partner-in-charge of the Houston, Texas office of an international accounting firm. He has also conducted a parallel practice as a CFE for the past 12 years and has extensive experience representing clients in that capacity.

Until mid-2005 he was a member of the Adjunct Faculty of the Jones Graduate School of Management of Rice University in Houston, Texas, where he taught graduate courses to MBA degree candidates and, before that, to Masters of Accountancy degree candidates. He has also been a member of the Adjunct Faculty of the Bauer College of Business of the University of Houston in Houston, Texas, where he taught a graduate course to Executive MBA degree candidates. In 1998 he received an award for teaching excellence from the alumni of the University of Houston program. In 2006 he joined the Adjunct Faculty of the University of Houston Law Center in Houston, Texas, where he teaches courses to JD and LLM degree candidates.

Mr. Westheimer has authored many articles for publication in the fields of litigation services, professional firm practice management, and federal taxation, including as a co-author of *AICPA Consulting Services Special Report 03-1, Litigation Services and Applicable Professional Standards*. He has served as a committee member and on the board of directors of several professional organizations and as editorial advisor, and in one case as editor, of several professional publications. He spent six years as a public member of a State Bar of Texas Grievance Committee assisting in the adjudication of grievances filed against Texas attorneys. In the mid-1990s he was twice recognized by an accounting industry professional publication as one of the 100 most influential people in accounting in the United States. In 2008 Mr. Westheimer was asked to join the AICPA Forensic and Litigation Services Committee, which oversees this area of practice for the AICPA.

His CPA, CFE consulting practice focuses on litigation support services, as well as federal tax services, and practice management consulting for professional firms. Mr. Westheimer and his associates perform a variety of forensic investigations on behalf of trial attorneys, and he serves as consulting expert as well as testifying expert witness at the trial of complex business and personal disputes involving financial matters. Work is typically focused on economic damages, either calculating them on behalf of plaintiffs or assessing the calculations of other experts on behalf of defendants.

Much of this work is focused on lost profits issues; however, Mr. Westheimer has served as financial expert in a number of different areas, including accounting and legal malpractice matters involving federal taxation and GAAP issues; estate and probate matters; family law matters; alter ego matters; accounting records and financial statement reconstructions; claims of fraud in business transactions; insurance agency and agent errors and omissions matters; construction claims; health care industry matters; real estate industry matters; bankruptcy matters; CPA and CFE professional standards of care matters, and other types of disputes requiring long-time business and financial expertise.