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## Global Investigation & Forensic Accounting Services

**D. M. Studler, M.Acc., CPA, CFF**

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***Member and Managing Officer of SDC CPAs, LLC  
Certified Public Accountants***

*SDC CPAs, LLC is an investigative accounting firm specialized in analyzing and handling employee dishonesty losses, general and product liability losses, and employment practice liability losses for the insurance adjusting and insurance defense industry. SDC CPAs, LLC provides national and international investigation and forensic accounting services.*

### **EDUCATION**

Masters in Accountancy – 1990  
University of Texas  
Graduated Summa Cum Laude  
Bachelor of Science in Accounting – 1987  
Indiana University

### **PROFESSIONAL LICENSES & MEMBERSHIPS**

- Certified Public Accountant in the States of Indiana, Illinois, Wisconsin, New York and Pennsylvania
- Certified in Financial Forensics by the American Institute of Certified Public Accountants
- Licensed Independent Adjuster (All Lines) in States of Florida, Idaho, Kentucky, Maine, Mississippi, Montana and North Carolina
- Licensed Adjuster (Property & Casualty) in State of Texas
- Licensed Independent Adjuster (Property & Casualty) in States of South Carolina and Utah
- Licensed Adjuster (Property & Casualty, Excluding Workers Compensation) in State of New Hampshire
- Licensed Adjuster (Casualty, All Lines Except Workers Compensation) in State of Connecticut
- Licensed Independent Adjuster (Lines 4, 5) in State of Delaware Licensed Firm Adjuster in State of New Mexico
- Licensed Insurance Claim Adjuster in State of California
- Licensed Non-resident Company Adjuster in State of West Virginia
- Member of The American Institute of Certified Public Accountants
- Associate of The American Bar Association
- Regular Attendee of The Fidelity Law Association and Co-speaker in  
• October 1998, October 2001 and October 2004
- Regular Attendee of The Surety Claims Institute
- Regular Attendee of PLRB
- Vice Chair of the ABA FSLC Committee

**EXPERTISE**

Professional concentration is in providing investigation, verification and evaluation of fidelity and professional liability insurance claims through examination of financial records, operating policies and procedures, and interviews of individuals involved.

Services include recommendations and report preparation. Other services include assistance in settlement negotiations, testifying, litigation support, mediation, arbitration, and obtaining proofs of loss, releases and assignments.

**WORK EXPERIENCE**

Campos & Stratis, CPAs; Chicago and Texas; 1987-1992  
Shore & Azimov, P.C., CPAs; Milwaukee; 1992-2000  
Matson, Driscoll & Damico, LLP, CPAs; Chicago; 2000  
SDC CPAs, LLC.; Aurora; 2001-Present

**PROFESSIONAL EXPERIENCE**

- Employee dishonesty claims in excess of \$82,000,000.
- International employee dishonesty claims involving but not limited to Germany, Hong Kong, Malaysia, Mexico, Italy, Netherlands, Taiwan, China, and Australia.
- Review and translation of crime claims in foreign languages.
- Employee dishonesty claims involving international banks, credit unions, and other financial institutions and commercial enterprises.
- Employee dishonesty claims, for missing inventory, software/hardware and technology, by identified and/or unidentified employees.
- Employee dishonesty claims involving multiple party kickbacks schemes. Determine and verify the direct loss versus indirect loss amounts.
- Review and analysis of misappropriated incoming and outgoing monies concealed by skimming, shorting, fictitious refunds, fictitious vendor and fictitious product.
- Employee dishonesty and errors & omissions claims involving brokerage house and stockbrokers.
- Employee dishonesty losses related to ERISA plans and accounts.
- Review and analysis of money and security losses, by false pretense, burglary, robbery or fire, from banks, retail establishments, credit unions, casinos and carriers.
- Lack of faithful performance claims for credit unions, public agencies and labor unions.
- Review and analysis of trust account losses.
- Losses on premises for banks, credit unions and other financial institutions.
- Losses from forgery and counterfeiting related to commercial and financial institutions.
- Director & officer liability claims for multinational companies in litigation with shareholders.
- Review and analysis of commingled employee dishonesty and errors & omissions losses for insurance agencies and agents.
- Major loss of monies through an investment by a trustee.
- Retained for mediation and appraisal engagements.
- Retained as expert forensic accounting witness for all types of claims and litigation.

**SEMINAR PRESENTATION**

Presents numerous seminars per year to insurance companies and industry-related associations on various topics. Employee dishonesty claims seminar certified for continuing education in various states. Developed and presented in-house seminars to insurance personnel regarding the review and documentation of employee dishonesty losses. Created in-house claim and underwriting guides, instruction classes and seminars for use by insurance companies.

A list of presentations, seminars and programs will be provided upon request.