

PARTNERS



John R. Troyer, CPA

Partner

Audit & Accounting Services

Mr. Troyer's many years of public accounting experience include managing audit engagements of clients with sales ranging from \$5 million to \$800 million. Mr. Troyer also has private industry experience with a manufacturing company where he worked on an information system implementation, internal departmental audits, and performed operational reviews of the company's subsidiaries.

As a result of his strong audit background, Mr. Troyer has an understanding of more complex financial reporting areas such as inventory cost accounting, purchase accounting, accounting for investments, bond arbitrage, not-for-profit accounting, provision for income taxes, and long-term contract revenue recognition methods.

Education:

The Ohio State University, Bachelor of Business Administration, Accounting

Professional and Civic Memberships:

- American Institute of Certified Public Accountants
- Ohio Society of Certified Public Accountants
- Connecticut Society of Certified Public Accountants
- The Entrepreneurship Institute (Advisory Board Member)
- Construction Financial Management Association (Education Committee)
- The Affordable Housing Association of Certified Public Accountants
- Construction Employers Association
- Ohio Contractors Association

Mr. Troyer has significant experience in the following industries:

- Construction
- Real Estate (Developers and HUD Multi-Family financial reporting)
- Manufacturing
- Mining
- Not-for-Profit
- Hospitality and Service
- Government (Proprietary Agencies)

Mr. Troyer has performed the following consulting for his clients:

- Financial statement review, analysis, and recommendations
- Internal control review, analysis, and recommendations
- Assistance in budgeting process
- Business valuation calculations
- Business projections, forecasts, benchmarking, and other financial analysis
- Due diligence related to potential acquisitions
- Accounting treatment for acquisitions and start-ups
- Accounting considerations for new information systems
- Impairment analysis
- Debt refinancing



C&P Advisors, LLC

Ciuni & Panichi, Inc.

Joel Strom Associates LLC

National Investor Services, Ltd.