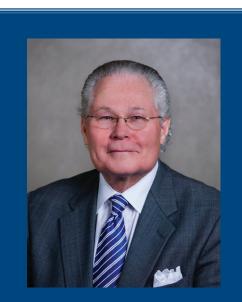
### J. Dell Crosslin, CPA, CFE Managing Principal

With more than 40 years of experience in accounting, auditing, and consulting, Dell has served as a business advisor to governments, not-for-profits, manufacturing and construction, real estate, healthcare, and various other public and private entities. Dell has guided these various industries in numerous areas including audit, strategic planning, fraud examination, forensic accounting, information technology studies, and development of financial statement packages.

Having worked as both a private and public accountant, Dell's experience includes a tenure in the insurance industry, as well as a partnership with a Big Four Firm. In 1987, Dell and three other CPAs created what is today Crosslin, a premier regional public accounting firm.

Under the Crosslin banner, customers served by Dell include Coreslab Holdings U.S., Inc. & Subsidiaries, Wirtgen America, Tom James Company, Southwestern/Great American, Inc., Shoney's, Inc., J. Alexander's Corporation, the Metropolitan Government of Nashville and Davidson County, Nashville Public Television, The PENCIL Foundation, Tennessee Baptist Foundation, Metropolitan Transit Authority, Metropolitan Nashville Airport Authority, Meharry Medical College, Fisk University, Bethel University, Carson-Newman University, and the Tennessee Baptist Convention (ten entities).

Dell has been named to the InCharge in Banking and Finance list for the past six years by the *Nashville Post* as well as one of Accounting's Finest in 2012 by the same publication. He was named to the InCharge Healthcare list for the past six years by the *Nashville Medical News* and recognized as a Power Leader in Accounting 2015 and 2016 by the *Nashville Business Journal*. Dell has previously served as a board member for Catholic Charities of Tennessee and currently serves on the Board of St. Thomas Health Services in Nashville, TN serving as a member of the Finance Committee. He also serves as a member of the Foundation board of the Nashville State Community College Foundation, and Co-President of the Catholic Foundation. He was recently recognized by the Seton Society as a Seton Award Recipient (St. Thomas and Daughters of Charity).



<u>Education</u> Bachelor's Degree, Peabody College of Vanderbilt University

Licenses & Certifications CPA, Tennessee Certified Fraud Examiner

#### Professional Associations

Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

#### Other Activities

Board Member, Finance Committee, Audit Committee Chair, St. Thomas Health Services

Board Member, Nashville State Community College Foundation

Foundation Board of Nashville State Community College

### John H. Crosslin, CPA, MBA Audit Principal

John has been with Crosslin for 18 years and serves as Principal-in-Charge of our Audit Practice. Prior to joining Crosslin, John worked in the Nashville office of a Big Four firm.

John has directed the audits of companies in a variety of industries, including not-for-profit, government, retail, distribution, manufacturing, publishing, and business services. He has managed the engagements of customers such as Coreslab Holdings, U.S., Inc., Choice Food Group, Inc., Metropolitan Government of Nashville and Davidson County, Nashville Public Television, General Council on Finance and Administration of The United Methodist Church, The United Methodist Committee on Relief, Church World Service, Metropolitan Transit Authority, Metropolitan Development and Housing Agency, Cumberland Swan, Fisk University, Bethel University, Tom James Company, and Carlisle EtcEtera.

In his role as audit Principal-in-Charge, John is responsible for the overall health and growth of the department, including new business development, scheduling and assignment for the department's team members, and assuring quality delivery of service to the firm's customers.

John is a member of the United Way of Metropolitan Nashville's Tocqueville Society, where he has served on the committee for the Next Generation new membership recruitment and is currently a co-chair of the 2015 Alpha Chapter Campaign Cabinet. He currently serves as a member of the United Way of Metropolitan Nashville Board of Trustees. John is also a member of the Board of Directors for the Girl Scouts of Middle Tennessee, participating in both the Finance and Strategic Planning Committees. In addition, John serves on the Board of Directors of the Music City Youth Orchestra, where he serves as the Vice President and Treasurer, and participates on the firm's Community Service Committee. He belongs to the Nashville Striders running group and held a seat on the Montgomery Bell Academy Alumni Board. John was named to the CPA and NSA Practice Advisor's 40 Under 40, a national honor that reflects contributions to the field of public accounting by individuals under the age of 40. He was also a recipient of both the Nashville Emerging Leader Awards in the Business Services category, the Nashville Business Journal's 40 under 40 honor and named a Power Leader in Accounting for 2015 and 2016 by the same publication.



<u>Education</u> Bachelor's Degree, Goizueta Business School of Emory University

Master's Degree, Owen Graduate School of Business of Vanderbilt University

#### Licenses & Certifications

CPA, Tennessee, Kentucky and Florida

<u>Professional Associations</u> Board Member, Girl Scouts of America Middle Tennessee

Board Member, Music City Youth Orchestra

Board of Trustees Member, United Way of Metropolitan Nashville

Former Alumni Board Member, Montgomery Bell Academy

## David Hunt, CPA Audit Principal

David has been with Crosslin since its inception in 1987. His extensive experience includes audit, internal control consulting, mergers and acquisitions, and covers a wide variety of customers in fields including not-for-profit, manufacturing and distribution, government, healthcare, professional services, and hospitality.

Customers served by David include the Metropolitan Government of Nashville and Davidson County, Autrans Corporation, Athens Paper Company, St. Thomas Foundation, Meharry Medical College, Cymetech Corporation, The PENCIL Foundation, General Council on Finance and Administration of The United Methodist Church, Tennessee Baptist Convention and related entities, J. Alexander's Corporation, O'Charley's, Inc., Union University, Brentwood Baptist Church, Carson-Newman University, Fisk University, and the City of Knoxville, Tennessee.

David is a Certified Public Accountant licensed in Tennessee and Kentucky, and is a member of the American Institute of Certified Public Accountants and the Tennessee Society of Certified Public Accountants. He oversees the firm's employee mentoring program, is active in community affairs, and has also served as a board member and Treasurer for the Middle Tennessee Chapter of the American Diabetes Association. David graduated cum laude from Trevecca University in Nashville, Tennessee with a dual major in accounting and business administration.



<u>Education</u> Bachelor's Degree, Trevecca University

<u>Licenses & Certifications</u> CPA, Tennessee and Kentucky

#### Professional Associations

Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

### Daniel P. Miller, CPA Audit Principal

Dan has been with Crosslin for 14 years after working at a Big Four firm in Pennsylvania. Dan has extensive experience on audit and consulting engagements in various industries including governments, not-for-profit, healthcare, manufacturing, construction, direct-selling, information technology, and financial services.

Dan has directed customer engagements including the Cities of Clarksville, Franklin, and Brentwood, the Metropolitan Government of Nashville and Davidson County's Single Audit, Metropolitan Transit Authority, Davidson Transit Organization, Metropolitan Nashville Airport Authority, Southwestern/Great American, Choice Food Group, Coreslab Holdings, U.S., Inc., United Methodist Committee on Relief, and Community Care. With a predecessor firm, Dan served several multi-billion dollar customers including PNC Bank, Dominion Resources, and Adelphia Cable.

Dan is particularly experienced with government and not-for-profit audits including all aspects of grant compliance and single audit testing. His experience involves auditing more than 25 different federal programs annually.

Dan serves on the firm's leadership team, conducts training for the audit team members and is actively involved in the firm's recruiting, technology and audit quality initiatives. He serves as Principal-in-Charge of Technical Matters for our audit practice. Dan is also in charge of the firm's Continuing Professional Education programs, including training goals, outside programs, and compliance. Dan completed the Nashville Young Leaders Council Program, and has joined the Board of the Imagination Library of Middle Tennessee. He has also served on the Finance Committee of Habitat for Humanity Young Professionals. Additionally, Dan has been recognized as a winner of the 2013 *Nashville Business Journal's* 40 under 40, which recognizes individuals under the age of 40 for their excellence in business and contributions to their communities.



<u>Education</u> Bachelor's Degree, Grove City College

<u>Licenses & Certifications</u> CPA, Tennessee and Kentucky

#### Professional Associations

Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

#### **Other Activities**

Board Member, Imagination Library of Middle Tennessee

## Angela Hoke, CPA Audit Principal

Angie joined Crosslin as an Audit Principal, bringing twenty years of experience in audit and industry. Prior to joining Crosslin, Angie was an Assurance Partner at a Big Four firm, performed contract and consulting services for small to medium sized companies as the sole owner of Hoke Financial Services, and served as the Chief Accounting Officer for a public Real Estate Investment Trust (REIT).

As an auditor with a Big Four firm, Angle directed audits ranging from 200 to 10,000 hours, directing teams of varying sizes on audits with multiple components and deadlines. She worked in a variety of industries, including healthcare, manufacturing, distribution, retail, quasi-insurance (i.e., extended warranty), and transportation. She worked with both private and public companies, often assisting customers with complex accounting and capital transactions as well as financial reporting. She was a leader in the firm with respect to understanding, documenting and testing of internal controls, including those governed under the Sarbanes-Oxley Act. She was also a leader in audit efficiency innovation, and led many training classes and coaching sessions to help others implement effective and efficient techniques on audits. In her role as a consultant, she worked with a charter school education company with notfor-profit elements. In her role as the CAO for a large real estate company, she gained insight into the challenges and pressures facing customers, and that insight has significantly impacted her perspective as an auditor.

In addition to multiple professional associations, Angie is a member of the National Association of Professional Women and has spent years dedicated to the mentoring and advancement of professional women. Angie has served in a volunteer capacity at Exile International, an organization dedicated to the restoration and empowerment of war-affected children and former child soldiers in Uganda and DR Congo through art therapy and rehabilitative care. She also previously served as a board member and treasurer of Safe Haven Family Shelter, the only shelter-to-housing program of its kind in Middle Tennessee that accepts the entire homeless family.

Angela holds a bachelor's degree in business from Murray State University. She graduated Summa Cum Laude and was named Kentucky Business Society's Business Student of the Year in 1994.



<u>Education</u> Bachelor's Degree, Murray State University

<u>Licenses & Certifications</u> CPA, Tennessee and Kentucky

<u>Professional Associations</u> Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

#### **Other Activities**

Member, National Association of Professional Women

Volunteer with Exile International

Former Board Member and Treasurer, Safe Haven Family Shelter

### Kevin E. Hickman, CPA, CGMA Tax Principal

Kevin serves as a Tax Principal with Crosslin. He brings nearly 35 years of experience in tax planning, compliance, and preparation for individuals and corporations, including several large, multinational and multi-state organizations. Kevin is experienced in serving customers in a wide range of industries including real estate, manufacturing, direct sales, and hospitality entities, among others. Prior to joining Crosslin, Kevin was the founder and Managing Partner of Hickman & Associates, CPAs.

Kevin's experience includes working for a large clothing manufacturer where he was responsible for all tax compliance matters as well as tax planning. Additional responsibilities included cash flow planning and acting as a liaison between the corporate office, the factories and the retail stores. During his tenure with this corporation, Kevin assisted in a variety of special projects related to real estate acquisition and development, on-site management of acquisition targets, and related tax planning projects. His experience in both public accounting and private industry provide him with a unique insight into both sides of the accounting and audit functions.

Kevin has been an active member of the Tennessee Society of CPAs serving on the Nashville Chapter Board and officer corps as President, Vice-President, Treasurer, and Secretary. Additionally, he has served the TSCPA as various state committee chairs, state Treasurer, and Chair of the Board of the TSCPA. While serving as Chair of the Board, Kevin spoke throughout the state to CPAs and educators on professional issues facing the accounting profession. He authored and conducted five video seminars on various topics related to state and federal taxation and served on the national council of the American Institute of CPAs. Kevin was recognized as a Power Leader in Accounting 2015 by the Nashville Business Journal.

In his leisure time, Kevin has accomplished local and state tennis recognition by being an integral member of several USTA tennis teams. On four separate occasions, his team has advanced to the regional tournament after winning the state tournament. Additionally, Kevin earned a Masters in European History in November 2012 with a 4.0 grade point average. He continues to study, research and write about major historical figures while constantly learning and refining methods of leadership and how historical lessons can be applied to business today.



<u>Education</u> Bachelor's Degree, David Lipscomb University

Master's Degree, American Military University

<u>Licenses & Certifications</u> CPA, Tennessee

Chartered Global Management Accountant

Professional Associations

Member, American Institute of Certified Public Accountants (AICPA)

Member, Tennessee Society of Certified Public Accountants (TSCPA)

#### **Other Activities**

Former Chair, Tennessee Society of Certified Public Accountants

Former President, Nashville Chapter, Tennessee Society of Certified Public Accountants

## Rodney Brower, CPA Tax Principal

Rodney serves as a Principal in Crosslin's tax department. With more than 35 years of experience, he has significant expertise in providing tax compliance and consulting services to business and individual customers in a variety of industries, as well as extensive knowledge of investment and asset management development. Throughout his career, he has represented manufacturing and distribution companies, financial and banking institutions, real estate investors, employee benefit plans, large not-for-profits, foundations, and a variety of other organizations.

Rodney previously served as tax director and partner in charge of taxes for J. C. Bradford & Co., a Nashville-based securities brokerage and investment banking firm with approximately 85 retail offices throughout the United States, where he started the company's tax function and directed a staff of 10 tax professionals. He successfully led an effort to challenge the constitutionality of certain aspects of the State of Tennessee tax on partnerships, resulting in a total refund of several years' taxes assessed by the state. He also directed the administration of the company's 3,500 participant 401(k) plan, including the successful management of IRS and DOL audits of the plan with no adverse findings.

While serving as a tax partner for the Nashville office of a Big Four, Rodney was member of the National Bank Tax committee, and represented such customers as Third National Corporation (SunTrust), J. C. Bradford & Co., Thomas Nelson Publishers, Nashville City Bank & Trust (US Bank), Jacques Miller and Freeman Companies. While previously working at a Big Four firm, his federal and state planning and compliances customers included Hospital Corporation of America (HCA), Shoney's Inc., and Volunteer Capital Corporation (Wendy's).

While at Crosslin, Rodney has provided services to various national and international customers including Southwestern/ Great American, Inc., Tom James Company, Coreslab Holdings U.S., Inc., Wirtgen America, Inc., Athens Paper Company, Autrans Corporation, Choice Food Group, Cymetech Corporation, Harpeth Financial Services, LLC, and Inova Payroll, Inc. Services provided to some of these customers include transfer pricing, R&D credits, foreign bank account reporting, and the reporting of transactions with related foreign entities.



<u>Education</u> Bachelor's Degree, Mississippi State University

<u>Licenses & Certifications</u> CPA, Tennessee

#### Professional Associations

Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

### Rhonda W. Sides, CPA/ABV/CFF, CVA, CGMA Principal for Healthcare Services, Forensic/Valuation and Litigation Support Services

Rhonda is the Principal for Healthcare Services, and Forensic/ Valuation and Litigation Support Services for Crosslin. Proficient in management issues of many types of healthcare entities, Rhonda specializes in business valuation, financial fraud and forensics and litigation support. She also specializes in physician practice management issues, such as compliance issues, physician compensation issues, entity contracts, practice valuations, cost accounting, operational assessments, accounts receivable, and financial feasibility issues related to group and integrated delivery system development.

She lectures nationally for various financial, legal, and healthcare organizations regarding the issues of combining the practicality of accounting and financial issues with the needs of healthcare practice management. Rhonda has been named as one of Middle Tennessee's top healthcare executives for three years in *Nashville Business Journal's* Healthcare 100 for 2002, 2003, and 2006 and also recognized for BizWomen profile in 2005 and Healthcare Hero in 2007 and 2015. She was named one of the 10 "Women to Watch in Healthcare" for 2011 by the *Nashville Medical News* as well as InCharge in Healthcare 2012, 2013, 2014, and 2015 by the same publication. Additionally, Rhonda was named one of "Accounting's Finest" by the *Nashville Post* for 2011 and 2012, and a 2013 and 2016 Power Leader in Accounting by the *Nashville Business Journal*.

Rhonda was an adjunct MBA professor for three years at The Massey School of Belmont University of Nashville. She served as past president of Middle Tennessee Healthcare Executives Association, is an associate of the American Society of Appraisers, and a member of Healthcare Financial Management Association. She served on the Healthcare Committee and Forensic Valuation Committee for the Tennessee Society of CPAs.

Rhonda also co-authored three books, <u>Valuation of a Medical</u> <u>Practice</u> (April 1999), <u>Accounting Handbook for Medical Practices</u> (April 2000), both published by John Wiley and Sons, and <u>Financial</u> <u>Management for Medical Groups</u>, <u>3rd Edition</u> (October 2013) published by the Medical Group Management Association. She has written healthcare management related articles published in various sources including the *Healthcare Financial Management*, *Nashville Medical News* and *Nashville Business Journal*.



<u>Education</u> Bachelor's Degree, Kennesaw State University

<u>Licenses & Certifications</u> CPA, Tennessee & Georgia

Accredited in Business Valuation (ABV)

Certified Valuation Analyst (CVA)

Certified in Financial Forensics (CFF)

Chartered Global Management Accountant (CGMA)

### Professional Associations

Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

Member, Georgia Society of Certified Public Accountants

Member, Medical Group Management Association

Member, Healthcare Financial Management Association



### Justin D. Crosslin, Jr., CPA, MBA Operations Principal

Justin Crosslin manages the operations of Crosslin, PLLC and Crosslin Technologies. Within the accounting and consulting firm, Justin's responsibilities include management of company finances, operations, banking and legal relationships, human resources as well as oversight of all administrative staff, strategic direction, and company development. He also is active in the management and development of other Crosslin expansion initiatives such as the firm's entrepreneurial division.

A recognized leader and board member within the Nashville business community, Justin was the driving force behind the establishment of Crosslin Technologies and its successful qualification as a PCI DSS QSA organization. Additionally, Justin has successfully managed the IT operations for commercial entities in the fields of accounting, health care, and manufacturing for more than a decade. His ability to master industry-specific technology and the business processes that compel the use of such resources has made him an invaluable asset to organizations ranging from local businesses to multiple entities throughout the Fortune 500.

Within all of the Crosslin companies, Justin works diligently on process control and efficiencies to continually improve the way the firm does business. He also devotes time and effort into fostering relationships with other area firms and companies as well as those within the BDO Alliance.

Prior to joining Crosslin, Justin directed the operations for a toy manufacturer with overseas operations, served as the financial operations analyst for a medical imaging company, and served in accounting and operations for a physician practice management company. He began his career in hospital operations with a large hospital company eventually moving into governmental operations with the same company.

Justin currently serves on the board of directors for the Middle Tennessee Council of The Boy Scouts of America and Community Nashville. He is a founding board member of both Leadership Healthcare and Montgomery Bell Academy's Young Alumni board, and is actively involved in the Nashville chapter of the Entrepreneur's Organization.

In 2010, Justin was a recipient of the *Nashville Business Journal's* 40 Under 40 honor and winner of the Nashville Emerging Leader Awards – Business Category. Additionally, he was named a Power Leader in Accounting for 2015 and 2016 by the same publication.



<u>Education</u> Bachelor's Degree, Goizueta Business School at Emory University

Executive Master's Degree, Owen School of Vanderbilt University

<u>Licenses & Certifications</u> CPA, Tennessee

#### **Professional Associations**

Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

Entrepreneur's Organization

Leadership Healthcare

Young Leaders Council



### Shane W. Clancy, CISSP, GCIH, GCFA, GWAPT, PCI DSS QSA, GLEG Principal

As Principal for Crosslin Technologies, Shane Clancy provides a broad range of information security, risk management, and compliance validation services to health care, not for profit organizations, financial, retail, manufacturing, educational and non-governmental organizations. He builds upon over two decades of success in both the management of information security programs and the technical implementation and evaluation of information security technologies to ensure that his customers' immediate needs and strategic goals are met in the most efficient manner possible. Prior to joining Crosslin Technologies, Shane served as the Director of Federal Risk Management at Securicon, LLC.

During Shane's tenure at Crosslin Technologies, he has led information security projects involving penetration testing, vulnerability assessment, and compliance assessment for financial, healthcare, and higher education institutions across the continental United States. Additionally, Shane has performed multiple complex assessments and audits of global commercial entities and municipalities throughout the region. Shane has also performed forensic investigations and litigation support on numerous matters involving fraud, cybersecurity, and data recovery.

Prior to joining Crosslin, Shane successfully performed as a program manager for security management, oversight and compliance at a DHS agency, where his staff improved the agency FISMA score from 74% to 96% within six months and sustained an 'A' for the duration of his tenure. Prior to that role, he served as a program manager for an intelligence agency within the Defense Department, where he led a reorganization of the IA capabilities that dramatically improved the agency's ability to detect and respond to emerging cyber threats. Before that, Shane performed as a project manager for several agencies' IA programs, served as the senior subject matter expert (SME) on the FBI Vulnerability Assessment and Penetration Test Team for 5 years, led multiple technical information security engineering efforts, and served in the United States Navy as an Intelligence Specialist.

Shane holds the GIAC Incident Handling and Advanced Hacker Techniques (GCIH), GIAC Forensic Analyst (GCFA), GIAC Web Application Penetration Tester (GWAPT), GIAC Law of Data Security and Investigations (GLEG) and Certified Information Systems Security Professional (CISSP) certifications and has served as the Reston, Virginia GCIH Mentor, as the technical representative from the Federal Bureau of Investigation to the Director of National Intelligence, and as a speaker at the SANS Institute's Application Security Summit in Washington, DC. Shane has authored works on malicious code, security engineering, and government policy and codes in three languages.



## Education

Bachelor of Science in Computer Information Systems, Strayer University

#### **Licenses & Certifications**

GIAC Incident Handling and Advanced Hacker Techniques (GCIH)

GIAC Forensic Analyst (GCFA)

GIAC Law of Data Security and Investigations (GLEG)

GIAC Web Application Penetration Tester (GWAPT)

Certified Information Systems Security Professional (CISSP)

Payment Card Industry Data Security Standard Qualified Security Assessor (PCI DSS QSA)

## Bryan White Principal

Bryan joined Crosslin Technologies, a member of the Crosslin & Associates family of companies, as a Principal bringing sixteen years of experience in Information Technology. Prior to joining Crosslin Technologies, Bryan served as the Vice President of Business Development at a managed service provider company, where during his tenure, the company quadrupled its revenue.

Bryan began his technology career in the United States Navy where he designed, installed, maintained and operated state-ofthe-art information systems. This included wide area networks, mini and micro computer systems, and associated peripheral devices. In addition, Bryan operated and maintained telecommunications systems including automated networks, data links and circuits; transmitting, receiving, operating, monitoring, controlling, and processing all forms of telecommunications through various media, including global networks.

In his current role as a Principal of Crosslin Technologies, Bryan is responsible for the sales and operations of our Managed Services Division, which includes managed IT services and managed communication services. Those services include managed IT security, data backup, server, desktop and device management, preventative maintenance of essential servers and networks, phone solutions, carrier services, and email solutions. Bryan guides our customers in the identification, development, and implementation of strategic plans to design technology platforms that will support their business goals and objectives.



<u>Education</u> University of Maryland, ECC, Information Systems Management