William C. (Will) Fleenor, CPA.CITP, Ph.D.

Shareholder, K2 Enterprises Hammond, Louisiana will@k2e.com

Experience: Public Accounting - 7 years. University Accounting Professor - 12 years. Shareholder K2 Enterprises - 22 years.

CPE Discussion Leader - Will has written numerous CPE (Continuing Professional Education) courses and has taught over 300 days of CPE for CPAs. Most of these courses have been on microcomputer or auditing topics.

Awards: The "Louisiana Accounting Educator of the Year Award," an award presented jointly by the Society of Louisiana CPAs and the AICPA.
"Society of Louisiana CPAs Discussion Leader of the Year" award. The Louisiana Society's "Special Services Award" for efforts in developing and teaching Continuing Professional Education courses for the Louisiana CPA Society.
The Illinois Society of CPAs "Instructor Excellence Award" for teaching excellence.
The Society of Louisiana CPAs "Special Recognition Award" for contributions to the Society's CPE program.
The Society of Louisiana CPAs "Discussion Leader of the Year" award.

Degrees:BBA in Accounting from Loyola University - 1972MS in Accounting from the University of New Orleans - 1975Ph.D. in Accounting from Louisiana State University - 1978

Will is currently a Shareholder of K2E, LLC. Will has conducted seminars for 48 State CPA Societies, and has spoken at numerous accounting technology conferences, including speaking at the AICPA Information Technology Conference for 22 years, as well as doing training for other organizations such as the FBI. Will is a past Chairman of the AICPA Information Technology Conference, as well as past chairman of other conferences and professional committees. Will is a co-author of the Practitioners Publishing Company's "Guide to Installing Microcomputer Accounting Systems" and has had numerous articles published in professional journals including the *Journal of Accountancy*, the *CPA Journal*, and others.

Robert H. Spencer, Ph.D. Associate, K2 Enterprises Elizabethtown, KY bob@bobspencer.com

Dr. Bob Spencer is an experienced consultant with 40 years experience in Strategic Technology Planning, Software Selection, Disaster Recovery and Contingency Planning, Process Engineering, Content Management, Information Technology Reviews and Audits, and Internet Security Audits. He is an internationally published author of more than a dozen books and hundreds of articles on business and technology optimization.

EXPERIENCE

Twenty Seconds In the Future (TSIF) www.tsif.com 1996 – Present	Strategic Technology Planning, Technology/Security Audits, Accounting software selection & implementation. IT Audits and Reviews. Security and General Business Technology Planning.
University of West Florida 1983 – 1997	Associate Professor, Adjunct - Accounting & Information Technology Depts.
Monsanto Employees Credit Union 1995 – 1996	Executive Vice President, 200 million dollar financial institution. Duties encompassed full range of management responsibility for large multi- branch bank.
Saltmarsh, Cleaveland & Gund, Certified Public Accountants 1984 – 1995	Principal, Management and Technology Consulting, Selection and Implementation of Accounting Software solutions. Technology Audits and Reviews.
Department of Defense 1970 – 1984	Systems Design and Analysis, Programming, Network Administration & Communications.
Condominium Realty Corporation 1975-1980	Real Estate Broker/Developer – Indianapolis, Indiana
	EDUCATION
Indiana University, 1982	Bachelor (BGS, Accounting & Engineering)
Central Michigan University, 1989	Master of Science in Administration (MSA)
Southwest University, 1991	Doctorate of Philosophy in Computer Science (PhD)
	ACKNOWLEDGEMENTS
Who's Who Business & Industry	Listed - Leading business professional
Thompson Gale	Listed - Guide to Contemporary Authors
Accounting Technology	Listed - One of the top technology professionals in the industry.
	CERTIFICATIONS
Microsoft Corporation – 1997	Microsoft Certified Professional – MCP
Novell Corporation – 1992	Certified Network Engineer – CNE
ICCP – AICCP 1987	Certified Computer Professional – CCP
ICCP – AICCP 1984	Certified Systems Professional – CSP
	PUBLICATIONS
Author and Lecturer	More than a dozen books and several hundred articles over the past 30
1985 - Present	years. Subject titles have included Risk Management, selecting and
	implementing accounting software, implementing a paperless office,

internal controls and technology best practices.

Brian F. Tankersley, CPA.CITP Associate, K2 Enterprises Farragut, Tennessee brian@k2e.com

Brian Tankersley is a consultant based in Knoxville, Tennessee. Brian is a frequent speaker at continuing education courses on auditing and technology for K2 Enterprises, and is a senior faculty member with Becker Professional Review. Brian writes and publishes a nationally recognized blog on accounting and technology (<u>www.cpatechblog.com</u>) and frequently posts articles to the K2 blog on AccountingWeb.com.

Tankersley's areas of practice include accounting systems, taxation, IT consulting, and general business consulting. Prior to forming his own firm Brian practiced in public accounting with both international and local firms, as well as industry. His public accounting experience includes accounting system implementations, tax returns, financial analysis, inventory costing, and audits of public and private companies. Brian's industry experience includes retail, financial services, wholesale, and manufacturing. His information technology experience includes technology strategy, technology management, systems implementation, technical training and documentation.

Brian is both a Certified Public Accountant and Certified Information Technology Professional, and has bachelors degrees in both Accounting and Finance, cum laude, from the University of Tennessee. He is a certified public accountant (Tennessee), and a certified information technology professional (CITP). In 2007 and 2008, Brian was selected as a "40 Under 40" honoree for his leadership in the profession by the CPA Technology Advisor.

Mr. Tankersley has served on numerous board of directors and in various leadership roles. Brian is a member of the Tennessee Society of CPAs, the American Institute of CPAs, and an associate with the Association of Certified Fraud Examiners. He has also served as an officer and director for numerous area community and professional organizations.

Brian, his wife Janette, and their seven year old son make their home in Farragut, Tennessee.

Mike Daniels Tommy Nobis Center

Mike Daniels, **Vice President**, **Business Services**, manages the Tommy Nobis Center's Business Services division and **COO** of the new "Recycletronics" electronics recycling business line. Before joining the center in 2006, Mike was employed with NISH (formerly National Industries for the Severely Handicapped) for more than 17 years where he was the South Field Office Manager for Products and NISH Program Manager for Chemical and Biological Protection of products manufactured in support of our Armed Forces.

Mike has an MBA from Berry College in Rome and a bachelor's degree in mechanical engineering from Clemson University. Mike and his wife Susan live in Cartersville with their two teenage sons. He is a scoutmaster and leader with the Boy Scouts of America, and has an Eagle Scout at home. Mike is a member of Heritage Baptist Church in Cartersville.