34th ANNUAL ACCOUNTING & AUDITING CONFERENCE

SELECTED SPEAKER BIOGRAPHIES

Protect Your Company and Your Assets from Fraud
Don Wengler, CPA, CFE, CVA
Senior Managing Consultant

Don has more than 20 years of experience performing audit and consulting services in the areas of litigation, bankruptcy, valuation, financial investigation, fraud and abuse, internal controls and mergers and acquisitions.

His litigation consulting experience includes assisting attorneys with the discovery process, analysis and quantification of damage claims and expert testimony. In addition, Don's case experience has included business interruption and lost profits, construction litigation, contract disputes, fraud allegations, intellectual property, mergers and acquisitions, real estate, valuation issues and shareholder/member disputes.

As a Certified Fraud Examiner (CFE), Don has performed financial investigations in a variety of industries, including financial institutions, construction companies and non-profit organizations.

Don is a 1984 graduate of Southeast Missouri State University, Cape Girardeau, with a B.S. degree in business administration and a 1993 graduate of The Wharton School, University of Pennsylvania, Philadelphia, with an MBA.

Private Company Financial Reporting Update
K. Gary Gibbs
Executive Vice President, Assurance Services
Allen, Gibbs & Houlik, L.C.

In addition to leading the firm's audit group, Mr. Gary Gibbs specializes in providing audit and corporate finance services to middle-market, closely held business and entrepreneurial enterprises. He leads the firm's corporate finance practice and has extensive experience with international accounting matters, business mergers and acquisitions, strategic planning, financial modeling, and financial structuring.

Mr. Gibbs joined the firm that became Allen, Gibbs & Houlik, L.C. in 1973, upon his graduation from WSU, cum laude, that year. He has earned the designation of Accredited in Business Valuation by the American Institute of CPAs (AICPA), and is also a Certified Business Appraiser by the Institute of Business Appraisers. He is a member of the AICPA, the Kansas Society of Certified Public Accountants, and the American Society of Appraisers. He serves on the board of advisors for the WSU School of Accountancy, and is a member of the Wichita Area Economic Outlook Team. Mr. Gibbs has previously been a speaker at the regional WSU Accounting and Auditing Conference, and is a frequent speaker at WSU and other area college campuses on financial reporting topics, auditing, and venture analysis.

International Accounting
Dr. Atul Rai
Assistant Professor at Wichita State University

Dr. Atul Rai is an Assistant Professor and Jones Corporate Governance Faculty Fellow at WSU's Barton School of Business. He obtained his Ph.D. from New York University, with specialization in accounting and finance, where he was *Coopers and Lybrand Doctoral Fellow*. Prior to this, he obtained an MBA from Indian Institute of Management, Kolkata, and an undergraduate degree in Mechanical Engineering from Indian Institute of Technology (IIT), Kanpur. His research interests are financial reporting, firm valuation, earnings manipulations, productive efficiencies of firms and international accounting. His research has been published in such journals as *Journal of Accounting and Economics*, *Financial Analysts Journal*, *Journal of Accounting Auditing and Finance*, and *CFA Digest.* He has presented numerous seminars in accounting and finance area at leading universities, national conferences, and other institutions in United States, Canada, and Europe. He has also conducted training seminars on IFRS for accounting professionals in Europe.

How to Survive an Anaconda Attack: Investment Strategies in Volatile Times
Bruce Brinkman, CFP
Allen, Gibbs & Houlik, L.C.

Bruce joined AGH's tax group in 2007, and his background includes more than 10 years' experience as a financial planner, plus leadership positions in the technology and financial services industry and founding two successful businesses. He works with executives and business owners creating customized financial plans to help his clients reach their goals and bridging the gaps between clients' various financial specialists.

Bruce holds Kansas State University Business Finance undergraduate and Master of Business Administration degrees, and has earned the Certified Financial Planner™(CFP®) designation.

He speaks regularly on financial planning topics and has earned the Competent Toastmaster designation through the International Toastmasters organization. He has been quoted in a variety of national publications, such as *The Wall Street Journal*, *Investment News*, and the *Chicago Tribune* and has been interviewed on ABC television. Bruce is also a contributor to the book, *Just Give Me the Answer$: Expert Advisors Address Your Most Pressing Financial Questions*. He is a member of the Wichita chapter of the Financial Planning Association.

Accounting and Auditing Update
Ginger Farney
Office Managing Partner of Ernst & Young

Ginger is the office managing partner of Ernst & Young's Wichita office. She has more than 14 years experience providing audit and advisory services to clients in various industries. She also has experience managing global client accounts and services. She serves as a member of the firm's Audit Quality Review team and leads various accounting and technical updates within Ernst & Young. Ginger is a graduate of Wichita State University. She is licensed in Kansas and Texas. She is a member of the AICPA, as well as both Kansas and Texas state organizations. In her free time, she enjoys spending time with her two young daughters.

US GAAP and IFRS, Practical Considerations for Convergence
John M. Kmetz, CPA
Partner BKD, LLP

John has over eleven years of experience performing financial statement audits of public and private companies in the manufacturing, service and retail industries. He is accomplished in

ERP systems and control environments and has led a variety of due diligence and agreed-upon procedures engagements related to acquisitions stock-based compensation accounting and royalty contract compliance. Before joining BKD, John gained valuable international experience while fulfilling an assignment in Amsterdam, Holland.

John is a member of the American Institute of Certified Public Accountants and Missouri Society of Certified Public Accountants. He is a 1997 cum laude graduate of the University of Notre Dame, Notre Dame, Indiana, with a BBA in accounting.

Managing Your Effective Tax Rate in a Global Economic Downturn
Matt Campbell
Senior Managing Consultant and International Tax Lead

Matt has 10 years of experience providing international tax services, representing numerous Fortune 500 companies on a wide range of tax issues, primarily in the international and merger and acquisition tax area.

He advises domestic and international companies regarding U.S. federal tax issues related to acquisitions and dispositions of stock and/or assets, including analysis under Subpart F, whether income is effectively connected to the U.S. and tax treaty analysis. Matt also advises clients on the use of partnerships and other pass-through entities for effective taxation and has participated in tax due diligence projects to identify tax exposure issues for clients contemplating business acquisitions.

He is a member of the Iowa Bar Association, U.S. Tax Court Bar and U.S. Court of Federal Claims Bar. Matt is a with honors 1993 graduate of Morningside College, Sioux City, Iowa, with a B.A. degree in economics/political science and also is a with distinction 1997 graduate of University of Iowa College of Law, Iowa City, with a J.D. degree in law. He is a 2001 graduate of Georgetown University Law Center, Washington, D.C., with a LL.M degree in tax law.

Matt also studied at the Kansai Gaidai University in Osaka, Japan, from 1992 to 1993 and was a guest of Taiwanese Ministry of Education for the 1995 International Seminar on Chinese Studies, in Taipei, Taiwan.

Tax Update
Tom Ochsenschlager
Vice President – Taxation of the American Institute of Certified Public Accountants

In this role, he works with the AICPA Tax Executive Committee in developing AICPA tax policy positions, shaping and communicating the Institute's initiatives in tax matters, and providing tax products and services for members. Ochsenschlager is also responsible for interacting with the federal government on tax-related issues, acting as a liaison with the national office of the Internal Revenue Service and the Office of the Assistant Secretary of the U.S. Treasury for Tax Policy, and working closely with Congressional tax committees on tax-related issues.

Bank Credit Environment
Jim Faith
President , Sunflower Bank-Wichita

Jim Faith began his banking career at a community bank in Missouri in 1981. He moved to Wichita in 1984 to work for the Fourth National Bank and has been in the financial services industry in Wichita ever since. He joined Sunflower Bank, a $1.6 billion family-owned Kansas bank, as Wichita president in 2003. Jim received a Bachelor of Science degree in Agriculture Economics from the University of Missouri in Columbia in 1980. He is also a graduate of the Southwestern Graduate School of Banking in Dallas. He currently serves on the board of directors of the Wichita Downtown Development Corporation his past community service includes the board of the Police and Fire Retirement System and the Rotary Club of East Wichita.

Thomas A. Page
Emprise Bank, President / CEO
Thomas A. Page is President/CEO of Emprise Bank, a $1.2 billion bank headquartered in Wichita. He has been with Emprise since 1994 and has served in executive level positions with a number of financial institutions during the past 27 years. Tom received a Bachelor of Science degree from the United States Air Force Academy in 1975, with majors in economics and management. He earned his Master of Business Administration from the University of Missouri, Columbia in 1978. Over his career, Tom has served on many boards for community groups, the Kansas Bankers' Association, and the American Bankers' Association. He currently serves on the Board of the Via Christi Foundation and is serving an appointment to the KBA PAC Committee.

Mark L. Dennett
INTRUST Bank, Senior Vice President
Mark L. Dennett has more than 28 years of experience in commercial banking beginning in 1980 at Arkansas Valley State Bank in Valley Center, KS, and continuing to his current position of Senior Vice President--Commercial Lending at INTRUST Bank, N.A. in Wichita, KS. He is a life-long resident of Kansas and is a graduate of Wichita State University earning a Bachelor of Business Administration--Finance degree and of the Graduate School of Banking of Colorado. After beginning his lending experience in 1983 in residential mortgage lending and working in personal/consumer lending, Mark presently works as a Commercial Loan Officer/Relationship Manager at INTRUST Bank which acquired Ark Valley State Bank in 1990. Outside the Bank, he currently serves as Treasurer of the City of Valley Center, a member of the Kansas Equity Fund Management Committee, Trustee of Wichita Chamber of Commerce Leadership Wichita Program and Controller on the Board of Directors of Mission to Russia, Inc. He has also previously served as President of the Valley Center Chamber of Commerce and as a Director of the Valley Center Economic Development Corporation.

Solutions for Businesses during the Credit Crunch
Alan Badgley
Consultant for Wichita State University's Small Development Center
Alan Badgley, Consultant for Wichita State University's Small Business Development Center, with an MBA in Finance and Marketing, works with various companies performing Strategic Planning Workshops, currently concentrating on the aerospace manufacturing industry

in the Wichita area. Alan has substantial experience performing Cash Flow Spreadsheet analyses and Industry Analyses through ProfitCents by Sageworks ™. He also consults privately and has been involved in several business ventures, thus can relate to other small business owners temptation to ‘freak out’ at times.

HR Issues
Jena Lysen
Vice President, Human Resources
Allen, Gibbs & Houlik, L.C.

Ms. Jena Lysen leads human resources (HR) at Allen, Gibbs & Houlik, L.C. In her position, she directs recruiting, HR compliance, performance evaluations, leadership development, change management, recognition and training programs, management coaching and special projects.

Ms. Lysen holds a Master’s in Business Administration, a Master’s in Sociology and a Bachelor’s in Education from Wichita State University. She is also certified in Six Sigma, an accredited Achieve Global instructor and has earned her Senior Professional in Human Resources (SPHR) certification. Ms. Lysen has been a board member of the Wichita Society for Human Resource Management since 2003. She has extensive training in adult education, focusing on multi-sensory learning and training styles.

During the course of her career, she has served as an organizational development consultant for Right Management Consultants, Raytheon Aircraft and Wesley Medical Center. She has also been an instructor with Wichita State University’s Center for Management Development as well as throughout the aviation industry. She has trained and consulted with many companies in the Wichita area to develop their leadership skills and team abilities. She is currently a faculty member with Webster University and Newman University and teaches in the Human Resource Management Development master’s programs and both universities’ MBA programs.

Ms. Lysen is a frequent speaker for trade organizations and affiliated conferences as well as several different accounting organizations I the Wichita area. In 2001, she was a national speaker for the Women in Aviation and Kansas Association of Counties conferences. Ms. Lysen is committed to serving the community and is active in a number of civic organizations throughout the region.

Mary Legge
Allen, Gibbs & Houlik, L.C.

Mary Legge recently joined Group Benefit Specialists, Inc. as their HR Specialist. She works with her clients to stay abreast of current employee regulations, resolve employee issues, and improve management/employee relationships. Her experience covers both accounting and human resource functions in a variety of industries. Prior to joining Group Benefit Specialists, she was a Vice President of Finance and Accounting for Accenture BPO Services where she used her HR skills in a large accounting group.

Mary received both her BA in Accounting and MBA from Wichita State University. She received her CMA certification in 1991 and her SPHR certification in 2005. She is active in the Wichita Society of Human Resource Management chapter and is currently serving on the Board of Directors.

XBRL – Interactive Data to Improve Financial Reporting.
Louie Walker, Jr. MBA
Accounting Professor, Metropolitan State College of Denver

Louie Walker is a Professor of Accounting at Metropolitan State college of Denver. Louie teaches managerial accounting and accounting information systems (AIS). He was an IT auditor at the Colorado Department of Transportations. He served as CEO, software developer and consultant for TriSys Software Solutions, Inc. in Denver, CO. for twelve years. He was a manager of business consulting for JD Edwards and Company (Chicago and Denver) for ten years.

The SEC recently passed the final rules requiring companies to provide financial statement information in a more useful format to investors. This more useful information must be provided as interactive data. The eXtensible Business Reporting Language (XBRL) is the methodology that provides "Interactive Data" to meet the SEC requirements.

International Tax Compliance
Curtis L. Dean
Vice President, Tax Research & Special Projects
Allen, Gibbs & Houlik, L.C.

Mr. Dean graduated cum laude from Missouri Western State University, completed the National Tax Education Program at the University of Illinois, and has done graduate studies at Kansas State and DePaul Universities. He is a member of DePaul's Phi Kappa Phi Honor Society. A certified public accountant who has served on committees for the Kansas and Missouri Societies of Certified Public Accountants and on the Board of Directors of the Missouri Society, he is also a CERTIFIED FINANCIAL PLANNER™ and has served on the Board of Directors of the Mid America Planned Giving Council. He has held a professorship appointment from Kansas State University while speaking at its annual Income Tax Institutes.

The New Form 990 – Accountability, Transparency & Compliance
Brian Todd, CPA
Senior Manager BKD, LLP

Brian is a tax specialist with over nine years of experience providing tax services to both for-profit and not-for-profit organizations. He regularly consults with clients on unrelated business income issues, employee recruitment incentives, joint ventures and assists clients in identifying exposure areas related to private inurement and intermediate sanctions. He has, recently, assisted a number of not-for-profit organizations in anticipation of the substantially redesigned Form 990.

Brian has presented numerous seminars to area chapters of HFMA and state hospital associations, the Missouri Health Care Association, and the Kansas Association for the Medically Underserved. He has also presented at the American Association of Homes & Services for the Aging Annual Meeting and Exposition.

Brian is a member of the American Institute of Certified Public Accountants and the Missouri Society of Certified Public Accountants. He is a 1999 graduate of the University of Missouri, Columbia, with a master's degree in accounting.

ESOP

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Alan Taylor
BKD, LLP

Alan assists with mergers and acquisitions and corporate finance services. A major segment of his practice involves using leveraged Employee Stock Ownership Plans (ESOPs) as a means to tax efficiently transition ownership of closely held middle market companies. He has extensive experience in the establishment of leveraged ESOPs including transaction structuring, providing financing assistance and coordinating the transaction closing. He is a member of the American Institute of Certified Public Accountants, Kentucky Society of Certified Public Accountants, ESOP Association and The National Center for Employee Ownership. Alan is frequently asked to speak to companies, trade organizations and other professional service firms throughout the country on the benefits of using ESOPs as a business succession tool. Alan is a 1994 graduate of the University of Kentucky, Lexington, with a B.S. degree in accounting and a 1995 graduate of Western Kentucky University, Bowling Green, with an MBA degree in accounting.