



Lindsay M. Ball, CPA

Senior Manager

Services: Assurance | **Industries:** Not-for-Profit, Foundations, Higher Education, Government

Professional Overview

With more than 16 years of experience in public accounting, Lindsay has provided comprehensive assurance, accounting, and tax services to a diverse client base in the not-for-profit, foundation, higher education, and governmental industry sectors.

Education, Credentials and Special Training

Certified Public Accountant in South Carolina

M.S., in Accountancy, University of Charleston

B.S., Accounting, College of Charleston

B.S., Business Administration, College of Charleston

Professional Affiliations

American Institute of Certified Public Accountants

South Carolina Association of Certified Public Accountants

Coastal Chapter —SC Association of Certified Public Accountants

Civic and Community Activities

Member, SCACPA Diversity Committee

Past Treasurer, SC Lowcountry Chapter of Association for Fundraising Professionals

Past Member and Program Chair, Rotary Club of Daniel Island

Past Treasurer, CREW Charleston

Past Treasurer, ITN Charleston Trident

Past Finance Committee Member—Daniel's Landing Homeowners Association

Member, Leadership Charleston Alumni

Graduate, Leadership Charleston Class of 2009, Charleston Metro

Chamber of Commerce

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Howard E. Houston, CPA

Shareholder

Services: Audit and Assurance | **Industry:** Construction, Real Estate, Closely Held Business, Education

Professional Overview

Howie has more than 15 years of experience in public accounting. He specializes in audit and assurance services. Howie has extensive experience in complex engagements. In addition, Howie advises client in advisory and accounting pronouncement implementation. Howie's client service approach is to focus on value while providing timely communications, feedback, and advice throughout. In addition to Howie's client service roles, he is a member of the Firm's 401k Committee. Howie is a leader in his field.

Education, Credentials and Special Training

Certified Public Accountant

B.S., Business Administration with Concentration in Accounting, Lander University, summa cum laude

Civic and Community Activities

Board of Directors, Meals on Wheels of Greenville County (2017-present)

Board of Directors, Greenville Literacy Association (2015-2018)

Greenwood, SC Chamber of Commerce - Leadership Greenwood (Class of 2010-2011)

Professional Affiliations

American Institute of Certified Public Accountants

South Carolina Association of Certified Public Accountants; Member, SCACPA

Young CPA Leadership Cabinet (2009-2010)

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Jason Ligon, CFE

Senior Manager

Services: Litigation Support, Forensic Accounting and Fraud Investigations

Professional Overview

Jason has more than eleven years of experience providing litigation support, forensic accounting and investigation services to clients. He provides financial analyses and forensic accounting services in support of clients involved in disputes, including litigation, arbitration and mediation. His clients have included attorneys, companies, and Government agencies involved in numerous industries including financial services, non-profit institutions, construction, defense contracting, manufacturing, warehousing and nuclear power, among others.

Jason specializes in the forensic accounting and financial analysis related to fraud, contractual disputes and financial damage calculations. He has also worked on a wide range of disputes with testifying experts on cases with damages in excess of \$800 million.

Jason has experience investigating various fraud related matters including asset misappropriation, expense reimbursement fraud and contract and procurement fraud. He is experienced in conducting internal and corporate investigations, including suspect and witness interviews. Jason uses a variety of analytical techniques to analyze large data populations to detect and identify suspicious or potentially fraudulent activity.

Prior to joining Elliott Davis, Jason was a Senior Investigator at a Fortune 100 financial services company and, previously, a Manager with a boutique consulting firm located near Washington D.C.

Education, Credentials and Special Training

M.S., Business Administration, University of North Carolina at Charlotte
B.S., Finance, Virginia Tech
Certified Fraud Examiner

Professional Affiliations

Association of Certified Fraud Examiners
Association of Certified Fraud Examiners – Charlotte Chapter
Vice President & Training Director
AICPA – Forensic & Valuation Service Section Member
American Bar Association – Criminal Justice & Litigation Services



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Megan Heindl, CPA

Senior Manager, Professional Practice Group - Assurance

Services: Assurance | **Industries:** Colleges and Universities, Financial Services, Employee Benefit Plans

Professional Overview

Megan has nine years of accounting experience which have encompassed providing comprehensive assurance and advisory services to a diverse client base including colleges and universities, employee benefit plans and financial institutions, including audits of Securities and Exchange Commission (SEC) registrants. In working with higher education institutions, Megan has gained extensive Single Audit experience and serves as a technical resource on compliance audit matters. As a Senior Manager in the A&A Professional Practice Group, her overall focus is assisting with maintenance of quality control policies and procedures to ensure compliance with the applicable professional standards, regulatory requirements and the firm's quality control standards. Megan's duties include assisting with the following activities: development and dissemination of the firm's accounting, auditing and ethical standards, administration of the firm's Peer Review and internal inspection activities, monitoring independence compliance, communication and consultation on technical, quality control, and other risk issues, and assisting with the development and administration of the firm's risk management policies and procedures.

Education, Credentials and Special Training

Certified Public Accountant
B.S., Accounting, Bob Jones University

Professional Affiliations

American Institute of Certified Public Accountants
South Carolina Association of Certified Public Accountants

Civic and Community Activities

Hampton Park Baptist Church



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Kelley Jones, CPA

Manager

Services: Assurance | **Industries:** Government, Not-for-Profit, Foundations, Reviews

Professional Overview

With more than five years of experience in public accounting, Kelley provides comprehensive assurance and advisory services to a diverse client base of various sizes, including colleges and universities, counties, not-for-profit entities, foundations, and various other entities. She's also experienced in performing audits of federal expenditures in accordance with the Single Audit Act and Uniform Guidance.

Education, Credentials and Special Training

Certified Public Accountant, licensed in South Carolina
MAcc, University of South Carolina
BS, Accounting, Wofford College

Professional Affiliations

American Institute of Certified Public Accountants
South Carolina Association of Certified Public Accountants

Civic and Community Activities

Member, Junior League
Member, United Way Young Leaders Society



Charles J. (CJ) Palmer, CPA

Senior Manager

Services: Assurance | **Industries:** Government, Not-for-Profit, Real Estate, Manufacturing & Distribution

Professional Overview

CJ focuses on providing accounting and assurance services to clients in the government, not-for-profit, real estate and manufacturing and distribution industry sectors. With more than 11 years of experience in public accounting, he has extensive experience in serving governmental entities, particularly municipalities and counties. His experience includes serving as the audit senior manager for the Cities of Concord, Morganton, Salisbury, and Rock Hill and Richland County, as well as other similar governmental entities. CJ's audit clients have included entities with more than \$500 million in federal expenditures and student financial aid, research and development and housing programs. His clients include real estate entities and investment vehicles that report in accordance with GAAP and have complex ownership structures, distribution provisions and management fee calculations. He also assists clients in reporting under special purpose frameworks and with cost certifications. He has presented on topics including risk assessments, financial reporting and compliance audits.

CJ has received more than 120 hours of Continuing Professional Education focused in the governmental and not-for-profit sectors over the past three years. He regularly attends North Carolina and South Carolina GFOA conferences and training sessions. CJ also attended the AICPA National Governmental and Not-for-Profit Training Program in 2015.

Education, Credentials and Special Training

Certified Public Accountant

B.S., Accounting and Finance, magna cum laude, University of South Carolina

Professional Affiliations

American Institute of Certified Public Accountants

North Carolina Association of Certified Public Accountants

South Carolina Association of Certified Public Accountants

National Association of College and University Business Officers

Government Finance Officers Association

Civic and Community Activities

Treasurer, Baxter Trail Club

Treasurer, Aspire Community Capital

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Janice Ratica, CPA

Shareholder

Services: Tax | **Industries:** Nonprofit Entities

Professional Overview

Janice has more than 20 years of experience serving a wide range of tax-exempt entities organizations across the United States, including educational institutions, charities and religious organizations, hospitals, trade associations, and private foundations. Equipped with deep technical expertise and proven leadership skills, she has provided counsel on an array of intricate tax matters, including unrelated business income, alternative investments, joint ventures, and political activities/lobbying. Janice also has experience with respect to compensation arrangements, including the taxability of fringe benefits, worker classification, and other payroll matters, and has successfully represented numerous clients undergoing examinations by the Internal Revenue Service.

Janice is both an attorney and Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the North Carolina Association of Certified Public Accountants. In addition, she has authored articles regarding the latest industry developments and has served as a visiting professor at Wake Forest University. Janice frequently presents at various nonprofit conferences, including the AICPA National Nonprofit Conference as well as the Annual Meeting of the Southern Association of College and University Business Officers.

Education, Credentials and Special Training

JD, Duquesne University
BA, Accounting

Professional Affiliations

CPA, licensed in North Carolina
American Institute of Certified Public Accountants
North Carolina Association of Certified Public Accountants

Thought Leadership

Speaker, AICPA National Nonprofit Conference
Speaker, Southern Association of College and University Business Officers



Brian L. D'Amico, CPA

Shareholder

Services: Assurance | **Industries:** Government, Higher Education, Construction

Professional Overview

Brian has more than fourteen years of experience serving governmental entities including South Carolina state agencies, counties, municipalities, and public colleges and universities. While serving these clients, Brian has developed an in-depth familiarity with governmental financial reporting and single audit compliance requirements. Brian's industry experience has provided opportunities for him to speak at various conferences regarding emerging governmental issues and accounting standards including the Uniform Guidance and recently issued GASBs including 75 (OPEB) and 87 (Leases). In addition to his governmental audit experience, Brian has also performed several special projects for governmental clients and provided comprehensive assurance and advisory services to governmental employee benefit plans, not-for-profit entities and construction companies.

Education, Credentials and Special Training

Certified Public Accountant
Master of Public Accountancy, Clemson University
B.S., Accounting, Clemson University

Professional Affiliations

American Institute of Certified Public Accountants
South Carolina Association of Certified Public Accountants

Civic and Community Activities

Board Member and Current Chair, Boys and Girls Clubs of the Midlands
Member, Lexington Chamber of Commerce
Alumnus, Leadership Columbia, Columbia Chamber of Commerce
2017 Recipient "Best and Brightest 35 and Under" by Columbia Business Monthly

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Jimmy Buddenberg

Risk Advisory and Cybersecurity Practice Leader

Services: Risk Advisory and Cybersecurity | **Industries:** Manufacturing and Distribution, Retail, Technology, Energy, Telecommunications, Government

Professional Overview

As leader of the Risk Advisory and Cybersecurity practice, Jimmy helps clients protect their critical assets, data, and operations from Cybersecurity threats. His pragmatic approach enables clients to maximize investments while achieving necessary regulatory compliance.

Jimmy has more than 20 years of experience in providing high quality IT and Security services to over 150 customers in industries including: Retail, Manufacturing, Financial Services, Transportation, Technology, Media, Telecommunications, Energy, and Public Sector. Prior to joining Elliott Davis, Jimmy was a senior vice president for a \$13B global IT services company.

Education, Credentials and Special Training

B.S., Mathematics/Computer Science, magna cum laude, Muskingum University

Professional Affiliations

Member, Information Systems Audit and Control Association (ISACA)

Member, Information Systems Security Association (ISSA)

President, Parent Teacher Association Board

Vice President, Homeowner's Association Board

Deacon, Christ Community Church Board

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Tom Uva

Director

Services: Consulting | **Industries/Specializations:** Business Optimization, Project Execution & Delivery, Mergers & Acquisitions, Technology Advisory, SMB Strategy, Turn-around/recovery

Professional Overview

Tom has more than 25 years of extensive, high quality operational experience in industries including: Aerospace & Defense, Distribution, Financial Services, and Public Utilities. He has held senior leadership roles such as VP of Business Optimization, Chief Information Officer, and VP of Operations. He possesses a deep understanding of business operations and how to identify opportunities for profit maximization. Tom is highly adept at implementing and creating business focused technology programs and strategies. He possesses an in-depth understanding of emerging technologies and their commercial applications to deliver business solutions leveraging people, processes, and technology. Tom also brings more than 15 years of experience operating and leading in “Top places to work” organizations.

Tom is also an adjunct faculty member at both Clemson University (School of Business, MBA program) and Syracuse University (nationally ranked School of Information Studies). He has graduate level practices in Project, Program & Portfolio Management, and Strategic Management. Tom presents at numerous national and regional events, and serves on various industry working groups.

Prior to joining Elliott Davis, Tom was the Chief Information Officer and VP of Business Optimization of a \$1B+ distribution company.

Education, Credentials and Special Training

M.B.A., Rensselaer Polytechnic Institute

B.S., Information Systems, Rensselaer Polytechnic Institute

Professional Affiliations – Past & present

Upstate SC Alliance – Global Competitiveness Council

Board of Trustees - Make-A-Wish foundation of CNY

Board of Advisors – LeMoyne College - Information Management program

Association for Computing Machinery

Advisory Board Member - Syracuse University Center for Business Information Technologies (CBIT)

Advisor to the Board of Directors - Project Management Institute – Syracuse Chapter



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Brent Emerson

Senior Manager

Services: Consulting | **Industries/Specializations:** Business Optimization (Six Sigma and Lean), Project Management, Process Improvement, Turn-around/recovery, KPI Development, Operations Management, Quality Systems, Agile SDLC Development, Strategic Planning.

Professional Overview

Brent has more than 20 years of extensive, high quality operational experience in industries including: Manufacturing and Distribution, Higher Education, Banking, Retail and Health Care. He has a deep understanding of business operations, how to identify opportunities for profit maximization and cost reduction. Brent is highly adept at streamlining business processes focused on Lean and Six Sigma strategies. He also possesses an in-depth understanding of Project Management principals/Agile SDLC Methodologies and their applications to deliver business solutions leveraging people, processes and technology.

Prior to joining Elliott Davis, Brent was the Director of Project Management and Process Improvement of a \$1B+ auto lender. He also brings more than 10 years of experience coaching others and leading process/product optimization activities yielding over \$100MM in annual savings for companies. Brent has held senior leadership roles such as Director of Process Improvement, Director of Project Management, Operational Excellence Manager, Business Coach, Quality Manager and Customer Service Manager.

Education, Credentials and Special Training

M.S.M., Southern Wesleyan University
B.S., Chemical Engineering, University of Maine

Professional Affiliations – Past & present

Six Sigma Blackbelt – Six Sigma Qualtech
Lean Facilitator – Six Sigma Qualtech
Project Manager – Lowe's Companies Inc.
Member – ASQ