

GEER ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

6165 CROOKED CREEK ROAD, SUITE B • NORCROSS, GEORGIA 30092

Will Geer is a founding partner of Geer & Associates, PC, a firm of Certified Public Accountants and advisors located in Atlanta, Georgia.

Mr. Geer performs construction, governmental, franchisor, and not-for-profit audit and accounting functions, consults on tax matters and controversies, and provides forensic and valuation services for its clients. Mr. Geer is responsible for creating both the tax practice, audit practice and forensic accounting practice within the firm. Prior to founding his firm, Mr. Geer worked for a large regional accounting firm and worked for a United States Bankruptcy Trustee in the Southern District of Georgia.

Mr. Geer has been engaged in forensic matters, economic damages and valuation services for litigation, tax controversies and financial statement reporting. His litigation and testimonial experience ranges from business valuation, debt confirmations, bankruptcy, eminent domain, forensic accounting, economic damages, life care plan valuations, divorce, criminal matters, governmental forensic audits, governmental service delivery strategies, construction, tax and financial statement reporting.

Since 1999, Mr. Geer has been involved in more than 175 litigations in federal and state matters. He is typically hired in litigious matters with high probability of ending with a judicial hearing. He has testified by way of deposition or court testimony more than 150 times in his career. Mr. Geer has worked with various legal disciplines and professionals, allowing him to expand his knowledge base. A list of attorney references can be made available upon request.

His continued involvement with a traditional Certified Public Accounting firm provide him with continued working knowledge of tax law, AICPA Professional Standards and a continued breadth of working knowledge in the area of accounting. Mr. Geer presently serves on the Peer Review Committee of the Georgia Society of Certified Public Accountants. As a partner in the firm, he is required to maintain continuing professional education credits in the area of accounting, audit and taxation. He continues to share this breadth of knowledge with his traditional and forensic clients.

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WILL GEER

CPA/ABV/CFF, CVA, MAFF,
CFE, ASA, CMAP

Formal Education

*Bachelor of Science in Accounting,
Florida State University (1987-1991)
Masters of Business Administration,
Georgia Southern University (1991-1993)*

Related Experience

*Adjunct Professor of Tax, Darton College,
(1997-1998)
Peer Review Committee, Georgia Society
of CPAs (1999-2000)
Peer Review Committee (2012-2015)
Peer Review Executive Committee (2015-Present)
Forensic and Valuation Leadership Committee,
Georgia Society of CPAs (2009-2015)
Adjunct Professor of Accounting, Scheller
College of Business, Georgia Institute of
Technology*

Designations and Professional Memberships

- Certified Public Accountant (CPA), American Institute of Certified Public Accountants
- Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants
- Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants
- Certified Valuation Analyst (CVA), National Association of Certified Valuation Analysts
- Master Analyst in Financial Forensics (MAFF), National Association of Certified Valuation Analysts
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners
- Accredited Senior Appraiser (ASA), American Society of Appraisers
- Chartered Merger & Acquisition Professional (CMAP), Middle Market Investment Banking Association

PROFESSIONAL EXPERIENCE

Mauldin & Jenkins, Certified Public Accountants (1993-1995)

- Served as a staff accountant involved in audit and tax matters with the firm

United States Bankruptcy Trustee, (1995-1996)

- Performed preference and tax analysis
- Assisted with enforcement of preference request

Geer & Associates Certified Public Accountants, Managing Partner (1996-Present)

- Founding and managing partner in public accounting
- Created the tax and audit practice within the firm
- Forged the forensic and valuation services niche of the firm

Employee Management Services, Inc., (1997-2000)

- Founder and CEO
- Professional employer organization with over 1000 employees
- Managed workers compensation, employee benefits, and payroll taxes

RELATED EXPERIENCE

- Adjunct Professor of Tax, Darton College, (1997-1998)
- Peer Review Committee, Georgia Society of CPA's (1999-2000) (2012-2015)
- Peer Review Executive Committee (2015-Present)
- Adjunct Professor of Accounting, Albany State University (2003-2006)
- Forensic and Valuation Leadership Committee, Georgia Society of CPA's (2009-Present)
- Adjunct Professor of Accounting, Scheller College of Business, Georgia Institute of Technology

DESIGNATION & PROFESSIONAL MEMBERSHIP DETAILS

Certified Public Accountant (CPA)

- Licensed in Georgia and Florida • Georgia Society of Certified Public Accountants • American Institute of Certified Public Accountants

CPAs provide a wide range of services and are employed in public accounting and other professional services firms, business and industry, government and education. CPAs in public practice are engaged by their clients for a variety of services including accounting, auditing, tax, personal financial planning, technology consulting and business valuation. CPAs employed in business, industry and government are likewise responsible for activities from accounting and financial reporting, implementing and managing internal controls and information systems, to compliance with tax and other laws and regulations and other areas of business and financial management.

Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants

The Accredited in Business Valuation (ABV) program provides specialized access to information, education, tools and support that enhance credential holders' ability to make a genuine difference for their clients and employers. ABV credential holders may brand or position themselves as premier business valuation service providers who differentiate themselves by going beyond the core service of reaching a conclusion of value and creating value for clients through the strategic application of this analysis.

Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants

The American Institute of Certified Public Accountants (AICPA) established the Certified in Financial Forensics (CFF) in 2008 for CPAs who specialize in forensic accounting. The CFF credential is granted exclusively to CPAs who demonstrate considerable expertise in forensic accounting through their knowledge, skills, and experience. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas, including: bankruptcy, insolvency and reorganization; computer forensic analysis; economic damages calculations; family law; fraud prevention, detection and response; financial statement misrepresentation; and valuations.

Certified Valuation Analyst (CVA), National Association of Certified Valuation Analysts

The National Association of Certified Valuation Analysts (NACVA) trains and certifies Certified Valuation Analysts (CVA) to perform business valuations as a service to both the consulting community and the users of their services. Through training and rigorous testing, CVAs demonstrate they are qualified to provide capable and professionally executed valuation services. CVAs must also possess an active CPA license.

Master Analyst in Financial Forensics (MAFF), National Association of Certified Valuation Analyst

The Master Analyst in Financial Forensics (MAFF) credential is designed to provide assurance to the legal community—the primary users of litigation consulting services—that the designee possesses a level of experience and knowledge deemed acceptable by the Institute to provide competent and professional forensic financial support services. Earning the credential requires consideration of all of the person's qualifications and commitment to the discipline; this includes prior education and experience, prerequisite and required training as provided (or recommended) by the Financial Forensic Institute, testing—both proctored and through case study (or samples of work product), and post-requisite requirements for recertification.

Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners

The Certified Fraud Examiner (CFE) credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs around the world help protect the global economy by uncovering fraud and implementing processes to prevent fraud from occurring in the first place.

Accredited Senior Appraiser (ASA), American Society of Appraisers

The American Society of Appraisers is an international organization of appraisal professionals. ASA members represent all disciplines, including business valuation. Business appraisers value businesses, business ownership interests, and securities for businesses of all sizes. They also value specific intangible business assets such as patents, trademarks, employment agreements, copyrights and goodwill.

Chartered Merger & Acquisition Professional (CMAP), Middle Market Investment Banking Association

MMIBA is a professional organization devoted to the training, testing and certification (through its CMAP credential) of middle market investment banking professionals as well as the promotion of the profession and its interests to the public, academia and the appropriate regulatory authorities. Its membership is subject to a strict code of professional ethics and conduct.

CURRENT CONTINUING EDUCATION

Sect. 704©: Contributions to Partnerships and LLCs;
Navigating Unsettled Issues, Complex Rules and Allocation Method Elections
The Affordable Care Act - What CPAs Should Know About Fraud and Abuse
Auditing Government Grants and Contracts
Family Law Institute (Ethics/Law)
Fundamentals of Accounting for Government Contracts & Grants
Benford's Law: A Valuable Audit Tool
Fraud Brainstorming & Interviewing Techniques for
Auditors and Accountants

Advanced Valuation: Applications & Models
Advanced Income Approach and Cost of Capital
Advanced Market Approach, Asst. Approach and Discounts and Premiums
Advanced Issues in S Corps, FLPs, Goodwill in Divorce, Intangible Asset Valuations, Testimony & Risk Management
Family Law Institute (Ethics/Law)
How to Conduct a Peer Review Under AICPA Guidelines
Peer Review Training
Using Technology to Improve Travel & Expense Management

When the IRS Questions Your Valuation Report
Crystal Ball 11.1.2 Essentials Ed 1
Family Law Institute (Ethics/Law)

Ethics in Accounting
Accounting Best Practices
F&A Accounting Conference
Accounting Control Best Practices
Family Law Institute (Ethics/Law)
Fraud & Forensic Accounting Conference
Performing a Fraud Risk Assessment in an Dynamic World (A&A)
Internal Controls to Prevent & Detect Fraud – A Forensic Accountant's Perspective (A&A)
IFRS (A&A)
Mergers & Acquisitions Workshop (CMAP Certification)
The Sales Side of M&A
Special Topics in M&A
The Buy Side of M&A
Negotiation Principles and Techniques
M&A in Action
Tax & Legal
Marketing and Sale Skills in M&A

Forensic Divorce
BVR Divorce Seminar
Elements of Int. Inv I & II
Eminent Domain
Conference on Local Government Financial
Reporting (And GAAP Update)
EII: Interviewing Witnesses and Writing Reports
Valuing Restaurants
CAFR Reporting Requirements
Common Governmental Accounting &
Financial Reporting Problems Part I & II
Governmental GAAP Update
Valuing Dental Practices
Auditors Risk Assessment
CIRA Course Part 2 – Plan Development

AUDIT, TAX, VALUATION, & FORENSIC ACCOUNTING EXPERIENCE

- Marital Dissolution
- Bankruptcy
- Shareholder Dispute
- Life Care Plans
- Economic Loss of Life
- Economic Damages
- Eminent Domain
- Criminal
- Fair Value and Fair Market Value
- Mergers & Acquisitions
- Governmental
- Non Profit
- Construction
- Franchise

INDUSTRY & ASSET TYPES

Governmental

- Gwinnet Municipal Association
- City of Thomaston
- City of Blakely
- Fraud Investigations
- Forensic Accounting Valuations
- Special District Cost Allocations
- Millage Rate Cost Allocations
- Service Delivery Strategies

Family Limited Partnerships and Partnerships

- Discounts for Lack of Marketability
- Discounts for Lack of Control

Retail Restaurant

- Subway Franchisee
- Wendy's Franchisee
- Wendy's Franchise Agreements
- Applebee's Franchisee
- Taco Bell Franchisee
- KFC Franchisee
- Dairy Queen Franchisee
- Waffle House
- Various Multi-Store Acquisitions

Retail

- Sam's Club
- Athletic Club
- Auto Dealers-Buy Here Pay Here
- Auto Dealers-Ford Dealership
- Heavy Equipment Rental
- Small Equipment Rental
- Electronics
- Professional Employer Organizations
- Video Rental with 80 locations
- International Camera Chain Store
- Office Depot Store
- CVS Caremark Store

- Convenience Stores
- Hotels
- Holiday Inn Franchisee
- Alcoholic Beverage Store
- Tractor Supply
- Feed & Fertilizer Stores
- Hardware Stores
- Billiard Stores
- Automotive Parts Store
- Skate Center
- Auto Paint and Body Shop
- Heat & Air Company
- Golf Resort and Range
- Aircraft Salvage and Refurbishment
- Equipment and Party Rentals
- Aerial Applicator

Service

- Contract Research Company in Pharmaceutical Industry for FDA Studies
- Investment Advisory Firm
- NASDAQ Broker/Dealer
- Electrical Engineering and Installation
- Marketing
- Billboard Signs and Companies
- Internet based Financial Services Companies
- Commercial Fence Installation
- Plumbing
- Automotive Glass Repair
- Auto Repair
- Land Survey
- Internet Based Marketing Companies
- Application Service Providers
- Employee Staffing Agency

Manufacturing

- Contract Manufacturing in Pharmaceutical Industry – Public Company

- Component Manufacturer of Modular Homes
- Plastic Extrusion Manufacturer
- Machine Shop and Fabrication
- Fence Extrusion Manufacturer

Wholesale

- Oil & Fuel Distributors
- Environmental Waste Cleaners
- Salvage Yards and Recyclers

Medical

- Veterinary
- Orthopedic
- Ambulatory Surgery Centers
- General Practice
- Neurosurgical
- Dental
- Pain Management
- OBGYN
- Medical Billing & Consulting
- Magnetic Resonance Imagery Clinic
- Plastic and Cosmetic Surgery

Real Estate Interest

- Income Producing Residential and Commercial Properties
- Multiple Owner Real Estate Interest
- Single Asset Entities
- Hotels
- Multi-Unit Apartment Complexes
- Minority Partnership Interest
- Undivided Interest Valuations

Construction

- Performance Claims
- Liquidated Damages Claims