



Valuation and Audit Partner

William Vaughan Company

145 Chesterfield Lane

Maumee, Ohio 43537-2209

Office: 419-891-1040

Mobile: 419-346-6294

Fax: 419-891-1065

Email: hagmeyer@wvco.com

Website: <http://www.wvco.com>

Certifications/Credentials

Certified Public Accountant (CPA)	1989 to present
Certified Valuation Analyst (CVA)	2007 to present

Certified Public Accountant (CPA)

Certified Public Accountant is an individual who has passed the uniform CPA examination administered by the American Institute Of Certified Public Accountants, and who has received state certification to practice accounting. To achieve this designation, an individual has to complete educational requirements, and a certain degree of work experience. Additionally, once an individual becomes a CPA, they must complete a minimum of 40 hours of continuing education each year.

Certified Valuation Analyst (CVA)

Certified Valuation Analyst is a certified professional by The National Association of Certified Valuators and Analysts (NACVA). Through training and testing, practitioners demonstrate that they are qualified to provide professionally completed valuation services, perform competent services, and assure a level of consistency and continuity to their work product. To ensure that certified members continue to keep themselves current on the changing dynamics of the industry, NACVA has periodic recertification requirements.

Education

Bachelor of Business Administration, Majoring in Accounting, University of Toledo, 1987

Over 1,000 hours of continuing education related to accounting and auditing, taxation, management and general business knowledge (1989 to present). Over 230 hours of continuing education related to performing business valuations.

Professional Experience

Jack leads William Vaughan Company's Business Valuation Services Group, and as such provides consulting related to: gift and estate valuation, succession planning, shareholder/partner disputes, buy-sell agreements, purchases and sales of businesses, matrimonial issues including consulting for divorces, and general business planning. Many companies representing a myriad of industries have been served by the group including manufacturing operations, retail stores, rental real estate companies, partitioned real estate, asphalt paving companies, medical practices, trucking brokers, investment firms, vegetable canning companies, insurance agencies, professional staffing firms, farming operations and consulting practices.

Jack's professional experience includes almost 30 years specializing in audit, accounting and business consulting. As an audit partner, he leads the firm's employee benefit plan audit practice. Jack has had involvement to hundreds of clients providing written reports and consultations primarily serving these industries: construction, contractors, rental real estate entities, manufacturing operations, retail operations, restaurants and food service providers and contractors, medical practices, and nonprofit organizations.

Prior to heading up the Business Valuations Services Group, Jack served for nine years as Chairman of William Vaughan Company's Accounting and Auditing committee with responsibility for complete oversight of accounting and auditing policies and procedures, including technical review of the majority of the firm's financial statements. In addition, Jack was responsible for the firm's Peer Review process which includes internal inspections and liaison with public accounting industry's assessment of the quality of the services provided to our clients. Our firm's tri-ennial review has resulted in the finest conclusion available.

Employment History

1987 to Present

William Vaughan Company

William Vaughan Company is located in Maumee, Ohio and celebrated its 50th year in business in 2009. Since that time, we have grown to more than 50 professionals providing a vast array of tax,



accounting and financial reporting services, as well as business valuations and litigation support services. The firm has won many accolades including Inside Public Accounting's *Best of the Best*, Toledo Blade's Best Workplace and 60 *Best Accounting Firms to Work for* in the nation by *Accounting Today*. We are an equal opportunity employer.

William Vaughan Company is a member of the AICPA's Private Company Practice Section, Government Audit Quality Center, and the Employee Benefit Plan Audit Quality Center, which provides additional resources to experts in the private sector of providing accounting and auditing services to clients, as well as the employee benefit plan and nonprofit and government service niches. These Quality Centers are a national community of CPA firms that demonstrate a commitment to quality and raise awareness. The Center provides members with best practices, guidelines and tools that CPA's need to perform quality audits and better serve their clients.

Professional Memberships

- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Ohio Society of Certified Public Accountants (OSCPA)
- Member of the National Association of Certified Valuators and Analysts (NACVA)
- Member of the Toledo Estate Planning Council
- Member of Financial Executives International (FEI)
- Member of Society of Financial Services Professionals (FSP)

Current Civic Organization Membership

- Reynolds Corner Rotary Foundation, Treasurer
- Ohio Council of Community Schools, Vice Chairman of the Board and Finance Chair
- Former Treasurer of Toledo Metropolitan Rowing Club