

EXHIBIT 2-A

William L. Jennings, CPA/ABV, CFF, CFE, PI

William (Bill) Jennings has more than 40 years of experience, vast knowledge and expertise in forensic accounting, investigation, and asset recovery services. He works closely with corporations, government agencies, and attorneys and provides business controls consulting services to organizations. On numerous occasions, he has provided expert testimony in domestic and international courts.

During his career, Bill has been retained to conduct investigations by the U.S. Securities and Exchange Commission, the U.S. Department of Justice, and the U.S. Marshals Service. He authored the book, *Fraud Investigation and Forensic Accounting in the Real World*, 2022, CRC Press, which incorporates the knowledge and experience gained over the course of his career. Bill is a CPA/ABV and holds CFF and CFE certifications, as well as being a licensed private detective and private pilot.

Selected Project Experience

Expert Witness Testimony

- Provided expert testimony before an ICC arbitral panel in Asia on construction accounting and related issues in a dispute regarding the construction of a nuclear power plant.
- Provided expert testimony on behalf of the defendant in the largest accounting malpractice litigation brought against one of the Big Four accounting firms.
- Provided expert testimony on behalf of a defendant who was the director of external reporting for a large public company indicted for alleged violations of U.S. Securities laws.

Investigations

- Led the audit committee investigation into alleged accounting and financial reporting errors and irregularities for the eighth largest homebuilder in the United States.
- Led the audit committee investigation into alleged accounting and financial reporting errors and irregularities for the largest medical equipment and supplies distributor in the United States.
- Retained by the U.S. Securities and Exchange Commission to conduct investigations into alleged channel-stuffing by one of the largest food manufacturing and distribution companies in the world.

Forensic Accounting

- Led the internal investigation, on behalf of the Belgian owner, of the largest maize sweetener company in Greece. He was additionally responsible, in conjunction with local operatives, for plant security during the investigation. Successfully proved that the plant manager had embezzled millions of euros which he laundered through London banks to Panama. With a colleague from London, successfully turned back an attempted physical attack on the plant by local farmers

Senior Director

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EDUCATION

Auburn University
MBA, 2005

University of New Orleans
B.S. Accounting, 1978

Tulane University, 1975

CERTIFICATIONS & LICENSES

Certified Public Accountant (CPA)

Accredited in Business Valuation (ABV)

Certified in Financial Forensics (CFF)

Certified Fraud Examiner (CFE)

Private Detective, Illinois (PI)

AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Association of Certified Fraud Examiners

Atlanta International Arbitration Society

The Institute of Internal Auditors

HONORS

Who's Who Legal: Investigations Forensic Accounting 2022

Who's Who Legal: Consulting Experts – Forensic Accountants 2022, 2023

- Retained by International Finance Corporation, a division of the World Bank, to review loan files for hundreds of allegedly fraudulent durable medical equipment loans made in four different countries in Latin America.
- Traced thousands of fraudulent commodities transactions and proceeds stolen from one of the largest companies in Japan through ten perpetrators in four U.S. states.
- Retained by the U.S. Department of Justice to investigate the use of proceeds of federal crimes by an art dealer. Testified at the criminal trial of the art dealer who was convicted.

Business Valuation

- Provided business valuation services for a large hardware supply company to form the basis for expert testimony in a shareholder suppression lawsuit.
- Provided business valuation services to measure the harm to a manufacturing business’s value resulting from the impact of accounting errors and irregularities in investment fraud litigation.
- Performed a business valuation to measure the damage to the value of an investment caused by misrepresentations made to a pre-IPO investor.
- Provided business valuation services in an arbitration to measure the impact on a professional services firm which put forward the proposition that abandoning its business continuity plan would have no effect on the value of the firm.
- Performed business valuations in closely held shareholder suppression litigation cases.

Asset Recovery

- Provided detailed analysis of the remaining assets and transactions with civilly liable third parties in the recovery of more than \$40 Million USD for a manufacturing company victimized by a freight optimization company.
- Traced the proceeds of illegal drug sales to assets worth more than \$100 Million USD, controlled by a recently arrested drug dealer, which were taken by the U.S. Marshals Service in a criminal forfeiture proceeding.

Education

Auburn University, MBA, 2005
 University of New Orleans, B.S. Accounting, 1978
 Tulane University, 1973-1975

Expert Testimony Experience (Deposition and Trial)

CASE	YEAR	LOCATION
Alexiss Wright, Maria C. Poza, Jerrick Buck and Yvonne Buck individuals, on behalf of themselves and others similarly situated vs. Greensky, Inc., Greensky, LLC, Greensky Holdings, LLC, and Greensky Management Company, LLC	2022	Atlanta, GA Deposition Testimony
Gus H. Small, et al., vs. Antley and Miller & Martin, PLLC	2022	Atlanta, GA Deposition Testimony
Atlanta Light Bulbs, Inc.	2022	Atlanta, GA Testimony in Bankruptcy Court

CASE	YEAR	LOCATION
United States of America ex rel Michelle Mackillop vs. Grand Canyon Education, Inc., GC Education, Inc. f/k/a Grand Canyon University, Inc	2021	Atlanta, GA Deposition Testimony
Gisela Velez, for herself and/or for Gisela Velez LLC v Thrivent Financial for Lutherans; Central Mass. Associates; and Jonathan Hendrickson	2021	Boston, MA Arbitration Testimony
Gus H. Small, et al., vs. Eversheds Sutherland (US), LLC, et al.	2019	Atlanta, GA Deposition Testimony
Frances B. Bunzl, et al., vs. Sutherland Asbill & Brennan, LLP, et al.	2019	Atlanta, GA Deposition Testimony
Gus H. Small, et al., vs. William C. Lankford, Jr., et al.	2019	Atlanta, GA Deposition Testimony
United States of America vs. Mark Hazelwood and Other Defendants	2018	Chattanooga, TN Trial Testimony
GE-Hitachi Nuclear Energy Americas, LLC vs. Taiwan Power Company	2018	Taipei, Taiwan ICC Arbitration
Alice Caputo, et al. vs. Royal Alliance Associates, Inc., et al.	2017	San Francisco, CA FINRA Arbitration Hearing
United States of America vs. Michael Kipp and Joanne Viard	2017	Charlotte, NC Trial Testimony
Douglas Beal, et al. vs. Royal Alliance Associates, Inc., et al.	2016	San Francisco, CA FINRA Arbitration Hearing
U.S. Tobacco Cooperative, Inc., U.S. Flue-Cured Tobacco Growers, Inc., and Big South Distribution, LLC, vs. Big South Wholesale of Virginia, LLC, d/b/a Big Sky	2015	Raleigh, NC Deposition Testimony
United States of America vs. D. Terry Dubose, et al.	2014	Tampa, FL Deposition and Trial Testimony
Geveran Investments Limited v. Lighting Science Group Corporation, et al.	2013	Orlando, FL Deposition and Hearing
Heather Q. Bolinger, et al. vs. First Multiple Listing Service, Inc.	2012	Atlanta, GA Deposition Testimony
United States of America, ex rel. vs. American Intercontinental University, Inc.	2012	Atlanta, GA Deposition Testimony
Piedmont Family Office Fund, LP, et al. vs. Robert L. Duncan; et al.	2011	Atlanta, GA Deposition Testimony

CASE	YEAR	LOCATION
Darryl S. Laddin, as Liquidating Trustee vs. Steven A. Odom, et al.	2010	Atlanta, GA Deposition Testimony
CSX Transportation, Inc. vs. Brian K. Leggett	2009	Atlanta, GA Trial Testimony
Etowah Environmental Group LLC, et al. vs. Advanced Disposal Services, Inc., et al.	2008	Atlanta, GA Deposition and Arbitration Hearing
U.S. Securities & Exchange Commission vs. Steven Forman	2007	Boston, MA Deposition Testimony
MC Asset Recovery, LLC vs. The Southern Company	2006	Atlanta, GA Deposition Testimony
Cendant Corporation, et al vs. Ernst & Young, LLP	2005	Newark, NJ Deposition Testimony
Ralph C. McCullough, III, as Plan Trustee for HomeGold, Inc., HomeGold Financial Inc., and Carolina Investors vs. Elliott Davis et al.	2004	Sumpter, SC Written Report
Cox Enterprises, Inc. vs. News-Journal Corporation and Others	2004	Orlando, FL Deposition and Trial Testimony
The State of Oregon, et al. vs. McKesson HBOC, et al.	2004	Atlanta, GA Deposition Testimony
Crown Theatres vs. Milton Daily, et al.	2003	Chicago, IL Affidavit
Madison Gas & Electric vs. Wisconsin Power & Light Arbitration Dispute	2002	Madison, WI Arbitration Hearing and Affidavit
Alla, et al. vs. Network Concepts, et al.	2002	Rockford, IL Trial Testimony
Merkel vs. Pollard	2001	Dallas, TX Trial Testimony and Affidavit
Errol O. Kendall vs. Thomas Rosencrants	2000	Atlanta, GA Arbitration Hearing and Affidavit
Cimline vs. Softech	2000	Chicago, IL Arbitration Hearing and Affidavit
Solnick v Physicians Health Corporation, et al.	1999	Atlanta, GA American Arbitration Association Hearing
U.S. vs. Healthmaster, Jeannette Garrison, et al.	1998	Augusta, GA Affidavit
U.S. vs. Wardlaw and Turpin	1997	Atlanta, GA Trial Testimony

CASE	YEAR	LOCATION
Nodvin et al. vs. National Financial Services Corporation	1997	Atlanta, GA NASD Arbitration Hearing
U.S. vs. David Ramus	1996	Atlanta, GA Trial Testimony
Curtis vs. Morgan	1996	Atlanta, GA Trial Testimony and Affidavit
Robert Reich, Secretary of Labor vs. Davis Acoustical Corporation et al.	1996	Albany, NY Trial Testimony and Affidavit
Alumax, Inc. vs. David Mitchell, et al.	1993	Milwaukee, WI Trial Testimony and Affidavit
Mitsubishi International Corporation vs. Joseph Smith, et al.	1991	Atlanta, GA Trial in Evidentiary Hearings, at Depositions and by Affidavit

Speaking Engagements

- Managing Fraud Risk with the Audit Committee, MIS Training Institute SuperStrategies 2016, Las Vegas, Nevada, May 2016
- Use of Forensic Audit as a Tool in Recovery, FMO Special Operations Seminar, Amsterdam, Netherlands, May 2015
- Managing Fraud Risk with the Audit Committee, MIS Training Institute SuperStrategies 2014, The Audit Best-Practices Conference, Chicago, Illinois, May 2014
- Keep Your Organization Out of the Headlines by Proactively Addressing Today's Threats, Society for Corporate Compliance and Ethics Webinar, Atlanta, Georgia, January 2014
- Race to the Top: Issues Related to Rankings and External Data Misreporting in Higher Education, Society of Corporate Compliance and Ethics Higher Education Compliance Conference, Austin, Texas, June 2013
- Fraud Prevention and Detection: What Chief Audit Executives Must Know, MIS Training Institute SuperStrategies 2013, The Audit Best-Practices Conference, Orlando, Florida, April 2013
- The Audit Leader's Role in Proactively Addressing Fraud: Keeping your Organization Out of the Headlines, MIS Audit Leadership Institute, Miami, Florida, January 2013
- Dissecting Bank, Business and Credit Card Records That Lead You to Hidden Assets and Fronts for Bad Guys, International Association for Asset Recovery 2011 Cross-Border Asset Tracing and Recovery Conference, London, England, June 2011
- Hands-On, Real-Life Case Study on Succeeding in Tracing and Recovering Assets in a Multinational Fraud Case, International Association for Asset Recovery 2011 Cross-Border Asset Tracing and Recovery Conference, London, England, June 2011
- Asset Recovery: How to Get Your Stuff Back, Georgia Society of CPAs 2011 Spring Decision Makers Conference, Atlanta, Georgia, April 2011
- High In-Fidelity – Corporate Theft and Recovery, Risk and Insurance Management Society 34th Annual Education Conference, Naples, Florida, July 2010
- The New Hard Times: Business Crimes, Ponzi Schemes and Affinity Frauds, Georgia Society of CPAs 2009 Fraud and Forensic Accounting Conference, Atlanta, Georgia, August 2009

- Building an Ethical Culture: Strategies for Effective Recruitment and Orientation, Southern Institute for Business and Professional Ethics 2006 Summer Seminar Series, Atlanta, Georgia, August 2006
- Internal Investigations, Institute of Continuing Legal Education in Georgia: White Collar Crime, Atlanta, Georgia, September 2005
- The Risk Detector: What You Don't Know About Your Organization Can Hurt You, Georgia Society of CPAs 2005 Spring Decisionmakers Series, Atlanta, Georgia, April 2005
- Using Forensic Accounting to Catch the Bad Guys, Southeastern Corporate Law Institute 42nd Annual Meeting, Point Clear, Alabama, April 2005
- Uncovering Investigative Issues-Methods & Tools, Southern Institute for Business and Professional Ethics Summer Seminar Series, Atlanta, Georgia, May 2004
- Fraud Investigation, Association of Certified Fraud Examiners National Conference, Chicago, Illinois, August 2003
- Financial Statement Fraud, FSG International Training Conference, Kroll Inc., Collingwood, Ontario, Canada, May 2003
- Financial Statement Fraud, Crouching Profits, Hidden Debts, Kroll Inc., Chicago, IL; Seattle, WA, San Francisco, CA; Dallas, TX, Atlanta, GA, 2002-2003

Publications

- Fraud Investigation and Forensic Accounting in the Real World, CRC Press, Taylor & Francis Group, May 2022
- Beware the Naked Man Who Offers to Tell You a Fairy Tale?, HubSpot, June 2020
- Who Stole My Cheese and How Do I Get it Back After the Mice Eat It?, HubSpot, April 2020
- Verité Forensic Accounting is Still Here to Help, HubSpot, April 2020
- Does Anyone in Your C Suite Dream of Electric Sheep?, HubSpot, January 2020
- Get It Right!, HubSpot, December 2019
- Attack of the Chinese Cyber-Terrorists, HubSpot, November 2019
- Ars Gratia Art Thief, HubSpot, September 2019
- A Modern Major Criminal, HubSpot, June 2019
- The Most Dangerous Job in America, HubSpot, June 2019
- The Homeless Rich Man, HubSpot, May 2019
- Why Did They Do It?, HubSpot, April 2019
- The Fraud Function, HubSpot, April 2019
- The Mathematics of Compliance, Compliance & Ethics Professional (A publication of the Society of Corporate Compliance and Ethics), December 2014
- The Tangled Web: Unraveling the Badges of Fraud, Investigations Quarterly Newsletter, March 2007