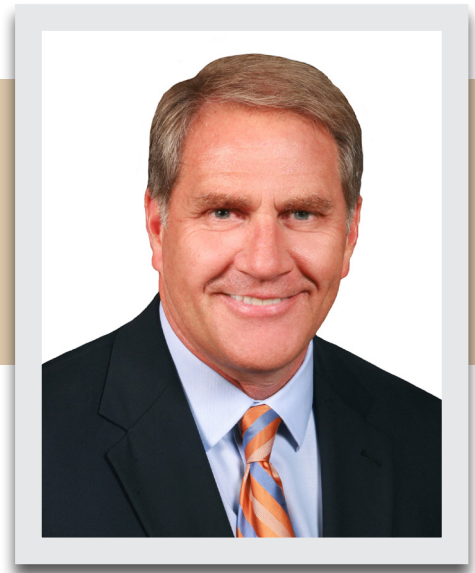


Bill Massey, CPA

Shareholder

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Bill is a shareholder at Saltmarsh, Cleaveland & Gund where he leads the firm's Audit and Assurance Services practice. He is an experienced auditor and has served a range of clients with their accounting, tax and advisory needs since joining Saltmarsh in 1990. Bill's specialized audit experience includes working closely with financial institutions, manufacturers, non-profit organizations and employee benefit plans. Before leading the audit practice at Saltmarsh, he led the firm's growing Financial Institution Advisory Group for 11 years.

Education

B.A. Accounting - University of Southern Mississippi

Certifications

Certified Public Accountant - Florida
Certified Financial Services Auditor, Institute of Internal Auditors

Professional Affiliations

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
The Institute of Internal Auditors
Florida Bankers Association
Alabama Bankers Association
Mississippi Bankers Association
Tennessee Bankers Association
Georgia Bankers Association

Community Affiliations

Ronald McDonald House
University of Southern Mississippi Alumni Association
Leadership Pensacola Alumni