

Randy Nail, CPA

Chief Executive Officer

Tulsa

2222 S. Utica Pl., Suite 200,

Tulsa, OK 74114

rnail@hogantaylor.com

918.745.2333



Randy Nail has been with HoganTaylor for 15 years and currently serves as the firm's Chief Executive Officer. Most recently, Randy led the firm's Financial Institutions practice utilizing his nearly 20 years of experience providing financial institution clients with a wide variety of assurance and business consulting services. His clients have included both privately owned and publicly held, and have ranged from small institutions to those with total assets in the billions.

Moreover, Randy provides a range of clients with business consulting services involving the specialized accounting advice and financial due diligence necessary in the acquisition process. He is also experienced in assisting clients who have complex organizational structures with various business and financial consulting assistance.

Randy has been sought as a speaker to banking and business audiences such as the Oklahoma Bankers Association, the Credit Union Association of Oklahoma, and several banks. He serves on the Oklahoma Society of CPAs banking committee. Previous to his HoganTaylor tenure, Randy was with a Big Four firm in their financial institutions group and worked on FDIC projects across the country. Moreover, his experience extends beyond financial institutions to local and regional organizations in manufacturing/distribution, oil and gas, not-for-profit, service, and television/multi-media communications.

Representative Experience

- Provided due diligence consulting for financial institutions which were in the process of acquiring other financial institutions.
- Provided acquisition accounting consultation to clients in multiple industries.
- Performed comprehensive risk assessments for financial institution clients covering such areas as controls, governance, and enterprise risk.
- Provided advice to clients whose organizations have complex structures with regard to appropriately applying consolidation accounting. This includes companies with various subsidiaries each with different ownership structures and pursuing diverse business interests.

- Consulted with manufacturing clients to assist them with more complex areas such as proper inventory capitalization and appropriate recognition and allocation of direct labor and overhead.

Certifications & Honors

- Certified Public Accountant (CPA)

Professional & Civic Affiliations

- American Institute of Certified Public Accountants
- Oklahoma Society of Certified Public Accountants – Banking Committee member
- Oklahoma Bankers Association, member

Education

- B.S. Accounting; East Central University
- M.A. Biblical/Theological Studies; Luther Rice Seminary

Speaking engagements & Published Articles

- Keynote speaker on “Culture and Building a Firm Your People Will Love”
- Presenter, Oklahoma Society of CPA’s, Credit Union Association of Oklahoma, Accounting and Auditing Updates
- Presenter, Financial Executives International Tulsa Chapter, Ethics Presentation
- Presenter, Risk Management Association OKC Chapter, Audited Financial Statements
- Presenter, Continuing Professional Education, Ethics Presentation
- Presenter, Oklahoma Bankers Association Commercial Lending School, Identifying Financial Misrepresentation
- ASU 2010-20 Presentation “The Credit Quality of Loans and Allowance for Loan Losses”