

Management Team

Ghassan R. Ghraizi, CPA, oversees the company's financial operations (including clients' payroll fund transactions), reviews and signs income tax returns, and leads **GBC Accounting** services function.

During the last two years managing the Tax Services Department at RSM McGladrey Employer Services (RSMES), Mr. Ghraizi designed processes and procedures that reduced previous payroll tax filing errors by 132%. Furthermore, Mr. Ghraizi has reviewed and approved tax notice resolutions for all federal, state, and local tax jurisdictions, abating over \$1.5 million in federal and state penalties for 500 plus clients, resolving a backlog of tax notices from over 1400 to approximately 100 for a client set exceeding 800 companies with 50 to 2000 employees each. While reviewing and approving tax notice resolutions, Mr. Ghraizi also assisted internal and external counsels in researching regulatory exposures, proposing settlements that have reduced liabilities by over one million dollars.

Previous to his employment with RSMES, Mr. Ghraizi consulted a 45,000-employee company with 23 FEINs whose payroll tax penalties and interest amounted to over 22 million dollars in the wake of a million-dollar consulting engagement with a major accounting firm. After resolving the multi-million dollar federal tax liens assessed on the company, amending Federal payroll tax returns, Mr. Ghraizi retrieved over \$500,000 in overpaid federal taxes months before the 3-year statute limitation on refunds expired, appealing more complicated penalty and interest charges – subsequently abating over 2 million dollars in erroneous charges on appeals – and retrieving over \$200,000 in overpaid state and local payroll taxes.

Mr. Ghraizi's résumé lists multiple years of experience working in local, regional, and international accounting firms, compiling financial statements, preparing and reviewing business and personal tax returns, and producing financial statements and returns for qualified retirement plans.

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Craig T. Mickel, PHR, leads the company's operations, designing seamless coordination between the different functions. He focuses in detail on GBC's relationships with the various operations vendors, on organizing work teams, on improving overall productivity, on increasing employee morale and retention, and on streamlining policies and procedures.

His previous employment as Operations Manager with RSMES provided Mr. Mickel extensive experience with managing production and distribution for all client fulfillment, facility operations, generation and administration of all billing activities. Additionally, Mr. Mickel indirectly managed and advised other departments' staff members in handling client employee compensation, benefits and taxes. He has selected, developed, and maintained relationships with key vendors, negotiating reductions in fees and clearly defining service deliverables.

The following describes some of Mr. Mickel's past key achievements:

- Fulfilled a major role in conversion of services from recent acquisition as subject matter expert in payroll systems.
- Created a call center to handle client issues, which were the result of the acquisitions of other Administrative Services Only companies, resolving a backlog of 1,500 cases in addition to increasing daily production volume in six months.
- Researched options, negotiated with vendors, purchased and implemented new paycheck production system, reducing labor costs by 60% over previous system.
- Successfully led project to update and re-write all 31 Operations job descriptions.

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Robert P. Ohues lends his expertise and experience to managing primarily the day-to-day operations of the payroll and payroll tax services, including new client implementation projects.

Working at RSMES, ensuring accurate and timely completion of federal, state, and local tax payments and tax filings, he was integral in resolving a large backlog of tax inquires and their associated penalties previous to his employment. His tasks included the following:

- Maintain contact with taxing agencies within client Tax resolution process.
- Prepare documentation and negotiate the abatement of penalty and interest with Tax agencies.
- Communicate all notice resolutions to clients.
- Consult assigned Client Support representatives on Tax compliance issues.

His experience prior to employment with RSMES includes positions of Payroll Tax Accountant, Payroll Compliance Application Specialist, Payroll Staff Accountant, and Payroll Specialist with ADP, Parsons Group, Blue Cross and Blue Shield, and Arthur Andersen.