



Response to Request for Proposal Dated April 8, 2014 (RFP # CAUD140037-DH)
External Investigative Review of Gainesville Regional Utilities

May 8, 2014

submitted by:

WINDHAM BRANNON

3630 Peachtree Road NE, Suite 600 | Atlanta, Georgia 30326
Main 404.898.2000 | windhambrannon.com

Table of Contents: Technical Proposal

Our Understanding of Your Needs and Firm Introduction	1
Project Scope	2
Proposed Approach	3
Proposed Schedule	6
Service Team: Qualification Summary	7
Service Team: Structure	8
Service Team: Professional Bios	9
Forensic Investigation Team	9
Business Analysis Team	14
Institutional Controls Team	16
Appendices	18
A: RFP Section IV: Technical Specifications	18
B: Proof of Liability Insurance	21

[NOTE: Corresponding Price Proposal is attached as a separate document.]

Our Understanding of Your Needs

City of Gainesville, Florida

Gainesville Regional Utilities (“GRU”) is a multi-service utility owned by the City of Gainesville, Florida (“City”). In 2009, the City (d/b/a GRU) entered into a contract known as a Power Purchase Agreement (“PPA”) with Gainesville Renewable Energy Center (“GREC”) LLC for a 100MW biomass power facility. In the course of the PPA contract negotiation and implementation, a series of decisions were made. Subsequently, these decisions were determined to have adverse implications on the City.

Per the City’s Request For Proposal (“RFP”) issued April 10, 2014, you are seeking external assistance to investigate and review GRU, specifically the activities surrounding the GREC PPA. Following a thorough review of the RFP, Windham Brannon is pleased to propose our assistance, as outlined in the following pages.

Firm Introduction

Windham Brannon

Windham Brannon is a regional audit, accounting, tax, and advisory firm in Atlanta, Georgia. Our more than 150 team members are based in Atlanta and dedicated to the success of our clients across the nation and around the world. Our professionals provide a range of services and industry expertise; specifically, our litigation support, internal controls, and business advisory experience is most relevant to your needs.

Founded in 1957, Windham Brannon has served clients through times of economic crises, financial bubbles, and dynamic market trends. Exceptional client service is a hallmark of our Firm, and this was a key driver to our involvement in establishing the AGN International alliance of firms in 1978. We recognized that our services were in high demand and increasingly our clients could benefit from a vast network of resources across the U.S. and around the world. As a charter member of AGN International, we share our expertise and have access to a vast and active global network. For purposes of this engagement, we plan to work with Gainesville-based CPA firm James Moore & Co. to deliver several aspects of the project plan and effectively manage costs to the City.

At Windham Brannon, we take pride in our reputation for delivering an unprecedented level of client service. In part, this stems from the higher level of partner engagement, which will be important on this particular engagement. We make an intentional effort to be attentive to our clients’ needs, and you should expect a level of proactivity and responsiveness from our team and our people.

Project Scope

As outlined in the RFP, the stated scope of this engagement includes:

- Identification of opportunities for financial and operational benefit to GRU related, but not limited to, the GREC PPA, and
- Recommendation of institutional controls that can be implemented to help avoid the management discrepancies of the past and help strengthen the working relationship between GRU and the City Commission.

After reviewing the RFP in detail, we understand the scope of this engagement to also include a forensic investigation of the GREC PPA, including but not limited to contractual negotiations and the “Equitable Adjustment for Change of Law” that was signed in March 2011 and seemingly obligates GRU to additional costs related to the GREC.

Proposed Approach

Based on our understanding of your needs and our experience dealing with complex contractual issues, Windham Brannon proposes the following engagement approach. Our recommended approach follows three work streams: Forensic Investigation, Business Analysis, and Internal Controls.

Forensic Investigation

This litigation support work stream will focus on determining the course of events and decisions made between October 2007 and October 2013 related to the GREC PPA and “Equitable Adjustment Agreement to accommodate new state and federal regulations.” The deliverable will include a detailed report, including recommendations of potential legal recourse and financial recovery.

Phase I – Interviews and Document Discovery. The initial phase of the investigation will involve extensive interviewing and document review (primarily e-mail and other correspondence related to the PPA), including a legal review of the contract. Though the RFP is unclear in this regard, our team anticipates 35 to 45 interviews, based on the extensive number of involved parties. While our findings will rely on primary investigative analysis, we will make use of the City Attorney’s preliminary review, as appropriate, to ensure a timely and efficient process.

Phase II – Investigative Analysis. Upon the completion of Phase I, our team will review all interview notes and data discovered to develop a precise timeline of activities, events, and decisions. Based on our preliminary findings, additional interviews and/or documentation may be necessary to support these findings.

Phase III – Investigative Report. We will develop a comprehensive investigative report outlining the extent of our findings, in summary and detail. The report will include recommendations of potential opportunities for legal recourse and/or financial recovery.

Business Analysis

This consulting work stream will focus on identifying opportunities for financial and operational benefit to GRU, as well as improving the working relationship between GRU and the City Commission. Our primary focus will be opportunities related to the GREC PPA; however, to the extent that we identify other opportunities, we will highlight those to management and in our deliverable. The deliverable for this engagement will include specific recommendations in the form of a report.

Phase I – Review Current State. Our team will evaluate the GREC PPA and existing GRU operations to determine potential areas of opportunity for financial and operational benefit. This will include a financial analysis of the PPA based on the terms of the contract.

Phase II – Evaluate City-GRU Relationship. We will assess the existing relationship between the City and GRU, including the structure, governance, and paths of communication.

Phase III – Recommendations. Upon completion of Phase I and II, our team will identify and document recommendations that are based on the assessment and identified best practices. These will be captured in a detailed report, and our team of experts will be available to respond to questions and offer additional guidance, as appropriate.

Institutional Controls

This internal controls work stream will focus on recommending controls, specifically those that relate to the contract process.

Phase I – Evaluate Controls Environment. Our team will evaluate the current state controls environment, including an analysis of any discrepancies between the City and GRU. We will document discrepancies and identify those processes specifically related to contracts such as the GREC PPA.

Phase II – Best Practice Review. Upon the completion of Phase I, the team will evaluate best practices for those controls specifically related to the contract process. Best practices will be evaluated to determine their applicability and efficacy to the City and GRU.

Phase III – Controls Recommendations. We will develop a consultative report that outlines specific GRU controls recommendations, including opportunities for improvement and/or steps for remediation. While this report will include detailed recommendations, the implementation and testing of these controls are outside the scope of this arrangement. If desired, our local team will be available to assist under a separate engagement agreement.

Project Management

In addition to the technical aspects identified in each highlighted work stream, the ultimate success of this engagement will also be based on effective project management.

Windham Brannon will provide project management to ensure the project's overall success. At a mutually agreed upon date, we will conduct an initial planning meeting with the City's team to review and hone the project approach, agree upon key milestones, and identify key information resources, i.e., individuals to be interviewed, data/technical support contacts, scheduling coordinators. On an ongoing basis, we will communicate with key stakeholders, ensure milestones are being met, and appropriately elevate any issues or obstacles in the process.

Client Expectations

It is our experience that the success of projects such as this depends on efficient collaboration and communication. We are committed to providing this project our full attention and commitment, and we look forward to your full cooperation so that we may effectively execute an aggressive engagement approach. Our success is dependent upon the City and GRU providing complete and timely access to all requested files and information and making available any and all personnel that may have a bearing on this project. Your reasonable assistance in accessing others who may be identified as potentially relevant to the forensic investigation will further ensure we achieve the objective of this engagement.

Proposed Schedule

The level of detailed investigation and analysis required in this engagement is yet to be determined. Based upon a thorough review of the RFP and other available material, including minutes from the Gainesville City Commission, we have estimated the project to require approximately 1,500 hours over a sixteen week period.



Service Team: Qualification Summary

This will be an important engagement to Windham Brannon, and you will be a priority. We have assembled an outstanding team with the experience and skills to serve the City in this matter. The majority of our services will be conducted on site in Gainesville, Florida.

- **Forensic/fraud investigators** – Our team includes Certified Fraud Examiners and a partner who is certified in Financial Forensics by the AICPA.
- **Damage recovery**- Windham Brannon has served as consulting and testifying experts in numerous complex damage measurement matters. We have assisted clients in recovering hundreds of millions of dollars.
- **Litigation expertise** – The CPAs on our team have participated in numerous litigation matters as testifying or consulting experts. The attorneys on our team are dedicated trial lawyers who are well-versed in utility rate matters and other utilities-related issues.
- **Governance and controls experts** – Our team has served some of the largest companies in the southeastern U.S. in developing and improving corporate governance and internal controls.
- **Utility experts** – In addition to the collective industry experience of our team, we have engaged an industry veteran, Mike Harreld, former EVP, Treasurer and CFO of Georgia Power, to provide detailed financial and operation insights.
- **Rate experts** - Dr. Roger Morin and Mike Harreld have testified as experts in hundreds of utility rate cases and are considered among the top utility rate experts in the U.S.
- **Local knowledge and expertise** – Through our AGN network, we have engaged the resources of Gainesville-based CPA firm James Moore & Co. to assist with this engagement. James Moore offers both local knowledge and access to resources that will enable us to manage out-of-pocket costs on this engagement.

Service Team: Structure

PROJECT MANAGEMENT

FORENSIC INVESTIGATION TEAM

Charlie McGimsey,
 CPA, CFE, CFF

Principal
 Windham Brannon



BUSINESS ANALYSIS TEAM

Mike Harreld

Former EVP,
 Treasurer, and CFO
 Georgia Power



INSTITUTIONAL CONTROLS TEAM

James Halleran, CPA

Partner
 James Moore & Co.



Mike Sibley, CPA,
 CFE

Partner
 James Moore & Co.



Roger Morin, PhD

Professor of Finance
 Georgia State University



Mike Hostinsky,
 CISA, PMP

Senior Manager
 Windham Brannon



Mary Ferguson

Manager
 Windham Brannon



To Be Determined

Financial Analyst



To Be Determined

Associate



Bill Maycock

Partner
 Smith, Gambrell &
 Russell, LLP



Chris Bowers

Partner
 Smith, Gambrell &
 Russell, LLP



Service Team Biographies: Forensic Investigation Team



CHARLIE MCGIMSEY, CPA, CFE, CFF

Principal
 Windham Brannon

PROJECT ROLES

Overall Engagement Partner
 Forensic Investigation Team Lead

KEY EXPERTISE

- More than 30 years professional experience
- Serves as Windham Brannon’s Litigation Support Practice Leader
- Certified Fraud Examiner
- Certified in Financial Forensics

CONTACT

D: 678.510.2739
F: 404.898.2010
 cmcgimsey@windhambrannon.com

Charlie leads Windham Brannon’s growing litigation support practice. Charlie’s areas of client service include corporate, partnership and individual taxation, litigation support, and IRS controversy. He serves numerous companies and their owners, providing advice that considers past performance but places great emphasis on action plans for the future. As a Certified Fraud Examiner, he has provided expert consulting and witness services in large fraud cases, disputes on lost profits, insolvency determination, financial projections, business valuation, income tax matters, professional malpractice, and claims administration for class action settlements.

Charlie has also supervised complex and sensitive engagements for the U.S. Treasury Department and the Office of Inspector General as well as Sarbanes-Oxley compliance projects for large public companies.

Charlie received a Bachelor of Science Business Administration degree from East Carolina University in 1980, where he earned both wrestling and music scholarships. “I guess it’s not that common to meet a CPA who wrestled in college,” adds Charlie. “I suppose wrestling has contributed to my aggressiveness in handling conflicts, such as IRS negotiations and litigation services. It taught me to deal head on with conflict, as opposed to running from it.”

Education:

- East Carolina University - B.S. in Business Administration

Affiliations:

- American Institute of Certified Public Accountants
- Georgia Society of Certified Public Accountants
- Association of Certified Fraud Examiners
- AGN-NA, Past President

Service Team Biographies: Forensic Investigation Team



MARY FERGUSON

Audit Manager
 Windham Brannon

PROJECT ROLE

Forensic Investigation Team

KEY EXPERTISE

- More than 5 years professional experience
- Active with Windham Brannon's Litigation Support Practice

CONTACT

D: 678.510.2783
 F: 404.898.2010
 mferguson@windhambrannon.com

Mary began her career in public accounting when she joined Windham Brannon in 2009. As an experienced auditor, she specializes in audits and agreed upon procedures, serving many of the firm's most valued clients across multiple industries, including not-for-profits, retail companies, broker-dealers, and 401(k) plans. She is also an active member of the firm's litigation support practice.

Education:

- The University of North Carolina at Chapel Hill - B.S. in Business Administration, Masters of Accounting

Affiliations:

- American Institute of Certified Public Accountants
- Georgia Society of Certified Public Accountants
- Young Nonprofit Professionals Network

Service Team Biographies: Forensic Investigation Team



MIKE SIBLEY, CPA, CFE

Partner
 James Moore & Associates

PROJECT ROLE

Forensic Investigation Team

GOVERNMENTAL UTILITY EXPERIENCE

- City of Avon Park, FL
- City of Flagler Beach, FL
- City of Marco Island, FL (fraud investigation)
- City of New Smyrna Beach, FL
- City of Ormond Beach, FL
- City of Palm Coast, FL
- City of Port Orange, FL
- Columbia County, FL Sheriff's Office (fraud investigation)
- County of Volusia, FL
- Town of Orange Park, FL

CONTACT

D: 386.257.4100
F: 404.685.6887
 mike.sibley@jmco.com

Mike has over 14 years of experience serving multiple entities. He currently oversees our firm's Accounting and Auditing Services Team. Mike is a certified Black Belt in Lean Six Sigma. Mike is licensed and registered to practice as a certified public accountant in Florida.

Mike is the firm's leader in the use of data extraction software as part of the firm's audit approach. The use of data extraction and data mining procedures enhances the overall quality of the audit by allowing the auditor to analyze 100% of data sets rather than relying on pure samples. Mike has spent numerous hours training with some of the country's foremost experts on the utilization of computer technology to improve and enhance audit quality.

Mike is also a Certified Fraud Examiner (CFE). He has spoken on topics such as fraud and internal controls at local FICPA chapters and at national conferences, representing multiple industries.

During his tenure with the firm Mike has been involved with government entities and nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit and with OMB Circular A-133. He has performed consulting services in the areas of internal controls and system design.

Certified in Lean Six Sigma, Mike has also spoken or met with leading Lean Six Sigma consultants throughout the county who are implementing this innovative service within organizations representing multiple industries, including government entities. He is also leading the firm's implementation of Lean Six Sigma methodologies in the firm's auditing process.

Education:

- St. Joseph College - B.S. in Business Administration (Minor in Computer Science)
- Ohio State University- Lean Six Sigma

Affiliations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Association of Certified Fraud Examiners

Service Team Biographies: Forensic Investigation Team



BILL MAYCOCK

Partner
 Smith, Gambrell & Russell, LLP

PROJECT ROLE

Forensic Investigation Team

KEY EXPERTISE

- More than 35 years professional experience
- Litigation Practice Attorney

CONTACT

D: 404.815.3587
F: 404.685.6887
 bmaycock@sgrlaw.com

Bill has substantial experience in business and antitrust litigation, trade regulation and competition-related issues. He has represented clients in litigation regarding antitrust, energy, telecommunications, intellectual property and other business litigation topics. Additionally, he has provided representation before the Georgia Public Service Commission in electric, gas and telecommunications matters.

Bill has spoken on the subjects of energy deregulation, trial advocacy, antitrust and trade regulation.

While he earned his J.D. at the University of Utah, he was an Associate Editor of the *Utah Law Review*, a member of the Moot Court Honors Board and a member of the Order of the Coif. He spent a year as a law clerk in the District of Columbia Court of Appeals before joining Smith, Gambrell & Russell, LLP.

Bill is admitted to practice in Georgia, the District of Columbia and Utah. He has been active with the Atlanta Volunteer Lawyers Foundation, providing legal services to the poor.

Education:

- Brigham Young University - B.S. in Economics (cum laude)
- University of Utah - Juris Doctor

Affiliations:

- American Bar Association
- Antitrust and Administrative Law Sections of the Georgia State Bar
- Litigation, Public Utility and Antitrust sections of the American Bar Association
- Former Chairman of the Administrative Law Section of the Georgia State Bar

Service Team Biographies: Forensic Investigation Team



CHRIS BOWERS

Partner
 Smith, Gambrell & Russell, LLP

PROJECT ROLE

Forensic Investigation Team

KEY EXPERTISE

- More than 12 years professional experience
- Litigation Practice Attorney
- Experience representing government entities in litigation
- Representation of numerous entities in cost recovery cases

CONTACT

D: 404.815.3530
F: 404.685.6830
 cbowers@sgrlaw.com

Chris Bowers' litigation practice includes representation of clients in environmental, toxic tort, product liability, personal injury, permitting, insurance, construction, zoning, and complex commercial disputes pending in federal, state and administrative courts throughout the United States and the District of Puerto Rico, from inception through trial and appellate phases. He has extensive experience representing clients in disputes involving a host of federal and state environmental, commercial, and consumer laws.

Chris's experience also includes advice and representation of clients outside of the courtroom, with particular emphasis in the fields of occupational, safety & health/OSHA, environmental permitting, water and natural resources law, renewable energy & sustainability, regulatory compliance, and commercial law. Examples of such experience include advising manufacturing companies concerning compliance obligations under state and federal occupational health and safety regulations, advising a biotechnology company concerning the negotiation of contract language from both a legal and commercial perspective concerning the company's national business operations, representation of an energy company in its acquisition of solar energy projects, and representation of clients in obtaining or negotiating approval of state and local licenses or permits under a diverse array of contexts.

Chris has been a featured speaker in state bar-approved Continuing Legal Education Credit courses on the subject of environmental and toxic tort litigation, and he has authored numerous articles and seminars in the fields of environmental law, energy, sustainability and permitting.

Education:

- University of Washington - B.A. in Political Science (cum laude)
- University of Minnesota - Juris Doctor

Affiliations:

- Georgia Bar
- JUST Georgia Juvenile Code Rewrite Project
- Georgia Super Lawyers, Rising Star in Environmental Law

Service Team Biographies: Business Analysis Team



MIKE HARRELD

Former Executive Vice President, Treasurer, and Chief Financial Officer Georgia Power

PROJECT ROLE

Business Analysis Team Lead

KEY EXPERTISE

- More than 30 years professional experience
- Former EVP, treasurer, and CFO of a utility company
- Extensive experience with governance and controls for government entities

CONTACT

D: 404.226.8933
 mike@cbharreld.com

Mike Harreld is the former Executive Vice President, Treasurer and Chief Financial Officer of Georgia Power. Mike also had company-wide responsibility for a new enterprise resource plan and for efficiency improvements in accounting, finance, and treasury.

He joined Georgia Power Company as comptroller in 1982 after working with the accounting firm of Arthur Andersen, LLP. He has also served as CFO of Mirant (formerly Southern Energy, Inc.) - Europe, Finance Director of South Western Electricity PLC in the UK, and CFO and comptroller of Southern Company Generation and Energy Marketing.

Since 2013, Mike has worked extensively with governance and controls for a variety of institutions. Within multiple departments of the Atlanta Public School System, he assisted with improving controls over management information, position management for employees, implementation of a new performance management system, and addressing contractual issues between the System and the City. As a board member at ProCom Consulting, he has helped the organization improve their governance and manage growth of their business. With Accenture-China, he has advised the State Grid Corporation of China on governance and risk management for international acquisitions. And with Southern Company, he has led the efforts to implement an ERP for accounting, supply chain and work order management, an overhaul of controls and governance across the company, and implementation of a system to track Sarbanes-Oxley compliance across all entities.

In addition to the above consulting projects, Mike currently serves as the Senior Vice President of the Utilities Industries at Pro-Com Consulting, LLC. There, he leads ProCom's activities in the electric power, gas and renewable energy sectors.

Education:

- University of Kentucky - B.S. in Commerce
- University of Missouri - Masters in Accounting
- Stanford Executive Program

Service Team Biographies: Business Analysis Team



ROGER MORIN, PHD

Professor of Finance
 Georgia State University

PROJECT ROLE

Business Analysis Team

UTILITY CONSULTING AREAS OF EXPERTISE

- Corporate Finance
- Rate of Return
- Capital Structure
- Generic Cost of Capital
- Costing Methodology
- Depreciation
- Flow-Through vs Normalization
- Revenue Requirements Methodology
- Utility Capital Expenditures Analysis
- Risk Analysis
- Capital Allocation
- Divisional Cost of Capital, Unbundling
- Incentive Regulation & Alternative Regulatory Plans
- Shareholder Value Creation
- Value-Based Management

KEY EXPERTISE

- More than 35 years professional experience
- Testified in hundreds of utility and rate cases

CONTACT

D: 912.635.3233
M: 404.229.2857
 profmorin@mac.com

Dr. Morin is a Professor of Finance at the College of Business Administration, Georgia State University and Distinguished Professor of Finance for Regulated Industry at the Center for the Study of Regulated Industry at Georgia State University. Dr. Morin is also chairman and CEO of Utility Research International, an enterprise engaged in regulatory economics/finance consulting and formal training activities.

Dr. Morin has taught at the Wharton School of Finance at the University of Pennsylvania, Amos Tuck School of Business at Dartmouth College, Drexel University, McGill University, and Georgia State University, among others. In addition, he has developed and conducted numerous executive development programs for professional trade associations, corporations, and universities. Dr. Morin was a faculty member of Advanced Management Research International, and is currently a faculty member of SNL Center for Financial Education.

He has authored or co-authored several books, monographs, and articles in academic scientific journals on the subject of finance. They have appeared in a variety of journals, including the Journal of Finance, the Journal of Business Administration, International Management Review, and Public Utility Fortnightly. He has published three widely-used treatises on regulatory finance: Utilities' Cost of Capital, Regulatory Finance, and more recently, New Regulatory Finance. His most recent book, Driving Shareholder Value: Value-Building Techniques for Creating Shareholder Wealth, published by McGraw-Hill is widely used as a reference text in executive education training programs.

Dr. Morin has engaged in extensive consulting activities on behalf of numerous Fortune 500 corporations and legal firms in matters of financial management and corporate litigation. He is a leading expert witness in matters of corporate finance, and has appeared as an expert witness in some 200 cases before some 50 federal and provincial/state regulatory boards in United States, Canada, and abroad, including the Federal Energy Regulatory Commission and the Federal Communications Commission.

Education:

- McGill University, Montreal, Canada - B.S. in Engineering Physics, Masters of Business Administration in Finance
- University of Pennsylvania, Wharton School of Finance - PhD in Finance and Econometrics

Service Team Biographies: Institutional Controls Team



JAMES HALLERAN, CPA

Partner
 James Moore & Associates

PROJECT ROLE

Institutional Controls Team

UTILITY AUTHORITY EXPERIENCE

- Clay County Utility Authority
- Florida Governmental Utility Authority
- Seacoast Utility Authority

ADDITIONAL UTILITY EXPERIENCE

- City of Avon Park, FL
- City of Cape Canaveral, FL
- City of Daytona Beach, FL
- City of Daytona Beach Shores, FL
- City of Edgewater, FL
- City of Flagler Beach, FL
- City of High Springs, Florida
- City of Midway, FL
- City of Newberry, FL
- City of New Smyrna Beach, FL
- City of Ormond Beach, FL
- City of Palm Coast, Florida
- City of Port Orange, FL
- City of South Daytona, FL
- City of Winter Park, FL
- City of Williston, FL
- County of Volusia, FL
- Flagler County, FL
- North FL Broadband Authority
- St. Lucie West Services District
- Town of Hilliard, FL
- Town of Interlachen, FL
- Town of Welaka, FL

CONTACT

D: 386.257.4100
 F: 404.685.6830
 james.halleran@jmco.com

James has 20 years of experience providing accounting and consulting services for governmental entities and utilities. He is a key member of the firm's Governmental and Accounting & Auditing Client Service Teams. James is licensed and registered to practice as a certified public accountant in Florida.

James is recognized state-wide as an expert for governmental accounting, auditing and reporting, and currently serves as a Comprehensive Annual Financial Report (“CAFR”) reviewer for the Government Finance Officer’s Association (“GFOA”), as well as committees for the Florida Institute of CPAs and the Florida Government Finance Officer’s Association. His experience with the firm includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. He provides consulting and personalized accounting and auditing services to his clients. James also helps ensure accuracy in governmental accounting and reporting. He is one of only 65 CAFR reviewers in the state of Florida for the GFOA.

During his tenure with the firm, James has been involved with nonprofit organizations and government entities that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Circular A-133. He has performed consulting services in the area of internal controls and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements. James is often called upon to teach training courses within the firm and for the FICPA and FGFOA, as well as the School of Government Finance.

Education:

- University of Central Florida - B.S. in Business Administration, Accounting, Master of Science in Taxation

Affiliations:

- American Institute of Certified Public Accountants – Member of Government Audit Quality Center
- Florida Institute of Certified Public Accountants – Steering Committee of the State & Local Government Section
- Government Finance Officers Association (CAFR Reviewer)
- Florida Government Finance Officers Association

Service Team Biographies: Institutional Controls Team



MIKE HOSTINSKY, CISA, PMP

Advisory Services Senior Manager
 Windham Brannon

PROJECT ROLES

Institutional Controls Team

KEY EXPERTISE

- More than 12 years professional experience
- Certified Project Management Professional
- Former VP of Procurement and Compliance for Teavana Corporation
- Five years with a national accounting firm

CONTACT

D: 678.510.2762

F: 404.898.2010

mhostinsky@windhambrannon.com

Mike has over 12 years of professional experience in audit and compliance, risk management, and business consulting. His service capabilities include leading and delivering Sarbanes-Oxley 404 internal control reviews and audits, internal audit co-sourcing engagements, risk assessments, SOC (formerly SAS 70) audit examinations, business process improvement projects, and cost reduction initiatives.

Immediately prior to joining Windham Brannon, Mike was the Vice President of Procurement and Compliance for Teavana Corporation, a subsidiary of Starbucks Corporation, where he led the corporate procurement, supply chain, and quality assurance functions for Teavana. Prior to Teavana's acquisition by Starbucks in December 2012, Mike was responsible for establishing and leading risk management activities in support of meeting public company compliance requirements and achieving strategic objectives. He was also core team member for Teavana's initial public offering in July 2011. Before Teavana, Mike spent five years in public accounting as a Senior Manager in the Advisory Services practice of Grant Thornton LLP. Additionally, at the outset of his career, Mike was a business consultant at Arthur Andersen Business Consulting and BearingPoint where he assisted clients in various industries with IT system implementation, business process improvement, and strategic sourcing projects.

Education:

- Wake Forest University - Bachelor of Science in Business
- Emory University, Goizueta Business School - Masters in Business Administration

Affiliations:

- Institute of Internal Auditors

Additional Certification:

- Certified Purchasing Manager (C.P.M.)

Appendix A: RFP Section VI - Technical Specifications

1. Firm Profile

Name of Business: Windham Brannon, P.C.
 Point of Contact: Charles L. McGimsey, CPA, CFE, CFF
 Address: 3630 Peachtree Road NE
 Suite 600
 Atlanta, Georgia 30326
 Telephone: (404) 898-2000 (main)
 (678) 510-2739 (direct)
 Fax: (404) 898-2010
 Email: cmcgimsey@windhambrannon.com
 Business hours: Monday through Friday, 8:30 am – 5:30 pm
 Legal status: Regional accounting firm; S-corporation
 Date of organization: The original partnership between Frederick Windham and Benjamin Brannon was founded in 1957.
 Professional staff: 113
 Parent/subsidiary: Not applicable

2. Independence

Windham Brannon is independent with respect to the City, GRU, and GREC, and has never had professional relationships involving any of these.

3. License or Certifications to Practice

All key professionals that will be assigned to this engagement are licensed or certified.

4. Firm Qualifications and Experience with Other Government and Utility Entities

The RFP requests the five most relevant engagements in the last three years, similar in nature to this project. References and contact information for relevant projects are included below. Most of the staff assigned to this project provide relevant services to utility and governmental clients on an ongoing basis. Their experience is discussed throughout the proposal, most notably in the profiles for key team members.

- a. Name, address, phone number, fax number, email address and brief description of firm: Please see above and our firm introduction on page 1 of this Response to RFP.
- b. Resumes of key personnel: Please see our service team biographies on pages 9-17 of this Response to RFP.

c. Skills relevant to proposed services: Please see the qualification summary of our service team on page 7 of this Response to RFP.

d. References: Collective references for the service team are as follows:

Southern Company (Windham Brannon and Mike Harreld)

Bill Bryson
Director, Internal Controls and Compliance
Phone: 404.506.2662
Email: jwbryson@southernco.com

Florida Governmental Utility Authority (James Moore & Co.)

David Dilena, CPA
Chief Financial Officer
Phone: 407.629.6900
Email: ddliena@govmserv.com

County of Volusia, Florida (James Moore & Co.)

Donna DePeyster, CPA
Accounting Director
Phone: 386.736.5933, ext. 12691

Cox Companies, Inc. (Smith, Gambrell & Russell, LLP)

Robert Fairey
Director, Energy Procurement
Phone: 678.645.0634
Email: robert.fairey@coxinc.com

Virgin Mobile/Sprint (Smith, Gambrell & Russell, LLP)

William Atkinson
Senior Counsel and Director – Spring State Government Affairs
Phone: 404.649.8981
Email: bill.atkinson@sprint.com

e. Services to be provided: Please see our proposed approach on pages 3-5 of this Response to RFP.

f. Estimated fees: Please see separate Price Proposal.

5. Partner, Supervisory and Staff Qualifications and Experience

Please see our service team biographies on pages 9-17 of this Response to RFP.

6. Conflict of Interest

Windham Brannon has not identified any potential independence matters or conflicts of interest.

7. Specific Engagement Approach

Please see our proposed approach on pages 3-5 of this Response to RFP.

8. Proof of Professional Liability Insurance

Please see Appendix B of this Response to RFP.

Appendix B: Proof of Liability Insurance



CERTIFICATE OF LIABILITY INSURANCE

WINDH-1 OP ID: JF

DATE (MM/DD/YYYY)
04/22/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER NFP Property & Casualty Services, Inc. 707 Westchester Ave., Ste 201 White Plains, NY 10604 Cherie L Tolbert	Phone: 914-683-3990 Fax: 914-948-9560	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS: FAX (A/C, No):														
INSURED Windham Brannon PC 3630 Peachtree Road NE #600 Atlanta, GA 30326	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Liberty Ins. Underwriters, Inc</td> <td></td> </tr> <tr> <td>INSURER B : Homeland Insurance Co. of NY</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Liberty Ins. Underwriters, Inc		INSURER B : Homeland Insurance Co. of NY		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #															
INSURER A : Liberty Ins. Underwriters, Inc																
INSURER B : Homeland Insurance Co. of NY																
INSURER C :																
INSURER D :																
INSURER E :																
INSURER F :																

COVERAGE	CERTIFICATE NUMBER:	REVISION NUMBER:				
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR X Cyber Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC		NSP0360-14 SEE NOTES FOR LIMITS	05/01/2014	05/01/2015	EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A				WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Prof. Liability		CPL100809-14	03/01/2014	03/01/2015	Per Claim 4,000,000 Aggregate 6,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)						

CERTIFICATE HOLDER	CANCELLATION
Proof of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE

NOTEPAD

INSURED'S NAME Windham Brannon PC

WINDH-1
OP ID: JF

PAGE 2
DATE 04/22/14

Limits:
Network Security and Privacy Liability - \$1,000,000
Website Media Occurrence Liability - \$1,000,000
Extortion Threat - \$1,000,000
Breach Event Services and Expenses - \$1,000,000
Breach Notification & Credit Monitoring Services - \$1,000,000
Breach Management Expenses - \$250,000
Policy Aggregate - \$1,000,000
Retention - \$25,000