



From: Tyler Wright <twright@moorecolson.com> **Sent:** Wednesday, September 25, 2024 1:12 PM **To:** Danny Mai <dmai@stonemountaincity.org>

Cc: Shawn Edmondson < sedmondson@stonemountaincity.org>

Subject: 'EXTERNAL'RE: Office of the City Clerk of Stone Mountain - Forensic Audit Quote Request

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Danny,

Good afternoon. Thank you again for taking the time to speak with me about the potential project with the City of Stone Mountain. As we discussed, Moore Colson has extensive experience assisting governmental organizations with forensic accounting investigations. Further, the depth and breadth of the collective experience at Moore Colson and the number of qualified professionals in our firm gives us the ability to ensure that engagements are delivered in a timely and cost-effective manner. Our fees for this type of engagement would be billed based on actual time incurred at a capped blended rate of \$300/hr. This capped rate will be calculated with each invoice. If Moore Colson's actual blended rate exceeds the capped rate, the invoice will be reduced accordingly. If Moore Colson's actual blended rate is less than the capped rate then Moore Colson will charge the lower actual rate. Depending on their level of expertise and years of experience, Moore Colson personnel will charge hourly rates beginning at \$185-\$690/hour subject to future adjustments. This capped rate shall be fixed for a period of twelve (12) months, after which it will increase annually by 5%.

As we discussed yesterday, we would perform the engagement in a phased approach with Phase 1 including the following procedures:

- Review financial information and background documents provided by the City of Stone Mountain in preparation for an initial meeting with the City's attorney, appropriate City officials, and staff;
- Conduct a initial fact-finding interviews with the City Council and other appropriate City employees
 in order to gain an understanding of the City's financial operations, availability and access to
 financial records, and current understanding of the allegations to be analyzed as part of the forensic
 accounting investigation; and
- Prepare an investigative workplan of procedures associated with the findings from the background analysis and interviews conducted including a fee estimate for each identified procedure to be performed. The workplan will be specifically focused on the addressing any issues identified during the initial background analysis and interviews conducted as well as Moore Colson's previous experience conducting forensic accounting investigations at governmental organizations.

At this time, based on Moore Colson's experience with similar engagements, we estimate Phase 1 requiring 30-50 hours to complete, and we estimate the total fees to complete Phase 1 to be in the range of \$9,000 - \$15,000, plus expenses. However, if for any reason we anticipate our time and fees to exceed this initial estimate, we will contact you and discuss it in advance of incurring such additional fees.

After the completion of Phase 1, we would discuss next steps and a budget for additional procedures with the City's attorney and City Council based on the additional items identified for potential investigation in Phase 1.

Please let me know if I can answer any additional questions. Subsequent to approval by the City Council, we can be ready to draft an engagement letter and talk further with you and other members of the City Council.

As discussed, attached is a copy of my CV and below are four references related to our work with other governmental organizations.

1. Jazzmin Cobble - Mayor, City of Stonecrest

City of Stonecrest 3120 Stonecrest Blvd Stonecrest Georgia 30038

Email: JCobble@stonecrestga.gov

Phone: 770-224-0200

2. Winston Denmark - Attorney, City of Stonecrest

Denmark Ashby LLC

Email: wdenmark@denmarkashby.com

Phone: 770.478.9950 Mobile: 404.625.4203

100 Hartsfield Centre Pkwy, Suite 400

Atlanta, Georgia 30354

3. Chris Phillips - Attorney, Cobb County

CHRISTOPHER L. PHILLIPS LAW GROUP, LLC

Email: cphillips@clplawgroup.com

Office: (770) 218-8100x104

707 Whitlock Ave.

Suite H-8

Marietta, Georgia 30064

4. Scott Cochran - Attorney, City of Smyrna

Cochran & Edwards

Email: Scott@cochranedwardslaw.com

Phone: 770-435-2131 2950 Atlanta Road, SE Smyrna, Georgia 30080

Warm regards, Tyler

Tyler Wright *Partner*



600 Galleria Parkway SE | Suite 600 Atlanta, Georgia 30339 p 770-989-0028 moorecolson.com LinkedIn | Facebook | YouTube | Instagram



G. TYLER WRIGHT, CPA, ABV, CFF, CFE

Partner twright@moorecolson.com
Office - 770.919.5907



Background

Tyler Wright, CPA/ABV/CFF, CFE is a Partner in the firm's Advisory Practice. Tyler's primary focus is helping lead the Advisory Practice and its engagements, nurturing client relationships, providing consultative advice, and driving continued efficiencies while enabling the firm's continued growth.

Drawing on his experience as an external auditor, internal auditor, and forensic accountant, Tyler provides accounting and financial advice in forensic investigations, commercial disputes, insurance claims, and turnaround, restructuring, and fiduciary projects. Tyler's professional background includes over 18 years of progressive forensic accounting, insurance claim, fraud investigation, bankruptcy, turnaround, and legal dispute experience. He began his career with KPMG LLP in Atlanta, GA, where he progressed from an intern to a senior associate within the Forensic and Audit Practices. In this role, Tyler was responsible for conducting investigations into allegations of fraud, bribery and corruption, and disputed financial reporting. Tyler has been retained on multiple occasions as the expert leading engagements focusing on determining economic damages, evaluating issues related to Generally Accepted Auditing Standards ("GAAS") and Generally Accepted Accounting Principles ("GAAP"), preparing insurance claims, and conducting independent investigations into fraud or questionable financial reporting.

Tyler has held similar roles with IAG Forensics & Valuation, Acuitas, Aprio and The Coca-Cola Company where he conducted fraud and misconduct investigations, prepared insurance claims, as well as supported counsel in numerous legal suits for public and private clients in the governmental, healthcare, veterinary, banking, construction, service, manufacturing, oil and gas, shipbuilding, equipment sales, automotive, real estate, and consumer products industries.

In 2019, Tyler was recognized as a National Association of Certified Valuators and Analysts (NACVA) and Consultants' Training Institute® (CTI®) 40 Under Forty honoree.

In 2020, Tyler was recognized as a recipient of the American Institute of CPAs (AICPA) 2020 Forensic and Valuation Services (FVS) Standing Ovation award.





Education

- MAcc- University of Georgia, J.M. Tull School of Accounting Athens, GA
- BBA University of Georgia, J.M. Tull School of Accounting Athens, GA
- CPA Certified Public Accountant State of Georgia
- ABV Accredited in Business Valuation American Institute of CPAs
- CFF Certified in Financial Forensics American Institute of CPAs
- CFE Certified Fraud Examiner Association of Certified Fraud Examiners

Industry Affiliations & Awards

- American Bankruptcy Institute
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Atlanta Volunteer Lawyers Foundation (Leadership Council)
- Georgia Society of Certified Public Accountants
- Turnaround Management Association

SELECT ENGAGEMENT EXPERIENCE

Bankruptcy Engagements

- The Cliffs U.S. Bankruptcy Court, District of South Carolina. Advisor to the Debtor.
- Hannah Solar U.S. Bankruptcy Court, Norther District of Georgia. Advisor to the Debtor.

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 Hannah Solar U.S. Bankruptcy Court of Hannah Solar of
 - o Hearing testimony June 2019. Hearing testimony December 2020.
- YC Atlanta Hotel, LLC U.S. Bankruptcy Court, Northern District of Georgia. Accountant for the Examiner.
- James L. Bruce, Jr. U.S. Bankruptcy Court, Northern District of Georgia. Advisor to the Debtor.
- Life Settlements Absolute Return U.S. Bankruptcy Court, District of Delaware. Advisor to the Debtor.
- Cinq Music Group, LLC U.S. Bankruptcy Court, Northern District of Georgia. Financial Expert for Creditor.
- Pipeline Foods, LLC, et al. U.S. Bankruptcy Court, District of Delaware. Forensic Accountant for Creditor.
- ExpressJet Airlines LLC U.S. Bankruptcy Court, District of Delaware. Advisor to the Debtor.

Receivership Engagements

- Sage Acquisitions, LLC U.S. District Court for the Northern District of Georgia, 1:19-cv-03352-AT. Accountant for Receiver
- Sabri Guven Fine Jewelry and K&S Old Milton Superior Court of Fulton County, GA, 2019CV324321. Accountant for Receiver
- Nazar Properties, LLC, et al. Superior Court of Fulton County, GA, 2019CV316274. Accountant for Receiver.
- Farris Family Revocable Trust, et al Superior Court of Cherokee County, GA, 17CVE0623. Accountant for Receiver.
- New Springfield Baptist Church, et al Superior Court of Fulton County, GA, 2020CV338000. Accountant for Receiver.
- LHC 5411 SPE, LLC; LHC Sandy Springs SPE, LLC; LHC Cummings SPE, LLC; LHC Cumming Hospice SPE, LLC Super Court of Fulton County, GA, 2023CV384156. Receiver.
 - o Hearing testimony February 2024.

Special Master Engagements

• Judy S. Chmielewski v. William Sikes, Jr – Superior Court of Walton County, Georgia, Civil Action File No. 17-2144-5. - Court appointed auditor.



Expert Consulting/Testimony Engagements

- City of Stonecrest, Georgia v. Jacobs Engineering Group, Inc., et al. Superior Court of Dekalb County, Georgia, Civil Action File No. 2023CV1745. Assisted counsel as a financial expert in a claim for economic damages in contract dispute.
- Service Restoration Inc. v. Dhavel Patel (d/b/a MD Hospitality Group) and OM Little Rock, LLC (d/b/a La Quinta Inn and Suites by Wyndham), AAA Case No. 01-23-005-6283. Assisted counsel as a financial expert in a claim for lost profits in the hospitality industry.
- City of Smyrna, Georgia v. Dirt Cheep Music, et al. Superior Court of Cobb County, Georgia, Civil Action File No. 20105282. Assisted counsel as a financial expert in a condemnation claim related to a music store.
- Fantastic Sames Franchise Corporation v. Transom Symphony OpCo, LLC, d/b/a Beauty Quest Group – Superior Court of Commonwealth of Massachusetts, Civil Action No. 2381CV00865.
 Assisted counsel as a financial expert in a claim for lost profits in the beauty product and salon industry.
- Colham Investment Partners, LLLP v. Edward W. McDuffie, III, et al. Superior Court of Oconee County, Georgia, Civil Action File No. 2021000108. Assisted counsel as a financial expert in a business dispute related to funds tracing associated with allegations of breach of fiduciary duties.
 - o Trial testimony December 2023.
- Hamilton International, LLC v. Colin Rhys Patrick Dang Delaney and Smith Gambrell & Russell, LLC State Court of Fulton County, Georgia. Civil Action File No. 20EV002703. Assisted counsel as a financial expert in a claim for lost profits in the yarn industry.
 - o Deposition testimony January 2024.
- Ascentium Capital LLC v. Premier Copier, Inc, et al., United States District Court for the District of Colorado, Civil Action No. 22-cv-00550-PAB. Assisted counsel as a financial expert in a claim for economic damages related to asset-based loans.
- Abhijeet Singh and Kavitha Nulu v. Tarun Bansal Superior Court of Cobb County, Georgia, Civil Action File No. 2022-0000044-CV. Assisted counsel as a financial expert in a business dispute related to ownership.
- Werner Wicker v. Prabhu Paramatma, Louis Beria, LSC 1 Management Corp., Saks Management and Associates, LLC, Timonthy House, TJH, Inc., Loti Investment and Management Group, LLC, and Michell Murrell-Baker - United States District Court for the Northern District of Georgia, Gainesville Division. Civil Action File No. 2:19-CV-00021-RWS. Assisted counsel as a financial expert related to funds tracing associated with allegations of fraud.
 - o Trial testimony September 2023.
- Synergy CHC Corp. v. HVL, LLC, d/b/a Atrium Innovations United States District Court for the District of Maine, Civil Action File No. 2:22-cv-00301-JAW. Assisted counsel as a financial expert in a claim for lost profits.
- Daidrie Graham v. Peerless Logistics System LLC, et al. Georgia State-Wide Business Court, Georgia, Case No. 21-GSBC-0024. Assisted counsel as a financial expert in a claim for destruction of a business.
- City of Smyrna, Georgia v. The Herein Described Lands; Alvaro Cediel, et al. Superior Court of Cobb County, Georgia, Civil Action File No. 17106923. Assisted counsel as a financial expert in a condemnation claim related to a DUI school.
 - o Deposition testimony April 2023.
- Arch Adams v. ABEO North America, Inc. United States District Court for the Middle District of Georgia, Athens Division. Civil Action File No. 3:21-CV-00072-CAR. Assisted counsel as a financial expert in a claim for lost profits.
 - o Deposition testimony August 2023.



Expert Consulting/Testimony Engagements (Continued)

- City of Marietta, Georgia v. The Herein Described Lands, Philip M. Goldstein, et al. Superior Court of Cobb County, Georgia, Civil Action File No. 13-1-0582-99. Assisted counsel as a financial expert in a condemnation claim related to a parking lot.
 - o Deposition testimony February 2023.
- James T. Manis v. Mark Manis Superior Court of Floyd County, Georgia, Civil Action File No. 21CV00685. Assisted counsel as a consulting expert in a business dispute.
 - o Deposition testimony January 2023.
 - o Hearing testimony January 2023.
- Paul C. Parker and General Business Solutions, Inc. d/b/a Custom Graphics Printing v. Arthur H. Haer - United States District Court for the Norther District of Georgia, Atlanta Division. Civil Action File No. 1:21-CV-0480-LMM. Assisted counsel as a financial expert in a claim for lost profits.
 - o Deposition testimony March 2023. Deposition testimony May 2023.
- XGS Acquisition, LLC and Xpress Global Systems, LLC v. Allied World Surplus Lines Ins. Co., AAA Case No. 01-19-001-1465. Assisted counsel as a financial expert in a post-acquisition dispute in the trucking industry.
 - o Arbitration testimony September 2022.
- Larry Nelson and Drew Nelson, individually and collectively d/b/a Dynamix Golf v. TruGolf, Inc. United States District Court for the Norther District of Georgia, Atlanta Division. Civil Action File No. 1:20-CV-01882-ELR. Assisted counsel as a financial expert in a claim for lost profits related to golf simulator sales.
 - o Deposition testimony April 2022.
- Aspire at West Midtown Apartments, LP v. Norsouth Construction Company of Georgia, Inc., and Harris Ventures, Inc. d/b/a Staff Zone – State Court of Fulton County, Georgia. Civil Action File No. 17EV005614. Assisted counsel as a financial expert in a claim for lost profits at an apartment complex.
 - o Deposition testimony October 2023.
- Aspire at West Midtown Apartments, LP and Norsouth Construction Company of Georgia, Inc.
 v. Allied World Specialty Insurance Company, Formerly Known as Darwin National Assurance
 Company Superior Court of Fulton County, Georgia. Civil Action File No. 2019CV323102.
 Assisted counsel as a financial expert in a claim for lost profits at an apartment complex.
 - o Deposition testimony April 2022.
- FSC II, LLC d/b/a Fred Smith Company v. Riley Paving Inc., et al. General Court of Justice, Superior Court Division, State of North Carolina. File No. 21 CVS 3402. Assisted counsel as a financial expert in a claim for lost profits related to a representations and warranties dispute.
- S&K Enterprises Group, LLC and Chee "Dominic" K. Leong v. Joel Rogers v. Big Fresh Brands, LLC Superior Court of Fulton County, Georgia. Performed funds tracing procedures for a client related to allegations of misappropriation of assets and self-dealing in a dispute related to the ownership of the company.
- City of Smyrna, Georgia v. The Herein Described Lands; The Thurman Group, LLC; et al. Superior Court of Cobb County, Georgia, Civil Action File No. 191579640. Assisted counsel as a financial expert in a condemnation claim related to a dental practice.
 - o Deposition testimony August 2021. Deposition testimony March 2023.
- City of Smyrna, Georgia v. Nathan H. Schwartz, D.P.M., P.C., et al. Superior Court of Cobb County, Georgia, Civil Action File No. 17109341. Assisted counsel as a financial expert in a condemnation claim related to a podiatry practice.
 - o Deposition testimony February 2020.
 - o Trial testimony March 2020.



Expert Consulting/Testimony Engagements (Continued)

- Greenbriar of Dahlonega Shopping Center, Inc. v J&J Foods, Inc. State Court of Hall County, Georgia, Civil Action File No. 2017-SV-285-Z. Assisted counsel as a financial expert in a claim for lost profits at a grocery store.
 - o Deposition testimony January 2023.
- Cobb County, Georgia v. Belmont Place Apartments, LLC Superior Court of Cobb County, Georgia, Civil Action File No. 14-1-0505-99. Assisted counsel as a financial expert in a condemnation claim related to an apartment complex.
 - o Trial testimony February 2019.
- Patricia Bassetti v. Edward O'Dea Assisted counsel as a financial expert prior to a divorce filing.
- Ascentium Capital LLC v. Real Estate Development Services LLC, a/k/a R.E.D.S. Muradali "Raj" Umani, and Saleem Gaulani - Superior Court of Fayette County, Civil Action No. 2021V-0356. Assisted counsel as a financial expert in a claim for economic damages related to asset-based loans.
- James O. Burke Jr. v Petra I. Calhoun Superior Court of Gwinnett County, Civil Action No. 21-A-07733-1. Assisted counsel as a financial expert in a distribution dispute related to a residential property.
- BC35, LLC v. Mukesh C. Patel, Nolitan Group, LLC, Rishi Patel, The Estate of Hasmita Patel and Ayesha Patel Superior Court of Dekalb County, Civil Action No. 21CV3779. Assisted counsel as a financial expert in a fraudulent transfer claim related to a life insurance policy.
- Williams v. Williams Assisted counsel as a financial expert prior to a divorce filing.
- Stilphen v. Stilphen Superior Court of Cobb County, Georgia, Civil Action File No. 19-1-00575-52. Assisted counsel as a financial expert in a divorce.
- Hardaway v. Hardaway Assisted counsel as a financial expert prior to a divorce filing.
- Cobb County, Georgia v. Pilgrim Square, LLC, et al. Superior Court of Cobb County, Georgia, Civil Action File No. 15-1-04476. Assisted counsel as a financial expert in a condemnation claim related to a restaurant.
- Juno Adams v Anthony Jones Magistrate Court of Fayette County, Georgia. Assisted counsel as a financial expert in a claim for losses related to destroyed personal property.
- Robert Thomsen, Tallulah River Co. v North Georgia Mountain Investment Group, LLC Superior Court of Rabun County, Georgia, Civil Action File No. 2014-CV-0150-C. Assisted counsel as a financial expert in a claim for breach of fiduciary duties related to a recreational vehicle park.
- Service Assisted counsel for a law firm as the expert in a wage and hour claim for unpaid overtime wages.
- Service Assisted counsel for a wealth management organization as the non-testifying expert in a commission claim from the owner's former employer.
- Transportation Assisted counsel as a non-testifying expert in defending a claim for unpaid overtime wages at a transportation management company.
- Manufacturing Assisted counsel as a non-testifying expert in defending a claim for unpaid overtime wages at a meat processing facility.
- Healthcare Assisted counsel in defending a damages suit brought by the former employer of a physician following allegations of breach of a non-compete contract.
- Estate and Trust/Healthcare Performed funds tracing procedures for a client related to allegations of misappropriation of assets and self-dealing in an estate dispute related to the estate's ownership stake in a long term care facility.
- Estate and Trust/Banking Recreated an investment portfolio from source documents for a client related to allegations of mismanagement of a stock portfolio and misappropriation of assets in an estate and trust dispute.
- Estate and Trust/Banking Performed funds tracing procedures for a client in an estate and trust dispute related to allegations of misappropriation of funds.



Expert Consulting/Testimony Engagements (Continued)

- Non-Profit Assisted counsel for a former member of a religious organization as the expert in a dispute regarding a restricted gift and the organization's ability to fulfill its obligation regarding the purpose of the gift.
- Retail Assisted counsel as the expert in the analysis of the books and records of a gun range on behalf of the minority members of the LLC.
- Non-Profit Assisted counsel for a state and local history organization as the expert in an audit malpractice suit following the prosecution of the organization's former controller for embezzlement.
- Healthcare Assisted counsel as the non-testifying expert in a claim for lost profits for a company in healthcare outsourcing following allegations of big-rigging and theft of intellectual property.
- Real Estate Performed asset tracing procedures for a client in the real estate industry to identify potential hidden assets in a loan guarantee dispute.
- Banking Performed funds tracing procedures for a client in the banking industry to identify distributions to shareholders in a loan guarantee dispute.
- Construction Assisted counsel as a non-testifying consultant in defending a damages suit brought by a construction company alleging audit malpractice and fraud.
- Oil and Gas Assisted counsel in defending damages claims brought by multiple companies allegedly impacted by an environmental disaster.
- Information Technology Performed funds tracing procedures for a client in the gaming industry to identify distributions to shareholders subsequent to an award for damages in an intellectual property dispute.
- Automotive Assisted counsel as a non-testifying expert in defending a claim for rate suppression at an automotive insurance carrier.
- Outdoor Advertising Assisted counsel as a non-testifying expert in defending a damages suit brought by an outdoor advertising company alleging lost profits as a result of a local government's denial of billboard permits.
- Healthcare Assisted counsel in defending a damages suit brought by the former employer
 of a long term care insurance broker following allegations of breach of a non-compete
 contract.
- Healthcare Assisted counsel as a consulting expert in defending a claim for the alleged failure to keep accurate books and records and misappropriation of funds at an outpatient medical facility.

Insurance Claims Engagements

- Aspire at West Midtown Apartments, LP Assisted the company as a financial consultant in preparing a claim for business income losses associated with a water leak.
- Books-A-Million Assisted the company as a financial consultant in preparing a claim for contents and business income losses associated with a water leak.
- Law Firm Assisted the company as a financial consultant in preparing a claim for business income losses associated with a ransomware attack.
- Bear Mountain Inn Assisted the company as a financial consultant in preparing a claim for business income losses associated with a loss of utilities.
- 1st Franklin Financial Corporation Assisted the company as a financial consultant in preparing a claim for business income losses associated with a ransomware attack.
- Neenah, Inc. Assisted the company as a financial consultant in preparing a claim for business income losses associated with damaged equipment.
- Beasley Group Assisted the company as a financial consultant in preparing a claim for business income losses associated with a mill and equipment damaged in a fire.
- DHM Adhesives, Inc. Assisted the company as a financial consultant in preparing a claim for contents, equipment, and business income losses associated with a production facility and equipment destroyed in a fire.



Insurance Claims Engagements (Continued)

- Bo's Pallets Inc. Assisted the company as a financial consultant in preparing a claim for business income losses associated with a manufacturing and storage facility and equipment destroyed in a fire.
- Lincoln Avenue Capital Assisted the company as a financial consultant in preparing a claim for business income losses associated with storm damage at an apartment complex.
- Mississippi Tank Company Assisted the company as a financial consultant in preparing a claim for business income losses associated with damaged equipment.
- Portside Residences LLC Assisted an insured in the long term care industry as a financial consultant in preparing a claim for business income losses associated with storm damage.
- Healthcare Assisted an insured in the long term care industry as a financial consultant in preparing a claim for business income losses associated with construction defects.
- Manufacturing Assisted an insured in the transportation manufacturing industry as a financial consultant in preparing a claim for business income losses associated with damaged equipment.
- Food Processing Assisted counsel for a company in the food manufacturing industry as the expert related to alleged losses in a food recall.
- Food Packaging Assisted counsel for a company in the food packaging industry as the expert related to alleged losses in a food packaging recall.
- Insurance carriers Assisted several insurance carriers as a financial consultant in assessing numerous claims for business income losses across industries including service, hospitality, manufacturing, retail, and healthcare.

Fraud/Forensic Investigations

- Oil and Gas Performed an independent forensic accounting investigation for an oil and gas storage and transportation company following allegations of bribery and corruption.
- Information Technology Performed an independent forensic accounting investigation on behalf of the audit committee for a healthcare information technology company following allegations of fraudulent financial reporting by a former accounting manager.
- Government Performed an independent forensic accounting investigation and cash processing fraud control gap analysis procedures for a state road and toll-way authority following allegations of employee theft.
- Non-Profit in Financial Services Performed an independent forensic accounting investigation for a non-profit financial services organization following allegations of misappropriation by the organization's accounting manager.
- Government Performed an independent forensic accounting investigation for a city following allegations of employee theft and misuse of city assets.
- Non-Profit in Insurance Services Performed an independent forensic accounting investigation for a non-profit organization following allegations of misappropriation of charitable contributions.
- Government Performed an independent forensic accounting investigation for a local treasurer's office following allegations of employee theft.
- Healthcare Performed an independent forensic accounting investigation for a treatment center following allegations of employee theft by the company's chief operating officer.
- Construction Performed an independent forensic accounting investigation for a family office following allegations of misappropriation of assets, breach of fiduciary duty, and self-dealing related to multiple investments in the residential construction industry.
- Real Estate Assisted the original developer of a commercial property by recreating the books and records for a condo association following threats of legal action by condo owners for allegations of disproportionate allocation of expenses.
- Construction Performed funds tracing procedures for a student housing commercial developer to identify potential comingling of funds and asset misappropriation by a building contractor.



Fraud/Forensic Investigations (Continued)

- Construction Recreated the books and records for a joint venture in the residential construction industry following allegations of theft and misuse of joint venture funds related to the construction of two custom homes.
- Healthcare Performed an independent forensic accounting investigation for a dentist following allegations of employee theft by the company's controller.
- Healthcare Performed an independent forensic accounting investigation for a physician following allegations of employee theft by the company's office manager.
- Insurance Company Conducted an independent investigation for an insurance company following whistleblower allegations of misuse of company assets.
- Information Technology Performed an independent forensic accounting investigation for an information technology company following allegations of misappropriation of assets.
- Information Technology Performed an independent forensic accounting investigation for an information technology company following allegations of bribery and corruption.
- Automotive Conducted forensic accounting investigative procedures as an independent neutral for an auto dealership stemming from a shareholder dispute alleging disproportionate distributions.
- Retail Performed an independent forensic accounting investigation for a consumer electronics company following allegations of earnings management.
- Banking Performed independent forensic accounting investigation of a local bank following whistleblower allegations of earnings management and fraud.
- Retail Conducted numerous forensic accounting investigations following allegations of misuse of company assets, earnings management, employee theft, bribery and corruption, and bid rigging at an international leader in the beverage industry.
- Manufacturing Performed an independent forensic accounting investigation for a metal tubing manufacturing company following allegations of earnings management.
- Service Performed an independent forensic accounting investigation for a recruiting agency following allegations of misappropriation of assets by the company's former controller.

Select Speaking Engagements & Articles

- <u>Georgia Society of Certified Public Accountants</u>, 2011,2012, 2013, 2014, 2015, & 2016, Forensic Accounting Expert: Annual Student Night Panel
- <u>Georgia Association of Certified Fraud Examiners</u>, 2012, "Forensic Accounting Techniques: Thinking Outside the Auditor's Toolbox"
- Habif, Arogeti & Wynne, LLP, 2012, 2013, & 2014, Annual Fraud Course
- Georgia Society of Certified Public Accountants, 2012, "Fraud Considerations in Auditing"
- <u>Georgia Southern</u>, Annual Fraud Conference, 2012, "Forensic Accounting Techniques for Internal and External Auditors"
- <u>Georgia Society of Certified Public Accountants, 2013, "Understanding Common Fraud Schemes"</u>
- <u>University of North Georgia</u>, 2013 & 2014, "Forensic Accounting"
- <u>Pennsylvania Institute of Certified Public Accountants</u>, Annual FVS Section Conference, 2013, "Financial Forensics"
- Georgia State University, 2014, "Forensic Accounting"
- <u>Georgia Society of Certified Public Accountants</u>, 2015, "Forensic Accounting Expert: College and Career Event Panel"
- Cobb Bar, 2015, "Overview of Forensic Accounting and the Calculation of Lost Profits"
- <u>Georgia Association of Certified Fraud Examiners</u>, 2015, "Forensic Accounting Expert: Financial Crimes and Investigations Career Day Panel"
- Atlanta Bar, 2015, "Understanding and Analysis of Causation"



Select Speaking Engagements & Articles (Continued)

- <u>Georgia Southern</u>, Annual Fraud Conference, 2016, "Restrictive Covenants, Business Divorce and the Calculation of Lost Profits"
- Clear Law Institute, 2016, "Daubert Motions: New Developments in the Law"
- <u>Georgia Association of Certified Fraud Examiners</u>, 2016, "Daubert Standards for Expert Witnesses"
- <u>Georgia Society of Certified Public Accountants</u>, 2017, "Ethical Issues Accountants Face: Scenarios, Advice and Solutions"
- <u>South Carolina Society of Certified Public Accountants</u>, 2017, "Ethical Issues Accountants Face: Scenarios, Advice and Solutions"
- Kennesaw State University, 2017, "Forensic Accounting Careers"
- <u>University of Georgia</u>, 2018, "Forensic Accounting & Accounting Malpractice"
- Atlanta Claims Association, 2018, "The Calculation of Lost Profits"
- Cobb Bar, 2018, "The Calculation of Lost Profits"
- Cobb Bar, 2019, "Investigating Financial Fraud: Estates, Trusts, and the Elderly."
- Chambliss, 2019, "The Benefits of Using a Fiduciary in Family and Business Disputes"
- Moore Colson & Company, P.C., 2019, Overview of Forensic Accounting
- <u>Berman Fink Van Horn, P.C.</u>, 2019, "Financial Analysis in Business Divorce: Before, During and After"
- Georgia Society of Certified Public Accountants, 2020, "Forensic Accounting Overview"
- <u>Moore Colson</u>, 2020, "COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness Update"
- <u>Construction Financial Management Association</u>, 2020, "COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness Update, Updated for PPP Flexibility Act of 2020"
- Georgia Association of Convenience Stores, 2020, "COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness, Update Updated for PPP Flexibility Act of 2020"
- <u>Society of Financial Service Professionals</u>, 2020, "COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness, Update Updated for PPP Flexibility Act of 2020"
- <u>State Bar of Georgia, Institute of Continuing Legal Education</u>, 2021, "Damages in Restrictive Covenant and Trade Secret Cases"
- <u>S.P. Richards</u>, 2021, "SPR Financial Insights and Strategies Webinar Series, Overview of Business Valuation for SPR Dealers"
- Moore Colson, 2022, "Latest Fraud Tactics & Trends Update"
- <u>Georgia Society of Certified Public Accountants</u>, 2023, "Challenges in Conducting Forensic Investigations of Family-Owned Enterprises"
- Burr Forman, 2024, "Special Services Overview for Burr Forman"
- McGriff (Atlanta), 2024, "Business Interruption ("BI") Claim Calculations"
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- "Lost Profits Part 1: Understanding and Analysis of Causation"
- "Lost Profits Part 2: Calculation of Lost Revenues"
- "Lost Profits Part 3: Identification of Saved/Avoided Costs"
- "Receiverwhat? The Whos, Whats, Whys and Hows of Receiverships"
- "3 Action Items to Best Prepare Your Company for a Business Interruption Claim"
- "An Overview of the Main Street Lending Program What you need to know"
- "Business Interruption Claims for COVID-19 and Beyond: What Manufacturers Need to Know"
- "Urgent Action Needed: Bank begin taking SBA 7(a) loan applications on Friday, April 3, 2020"
- "CARES Act Paycheck Protection Program 7(a) Loans What you need to know"