



City of Jonesboro

Forensic Analysis Report

Special Called Meeting – May 28, 2026



Plante Moran

100 years of history in 30 seconds or less

We are one of the largest certified public accounting and management consulting firms in the nation. With a history spanning 100 years, our firm provides clients with financial, human capital, operations improvement, strategic planning, technology selection and implementation, cybersecurity, and risk management services.

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1924

year founded

4,000+

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industries served

45+

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states with clients

124

countries with clients

27

foreign languages spoken
by staff



Financial Statement Audit vs. Forensic Analysis

Issue	Financial Statement Audit	Forensic Analysis
Timing	Recurring Audits are conducted on a regular, recurring basis.	Nonrecurring Fraud examinations are nonrecurring. They are conducted only with sufficient predication.
Scope	General The scope of the audit is an examination of financial data.	Specific The fraud examination is conducted to resolve specific allegations.
Objective	Opinion An audit is generally conducted for the purpose of expressing an opinion on the financial statements or related information.	Fact finding The fraud examination's goal is to determine whether fraud has occurred or is occurring.
Methodology	Audit techniques Audits are conducted by examining financial data and obtaining corroborating evidence.	Fraud examinations Fraud examinations are conducted by (1) document examination; (2) review of outside data such as public records; and (3) interviews.
Standard	Professional skepticism Auditors are required to approach audits with professional skepticism.	Proof Fraud examiners approach the resolution of a fraud by attempting to establish sufficient proof.



Agenda

Scope of Work

- Phase 1
- Phase 2
- Phase 3
- Phase 4 & 5

Engagement Timeline

Findings/Recommendations

- A. Data analytics
- B. Review supporting documentation
- C. AP and cash payments to employees
- D. Credit cards and expense reimbursements
- E. Rental income



Scope of Work



Phase 1 | Scope Refinement

- Interviewed Mayor, Mayor Pro Tem, and Councilmembers.
- Refined Phases 2 and 3 based on interviews (such as verifying supporting documentation for expense reimbursements and credit card purchases).
- City requested an expanded scope of fiscal years 2022, 2023, and 2024.



Phase 2 | Information Gathering

- Written policies and procedures related to our scope of services.
- Extracted data from the City's accounting software (Tyler).
- Bank and credit card statements.
- An understanding of the process for renting the City Center, parks, conference rooms.



Phase 3 | Risk-Based Analysis

- Performed data analytics to identify transaction anomalies.
- Traced anomalous transactions to supporting documentation.
- Performed background research on key personnel.
- Reviewed expense reimbursements and credit card purchases to ensure applicable supporting documentation was present for those transactions judgmentally selected.



Phase 4 & 5 | Reporting & Value-Add

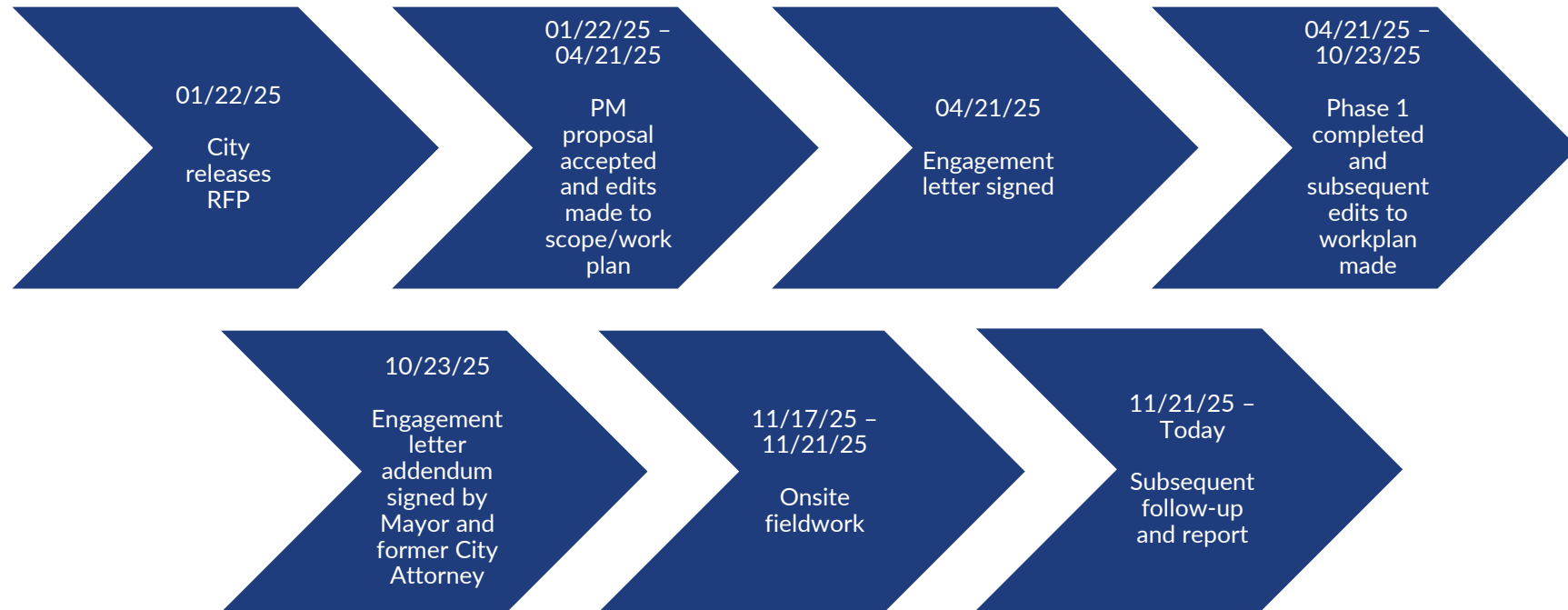
- Report delivered on May 18, 2026 and presented today.
- Includes value-add recommendations (and summarized in today's presentation).



Engagement Timeline



Engagement Timeline





Engagement Timeline Notes

- Original approved budget of \$65,000 - \$95,000
- Multiple revisions to scope via adding and removing tasks
- Total billed to City: \$80,520



Findings/Recommendations



A. Data Analytics | Findings

#	Test Name
1	Address comparisons (VMF, EMF, background research)
2	Business name comparisons (VMF, EMF, background research)
3	Checks paid to vendors not on VMF
4	Sequential invoices
5	Invoice numbers of 100 or lower
6	Invoices without numbers
7	Invoice numbers from templates
8	Trending of total spend, by vendor
9	Trending of total pay, by employee
10	Employees receiving pay on non-payroll days



B. Review of Supporting Documentation | Findings

- Vendors flagged from data analytics.
 - Ex. Invoice “FTBBKMLC” from Staybridge Suites for \$612.00
- Vendors in areas of concern:
 - Landscaping
 - Janitorial
 - Legal
 - Event planning

Vendor Name	2022	2023	2024	Total Paid
DENMARK ASHBY LLC	\$ 83,436.87	\$ 130,085.45	\$ 127,400.50	\$ 340,922.82
E & K JANITORIAL SERVICE LLC	10,004.24	102,083.00	101,350.00	213,437.24
THE JACKSON LAW FIRM LLC		156,109.91	43,440.22	199,550.13
GRAY RUST AMAND MOFFETT & BRIESKE LLP		53,458.47	2,283.76	55,742.23
THE SHOW BUSINESS SPECIAL EVENT SERVICES INC	23,200.00	17,400.00	11,600.00	52,200.00
DUNCAN'S GREEN TEAM	32,101.00	5,484.50	3,230.50	40,816.00
TRACY GRAHAM LAWSON LLC		33,600.00	4,680.00	38,280.00
TRAVELERS	445.00	10,000.00	25,000.00	35,445.00
DAVIS LANDSCAPE GROUP OF GEORGIA LLC			19,000.00	19,000.00
WILSON'S MAINTENANCE	11,995.00		5,080.00	17,075.00
PRO TREE INC.	4,225.00	1,500.00	9,570.00	15,295.00
PEOPLES JANITORIAL SERVICES		6,101.84	7,174.08	13,275.92
BILLY'S AFFORDABLE TREE SERVICE	4,200.00	4,100.00	4,900.00	13,200.00
SAMSON HOME MAINTENANCE LLC	9,933.60	1,500.00		11,433.60
TREE TO GO LLC		3,200.00	4,800.00	8,000.00
FREESTYLE PRODUCTIONS LLC		5,900.00		5,900.00
BAUTISTA WELDING & LANDSCAPING LLC		4,100.00	1,200.00	5,300.00
MEDALLION PRODUCTIONS LLC		5,000.00		5,000.00
HISTORICAL EVENTS CO INC. DBA EMERALD EMPIRE BAND	4,120.00			4,120.00
RCS PRODUCTIONS INC.		4,075.00		4,075.00
B'MARI EVENT EXPERIENCE LLC	175.00	3,000.00		3,175.00
SWINT'S FEED & GARDEN SUPPLY INC	26.00	1,500.00	269.50	1,795.50
ASAP LANDSCAPE MANAGEMENT GROUP LLC		1,500.00		1,500.00
THE CLEANERS OF ATLANTA	1,295.41			1,295.41
SIMPLEE AMAZING CATERING LLC		1,225.00		1,225.00
TOP NOTCH FLORAL STUDIO & EVENTS LLC		1,091.40		1,091.40
SOUTHERN LIVING LANDSCAPE MANAGEMENT GROUP			525.00	525.00
CENTRAL TURF & IRRIGATION SUPPLY		436.18		436.18
A CUTE PARTY IDEA LLC			338.25	338.25
KIM MCNAIR PRODUCTIONS LLC			250.00	250.00
R & D CLEANING SERVICE	175.00			175.00
ATL'S MEDIA PRODUCTION COMPANY LLC		150.00		150.00
	\$ 185,332.12	\$ 552,600.75	\$ 372,091.81	\$ 1,110,024.68



B. Review of Supporting Documentation | Findings (cont.)

- Supporting documentation was not available for all invoices.
- Purchases were made in violation of City policy.

“purchases that exceed \$5,000 (previously \$1,000 - \$5,000) require three written quotes and must be submitted to the City Manager for approval... Purchases over \$15,000 (previously \$1,500) require approval from the City Council.”



B. Review of Supporting Documentation | Findings (cont.)



Maintenance Contract

4-27-2022
CITY OF JONESBORO – RICKY CLARK
124 NORTH AVE
JONESBORO, GA 30236
BROAD STREET

1. TURF AREAS

a. Mowing

Grass areas will be cut weekly during growing season and as needed during the dormant season. Excessive amounts of clippings will be removed from the turf area to ensure that no matting or clumping occurs. No clippings will be left on any of the non-landscaped areas (Patios, drives, walkways, etc.).

2. SHRUBS, TREES, VINES, & GROUNDCOVERS

a. Pruning

All flowering trees (less than 10') will be pruned in a manner so as to encourage best blooming and growth. Shrubs will be pruned to encourage intended growth form and to maintain a neat appearance to a maximum height of eight feet. All dead, diseased, or damaged limbs will be eliminated when evident to a maximum height of eight feet.

3. EDGING & CLEANUP

Curbs, walks and beds will be edged weekly or as needed to ensure proper definition. All debris, natural or un-natural, will be collected from the property upon each visit or as necessary. All paved areas will be blown as need to remove debris brought about by the contractor's work. Includes parking lot, cleaned up

4. WEED CONTROL

The mulched area, parking lots, and curbs will be kept clean by either hand weeding or spot spraying treatment

5. ADDITIONAL SERVICES

All services below are recommended, but are not included in the monthly maintenance charges. These services can greatly enhance the health and beauty of your property.

A. SEASONAL COLOR

Includes an arrangement of colorful flowers that can be planted in the spring or fall to surely turn heads and will be properly maintained to ensure best blooming.

B. MULCHING BEDS

Pine Straw and or Wood Mulch will be priced and applied upon request.

C. DUNCAN'S GREEN TEAM

Duncan's Green Team is our sister company that offers many services that complement what Duncan's Landscaping & Maintenance does.

Duncan's Green Team Service

1. Fertilization & Weed Control
2. Core Aeration
3. Diseases and Fungus Control
4. Tree & Shrub Care
5. Annual Deep Root Fertilization on Trees & Shrubs
6. Fire Ant Control
7. Flea & Tick Control

D. SPECIAL SCHEDULING OF EXTRA WORK

Any additional work to be performed should be scheduled at least ten days in advance and any additional cost will be predetermined.



B. Review of Supporting Documentation | Findings (cont.)

We are not claiming this work is problematic or not performed. But the processing for obtaining bids does not appear to have been followed (amount requires three (3) bids and approval by City Manager), and the contract is ambiguous on locations covered/served.

Duncan's Landscaping & Maintenance, Inc.
9280 Turner Road
Jonesboro, GA 30236
Established in 1967*
Phone # 770-478-0098
Fax # 770-603-1898

Invoice
Date: 7/25/2022
Invoice #: 58347

Bill To
City of Jonesboro
124 North Ave
Jonesboro, GA 30236

INVOICE
www.duncanslandscaping.com
contact@duncanslandscaping.com
email

TERMS
Due on Receipt
Due Date: 7/25/2022

Qty	Item	Description	Amount
	CLEAN UP	<p>MAJOR CLEAN UP AT LEE STREET PARK Requested by Ricky Clark</p> <p>Prune shrubs and remove volunteers. (small trees)</p> <p>Spray Round Up in bedded areas to get weeds under control.</p> <p>Trim shrubs for neater appearance to promote best growth pattern for shrubs.</p> <p>Limb Up trees for a more attractive look.</p> <p>Remove all dead out of ornamental trees.</p> <p>Cut down dead trees in the park.</p> <p>Haul away truck loads of debris for disposal.</p> <p>We request a Supervisor to do a walk through of the park to clarify the requested work to make sure everyone is on the same page.</p> <p>**50% Deposit is required to start job</p>	9,373.00



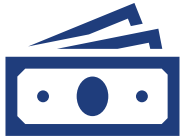
B. Review of Supporting Documentation | Recommendations



A random and periodic review should be performed of major contracts to ensure the City is following its purchasing policy.



C. AP and Cash Payments to Employees | Recommendations



1. No cash payments to employees should be made.



2. Payments to employees for any work performed should be made through the payroll process.



D. Credit Cards and Expense Reimbursements | Findings

Supporting documentation could not be located for all transactions.

For expense reimbursements, \$13K of the \$122K from 2022 to 2024 was not provided (11%). For credit cards, while we had 2022 *data*, the *supporting documentation* was not provided.



D. Credit Cards and Expense Reimbursements | Findings

Credit Card Spend

User	User Title	2022	2023	2024	Total
Ricky L Clark Jr	Former City Manager	\$ 64,547.13	\$ 20,294.33	\$ -	\$ 84,841.46
Nina Robinson	Former Finance Director	18,899.17	27,152.16	5,383.04	51,434.37
Donya Sartor	Mayor	-	9,215.64	33,781.85	42,997.49
Tommy L Henderson	Former Chief of Police	10,098.16	14,269.23	1,491.89	25,859.28
John Burdin	Public Works Director	1,278.83	11,230.43	8,325.72	20,834.98
Andrew Simpson	Main Street Director	-	8,631.82	12,102.06	20,733.88
Melissa Brooks	City Clerk	-	1,969.94	11,879.00	13,848.94
Todd Coyt	Chief of Police	-	-	12,745.22	12,745.22
Frederick Quinn	Former Finance Director	-	-	8,098.08	8,098.08
Seddrick T Hill	Former City Manager	-	-	5,370.37	5,370.37
Joy B Day	Former Mayor	1,092.84	-	-	1,092.84
Brandon Hermsmeier	Former Public Works Director	435.23	-	-	435.23
Total		\$ 96,351.36	\$ 92,763.55	\$ 99,177.23	\$ 288,292.14



D. Credit Cards and Expense Reimbursements | Findings

2024 out-of-state events include:

- Cities United Conference in Seattle, WA
- Congressional Black Caucus 53rd Annual Conference in DC
- National League of Cities in Chicago, IL
- Tampa, FL
- West Palm Beach, FL

Grant funds referenced in supporting documentation include:

- OPB Grant (Office of Planning and Budget, GA Governor's Office)
- Miller Edu/Training



D. Credit Cards and Expense Reimbursements | Findings (cont.)

Expense Reimbursement Request

Credit Card Statement

CITY OF JONESBORO 36942
 VENDOR# 3333 TODD O. COYT 036942 10/09/2024

DATE	I.D.	PO #	DESCRIPTION	G/L DISTRIBUTION	AMOUNT
10/03/2024	20241003		TODD O. COYT HURRICANE HEL	100-3200-52-1290	37.02
10/03/2024	20241003		HURRICANE HELENE - WATCH NITE BREAKFAST	T COYT - PER DIEM TRAV CON	200.00
10/03/2024	20241003		PER DIEM - TRAV CONVENTION 4 DAYS T COYT	100-3200-52-3500	200.00
CHECK TOTAL					237.02

ADDRESS: 1859 City Center way
 CITY: Jonesboro STATE: GA ZIP: 30236
 PAYABLE TO: Todd O. Coyt AMOUNT: \$37.02
 DESCRIPTION: Hurricane Helene - Watch Nite Breakfast
 GL Account: 3200-52-1290
 REQUESTED BY: Tavisia Thomas APPROVED BY: [Signature]
 DATE: 6/12/2024 10/3/24 DATE: 10/3/24



TODD COYT		Account number ending in 4404		Total: \$1,090.93
08/28	09/01	74388864243038784569322	SupportPDFfiller.com 855-750-1663 MA	-\$1.50
08/28	08/29	24388864241038380810283	SupportPDFfiller.com 855-750-1663 MA	\$1.50
08/28	08/29	24793384241000806004030	DOCUSIGN INC. 800-3799973 DE	\$45.00
09/05	09/06	24164074249105441168098	Staples Inc staples.com MA	\$73.42
09/06	09/08	24717054251872511049511	DELTA AIR 0062265417546800-2211212 CA	\$504.95
09/06	09/08	24116414251067098768863	PAYPAL *SUPERFLYERS 402-935-7733 CA	\$25.00
09/06	09/08	24116414251067099505298	PAYPAL *SUPERFLYERS 402-935-7733 CA	\$119.15
09/11	09/12	24036294255714707000746	ADOBE *ADOBE 408-536-6000 CA	\$19.99
09/20	09/25	24257614268264130625277	GW Serv-Fee 877-5757233 GA	\$1.90
09/20	09/22	24183104264264130625215	GW Clayton-SupCourt 877-5757233 GA	\$76.00
09/23	09/24	24492164267000027815379	KUPCAKERIE HTTPSKUPCAKERGA	\$19.52
09/24	09/24	24055224268098429002927	PRIMA ATLANTA PRINTER 404-355-7200 GA	\$168.98
09/26	09/27	24445714270300415725270	KROGER CO 373 JONESBORO GA	\$37.02



D. Credit Cards and Expense Reimbursements | Recommendations



1. Verify credit card numbers on employee expense reimbursement requests are not a City credit card.



2. Alternatively, compare credit card statements to receipts submitted to reimbursement to ensure duplication is not present.



E. Rental Income

City personnel represented there is minimal income from rentals for use of City Hall, parks, and pavilions.

Except for a \$56K rental of Lee Street Park in 2024 (for which we confirmed the funds were deposited into the City's bank account), rental income averages less than \$20K per year.



Summary of Recommendations



Recommendation

1. A random and periodic review should be performed of major contracts to ensure the City is following its purchasing policy.
2. No cash payments to employees should be made.
3. Payments to employees for any work performed should be made through the payroll process.



Recommendation

4. Anticipated out-of-state conferences/events and related travel for employees should be pre-approved by Council to verify adequate funding.
5. Check credit card numbers on employee expense reimbursement requests to ensure a City credit card was not utilized.
6. Alternatively, compare credit card statements to receipts submitted to reimbursement to ensure duplication is not present.



Q & A