

February 25, 2026

LaTonya Nix Wiley, Esq.
The Wiley Law Firm, P.C.
1100 Peachtree Street NE
Suite 200
Atlanta, Georgia 30309

Re: City of Jonesboro – Status of Forensic Analysis

Dear Attorney Wiley:

We are providing this summary and status update of the forensic analysis for the City of Jonesboro (“Jonesboro” or the “City”). This engagement commenced due to three initial areas of concerns by the City Council (“Council”):

- Credit card purchases
- Accounts payable (“AP”) disbursements
- Employee benefit payments

TIMELINE

1. The City released a Request for Proposal (“RFP”) dated January 22, 2025. The RFP listed the following Scope of Work:

A. Purpose

- a. The City of Jonesboro is soliciting Request for Proposals for the purpose of entering into a Contract for Professional Services – Forensic Audit of the City of Jonesboro credit card transactions, accounts payable transactions, and employee benefits transactions (elected city officials and city staff) for the 2023 and 2024 fiscal years.

2. Plante Moran (“PM”) submitted a proposal and was awarded the work.
3. PM submitted an engagement letter to the former City Attorney. Several edits over a period of time were requested by the City, including adding fiscal year 2022 to the scope period. The approved engagement letter was signed by the City Attorney and the Mayor on April 21, 2025.
4. Phase 1 was conducted and a revised scope of work for Phases 2 and 3 was submitted to the former City Attorney, as outlined in the engagement letter. This revised scope

included all items listed in red on the Addendum to the engagement letter. The scope of work increased from seven (7) tasks listed in the engagement letter to 14 tasks, including grant compliance analysis. Analysis of employee benefits was removed, at the request of the Mayor, since, as understood, the Mayor admits that she had not reimbursed the City for the insurance premiums paid on her behalf. (We make no assertions as to the validity or applicability related to this issue.) Our fee range remained the same, but we advised the City Attorney that the City's investment in this revised scope of work would be at the high end of the fee range given the additional tasks. He conveyed that was acceptable to Council. The Addendum was signed by the Mayor and the former City Attorney on October 10 and October 23, 2025, respectively.

5. Fieldwork was conducted in the week of November 17, 2025 for Phases 2 and 3. Except for grants, the tasks were completed. Grant tasks remain an open item for PM and we owe a request for select items from the City for that aspect of our scope of work. All previous requests were fulfilled by City representatives without exception.
6. Since fieldwork, PM has drafted a report which remains in process (Phase 4).

INVOICES

Phase 1 (Scope Refinement)

- Interviewed Mayor, Mayor Pro Tem, and Councilmembers to learn of concerns.
- Refined the workplan.

| | <i>Hours</i> | <i>Rate</i> | <i>Total</i> |
|-------------------|--------------|-------------|-------------------|
| Partner/Principal | 24.75 | \$550 | \$13,612.50 |
| Senior Manager | <u>8.25</u> | \$450 | <u>3,712.50</u> |
| | 33.00 | | 17,325.00 |
| Courtesy discount | | | <u>(1,805.00)</u> |
| Total invoice | | | \$15,520.00 |

Phase 2 (Information Gathering) and Phase 3 (Risk-Based Analysis)

(includes some hours for Phase 4 (Reporting))

| | <i>Hours</i> | <i>Rate</i> | <i>Total</i> |
|-------------------|--------------|-------------|------------------|
| Partner/Principal | 35.50 | \$550 | \$19,525.00 |
| Senior Manager | <u>57.25</u> | \$450 | <u>25,672.50</u> |
| | 92.75 | | 45,197.50 |
| Courtesy discount | | | <u>(197.50)</u> |
| Total invoice | | | \$45,000.00 |

OPEN ITEMS UNDER CURRENT ENGAGEMENT

1. Grant compliance analysis
2. Report

OPTIONS

- Complete engagement under current engagement/contract; or
- Prepare a new contract to a) revise the scope of work and/or b) remove the former City Attorney's name.

SIGNATURE

DRAFT