

City of Jonesboro | May 18, 2026

F o r e n s i c A n a l y s i s



plante moran | Audit. Tax. Consulting.
Wealth Management.

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Appendix 1 – Duncan’s Contract

Appendix 2 – Email dated June 12, 2023

May 18, 2026

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

Re: City of Jonesboro - Forensic Analysis

Dear Ms. Nix Wiley:

As requested, we provided a forensic analysis involving various areas of focus for the City of Jonesboro ("Jonesboro" or the "City"). This engagement commenced due to three areas of concerns by the City Council (the "Council"):

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

Our report is to provide you with the results of our analysis for the above noted categories. It is not intended to express an opinion on the City's internal controls or financial statements in accordance with standards issued by the American Institute of Certified Public Accountants.

EXECUTIVE SUMMARY

Our analysis resulted in the following findings:

1. *AP disbursements*: The City remitted some payments to vendors in violation of its stated policy.
2. *AP disbursements to employees*: Jonesboro paid employees through the AP process for compensation earned working events. We did not confirm if these payments were properly captured in Form 1099 and issued to the recipient employees since that aspect was beyond our scope of work. However, generally, employees should not be designated as both an *employee* and an *independent contractor*.
3. *Cash payments to employees*: The City paid bonuses to employees, including \$5,600 of cash bonuses in November 2022.

4. *Travel expenditures:* Various out-of-state conferences/events were attended by the Mayor, City employees and select Councilmembers. OPB grant funds were used for several expenditures of which do not appear applicable.
5. *Credit card purchases:* One instance of purchases made on a City credit card while the City simultaneously reimbursed the employee for an expense.

We provide recommendations we believe will strengthen the City's internal control environment under the section **Recommendations**.

SCOPE OF WORK

For fiscal years, 2022, 2023 and 2024 (the "scope period"), we performed a phased approach:

Phase 1 (Scope Refinement)

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

Phase 2 (Information Gathering)

For this phase, we obtained:

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

Phase 3 (Risk-Based Analysis)

1. Performed data analytics to identify transaction anomalies.
2. Traced anomalous transactions identified to supporting documentation.
3. Performed background research on key personnel.
4. On a judgmentally selected basis, reviewed expense reimbursements and credit card purchases have applicable supporting documentation.

We were to also trace a judgmentally selected sample of events from the City's calendar to rental agreements and deposits recorded in the general ledger. We were informed that minimal rental activity occurred. Therefore, this task was not completed.

ENGAGEMENT TIMELINE

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

<p>A. Purpose</p> <ol style="list-style-type: none">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.
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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 former 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. All previous requests were fulfilled by City representatives when possible but certain documentation could not be located. The City had significant turnover which may have aided this situation. For example, the City was unable to locate the 2022 credit card *paper files*; however, we were still able to perform our analysis using credit card *data*.

6. Grant compliance tasks were subsequently removed from our scope of work by City Council and, therefore, we do not present assertions to confirm whether Jonesboro complies with its grant contracts. However, we do outline several findings related to the use of certain grant funds.

The City remains delinquent in posting its recent financial statements. The most recent statement available on its website is fiscal year 2022. Effective April 4, 2025, Jonesboro’s external auditor resigned due to the City’s “inability to retain qualified personnel in the city manager and finance director positions.” At that time, the auditor was performing the 2023 audit. As understood, the City lost three (3) finance directors and three (3) city managers since 2023.

KEY PERSONNEL

- Dr. Donya Sartor, Mayor
- Donnette Cannady, Finance Director – hired in 2025

FINDINGS

A. Data analytics

The following is a list of tests performed on data within the scope period:

No.	Test Name	Test Description
		Vendor Information Tests: A vendor master file (“VMF”) is a database that lists all vendors. It typically includes key information about an organization’s vendors, including addresses, key contacts, payment terms, Employer Identification Number, etc. An employee master file (“EMF”) is a database that lists all employees. It typically includes key information about an organization’s employees, including addresses, Social Security Numbers, direct deposit information, etc. Anomalies in this data may signal fictitious vendors, vendors with a conflict-of-interest involving employees, or poor record-keeping practices.
1.	<i>Address comparison of background research, EMF, and VMF</i>	Vendors with an address that matches an employee may indicate a fictitious vendor.

No.	Test Name	Test Description
2.	<i>Business name comparison of background research, EMF, and VMF</i>	Vendors with a name that matches business linked to an employee from background research may indicate a fictitious vendor or problematic related party.
3.	<i>Checks paid to vendors not listed on the VMF</i>	A payment issued to, or invoice received from, a vendor not listed in the VMF can be indicative of a problematic disbursement.
<p>Invoice Number Tests: Invoice numbers are an important aspect of invoicing as they make it easier to track payments and manage overdue invoices. Anomalies in a vendor's invoice numbers may be indicative of fictitious payments, fictitious vendors, and/or erroneous charges.</p>		
4.	<i>Sequential invoices</i>	Sequential invoice numbers can be indicative of a potentially fictitious vendor, as it would indicate they do not have other customers.
5.	<i>Invoice numbers of 100 or lower</i>	Typically, lower invoice numbers are indicative of newly established vendors. Newly established vendors may present an operational risk and/or could be indicative of a fictitious vendor.
6.	<i>Invoices without numbers</i>	A potential characteristic of a fictitious vendor is that key information for the vendor is missing from the VMF.
7.	<i>Invoice numbers from templates</i>	Most free invoice templates online contain the invoice numbers of #100, #123, #1234, #12345, or #123456. Therefore, an invoice received with one of these numbers may be indicative of a fictitious invoice.

No.	Test Name	Test Description
	Other Tests: The tests below are used to identify potential red flags, but do not fall into one of the categories above.	
8.	<i>Trending of total spend, by vendor</i>	One potential characteristic of a fictitious vendor and/or a kickback scheme is the payments to the vendor increase over time.
9.	<i>Trending of total pay by employee</i>	A potential characteristic of a ghost employee or extra payments to employees is increasing amounts over time relative to other employees.
10.	<i>Employees receiving pay on non-payroll days</i>	A potential characteristic of a ghost employee or extra payments to employees is payments to that employee on a non-payroll day.

Anomalous transactions were researched. The results of our analysis are contained in the next subsections.

B. Review of supporting documentation

We analyzed the results across the tests to identify vendors for whom we requested supporting documentation. In addition to vendors identified in testing and based on concerns expressed by the Council, we requested invoices for vendors providing landscaping, janitorial, legal, and event planning services. We did not identify specific problematic vendors, but we identified two overarching issues:

1. Supporting documentation was not available for all invoices.
2. Purchases were made in violation of the City’s policy.

Supporting documentation could not be provided for all invoices requested. However, employee turnover at the City resulted in a lack of institutional knowledge which may have inhibited the ability to locate the missing documents. Although we offered during fieldwork, we were not permitted to assist in a search of the City’s files/boxes. We emphasize that our analytics and

background research did not identify relationships between vendors and employees, partially mitigating the concern of problematic activity concealed by lost or destroyed documentation.

The City’s purchasing policy states:

“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.”

For reference, the vendors listed below provided services to the City during our scope period:


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

In certain instances, we were able to identify indications of City policy violations.

In addition to invoice support, we requested contracts for these services. As one example of a violation of City policy, and where inadequate documentation leads to concerns, is a one-off invoice from Duncan’s Green Team. The City has a 2022 contract (**Appendix 1**), approved by

City Council, for Duncan’s Green Team to provide landscaping services to the City at a cost of \$1,489.00 per month. Importantly, the contract includes shrub pruning, dead tree removal, and weed control; however, the contract does not specify the locations these services will be performed.

In addition to the monthly invoices reviewed totaling the agreed-upon amount, the City paid the July 2022 invoice shown below:

 Duncan's Landscaping & Maintenance, Inc. 9280 Turner Road Jonesboro, GA 30236 Established in 1967* Phone # 770-478-0098 Fax # 770-603-1098		Invoice Date: 7/25/2022 Invoice #: 58347	
Bill To City of Jonesboro 124 North Ave Jonesboro, GA 30236		INVOICE	
		TERMS: Due on Receipt Due Date: 7/25/2022	
www.duncanslandscaping.com contact@duncanslandscaping.com email			
Qty	Item	Description	Amount
	CLEAN UP	MAJOR CLEAN UP AT LEE STREET PARK Requested by Ricky Clark Prune shrubs and remove volunteers. (small trees) Spray Round Up in bedded areas to get weeds under control. Trim shrubs for neater appearance to promote best growth pattern for shrubs. Limb Up trees for a more attractive look. Remove all dead out of ornamental trees. Cut down dead trees in the park. Haul away truck loads of debris for disposal. 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. **50% Deposit is required to start job **Quote good thru 8-15-2022 **4% Fee needs to be added if paying by Credit Card or Paypal. - (\$374.92)	9,373.00
		Sales Tax (0.0%)	\$0.00
		Total	\$9,373.00
		Payments/Credits	-\$4,686.50
		Balance Due	\$4,686.50

ou for your consideration!

Check out our website:
 www.duncanslandscaping.com

This invoice uses the City of Jonesboro seal and explicitly mentions that it is for a “Jonesboro Police Officer”. An email chain (**Appendix 2**) included in the supporting documentation further demonstrates that these payments were not expense reimbursements, but are payments for hours worked, which should be paid through payroll for proper payroll tax treatment.

It is our understanding that the City no longer pays employees in this manner.

B. Cash bonuses

On December 1, 2022, Nina Robinson requested a \$5,600 reimbursement request for “Christmas Cash for 56 employees”.

DATE	T.D.	PO #	DESCRIPTION	G/L DISTRIBUTION	AMOUNT
12/01/2022	20221201		N ROBINSON- PETTY CASH 306 CHRISTMAS CASH FOR 56 EMPLOYEES	100-1500-52-2321	5,600.00

CHECK TOTAL 5,600.00

CITY: Jonesboro STATE: GA ZIP: 30236

PAYABLE TO: Nina Robinson - Petty CASH AMOUNT: \$5,600.00

DESCRIPTION: Christmas Cash for 56 employees
see attached list of employees

GL Account: 100-1500-52-2321 City Events

REQUESTED BY: N Robinson APPROVED BY: [Signature]

DATE: December 1, 2022 DATE:

Issuing cash bonuses to municipal employees is not recommended as bonuses should be paid through payroll for appropriate tax treatment.

D. Credit cards and expense reimbursements

We reviewed credit card supporting documentation in addition to support for employee expense reimbursements. From the documentation provided, we identified areas of concern detailed below.

A. Mayor Sartor’s activity

Mayor Sartor and others incurred a variety of event and related travel expenses during her mayoral term. In 2024, several out-of-state events included:

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

Several of these expense reimbursements were labeled “OPB Grant”.

Check #	Check Date	Name	Amount	Vendor	Transaction d	Category	Description	Notes
37037	11/21/2024	DONYA L. SARTOR	6,373.16	Various - Tampa, FL	11/16/2024	Travel	NLC Convention	OPB Grant
37036	11/21/2024	DONYA L. SARTOR	557.95	Delta	11/9/2024	Travel	Flight to NLC for Bryant Robinson	OPB Grant
37011	11/8/2024	DONYA L. SARTOR	557.95	Delta	11/7/2024	Travel	Flight to NLC for Audrey Dunlap	OPB Grant
37009	11/8/2024	DONYA L. SARTOR	348.95	Delta	11/1/2024	Travel	Flight to NLC for Monique Agard	OPB Grant
36880	9/26/2024	DONYA L. SARTOR	1,022.70	Delta	9/13/2024	Travel	Sartor, Warren, Heard, Thornton flights to Tampa	OPB Grant

For reference, the OPB Grant refers to grants administered by the Georgia Governor’s Office of Planning and Budget. Generally, the uses fall into one of three categories:

- Public Infrastructure & Facilities
- Economic Recovery
- Public Safety & Health

The travel costs incurred by the Mayor, City employees and/or Councilmembers would not typically be deemed as meeting the definition of appropriate uses of OPB Grant funds. The use of these grant funds may indicate the City did not have budgeted funds to pay for these trips.

In another instance, Mayor Sartor received reimbursement for \$633.25 for a purchase at Hibachi on 11/1/24 (Friday) for a Habitat for Humanity Initiative. The funds utilized for this reimbursement were transferred from the “Miller Edu/Training” of \$1,000.

Check #	Check Date	Name	Amount	Vendor	Transaction da	Categor	Description	Notes
37035	11/21/2024	DONYA L. SARTOR	633.25	Hibachi	11/1/2024	Catering	Habitat for Humanity Initiative	JE to move \$1,000 from Miller Edu/Training

We do not opine whether the purchase was reasonable; however, we note that the funds came from an education/training fund source which does not appear to relate to the initiative.

B. Duplicate charge

We identified one instance of an expense reimbursement that was paid to the City employee, even though a City credit card (x4404) was used for the purchase:

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

CITY OF JONESBORO
 VENDOR: 2593 TODD O. COYT
 036942 10/09/2024
 36942
 LPS#12-T2 CRAMER MARKETING 800-271-7200 PRINTED IN U.S.A.

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: Tavisa Thomas APPROVED BY: [Signature]
 DATE: 6/12/2024 10/3/24 DATE: 10/3/24



We did not find evidence in the general ledger that the employee refunded the City for this duplicate payment. While the amount is nominal, it demonstrates a failure in the City’s process.

E. Rental income

Interviews indicated that there was minimal rental income that Jonesboro receives for use of City Hall, parks and other City venues.

RECOMMENDATIONS

Based on the information learned during this engagement, we provide the following recommendations to strengthen the internal control environment:

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.
4. Anticipated out-of-state conferences/events and related travel for the Mayor and other City employees should be pre-approved by Council to verify adequate funding is in place given the costs typically incurred for these items.
5. Check the credit card numbers on receipts from employees seeking reimbursement to ensure a City credit card is not utilized.
6. Alternatively, compare credit card purchases via statements to receipts submitted for reimbursement to ensure duplication is not present. This comparison can be done via an Excel worksheet of the monthly credit card statement to perform a search on date, amount, and/or vendor name per the receipt.

SIGNATURE

Plante & Moran, PLLC

Appendix 1



9280 Turner Road Jonesboro, GA 30236

Phone: 770-478-0098

Fax: 770-703-6216

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 are 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, & GROWDCOVERS

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.

6. GENERAL CONDITIONS

- a. Lawn Maintenance Company does not warrant the life of any shrubs, trees, turf, or groundcover on the property. However, the company will provide the necessary expertise to effectively discharge the duties listed above and will take prudent precautions to ensure the life of the grounds.
- b. Lawn Maintenance Company is not responsible for the watering of property.
- c. Service shall be provided *51 weeks er ear*.
Christmas until New Year's Duncan's Landscaping & Maintenance & Duncan's Green Team will be closed.
- d. Cost of the preceding services will be payable monthly upon receipt of invoice payment shall be received in the office of the contractor from the above contracted property no later than the last day of the month in which services are performed. Interest on unpaid statements shall accrue at the rate of twenty-four (24%) per annum from the due date if not paid within ten (10) days of said due date.
- e. Contractor shall cease all services on the above contracted property until all delinquent payments are received. When Property's payments fail to reach contractor's office by the 15th day of the month subsequent to the month in which landscape services were performed.
- f. Either contractor or Property manager may terminate this contract at any time with or without cause by providing **60 days written notice**.
- g. Property agrees, if contractor is required to retain legal counsel to collect any delinquent compensations pursuant to this contract, property shall pay contractor, in addition to principal and interest accrued thereon, attorney's fees in the amount of eighteen percent (18%) of unpaid principal and interest if not paid within ten (10) days of receipt of notice of such delinquency pursuant to O.C.G.A. @13-1-11.
- h. This contract shall be automatically renewed on the anniversary date of each year unless either party expresses an objection by certified letter. We hereby understand, adhere and agree to the terms and stipulations of this document and enter into this contract agreement.

- i. Insurance: Duncan's is insured with comprehensive general liability, broad form property damage, contractual liability up to \$ 1,000,000.; and an automobile liability policy that has a combined single limit of \$ 500,000. Also furnished is a worker's compensation policy with employee's liability of \$100,000.
- j. Contractor shall at all times enforce strict discipline and good order among all employees and shall not employ on the job any unfit person in the task assigned him. Contractor is an equal opportunity employer and does not employ with regard to race, creed, color, sex or national origin.

7. Payment

At a monthly charge of \$1489.00 for your property's lawn maintenance.

**** Pre-Emergence Application 3 times a Year - (Spring, Midsummer & Late Fall)
\$635.00 -Each Treatment.**

Service to begin on the week of: TBD

Accepted by: Johnny Duncan Date: 4-27-2022

Duncan's Landscaping & Maintenance, Inc.

Accepted by:  Date: 04/01/2022

**City Of Jonesboro – 124 North Ave – BROAD STREET - Jonesboro, Ga. 30236
RICKY CLARK**

Appendix 2

David Allen
Sent: Monday, June 12, 2023 12:58 PM
To: Godreque Newsom; Nina Robinson; Tommy Henderson
Cc: Finance; Donya Sartor; Maria Wetherington
Subject: RE: Reimbursement request for payment to officers.

The concerns raised by Corporal Williams and Officer Ladson were related to the perceived disparity in their ability to be compensated in a reasonable amount of time for off duty city events, compared to other extra job opportunities. They expressed their hesitation to work these events due to these types of perceived pay issues.

The City makes every effort to turn these checks around quickly, but the "next business day" expectation of some officers when we worked at old city hall was not realistic. Some would literally be at the door at 8 am Monday after a weekend concert and request and wait for a check then. That's not a good image. It also wasn't a good image when at last year's Christmas event when myself and Derry had to stop people from entering the back of the amphitheater stage while four police officers were standing talking 10 feet away. So, out of respect for all parties involved, check distribution is handled as promptly as possible. But respect is a two way street, and there shouldn't be next day requests for them. They are not being ignored. Hopefully, these officers are not living that hand to mouth, where they need an event check the next day.

Also, not the City green events come out of DDA money, which Maria handles very promptly.

Moving forward, it is my recommendation that all city events that involve the Police Department be directed to me. I then can set up the arrangement for off duty police services with them directly to include payments. This would remove the city completely from the process of extra job compensation for off duty officers.

As the City will ultimately reimburse Officer Newsome or whoever, we don't need separate financial transactions going on without knowledge of the finance department. Again, the entire City's money is audited as well. This is totally against policy.

From: Godreque Newsom <gnewsom@jonesboroga.com>
Sent: Monday, June 12, 2023 12:43 PM
To: Nina Robinson <nrobinson@jonesboroga.com>; Tommy Henderson <thenderson@jonesboroga.com>
Cc: David Allen <dallen@jonesboroga.com>; Finance <finance@jonesboroga.com>; Donya Sartor <dsartor@jonesboroga.com>
Subject: Re: Reimbursement request for payment to officers.

Dear Nina,

Thank you for your prompt response. I apologize for any confusion caused by my previous email. Allow me to provide further clarification regarding the concerns regarding the pay structure for city events.

The concerns raised by Corporal William [redacted] and Officer Ladson were related to the perceived disparity in their ability to be compensated in a reasonable amount of time for off duty city events, compared to other extra job opportunities. They expressed their hesitation to work these events due to these types of perceived pay issues.

To ensure their willingness to work and maintain sufficient coverage for these off-duty events, we reached an agreement to provide cash compensation. I understand your concerns regarding this approach, and I appreciate your feedback.

I fully agree that it is not ideal for City Employees to pay other City Employees cash for services rendered. As the situation arose unexpectedly, the decision was made to accommodate their concerns and secure their participation. However, I acknowledge the need for a more formalized process moving forward to avoid any potential misunderstandings or complications. Your suggestion of obtaining a document with the payee's signature acknowledging receipt of payment for specific services rendered is an excellent recommendation. We will ensure that this protocol is implemented to maintain proper documentation and transparency.

Moving forward, it is my recommendation that all city events that involve the Police Department be directed to me. I then can set up the arrangement for off duty police services with them directly to include payments. This would remove the city completely from the process of extra job compensation for off duty officers.

Thank you for your attention to this matter and for sharing your perspective. Your input is invaluable, and it helps us in refining our processes and decision-making. If you have any further questions or require additional information, please do not hesitate to reach out to me. I appreciate your continued support and commitment to upholding the highest standards within our department.

Best regards,

Lieutenant G.R. Newsom
Field Operations Commander
Jonesboro Police Department

Subject: Re: Message from KM_558e

Subject: Payment for Event Duty - Corporal Williams and Officer Ladson

Hello Nina.

I hope this email finds you well. I am writing to address this payment matter regarding the recent event where Corporal Williams and Officer Ladson provided their services. Due to concerns regarding the pay structure for city events, both officers expressed their hesitation in participating. To ensure adequate coverage and their willingness to work, an arrangement was made to provide cash compensation, to which both officers agreed.

I am pleased to confirm that both Corporal Williams and Officer Ladson have been paid in full for their services rendered during the event. The cash compensation was distributed to them by me promptly and accurately. Rest assured, the payment process has been completed, and all financial obligations have been met as it pertains to them. A check request was filled out by me and approved by Chief Henderson and submitted.

If you like I can send an email to you and include Corp. Williams and Ofc Ladson on it to confirm that they both received payments, if you like.

Thank you for your attention to this matter. If you have any questions or require additional information, please feel free to contact me. I appreciate your support in resolving this issue and ensuring a smooth process for future event duty assignments.

Sincerely,

Lieutenant G.R. Newsom
Field Operations Commander
Jonesboro Police Department



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