

EXHIBIT A



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

Dear Chief Elected Official:

We have reviewed the following information submitted to our office for City of Jonesboro for the fiscal year ended December 31, 2023. This letter summarizes the results of our review of your original audit report and original corrective action plan. This letter addresses only items noted during our review that differ from authoritative sources.

No items were identified for immediate correction during our review. We appreciate your efforts and the efforts of your independent auditor in meeting the reporting requirements for Georgia local governments.

Audit Report Review

During our review of the audit report, we noted the types of items described below. These items are explained in further detail on the enclosed Audit Report Review Results:

Items requiring correction on future reports. These items differ from form or note disclosure required by generally accepted accounting principles. We have granted a one-year waiver for correcting these items in accordance with O.C.G.A. Section 36-81-7, 50-8-35, or 50-8-39. However, in accordance with state laws, these items must be corrected in the audit report for the following fiscal year, or we cannot accept the report until the corrections are made. If you elect to correct these items on the current year's report, please ensure that the corrections are communicated to all appropriate grantor agencies and other interested parties. In addition, your auditor will need to comply with the appropriate standards related to audit reports of corrected financial statements.

Items not in compliance with state law. Although the reporting of these items may be in conformity with generally accepted accounting principles, these items are noted to advise you of issues that directly affect the finance-related activities of your government. In accordance with O.C.G.A. 36-81-7(d)(1), your government is required to forward to us, within 30 days after the audit report due date, written comments on the findings and recommendations in the report, including a plan for corrective action taken or planned.

Corrective Action Plan

Please see the Corrective Action Plan Review Results page at the end of this letter. This page lists findings either noted by your auditor or by our Department during our review. As of the date of this letter **we have not received your corrective action plan for the findings noted.** According to the O.C.G.A., Sections 36-81-7, 50-8-35, and 50-8-39, the audit report is due within 180 days after the close of your fiscal year and the corrective action plan is due 30 days after the audit report due date. Please submit your corrective action plan as soon as possible to ensure your compliance with state law. Upon receipt, we will review your corrective action plan for completeness. Corrective action plans should be considered acceptable unless we notify you otherwise.

City of Jonesboro
Fiscal Year Ended December 31, 2023
Audit Report Review Results
Page 2

Department Contact

If you have any questions regarding the review process, please contact Sunila Birmingham by telephone at (404) 732-9102 or by email at birmingham@audits.ga.gov.

Respectfully,

Jacqueline E. Neubert

Jacqueline E. Neubert
Deputy Director

July 28, 2026

CC: City Manager
Finance Director
Tabb & Tabb, CPAs

City of Jonesboro
Audit Report Review Results
FYE December 31, 2023
Items Regarding Compliance with State Law

<u>Item #</u>	<u>Item</u>	<u>Additional Information from Reviewer when Applicable</u>
X001	The audit report must include the following for Special Purpose Local Option Sales Tax (Note: The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements.) (O.C.G.A. 48-8-121):	
X001a	A schedule should be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year	The original estimated cost should be disclosed on page 59 for the 2021 SPLOST.

City of Jonesboro
FYE December 31, 2023

Corrective Action Plan Review Results

- I. The corrective action plan should address all findings and/or recommendations disclosed in the audit report. No corrective action plan was received on the following finding(s).
- a. The original estimated cost should be disclosed for the 2021 SPLOST on page 59.

The corrective action plan for each finding or recommendation noted above should contain all of the following elements:

1. Provide a statement of concurrence or nonconcurrence with the finding or recommendation. If your organization does not agree with a finding, specific information should be provided by your organization to support its position.
2. Detail actions taken or planned to correct deficiencies identified in the report. For planned actions, your organization should provide projected dates for completion of major tasks. Officials responsible for completing the proposed actions should also be identified (by title only). Outline a plan for monitoring adherence to the corrective action plan.
3. If your organization believes a questioned cost is an allowable cost, a statement providing reasons for your organization's position should be included. **N/A**
4. If the cost is questioned because your organization failed to provide the auditors with documentation supporting the allowability of questioned costs, and the documentation subsequently becomes available, your organization should describe how the records document the allowability of the costs. **N/A**
5. If your organization determines that the questioned costs are unallowable or that the charges cannot be supported, your organization should provide a statement to that effect. **N/A**
6. If your organization has documents, correspondence, or other supporting documentation on file which is pertinent to your organization's response, make specific reference to such items in the response. Do not include any of the referenced material as an "attachment" to the response. **N/A**

From: Donya Sartor <dsartor@jonesboroga.gov>
Sent: Tuesday, August 25, 2026 06:58
To: Lee Tabb <leetabb@tabbtabb.com>
Cc: Elizabeth Wells <ewells@tabbtabb.com>; Karen Slaton-Dixon <kdixon@jonesboroga.gov>; Blue Cole <bcole@jonesboroga.gov>; Cynthia Tabb <cindytabb@tabbtabb.com>
Subject: Re: Audit - 2024 - Audit Presentation

Thanks again for your guidance.
Sent from my iPhone

On Aug 25, 2026, at 6:43 AM, Lee Tabb <leetabb@tabbtabb.com> wrote:

You must get the City Council to approve a budget based on actual funds expended during the past five years. I recommend you get with Mr. Cole and Ms Dixon on the 2021 SPLOST budget status to take to City Council for approval.

Leandrew Tabb

Tabb & Tabb LLC

On Aug 24, 2026, at 11:00 PM, Donya Sartor <dsartor@jonesboroga.gov> wrote:

EXTERNAL EMAIL - Use caution before opening attachments or clicking links.

What do we do about the open item for SPLOST?
Sent from my iPhone

On Aug 24, 2026, at 10:57 PM, Lee Tabb <leetabb@tabbtabb.com> wrote:

Mayor - You and your management team must approve the audit by reading the entire document and giving us your



Outlook

RE: Clarification - Jonesboro FY23 Corrective Action Plan

From Sunila Birmingham <Birmingham@audits.ga.gov>

Date Tue 9/8/2026 3:32 PM

To Karen Slaton-Dixon <kdixon@jonesboroga.gov>

Cc latonyawiley <latonyawiley@wileylawpc.com>; Donya Sartor <dsartor@jonesboroga.gov>; Blue Cole <bcole@jonesboroga.gov>

Hi Karen,

A project-length budget should be adopted for the 2021 SPLOST as soon as possible.

If the intergovernmental agreement includes a total dollar amount for the "original estimated cost" for all projects combined, that amount may be reported in the total Original Estimated Cost column. The individual project amounts can then be reported in the Revised Estimated Cost column.

Please see below screenshots showing what Clayton County reported. It appears that the County and the City aligned on the original estimated cost amounts for FY2015, which may also be the case for the 2021 SPLOST referendum. The County lists the referendum year as 2020, while the City lists it as 2021. These amounts must have been included either in the referendum or in the intergovernmental agreement. Clayton County is also reporting an amount for the newest referendum, so the City should be able to obtain that information. Please follow up with Clayton County to confirm specifically where they obtained the original estimated cost amount.

If the County is unable to provide this information, then for FY2024 please include a footnote stating that the original estimated cost amount was not specified in the referendum or the intergovernmental agreement.

2015 Issue

Capital outlay to fund acquisition of property to be used by the Clayton County Hospital Authority and Southern Regional Medical Center, a trade center and small business incubator. "Welcome to Clayton" signage at county line borders, park land and gateway acquisition and development, countywide dog parks, building repairs and remodel (including but not limited to Historic Courthouse roof, Correctional Institute roof, Fall TV station remodel for CCTV23, VIP Complex at International Park, new county information technology center, acquisition of hardware, software and development of a county enterprise software system, comprehensive justice management and information technology system, jail security/access control, video surveillance system, modernization of public safety and public service fleet, and transportation and development projects.

Repayment of interest on debt	217,955,180	225,555,484	148,304,184	16,243,547	164,547,731
City of Lake City	2,749,774	2,894,169	2,894,169	-	2,894,169
City of Jonesboro	4,955,039	5,215,235	5,215,235	-	5,215,235
City of Morrow	6,751,921	7,106,474	7,106,474	-	7,106,474
City of College Park	1,334,050	1,404,102	1,404,102	-	1,404,102
City of Lovejoy	6,151,921	6,506,474	6,506,474	-	6,506,474
City of Riverdale	12,972,491	13,805,946	13,805,946	-	13,805,946
City of Forest Park	19,384,548	20,402,459	20,402,459	-	20,402,459

(Continued)

CLAYTON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FUNDED THROUGH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2020 Issue

Capital outlay to fund the design and building of a

County Administration building, Police Department training academy, Public Safety water rescue training center, library in Rex area of Clayton County, winter weather supply and storage building, government vehicle fueling station on Anvil Block Road and replacement of Fire Stations 1 and 2. Funding for an arena project for the Clayton County School System; the construction of two pedestrian walkways over heavily traveled roads; funding for land acquisition, design, construction and/or equipping of a mental health, developmental disabilities and substance use disorders facility and/or renovations, improvements, additions to, and equipping of an existing facility; construction of free-standing Crisis Stabilization Units and/or Behavioral Health Crisis Center; roof repair, flooring electrical, sewer and heating ventilation, and air-conditioning system upgrades for the Harold Battle Justice Center; replacement of concession stand/restrroom facility at Morrow-Lake City Park; replacement of facilities at Rum Creek Park; upgrades to heating, ventilation and air conditioning systems for Annex 3, Annex 2, Police Department Headquarters, and Frank Bailey Senior Center; roof replacement at Steve Lindquist Aquatics Center and Annex 2; window sealing at Annex 3; structural restoration of Virginia Stephens House; renovation of Shelburn building; flooring replacement at Frank Bailey Senior Center and Charlie Griswell Senior Center; restoration and facility upgrades to Reynolds Nature Reserve, and VIP Complex; Annex 3 door replacement; funding Public Safety, Transportation and Development and Fleet Maintenance equipment purchases; purchase of computer equipment, software and telephone equipment for Public Safety and Parks and Recreation purposes; repairs and building renovations for Public Safety and Parks and Recreation purposes; the acquisition of real estate and equipment for Public Safety and Parks and Recreation purposes; replacement of five prison transport vans and equipment; land acquisition and acquiring title for real and personal property to be used for greenspace; the purchase of vehicles and equipment for public safety purposes; transportation projects which include road resurfacing, sidewalk, pedestrian crossings, road corridor improvements, intersection improvements, bridges, traffic signals, road signs and markings, operational and safety improvements, operational and safety improvements, and associated equipment, street lighting and/or pedestrian lighting along commercial and industrial areas; traffic calming projects for residential streets.

Repayment of interest on debt:

City of Lake City
City of Jonesboro

	Original	Current	Prior Year	Current Year	Cumulative
	Estimated Cost	Estimated Cost	Expenditures	Expenditures	Expenditures
	\$ 220,066,000	\$ 220,024,581	\$ 4,313,513	\$ 16,322,430	\$ 20,635,943
			176,700	684,000	860,700
City of Lake City	2,828,372	2,828,372	278,110	623,368	901,468
City of Jonesboro	5,086,670	5,086,670	501,149	1,123,278	1,624,427

Please let me know if you have any further questions.

Thank you,

Sunila J. Birmingham
Georgia Department of Audits and Accounts
270 Washington Street, S.W. Suite 1-156
Atlanta, Georgia 30334
404-732-9102
birmingham@audits.ga.gov

From: Karen Slaton-Dixon <kdixon@jonesboroga.gov>
Sent: Tuesday, September 8, 2026 1:27 PM
To: Sunila Birmingham <birmingham@audits.ga.gov>
Cc: latonyawiley <latonyawiley@wileylawpc.com>; Donya Sartor <dsartor@jonesboroga.gov>; Blue Cole <bcole@jonesboroga.gov>
Subject: Re: Clarification - Jonesboro FY23 Corrective Action Plan

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Sunila,

Thanks for the call just a moment ago, and here is the corrective action plan for FY23. As a recap, this is what was discussed during the call, so let me know if I missed anything.

1. The FY23 Audit is already accepted; we just need to provide the attached document to your office.
2. You will check with your colleagues and get back with us today or tomorrow regarding the SPLOST 21 original estimated costs, and what the city should do for the FY24 - FY26 audits.



Karen Slaton-Dixon, MBA Accounting, CPFM | Finance Director |
City of Jonesboro, GA
tel: 404-491-9251 | Office: 470-726-1597 | (678) 807-1960 (Fax) |
kdixon@jonesboroga.gov |
1859 City Center Way | Jonesboro, Georgia 30236 |
www.jonesboroga.gov

[Like Us On Facebook](#)

[Like Us on Twitter](#)

From: Sunila Birmingham <Birmingham@audits.ga.gov>

Sent: Tuesday, September 8, 2026 08:18

To: Blue Cole <bcole@jonesboroga.gov>

Cc: latonyawiley <latonyawiley@wileylawpc.com>; Karen Staton-Dixon <kstixon@jonesboroga.gov>; Donya Sartor <dsartor@jonesboroga.gov>

Subject: RE: Clarification - Jonesboro FY23 Corrective Action Plan

Hi,

I'm sorry I missed your phone call last Friday. Please email me your questions regarding the "Original Estimated Costs" column for the SPLOST 2021 schedule on page 59, and I'll see what I can find for you.

If you have any additional questions, please feel free to contact me.

Thank you,

Sunila J. Birmingham
Georgia Department of Audits and Accounts
270 Washington Street, S.W. Suite 1-156
Atlanta, Georgia 30334
404-732-9102
birmingham@audits.ga.gov

From: Blue Cole <bcole@jonesboroga.gov>
Sent: Friday, September 4, 2026 8:59 AM
To: Sunila Birmingham <Birmingham@audits.ga.gov>
Cc: latonyawiley <latonyawiley@wileylawpc.com>; Karen Slaton-Dixon <ksdixon@jonesboroga.gov>; Donya Sartor <dsartor@jonesboroga.gov>
Subject: Clarification - Jonesboro FY23 Corrective Action Plan

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Ms. Birmingham,

Good morning! The City of Jonesboro would like to set up a meeting to ask some clarifying questions around our 2023 corrective action plan. Can we set up a virtual meeting at your convenience?

Thank you,
Blue Cole



Blue Cole | City Manager | City of Jonesboro, GA
Executive Director, Downtown Development Authority

Cell: 470-571-4007 | bcole@jonesboroga.gov
1859 City Center Way | Jonesboro, Georgia 30236 |
www.jonesboroga.gov

NOTICE: This e-mail (including attachments) may contain information that is confidential and legally privileged. If you are not the intended recipient, you are hereby notified that you have received this document in error and that any review, dissemination, distribution or copying of this message is strictly prohibited. If you have received this in error, please notify us immediately and delete the message.

NOTICE: This e-mail (including attachments) may contain information that is confidential and legally privileged. If you are not the intended recipient, you are hereby notified that you have received this document in error and that any review, dissemination, distribution or copying of this message is strictly prohibited. If you have received this in error, please notify us immediately and delete the message.