

Johnson, Demetrius

From: Sikes, Audrey
Sent: Wednesday, January 24, 2024 2:11 PM
To: Johnson, Demetrius
Subject: RE: Paul Dyal Severance Investigation

Good afternoon.

I provided a hard copy of this to Attorney Martin at the agenda prep meeting this week and placed hard copies in the council members boxes. Thanks.

Audrey E. Sikes, MMC
City Clerk
City of Lake City
205 North Marion Avenue
Lake City, Florida 32055

Ph: 386-719-5756
Fax: 386-752-4896
sikesa@lcfla.com

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From: Johnson, Demetrius <JohnsonD@lcfla.com>
Sent: Monday, January 22, 2024 3:15 PM
To: Witt, Stephen <WittS@lcfla.com>; Young, Chevella <YoungC@lcfla.com>; Jernigan, Ricky <JerniganR@lcfla.com>; Hill, Jake <HillJ@lcfla.com>
Cc: Sikes, Audrey <SikesA@lcfla.com>; Bruner, Joyce <BrunerJ@lcfla.com>; Cannon, Michelle <CannonM@lcfla.com>
Subject: FW: Paul Dyal Severance Investigation

All,

Please take a look at the auditors' response below regarding the investigation into Paul Dyal's severance pay.

Please do not respond to all on this email.

Dee Johnson
Assistant City Manager
City of Lake City
205 N. Marion Ave.
Lake City, FL 32055
Phone: (386) 719-5816
johnsond@lcfla.com

From: Taylor Moore, Angela <TaylorA@lcfla.com>
Sent: Monday, January 22, 2024 8:33 AM

To: Brendan K. McKitrick <Brendan.McKitrick@jmco.com>
Cc: Johnson, Demetrius <JohnsonD@lcfla.com>; Farah Rajae <Farah.Rajae@jmco.com>; Zach Chalifour <Zach.Chalifour@JMCo.com>
Subject: RE: Paul Dyal Severance Investigation

Thank you, Brendan! I will let you know what they say.

Thanks!

Angela Taylor Moore

Finance Director
City of Lake City
205 N Marion Ave
Lake City, FL 32055
(386)719-5844 Direct Line

From: Brendan K. McKitrick <Brendan.McKitrick@jmco.com>
Sent: Monday, January 22, 2024 8:30 AM
To: Taylor Moore, Angela <TaylorA@lcfla.com>
Cc: Johnson, Demetrius <JohnsonD@lcfla.com>; Farah Rajae <Farah.Rajae@jmco.com>; Zach Chalifour <Zach.Chalifour@JMCo.com>
Subject: RE: Paul Dyal Severance Investigation

Hi Angie,

Sounds good. We can provide a connection to another attorney if they wanted to go that route so just let us know if you'd wanted a reference.

Thanks!

JAMESMOORE



Brendan K. McKitrick, CPA, CISA

Ph: 352-378-1331

Email: Brendan.McKitrick@jmco.com

Website: www.jmco.com



From: Taylor Moore, Angela <TaylorA@lcfla.com>
Sent: Monday, January 22, 2024 8:26 AM
To: Brendan K. McKitrick <Brendan.McKitrick@jmco.com>
Cc: Johnson, Demetrius <JohnsonD@lcfla.com>; Farah Rajae <Farah.Rajae@jmco.com>; Zach Chalifour <Zach.Chalifour@JMCo.com>
Subject: RE: Paul Dyal Severance Investigation

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Good morning Brendan,

I was expecting that response. I thought it was an odd request for an auditing firm. I will let you know if we need any further assistance.

Have a great day!

Angela Taylor Moore

Finance Director
City of Lake City
205 N Marion Ave
Lake City, FL 32055
(386)719-5844 Direct Line

From: Brendan K. McKitrick <Brendan.McKitrick@jmco.com>

Sent: Saturday, January 20, 2024 11:00 AM

To: Taylor Moore, Angela <TaylorA@lcfla.com>

Cc: Johnson, Demetrius <JohnsonD@lcfla.com>; Farah Rajaee <Farah.Rajaee@jmco.com>; Zach Chalifour <Zach.Chalifour@JMCo.com>

Subject: RE: Paul Dyal Severance Investigation

Hi Angie,

So just to clarify, you're asking if we can do a review of the agreements in place to determine if a severance payment should or should not have been made to Mr. Dyal? If so, we would most likely defer to an Attorney to the legality of the payment and most likely it sounds like they may want a second opinion which isn't something we could provide as we're not attorneys.

If you're asking if we can perform a calculation of the amount that should have been paid, like recalculate what 16 weeks of pay would be, then we could do that but I'm assuming that's something you could easily do as well.

Let me know what you think and if you want to discuss further.

JAMESMOORE



Brendan K. McKitrick, CPA, CISA

Ph: 352-378-1331

Email: Brendan.McKitrick@jmco.com

Website: www.jmco.com



From: Taylor Moore, Angela <TaylorA@lcfla.com>

Sent: Friday, January 19, 2024 1:11 PM

To: Brendan K. McKitrick <Brendan.McKitrick@jmco.com>; Farah Rajaei <Farah.Rajaei@jmco.com>

Cc: Johnson, Demetrius <JohnsonD@lcfla.com>

Subject: Paul Dyal Severance Investigation

WARNING --- This email originated outside of JMCo. Please review the sender's email address. Report any suspicious attachments, links, or requests to the Help Desk.

Good afternoon Brendan,

The City Council voted to investigate whether Mr. Paul Dyal should be paid 16 weeks of severance, because he left voluntarily. The City's attorney and the mayor signed off on "Appendix I" separation agreement. A council member felt that they were not authorized to sign the agreement. Being that our attorney is involved with the approval of the severance, the council voted 3-2 to have James Moore & Co. investigate. I am not sure if that is something that you all do, but I am just doing what I was asked to do by our interim city manager, Mr. Dee Johnson. I have attached Mr. Dyal's contract and the signed separation agreement. If you have any questions, please let me or Mr. Johnson know. Have a great weekend!

Thank you,

Angela Taylor Moore

Finance Director

City of Lake City

205 N Marion Ave

Lake City, FL 32055

(386)719-5844 Direct Line

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