Officer Narrative

Case Number:	S240000011	Entered On:	5/8/2025 12:00:00 AM
Subject:	City Revenue Division Investigation	Entered By:	0006443 - HATTAWAY, JEREMY

Narrative:

Muscogee County Sheriff's Office investigation into the CCG Revenue Division of the Finance Department.

RTF Narrative:

INITIAL INQUIRY FROM THE COLUMBUS CONSOLIDATED GOVERNMENT:

On January 02, 2024, Investigator T. HUDGENS and Investigator W. PETERSON were advised to investigate a matter that occurred in Columbus, GA. This inquiry was requested by, Isaiah HUGLEY, Columbus Consolidated Government's (CCG) City Manager, because his personal business tax information was leaked to the Columbus Consolidated Government's City Council; which he deemed illegal. HUGLEY consulted with CCG City Attorneys, Clifton FAY and Lucy SHEFTALL, regarding this matter: They assumed that the dispersal of these documents, in that manner, would be a violation of *O.C.G.A.50-18-72 (43)* and *O.C.G.A. 18-13-15*. The original request for HUGLEY's business license and tax information was sent from Nathan SMITH's email. SMITH and HUGLEY have a history of confrontation with each other regarding Columbus, GA's leadership and finances. Most of SMITH's inquiries into CCG's business practices and public involvement were publicized during City Council meetings.

On January 02, 2024, Investigator T. HUDGENS collected the Columbus Consolidated Government City Council meeting agenda and minutes from December 05, 2024, to investigate the motive of Nathan SMITH's open records request on HUGLEY's businesses and tax information. HUGLEY's demand for an investigation into the leaked documents did not provide sufficient evidence to substantiate that SMITH's e-mail was sent by SMITH, nor any reference to the origin of the leaked document. The inquiry was also conducted to determine if the information on the document was considered confidential under *O.C.G.A.50-18-72 (43)* The other notable question was whether the information was a gross receipt of tax information; which is described in *O.C.G.A. 18-13-15*. Again, these were the two Georgia laws that the Columbus Consolidated Government's City Attorneys alleged were violated.

On January 04, 2024, Investigator HUDGENS contacted the Law Office of Holland King, LLC (Phone number: 404-594-2755) which specializes in civil tax litigation, corporate taxes, IRS tax litigation, and tax planning. Investigator HUDGENS briefed KING on the specifics of the e-mailed spreadsheet of Hugley's Facility Management but left the name of the business out of the conversation. Investigator HUDGENS also e-mailed a copy of the spreadsheet to KING for him to review, cropping all identifying information off of the image. KING reviewed the document and stated that the sheet did not denote whether the numbers are business' "actual" and "estimated" reported numbers income or tax. This information was therefore deemed nonconfidential.

*According to **O.C.G.A. 50-18-72 (43) "Records containing tax matters or tax information that is confidential under state or federal law".** After examining this spreadsheet, there is nothing that can be considered confidential; due to the fact that the spreadsheet does not denote what the numbers mean. Probable cause has not been established for this offense.*

According to ***O.C.G.A. 48-13-15 "Information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner may be disclosed to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collection of occupation tax or prosecution for failure or refusal to pay occupation tax".*** The emailed spreadsheet is not descriptive enough to indicate that the numbers are representing gross tax receipts. Probable cause has not been established for this offense.

SECOND INQUIRY FROM THE COLUMBUS CONSOLIDATED GOVERNMENT – ADMINISTRATIVE INVESTIGATION:

On January 24, 2024, an internal investigation began at the request of the Columbus Consolidated Government (CCG) Mayor, Barry "Skip" HENDERSON. The investigation involved a leaked document, potentially from CCG employees. It was explained that during the first investigation, Nathan SMITH did not violate state law with the public distribution of HUGLEY's business information. However, due to the content of the information, CCG requested that the Muscogee County Sheriff's Office conduct an administrative investigation into possible violations of CCG policy. It was explained that if criminal activity were noticed during the investigation, those crimes would also be investigated. All parties acknowledged, including; Barry "Skip" HENDERSON (Mayor of Columbus, GA), Isaiah HUGLEY (CCG City Manager), Pamela HODGE (CCG Deputy City Manager), Clifton FAY (CCG City Attorney) and Lucy SHEFTALL (CCG Assistant City Attorney). Shortly after the request for the administrative investigation, on January 24, 2024, Angelica ALEXANDER (CCG Finance Director), sent an email to Finance Department employees that read: "Dear All, The Sheriff's Office is conducting an administrative investigation. Please cooperate with any request from the Sheriff's Office. Please feel free to contact me with any questions. Thanks".

Investigators were advised to speak with Donna MCGINNIS (CCG Internal Auditor), due to whistle blower information and other administrative investigations that were revealed during the internal audit of the Finance Department.

FINANCE DEPARTMENT POLICIES PROVIDED BY ANGELICA ALEXANDER:
On January 26, 2024, Investigator HUDGENS spoke with Finance Director, Angelica ALEXANDER, regarding the CCG Finance Department Policies and Procedures. The same day ALEXANDER emailed the established Revenue and Accounting Policy and Procedures to Investigator HUDGENS. The following policies were sent: "Accounting Policies, Accounts Payable Procedure, Adding a Capital Asset, Business Alcohol Licenses Process 07-2023, Business License Procedures-revised 102011, Canceling a Capital Asset, Capital Asset Policy, Cash Handling Policy August 2023, Changing Value of Capital Assets, Close Account 11-15-23, Closing a batch in Tyler Cashiering, Creating A GAX in Advantage 4.0, Deleting a Capital Asset, EnerGov Balancing Reports 2013, Entering a Vendor Invoice, Establishing New Accounts, Fund Balance Policy, GAX Training Packet, Grants Management Policy 10-13-2020, License Number Report 2013, Modifying a Capital Asset, New License Process-Illustrated 2015, Nightly Balancing 051816, Order of Daily Balancing Work For File, Order of Daily Balancing

Work for Finance, Processing New Account 11-15-23, Transferring a Capital Asset, Void a Payment in Tyler Cashiering, and Write Off Policy".

INTERVIEWS WITH DONNA L. McGINNIS – INTERNAL AUDITOR

On January 30, 2024, at approximately 0930 hours, Investigator Teresa HUDGENS and Investigator Timothy DARDEN met with Donna MCGINNIS at the Columbus Consolidated Government – Annex Building (Address: 420 E 10th Street Columbus, GA) to conduct her interview. This interview was audio recorded.

Upon arrival, Investigator HUDGENS and Investigator DARDEN greeted MCGINNIS, introduced themselves, and informed MCGINNIS of the nature of the interview. After ensuring MCGINNIS understood, Investigator HUDGENS advised MCGINNIS of her Beckworth rights and MCGINNIS understood, consented, and signed.

MCGINNIS was asked if she had any concerns with the audit. She responded that she felt as though the audit brought a great deal of concern/attention toward the city's finances, and the lack of guidance and procedures. The most concerning issue was the fact that many pieces of mail were cast to the side and left in boxes because of the lack of manpower. She continued on to say that Tyler Systems maintains control of EnerGov and has various resources to aid the financial office, but it has not been used to its full capacity. MCGINNIS believes this negligence has led to the loss of millions of dollars for the city in property tax, particularly business licenses. Most notably, MCGINNIS asserted that the sample used in PEELER'S audit was scudded and delivered more than a month after his initial findings. She contended that PEELER could have been swayed by counsel to fabricate lower or less alarming discrepancies.

MCGINNIS discussed that she was invited to a private meeting on December 6, 2023, the day after the audit was publicly presented to the Columbus City Council. MCGINNIS stated that she was invited to the Mayor's conference room on the third floor of City Hall by Mayor Skip Henderson. MCGINNIS noted that this made her feel uncomfortable due to the meeting being held after hours and the heated exchange from earlier and that she was concerned for her physical safety due to events that occurred during the audit. She was contacted by Glenn DAVIS (District 2 Council Member) and Toyia TUCKER (District 4 Council Member): The meeting involved Mayor HENDERSON, City Manager Isaiah HUGLEY, Pamela HODGE, and Angelica ALEXANDER, Glenn DAVIS and Toyia TUCKER.. MCGINNIS felt as though they chastised her and demanded that she change her findings.

MCGINNIS stated that there were individuals who might be willing to speak with investigators, but they would probably be fearful to help due to safety concerns. Investigators assured her that we would provide all of the individuals who came forward with confidentiality. MCGINNIS divulged that WB002 was a whistle blower and could have important information but again feared for her safety and for her status of employment with the CCG Revenue Division.

MCGINNIS reported that on December 6th, 2023, at approximately 1800 hours, Mrs. Donna MCGINNIS was called into Mayor Barry "Skip" HENDERSON'S chambers to further discuss MCGINNIS' audit findings. MCGINNIS reports that HENDERSON opened the meeting by giving its purpose and stated that he hoped to change her statements through having the meeting.

Shortly after the meeting commenced, MCGINNIS felt that Pamela HODGE berated her with accusations. Throughout the meeting, HODGE maintained a sharp and enraged tone. HODGE felt that

MCGINNIS' report was an attack on the character of Angelica ALEXANDER, Isaiah HUGLEY, and herself. HODGE tells MCGINNIS that she can show her every single check that went into the bank and asks why MCGINNIS did not confirm her findings before giving her report to the public. MCGINNIS informs HODGE that based on the information she was provided she could not confirm where the funds came from. HODGE asked if MCGINNIS had access to CGI Advantage – Financial: The primary program used by Columbus Consolidated Government's – Revenue Department was EnerGov.

HENDERSON asked MCGINNIS to publicly state that her findings were incorrect and MCGINNIS stated that she would do that if she could verify that the funds were in the bank. HENDERSON stated that his number one goal is to refute MCGINNIS' original report. Toward the conclusion of the meeting, HODGE goes over Revenue Department documentation and explains it to MCGINNIS.

*** BECKWITH WARNING *** MCGINNIS was provided with Beckwith's Warning prior to her interview. MCGINNINS signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing MCGINNIS.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

On January 31, 2024, Investigator HUDGENS met with Donna MCGINNIS at the Columbus Consolidated Annex Building in reference to obtaining the audit report she presented to the City Council on December 5, 2023.

MCGINNIS provided Investigator HUDGENS with her final report. This report is not confidential and can be accessed by the public. MCGINNIS advised that there are redacted versions that were requested by additional parties in the CCG, but did not state who. MCGINNIS also provided Charles PEELER's (Troutman Pepper External Auditor /Attorney) "Confidential Draft" audit report as well. She explained that the public version of PEELER's report that she provided, is not the actual report that was presented to City Council originally. PEELER's original report was presented to Clifton FAY (Columbus Consolidated Government's Attorney) before a scheduled City Council meeting in the Fall of 2023. However, that report was asked to be revised and PEELER was given additional time to present a new audit report which was the final report he presented on December 5, 2024, during a public City Council meeting. PEELER's original report may still be in the possession of city council members.

MCGINNIS reported that she and PEELER had several conversations as to how they would investigate the audit. MCGINNIS was advised that there may have been preferential treatment toward certain CCG City Council members with their business license process at the revenue office. She mentioned this to PEELER, and he instantly suggested that he take possession of HUGLEY's businesses as part of the samples taken in the audit.

MCGINNIS further explained that she feels as though employees in the Finance/Revenue Department are being threatened with being fired and physically assaulted as part of their daily operations and throughout the audit. While MCGINNIS conducted her audit, she spoke with Whistleblowers who advised that documents were being shredded, destroyed, and taken out of the Finance Department to cover up bad practices and to report false information to Auditors/Investigators. On several occasions,

Yvonne IVEY (Revenue Manager), was observed taking large boxes and large quantities of paperwork out of the Revenue Department.

MCGINNIS also provided Investigator T. HUDGENS with the original audit report from PEELER that was presented to the City Council along with other Department Heads of the CCG.

Investigator HUDGENS asked MCGINNIS if she had ever seen the "leaked document" of Hugley's Facility Management. MCGINNIS explained that she saw the document as a standalone piece of paper in the Revenue Department, but did not explain when and on who's desk. She did state that PEELER was given a copy of the spreadsheet from someone in the Revenue Department, and he had it in his possession during the audit because he wanted to take care of HUGLEY's business license information. MCGINNIS felt as though WB002 or two of their co-workers, Tashalean FEARS or Terrica THOMAS provided the document to PEELER. She does not believe that Erica TATUM or Yvonne IVEY leaked the document.

MCGINNIS claims that PEELER knew of individuals shredding checks, leaving the Revenue Department with work-related materials and the concerns with a backlog of business license payments. Alyssa KACANAUGH (Troutman Pepper associate) along with others with Aquitas (lawyers) were tasked with sorting through stacks of mail to identify "dead checks", but PEELER claimed that Troutman Pepper did not see the high volume of checks that were lying around in the Revenue Department. She also expressed concern that TATUM was the "*controller of Yvonne's world at that point*". TATUM was responsible for providing certain materials, and telling the audit team where and what portions of the Revenue Department they were able to access. She only provided them with checks that were in good-standing and could be processed which would lead to a positive audit result.

Around 18 minutes into the interview, MCGINNIS reported "*So each day, you know, Erica would come in with, these are the 15 items for you to look at right now when you're done opening these, you let me know and you some more. Okay. So if she's controlling what they see, but what happens here is that they're letting Erica come in and only give us what we're only going to see and what they did when they had this around say late August and, and say, you know, labor Day where we've got these mass mailings of letters sort threatening businesses like you're delinquent, you're bad, we're gonna, you know, pound on your door and you know there's gonna be 30% increase interest on all the money you owe us. Or 50%. They were charging people 55% interest. And there no basis for that trying to, you know, people that wanted to clean up the records when the heat was on. Okay. Well what happened was when Erica would bring in the next batch of what we're gonna look at today, this was only mail that they sent out in that stamp fest in like late say August, September in the stamp fest because they've not maintained in the system that well any of these records; what was happening was that this was mail that was originated in that office mailed to businesses that no longer existed mail to businesses where the owner had died. You know, where there's no one there anymore. Like Stein Marts left the city, it's filed bankruptcy. The mail came back with the yellow stickies from the bank. It's, it's dead mail. Well, when you open those up, they will never contain checks because we mailed 'em out*". When MCGINNIS says "we", she is referring to the Revenue Department.

MCGINNIS then begins to speak of the whistle blower interviews that she conducted. She expressed a safety concern for WB002 and their frustrations with Pamela HODGE. MCGINNIS stated that PEELER claimed that HODGE did not have any knowledge of the negligence within the Revenue Office, but he has documentation to prove otherwise.

After MCGINNIS presented her audit findings of the $45.1 million in unbanked transactions from the Revenue Department, Mayor Barry "Skip" HENDERSON, approaches her and asks *"What is this? A hit job?"*. This made MCGINNIS uncomfortable because of the strained working relationship between her and HENDERSON. MCGINNIS did not answer him and that is when she sought legal advice on how to proceed because she was afraid to work for CCG without repercussions. She also believes that there should be personnel terminated for the Revenue Department audit findings and covering up the mishandling of CCG funds.

MCGINNIS provided Investigator HUDGENS with a blue three-ring binder of her audit work and findings. This binder was also presented to CCG City Council as a reference guide. She explained that once the audit investigation is completed, the information will be placed on the CCG website for public review. MCGINNIS explained that there is no basis for her to change her report. She did provide a redacted version of her report to CCG's electronic newspaper "*to keep the peace*". MCGINNIS also reported that the report that PEELER present to the CCG City Council on December 5, 2023 is not the same report he presented to them on January 23, 2024. The information in the blue binder was provided to McGINNIS by Whistleblowers which included journal entries and a list of businesses with payments. McGINNIS was not given any financial worksheets, bank statements, or access to proprietary financial software to validate her findings, regardless of how often she asked Pamela HODGE (Assistant City Manager) and Angelica ALEXANDER (Finance Director) for the assistance.

Another problem MCGINNIS advised Investigator HUDGENS about was CCG Human Resources delaying employing personnel in the Auditor's Office. She claims that HR was obtaining access to resumes that are turned in and when individuals apply, they refused to give MCGINNIS the resumes for her to hire for open positions.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

INTERVIEW WITH WB002 (Whistle blower):

On January 31, 2024, Investigator T. HUDGENS and Investigator T. DARDEN interviewed WB002 (CCG Finance employee – Occupational Tax) at 2100 Comer Avenue, 2nd Floor – Investigations Office, in reference to the inquiry of the Columbus Consolidated Government.

During the interview, WB002 stated that several issues were hindering the Finance Office from working smoothly: The most glaring issue was staffing. WB002 stated there was not enough staff to meet the ever-growing needs of the community/businesses, especially during business license renewal season. WB002 went on to say that the processes of the Financial Office have been handled improperly and employees, as well as citizens, are complaining about the issues. She stated that she went on medical leave on December 15th, 2022, and when she returned to work, her no-nonsense reputation preceded her. WB002 quoted one coworker saying, "*I heard about you*." "*I heard you don't play.*" WB002 has the most time as a Finance employee with CCG, specifically with Occupational Taxes and Revenue out of the current employees.

WB002 stated that they witnessed Tashalen FEARS being assaulted by IVEY. [Ref. MCSO Case No. S250000886]

WB002 alleged that IVEY was taking documents out of the office, including checks. WB002 stated that IVEY brought a briefcase out of the office after there were discussions that the Revenue Department employees could not take work or laptops home because they contained customers' personal protected information. One day, after the audit began, WB002 confronted IVEY about why she was taking her briefcase out of the office because she had never seen her carry it. IVEY's response was, "work I got to take home". WB002 became highly suspicious of IVEY's actions because employees were advised by IVEY and other supervisors that the established customs and practices of the Revenue Department were that no employee could leave the office with work-related materials. This information was corroborated by WB001, who provided Investigators with a photo of her leaving with a briefcase. WB002 stated that she witnessed IVEY shredding checks but did not have any pictures to corroborate her allegations.

*** BECKWITH WARNING *** WB002 was provided with Beckwith's Warning prior to her interview. WB002 signed and dated the form acknowledging he understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing WB002.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

On February 8, 2024, Investigator Teresa HUDGENS was informed by WB002 that IVEY was dismissed from her position as the CCG Revenue Manager.

On July 15, 2024, WB002 contacted Investigator DARDEN with information regarding employees of the Revenue Department leaving due to ALEXANDER's behavior. Erika TATUM was recently demoted and turned in her resignation notice with her last date on July 29, 2024. Kiara BRYANT also turned in her resignation notice with her last date on July 19, 2024. During this conversation, Investigator DARDEN asked WB002 about the upcoming implementation of EnerGov's online business license and payment process. WB002 stated they were advised that the online payments would begin January 2025, but in the meantime, citizens are able to come to the Finance Department and pay with a credit card machine. Based on EnerGov training, Investigator DARDEN knew how EnerGov and Tyler Technologies operated. Investigator DARDEN asked WB002 if she knew how to access Tyler University, a Tyler Technologies education database accessible for and by users. WB002 denied knowing about that system and was never trained on how to access that site. WB002 advised that any time employees have a mandatory Microsoft Teams meeting to discuss software training, the employees are forced to work with citizens with the meeting on mute. WB002 also advised that she filed a complaint with Human Resources regarding her disciplinary action and has not received any response. WB002 feels as though HOLLOWELL is friends with ALEXANDER and complaints about ALEXANDER go unnoticed and ignored.

INTERVIEWS WITH WB001 (Whistle blower):
Multiple recorded interviews with WB001 were conducted at 2100 Comer Avenue, 2nd Floor – Investigations Office, in reference to the inquiry of the Columbus Consolidated Government. WB001's initial formal interview was on February 1, 2024. WB001 stated they were concerned about speaking with MCSO because the Troutman Pepper attorneys advised him to not to talk to anyone about the

investigation of the Finance Department and the audit. They were nervous, initially, to cooperate because he had been a whistle blower in the past during the “Landfill Case” and they were not protected by the City of Columbus. During that Investigation, the Revenue Manager was asking employees, to include WB001, to write off almost $2 million. WB001 had also spoken with Reather HOLLOWELL (CCG Human Resources Director) regarding the landfill investigation, for over a year. WB001 stated that as the case came to a close, Isaiah HUGLEY (CCG City Manager) had WB001 explain their role in the investigation in front of the Mayor, CCG Landfill, customers, and the Finance Director.

WB001 also expressed that he has witnessed bad and dishonest practices within the Finance Department regarding IVEY and Angelica ALEXANDER’s (CCG Director of Finance) work performance and management. Some of those practices included destroying documents, shredding live and stale dated checks, ignoring and lying to citizens regarding their business licenses, physically assaulting employees, bullying employees which created a hostile work environment, and ignoring directives given to them by internal/external auditors. On one occasion in January 2023, WB001 recorded a conversation between him and IVEY regarding disposing of/shredding a live check.

WB001 also stated that he knew of IVEY concealing and disposing of checks that were mailed to the Columbus Consolidated Government Finance Office as payment for business licenses. WB001 would receive the mail and deliver the payment correspondence directly to IVEY. IVEY was responsible for processing the payments (typically in personal checks or business check forms) and issuing business/alcohol licenses. He became aware of that not occurring when citizens would call or email and ask for the status of their payment and the license. When he began to inquire about the requests of the citizens, he was told it was none of his business and his employment was threatened by IVEY and ALEXANDER. Approximately 1.5 years ago, WB001 reported that they located checks in IVEY’s office and forwarded a copy of a $23,000 check to HODGE to “get her attention”. Investigator HUDGENS asked what was done after he sent the information to HODGE, and WB001 replied, “nothing was done”. He explained that HODGE told ALEXANDER about the check, who then spoke with IVEY. IVEY managed to talk her way out of getting into trouble, regardless of HODGE and ALEXANDER knowing the state of the Revenue Department and IVEY’s office. WB001 reported that there has not been an investigation from the City Manager’s office or from the Director of Finance into this matter until the audit.

WB001 also reported that HODGE came to IVEY’s office prior to a city council meeting, when the audit first began. HODGE left IVEY’s office with three to four FedEx envelopes in her hands. She visited ALEXANDER’s office, then left the building with the same envelopes in her hands. She walked to her vehicle, then came back into the building for a City Council meeting without the envelopes.

FedEx envelopes were found in IVEY's office during a search warrant of her office. It is common for businesses to mail in their checks and applications via FedEx to CCG.

WB001 explained that there was several days that IVEY was leaving the office with her briefcase, which was uncommon behavior for IVEY.WB001 confronted IVEY about her briefcase and asked what was taking out of the office, to which IVEY replied, "I'm taking work home". However, IVEY's computer was left in her office during those times. IVEY expressed concern to WB001 that the "whistleblowers" were going into her office and taking checks out of it. One of the checks that WB001 questioned IVEY about was a $15,000 check for the Illges House (Air B&B business). The check was hand-delivered to IVEY and then lost. (See WOODRUFF NARRATIVE). IVEY's office was not secure the door was always open, and any person could walk into her office and remove documents/items. WB001 stated that IVEY was ultimately responsible for all of the checks that come through the Revenue Department.

WB001 was shown a copy of the leaked document (Hugley's Facility Management) and denied seeing the document before. He was curious as to the importance of investigating the leaked document when it did not contain any personal information on it.

*** BECKWITH WARNING *** WB001 was provided with Beckwith's Warning prior to their interview. WB001 signed and dated the form acknowledging he understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing WB001.

WB001's interviews were reviewed and transcribed by Investigator T. HUDGENS.

On February 16, 2024, WB001 approached Investigator DARDEN in the Revenue Department Office during a search warrant and advised him of a few concerns. Investigator DARDEN asked WB001 about the simple battery incidents involving IVEY, if WB001 knew an exact date of when the incidents were reported to Human Resources. WB001 asked if Investigators had spoken with Christina MILES because she was the Revenue Manager at the time of the incident involving FEARS and IVEY. They stated that MILES contacted Human Resources, who then replied that if FEARS and IVEY made amends, nothing would be done about the situation. MILES asked FEARS to write a statement, and a witness named "Angel" to write a statement as well. MILES then kept the statements for documentation for future reference. WB001 was concerned that there was a criminal act of violence from a supervisor and the situation was not handled properly or reported to law enforcement. WB001 further reported that another employee who currently works in CCG Budget, filed an EEOC with Human Resources after it was rumored that ALEXANDER asked Human Resources to state that the employee was less qualified, preventing her from the position she applied for.

On February 29, 2024, WB001 provided Investigator HUDGENS with an e-mail thread between themselves and Troutman Pepper associate, Alyssa CAVANAUGH, who carbon copied Charles PEELER (external auditor) and Tiffany BRACEWELL (Troutman Pepper). The email originated on December 14, 2023, titled "Document Request" from CANANAUGH to WB001 stating "*We are reaching out to request a copy of the witness statement memorializing the physical contact incident you mentioned in your interview with us. Please email us a copy of that as well as any other related documentation you may have. Thank you, Alyssa*". Approximately 30 minutes later, WB001 replied with *"Here is the witness letter when it happened to me. I am attempting to retrieve a copy of the letter sent to HR when it occurred to the WB001 lady in Occupational Tax. Once I get it, I will forward it to you. Thanks, Allen"*.

On January 8, 2024, WB001 sent an email to CAVANAUGH informing her that after her interviews with Erika TATUM and Tashalen FEARS, both employees went into Yvonne IVEY'S office to discuss the interviews. The three women then left IVEY'S office and went to the restroom together for approximately 10 minutes. BRACEWELL acknowledged receipt of the email and exchanged courtesies with WB001.

EVIDENCE PROVIDED BY WB001:

WB001 provided an audio recording to the Federal Bureau of Investigations during the FBI's investigation. The recording was of WB001 and IVEY discussing IVEY shredding checks in January 2023. This recording was later given to Investigators with the Muscogee County Sheriff's Office to assist the investigation into the Finance Department. In the recording WB001 approaches IVEY stating that they know that "*y'all have been shredding checks*". They ask her about specific checks for "Greer"; one for $1,600.00 and another for approximately $3,000.00. IVEY explains that the check he is asking about wasn't a check, but a copy of a check. WB001 explains that the check was actual returned check. Both parties begin to argue about what was shredded or possibly not shredded. IVEY explains that "*those checks, that was, that was shredded, those were lockbox*". WB001 asked IVEY if the check he gave her accidentally "*got caught up with those*" (shredded checks). IVEY responds saying: "*Because of the fact that when I look at those things, when I look at them, because whatever I get out those envelopes, they keep, they are separate in an envelope. They're separate. I don't keep them nowhere else. And that's the whole thing about it. That's why I said we don't need to, to be doing this. They don't, they need to stop this as far as like sending us checks that we're gonna have to destroy it, which is they're gonna stop doing it anyhow. But like if I had three that day, that was, that's only, that's only three because we can't shred anything else*". WB001 then asks IVEY what he is supposed to tell customers about not having the actual checks that were returned because a customer cannot obtain a business license until the customer pays the returned checks that were shredded. IVEY and WB001 have a dialogue whether the check was original or not. IVEY asks WB001 why he would give her an original check. WB001 explains that a company called Envision gets the actual check and they send a photocopy of the original check. After 90 days, they send the actual check back to WB001 for them to collect the money from the customer. IVEY has a rebuttal that she does not mix live and copied checks in the same pile on her desk. She also states that she did not look for the checks he presented to her because she did not remember having them and thought she gave them back to WB001. WB001 leaves IVEY's office to obtain a copy of the check she admitted to shredding.

On February 29, 2024, WB001 forwarded information about IVEY shredding checks to Investigator HUDGENS with an email thread between WB001 and associates of Troutman Pepper that he sent on January 19, 2024. WB001 typed the following: "*It has come to my attention Ms. Ivey is and has been shredding checks in her office. Once I was aware, I approached Ms. Ivey to remind her of our directive about shredding documents at the onset of this investigation. She informed me that the Finance Director, Angelica Alexander, obtained permission to shred checks by Troutman Pepper"*. There was not a response attached to the email.

CRIMINAL INVESTIGATION / POLICY VIOLATIONS:
As information was received of criminal activity that IVEY was disposing of, shredding, and concealing financial documents such as checks, from the Finance Department, there were certain aspects of the investigation that turned into a criminal investigation. However, the initial administrative investigation was still being conducted in order to confirm or deny a leak within the CCG of financial information.

The checks that were mentioned in interviews with whistleblowers included occupational tax, business license payments, and alcohol license payments paid to the Columbus Consolidated Government. Some of the payments are in the form of checks that are either mailed to the Finance Department or in some cases hand delivered. On rare occasions, the missing checks were hand-delivered to IVEY. Due to the condition of IVEY's office space (untidy, disorganized, and items astray), some paperwork/checks were often misplaced. Misplacing the checks and documents caused late issued business licenses and feasibly delinquent fees.

Once the checks are delivered to the Finance Department, they are considered Columbus Consolidated Government property. Interfering with that property by destroying, damaging, or defacing said government property (checks) is a violation of ***O.C.G.A.16-7-24, Interference with Government Property;*** *A person commits the offense of interference with government property when he destroys, damages, or defaces government property*. Those who have assisted in this crime could face the arrest of *Conspiracy to Commit Interference with Government Property*.

There were also CCG policies that were violated by Pamela HODGE that were being investigated on an administrative level and a criminal level. The below policy applies to HODGE and IVEY's actions, or inactions, within the scope of their CCG position.

CCG CASH HANDLING POLICY: Notification of checks to Pamela HODGE and cash handling by Yvonne IVEY

There have been other complaints of bad practices, mishandling of funds within the Finance Department, and lack of compliance with CCG policy, as well as statutory law. Approximately 1.5 years ago (2022-2023), WB001 reported that he located checks in IVEY's office and forwarded the information to Pamela HODGE, via inter-office mail, but did not disclose his identity. That incident was prior to the policy change regarding sending checks/cash through inter-office memos.

On March 12, 2023, WB001 sent Investigator T. HUDGENS photographs that he took of IVEY's office on August 2, 2023, prior to the MCSO investigation. He also sent a photograph that was taken on August 30, 2023, of IVEY leaving the Revenue Department with her purse and a briefcase of unknown contents. The photographs included live checks that were stale dated On March 13, 2024, WB001 sent Investigator T. HUDGENS received a message regarding additional checks that were being found in the Revenue Department. WB001 stated that Ezell's hasn't had an alcohol license since 2020 and "they are telling everyone there are no more checks in the office but here is proof there are more that keep coming up". WB001 provided a picture of two checks for the business license and fees:

- AJK LLC for Ezell's Penalty for $80.00, check number 6282, written 5/18/2021
- Tombigbee Enterprise, Inc. for alcohol license $800.00, check number 1036, written 5/13/2021

WB001 has been concerned that his upper management, ALEXANDER and HODGE, have been lying to staff about checks in the office, and forcing him away from the Revenue Department. He feels as though he is being retaliated against and is being treated unfairly because ALEXANDER knows he is a whistle blower.

It should be noted that according to CCG Finance Department cash handling policy is in accordance with ***Columbus Code Article XVI, Section 2-215 (2)*** *Revenue Division states The revenue division shall*

be responsible for collecting and receiving all revenues, income and moneys due the consolidated government except as otherwise provided by state law or by Section 8-102 of the Charter; investment and custody of all funds of the consolidated government; and maintain all banking relationships of the government. The division shall perform such other functions as required by the finance director.

The following is the Cash Handling Policy that was effective as of February 2012 and revised in August 2023:

I. **PURPOSE:**

To establish uniform policies and procedures to be followed in the collection, custody, reporting and deposit of cash receipts for all departments within the Columbus Consolidated Government (the City). "Cash," as referenced herein, includes coin, currency, checks, e-checks, cashier's checks, travelers' checks, money orders, debit/credit card receipts, direct bank deposit remittance receipts, electronic funds transfers (ACH), and wire transfer receipts.

I. **SCOPE:**

This policy applies to all of Columbus Consolidated Government elected officials, departments, divisions, agencies and any employee who receives any type of payment on behalf of the Columbus Consolidated Government. This policy does not apply to elected officials or agencies that are legally allowed to maintain separate bank depository accounts for specific purposes. This policy is in accordance with Columbus Code Article XVI, Section 2-215 (2) Revenue Division states *The revenue division shall be responsible for collecting and receiving all revenues, income and moneys due the consolidated government except as otherwise provided by state law or by Section 8-102 of the Charter; investment and custody of all funds of the consolidated government; and maintain all banking relationships of the government. The division shall perform such other functions as required by the finance director.*

I. **POLICY:**

A. Storing cash receipts anywhere overnight should be avoided, where feasible deposits should be made daily. All cash collected by or on behalf of the City shall be directly remitted to the Cash Management Division and/or a bank depository account designated by the Finance Department listed in the City's name within 1 business day of receipt. The deposit may be postponed if the total amount collected is less than $200. However, cash received in any amount should be appropriately deposited no later than the last business day of the week of receipt.

A. Cash received at each location shall be adequately safeguarded at all times, and properly receipted and/or documented. Until deposited, all cash collections will be kept in locked drawers, cash boxes, or cash registers. If a safe is available, all cash kept overnight will be moved into the safe and locked. All customer checks, cashier's checks, traveler checks, and money orders will be restrictively endorsed immediately upon receipt. Restrictive endorsement will be made with stamped imprint indicating "For Deposit Only, Columbus Consolidated Government," with the City's bank account number, and the receiving department's name.

A. The Director of Finance (or his/her designee) will be responsible for depositing cash received by the Cash Management Division to the proper bank depository account on a daily basis. Local sites that deposit funds directly to City bank depository accounts shall submit supporting documentation to the Cash Management Division within 2 business days of each deposit. During transport of deposits, prudent measures shall be taken to assure that funds are adequately safeguarded.

A. Under no circumstances should disbursements be made from cash receipts. *(REVISION IN AUGUST 2023).* Cash receipts should be accounted for in detail and reconciled to the penny against the corresponding source journal(s). No checks are to be cashed from the cash receipt coin/currency originally collected. Refunds or returns may be processed against like tender; currency for currency, credit card for credit card, etc, however refunds of cash for checks are not permissible. Such unlike refunds or returns must be processed through the City's cash disbursement system with normal disbursement oversight and control.

A. Under no circumstances should cash or checks be sent through inter-office mail throughout the City. (Changed during revision)

I. **PROCEDURES:**

A. Cash Collection Points other than Finance Department-Cash Management Division at the Government Center.

1. Each department should establish internal Cash Handling Policies and Procedures and submit to the Finance Director and Internal Auditor for approval.
2. Cash collection points must be established in conjunction with the Finance Department-Cash Management Division.
3. Upon receipt of any currency or coins (except from parking meters and parking garages), a receipt form or deposit form showing the date of the transaction shall be completed by the employee. The specific receipt used will be based upon operational customs and the type of service program offered by each department/location. A copy of the receipt shall be provided to the customer in all instances with the receipt reflecting the date, the amount of the transaction and the receiving clerk's name or identifier.
4. Currency and coins received from parking meters and at parking garages shall be receipted on a receipt form and deposited per policy guidelines above.
5. Collections received in mediums other than currency or coins shall be receipted on a receipt form and deposited per policy guidelines above. Examples include checks, traveler's checks, e-checks, money orders, wire transfers receipted in Accounts Payable, ACH transfers, and credit/debit card slips (settlements).
6. Wherever practical each clerk/employee who processes cash receipts will have his/her own starting cash fund which will not be co-mingled with any other clerk/employee's transactions. Employees will be responsible to balance their cash drawer at the designated process time; the cash fund value should equal starting cash plus other cash and tender equal to the sum of the cash receipt/refund activity.
7. Each employee, who remits cash through his/her department, will have a supervisory to review and sign that the deposited funds have been verified as part of the deposit process. Departmental discretion is allowed in conjunction with the department head and the department's financial specialist to assure **appropriate separation of duties**.
8. An Official Miscellaneous Receipt Form (Exhibit A.) shall be completed and submitted to the Cash Management Division along with collected cash and equivalents. For departments that deposit funds directly at the bank, a validated bank deposit ticket should be attached to the Official Miscellaneous Receipt Form. Sample Miscellaneous Receipt Form is shown in Exhibit B. Pertinent supporting receipts, journals should be maintained by the originator and are subject to no-notice audit/review. All collections, including a summarization by type of currency and

coins received, shall be itemized on the receipt form. The itemization shall specify the source of the receipt, the appropriate revenue code and/or expenditure general ledger account to be credited and any applicable project code. Departments must receive approval from the Finance Director to submit receipts without a Miscellaneous Receipt.

9. The total amount of cash collected shall be reconciled daily to supporting documents and to the total amount shown on the Miscellaneous Receipt form prior to submission to the Finance Department-Cash Management Division. All cashier overages and shortages will be recorded using appropriate account number and be accompanied by a supervisor's signature. Excessive discrepancies, either in number or dollar amount, are subject to disciplinary action up to and including termination.

A. Finance Department-Cash Management Division – *1st Floor, City Hall*

1. Format of the Miscellaneous Receipt form shall be determined by the Finance Department-Cash Management Division and will be available through E-Forms. The Finance Director must approve any other format utilized.
2. Upon receipt of cash and equivalents collected by other departments and receipts via mail received in the Finance Department-Cash Management Division, the Miscellaneous Receipt form will be used as the information source to enter monies into the Miscellaneous Receipts Database. The Miscellaneous Receipt is then initialed and dated by the person entering into the database. A receipt from the database is emailed or printed for the preparer of the Miscellaneous Receipt. A sample receipt from the Miscellaneous Receipts Database is shown in Exhibit C.
3. For collections receipted directly from payees at the window in the Finance Department-Cash Management Division, a receipt from the Miscellaneous Receipts Database is printed and given to the payee.
4. Voided receipts can only be approved by the Finance Director or his/her designee. It is the responsibility of the employee requesting the void to provide supporting documentation.
5. After processing the Miscellaneous Receipts into the Miscellaneous Receipts Database, all the original completed Miscellaneous Receipt forms shall be submitted the Finance Department–Accounting Division on a daily basis for recording into the official finance system (currently CGI/AMS Advantage) managed by the Finance Department. The Finance Department-Cash Management Division will maintain all back-up documentation.

REVEAL OF YVONNE IVEY'S DISCIPLINARY ACTIONS/INFORMAL MEETING WITH ANGELICA ALEXANDER:

Throughout the course of the investigation, Investigators were made aware that Yvonne IVEY had been terminated or suspended. On February 8, 2024, while at the Revenue Department, Investigator T. HUDGENS asked Angelica ALEXANDER was asked about why IVEY was no longer at work, she stated that IVEY had been suspended indefinitely without pay. ALEXANDER did not state why IVEY was dismissed, but when asked whose decision it was to dismiss her, she begrudgingly stated "*technically mine*".

SECURING OF IVEY'S OFFICE:

On February 8, 2024, after speaking with ALEXANDER about her employee's disciplinary actions, Investigator T. DARDEN asked if anyone had been in IVEY's office since her dismissal and she gave the following names: Erika TATUM, Terrica THOMAS, WB002, and Angelica ALEXANDER

(Self). At that time, Investigator T. DARDEN asked ALEXANDER if IVEY's office could be secured and she stated that it was locked and she was the only person who had a key. ALEXANDER opened the office door of office 1072 and we observed numerous piles of papers stacked around the office.

The office was photographed without moving any of the papers. ALEXANDER was asked to keep the office locked and untouched until next week when Investigator HUDGENS would be able to search it properly. After leaving the office, Investigators were informed by WB002 that ALEXANDER had been in the office she was ordered not to enter and had taken a bookbag of unknown material(s) from IVEY's office.

ALEXANDER's actions of not following a lawful order to not intrude on evidence until it could be secured, is a violation of ***O.C.G.A. 16-10-24(a), Obstructing or Hindering Law Enforcement Officers*** - *a person who knowingly and willfully obstructs or hinders any law enforcement officer… in the lawful discharge of his or her official duties.* However, due to lack of video surveillance footage, ALEXANDER will not be charged with Obstruction.

ALEXANDER advised that she was working out of Office 1088 at 3111 Citizen's Way, but Investigators would later find out, after the search warrants at 3111 Citizens Way, that ALEXANDER had a primary office elsewhere; located at 1111 1st Ave. Columbus, GA., first floor of City Hall.

Investigator HUDGENS also asked ALEXANDER for IVEY's contact information because she was the only person who had the phone number at the time. This conversation occurred in ALEXANDER's office (Office 1088, 3111 Citizen's Way Columbus, GA.) with the door open and during normal business hours. ALEXANDER was very reluctant and attempted to avoid providing the information. ALEXANDER begin to text on her cell phone and refused to comply. Investigator HUDGENS explained to ALEXANDER that she was on the verge of committing the criminal offense of Obstruction and that is where ALEXANDER began to raise her voice and make statements that Investigator HUDGENS was threatening her and she wanted to call the City Attorney, to cause tension in the situation. Investigator HUDGENS did not threaten, coerce, or intimidate ALEXANDER into providing IVEY's phone number. ALEXANDER eventually provided IVEY's contact information for the cell phone that IVEY would later explain in her interview, that ALEXANDER provided her.

SURVEILLANCE FOOTAGE:

Investigator PETERSON asked the MCSO Security supervisor, Lt. R. AUSTIN, about security footage during the course of this investigation. Lt. AUSTIN provided a log that included dates, times, and locations of security footage activations from the Verkada camera system. It should be noted that the camera system was newly installed and there was no footage stored from February 1, 2024, to February 12, 2024. Based on the lack of security footage, ALEXANDER was not recorded entering IVEY's office after being lawfully ordered not to but was witnessed by WB002.

REQUEST OF ELECTRONIC MAIL FROM INFORMATION TECHNOLOGY: (Nathan Smith's emails and Yvonne Ivey's emails)

On February 7, 2024, Investigator T. HUDGENS contacted the CCG Information Technology Department regarding a search of e-mails that reference "Nathan SMITH". This request was made due

to the nature of the administrative investigation that was requested by City Manager Isaiah HUGLEY and Mayor B. "Skip" HENDERSON. HUGLEY believed that Nathan SMITH was responsible for a leak of tax information that was provided by a CCG employee. There was also reason to believe an employee in the Finance Department of CCG could have been involved of the gathering or distribution of the content in the spreadsheet of Hugley's Facility Management. The information on the spreadsheet could only be gathered by the Finance Department.

I.T. technician, Jeremy MILES, honored the request but advised that he was bound by CCG Policy to advise the CCG City Attorney's office with any requests from the Muscogee County Sheriff's Office Investigators regarding this investigation. Attached in his response, along with Lucy SHEFTALL and Clifton FAY carbon copied in the e-mail thread, to Investigator HUDGENS request was the following message: "Good Afternoon, please see the below results. Please note the attachments may contain confidential tax information, including the amounts of tax certain individuals have paid, and may only be used unredacted for investigative purposes and should be kept confidential." Emails sent to or from SMITH were attached with the following names of email correspondence: Tyson BEGLY, Joanne COGLE, Gleen DAVIS, Teasha HOLLIS, Stacey JACKSON, NoReply@columbusga.org (referring to public agenda), Mayor HENDERSON, and Walker GARRETT. There was nothing of evidentiary value within the emails retrieved from CCG I.T.

On February 8, 2024, Investigator HUDGENS further requested IVEY's e-mails from May 2023 to present (February 8, 2024), as there was reason to believe there were administrative violations, the leaked document information sent to SMITH, and information that would be sent by or received from IVEY herself that were in violation of CCG policy, such as the CCG Finance Department Cash Handling policy. Information was provided to Investigators that IVEY was terminated and there would be evidence retrieval concern if IVEY's emails were deleted due to her termination.

The following policy (contents that were applicable to the investigation) was followed by MCSO Investigators for the retrieval of emails per the administrative investigation: ***CCG Information Technology 210-1000-004, Ordinance No.19-020 – Acceptable and Supportable Use of Technology*** (effective and revised April 15, 2019). This policy supersedes and rescinds previous policies involving personal computers, internet policy, and email policy. The Statement of Policy explains that the CCG provides personal computers, virtual devices, internet service and email. This policy is applicable, but not limited to, all computers, laptops, cell phones, mobile hot spots, web conferencing systems, email systems, and software that were purchased directly and indirectly from the CCG.

This policy was reviewed by MCSO Investigators and the following are policy guidelines that are applicable to administrative investigation and reasons for obtaining emails from CCG employees:

A. Governing Physical and Virtual Devices:

4. The device and all data from ANY SOURCE, or for any purpose, that is stored on, or connected to, the device is to be considered property of CCG.
5. Any release of data will conform to existing federal, state, and local guidelines regarding public records distribution.

13. The Director of the Department of Information Technology may request or obtain any technology device in possession of another person for any reason and at any time without notification. In the event it is asserted that the device contains data that is privileged under applicable law or sealed by

court order, the Director of the Department of Information Technology will consult with the City Attorney.

A. Governing Network and Internet Usage:
3. All forms of data transmitted over a network or internet connection supported by the CCG shall be considered property of the CCG and applicable to this policy.
6. Accessing, retrieving, obtaining, printing or coming into the possession of non-job-related data of any type (including, but not limited to written, graphic or video) which is unlawful… or would compromise the security of the facilities or network, or is used of prohibited political activities,… is considered prohibited and may result in disciplinary action… The Director of Information Technology must then immediately consult in accordance with paragraph C7.
7. Notwithstanding paragraph C6. Above, the City Manager, City Attorney, or the chief official of any public safety department of the CCG may in the event of a potential or actual investigation direct the Director of Information Technology to access, obtain, retrieve, print or come into the possession of any type of data, which may fall into the categories described in paragraph C 6. Above.

D. Governing Electronic Mail and Messaging Systems
2. All electronic mail, messages, video and/or graphics communications are applicable to this policy.
3. All electronic mail, messages, video and/or graphics sent/or received and or otherwise obtained in the electronic mail and messaging system are the property of CCG and subject to all federal, state, and local communication laws.
4. All electronic mail, messages, video and/or graphics communications sent and/or received and or otherwise obtained in the electronic mail and messaging system may be disclosed to the City Manager, City Attorney, or designee thereof, or appropriate public safety department of the CCG and viewed with or without permission or notification of any user.
6. Electronic communications of active users are retained indefinitely until deleted by the user. Items deleted by the user are then retained for an additional 45 days as subject to Microsoft retention policies.
7. Electronic communications of non-active users are retained for 30 days from the time they are terminated as subject to Microsoft retention policies.
F. Governing Mobile, Cellular and Internet of Things Devices:
2. Data (including, but not limited to, that which is written, graphic or video) and /or information transmitted to or from a mobile, cellular or IoT device provided, supported or purchased by the CCG, directly or indirectly, or is connected to any network supported thereof, is the property of the CCG and therefore subject to this policy. Data and or information may be obtained from these devices with or without consent of any user or owner.

Reporting Responsibilities:
Any and all violations(s) of this policy will be reported to the department or elected official that oversees the involved personnel, unless the department head or elected official is considered involved in the violation, at which time the Director of Human Resources shall be notified. The Director of Information Technology will also be notified by the department head or elected official of all reported violations.

CCG Information Technology 210-1000-004, Ordinance No.19-020 – Acceptable and Supportable Use of Technology – Addendum "Clarification of Prohibited Usage":

A12. CCG owned computer equipment shall not be removed from the CCG premises without the authorization of the department, agency, or office head.
A15. Files are not to be copied from another user's computer without that user's consent, or approval of the department, agency or office head or IT Director. Data files are considered to be government property.
A16. With approval of the City Manager or designee, supervisors may review users' files within their department for appropriateness for legitimate business purposes.

Responsibility:
Users- C3. Familiarizing themselves with any special requirements for accessing, protecting and utilizing confidential data, including but not limited to personal information, medical information, copyrighted materials, and procurement-sensitive data.
C4. Conducting themselves in a way that reflects positively on the CCG, since they are CCG personnel and may be perceived to represent the Consolidated Government on the Internet.

Monitoring of Electronic Mail:
All electronic mail messages are the property of the CCG. The CCG reserves the right to access messages under any circumstance, particularly under the following circumstances:
1 .Upon leaving the employ of the CCG for any reason, a user's mail may be accessed for the purpose of saving those messages that pertain to government business. This access will be granted only upon written notification from the department head to the IT Department. These files may be subject for transfer to another user if necessary, to conduct government business;
2. If required by law to do so;
3. In the course of an audit or investigation triggered by indications of impropriety or as necessary to locate substantive information.
4. When necessary to investigate a possible violation of CCG policy or a breach of the security of the electronic mail system; and
5. In the event there is a reasonable suspicion that a user has committed or is committing a crime against the CCG or for which the CCG could be held liable.

RESPONSE TO EMAIL/I.T. REQUEST:

In response to Investigator HUDGENS' request, Lucy SHEFTALL (CCG Assistant City Attorney) replied with the following the same day (this email has not been corrected for errors and was copied how SHEFTALL responded): "*Please be advised that our office will have to review those emails for confidential attorney client material Given the high volume of emails and the fact that I am the only one in the office that can review the emails for the next few days due to Clifton being a vacation trip, it may be a few days before this review can be completed. As it has evidentiary value to your investigation, we will be releasing unredacted confidential tax information. We trust that you will only use it as required for the investigation and otherwise maintain its confidentiality. Thanks for your understanding. Lucy T. Sheftall Assistant City Attorney*"

CCG I.T. Department further advised that the following individuals were to be added to requests:
Internal requests: Sheriff G. Countryman, Chief L. Parker, Forrest Toelle and Reather Hollowell.
External requests: Included the aforementioned individuals as well as Clifton Fay and Lucy Sheftall.

Investigator HUDGENS asked that no parties were to be notified of any requests, presently or for future requests, except for Investigator William PETERSON, Investigator Timothy DARDEN and Investigator

Teresa HUDGENS regarding this case to keep the integrity of the administrative investigation that was requested by Mayor HENDERSON and City Manager HUGLEY. There was concern that if anything of evidentiary value was in the emails, and personnel that were involved in the policy violations or potential criminal activity, could taint the validity of the evidence.

SHEFTALL's response was contradictory to what MILES was allowed to send Investigators. His response included that the attachments/e-mails he sent may only be used unredacted for investigative purposes. Based on the contradictory statements, Investigator DARDEN asked SHEFTALL if he could speak with her for clarification as noted in the next subsection.

On February 14, 2024, MILES did provide IVEY's e-mails as requested but the e-mails were carbon copied to FAY and SHEFTALL. MILES advised Investigator HUDGENS that the files/e-mails requested were unredacted.

PHONE CONVERSATION WITH LUCY SHEFTALL (recorded):

On February 8, 2024, Investigator T. DARDEN called Lucy SHEFTALL (CCG's Assistant District Attorney) in reference to e-mail correspondence regarding the Information Technology policy. In this approximate seven-minute phone call, SHEFTALL advised Investigator DARDEN that the Muscogee County Sheriff's Office needed to understand the CCG policy regarding e-mail retrieval as part of this investigation. ***(POLICY 210-1000-004).*** SHEFTALL advised Investigator T. DARDEN that she did help write the policy.

*Phone conversation was reviewed and transcribed by Investigator T. HUDGENS.

Proceeding the phone call, SHEFTALL e-mailed the I.T. Policy she was referencing to Investigator DARDEN, Investigator HUDGENS, and Investigator PETERSON with the following message:

"Mr. Darden:
Attached please find the IT policy and the ordinance adopting it. There are a couple of other addenda to the policy addressing cyber security and the use of TikTok which are not relevant here, so I am not attaching them. All of these are all available on the CCG Policies & Procedures tab on the employees section of the City web-site. I have highlighted the sections which are most relevant to the ability of the City Attorney to review email correspondence particularly when there are questions of privilege for the documents.
We will work with you to work as expeditiously as possible to get the emails to you.
Lucy T. Sheftall Assistant City Attorney"

The CCG Information Technology policy that was sent by SHEFTALL included highlighted portions for what SHEFTALL believed would provide better insight in the City Attorney's Office role in the investigation. The following was highlighted:

A 13). The Director of the Department of Information Technology may request or obtain any technology device in possession of another person for any reason and at any time without notification. In the event it is asserted that the device contains data that is privileged under applicable law or sealed by court order, the Director of the Department of Information Technology will consult with the City Attorney.

D 4.) All electronic mail, messages, video and/or graphics communications sent and/or received and or otherwise obtained in the electronic mail and messaging system may be disclosed to the City Manager, City Attorney, or designee thereof, or appropriate public safety department of the CCG and viewed with or without permission or notification of any user.

F3.) The Director of the Department of Information Technology, in consultation with the City Attorney, reserves the right to confiscate or direct confiscation of physical, mobile, cellular or IoT devices or technology owned, supported or connected to a network maintained by the Columbus Consolidated Government with or without consent of any user or owner.

IVEY'S EMAIL – EVIDENCE

While reviewing IVEY's emails, there were emails that may contain evidence pertinent to the criminal and administrative investigation.

On July 10, 2023, Tyson BEGLY (CCG City Councilmember) sent CCG City Manager, Isaiah HUGLEY and Mayor HENDERSON, an email titled "License Process". BEGLY writes: "I've received several questions about the process to get a business license and alcohol license that I'm unable to answer. Is there a document that explains the process so that I can get up to speed? I've seen documents for permits, such as the attached one that serves as a checklist but haven't seen similar documentation for licenses". Ryan Pruett (CCG Director of Inspections and Codes), replied with hyperlinks to checklists on July 24, 2024. BEGLY responded asking if the attached documents are available to citizens. The same day, IVEY sent an email to BEGLY, HODGE, HENDERSON, ALEXANDER, HODGE, and PRUETT with her responses in red. IVEY explains that part of the process is for the Revenue Department to obtain criminal histories of business license applicants. The applicants complete a Waiver for Police Records Checks, and the Revenue Department forwards the information to the Columbus Police Department (CPD) for the criminal records. IVEY explains that there are two reviews of the information: CPD and Inspections and Codes to review zoning verifications. There are also reasons that the City Attorney's office may deny applications would be for financial crimes, misdemeanor crimes involving sex, drugs, and alcohol conviction, nolo pleas and felony convictions. Applicants are able to access business license forms on the CCG website

On December 11, 2023, five days after HODGE and ALEXANDER stated that they would provide MCGINNIS with the financial information she requested to complete the audit, HODGE sent ALEXANDER and IVEY an email titled "Lockbox – URGENT". The email states: I need to know today how many transactions are on the lockbox excel spreadsheets by fiscal year from FY19-FY23 and how many in each year still need to be processed. I want to be able to say tomorrow that the lockbox spreadsheet represents 10,000 transactions and only 500 have not been processed due to incomplete submittals or still in queue to be processed." IVEY replied: "Based on the spreadsheet, I came up with the following: 2019-40, 2020-34, 2021-269, 2022-368, 2023-249, total of 960".

HODGE's email raises concern of a cover-up and obstructing the audit when she clearly stated that she wants to be able to present a certain number of transactions that the lockbox should represent.

On January 19, 2024, PEELER sent ALEXANDER and IVEY an email titled "Documentation Preservation". Members of Troutman Pepper along with SHEFTALL and FAY were carbon copied in the email. Peeler writes: "It has been reported to us that checks are being shredded in the finance department. If that is accurate, please stop. The litigation hold is still in place. Please do collect any

undeposited stale checks so that we can log them with the others. Please let me know if you have any questions. Thank you. Charlie". ALEXANDER responded to PEELER and carbon copied members of Troutman Pepper, SHEFTALL, FAY, HUGLEY, and HODGE stating: "Charlie, That information is ABSOLUTELY NOT true. We are not destroying STALE DATED checks! Synovus has changed the lockbox process and are now sending us the checks that they have DEPOSITED into the city's bank account. Synovus will not keep or destroy the checks that they have DEPOSITED. We have a meeting scheduled with Synovus to discuss the lockbox process on Monday. All the STALE DATED checks that were previously cataloged are still here in our office for anyone to view. STALE DATED checks will be held until your investigation is closed".

On February 7, 2024, in the same aforementioned email thread, with the same persons attached, PEELER responds: "When you have a minute, will you please give me an update on how this issue was resolved with Synovus? In addition to other information, you think may be important:1. Did the Synovus lockbox address change from the Columbus location? If so, when and what is the new address? 2. What was the Synovus Columbus lockbox's policy with respect to deposited checks? Did Synovus Columbus keep them, provide them to the City or shred them?3. what is Synovus current policy on checks received and deposited through the lockbox? Aare they sill returned to the city or is there some other practice for storing or destroying deposited checks?" ALEXANDER's response a couple of hours later was that "Synovus has reassured us via email today that we should not receive deposited checks as of today. They told us previously that this practice would be discontinued but that did not occur as expected. The lockbox location was changed from Columbus to North Carolina as of November 20, 2023. I've attached the presentation that was made to City Council concerning the change. Prior to the lockbox change, all deposited checks were retained by Synovus. Synovus would only send checks to CCG that they could not process. For example, an un-processable check would be one that was received by Synovus but did not have an accompanying occupation tax return included in the envelope".

PEELER sent ANGELICA an email, that shows HODGE'S knowledge of unprocessed and unbanked checks that were sent to her via a whistle blower on January 12, 2024. This has been the second time within a two year time frame that whistleblowers have attempted to show HODGE the inadequacies and backlog od checks in the Revenue Office. PEELER's email was sent to SHEFTALL, FAY, HODGE, HUGLEY, IVEY and members of Troutman Pepper. This also implicates HUGLEY as an executive level manager in his role as the CCG City Manager, that he was aware of unprocessed checks that were unsecure in the Revenue Division. "*Apologies for the multiple emails, but also please provide us a copy of all checks provided to Pam Hodge by whistleblowers on or about January 12. Thank you, Charlie".* A short time later, SHEFTALL sends an email of "*Here you go"* with the attachments. The attachments included a letter: "*Deputy City Manager Hodge, It's obvious everyone is unaware what got us into this situation but it continues today. These were found on January 12, 2024. These documents, like other, were hidden from staff, the Finance Director, and you!",* and copies of 19 checks dated from September 2022 to October 2023, with a total of $47,189.48.

RIVER CITY DOORS LLC THEFT BY DECPETION/FALSE STATEMENTS:

On August 24, 2023 at 0830 hours, HODGE, ALEXANDER, and HUGLEY receives an email from tjordan@rivercitydoors.com titled "Business License Inquiry". The email contains a picture of a check (check# 24104) from River City Door Company for $11,272.57 and cashed on April 28, 2023. The concern was the payment was cashed in April of 2023, and at the time of the email in August 2023, the

business license was still not issued. HODGE forwards this email to IVEY and ALEXANDER that says "Please see below and advise today". Approximately one hour later, IVEY replies to HODGE: "Hey Pam, We have pulled out of Lockbox pending file for processing".

A review of River City Doors LLC in EnerGov revealed that on August 24, 2023, the day the email was sent to IVEY, IVEY issued the business license with a payment showing on August 24, 2023 of $9,393.16, but the check was cashed in April 2024. This shows a discrepancy of $1,879.41 of over payment. There are no notations of any late fees, or change of amounts for this amount discrepancy. On August 28, 2023 the River City Doors LLC check for $11,272.57 was deposited into the Synovus CCG Concentration account.

On July 22, 2024 Investigator HUDGENS contacted Teresa JORDAN (Business Manager of River City Doors) via phone call and email to verify that the check had been cashed. JORDAN stated that the check was cashed approximately four months prior to receiving the business license for River City Doors LLC for the year of 2023. JORDAN confirmed that there was not a payment for delinquency fees or interest, and the payment was a full payment for the 2023 business license. She also confirmed that she did not receive a check from CCG for overpayment and there is not a credit listed on EnerGov for the discrepancy amount of $1,879.41.

Based on IVEY entering a false payment into EnerGov which falsely represented revenue for CCG, and depositing River City Doors' check without the intention of processing the business license for what the payment was for, IVEY has violated ***O.C.G.A. 16-8-3 Theft by Deception*** *(against River City Doors)* ***(b)*** *A person deceives if he intentionally: 1. Creates or confirms another's impression of an existing fact or past event which is false and which the accused knows or believes to be false; 2. Fails to correct a false impression of an existing fact or past event which he has previously created or confirmed;*

INTERVIEW WITH CHRISTIANE MCCLELLAN:
On February 9, 2024, Investigator T. HUDGENS conducted a recorded interview with Christiane MCCLELLAN (Finance/Collections employee) at 2100 Comer Avenue, 2nd Floor – Investigations Office, in reference to the inquiry of the Columbus Consolidated Government.

MCCLELLAN is a Finance Department employee that works for WB001. She solely works for the ambulance billing collections under the Collections Division of the Finance Department. She shares a workspace with the Revenue Department. She has been a CCG employee for 25 years.

During the interview with Investigator T. HUDGENS, she stated that she was only aware of any concerns involving IVEY or ALEXANDER's bad practices in the Finance Department through conversations with other employees. She did state that IVEY's office has been a "disaster for 25 years" and that multiple people have been in her office, to include HUGLEY, HODGE, and ALEXANDER.; so, they should have known that something was not right because they have seen the unkept office and lack of organization. MCCLELLAN did not witness any criminal acts. She also stated that ALEXANDER has been "non-existent" in the Revenue Department office area until the investigation and ALEXANDER knew how poorly the Revenue Department has been managed.

MCCLELLAN mentioned that there has been office talk about the "missing" money that was discussed during a city council meeting. She said she didn't feel that the money was missing, but there had been a delay in business license processing because she had noticed that a local Starbucks had an out-of-date

business license, as well as other businesses. She felt that it was suspicious business practices within the Revenue Department. MCCLELLAN felt as though they refused to hire full-time help a year ago, and if the audit had never begun, then the delinquent licenses and the Finance Office's bad practices would have continued.

MCCLELLAN further stated that she is not allowed to shut her office door and does not have keys to her door. However, there has been offices that have been locked so there has not been an actual clear directive on whether employees are or not allowed to lock their offices that could contain financial documents that should be secured. On one occasion, IVEY made a complaint that someone took her keys out of her purse and unlocked a drawer in her office, and retrieved items from her desk. There was no validity to this complaint at the time.

When Investigator T. HUDGENS asked MCCLELLAN if she had ever witnessed anyone or was privy to any information of anyone taking or destroying documents related to the audit or the MCSO investigation, MCCLELLAN replied that she has not yet mentioned that she leaves work at five in the afternoon, and IVEY stays later. There was no mention of IVEY leaving with documents, yet MCCLELLAN, on her own accord, mentioned IVEY and said that "if she was doing something after the hours or taking something out, you'd be, I would already be gone".

MCCLELLAN only shared one concern with ALEXANDER regarding MCCLELLAN's Family Leave Medical Act (FMLA). ALEXANDER said that the employees were not working enough hours and forced them to work overtime. MCCLELLAN was worried about her health declining due to the stressful environment and mandatory overtime. She advised that ALEXANDER had placed her on FMLA and completed the required paperwork through Human Resources without her knowledge. MCCLELLAN did consult with her physician and decided to take the FMLA leave that ALEXANDER was forcing her to take. However, after further review, ALEXANDER was within her rights as a supervisor to place MCCLELLAN on leave due to an illness and sick time that MCCLELLAN was using.

Investigator T. HUDGENS asked if there were any policies or written directives in the Finance Office. MCCLELLAN stated that the policies were old and were written by HODGE when she was the Finance Director. ALEXANDER has not presented any of her own written policies or directives, only verbal. For example, recently ALEXANDER verbally directed employees that if they needed to take time off of work, that the employees were to bypass their direct supervisor and request the time off directly to her. She did say that the policies are in the office, but they are outdated.

*** BECKWITH WARNING *** MCCLELLAN was provided with Beckwith's Warning prior to her interview. MCCLELLAN signed and dated the form acknowledging he understood the warning. Investigator T. HUDGENS signed as witnesses prior to interviewing MCCLELLAN.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

SEARCH WARRANT for 3111 CITIZEN'S WAY – OFFICE 1088 (Angelica ALEXANDER): Whistleblowers reported to Investigators, that multiple checks were taken out of IVEY's office by ALEXANDER after she was given a lawful order to not remove any documents by MCSO, from IVEY's office. With the evidence presented that checks were possibly being shredded and that ALEXANDER was aware of Simple Battery incidents that were occurring in the Finance Department,

probable cause was established to obtain a Search Warrant for her office. The Search Warrant was signed by Superior Court Judge J. Bishop on February 9, 2024.

Investigators were advised that ALEXANDER was observed entering and leaving IVEY's office with documents. These incidents were seen on security cameras operated by the Muscogee County Sheriff's Office, by Investigator DARDEN and Investigator HUDGENS. A Search Warrant was obtained for ALEXANDER's office (room 1088) at 3111 Citizens Way Columbus, GA. Investigators were not made aware at this time that ALEXANDER had another office located at City Hall as well. ALEXANDER is the only person to have a key to IVEY's office and was seen entering and leaving IVEY's office, along with Pamela HODGE, removing documents and cleaning IVEY's office. Upon request, ALEXANDER did open the door to Office 1088 and but kept the key.

Investigator T. HUDGENS and Investigator T. DARDEN searched ALEXANDER's office, in a short period of time the same day the Search Warrant was served, and located multiple live checks in stacks on her desk that were originally observed by Investigators in IVEY's office prior to the signed Search Warrant. Photographs were taken, but the checks and paperwork were not removed due to them still needing to be processed to continue business with local businesses as normal. There were no items retrieved or seized from ALEXANDER's office.

As Investigator T. DARDEN and Investigator T. HUDGENS were attempting to leave from searching the offices, Kiara BRYANT, approached Investigator T. HUDGENS with her cell phone and appeared to be frightened. She was visibly shaking and nervous to speak. She advised that it was ALEXANDER who wished to speak with Investigators. I spoke with ALEXANDER who advised that Investigator HUDGENS was on speaker phone and on her other cell phone, Lucy SHEFTALL (Assistant City Attorney) was on speaker phone and wished to speak with an Investigator in reference to the Search Warrant. Investigator HUDGENS advised SHEFTALL that she would speak to her at a later time.

SEARCH WARRANT for 3111 CITIZEN'S WAY – OFFICE 1072 (Yvonne IVEY):
On February 9, 2024, a Search Warrant was granted by Superior Court Judge J. Bishop for the search of IVEY's office (Office 1072) and ALEXANDER'S office (Office 1088) at the Citizen Services Center located at 3111 Citizens Way Columbus, GA. Since the beginning of the Audit, IVEY's office was searched several times by Pam HODGE and Angelica ALEXANDER in order to obtain documents and in an attempt to reorganize documents.

While searching IVEY's office, Investigators located a letter of termination to Aaron MCCLEOD signed by IVEY. This letter was written and signed in 2021. There is reason to believe that documents supporting this letter would be housed in Human Resources.

On IVEY's desk, there was an open Fed Ex envelope mailed to IVEY at 3111 Citizens Way from Sard and Leff LLC (law firm) on November 22, 2024. The envelope contained a letter from Wal-Mart (8515 Victory Dr. Columbus, GA) with a check issued to CCG for $450.00 (check #31591 from First Horizon bank), a second letter from Aldi's with a check issued to CCG for $450.00 (check #31592 from First Horizon bank), and a third letter from Aldi's with a check issued to CCG for $450.00 (check #31593 from First Horizon bank).

Other live checks included two from Fountain Warm Springs Mini Storage from September 18, 2023. One check (check #6866) for $877.50 (memo "2023") and another (check # 6867) for $889.87 (memo

"2022"); both written to Columbus Consolidated Government and issued by Southern States Bank. Attached to these two checks was a letter from the company stating the following: "We have been in contact with your office regarding the form for your Occupational Tax Return for years 2022 and 2023. We have made telephone calls to your office four times over the past three weeks. When called for the second and third time, we were told that you had our information and that someone would be in touch with us to send us the forms and establish an up-to-date mailing address. As we have not received a call back and desire to be in compliance, we have used the last form that we have filled out and entered the requested information on it."

Multiple "Delinquency" notices were printed off in IVEY'S office. It was the Investigators understanding, at that time, that delinquency letters were mailed out to companies that were not delinquent and were paying late fees to the Columbus Consolidated Government (CCG) Finance Department for alcohol/business licenses. The documents did have writing on them that appeared to be written by IVEY. The documents were taken as evidence to be investigated later in order to ensure that companies were not paying unnecessary late fees due to the ignorance of IVEY's dishonest practices.

Investigators also found a termination letter written and signed to Arron MCCLEOD (previous Finance employee) was found in IVEY's office, but no records of any physical altercation.

IVEY's CCG issued laptop was seized during the Search Warrant. There is reason to believe that the laptop contains evidence of documents and e-mail correspondence regarding the interference with government property and simple battery offenses that have occurred. At the time of the seizure of the laptop, Investigators did not have the password. This would be acquired at a later date during an interview with IVEY. However, a request was made through the CCG Information Technology Department for access to the files on IVEY's laptop. During that request, Investigator T. HUDGENS was advised to carbon copy the request to the City Attorney.

After the Search Warrant was signed, a directive came from Sheriff G. COUNTRYMAN to get the lock to IVEY's office changed until the search was completed to keep the integrity of potential evidence. IVEY's office was extremely cluttered and would take a considerable amount of time to search. On February 9, 2024, Columbus Security came to 3111 Citizens Way Columbus, GA, and changed the lock to IVEY's office (room 1072) and provided Investigator T. DARDEN and Investigator T. HUDGENS with the only key. Photographs were taken by Investigator T. DARDEN and Investigator T. HUDGENS prior to searching. Photographs were also taken of what items were located of evidentiary value.

The original lock was secured by Investigator T. HUDGENS until the office was released back to the Finance Department on February 19, 2024, at approximately 1210 hours. Columbus Security changed the lock to its original locking mechanism with the understanding that only ALEXANDER had the only key. Investigator HUDGENS advised employees that the lock had been changed back to its original state due to ALEXANDER not being able to be reached to advise her solely.

SEARCH WARRANT RETURN (3111 Citizens Way – Offices 1072 and 1088):
Due to the area that was searched belonging to the CCG, Investigator T. DARDEN and Investigator T. HUDGENS met with Lucy SHEFTALL at her office in City Hall on February 9, 2024. Investigator PETERSON provided SHEFTALL with a copy of the Search Warrant as well as emailed the return to her. This interaction was voice-recorded. SHEFTALL alluded to the fact that the Muscogee County Sheriff's Office needed permission from the City Attorney's Office to conduct this search.

SEARCH WARRANT FOR IVEY'S LAPTOP
On February 12, 2024, a Search Warrant was granted by Superior Court Judge J. Bishop for the CCG laptop (Lenovo ThinkPad CCG 1068, serial number PF-1VXOTG) issued to Yvonne IVEY based on the probable cause established for O.C.G.A. 16-7-249a) and Interference with Government Property and O.C.G.A. 16-5-23 Simple Battery. There was reason to believe that the laptop contained evidence of the aforementioned crimes.

The Search Warrant was executed on February 14, 2024 at 1000 hours and a copy was left with CCG City Attorney, Lucy SHEFTALL.

INTERVIEW WITH ERIKA TATUM:
On February 12, 2024, during a recorded interview with Erika TATUM (Supervisor in Finance – Revenue Department) at 2100 Comer Avenue, 2nd Floor – Investigations Office, in reference to the inquiry of the Columbus Consolidated Government. TATUM has been an employee of CCG, specifically the Finance Department since 2017. She was then promoted to a supervisory role from a Revenue Auditor position. TATUM was asked about the Revenue Department's working environment to which TATUM replied that she has only ever had an issue with one employee, WB002. They also stated that Angelica ALEXANDER has been absent from the office until the audit/investigation was started. Once ALEXANDER began to make her accessible, one of the first things she did was demote TATUM. TATUM stated: *" [ALEXANDER] She first explained to me that that that, uhm that that Friday she explained to me that that day was Yvonne's last day and that they were uhm demoted me back to a revenue auditor. Uhm, she explained that I guess things trickled down from up to down uhm or she told me that I was a good employee, I was a good uhm worker, but there was some unsatisfactory uhm things that uhm felt that they felt like I needed to go back to that position. 'cause that's where I initially was when I was hired as the revenue auditor. And then I was the supervisor*".

ALEXANDER provided TATUM with documentation of the reasons for TATUM's demotion, which included TATUM not having proper knowledge of her supervisory role and asking subordinates for assistance. TATUM did have a rebuttal which was given to ALEXANDER which should have been given to Human Resources in response to her disciplinary action. TATUM explained that she was upset about her demotion and IVEY being terminated because IVEY told upper management that the Revenue Department needed help, but they were not getting the help. Regarding TATUM's demotion and her rebuttal letter; she felt as though she was provided with the proper resources and training to be a sufficient supervisor. She was not only working in a supervisory role with certain mandatory responsibilities; but also helping with customer service and training temporary employees.

TATUM also explained that she was told to work mandatory overtime. On a typical day, TATUM leaves around 1900 hours. There are times that TATUM would not leave until 2230 hours because she would be responsible for closing "*out the books for the night".* She would also notice that there were times that IVEY would leave work late or work late hours because she would send emails at midnight. There were also mandatory weekends that ALEXANDER told employees they had to work. When it came to tracking hours worked, TATUM reported that employees were responsible for putting in their own time and either she or IVEY would verify it and IVEY would ensure that CCG Payroll received the proper documented hours worked.

Investigator DARDEN asked if employees were seen removing checks or documents from the Revenue Department and taking them home. TATUM replied that documents were disappearing from where they

were originally placed and that money has been missing from IVEY's office before. She explained that there was a situation where a customer had brought in the business tax return paperwork with cash. IVEY had it sitting on her desk in a pile and when she returned to work on the paperwork, the returns and the money were missing. The money was missing for approximately two weeks then it was located on a high shelf in IVEY's office. IVEY is unable to reach the top of the shelf. At a later date, Investigators DARDEN and HUDGENS recreated the incident to see if IVEY had placed the money on the top of the cabinet. Investigator HUDGENS is approximately the same height as IVEY, but she does not have the same physical limitations as IVEY. Investigator HUDGENS was unable to reach the place where the money was located. TATUM believes that either WB002 or WB001 were responsible for moving the money due to the confrontations they had with IVEY. This claim has not been substantiated.

TATUM further explained that there was a box of checks that appeared in IVEY's office. The box contained IVEY's personal checks, as well as Revenue customers' checks. IVEY inquired about the box and why things were missing from her office. This was a common occurrence prior to IVEY's termination. The doors were never locked to the offices in the Revenue Department until IVEY was terminated. The following business day after IVEY's termination, her office door had a lock placed on it. During the investigation, it was revealed that ALEXANDER had the only key to the office.

TATUM was asked about Hugley's Facility Management document that was leaked. TATUM denied having seen that document or who would have created it. TATUM did not appear to be forthcoming about dishonest practices, or any criminal acts that occurred in the office. It was apparent that she and IVEY were friends.

At 1 hour and 17 minutes into TATUM's recorded interview, she was asked about delinquency letters that were issued to local business owners from the Revenue Department, she stated: "So to my understanding why I put it this way from the letter, that letter that I got from Angelica, the delinq-, the delinquency letters were one of the things that the supervisor was supposed to be sending out. I had no knowledge of that (Investigator T. Darden: <affirmative>), but that was one of the unsatisfactory things that was in my letter stating that I did not handle, uhm, when the delinquency letters went out. I think we, as the staff were told after the fact, so we didn't know about them until the people started coming in to showing us the, bringing the letters in to saying that they needed to get their accounts brought, you know, brought up to current.
What should have happened is they should have went into where the money is in the bank, what we call the lockbox, (Investigator T. Darden: <affirmative>). They should have looked in the lockbox to make sure that the particular customers had not already mailed their paperwork in before they sent those delinquency letters, (Investigator T. Darden: <affirmative>). That way those customers would not have been, they would not have received the delinquency letters. And then once we got to, because the, the work comes in and when it comes in through lockbox, somebody has to work that because the money has already been put in the bank (Investigator T. Darden: <affirmative>). So we just have to get the actual physical paperwork to process it and move it from out of the bank to process it to towards that person's account. So that should have taken place before they sent those delinquency letters out. I mean, I can understand why there were a number of customers upset because we had their paperwork. We just had not gotten to it to get it processed. (Investigator T. Darden: Right. Right). So they should not have received those delinquency letters". TATUM stated that she was uncertain as to her role in the delinquency letters because when the letters were sent out recently was the first time she had ever heard of delinquency letters.

TATUM was asked again about shredding checks and if maybe they were shredded because the businesses already received their delinquency letters, to which TATUM replied: "No, I don't know anything about any checks. Checks being shredded. But I do know that, that we have had some checks that have, that were still dated just because we were not able to get 'em processed at time. (Investigator T. Darden: <affirmative>), if we did, I know I've sent out a couple of letters to a customer stating that we got a check that was still dated, asking if they could replace (Investigator T. Darden: <affirmative>), replace the still dated check. But as far as checks being shredded, I have no knowledge or anything or of that. And I put it this way, if I did shred a check, it was because the customer told me, I talked to the customer. Go on it's not any good. (Erika Tatum: Yeah). Could shred it. And that would be the only time that I would shred checks. I, I'm not saying that I haven't and that was (Investigator T. Darden: <affirmative>). And if I did that was the reason why. 'cause the customer told me."

TATUM was asked if any customers received special treatment. She explained that she had not seen Isaiah HUGLEY herself, but she had heard of HUGLEY coming into the office and getting his paperwork processed without waiting for service like a regular business owner.

The interview ended with TATUM answering Investigator's questions on who had the authority to make changes in the Revenue department and she stated ALEXANDER and the City. She felt as though ALEXANDER placed the blame on her and IVEY to answer for the shortcomings of the Revenue Department. Ultimately the terminations, demotions, and investigations would have not occurred had management assisted when they knew of the bad practices and help that was needed in the Revenue Department.

*** BECKWITH WARNING *** TATUM was provided with Beckwith's Warning prior to her interview. TATUM signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator W. PETERSON signed as witnesses prior to interviewing TATUM.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

INTERVIEW WITH YVONNE C. IVEY:

On Tuesday, February 13, 2024, at approximately 0900 hours Investigator W. PETERSON and Investigator T. DARDEN interviewed Ms. Yvonne IVEY at her home (Address: 4443 Langdon Street) in reference to the inquiry of the Columbus Consolidated Government (CCG).

Upon arrival, Investigators were greeted by IVEY who was ostensibly distraught; which, was evident by her weeping at her front door as she spoke to Investigators, and again while leading the Investigators into her dining room. IVEY's speech was halted/staggered at first, but once Investigator W. PETERSON explained the gravity of the investigation, she quickly resolved that the external auditor, Charles PEELER, had an ongoing investigation and she did not believe she could speak freely on the matter. IVEY stated that after PEELER presented his findings, she assumed the case would be dismissed, but it continued. Investigators then explained that the Muscogee County Sheriff's Office had been called on to perform an administrative investigation and to handle any criminal issues, whereas PEELER would be handling an audit. Although PEELER and the Muscogee County Sheriff's Office Investigators would be working on different aspects of the case, all parties were working on behalf of the Columbus Consolidated Government.

Once Investigators were settled in IVEY's dining room, the administrative interview would commence. During the opening statements, IVEY made a few comments about her work environment that "It was everybody involved because we were so short-staffed." and "I'm an intimidator and a bully". The second statement she stated was based on the report that Troutman Pepper prepared. IVEY continued with her self-pitying statements and asked if Investigators had viewed the City Council meetings. She felt by viewing the Council meetings, Investigators would understand that the Finance employee's words meant nothing to the Council. She thought that she worked extremely hard, noting that people were quitting, and going on vacation, and no one wanted to be there, yet she stayed. IVEY admitted that there were stale dated checks, returns that were not processed, and a delinquency list that was not sent out. IVEY even mentioned patron's "stuff" (problem letters) was left in the Revenue Office. At first, IVEY stated that half of the problem letters were in the office, then quickly corrected herself and stated that three-quarters of the patron's "stuff" was in our office.

In speaking of the delinquency letters, IVEY stated that they should have been mailed out, but also believes that this would have put her in a difficult position because she would be seen as unsympathetic toward businesses. IVEY felt if she sent out delinquency letters it would not be perceived as showing initiative. However, because she did not send the letters, she was seen as incompetent for not performing her duties to obtain the funds. IVEY believes that she and the other employees of the Revenue Office were a year and several months behind on daily duties. IVEY had several special/exception proceedings at the same time; which, contributed to the delays in progress. COVID was also an issue because people would have to take mandatory leave of fourteen days due to COVID precautions. IVEY does not believe that her sacrifice was considered when she was fired. IVEY accepted responsibility for the shortcomings of the Revenue Department by stating that she was "the face of the office" because she is the Revenue Manager and has to "take accountability". IVEY bore excessive scrutiny via social media, which triggered additional stress because it pressured her overseers to fire her. IVEY denies that there are 45.1 million dollars of stale dated checks but stated that there could be approximately 200 thousand. IVEY also explained that the pressure and stress from the job affected her health. Her blood pressure became elevated and she was physically affected to the point she could barely walk.

IVEY explained that the resignations of Fernando VERDREE and "Kenneth" were two big losses to the Revenue Department but did not say why she felt that way. For a long time, only four employees were working in Occupational Tax. IVEY went on to say that numerous employees would quit because of the long hours, especially those who would not receive compensation for their time. Employees would sometimes have to come in on the weekends; auditors and other full-time salaried employees would not receive overtime pay. Per IVEY there was no perk time, or time off to compensate for those hours worked. IVEY stated that ALEXANDER was involved but had to run the Finance Department ("The 5th Floor" – Office in the Government Center). IVEY claimed that she routinely left around 1900-2100 hours each night, and did not take any vacation. IVEY expressed several times that she had not taken any time off since 2022. She also mentioned that her house was broken into because she was always at work, but there have not been any reports to the Investigators knowledge at this time.

Investigator DARDEN asked what the extent of ALEXANDER's involvement was: IVEY stated that ALEXANDER told her that they needed to get forms in and that they needed to get business licenses processed. It appears that ALEXANDER's direct involvement within the Revenue Department was minimal. She went on to say that it was a daily task for her to balance the books; thereby, making sure that all the funds received during that business day were booked into their system. This would sometimes take several hours after the close of business. IVEY explained that everything received has a

Revenue Line Item (Occupational Tax: 4100), and is processed through cash management, and an internal cashier system.

The spreadsheet of Hugley's Facility Management, which spurred the investigation was now a topic of discussion. I asked IVEY if she made the spreadsheet or knew who did: IVEY denied making the spreadsheet. IVEY stated that the individual who created the spreadsheet had to be familiar with EnerGov, and it's not something that is normally created. The logic behind IVEY's statement was that no report exported from EnerGov would focus on a single business. Someone would have to build such a report. IVEY stated that she does not know who made the spreadsheet but stated that EnerGov access would be the only way to create it, and the individuals who would have the expertise to generate it are; Tashalen FEARS, WB002, Erika TATUM, and herself.

IVEY stated that she was given a five-day suspension pending termination as of February 5, 2024. Investigators attempted to contact IVEY on February 12, 2024, and when asked why she did not respond to Investigators knocking at her door, she stated that she was "hibernating" because of her depression. It was difficult to get in touch with IVEY because she did not have a phone except for her CCG issued cellular phone, which disconnected post termination.

When discussing her work environment, IVEY felt that there were points of contingency with WB001 because he thought he should have been the manager. According to IVEY, WB001 did not qualify for the position because he did not have a college degree. IVEY felt that WB001 made it hard for her to be a manager. One such incident happened during a meeting held for the Revenue Department: This meeting was instituted because WB001 felt that the Revenue Department was divided and presumed people were leaving because of IVEY. IVEY explained that she had a tumultuous professional relationship with WB001. Investigator Darden asked her to explain the "highs and lows". She explained that she felt as though she was being mistreated. The meeting became tense as WB001 and WB002 brought up IVEY putting her "*hands on people".* [Ref. MCSO Case Numbers S250000885 & S250000886] IVEY stated that an incident with FEARS also became a dispute during the meeting. Investigator DARDEN asked her to share what happened during the incident, and IVEY stated that she told FEARS to come to the file room after an incident with another employee. She did not want to verbally discipline FEARS in front of other employees. IVEY stated that she grabbed FEARS by her arm in an attempt to pull her into the file room, but FEARS pushed IVEY away. IVEY made hand gestures to explain how FEARS pushed her in what would appear to be a defensive posture. IVEY took offense that her subordinate would accuse her of "abusing" FEARS. Investigator DARDEN asked for clarity, were the actions toward FEARS more "rude or abrasive"? he said. IVEY replied, "*Yeah, I mean she probably took it as rude or abrasive. She did*". Investigator PETERSON asked if FEARS' reaction was to push IVEY back and IVEY verbally confirmed. IVEY also explained that both she and FEARS did end up in the file room during this altercation. She also later stated that she felt as though FEARS' actions were insubordinate.

During an administrative meeting of the Revenue Department employees mentioned IVEY's flaws and imperfections, and WB001 was placing their fingers in her face. WB001's vitriol was outspoken and during the meeting IVEY perceived it as disrespectful but never reprimanded him for it. She requested that WB001 go into their office with her. [Ref. MCSO Case No. S250000885] Two to three weeks prior to IVEY's termination, WB001 stated that there are two people in the world that he hates and named IVEY as one of them: She stated that the other was Craig STRAIN.

IVEY stated that she created the coin-operated music machine surveys and applications that the customers use. She expressed that these were her “babies”. IVEY stated that she started locking her drawer because files were being taken from her office. Usually, whatever she was working on was on top of her desk. IVEY stated that she was “chaos” and she had files/papers everywhere. IVEY recalled that at an unknown date, a local business bookkeeper by the name of “Barbara” came to the Revenue Office and brought her client's paperwork. The bookkeeper then left an envelope containing approximately $400.00 with the Revenue Department: The envelope was given to WB002 and “cash” was written on it. The envelope was lost. IVEY stated that she searched her office trying to find the cash but could not find it and it was over $400.00. IVEY stated that she reported to ALEXANDER that someone had stolen money out of her office and that someone needed to call the Sheriff. It is uncertain if any law enforcement report was made concerning the lost/missing funds. IVEY stated that WB002 found the money on top of her file cabinet nearest her window on a later date. IVEY believed that people were coming in and out of her office. She stated that she asked for WB001, FEARS, THOMAS and TATUM. IVEY stated that one of her lower locked drawers had a binder missing and when asked why she did not simply lock her office: She stated that she couldn’t because “they took our keys away”. I then asked who had the key, Pam HODGE had a master key, and the Sheriff’s Office had a master key.

ALEXANDER gave PEELER reports relating to delinquency letters and lockbox spreadsheets: PEELER requested additional reports for his audit. IVEY stated that the forensic firm was down in the Revenue Department for a month. They asked for several reports, and ALEXANDER was able to partner with IT and supply some reports, but others report she was unable to provide. Investigator PETERSON then asked if any of the reports were “cherry-picked”. Investigator DARDEN then asked if the forensic auditor was allowed to search for samples themselves or were their samples supplied to them. Investigator DARDEN also asked if the forensic auditor was given parameters to search or did they create those parameters. IVEY stated that they made their own parameters, and if a request was too precise, they would give the forensic auditors more general findings.

Requests for information were given to ALEXANDER, and interviews were performed with Tashalen FEARS, Erica TATUM, WB002, and IVEY herself. ALEXANDER also made her own audit review, she used what she gave to PEELER to “counter” what they produced. ALEXANDER would give information and then fashion a rebuttal. Donna McGINNIS held individual interviews as well, but she interviewed each person in the Revenue Department. During IVEY’s interview, she stated that she felt like the Revenue Office was a hostile work environment. Per IVEY, McGINNIS was dismissive of her complaints. McGINNIS stated that she was going to perform a comparison study with cities like Savannah, GA to see how many staff members they had and apply it locally. IVEY felt that MCGINNIS looked at the lockbox, but did not fully understand the process and stated there were 45 million dollars of unprocessed checks. IVEY explained that the “lockbox” is a term that TSYS used and is universal: IVEY then corrected herself and stated that the term was coined by Synovus. Synovus would send a lockbox summary, including the deposits and those things that were rejected. IVEY stated that if McGINNIS had done her due diligence, this calamity could have been avoided in its entirety.

IVEY was not provided with Beckwith’s Warning due to her unemployment status. At the time of the interview, she was not employed with the Columbus Consolidated Government.

This interview was reviewed and transcribed by Investigator T. DARDEN.

INTERVIEW WITH TASHALEN R. FEARS:

On February 14, 2024, a recorded interview was conducted with Tashalen FEARS (Finance employee) at 2100 Comer Avenue, 2nd Floor – Investigations Office, in reference to the inquiry of the Columbus Consolidated Government.

Once the interview commenced: FEARS recalled that while she was working in the front (Reception/Clerks Desk) of the Revenue Office IVEY accosted her. FEARS remembered IVEY was angry because FEARS had made a mistake. FEARS exact words were as follows: "*That, oh, there was two incidents when I first started working here. I was like oh 09, 09 or 10 when it was about an account and she grabbed my arm and when went to the file room, then again, just what, in 17 she grabbed my arm again out of a chair and another employee saw it and they had to write it up.*" Through FEARS recollection of this event, we can see that IVEY has had instances where she used unnecessary force in the workplace.

During her interview FEARS stated that a report "…*they had to write it up."* was made by the previous Occupational Tax supervisor, named Christina WIGGILL-MILES: This can be surmised by her statement "Christina Miles wrote it up. She's, she was our boss before.". Investigators would then seek an interview with WIGGILL-MILES, and her report in reference to a physical altercation between IVEY and FEARS.

FEARS alleged that the incident was reported to the Department of Human Resources. On a separate occasion after the incident, during a departmental meeting, IVEY admitted to physically assaulting now supervisor Erika TATUM. This was witnessed by two confidential sources. When FEARS was asked if there was any disciplinary action or investigation conducted after the simple battery incident was reported to WIGGILL-MILES, she stated that she was advised the issue had been resolved.

*** BECKWITH WARNING *** FEARS was provided with Beckwith's Warning prior to her interview. FEARS signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing FEARS.

This interview was reviewed and transcribed by Investigator T. DARDEN.

INTERVIEW WITH MICHAEL WOODDELL:

On February 14, 2024, a recorded interview was conducted by Investigator T. HUDGENS and Investigator T. DARDEN with Michael WOODDELL (Tax Collections/Finance employee) at 2100 Comer Avenue, 2nd Floor – Investigations Office, in reference to the inquiry of the Columbus Consolidated Government. WOODDELL has been a CCG employee for five years and is currently assigned to the Tax Collections division of the Finance Office/Revenue Department. His direct supervisor is E.A. WB001. WOODDELL feels as though his side of the Finance Department is treated better and differently than the Tax Collections division by upper management above WB001. When discussing how the Finance Department operates on a daily basis, WOODDELL mentioned that there are individuals who do not follow the rules. When Investigator T. HUDGENS asked WOODDELL who the biggest "rule breaker", WOODDELL answered that it was IVEY.

WOODDELL advised that upon IVEY's termination, ALEXANDER explained that IVEY would not be returning to work in the Finance Department, but did not explain why. WOODDELL stated that the

Occupational Tax side of the Revenue Department relied heavily on IVEY and ALEXANDER does not know the daily duties of the Revenue Department, but she has been more present than she has in the previous four years of WOODDELL's employment. He reported that the only time he would see ALEXANDER would be on Tuesdays for CCG City Council meetings. Since ALEXANDER has been more involved in the day-to-day operations of the Revenue Department, the employees have felt a high level of tension and more conflict between each other. ALEXANDER is unapproachable and unreasonable her management is style. One example that WOODDELL gave was at 16 minutes and 42 seconds of his interview: " *When Angelica's there, she's constantly like a hawk constantly watching. (Investigator T. Darden: Right. And does she have micromanages or no?) Kind of. Like it's to the point to where if we shut our door to talk to a customer, she gets mad 'cause she doesn't want her office door shut. Well if people are in the hallway talking, we can't hear. The customer. And so we, we've tried to explain it to her and she keeps telling us she wants the office door shut. So we have to like close one ear to be able to talk to the customer 'cause we can't hear 'em… So number one, it's a confusing environment and number two, it's very, everybody's like, okay, I don't wanna mess up . I don't want, I don't want to do anything wrong because she's, she's here. If something goes wrong, she's gonna snap or she'll pull you away or do something like that*". WOODDELL gave other descriptions of ALEXANDER's supervisory demeanor: "*She tries to bully. She uses her title a lot…She thinks she's above everybody… She thinks she's untouchable"*. These comments were similar in nature during interviews with WOODDELL's coworkers within the Finance Department.

Investigator T. HUDGENS asked WOODDELL if ALEXANDER creates a hostile work environment when she is around to which WOODDELL replied "Very". ALEXANDER has created a division amongst the Revenue Division between the Occupational Tax Clerks and the Collections clerks. She does not want the two groups to intermingle.

WOODDELL did observe IVEY's office in a state of disarray and unorganized and felt as though she was terminated because she was not "doing her job". He had overheard that IVEY was withholding checks. WOODDELL was asked if he knew of any employee that was discarding any paperwork that was important to the daily operations of the office. He stated that on one occasion he notice IVEY leaving the building (3111 Citizen's Way) with her computer bag. WOODDELL asked IVEY where she was going and IVEY replied that she was headed home because she had work to do. WOODDELL noticed that the bag was stretched beyond the capacity or space that a laptop would consume inside of the bag. Once IVEY left for the day, one of her employees went into IVEY's office and placed something on her desk then notice that her CCG issued computer was still on her desk. WOODDELL was concerned because how was IVEY working from home without her laptop and when she returned to work the following day, the computer bag was completely empty. WOODDELL is uncertain as to what documents IVEY left with, but firmly believes it was a stack of stale dated checks based on what he has witnessed and heard during the audit, along with the types of documents that IVEY kept in piles of on her desk.

WOODDELL was additionally asked if he ever had any bad experiences with employees or management. He replied that he has witnessed "people" trying to manipulate his supervisor (WB001). At 10 minutes and seconds of the recorded interview, WODDELL reported that he witnessed a physical altercation between IVEY and WB001. During the recorded interview WOODDELL stated: "The day before Yvonne and Alan got into a heated conversation and this was about the morale in the office. Well, when we left the day before, Alan looked at her and said, I'm com I'm completely done. I don't want to talk about it. So, we left and went home for the day, come back the next morning and Alan had text me

and saying he was gonna be a little late. I said, okay, that's fine. Well, Yvonne came in oddly early 'cause she normally didn't get there until about 9: 30 or 10 o'clock. She was there at 8. Alan didn't come in until 8 30. Well, he come around the back way so he didn't have to pass her Well, at the same time she was coming down the hallway to use the bathroom and I'm not sure if she saw him pull in the parking garage through the window and was going to try to catch him. Well, he came in the back door. They had ju she had just got to where my office door was at past the, where the window is. And he come around the corner and she went to grab, she went to grab at him and he tried to pull her and she ended up grabbing his arm right here. And he said, Vonne let me go. And she refused to let him go. So she, he snatched his arm from her. I could hear her nails against his hand… And so I kind of stood up and she went into Alan's office. He said Von I said, I don't wanna talk. He said, you've already tried to assault me once. Just then he said, I don't want to talk. Do not shut my door, get outta my office. She proceeds to shut the door and forces him to talk. And they were in there for a good two or three hours"

WOODDELL typed a statement about the witnessed Simple Battery for documentation purposes and provided it to WB001. The statement is as follows: "To whom it may concern,
On August 12, 2022, I witnessed an incident between Allen WB001 and Yvonne Ivey. Ms. Ivey came past my office on her way to the bathroom as Mr. WB001 was entering. As Mr. WB001 passed Ms. Ivey in the hallway, she stopped him by grabbing his arm. Mr. WB001 demanded Ms. Ivey let go of him, however she refused. Ms. Ivey's grip was so strong that I could hear her nails scrapping against Mr. WB001's skin when he snatched his arm away. He refused to talk further with her, but she followed Mr. WB001 into his office and proceeded to have a conversation when it was obvious, he did not want to discuss anything further. Ms. Ivey ignored his requests and shut his door after Mr. WB001 stated several times he did not want to talk to her anymore. Ms. Ivey entered his office and closed the door anyway". WB001 was and currently is WOODDELL's supervisor.

WOODDELL stated that this incident was not reported to HR because the last incident that was reported HR, it was not handled properly. WOODDELL referred to an incident between Tashalen FEARS and IVEY several years prior. WOODDELL did not witness that incident, only heard FEARS' testimony. FEARS told WOODDELL that IVEY "snatched" her up by her arm and "drug her out" in front of customers. FEARS' incident was mentioned by WB001 during a recent staff meeting with WOODDELL, FEARS, TATUM, MILES, WB002 and T. THOMAS, because he wanted IVEY to know that it was not tolerable behavior to physically assault fellow employees because of her pattern of behavior. IVEY responded to the allegations during the meeting that she has no memory of the incidents because she "blacks out".

WOODDELL mentioned that ALEXANDER was mad that the Revenue employees allowed Investigators into their office area on or around February 8, 2024. It was during that time that MCSO changed the lock on IVEY's office door. WOODDELL stated that ALEXANDER called an employee's cell phone and harshly questioned her on why the employees would let MCSO Investigators into the office without her being there. Investigator HUDGENS spoke with ALEXANDER on the employee's cell phone during that incident and referenced the employee as "shaken" and nervous during WOODDELL's recorded interview.

WOODDELL was asked if any of ALEXANDER's supervisors were seen in the Revenue Division at any time. He explained that Pamela HODGE was seen in IVEY's office "*messing with files, taking files back to Angelica's [ALEXANDER] office,… she was taking like totes".*

WOODDELL described WB001 and WB002 as the most honest of his coworkers. When Investigator DARDEN asked WOODDELL, "*Who do you think would try and like steer us wrong or or lie to us? Is there somebody in the office you feel like is gonna, I don't know, just like a company man who, or woman?"* WOODDELL replied, "*The person I would say is not there anymore".* WOODDELL is referring to IVEY.

Investigator DARDEN asked WOODDELL to elaborate on the possibility of IVEY shredding or disposing of customers' checks. WOODDELL stated that he had not seen of IVEY disposing of any checks and that the only shredder is located the file room of the Revenue Department Collections division. The shredder was bought by CCG for official use only. Investigators did locate a shredder in IVEY's office during the search warrant of her office with shredded unknown documents inside. WOODDELL's understanding that Occupational Tax employees are not allowed to shred any documents due to retention laws.

*** BECKWITH WARNING *** WOODDELL was provided with Beckwith's Warning prior to his interview. WOODDELL signed and dated the form acknowledging he understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing WOODDELL.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

CORROBORATING INTERVIEW CONCLUSIONS:
After multiple interviews and a review of evidence at this point in the investigation, there were multiple conclusions. During the audit of the Finance Department in July 2023 to present, an external auditor hired by the Columbus Georgia City Council, Charles PEELER (Troutman Pepper law firm), advised employees not to dispose of or shred any documents until the audit was completed. Shortly after this directive, WB001 provided an audio recording of IVEY admitting to shredding a check. HODGE and ALEXANDER were witnessed assisting IVEY with organizing IVEY's office. IVEY's office was in a constant state of disarray and unorganized. During the two-week span, HODGE was seen leaving with multiple stacks of envelopes and placing them in her vehicle. It is uncertain as to this time what the contents of the envelopes were but witnesses stated that HODGE did not bring documents in but was seen leaving with the documents that have been previously observed in IVEY's office. One incident was prior to a city council meeting while still on CCG property. Angelica ALEXANDER was also seen taking papers, which included live checks, out of IVEY's office (room 1072) and into ALEXANDER'S office (room 1088) at 3111 Citizen's Way Columbus, GA, which she used as her office.

There is reasonable suspicion that IVEY had taken work-related materials out of the office, to include her laptop, but there is no proof that she violated statutory law. However, according to CCG Information Technology 210-1000-004, Ordinance No.19-020 – Acceptable and Supportable Use of Technology – Addendum "Clarification of Prohibited Usage": A12.) CCG owned computer equipment shall not be removed from the CCG premises without the authorization of the department, agency, or office head". There are only customs and practices that were revealed regarding removing CCG issued laptops from the Finance Department. The rule described to Investigators was during the COVID 19 pandemic of 2020, Finance employees were still mandated to come to work, while other employees were allowed to work from home due to the sensitive nature of finance information and personal protected information stored on databases and CCG laptops. There has not been evidence presented of directives from any department supervisors.

There were reports of delinquency letters that were sent to citizens after a payment had been written and delivered to the Columbus Consolidated Government. Information provided to Investigators was that the delinquency letters were mailed to the same citizens who already sent in payments. IVEY was withholding the form of payments, losing them, or disposing of them to cover up her backlog of work. These delinquent charges added by the Finance Department, forced citizens to pay additional fines/fees that were unnecessary due to IVEY's inept work practices. There has been no evidence found at this time to support this claim.

Once those checks or payments are in possession of the CCG, they become property of the CCG. The checks are also written to CCG. ***Interference with Government Property O.C.G.A. 16-7-24: A person commits the offense of interference with government property when he destroys, damages, or defaces government property.***

Multiple interviewees and whistleblowers stated they had seen HUGLEY, HODGE, and ALEXANDER in IVEY's office during the time that her office was unorganized and unkept, yet they did not make her organize it and this left error and negligence show in her work. This affected the productivity of the Revenue Department.

REQUEST OF DOCUMENTS FROM CCG HUMAN RESOURCES:
Throughout the investigation, Investigators were made aware that Yvonne IVEY had been dismissed or indefinitely suspended without pay and that Erika TATUM was demoted from their positions with the Columbus Consolidated Government.

On February 12, 2024, Investigator Timothy DARDEN, Investigator William PETERSON, and Investigator Teresa HUDGENS, spoke with Shelia RISPER (Columbus Consolidated Government Assistant Director of Human Resources) and Reather HOLLOWELL (Columbus Consolidated Government Director of Human Resources) and requested any and all documents filed or provided to HR from the Finance Department from 2018 to present. Investigators were advised to provide the request in writing. Investigator PETERSON composed and sent an e-mail requesting said documents: "*Hello Mrs. Hollowell, Per our meeting on Monday, February 12th, 2024, can you provide me with the following information, please. Any and all documentation including photographs, emails, witness statements, disciplinary action/records, and complaints or incidents concerning the Finance Department and its employees from 2018 until current (today – 02/12/2024). Unredacted (No SNNs). Respectfully, Investigator Peterson 706-580-9437*".

HOLLOWELL and RISPER advised that the documents would be available by Wednesday, February 14th, 2024. The documents were not available until Thursday, February 15th, 2024.

On February 15, 2024, Investigator T. DARDEN and Investigator PETERSON recorded the events of the retrieval of documents from Human Resources. Investigators left the building and reviewed the documents outside. As Investigator DARDEN read the contents, he realized that the three personnel complaints included Equal Employment Opportunity Complaints (EEOC), including an ongoing EEOC investigation Shannel DAVISON-JOHNSON, previous EECO's for Chole FERGERSON and Corey STEVENSON. The documents provided were not what was originally requested, and there is evidence of missing Human Resources reports. Investigators DARDEN and PETERSON immediately went back to the Human Resources office and informed HOLLOWELL and RISPER that there were missing

Human Resources documents/incidents of CCG finance employees and that the EEOC's were not specifically requested. When asked if there were any other documents/incidents, HOLLOWELL stated that they provided all the documentation requested. Investigator DARDEN attempted to return the documents and HOLLOWELL and RISPER became non-compliant with the original request.

SEARCH WARRANT FOR DOCUMENTS AT HUMAN RESOURCES (February 15, 2024): On Thursday, February 15th, 2024, Investigators T. HUDGENS, T. DARDEN, and W. PETERSON of the Muscogee County Sheriff's Office executed a Search Warrant for all documents concerning past and present Finance employees. Investigators were deliberately misled and lied to by Reather HOLLOWELL and Sheila RISPER, who stated that all the information they provided was all of the information requested. Investigators requested all information concerning past and present Finance employees and not EEOC's. Throughout the course of the Search Warrant, Investigators were deceived by HOLLOWELL and RISPER in concealing documents that they were legally bound to provide.

During the search warrant, HOLLOWELL and RISPER were both asked if there were any suspension or termination paperwork in Human Resources related to Yvonne IVEY. HOLLOWELL stated that the information was "too fresh" to be in any system and told Investigations that she was not aware of a termination. When asked, both HOLLOWELL and RISPER stated that the records were kept somewhere else (other than the Human Resources Office) in a place that they did not know the location of. It was also revealed that Hollowell and Risper were concealing the identity and passwords to proprietary software that is used in Human Resources.

While approaching RISPER's office, she attempted to prevent Investigator HUDGENS and Investigator DARDEN from entering her workspace by standing in the doorway arguing that Investigators did not have any reason to enter. Investigator HUDGENS began searching RISPER's office alone. As Investigator HUDGENS approached RISPER's desk, she observed envelopes face down. As she picked the envelope up, RISPER attempted to grab the envelope from Investigator HUDGENS and refused to allow her to review the document stating it was her personal mail. Investigator HUDGENS explained that after she could confirm that it was mail to RISPER and was personal, then she could have it back. Investigator HUDGENS looked at the unopened envelope and returned it to RISPER. RISPER also grabbed her lunch off of her desk and in reaching for the items, Investigator HUDGENS removed a kitchen knife from her reach and placed it in another location for the safety of RISPER and Investigator HUDGENS. Investigator HUDGENS did not want there to be any confusion of bodily movements by RISPER if she reached for the knife. During this time, RISPER became very argumentative, and Investigator HUDGENS called Investigator DARDEN to assist her in the search of RISPER's office.

As Investigator DARDEN entered into RISPER's office, Investigator HUDGENS advised that she located the complete files of the records (Corey STEVENSON, Shannel DAVISON-JOHNSON and Chloe FERGERSON) that Human Resources provided MCSO. However, the information inside of those files, were handwritten notes, and other forms. The files were seized as evidence and later returned to Human Resources.

Investigators also found the file room that HOLLOWELL and RISPER originally stated they did not have. While searching the file room, Investigators were made aware after multiple deceitful statements from RISPER that the file room contained personnel files but upon searching, the "I" file which would contain Yvonne IVEY's disciplinary documents, was missing yet, Investigators found documentation of disciplinary actions against IVEY in the file room trashcan/shred bin that was locked. The documents

appeared to have HOLLOWELL'S handwriting on it, to include IVEY's termination letter which HOLLOWELL denied having knowledge of. The key to the trash/shred bin was provided by an HR employee.

The following documents were located by Investigator DARDEN in the large shred/trash bin that was located in the file room of Human Resources:

- A PowerPoint presentation print-off titled "Finance Department Internal Audit Follow Up December 12, 2023" (4 pages)
- 2 copies of a CCG memorandum from HOLLOWELL to HUGLEY on February 12, 2024, subject "Response to Investigation by Troutman Pepper Supplemental Audit". The two copies of the memorandum have handmade corrections made by HOLLOWELL (6 pages)
- A CCG memorandum from HOLLOWELL to HUGLEY on February 12, 2024, subject "Response to Investigation by Troutman Pepper Supplemental Audit". This copy appears to be a completed version. (3 pages)
- A PowerPoint presentation print-off, presented on January 23, 2024, titled "Finance Response to Investigative Report of CCG Revenue Division. (12 pages)
- A memorandum from Troutman Pepper on January 23, 2024, titled "Update to Supplemental Investigation of the Revenue Division". This copy that was found is not complete as it is only the front pages, not the front and back. (4 pages)
- A memorandum from Troutman Pepper on January 23, 2024, titled "Update to Supplemental Investigation of the Revenue Division". This copy that was found is not complete as it is only the front pages, not the front and back, and has handwritten corrections made by HOLLOWELL. (4 pages)
- An incomplete memorandum from Troutman Pepper on January 23, 2024, titled "Update to Supplemental Investigation of the Revenue Division". (2 pages)
- Questions and answers regarding the Finance Department's Audit. Corrections made by HOLLOWELL. (4 pages)
- A collection of letters written to "Reather" and "Aretha" with handwritten corrections. (3 pages)
- 2 different typed responses titled "Finance Department, Revenue Division Investigation by Troutman Pepper Supplemental Audit" with handwritten corrections/notes. Each version of this memorandum has different handwritten notes in HOLLOWELL's handwriting. (2 pages each, total 4 pages)
- A memorandum from Investigator PETERSON to HOLLOWELL from February 14, 2024, requesting information.
- Paperwork referencing "Response to Audit Findings". This paperwork is research on how Human Resources should respond to an audit report. (3 pages).
- Paperwork from Montgomery College titled "Responding to Audit Findings". (1 page)
- A letter of termination for IVEY. This letter was not on letterhead and appeared to be a rough draft due to handwritten corrections on it that were written by HOLLOWELL. (1 page)
- A demotion letter to TATUM. This letter was not on letterhead and appeared to be a rough draft. There were no handwritten corrections on this paper. (1 page).
- A typed questionnaire regarding questions asked of Human Resources from Troutman and Pepper. (4 pages)
- A memorandum on CCG letterhead from HOLLOWELL to HUGLEY on February 12, 2024, titled "Response to Investigation by Troutman Pepper Supplemental Audit". (3 pages)

- A memorandum on CCG letterhead from ALEXANDER to Todd HOLLAND of his termination, written on April 8, 2020.

While Investigator HUDGENS was in RISPER's office, she observed RISPER's three computer monitors in plain view with spreadsheets exposed. The spreadsheet was referencing terminated or resigned employees. Investigator HUDGENS asked RISPER to explain this spreadsheet and she stated that was the list in which she was using to provide Investigators with the request form February 12, 2024. Investigator HUDGENS asked RISPER to print the list off at which time she provided 7 pages of terminated finance employees from 2018 to 2024. During that time frame, a total of 48 employees from the Finance Department were terminated; 24 were terminated from the Revenue/Occupational Division.

Investigator DARDEN requested any reported incidents involving IVEY, at which time HOLLOWELL printed a copy of IVEY'S suspension and Erika TATUM'S after her initial denial. The printed copies matched the contents of the letters located in the trash container.

During a search warrant of IVEY's office to find documentation of the incident of Simple Battery and Interference with Government Property, a termination letter written and signed to Arron MCCLEOD (previous Finance employee) was found in IVEY's office, but no records of any physical altercation. MCCLEOD's termination letter, and any investigation that may have occurred due to the nature of MCCLEOD's termination (sexual harassment), and Todd HOLLAND's termination letter (terminated for questioning management) should have been in the Human Resources office. Based on statements and facts gathered from the criminal hindrance to this investigation by HOLLOWELL and RISPER, and the violation of Columbus Consolidated Government Policy of Disciplinary Action (Number: 220-502) which states "Approval of the Department Director must be obtained and coordination/consultation with the Human Resources Director must occur in advance"; therefore, a copy of the MCCLEOD incident should have been supplied to investigators.

Investigator HUDGENS asked RISPER to provide CCG policy regarding the termination of employees. RISPER provided CCG Policy 220-502 "Disciplinary Action" and CCG Policy 220-504 "Fair Treatment Policy". At the time Investigator HUDGENS did not notice that CCG policy 220-503 was not attached, which is the CCG "Termination Policy".

On HOLLOWELL's desk were three spiral notebooks. Those notebooks were seized and Investigator HUDGENS reviewed them for evidence. The notebooks belonged to HOLLOWELL who stated that the notes were hers and that they contained private information from meetings she attended. The handwriting matched the handwriting on papers that were found in the shred bin, as well as colored pens that sat on her desk. There were 4 pages that were copied for evidence review and the notebooks later returned to HOLLOWELL. The following information was handwritten by HOLLOWELL:

- Blue spiral notebook: (first page April 2023, last page October 2023)- notation on the top of the page marked "9/12/203 Call w/ Angelica"
  - Allen in revenue
  - Terika – newest auditor called out yesterday
  - Last Friday was a rough day for everyone in Revenue – I didn't leave til 7 pm
  - Terika said Ebony doesn't want to work w/her
  - Richard Jesse- call Pam Hodge; complained about Ebony
  - Heard form Yvonne that can't keep a 3rd person in Revenue is because of Ebony. Employees leave for other reasons also.

- Red spiral notebook: (first page November 2022, last page April 2023) – Notation on top of the page marked "Disciplinary Action – Elizabeth choked a finance"
    - 11/9/2022 Mtg w/ Donna McGinnis
    - 8:14 am – Elizabeth's cell phone rings. Tuesday morning before council mtg. Listened to Elizabeth "slam" her on the cell phone. Elizabeth asked a (councilor) to tell her what happens at council on 11/8/2022.
    - Three authorized audits to work on: community reinvestment, Inspections and Codes, Recorder's Court
    - Donna heard Elizaeth say; on the cell phone. Said she could not get an electronic copy of the Sheriff's audit report.
      Talked about Elizabeth's qualifications for Int Auditor
    - Delay in the pay study approved.
    - Said that Donna was very close to the city manager. (Donna said this is not true and this spreads lies about her).
    - Donna says she has considered calling to have Elizabeth's license revoked.
    - Donna is wrong because she is too close to the CM.
    - Donna may be looking for employment elsewhere.
    - Thinks Elizabeth is helping Raplh Dowe further his claim against the city.
- Red spiral notebook: (first page November 2022, last page April 2023) – Notation on top of the page marked "Meeting w/ Lucy & Angelica 3/6/2023"
    - 3/6/2023 Meeting with Angelica"
    - Christi McClellan – worked mandatory overtime for collections, has some personal issues- husband on drugs-parents in hospital.
    - Finished up overtime in Oct 2022. Doctor's note is for Dec 2022.
- Red spiral notebook: (first page November 2022, last page April 2023) – Notation on top of the page marked "Randy got bumped up"
    - Christi McClellan – FML
    - Yvonne says caught up in mid July 20—
    - Progress reports

See the below subsection ***OBSTRUCTION VIOLATIONS – HOLLOWELL AND RISPER*** for details of questions and answers between MCSO Investigators with HOLLOWELL and RISPER.

OBSTRUCTION VIOLATIONS – HOLLOWELL AND RISPER

The Search Warrant of the CCG Human Resources office was conducted with Muscogee County Sheriff's Office body cameras recording by Investigator T. DARDEN, Investigator T. HUDGENS, and Investigator W. PETERSON. The following are HOLLOWELL's 9 counts, and RISPER's 7 counts of obstruction offenses ***(O.C.G.A. 16-10-24(a), Obstructing or Hindering Law Enforcement Officers - a person who knowingly and willfully obstructs or hinders any law enforcement officer… in the lawful discharge of his or her official duties)*** that were conducted by HOLLOWELL and RISPER during the search. The times listed are from Investigator T. HUDGENS' MCSO issued body camera.

Question – T. HUDGENS asked, "Why don't we have all the documents?" Audience: Reather HOLLOWELL & Shelia RISPER. Reather HOLLOWELL replied, "There are some additional searches that we found, that we can do." Time: 3:54

At 0830 hours on 02.15.2024, Investigator W. PETERSON and Investigator T. DARDEN were provided with three HR complaints. The original email was composed and sent on Monday 02.12.2024 at approximately 0900 hours. The letter that was attached to the envelope containing the complaints was dated “February 14, 2024”. She informed Investigator W. PETERSON that they gave investigators everything they had.

Question – T. HUDGENS asked, “Where are these files kept?” Audience: Reather HOLLOWELL & Shelia RISPER. Reather HOLLOWELL replied “They are not physical; we are electronic here. All of our stuff is electronic now” “Our physical files are in the records room” Time: 6:49

It was discovered that the HR department had a file room and personnel files were contained in the file cabinets.

Question – W. PETERSON asked “Where’s that at? [In reference to the location of HR physical files]” Audience: Reather HOLLOWELL & Shelia RISPER. Reather HOLLOWELL replied, “I don’t even know” “It is not our records room” and “All city records are sent there” Time: 7:26

Question – T. HUDGENS asked, “Where are termination and investigation papers, that come through this office when an employee is investigated or terminated?” Audience: Reather HOLLOWELL & Shelia RISPER. Reather HOLLOWELL replied “Those I won’t have”

Disciplinary action against Yvonne IVEY and Erika TATUM was found on her desktop in a Word document – Last Updated by Reather HOLLOWELL. Disciplinary action against Yvonne IVEY and Erika TATUM was found in the file room shred bin.

Statement by Reather HOLLOWELL: Files are not organized by department, but when asked by Investigator W. PETERSON to type in finance, four files were found.

Question – T. HUDGENS asked “You are telling me you have no knowledge of a termination of an employee or a suspension of an employee? Audience: Reather HOLLOWELL & Shelia RISPER. Shelia RISPER replied “Not Yvonne, no” Time: 16:08

Question – W. PETERSON asked, “Do you have any other documents?” Audience: Reather HOLLOWELL & Shelia RISPER. Reather HOLLOWELL replied “No”

Yvonne IVEY’s and Erika TATUM’s disciplinary paperwork was found in the HR Office.

Statement by Shelia RISPER “I gave you everything on my desk” Time: 21:10.

Question – T. HUDGENS asked S. RISPER in the located file room “Was this room searched when we asked for documents the other day?” Audience: Sheila RISPER and Investigator W. PETERSON. S. RISPER replied: “Yes everything was searched in here.” Time: 29:38

Question – T. HUDGENS asked S. RISPER "Who searched this room when we came in on Monday and asked for these documents?". Audience – Investigator W. PETERSON and S. RISPER. S. RISPER replied " I didn't search, nobody searched this room."

The previous question asked about searching the file room, S. RISPER stated that everything was searched in the room, however, the second time it was asked about who searched, RISPER stated that no one searched.

Statement from S. RISPER: "Any files I got here, I have electronic. Anything since I've been working here. I've been here since 2018. Anything I have from the Finance department is on my desk, it is in my computer" T. HUDGENS replied with a question of "So you have double checked that these files (*the files in the record keeping room)* match?" RISPER replied with "yes". Audience: T. HUDGENS and W. PETERSON. RISPER changed her answer again that she had, in fact, checked the files in the file room that was in question.

INVESTIGATOR T. HUDGENS AND S. RISPER ENTER RISPER'S OFFICE AT 30:49
As T. HUDGENS enters S. RISPER's office, documents are located on her desk. After a brief conversation about the documents located, it was revealed that the documents were the unredacted forms that were provided to Investigator W. PETERSON and Investigator T. DARDEN. There were also additional documents and original writings located in the folders as well. S. RISPER did, in fact, create those folders and stated that she transcribes all of the originals (minute 35).

MINUTE 37:58
Question – T. HUDGENS asked S. RISPER "So, you are saying that you got those files from that file room?" S. RISPER replied, "Yes. I got those files from that file room". Audience: T. HUDGENS, S. RISPER. Questions were asked at minute 29:38 when S. RISPER stated that she hadn't searched the file room.

Hour 1, Minute 15 to Hour 1, Minute 18
Question – T. HUDGENS asked R. HOLLOWELL (regarding Yvonne IVEY's paperwork) "I assume that if there was some kind of documentation to HR from her…". R. HOLLOWELL replied "I just so happen to have the letter of her termination and DARDEN, I think he's got that." So Mrs. IVEY's file you said you gave it to DARDEN?". R. HOLLOWELL replied with "That one document". Audience: T. HUDGENS, W. PETERSON, R. HOLLOWELL.

Question – T. HUDGENS asked for clarification "That one document. When? This morning or today"?" R. HOLLOWELL replied "Just this evening when he was in here. I printed it. When PETERSON asked me to print everything on mine that I had. …. I think DARDEN has it. Audience: T. HUDGENS, W. PETERSON, R. HOLLOWELL.

T. HUDGENS confirmed from the body camera and T. DARDEN's testimony that R. HOLLOWELL never handed T. DARDEN IVEY's termination letter.

Hour 1, Minute 20

Question – T. HUDGENS asked R. HOLLOWELL “Have you all gotten any reason to investigate any within the finance department or sexual harassment complaints?”. R. HOLLOWELL replies “Did you look at Corey Stephenson’s file.”. T. HUDGENS asked a clarifying question, “Well besides what you gave us? That’s all? Have you ever heard of any?”. R. HOLLOWELL answers “That’s all. Shelia and I talked about it, when this allegation came up involving any physical allegations. This was my first time hearing about it.”

R. HOLLOWELL ignored the fact that there had been previous sexual harassment complaints from the Finance Department. Investigators located evidence prior to speaking with Human Resources, involving the termination of a finance employee; Aaron McCleod. HOLLOWELL and RISPER were made aware of IVEY physically assaulting employees on January 17, 2024 via email and also discussed in person with Troutman Pepper [see Search Warrant for Shelia Risper’s Emails].

SEARCH WARRANT RETURN FOR HUMAN RESOURCES:

On February 15, 2024, Investigator T. DARDEN and Investigator W. PETERSON hand-delivered a copy of the Search Warrant to Lucy SHEFTALL due to the office that was searched was the property of the CCG. A copy of the Search Warrant was also left with Reather HOLLOWELL.

The following items were seized as evidence to be reviewed during the Search Warrant:

- 1 black in color spiral notebook containing HOLLOWELL’s handwritten notes, located on HOLLOWELL’s desk
- 1 red in color spiral notebook located HOLLOWELL’s handwritten notes on HOLLOWELL’s desk
- 1 blue in color spiral notebook located HOLLOWELL’s handwritten notes on HOLLOWELL’s desk
- Multiple documents located in two large shred bins in the Human Resources file room
- Multiple documents located in RISPER’s shred bin in her personal office
- 1 CCG issued laptop to HOLLOWELL, located in HOLLOWELL’s personal office: [Brand: Lenovo, Model: ThinkPad, Color: Black, IMEI (QR -or- Barcode) and EID (QR -or- Barcode), MTM: 20W1SBV900, Serial number: PF-3PYVYF, Type number: 20W1-SBV900].
- 1 CCG issued laptop to RISPER, located in RISPER’s personal office: [Brand: Lenovo, Model: ThinkPad, Color: Black, IMEI 015550008430479 (QR -or- Barcode) and EID (QR -or- Barcode), V2007R0663, Serial number: PF-2H178B, Type number: 20S1-S4DF00].

PROPERTY RELEASE:
On March 27, 2024, Investigator W. PETERSON returned the following items to the CCG Human Resources office where employee, Destiny CHISOLM, signed for the return of the property on a MCSO department letterhead Property Release form:

- 1 black in color spiral notebook containing HOLLOWELL’s handwritten notes, located on HOLLOWELL’s desk
- 1 red in color spiral notebook located HOLLOWELL’s handwritten notes on HOLLOWELL’s desk

- 1 blue in color spiral notebook located HOLLOWELL's handwritten notes on HOLLOWELL's desk
- 1 CCG issued laptop to HOLLOWELL, located in HOLLOWELL's personal office: [Brand: Lenovo, Model: ThinkPad, Color: Black, IMEI (QR -or- Barcode) and EID (QR -or- Barcode), MTM: 20W1SBV900, Serial number: PF-3PYVYF, Type number: 20W1-SBV900].
- 1 CCG issued laptop to RISPER, located in RISPER's personal office: [Brand: Lenovo, Model: ThinkPad, Color: Black, IMEI 015550008430479 (QR -or- Barcode) and EID (QR -or- Barcode), V2007R0663, Serial number: PF-2H178B, Type number: 20S1-S4DF00].
- The original packet containing EEOC documentation provided by HOLLOWELL and RISPER on February 15, 2024: 10 page EEOC concerning Chloe FERGERSON, 20-page EEOC concerning Shannel DAVISON-JOHNSON with an additional 24 pages of case law, and a 60 page EEOC concerning Corey STEVENSON

SEARCH WARRANT FOR REATHER HOLLOWELL and SHELIA RISPER'S COMPUTERs:
During the Search Warrant of the CCG Human Resources office, Reather HOLLOWELL's CCG issued laptop [Brand: Lenovo, Model: ThinkPad, Color: Black, IMEI (QR -or- Barcode) and EID (QR -or- Barcode), MTM: 20W1SBV900, Serial number: PF-3PYVYF, Type number: 20W1-SBV900] and Shelia RISPER's CCG issued laptop [Brand: Lenovo, Model: ThinkPad, Color: Black, IMEI 015550008430479 (QR -or- Barcode) and EID (QR -or- Barcode), V2007R0663, Serial number: PF-2H178B, Type number: 20S1-S4DF00] were seized.

A search warrant was obtained for the contents of HOLLOWELL and RISPER's laptops based on probable cause that was revealed during the investigation. The probable cause was established when HOLLOWELL and RISPER deliberately misled and obstructed MCSO investigators (T. DARDEN, T. HUDGENS, and W. PETERSON) during the Search Warrant of the Human Resources Office on February 15, 2024. HOLLOWELL and RISPER both stated that the information regarding access to CCG Finance Department employees was provided to Investigators and that was, in fact, not true. It was discovered that multiple previous and current employee's physical records were not provided or located. HOLLOWELL and RISPER separately denied having physical records on site and that the employee records were kept at another location, which she refused to provide the address of. A file room was discovered during the Search Warrant that housed employee records. Inside the metal filing cabinets in that room, it was revealed that employee records that had the last name of "I" were missing. It was imperative that Investigators locate IVEY's personnel file to research Simple Battery complaints and/or other disciplinary actions.

HOLLOWELL and RISPER advised Investigators that there was no documentation for IVEY or TATUM, however, documents were located in shred bins in the file room. The documents found were pertinent to the MCSO investigation and evidence that Human Resources did not provide all the documents requested. When HOLLOWELL was asked about the disciplinary letters for IVEY and TATUM, she eventually and with hesitation, printed off IVEY and TATUM's disciplinary letters from her CCG issued laptop. There were multiple incidents of Obstruction from HOLLOWELL and RISPER and the concealing of records.

HOLLOWELL also refused to provide any proprietary software passwords or acknowledgment of any systems or software that she uses in her position as the Director of CCG Human Resources. HOLLOWELL stated that CCG Payroll contains the information for all employees. Payroll downloaded

the Finance employee's files upon HOLLOWELL's request, but Investigators learned that the files requested did not contain the information that Human Resources was asked to provide. HOLLOWELL did provide the password to her laptop: Glorytohim#316.

RISPER also refused to provide any proprietary software passwords or acknowledgment of any systems or software that she uses in her position as the Assistant Director of CCG Human Resources. However, in plain view on RISPER's laptop and computer monitors, were lists of terminated employees that she purposefully concealed from Investigators. RISPER did provide the password to her laptop: Sjr09081961.

HOLLOWELL and RISPER'S laptops were seized and a Search Warrant for the contents of the laptops was signed on February 20, 2024, and executed on February 21, 2024.

SEARCH WARRANT FOR REATHER HOLLOWELL and SHELIA RISPER'S EMAILS:
On February 20, 2024, Investigator PETERSON obtained Search Warrants for HOLLOWELL and RISPER's emails. However, the content to be searched "The laptop of… to include all documents and access to include the username(s) and password(s); email address(es) and password(s) according to the Search Warrants were not specific enough to allow CCG I.T. to provide Investigators with the information requested. The two Search Warrants for HOLLOWELL and RISPER's emails were returned to Superior Court Judge J. Bishop as "not executed

While searching through RISPER's emails, the following email was found discussing criminal acts regarding IVEY. On January 17, 2024, at 1100 hours, CAVANAUGH of Troutman Pepper wrote: "*Hello Shelia, I hope you are well. As you may know, Troutman Pepper is assisting the City of Columbus with its investigation into the Finance Department. As part of this investigation, we investigated some allegations of improper physical contact between Yvonne Ivey and other employees in the Finance Department. Ms. Ivey seemed to recall receiving a call from you after one of these incidents involving Tashalen Fears. Ms. Fears believed Christina Miles, who was a supervisor in the Revenue Division, reported the incident to HR. We previously spoke with Reather at a high level on this issue, but wanted to confirm separately whether you have any recollection of or documentation relating to an interaction on this before the end of the week."*

INTERVIEW WITH CITIZEN REGARDING MISSING PAYMENT:
On February 16, 2024, Investigator T. HUDGENS and Investigator T. DARDEN met with a citizen (WOODRUFF) regarding her missing payments for her business license. WOODRUFF advised that she had another person conduct business on her behalf regarding her business licenses. During the renewal season of 2023, the female, Haleigh Lyman, had checked on the business license process but she was not able to obtain the business license. When LYMAN stopped working with WOODRUFF, WOODRUFF came to the Revenue Department to obtain her business licenses and was advised that she did not have paperwork completed since 2019. WOODRUFF completed the paperwork for the Illges House and had a meeting with IVEY. IVEY completed the calculations for the fees WOODRUFF would owe. WOODRUFF advised that in April of 2023, she personally provided IVEY with four checks for her business license payments regarding her Air B&Bs. Three of the four checks were for approximately $4,000.00 and the fourth check was for $15,000.00. The $15,000.00 check has yet to be processed. WOODRUFF stated that she only became aware of this missing payment upon completing her taxes. She had made several inquiries as to why her payment had not been processed and received no answer or correspondence from ALEXANDER or IVEY. WOODRUFF came to the Finance Office on February

16, 2024, which is when she received the proper documentation that she was owed from the Finance Office. WB002 confirmed that **** provided IVEY the checks, to include the $15,000.00 check. WB002 watched *** IVEY take the check to process her business license.

On June 12, 2024, WB002 called Investigator Darden and advised that IVEY's replacement as the Revenue Supervisor, Kimberly KREISLER, ordered WB002 to send Special Enforcement to the WOODRUFF property to receive a penalty because the $16,000.00 (actual amount $15,000.00) was never received. WB002 did not feel comfortable sending Special Enforcement to the property for additional fines because the fault was on the Revenue Department, specifically IVEY, for losing the $15,000.00 check. According to WB002, WOODRUFF has been actively trying to address the situation of her missing check since 2019 and is not at fault. There have been numerous times that WOODRUFF has visited the Revenue Department to conduct business and had to wait extended periods of time, and the issues were not addressed.

INTERVIEW TOYIA TUCKER:
On Monday, February 26th, 2024, at approximately 1400 hours Investigator W. PETERSON and Investigator T. DARDEN of the Muscogee County Sheriff's Office interviewed Councilwoman Toyia TUCKER at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

Upon arrival, TUCKER was escorted to the Sheriff's conference room to be interviewed and read her Beckwith Warning. After being read her Beckwith Warning, TUCKER agreed to speak with the Investigators and signed the Beckwith form to attest her consent.

Councilwoman TUCKER prefaces her interview with a sober account of two school board members whose deaths were believed to be part of retaliation for speaking up against corruption in the Columbus Consolidated Government. TUCKER explains that her husband also fears for her safety because of the dauntless approach she assumes when confronting major issues before the council. *"It is, is been said that you gotta watch yourself because things can happen."* TUCKER alluded to her fear of a particular individual, none other than Isaiah HUGLEY. TUCKER did not say that he has directly threatened her, nor did she mention an incident where he has inflicted harm on anyone, but she fears him nonetheless.

While on the subject of HUGLEY and his impact on the city, TUCKER recounted the simile that in the military, generals are relocated to prevent the establishment of dynasties. This practice ensures that no general stays in one position for an extended period. It's meant to avoid situations where someone holds a position for nearly 20 years, with a previous 10 year tenure in the same position as HUGLEY has done in his position as City Manager with CCG. TUCKER conveys that HUGLEY is a relic that should be replaced with someone without time to be corrupted and/or establish a corrupted regime. TUCKER states*, "That that's, that's intimidating when you have, when you have someone that that's been in, in a position for, for so long and you'll, you will know the character of, of a person. Like if, if that person was really there with good intentions, the people wouldn't be afraid like they are."*

TUCKER identified several reasons why the majority of people refuse to speak out against HUGLEY, stating: *"…But most people are extremely afraid. They're afraid of losing their jobs. They're probably being intimidated to do the wrong thing. Folks are intimidated when they won't speak and they've seen things done inappropriately where in the past audits have been changed."*

TUCKER's fears of HUGLEY's behaviors were far-reaching, and she felt as if his actions would affect the collectives'. TUCKER is quoted from her interview "Not just for for me, but for for real. For all of you and for everybody that's gonna come up after us. Like we, we have to get our city in a progressive way for the better. And, and Right. Right now we are, we are in deny, deny, deny. We don't have no problem sweeping under the rug. Lie, lie, lie we in that, that, that phase. And we've probably been in that phase way before me. I mean the whole time when she first started the audit, they was not letting her get in. Matter of fact they sent the email out trying to say, oh we can't do do the audit right now because of the external audit being conducted, we're not gonna do it At the same time. I have to look for those emails…". Referring to the email that TUCKER spoke of regarding the start of the Finance Department audit; on Wednesday, August 2nd, 2023 - Angelica ALEXANDER (CCG Finance Director) requested "…is it possible to consider beginning the internal audit after the external audit is complete? That way there would be no competing interest of time and effort as the priority for staff will be the external audit because of required state and federal deadlines."

Although TUCKER painted HUGLEY to be an intimidator, and deceitful she did not give specific examples for Investigators to research, nor did she give her own witness account of illegal actions. At this time, no criminal actions have been noted per TUCKER. TUCKER did not give examples of wrongdoings forced by HUGLEY's intimidation, nor did she give an example of an audit that had been changed. At this time, research would be necessary to substantiate TUCEKR's claims of HUGLEY's wrong doings.

*** BECKWITH WARNING *** TUCKER was provided with Beckwith's Warning prior to her interview. TUCKER signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator W. PETERSON signed as witnesses prior to interviewing TUCKER.

This interview was reviewed and transcribed by Investigator T. DARDEN.
TUCKER also provided a voice recording of a meeting that occurred on December 6, 2023 that involved Mayor HENDERSON, HUGLEY, HODGE, ALEXANDER, McGINNIS, TUCKER, DAVIS, and a phone call from "David" of Mauldin & Jenkins.

DECEMBER 6, 2023 MEETING:
On December 6, 2023, at approximately 1700 hours, a meeting was held in the Mayor's chambers at the Citizens Services Center (Address: 3111 Citizens Way). Mayor Barry "Skip" HENDERSON requested Donna McGINNIS' presence at the meeting to discuss her audit report from the previous day (Date: 12.05.2023). Those in attendance were: Glenn DAVIS (District 2 Council Member), Toyia TUCKER (District 4 Council Member), Isaiah HUGLEY (CCG City Manager), Clifton Fay (CCG City Attorney), David [Last Name Unknown] (Mauldin & Jenkins), Pamela HODGE (CCG Deputy City Manager), and Angelica ALEXANDER (CCG Finance Director). Per McGINNIS, the only individuals invited by Mayor HENDERSON were HUGLEY, HODGE, and ALEXANDER.

In his opening statements, the mayor states that he called the meeting because he wanted the Audit and Finance departments to be on the same page concerning the finance department's audit. The meeting started with pleasantries, but quickly dived into the principle of the matter: The mayor attempted to get McGINNIS to denounce her audit findings publicly, but also let it be known that he wanted her to be comfortable with her statement. The mayor calmly asked McGINNIS what she needed to correct the mistake and when she would be able to make the public statement. Glenn DAVIS chimed in and suggested that McGINNIS make a statement by Friday, December 8, 2023.

Donna McGINNIS then positions that she had been obstructed, that she has not had access to the materials needed to perform her audit properly, and that she deliberately kept the diminutive information she was given private to protect the whistleblowers who provided it. This launched into an uproar as Pamela Hodge was livid with Donna McGINNIS for reporting such deficits without consulting her beforehand. HODGE felt like it was an attack on her character as well as the character of the Finance Director Angelica ALEXANDER. When informed again that her secrecy was due to the five whistleblowers HODGE responded, "*I do not care about five anything!".*

At that time, HODGE accused McGINNIS of not doing her due diligence of following money into the bank and went so far as to say that all the money was in the bank. HODGE is quoted saying "*Here's my issue. In this report, it says the volume, unworked volume totaling 46.1 million is generally returns and payments that have been mailed into the revenue division office, of these unworked transactions most involve business checks that have never been deposited. That is absolutely false. Every transaction in this report, every transaction in this report, the only way that it gets into account 2175 is a debit to cash and a credit to 2175 cash cash in the bank. Then when the transaction is moved from 2175 and booked as revenue, that has nothing to do with cash in the bank. The cash was put in the bank when it hit 2175 originally. And if you look at the transaction history for 2175, all it is is cash receipts money in the bank. Every one of these transactions we can pull the check that went to the bank and the deposit that was made. This report right here, when you have this $46 million that you say yearend sweep and yearend lockbox, right? That is in the bank and you wanna see a deposit and a check for every one of these transactions, we can do that. But did you ever ask, I'm sorry that I'm getting upset about this, but you stood in front of counsel and said that we're missing $46 million in the finance department and that is ludicrous"*. HODGE also quoted ALEXANDER's presentation to City Council on December 5, 2024 regarding monies that was processed through the Revenue Department: *"Well, and that's what Angelica stated in her presentation is there are around 500 of returns that have been remitted that we have the money in the bank totaling two and a half million dollars that are still being processed. Those business license are still being processed."*

McGINNIS only asked for tangible evidence of such and was asked why she did not ask for access prior to the announcement of her findings. McGINNIS cited incidents where she did ask for documentation but was not provided with it. McGINNIS explained the items she would need to complete the audit and the request of Mayor HENDERSON and HUGLEY. McGINNIS was with HODGE conducting research of documents HODGE later stated that she would provide McGINNIS. At 19 minutes and 12 seconds, McGINNIS stated:*"I'm just putting it out here. What I can see from a distance on the laptop over here with Pam that takes, you know, the, the, the detail against a deposit at the bank. I'd like to have that type of a record against bank statement, you know, against maybe two or three reports that I can compare that I could start knocking 'em off the pond. And that's just something that has not occurred. And I understand your intent, your intent of the meeting is to validate clean up. What can be the nature, some of what went down, this was not sneaky, this was not deliberate. When you're dealing with protected whistleblowers there, there's a standard for care of that and the involvement of (unintelligible) changes*". She stated several more times her request for banking documents throughout the meeting. At one point McGINNIS told Mayor HENDERSON and HUGLEY that "*I'll go hide to get it done. But, but I think that's what it's gonna take. Bank statements against the quality of what I see like in front of Pam right now."*

As the meeting continued, Pamela HODGE berated McGINNIS with a series of accusations: Throughout the battery of questions, HODGE maintained a sharp and enraged tone. This demeanor and vitriol subsided briefly when McGINNIS mentioned that she could see a pattern of checks going to the bank, a heated conversation reignited as HODGE expressed that the scope of the external audit was *"looking at delinquent licenses."* Whereas McGINNIS' investigation covered the entire finance department. Mayor HENDERSON agreed with HODGE that PEELER's external audit report was focused solely on delinquent business licenses. MCGINNIS voices her rebuttal saying *"*

As the meeting came to a close, DAVIS reiterated that the mayor wished for McGINNIS to make a statement by Friday, while TUCKER wanted to ensure that McGINNIS had all the tools that she needed to complete the audit. The resources necessary were bank statements; which, McGINNIS made explicitly clear.

HUGLEY stated that McGINNIS could be as thorough as she wished by obtaining 100 percent of the documents McGINNIS requested. While HODGE was showing McGINNIS journal entries that McGINNIS had not had previous access to she says *"This number that's on here, these journal entries that you're saying is missing money. This is what this says. (McGinnis: Yeah). These checks did not go in the bank. (McGinnis: Right). I can show you every single check that went in the bank. You wanna do a hundred percent. Then let's do a hundred percent."* HODGE reiterates that more than once that the money that was reported as unbanked transactions are, in fact, in the bank as deposited, but no one instituted a plan of action to get McGINNIS the bank statements. The meeting ended with crosstalk in which several individuals can be heard whispering and denouncing the actions of McGINNIS, but it is unclear if these statements were heard by McGINNIS because she does not respond directly to them.

This meeting was reviewed and transcribed by Investigator T. DARDEN.

ENERGOV ACCESS:

During the investigation, MCSO Investigators were provided limited access to the Tyler Technologies system, EnerGov, through CCG I.T. department. EnerGov is a computer database that the CCG Finance Department uses to process business licenses. Investigators requested access to EnerGov to gain a better understanding of the business license process and to confirm or deny that Revenue employees were misusing the system allowing for CCG revenue to be miscounted.

During the month of March 2024, while reviewing checks that were located during the search warrants of the Finance Department offices in February 2024, Investigators researched EnerGov for the status of the checks as well as called and emailed the businesses that sent the checks to CCG's Revenue Department. The following is the list of live checks that were photographed:

Check No.	Company Name	Date	To the Order of	Purpose	Amount
31593	Aldi (Sard & Leff LLC)	11/21/2023	Columbus Consolidated Govt.	2024 Alcohol License Fee - Aldi #47	$450.00
21817	John Paul's Jewelers	UNK	Columbus Consolidated Govt.	Occupational Tax	$140.00
92269	Andy Frain Services	6/22/2021	Columbus Consolidated Govt.	Occupational Tax	$75.00
105044	Krystal Restaurants LLC	7/22/2021	Columbus Consolidated Govt.	Occupational Tax	$23,242.55
10706769	GMRI Inc. (Olive Garden)	12/15/2021	Columbus Consolidated Govt.	Occupational Tax	$5,000.00
2473	Midtec Integrated Supply	6/18/2004	Columbus Consolidated Govt.	Unknown	$683.33
1111	Home Security Consultants	7/8/2003	Columbus Consolidated Govt.	Business License	$50.00
63495666	RCG Media LLC	4/14/2023	Columbus Consolidated Govt.	Occupational Tax	$234.60
6867	Fountain Warm Springs Mini Storage	9/18/2023	Columbus Consolidated Govt.	Occupational Tax	$889.87
6866	Fountain Warm Springs Mini Storage	9/18/2023	Columbus Consolidated Govt.	Occupational Tax	$877.50
31591	Sard & Leff LLC - Walmart	11/21/2023	Columbus Consolidated Govt.	2024 Alcohol License Fee - Walmart #1	$450.00
31592	Sard & Leff LLC - Aldi #149	11/21/2023	Columbus Consolidated Govt.	2024 Alcohol License Fee - Aldi #149	$450.00
12300	Super 2018 Inc./Everyday Stop	6/18/2021	Columbus Consolidated Govt.	Occupational Tax	$224.11
20727	Freight Disposal	3/28/2006	Columbus Consolidated Govt.	Occupational Tax	$3,768.21
5037779416	SouthTrust Securities, INC	12/24/2003	Columbus Consolidated Govt.	Occupational Tax	$70.00
1001593	Grifols/Telecris Plasma	3/21/2013	Columbus Consolidated Govt.	Unknown	$50.00
12718	Kelly Service	3/3/2021	Columbus Consolidated Govt.	Occupational Tax	$2,298.36
12868	Kelly Service	3/24/2021	Columbus Consolidated Govt.	Occupational Tax	$20,952.77
1157	Russell's Garden Cottage	6/19/2021	Columbus Consolidated Govt.	Occupational Tax	$160.61
1941	RajAbhinand Hotel, LLC	12/21/2021	Columbus Consolidated Govt.	Occupational Tax	$800.00
695	Stars & Strikes, LLC	6/17/2022	Columbus Consolidated Govt.	Alcohol License	$5,000.00
JP03-3000046265	Walgreens	10/18/2022	Columbus Consolidated Govt.	Occupational Tax	$450.00

The status of some of the businesses listed was confirmed with the business owner or found in EnerGov. Not every business responded to the Investigator's inquiry. The following were confirmed:

- Krystal Restaurants LLC – Last business license updated in 2019. There was not an issued business license for the years 2020 and 2021. The amount on the check is for both the years of 2020 and 2021.
- Fountain Warm Springs Mini Storage (see narrative below)
- Sard & Leff LLC (Walmart #1338) for 2024 Alcohol License, check was not processed by CCG.
- Super 2018 Inc./Everyday Stop – the check was not processed by CCG.
- Grifols/Telecris Plasma – Note on the check states “last license 2021/replacement check”. Not confirmed if this check was processed.
- Russell’s Garden Cottage – Check was not processed
- Stars and Strikes – As of 3/26/24; this check is for the 2022 Alcohol license. No $5,000.00 charges in EnerGov. No notes in EnerGov, but up to date licenses.
- Covenant Physician Partner, INC. - Cannot locate the business in EnerGov. Note on check states “couldn't locate business info and no paperwork submitted w/check”.
- SLA Management - Cannot locate business in EnerGov. Note on check says” couldn't locate account setup or replacement”.
- Sew Much Fun - Code enforcement note in EnerGov for 2/27/24 that the business is closed. No notes in EnerGov for amount in fees that the check is written for.
- Avalara Client Trust- Note on check "checks should be returned no paperwork 9/15/23 AA". “AA” is known to be Angelica ALEXANDER.
- Employee Research Administration LP – The check was voided.
- Columbus Children’s Clinic LLC – The check was written in 2022 and the company paid the same amount in 2023. This business has not had an active license from 2019-2022. It is unknown if this check was used for payment. Not confirmed to have been processed.
- Big Eddy Club – Copy of the check with a note stating, “check is in lockbox, no physical check in office 09/19/23”.
- Midtown Property Management (Pawnshop) – note on check states “3/22/21 Fernando, here is a pawnshop to be processed YI”. “YI” is known to be Yvonne IVEY.

ERIKA TATUM CHARGE - FILING FALSE DOCUMENTS:

On Friday, March 15, 2024, at 1457 hours, Lieutenant J. HATTAWAY, conducted a follow-up investigation concerning photographs of stale dated checks that were captured during an investigation into the Revenue Office of the Columbus Consolidated Government.
Investigator T. HUDGENS previously photographed (2) checks addressed to the Columbus Consolidated Government in Yvonne IVEY's office from Fountain Warm Springs Mini Storage, LLC during a search warrant executed on February 9th, 2024.

Lieutenant HATTAWAY checked the current status of these checks in the EnerGov system. An entry was made by "EL Tatum" stating the (2) checks, 6866 and 6867, were received on 2/22/2024 for the renewal of the 2021-2022 and 2022-2023 business licenses. Check 6866 was written for $877.50 and check 6867 was written for $889.87. TATUM further states that the licenses have already been renewed and she mailed the (2) checks back to the address on file.

Lieutenant HATTAWAY contacted the billing contact (James GRIFFIN) at (706) 412-0773. GRIFFIN confirmed that Fountain Warm Springs Mini Storage did receive both checks, 6866 and 6867, returned back through the mail. Lieutenant HATTAWAY inquired if the business licenses for 2021-2022 and 2022-2023 were paid by a previous check and they replied they did not. GRIFFIN stated Fountain Warm Springs Mini Storage never received the proper paperwork from the Columbus Consolidated Government's Revenue Office to file. GRIFFIN sent a letter to the Revenue Office, dated September 19, 2023, stating the issues Fountain Warm Springs Mini Storage encountered. The letter described that GRIFFIN had recently attempted to speak with someone in the Revenue Department about the businesses Occupational Tax Return for year's 2022 and 2023. GRIFFIN called numerous times and the final time a person stated that the forms would be sent to the business, yet, GRIFFIN had not heard from anyone. GRIFFIN did not receive the correct forms and used the previous year's form in attempt to comply.

Lieutenant HATTAWAY identified "EL Tatum" as Erica TATUM, an employee of the CCG Finance Revenue Division. Lt. HATTAWAY found this entry into EnerGov to be in violation of ***O.C.G.A. 16-10-20.1. Filing False Documents (A).*** *As used in this Code section, the term "document" means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form and shall include, but shall not be limited to, liens, encumbrances, documents of title, instruments relating to a security interest in or title to real or personal property, or other records, statements, or representations of fact, law, right, or opinion. B. 1.)… it shall be unlawful for any person to:*
Knowingly file, enter, or record any document in a public record or court of this state or of the United States knowing or having reason to know that such document is false or contains a materially false, fictitious, or fraudulent statement or representation; in that Erica TATUM with knowing or having reason to know that such entry into EnerGov is false or contains a materially false, fictitious, or fraudulent statement.

The statement entered into the EverGov system leads to believe $877.50 and $889.87 (a total of $1,767.37) was collected and deposited into the Columbus Consolidated Government's account. There were no previous entries prior to 2/22/2024 into EnerGov for the tax amounts of $877.50 and $889.87 under Fountain Warm Spring Mini Storage.

INTERVIEW with CHARMAINE CRABB (March 6, 2024, at 0904 hours):

On March 6, 2024, at approximately 1015 hours, Investigator W. PETERSON and Lieutenant J. HATTAWAY interviewed CCG Councilwoman Charmaine CRABB (District 5) in reference to an Investigation of the Finance Department.

Upon opening the interview, CRABB expressed that she feels that attorney Charlie PEELER is disloyal; lacking honor, integrity, and respect. CRABB stated that he was originally hired to work for the council, then he was convinced to work against the council in favor of Mayor Barry "Skip" HENDERSON but is currently working under the direction of City Manager – Isaiah HUGLEY, who she believes is running roughshod. CRABB understands that the City Manager is an employee, but she has trouble keeping him in check and abdicates that responsibility to the Mayor. Still, instead of defending the council and admonishing the City Manager: the Mayor hired Charlie PEELER to protect the City Manager. "*He, the City Manager is running roughshod. The Mayor is not keeping him in check. When council tries to keep him in check…then the mayor hires a damn attorney and, and hires, you know, an investigation against us… We're trying to do our damn job*."

Councilwoman CRABB feels that the City Manager and his allies dabble in organized crime, and went so far as to infer that he uses public figures and social influencers to sway the voice of the Council. "*I have seen what I would consider, you know, mafia type behavior and … Treating, you know, he gets his little mafiosos to come and talk on public agenda and, you know, try to intimidate council into voting the way he would want us to vote.*" To further this point, Councilwoman CRABB recounted the council meeting that occurred a week prior (Date: 02.27.2024): During this meeting, several preachers were brought to speak on the public agenda referencing a baseball field. CRABB noted that this was a strange occurrence because baseball should not be part of a pastor's realm of influence.

On reviewing the footage of the Columbus GA City Council Meeting from 02.27.2024 via CCG TV's YouTube page I was able to confirm that pastors did speak in favor of the baseball park. I witnessed Reverend Johnny Flakes III of Inter-Denominational Ministerial Alliance (Address: 4419 Sherwood Avenue, Columbus, GA), speak to the council, he stated that he wanted the council to vote to approbatory toward the renovation of Gold Park as it would bridge the gap of north and south Columbus and mend wounds of racial tensions. Reverend Flakes III used the example of Greenville, SC that had a similar project, which, led to economic growth, he described as thriving.

The next speaker called to the podium was not present; therefore, Reverend, Dr. Ralph Huling of Saint James Missionary Baptist Church (Address: 5214 St. James Street, Columbus, GA) took the podium, as he was next to be called. Dr. Huling stated that he is a community pastor, and believes that the community, specifically that of South Columbus would benefit from the Gold Park renovation. Reverend Huling went on to say that he felt that the renovation would bring south Columbus into the 21st Century and felt that without intervention the people of south Columbus were in dire straits. HULING also, felt that the youth of Columbus were reaching maturity and leaving Columbus because of a dysfunction and went so far as to say "*They don't want to be dysfunctional from looking at a dysfunctional council!*" The next speaker was Malvin TANNER Jr. President of Columbus, GA NAACP [Proceeded – Wayne Hails] (Address: 5187 Broadway, Columbus, GA). "*Giving less and taking more, is simply a smack in the face*." TANNER said as he requested that the City Council vote to affirm the Gold Park project. TANNER also noted the project would be advantageous for south Columbus by a perceived increase in revenue, but did not go into detail. Mr. Jermone WILLIAMS of Organization: A Call to Talk – A Community Call to Action (Address: Unknown) spoke after TANNER, and related the

economic increase that would be seen by Gold Park to that of the military increase seen at AJ McClung, also affirming the project.

It appeared that these ministers were giving voice to a biased opinion due to the fact that their churches were not in the areas in which they were touting responsibility. Mr. Marvin Broadwater (Fraternity - Omega Psi Phi) Canaan Baptist Church (Address: 2835 Branton Woods Drive, Columbus, GA [East Urban Heights]) was present as well and sat on the front row while each orator shared their agenda.

Again, CRABB expressed her leer of the "*Preachers*" as she stated "*I mean it just watch the watch the last council meeting on the public agenda when he brings all of his little preacher's in. It's like, since when are preachers so in, so involved in baseball, something's going on with that baseball. I don't, I don't know. I mean I am, I'm kind of naive. I come from Nebraska, you know, in Nebraska you just tell 'em straight out and I get really blasted for talking like that here in genteel Georgia.*" CRABB correspondingly mentioned that other parties could benefit from the decision that are not in need of such resources. "*If it's Synovus, well then Heath Schodemeyer is benefiting from being on the, the development authority*." CRABB also made accusations of lobbying with the statement. "*Pace Halter invited every councilor to come to his office and talk to him about baseball and the development.*" An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation. (IRS.gov)

At this point, CRABB's interview took a turn, she stated that she believes there is discrimination going on in the Columbus Consolidated Government and this discrimination is enacted by the City Manager – Isaiah Hugley. CRABB cites the example of Donna Newman who is the Director of Engineering, she stated that she has a degree in engineering. *"…there are certain department heads that I don't have an, an issue with, you know, Donna Newman, she's actually is qualified for her job. She is an engineer."* Investigators were able to confirm that Donna NEWMAN does indeed have a bachelor's in civil engineering from Auburn University (Date: 1984, Auburn, AL). CRABB went on to say *"You know, things like that. But what qualifications does Reather Hollowell have?"* Investigators were also able to confirm that Reather Hollowell obtained a Master of Science in Human Resource Management from Troy University (Date: Unknown, Fort Benning, GA), a Bachelor of Science in Political Science from Columbus College (Date: Unknown, Columbus, GA), and an Associate of Science in Accounting from Chattahoochee Valley Community College (Date: Unknown, Phenix City, AL). It is also, noted that she attended the following relevant training; International Public Management Association for Human Resources – Certified Professional, Management Development Program (MDP), Carl Vinson Institute of Government, University of Georgia Total Quality Management and Continuous Improvement Program, Columbus Consolidated Government Mediator, 3rd Judicial Administrative District, State of Georgia.

CRABB also questioned the qualifications of Angelica ALEXANDER *"What qualifications does Angelica have? She's not even a CPA and she's over our finance. These, there are certain positions that, you know, they're filled because they have certain colleges that they went to."* Investigators were able to see that ALEXANDER obtained a Bachelor of Finance from Columbus State University (Date: 08/2000 – 12/2008, Columbus, GA). Investigators were unable to find a CPA license for ALEXANDER. These educational findings were derived from the HR Director's records.

Finally, CRABB concedes that there is "skin color" based discrimination: It can be inferred that CRABB believes that "black" people who pledge to certain sororities and fraternities are benefiting

from this discrimination. "They're a certain skin color, there's discrimination going on. I mean they, you look at throughout the organization and see, you know, look for the discriminating, you know, the seven to nine discriminating classes. And it's, and it's happening, it, most of the directors are probably, they're, you know, look for the ones that are black and go to those certain, have those certain sororities and fraternities." CRABB places the onus of responsibility on HUGLEY because she believes "...that falls under the city manager, you know, he, he is over, he know staff and HR and he's over all that. He has a lot of control over those things." CRABB alleges that HUGLEY attempts to garner more power by making ordinances vague. She stated "And if you look at the last city, you know, last council meeting when we were kind of pushing him back on charging the $55 for the trashcans and he, he had written, well he had had the attorney write in that ordinance that it'd be $55 or you know, an amount, you know, that is the cost plus, you know, tax and, you know, he had this vague, it's like $55 or this vague statement." "...we don't like that vague, you know, because we've noticed that if something is vague he really takes advantage of that. And so we were trying to clean that up and he said, you shouldn't micromanage me. He, he doesn't like to be micromanaged, but he micromanages, he even tries to micromanage." "He micromanages the mayor, he micromanages the council. He wants to be in control at all times. And that's not how our charter is set up. He works for us, not vice versa. And when we try to get it in line, the mayor and city council fight back on on, you know, city manager, they, they fight back on us."

CRABB paints HUGLEY as tyrannical and power-hungry, she goes so far as to say that he violates the Charter. *"It's an, it's a violation of the charter. Which is like a violation of the Constitution of the United States. Cause the charter is our constitution. For this city."* CRABB goes on to say that HUGLEY also violates ordinances, but does not give sufficient detail to deduce any criminal activity. *"It all depends on, it breaks ordinances all the time too. I'll give you two examples. We made an ordinance for Airbnbs, we capped Airbnbs and Ryan Pruitt is supposed to be going through and contacting Airbnbs and he's not supposed to be licensing any Airbnbs over this cap. he's not doing that." "And we've called him out on it several times and he's still not doing that. And we probably did that ordinance two or three years ago. So that's one example. There's other examples. I can't remember all of 'em. I just don't have That's one, that's one example."* The aforementioned event fails to say what the City Manager does explicitly to break the law, nor does it specifically mention when this event happened. It also implicates Ryan PRUITT as the individual who had an actionable duty in the incident. It is noted that CRABB claims there are two incidents, but there is no other incident denoted in her statement.

CRABB stated that Elizabeth BARFIELD (Former CCG Auditor) would be someone of interest as it pertains to the investigation. BARFIELD left her position in February of 2022 CRABB mentioned that *"She's got a lot. I bet you she can find your felony."* CRABB was disappointed by the resignation of BARFIELD she recalls telling BARFIELD that the *"Council has your back."* and *"They can intimidate. That's all they can, what they're doing to you right now is all they can do to you."* In contrast, CRABB was pleased that Donna McGINNIS sought legal advice because she felt that meant McGINNIS would stay with the city. Investigator W. Peterson then requested BARFIELD's phone number and CRABB provided it. CRABB once again revealed differences between the two auditors citing McGINNIS as someone who was perceived as *"...weak and they could manipulate and control her."* BARFIELD on the other hand was someone *"...they couldn't manipulate and control..."*

CRABB stated that ALEXANDER used a vacant finance position as a reason for falling behind. CRABB rebuts that statement, by pointing out HR provides a list of "critical vacancies" and that the position was "never discussed as a critical vacancy." CRABB speaks on her attempts to garner other council

members, her goal was to create cloture and rid the Columbus Consolidated Government of its current City Manager – Isaiah HUGLEY. CRABB stated that her scheme is not motivated by personal reasons, but rather because "…he's doing a lousy job." Per CRABB the following positions were filled by outside talent; Fire & EMS Chief - Salvatore J. Scarpa (Residence at Hire: Kansas City [Area]), Prison Warden – Herbert Walker (Residence at Hire: McDonough, Georgia), and Police Chief – Stoney Mathis (Prior Employment: Fairburn Police Department, Residence at Hire: Unknown, Origin: Andrews, North Carolina). CRABB also stated that these individuals have been successful. She's quoted as tooting the Fire & EMS Chief as "doing an absolutely fabulous job", the Prison Warden's efforts are appreciated by CRABB and she stated that "we're seeing huge turnarounds", and the Police Chief in this positive context "look at what's happening at CPD". CRABB alleges that some of her constituents are enquiring why the audit was not conducted at the City Manager's Office. CRABB stated that she believes there will be enough issues to rid the CCG of HUGLEY once the investigation in finance and HR is concluded. CRABB conveys her confidence with this statement "We'll go into his office as a transition audit."

As it pertains to the finance office CRABB probes the issue of deception. She shared her belief that checks have been shredded and that those checks had previously been *"cleared"* or preprocessed through the lockbox (Financial Institution: Synovus Bank). CRABB continued on to say that the application processes were incomplete; therefore, CRABB deduced *"…we stole their money." "Because we did not give them a business license. When we cashed their check, we cashed their check in good faith that we would give them a product, we would give them a business license. It's stealing."* According to O.C.G.A. §16-8-3, theft by deception in Georgia is when someone intentionally deceives another person to obtain their property through false pretenses. This can include: Offering a service that the person has no intention of doing and intentionally failing to tell the victim about known adverse claims of liens that prevent them from enjoying the property. It would be hard to surmise the intentions of employees of finance, but there was no public statement found by investigators that announced an intention of ignoring business licenses. If CRABB's allegations are accurate, a more appropriate charge would be § 16-8-4 which *defines theft by conversion as when someone lawfully obtains property or funds from another person and then knowingly converts it to their own use in violation of an agreement or legal obligation.* This covers the lawfully obtained business license funds as well as the finance department knowingly converting or depositing said funds, and irrevocably violating the agreement and legal obligation by not sending the business their license.

This could also apply to the practice of depositing overpayment: As revealed during interviews conducted by MSCO Investigators with employees of finance, account holders that overpaid; whether it was due to the account holder's clerical error or the fault of the finance employee via miscalculation, the extra funds were simply added to the businesses account or discarded. One could infer that the funds were misappropriated. It is additionally observed that accounts that have paid in a timely manner are still incurring extra fees and fines. After this interview with CRABB, Lieutenant J. Hattaway who conducted this interview was able to find an account that denoted the balance was paid, but the employee (Ericka TATUM) who made the entry had not deposited the check: This was confirmed by Synovus Bank records, and the business.

CRABB stated that the finance office had a backlog of work, and they were attempting to clean it up during the investigation. She stated that they had pictures of this backlog and a video of shredding. "…they're cleaning up. They're hurrying up and they're putting processing all of, you know, all of these business licenses that have been stacked up and we have pictures of them stacked up. I'm sure you do too now. And I'm sure you have the video of the shredding." Investigators were able to obtain

photographs of Yvonne IVEY's office, which did appear to be backlogged with piles or stacks of folders and other documents. Investigators were not able to obtain a video of shredding, but in conjunction with the FBI, Investigators were able to obtain an audio recording between WB001 and Yvonne IVEY: In this recording, one can hear WB001 inquiring on the whereabouts of a check, and IVEY conceding that she did not know the documents she was shredding included a live check. CRABB expressed a distrust in Synovus because of a "baseball thing" (Golden Park, Minor League Baseball Park – [Braves Affiliate]). She shared her distrust of WC Bradley, and Brasfield Gorrie as well. CRABB's distrust was spurred by an executive session were present for. CRABB is referencing the $50 million project to upgrade Golden Park into the complex of the Atlanta Braves' Class AA minor league baseball affiliate. Selective demolition of parts of the 98-year-old Golden Park started on April 10, 2024: Speculations regarding the construction of the park had already begun. CRABB stated that the City Council is somewhat left in the dark regarding the specifications required by the city. CRABB maintains "All council can do is vote on it and if council gets involved in it at any point in time, if, if one of the bidders contact us or if we contact one of the bidders through the process in the middle of the process, it gets kicked down and it starts all over again. So there's no checks and balances."

During the interview, CRABB mentions the RFB (Request for Bid). She agrees that the companies bid on projects for the city and the lowest bidder that meets the specifications receives the contract. CRABB recalls that in November or December there was a push for the baseball field; despite there being other viable options to spend the $50 million dollars on. CRABB stated "*We could have had a referendum and got the, the city, I mean the citizens to buy in to 50 million to work on all of those properties down there. The civic center, the ice rink, the, the softball, the AJ McClung, you know, and all of a sudden they talk about AJ McClung in the last, in the last council meeting where AJ McClung was getting left behind, you know, and they, it it's been needing repairs for a long time.*" CRABB goes on to say that two major baseball tournaments were lost because CCG did not make the proper repairs.

The conversation returned to the principal, the audit, CRABB stated that she received a call from one of her constituents by the name of Gail HUDSON. Per CRABB Ms. HUDSON informed her of a check that belonged to HUDSON which appeared on WTVM. The subject was *"...checks that had not been cashed.*" HUDSON stated that her check had been cashed. CRABB remembers that she asked HUDSON when her check was cashed, HUDSON informed CRABB that the check had been cashed *"...within 12 days of her writing the check."* Again, investigators were only able to find one video on WTVM which depicted Yvonne IVEY's office with stacks of documents. Investigators were unable to distinguish Ms. HUDSON's check in the footage. The original video was obtained, and it appeared to have the same content that was released by the news. No personally protected information could be seen in either video.

CRABB believes that the reason that Donna McGINNIS' report was so inaccurate was because she received information from the whistleblowers instead of receiving the information directly from the source; therefore, CRABB assumes that the whistleblower's information was wrong. CRABB also infers that samples from the lockbox were samples that "*Pam and Angelica*" knew were cashed. "*And all the information that Donna used in her report, the information was given to her from them. We do. So if Donna's report is wrong, they gave her the wrong…*" CRABB shared that the city of Columbus is no stranger to scandal and that there is one underlying issue related to all of these incidents and that is the City Manager. CRABB is confident in the fact that HUGLEY is behind these incidents, and there is no way that HUGLEY can continue to deny his affiliation and cooperation with these illegal activities.

"*Because he, if he doesn't know that this stuff is going on, he should, that's his damn job. What else are you supposed to be doing?*"
CRABB alleges that HUGLEY is violating the City Charter by campaigning for Mayor while being a city employee. She stated that Reverend Flake voiced HUGLEY's actions during a public agenda, however inadvertent. Per CRABB, HUGLEY is "*running for Mayor unannounced*", and he is attempting to accumulate votes by going to Black churches. Per the Columbus Consolidated Government's City Charter *"Political activities of certain officers and employees. (a) No appointive officer or employee of the consolidated government shall continue in such employment upon qualifying as a candidate for nomination or election to any public office, nor shall any appointive officer or employee thereof electioneer for a candidate or take any part in the management of the affairs of any political party or in any political campaign, except to exercise his or her right as citizen privately to express his or her opinions and cast his or her vote. (b) No appointive officer or employee of the government shall be granted any leave of absence for the purpose of engaging in any of the activities set forth in paragraph (a) hereof."* CRABB does not mention what church HUGLEY campaigns, but Reverend Johnny H. Flakes III pastors at Fourth Street Missionary Baptist Church (Address: 222 5th Street). Investigators then searched the 4th Street Missionary Baptist Church – YouTube page and were unable to find any videos depicting HUGLEY stating that he had intentions of running for the office of mayor.

Councilor CRABB stated that former Police Chief Ricky Boren had material implicating HUGLEY criminally, but she believes that the mayor at that time "*told him to stop*". Investigators were able to look into this matter and found an investigation run by the Columbus Police Department into the Parks & Recreation Department of Columbus, GA. After obtaining a copy of the report Major J. Wade of the Muscogee County Sheriff's Office reviewed it and will notate his findings with a separate narrative. CRABB requested that investigators watch Yvonne IVEY to see how much money she gets after her termination.

Later, CRABB spoke of "*preferential treatment*" regarding the charging of tipping fees. CRABB informed investigators of an incident involving Waste Management being investigated for not charging certain people for dumping "*debris*" at the Columbus-managed landfill. CRABB stated that the Columbus Consolidated Government missed millions of dollars worth of tips because of this preferential treatment. CRABB stated that *"…they (Employees of the City) do not take those actions on their own."* This is to elude to them being given direction from individuals of senior management. Investigators were able to find an incident from 2006 involving the City's landfill.

This interview was reviewed and transcribed by Investigator T. DARDEN.

INTERVIEW with JAMES NATHAN SMITH:
On March 1, 2024, Lt. J. HATTAWAY, Investigator T. DARDEN and Investigator W. PETERSON conducted a recorded interview with James Nathan SMITH at his residence (6432 Old Post Coutt Columbus, GA) After a brief and unrelated conversation, Investigators asked James Nathan SMITH who goes by Nathan SMITH, or Nate SMITH the name of the individual who supplied him with the spreadsheet of Hugley's Facility Management. SMITH stated that he would not divulge that information because he felt that the City Manager – Isaiah HUGLEY would use his office to retaliate against the whistle blower. SMITH began to share instances of contingence with HUGLEY to substantiate his apprehensions. SMITH's first confrontation occurred when HUGLEY contacted SMITH's former employer Kinetic Credit Union. SMITH was concerned not only because HUGLEY was affecting his

livelihood, but because it was being affected by a City Manager. HUGLEY was using his public office to effect SMITH's private job, which SMITH felt was "terrible" and that it crossed the legal bounds of City Manager. SMITH is quoted as saying "It's just he's a horrible, horrible human being to do that." SMITH went on to say that HUGELY had acted similarly toward reporter Ashlee (Last Name: Unknown). SMITH even alleged that HUGLEY had behaved analogously with other people who work at State Farm.

The next incident was at a forum where the candidate SMITH supported JoAnn BROWN was speaking. SMITH recalls HUGLEY sitting behind him at the forum, spewing vitriol and heckling him in a low voice. SMITH asked HUGLEY "*Are you talking to me?*", SMITH continued the story relaying that HUGLEY then answered him by saying "*Yes, m*th*rf*ck*r. Do you want to take it outside?*". The two then walked outside of the building, but no fisticuffs were had. SMITH assumed that HUGLEY was inviting him to an Affray but believes that it was quelled by onlookers. SMITH claims that his account of events can be corroborated by the Ledger-Enquirer. This will be discussed further in the narrative.

Investigators commended SMITH for sending the spreadsheet to the council, and questioned who convinced him to contact authorities; at that time, SMITH stated that Councilwoman COGLE urged him to reach out to authorities and spoke highly of her. SMITH

On March 5th, 2024, Investigator T. HUDGENS and Investigator T. DARDEN of the Muscogee County Sheriff's Office interviewed Mr. James Nathan SMITH at his home (Address: 6432 Old Post Court) in reference to the inquiry of the Columbus Consolidated Government.
Upon arrival, SMITH escorted Investigators to his living room to interview. After a brief introduction, SMITH was asked for his assistance in discovering who retrieved Isaiah HUGLEY's business license spreadsheet as well as other issues. SMITH agreed to speak with the Investigators and the interview proceeded.

SMITH stated that he was not willing to disclose who the individual was who provided him with the spreadsheet, but did state the following:

1. The spreadsheet was received via text message to a cellular phone.
2. The spreadsheet was received in December (Prior to Open Records Request).
3. The person who sent the spreadsheet is female.
4. The person who sent the spreadsheet is not considered an employee, but works for the City of Columbus, GA.
5. The person has a high profile.
6. The person does not work in Finance.
7. The spreadsheet is a picture of a screen, and a picture of a picture.

Using the parameters inadvertently given by SMITH and deductive reasoning, we are able to narrow the possibilities of who the spreadsheet could have come from. First, we will open the field more widely than necessary and define "high profile" as individuals above midlevel supervisors. The list of individuals above mid-level supervisors consists of; individuals appointed by the council and/or the Mayor, appointed by the Mayor and confirmed by the council, department directors, appointed officials, appointed court officials, and the City Manager & and the City Manager's staff. This list is then

narrowed by the fact that SMITH stated that the person is not an employee. Of the individuals who work for the City, Elected Officials would be excluded: The Department of Labor is clear that elected officials are NOT employees of the public body they serve. Section 203(e)(2) of FLSA (Fair Labor Standards Act) says that "employee" does not include any individual who holds public elective office of the state or any subdivision thereof.

Next, we see that SMITH specifically mentions the person who works for the City. This would exclude those county elected Officials such as those who work in the courts, the Sheriff, the Coroner, and the Tax Commissioner. Without county elected Officials, we are left with City elected Officials: the Mayor and City Councilors. SMITH refines the search even further by stating that the person is female: This again would eliminate all of the previously dismissed county officials barring Lula HUFF, who SMITH has not affirmed any contact with. In light of the person being female, we can remove the Mayor Berry "Skip" Henderson, Councilors Bruce HUFF, Jerry "Pop" BARNES, Glenn DAVIS, Gary ALLEN, Walker GARETT, and Tyson BEGLY. By restricting the list to women, we now have; Toyia TUCKER, Charmine CRABB, JoAnne COGLE, and Judy THOMAS. The final list of potential leaks contains; Toyia TUCKER, Charmine CRABB, and JoAnne COGLE. Judy THOMAS was removed from the final list due to the fact that SMITH did not state that he had THOMAS's contact information. During this time, the only person SMITH reports to have had regular communication with is Councilor COGLE. SMITH then speaks of his history with the City Manager – Isaiah HUGLEY. SMITH the most significant incident revolved around SMITH campaigning for JoAnne BROWN. SMITH recalls the incident occurring between the end of June until July 1st, 2016 at the Columbus Library (Address: 3000 Macon Road). HUGLEY sat directly behind SMITH, and as HUGLEY's sister (Name: Pat Green) was on stage SMITH recalls HUGLEY stating the following *"…that's your candidate now. You can't, your candidate can't even speak Nate, what gonna do about that*?". SMITH remembers that they were both sitting on the aisle seats and HUGLEY encroached so far into SMITH's space that "I felt that joker's breath on the back of my neck." At that time, SMITH stated that HUGLEY uttered the following response *"Yes m*th*rf*ck*r, do you want to take it outside?*" SMITH quickly got up and replied *"Yes I do. Let's go!".* SMITH stated that there were no blows thrown, but the incident was captured by individuals who were on the scene.
Investigators were able to view the news article and video from the Ledger-Enquirer (Link: https://www.ledger-enquirer.com/article89742532.html): It gives a similar account of events with some subtle differences. The article stated that SMITH sat in front of HUGLEY, and that's where the video began. SMITH sitting in a seat on what appears to be the right side of the room in an aisle seat directly in front of HUGLEY, next SMITH looks over his left shoulder back at HUGLEY and states something inaudible for the most part, but Investigators can hear the words "…*we can*". At that time, both men get up and walk outside the confrontation ends with a woman holding HUGLEY by the arm and leading him back inside. HUGLEY is then quoted as saying "…he told Smith, '*Your candidate needs to get her facts straight,*' and Smith turned around and accused Hugley of trying to get him fired. Hugley then asked him to *'step outside*.'"
"Columbus NAACP president Tonza Thomas walked over and stood against the wall next to their seats to monitor the situation. Hugley said he told Thomas, '*I'll just call the credit union tomorrow and talk to them.'* Thomas told the Ledger-Enquirer, 'Isaiah said, *'I'm going to call your boss in the morning because you don't have any business in my personal account*.' She added that Smith was '*totally disrespectful to our city manager*.'"

In the interview with the Ledger-Enquirer HUGLEY admits to calling SMITH's job, but under the pretense that he was calling to ensure that SMITH did not have access to his Kinetic Credit Union

savings account. SMITH gave his own account of the inquiry by HUGLEY and stated that HUGLEY called Mark Littleton (Now CEO, then HR Director) as the City Manager and attempted to use his position to influentially get him terminated. Investigators were unable to find any Police reports in reference to HUGLEY's assumptions of SMITH tampering with his account. Investigators reached out to Kinetic Credit Union and requested to speak with LITTLETON, but no one from Kinetic Credit Union has followed up with MCSO. The trend of those who oppose HUGLEY losing their employment is cited by SMITH on several occasions: He stated that Ashlee Williams (Former: News Reporter with WTBM) was dismissed from WTBM after she brought up issues with HUGLEY. SMITH also stated that Donna McGINNIS's husband was recently terminated from his position with Synovus (Primary Bank of CCG) after McGINNIS notified the Council of the shortcomings of the Finance Office.

SMITH stated that Investigators should interview Toyia TUCKER because she is a detailed person, he discovered this while serving with her at a NAACP chapter. SMITH stated that he served as a political chair, while TUCKER was over youth, but SMITH did not remember her specific title. He explained that TUCKER could have important information as it relates to the case. It was evident throughout the interview that SMITH had disdain for HUGLEY, the origin of such is unknown, but SMITH has clearly gone out of his way to bring any and all of HUGLEY's deficiencies to light. SMITH notes that he is not a wealthy man, but prides himself on his word; which, for the most part has been verified.

SMITH's interviews were reviewed and transcribed by Investigator T. DARDEN.

JUDY THOMAS
On March 5, 2024, Investigator T. DARDEN and Investigator T. HUDGENS met with CCG District 9 City Council Member Judy THOMAS, at Spring Harbor Senior Living (100 Spring Harbor Dr. Columbus, GA) and conducted a recorded interview regarding the CCG investigation.

Investigator DARDEN explained to THOMAS that MCSO was conducting an internal investigation requested by Mayor HENDERSON and City Manager, Isaiah HUGLEY, that turned into an investigation into the Finance Department. THOMAS expressed concern for her constituents who had not received their business licenses throughout the year. THOMAS contacted the Finance Department to inquire about the status of the business licenses for those who called her, and the business licenses would then be quickly processed. The Revenue Department was behind processing business licenses because of being short-staffed. THOMAS explained that as the Budget Chair for City Council, she did not recall any requests from the Finance Department or HUGLEY, for additional staffing to fix the backlog of work, but City Council did approve for temporary employees to be hired.

THOMAS stated that she was concerned about the lack of training of employees in the Finance Department and the lack of competent supervision. She explained that she was disappointed in Pamela HODGE's role as the Deputy City Manager because she was not doing "*the right thing*". HODGE denied knowing there were issues in the Finance Department because she did not ask. THOMAS also explained that HUGLEY would make excuses for HODGE and the Finance Department. HUGLEY's response to the neglect in the Finance Department were "*I didn't know", "we're taking care of it", "Well, we fired Yvonne (IVEY), so everything is ok*". THOMAS did not feel as though HUGLEY provided City Council with adequate responses or handled the situations properly. THOMAS further stated that she does not trust HUGLEY as the City Manager because he has not kept his promises on more than one occasion. THOMAS felt that "they" fired IVEY to "cover their tracks", especially during the audit. THOMAS also explained that she does not trust ALEXANDER and she also needs to be

investigated along with HODGE and HUGLEY for their neglect and questionable activity as leaders in CCG.

When discussing the "leaked" document that contained Hugley Facility Management information, THOMAS said that she did not feel as though the document was leaked but did not provide insight as to why she felt that way. She explained that HUGLEY wanted this investigation about the document because he *"gets uptight when people challenge him*". THOMAS also described that HUGLEY wants to be the mayor and often loses sight that he is just an employee of CCG because he acts as though he is in control over City Council. Investigator HUDGENS explained to THOMAS that the internal investigation progressed into the Finance Department due to the nature of the information on the document. THOMAS stated that there should be investigations into other areas of CCG that HODGE and HUGLEY manage, such as Inspections and Codes. She explained that for years, the Finance Department did not provide Inspections and Codes with the information they needed to access delinquent businesses. However, due to the lack of transparency between the two departments, and the backlog of work from the Revenue Department, City Council approved the Finance Department to waive penalties for local businesses' late fees on two separate occasions.

THOMAS spoke of the internal and external audits of the Finance Department. She did not think that there was any criminal activity in the mishandling of funds, but that there was ineptness in supervision within the Finance Department. She did state that PEELER (external auditor) discussed criminal activity with City Council involving the Human Resources Department. It was explained that Human Resources knew of problems within the Finance Department and ignored them, especially problems with IVEY.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

ROBERT GARRETT:
On March 5, 2024, Investigator T. HUDGENS and Investigator T. DARDEN interviewed Robert W. GARRETT (CCG District 8 City Council member and an attorney with Morgan and Morgan Columbus, GA) at 2100 Comer Avenue, 2nd Floor – Investigations Office, in reference to the inquiry of the Columbus Consolidated Government. GARRETT was read his Beckwith Warning which he signed and was witnessed by Investigator DARDEN and Investigator HUDGENS.

During his interview, GARRETT expressed concern for the Finance audit results from the internal and external auditors. He stated that it was unnerving to report that there were still millions in unprocessed payments that was revealed by both auditors. When asked how he felt about hiring an external auditor for the Finance Department audit, GARRETT stated that it was necessary because of the internal auditor (McGINNIS) being "harassed" and not being provided with the information she had requested; but he also said that Mayor HENDERSON authorized the hiring of PEELER to "discredit McGINNIS". During the audit, PEELER mentioned to CCG City Council that whistleblowers came forward about IVEY shredding checks, but he did not know who the whistleblowers were because their names were not revealed to City Council.
GARRETT was asked if he knew IVEY. He stated that he only had interactions with her when he would call about business licenses because the process was taking longer than expected. Once IVEY knew that he was a City Council member, the business license would get processed quicker. GARRETT felt as though there should have been "account reconciliation" in place due to missing revenue or uncollected revenue. He explained that HODGE and HUGLEY should have known about the issues in the Revenue Department.

GARRETT stated that Charles PEELER (external auditor/Troutman Pepper) told City Council that there were piles of checks, some were stale dated, in the Revenue Department that had not been deposited. However, as PEELER presented his report, it appeared that PEELER refrained from deeper explanations of his findings once Mayor HENDERSON and HUGLEY "got involved". PEELER also explained that there could be up to $23 million in revenue that was not collected by the Revenue Department. Due to these arising issues in the Revenue Department and ALEXANDER's lack of ability to explain "basic financials", GARRETT felt that HUGLEY should terminate ALEXANDER as the Director of Finance.

GARRETT denied knowing of any criminal activity that was presented during the audit. However, he did explain that he and other City Council members feel as though HUGLEY abuses his power and position as the CCG City Manager. One incident involved HUGLEY hosting a protest at his residence to support the previous Columbus Police Department Chief of Police, Freddie BLACKMON. GARRETT felt that due to HUGLEY's political involvement that it was inappropriate for his position to host the protest. HUGLEY also pushed for City Council to acknowledge that BLACKMON's termination involved racial discrimination. HUGLEY involved other members of the community, to include clergy and his fellow fraternity friends, to berate City Council and push a racist agenda. There were points of contention during this time, because HUGLEY and his supporters were attacking City Council. HUGLEY's supporters were also making derogatory comments to other City Council members, such as Toyia TUCKER.

*** BECKWITH WARNING *** GARRETT was provided with Beckwith's Warning prior to his interview. GARRETT signed and dated the form acknowledging he understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing GARRETT.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

INTERVIEW WITH GARY ALLEN:
On March 5, 2024, Lieutenant J. HATTAWAY and Investigator W. PETERSON conducted a recorded interview with CCG City Council member Gary ALLEN (District 6) at 2100 Comer Ave. Columbus, GA. ALLEN was provided a Beckwith Warning prior to his interview. He signed and acknowledged that he understood his rights.

Investigator PETERSON explained to ALLEN, the purpose of the interview at which time they began to discuss the Finance Department. ALLEN stated that he had a few friends contact him regarding the status of their business licenses. ALLEN made a call to the Revenue Department and spoke with IVEY asking her if the Revenue Department needed help. IVEY replied "No, we are just a little behind". ALLEN explained that he was aware that IVEY had received five days pending termination disciplinary action in January 2024. He did not recall the exact reasoning for the disciplinary action other than it being related to the Finance Office being behind on business license payments. He was aware that IVEY was a previous Internal Revenue Service employee prior to her employment with CCG.

When discussing the audits of the Finance, and Codes and Inspections Departments, he stated that he was not aware of anyone who has not cooperated with the Internal Auditor. However, there were three Finance personnel who received disciplinary action including a demotion. ALLEN has been on the CCG City Council for the past 32 years and cannot remember a time when City Council was directly involved

in the disciplinary action of an employee. He stated that former CCG Mayor Teresa TOMLINSON wanted to dismiss a certain person in another area because he made a mistake. ALLEN advised that he could not support that decision because he learned from that mistake previously. Mayor TOMLINSON asked for City Council to terminate the employee but ALLEN interjected that it would set a precedence and lower morale. City Council did not support her request.

ALLEN explained that other City Council members were receiving from local business owners, they felt that an audit of the Finance Department was necessary because it had not been done. The request was made around June, July, or September of 2023 and the focus should be the business license area of the Finance Department (Revenue Department). Lieutenant HATTAWAY asked ALLEN if he observed or was made aware of any improper or illegal activity. ALLEN replied that he had not heard of anything that he deemed illegal, but felt as though there would be problems when new individuals are placed into positions until they are properly trained. ALLEN did state that he was not aware of any employee that was hired that did not meet the criteria of the posted job description.
When discussing the audit of the Finance Department, ALLEN explained that Charlie PEELER (Troutman Pepper) brought in a Forensic Audit Team to assist. It was ALLEN's understanding that PEELER's team pulled 20 accounts from over a five-year period that yielded approximately 105 samples that were 100% in compliance. The samples pulled were to identify any patterns identify any inaccuracies in the process that would contribute to the funds not being processed. ALLEN stated the businesses were randomly selected but do not remember what parameters were used.

ALLEN was asked if he was aware of any shredding of documents in the Finance Department; he replied that the topic was brought to the City Council's attention during an Executive Session. ALLEN explained that he is not supposed to divulge Executive Session discussions. Other issues discussed were Finance Department employees maintaining "off the books" leave time, and physical altercations in the Finance Department. ALLEN stated that he was not aware of any issues with employee time, but he was made aware of IVEY's alleged physical abuse of an employee. PEELER explained this to City Council during an Executive Session. ALLEN was surprised to hear about the allegations concerning IVEY because she presented herself to be a knowledgeable employee because of how she investigated bar and restaurant business licenses. IVEY would audit the percentages of food sales and bring the findings to City Council if a restaurant did not meet the 51% of food sales to qualify.

*** BECKWITH WARNING *** ALLEN was provided with Beckwith's Warning prior to his interview. ALLEN signed and dated the form acknowledging he understood the warning. Lieutenant J. HATTAWAY and Investigator W. PETERSON signed as witnesses prior to interviewing ALLEN.

This interview was reviewed and transcribed by Lieutenant J. HATTAWAY

SUBPOENA FOR CGI ADVANTAGE:

After examining the evidence collected during the Search Warrant at Human Resources, MCSO Investigators noticed that there were more software programs used by Human Resources that could possibly contain evidence that was originally requested. The primary software operated by RISPER and HOLLOWELL is known as CGI Advantage.

On March 08, 2024, Investigator T. DARDEN obtained a subpoena from Superior Court for CGI Advantage for Yvonne IVEY's file.

On March 15, 2024, information requested from CGI Advantage was provided to Investigator T. DARDEN. This information revealed the following:

1. Per CGI – Advantage Log by "rhollowell" Date: 02.06.2024 – YVONNE IVEY, REVENUE MANAGER (POSITION #: 0001), PLACED ON SUSPENSION WITHOUT PAY EFFECTIVE 02/05/2024.
2. Per CGI – Advantage Log by "rhollowell" Date: 02.10.2024 – YVONNE IVEY, REVENUE MANAGER (POSITION #: 0001), TERMINATED EFFECTIVE 02/10/2024.
3. Per CGI – Advantage Log by "srisper" Date: 07.10.2023 – EMPLOYEE PLACED ON LEAVE WITH OUT PAY FOR 07/11/2023.
4. Per CGI – Advantage Log by "rhollowell" Date: 07.11.2023 – EMPLOYEE RETURNED TO WORK STATUS EFFECTIVE 07/12/2023

Based on the information revealed, both HOLLOWELL and RISPER did have knowledge of IVEY's termination and disciplinary actions in which they both denied knowing during the search warrant of Human Resources. Both parties also mislead Investigators by refusing to provide any proprietary software they use to conduct official business such as CGI Advantage. They also mislead the investigation by stating that they did not have any files on IVEY, when they clearly did on CGI Advantage because they were using the system to edit her personnel file.

Hollowell and Risper, knowingly and willingly obstructed Investigators from the Muscogee County Sheriff's Office from lawfully discharging their official duties resulting in a delay in investigating criminal activity.

TYSON BEGLY:
This interview does not have a complete transcription at this time. A narrative will be completed by Investigator T. HUDGENS. This was an interview with Investigators W. PETERSON and T. DARDEN along with Lt. J. HATTAWAY.

INTERVIEW with TERRICA THOMAS:
On March 12, 2024 Investigators T. DARDEN and T. HUDGENS of the Muscogee County Sheriff's Office conducted an interview with Terrica THOMAS at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

Upon arrival, THOMAS was escorted to an office. The investigators read THOMAS her Beckwith Warning, which outlines the rights of city employees during questioning or investigations. THOMAS agreed to the interview but emphasized the importance of maintaining anonymity to prevent retaliation and avoid creating a hostile work environment.

In the interview, THOMAS discussed her responsibilities as a Revenue Auditor dealing with alcohol and business licensing. THOMAS discussed her experience writing SOPs (Standard Operating Procedures) at TSYS and shared the structured process, where she would initially write the SOP, and then her supervisor would vet it. THOMAS advised that this was done so that the person who does the job writes the procedure. She also expressed that she is attempting to implement a similar process with her current

team with the CCG Finance Department, but has not been authorized to put it into effect. THOMAS stated that she does not know who or if anyone writes SOP for the Finance Department. THOMAS finds that the lack of SOPs becomes a significant issue in the process of sending disapproval/approval letters and ensuring that they are accurate. THOMAS explained that because she does not have any SOPs/guidelines to send out letters or perform normal operations: Day-to-Day tasks can be daunting. THOMAS is forced to use templates from previous years to verify the accuracy of her work.

Investigators asked if there were any issues that THOMAS did not agree with: THOMAS was reluctant to say because she stated that she wanted to remain positive. Investigator HUDGENS encouraged THOMAS to be honest and indicated that the office needs her positivity just as much as it needs her objectivity. THOMAS then mentioned that she sometimes feels like an outsider due to being the newer member of the team. THOMAS is quoted as saying "*I don't really try to, I listen, I'm a sounding board for most <laugh>, but I don't like to try to engage and encourage conversations. But I do. I mean, you know, I will have none bias and input sometimes on things. But, you know, I really try not to en-engage."*

THOMAS then shares her perspective on the managerial situation in the office, emphasizing the lack of support and staffing issues that the manager Yvonne IVEY had to handle were challenging for anyone to surmount. THOMAS expresses her belief that IVEY's termination was undeserved and suggests that a demotion would have been more appropriate, given the circumstances. THOMAS further stated she feels that the lack of proper systems, practices, and customs are also issues within the Revenue Department.

THOMAS recalled an incident where a customer overpaid and the employee attempted to discard the excess funds. THOMAS stated *"I asked a question the, the other day and I said, yeah, that's not right. You know, that's not right. No. And then I went back and said, explained to the person what she said was not right. I said, because we have to account for every dollar. I was, I was like, there's a refund in in here. And I didn't realize it, but this guy wrote his check and I was like, this refund doesn't belong. 'cause I guess the old system used to carry stuff over and they're still trying to remove refunds." "So I knew the refund didn't belong. There was like $10 and she was like, oh, just take it out. And I'm like, and then what? <laugh> like we can't just take it out, we gotta do something with it. Like this is gonna change his prepayment credit. And so I was like, Hmm, okay."* THOMAS discusses her observations of a colleague, WB002, and the working environment. She shares instances where WB002 seems frustrated with a coworker, Brianna ALMOND, for not following directives. Terrica expresses reluctance to trust anyone and discusses avoiding confrontation and conflict at work. THOMAS expounded on the incident saying that WB002 trained ALMOND and instructed her to ask her the moment a problem arose, but ALMOND allowed the customer to leave before requesting WB002's help; thereby, making it more difficult to correct if there was indeed an issue.

In referencing systems, Investigators asked if the transactions would be on EnerGov; which, is the system that Finance primarily uses. From Investigators speaking with EnerGov representatives, it is clear that EnerGov has a cashiering system, yet THOMAS stated *"Yeah, we use EnerGov and then our cashiering system is separate, like they got the Tyler cashier system inside of EnerGov, but then we have the miscellaneous receipts cashiering system where we Yeah. Okay. But it's not EnerGov, I think it's separate from EnerGov for sure."* Per Tyler Technology representatives, no other software has been presented to interface with EnerGov at this time, and having other software may invite unnecessary errors.

Without a system in place mail and paperwork can be delayed this was evident by the statements THOMAS made when asked about mailed-in checks: "Where they haven't cashed their check? I have really more so the ones that I have, like the ones in lockbox, like the one that you guys found for me for the pump shop." The pump shop paperwork was discovered by the Investigative team, and another incident of this mentions THOMAS' attempt to recover Walgreens paperwork. "I don't know how she divvied it out. Okay, now it gets divvied out. It gets divvied out properly. It appears. It, it is. I know we just getting, getting divvied out. 'cause sometimes we're saying, why do you got my problem letter, or I've been looking for Walgreens and, every got my Walgreens file. Like I'm asking y'all for Walgreens. Every day I walk by, anybody got Walgreens…"

Finally, THOMAS was asked about the spreadsheet of Isaiah HUGLEY's business information. THOMAS stated "And the only thing, mm, now just looking at it, I've never, I honestly have never seen this before. But the one thing I can say is it may have something to do with op tax. And the only reason I say that 'cause it says admin fee of $75. Okay. And that is their admin fee" "That I couldn't tell you. I don't know. I just, I just looking at that and it says, you know what it is because that says actual estimate. So, this would be, I'm assuming like what's, so the occupational tax return has column A, column B, the column A is the actual, the estimate. The estimated is like of course the next year. The new year. So, for this year, just the paint picture, the actuals here would be for 23, the estimate is for 24."

Overall, the interview provided insight into THOMAS's role and the lack of procedures she has to navigate in her position. THOMAS was not candid in her testimony, but what she did disclose was so inappropriate that she still felt the need to maintain her anonymity.

INTERVIEW WITH FERNANDO VERDREE:
On March 13, 2024, Lt. J. HATTAWAY and Investigator T. DARDEN interviewed Fernando VERDREE about his tenure with the CCG's Finance Department. It was explained to VERDREE that his interview was voluntary, and he was free to leave at any time and not answer any questions. A Beckwith Warning was not read to VERDREE because he was no longer an employee of CCG at the time of his interview.

VERDREE began his employment as a Revenue Auditor in March of 2017 and left in September of 2022. VERDREE stated that prior to him leaving he provided CCG Finance Department an eleven-month notice of his resignation. VERDREE is a Certified Personal Accountant with his own accounting business and was previously employed with the U.S. Department of Treasury's Internal Revenue Service, which is where he met his previous CCG supervisor, IVEY, 38 years ago. VERDREE explained that initially he enjoyed his position with CCG, but the Revenue Department began to decline due to staffing issues. He stated that as Columbus' businesses grew, staffing should have grown also, but more and more people were resigning. The positions that the Revenue Department needed to operate at full capacity, were given to other CCG departments "downtown". He also stated that employees were not only leaving because of the heavy workload but the hours that were demanded from employees and not getting paid for the hours the employees worked. VERDREE would even work on the weekends processing the lockbox and creating deposits for the lockbox, that included live checks that were mailed to CCG.

VERDREE and Erika TATUM were the only Revenue Auditors during his tenure. They were both supervised by IVEY because there was not an Auditor supervisor. The lack of a supervisor caused

TATUM, VERDREE, and IVEY to split responsibilities and there was not enough time to get their routine work completed, especially during renewal season. VERDREE also explained that “The Tower, downtown”; (in his opinion ALEXANDER) made the decision to force the Revenue Auditors to not only do their daily tasks; but to work as a technician assisting customers. IVEY being the direct supervisor, advised VERDREE of this change. VERDREE was distressed because as a salaried employee, his pay stopped at 1700 daily, but he was forced to work until 1900 every day. However, technicians were making more money than VERDREE due to overtime. He stated that he was making approximately $42,000 to $45,000 and the unknown technician was making almost $70,000. VERDREE did not make a formal complaint regarding overtime during his employment.

As VERDREE complained about the staffing issue, he felt as though people were not being hired in the Revenue Department because of their credit report. (According to CCG Human Resources, there are no written policies or directives that would prevent a person from becoming a CCG employee due to their credit or financial situation). VERDREE also stated that in September of 2023, he was contacted by CCG to work in a part-time capacity, making less money than before. VERDREE declined that offer.

VERDREE explained the business license process and the cash handling procedures he learned. He stated that there were redundancies in place and was confused on how there was the suggestion that $45 million dollars “could walk out of that office”. The procedure for money going into the lockbox was a citizen would mail in their business license application to Synovus Bank. Synovus would remove the check, process the check, and deposit it into the CCG’s account. Synovus would then make a copy of the check, attach it to the paperwork, and send the paperwork to CCG Revenue Department. The paperwork was sent to CCG within 10 days, and then the paperwork would be processed. Some citizens would hand deliver their checks and paperwork. VERDREE also explained that the other way the paperwork would be mailed is directly to the CCG Finance Department. The applications that were mailed directly to CCG were processed the same way as if they were mailed to Synovus. They would make a copy of the check, make the deposit to Synovus, and lastly place the information on the lockbox spreadsheet. The money cannot go into the lockbox unless it has already been deposited into the bank.
VERDREE stated that there were two different lockboxes in the Revenue Department. One was the “retail lockbox, which was Synovus” and the other was the 2175 lockbox, which was where the money was actually deposited into. Regarding deposits, VERDREE stated that there were times that Revenue staff would be mandated to work the weekends (Saturday and Sunday) which was their designated off time. During that time, he would spend several hours a day, sorting through and making copies of checks; attaching them to the paperwork, and completing a deposit ticket. There were times that VERDREE deposited over a million dollars on the following Monday.

The checks and applications that were sent via mail, were usually assigned to specific personnel, but there were times when the mail was sorted out to whoever could help process the paperwork. VERDREE made sure to explain that the hotel-motel tax documents and checks were completed that same day because CCG had to send a portion of the money to the Convention Visitors Bureau. There was a due date each month, and it was tracked on a spreadsheet. The lockbox spreadsheet and the excise taxes spreadsheet were also tracked by “everyone downtown”. “They” would monitor the spreadsheets and inquire about why a business had not paid their excise taxes.

Checks that were sent through the mail to CCG, were usually batched together with a date stamped on them of the date they came through. The employees would try to process the checks as soon as they could. When VERDREE would deposit checks, or process the lockbox, he would put the business

license account number (every business had a specific number assigned), the bank account number, and the amount of the check. This would allow anyone to check the spreadsheet by searching for the aforementioned criteria. They did not have a system that scanned the checks into EnerGov. VERDREE explained that aby live checks that would have been found in finance, would have been unprocessed mail.

VERDREE would complain to IVEY about the working conditions in the Revenue Department. There were some occasions that VERDREE would hear IVEY forwarding the complaints to ALEXANDER who would forward the complaints to HODGE, but there was no action taken. Neither HODGE nor ALEXANDER ever came to the Revenue Department to observe or ask questions based on the complaints from employees. VERDREE did express his concerns on the CCG pay study. After the pay study, VERDREE received an $1,800 annual pay raise, but he did not get any extra pay for his certification as a Personal Accountant. VERDREE felt as though he was overqualified for the position as a Revenue Auditor. The only requirement for a Revenue Auditor position was to have a non-specific bachelor's degree.

VERDREE expressed concern about using EnerGov. During the testing phase, employees would make recommendations on how EnerGov should operate. IVEY would go to meetings at the Annex and meet with a committee. He felt that it was horrible timing for CCG to implement EnerGov as the new operating business licensing system, during the business license renewal season. There were also complaints from the Inspections and Codes Department during this time as well. Employees did not receive official training. Due to the lack of training and glitches in the system, the business license process took approximately 45 minutes compared to the 10 to 15 minutes that it took before. This forced the Revenue Department to have a backlog of work.
When VERDREE was asked if he knew of any situations that would have created a hostile workplace environment; he denied any physical altercations but explained that there were sexual harassment complaints from the Collections Department. VERDREE was also asked if there was a procedure regarding shredding documents. He explained that there wasn't a procedure per se, but if an employee accidentally made an extra copy of the paperwork that had a person's protected information (social security number or identification number), the copy would be shredded, or files that were past the retention date. Some documents that were sent to storage that were within the retention dates for those specific documents.

VERDREE also denied any knowledge of special treatment for business owners but did state that ALEXANDER and IVEY would waive fees on a case-by-case basis. He explained that only CCG City Council could push back the due date for occupation taxes.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

CHRISTINA WIGGILL-MILES:
On March 15, 2024 at approximately 0800 hours Investigator T. DARDEN and Investigator T. HUDGENS of the Muscogee County Sheriff's Office interviewed Christina Wiggill-MILES at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

Upon arrival, WIGGILL-MILES was escorted to an office to be interviewed and read her Beckwith Warning. After being read her Beckwith Warning, WIGGILL-MILES agreed to speak with the

Investigators and signed the Beckwith form to attest her consent. WIGGILL-MILES stated that she worked as the Occupational Tax Supervisor but has since left and now works for the Muscogee County School District. WIGGILL-MILES stated that she has worked at the School District for approximately four years, and worked in the Revenue Office for approximately four years as well. After WIGGILL-MILES resigned she believes that Erika TATUM took her place and is the current Occupational Tax Supervisor. During her tenure WIGGILL-MILES felt that the Revenue Department was treated like the "stepchild" of Finance, she stated that "We were kind of on our, on our own, left alone, left, not part of the Finance team." Investigators then inquired on the subject of policies, physical checks, and cash handling. WIGGILL-MILES explained that monies resulting from transactions are placed in a till box and accounted for in the system. Two receipts are printed, one is kept by the technician, and the other is returned to the customer. At the end of each day, a report is generated, and the technicians balance their receipts and funds received. The supervisor then balances the office for the night by again verifying the receipts and preparing the funds to be deposited the following day.

Procedures were an area of contention and uncertainty: WIGGILL-MILES shared that there were *"no like policies, SOPs".* She went on to *say "Sometimes there was a misunderstanding of one day if you asked a question you'd get one answer next day you'd get a different answer.".* When asked about technology usage, WIGGILL-MILES stated that the technicians working "out front" would have limited usage of Excel, auditors would have a bit more, and the supervisor would use it the most of that group.

WIGGILL-MILES stated that there were very strong personalities in the office, but she did not think anyone would walk out with money; however, WIGGILL-MILES did recall an incident where *"Yvonne IVEY, had physically taken somebody by the arm and pulled them into the file room.".* WIGGILL-MILES spoke with the victim and asked if she wanted *to "move forward with it"* and she responded "no", but WIGGILL-MILES still notified HR for guidance and was informed that she did not need to do anything officially. WIGGILL-MILES felt that "something probably should have been addressed or at least looked into.", again nothing happened, and she did not recall who she spoke with. Investigators asked who the employee that IVEY grabbed, and she stated that it was Tashalen FEARS. [Ref. MCSO Case No. S250000886]

When processing checks WIGGILL-MILES stated that once a check is received the technician would verify the accuracy of the check, write the issuer's license number on the check, stamp the check, and notate the check's purpose. Once the verification is completed the application paperwork is attached to the check and the check is deposited into the bank. WIGGILL-MILES stated that if the paperwork/application was not complete the funds would be added to the client's account as a credit until the credit was depleted. WIGGILL-MILES stated that this was what they "normally" did but advised that there were no written policies or procedures.

Finally, Investigators asked if WIGGILL-MILES had any knowledge of the spreadsheet of HUGLEY's Facility Management. WIGGILL-MILES stated that she did not generate the spreadsheet, nor did she know who did. Overall, WIGGILL-MILES appeared to be forthcoming, and her testimony aligned with the offices' consensus that CCG management was uninvolved in the Revenue department and that there was no training to speak of.

*** BECKWITH WARNING *** MILES was provided with Beckwith's Warning prior to her interview. MILES signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing MILES.

This interview was reviewed and transcribed by Investigator T. Darden.

EMAILS PROVIDED TO INVESTIGATOR PETERSON – EVIDENTIARY VALUE (MARCH 2024) – Donna MCGINNIS, Tyson BEGLY, Glenn DAIVS, and Joanne COGLE

EMAILS PROVIDED BY DONNA MCGINNIS:

"ADDITIONAL INTERNAL AUDIT BEGINNING NEXT WEEK" (July 26, 2023 – August 3, 2023):

On July 26, 2023, Donna MCGINNIS composed an email titled *"Additional Internal Audit beginning next week".* This email was MCGINNIS' three-day notice of an audit as directed by CCG City Ordinance and was sent to all members of the CCG City Council, Angelica ALEXANDER, Pamela HODGE, Isaiah HUGLEY and Mayor Barry "Skip" HENDERSON. MCGINNIS writes that as specified in Chapter 2, Article VI, Section 2-68 of the CCG City Ordinances (SEE BELOW), she will share audit activities with the Finance Department the week after July 26, 2023. McGINNIS further explains that she will need to work with ALEXANDER, and the audit team will begin with a three-year review of operatiAonal budgetary performance, working with "historical Advantage reporting", payroll testing, and confirming of fixed assets with the hopes of having a report to present in four to six months.

ALEXANDER replied on August 2, 2023, exactly one week after MCGINNIS' initial email, in her reply she requested that the internal audit start after the external audit was completed. ALEXANDER explains that the stoppage was requested because her staff was not only operating with normal daily tasks, but also occupied with completing all pre-audit activities to prepare working with the external auditors. Another explanation she gave was that "there would be no competing interests of time and effort as the priority for staff will be the external audit because of required state and federal guidelines". It is unreasonable for ALEXANDER to request an auditor to delay an audit that was approved by CCG City Council but not in violation of statutory law.

Columbus Consolidated Government City Ordinance Chapter 2, Article VI, Sec. 2-68. - Supervision and direction.

The internal auditor/compliance officer shall be subject to the direction of the mayor, in conjunction with the Columbus Council. Such direction shall be by resolutions, written or oral, which shall include direction to the internal auditor/compliance officer to conduct inquiries and investigations and shall include the purpose and scope of said inquiries or investigations.

The internal auditor shall notify the mayor, city manager and council in writing within three business days of the initiation of any audit. Before such reports are submitted to the mayor, city manager and Columbus Council, the subject of the audit, including but not limited to, the department head, office, commission, board, authority or elected official involved, or their designee, shall file a written response to the report with the internal auditor/compliance officer within ten business days of receipt of the report. The entire report and the result of such inquiries or investigations shall be submitted concurrently by hard copy to the mayor, city manager and Columbus Council.

In response to both ALEXANDER and MCGINNIS, CCG City Council member, Joanne COGLE, stated that she is confident that the Council agrees with her to move forward with both audits being conducted simultaneously. CCG City Council member, Glenn DAVIS, responds in agreeance that the audits can be conducted together and the auditors will work together to complete the final audit reports. He also asks

that all parties cooperate with "the intent to provide needed information in a timely manner, and support the efforts as requested by both the IA/EA so we can all be proud of the finished, completed, requested tasks".

"REQUEST FOR A BREIF CALL (August 3, 2023):

MCGINNIS wrote an email on August 3, 2023 to DAVIS, COGLE and a member of Mauldin & Jenkins firm, Kirk ARICH. The email is written to ARICH introducing COGLE and DAVIS due to a phone conversation she had with ARICH previously and wanted to update the Council members. MCGINNIS expresses concern that she is worried that she will be faced with similar circumstances while conducting the audit that she faced with a special project *"associated with the Demps matter, from December 2020-March 2021"*. The Demps matter was a collaboration between retired Internal Auditor John REDMOND, Miller EDWARDS, MCGINNIS and ARICH. There is not a response, by any party in this email thread, provided to MCSO.

LETTER TO MAYOR HENDERSON FROM DONNA MCGINNIS:

On August 17, 2023, MCGINNIS wrote a letter to Mayor HENDERSON regarding the internal audit. It is as follows:

Mayor B. H. "Skip° Henderson III
Columbus Consolidated Government
Post Office Box 1340
Columbus, GA 31902-1340
August 17, 2023
Dear Mayor Henderson,
As recommended by the Office of the City Attorney, I'm providing a summary update for you re: the Actions, Activities and Preliminary findings thus far in the internal Audit team's efforts in finance, and specifically the Tax Division, which has been our initial focus, as categorized and presented below:
I. Actions, Events & Activities prior to the Council Authorization to proceed on July 25th, 2023.
On April 19, 2023, I received detailed information from our first anonymous whistle blower re: conditions within the Occupational tax area, requesting that the internal Audit Team go in to address the situation. A bit later, on Wednesday June 28, 2023, while at a farewell reception for Becca Covington, Chief of Staff lash Beard inquired about the possibility of auditing the Business licensing area, as we were driving away small businesses due to the situation that had been deteriorating for some time. That conversation led to a visit with you and the Chief of Staff the afternoon of Thursday, June 29, 2023, in which we first discussed the need for audit intervention in the area. We also touched on issues in Finance that were impacting Community Reinvestment with Federal HUD Compliance. This initial whistle blower, as well as those who follow, had become familiar with me during the fieldwork of the fire/EMS Audit that was presented on July 25, 2023. The Tax Division had never previously seen an internal auditor, shy of a brief visit from former employee Elizabeth Barfield, prior to her abrupt resignation in February of 2023. Ultimately, through a unanimously approved motion, following the Q & A portion of the fire/EMS Audit Report, authorization to proceed with an audit in Finance is secured.

The Council took this action for a few compelling reasons. The higher -risk cash volume at COG is concentrated in three areas: The Office of the Clerk of State & Superior Courts, the Office of the Tax Commissioner, and the Finance Department (specifically in the Tax Revenue area). Of the sites, the

Clerk of State & Superior Courts was last audited by the CG internal Audit team on 7/12/2022, followed by the Office of the Tax Commissioner on 11/29/2008, and lastly finance on 2/16/2008. Beyond long overdue, each of our elected councilors, whether shy or overbearing, were receiving escalating concerns from the community, and in a few cases, had immediate family members impacted by the licensing dysfunction.

II. Actions, Events & Activities since authorization on July 25th, 2023.
Less than 24 hours later, l'd heard from our #2 whistle blower for the first time with additional details re: activities in the Tax Revenue work area, only to be followed by a visit with our 3rd whistle blower on Friday. July 28, 2023, I go on to meet with our #4 whistle blower on Wednesday, August 9, 2023, our whistleblowers represent collectively 76 years of service to CCG, with 3 of our whistle blowers on the tax Revenue team when Yvonne Ivey is initially promoted to Tax Supervisor on 8/20/2001, and later promoted to Revenue Division Manager on 7/27/2019.

By mid-day July 26, 2023, I've sent out the 72-hour notice e-mall as required and addressed in Chapter 2 of our Code of Ordinances. In the preparation of the email, I receive an out-of-office message indicating that Angelica is out of the office with limited access to email while away on leave. That said, I address, within the email that an accommodation will be provided for an Initial kick-off visit with her as soon as the matter can be addressed. Ultimately, on Wednesday August 2, 2023, I receive an email from our finance Director citing the upcoming external audit, requesting we postpone any activities in the finance Department until early 2024, following the completion of the FY23 external audit process. This email went to everyone on the 72-Hour notice distribution. In short order, 3 individual City Councilors delivered swift responses, citing that if anything there was no better and more effective time than now, so that the CCG internal Aude Team could effectively collaborate with our external auditors from Mauldin & Jenkins.
There are several discussions between us in the following days with the Chief of Staff having continuing Issues with Business Licenses when working with grant activities, and the Office of the City Attorney is having their own issues with the Tax Revenue Office dysfunction. We reach a point where you hired me to move forward treating Finance as we would treat any other areas being audited. In our work areas, each audit is initially guided by a workflow format that is recommended by the institute of internal Auditors. Admittedly, there are occasionally audits that result in collaboration with the FBI or may involve multiple jurisdictions or whistle blowers. Clearly, in those evolving situations, the workflow is modified or enhanced to address what is unfolding.

While we fully intend to address all divisions within finance to provide the opportunity for comprehensive and more effective messaging our immediate focus has been on the Tax Revenue Division, where within 15 days of authorization, we were working with four different whistleblowers. As you recall, in our own discussions we were open to the fact that our whistleblowers may have "an axe to grind" or had perhaps provided jaded information. In auditing, we apply professional skepticism to such situations. To that end, at a minimum, it was necessary to get onsite as soon as possible, not just relying on photos that someone wishes to send to us. Ben Meadow & I were met by one of the whistleblowers serving as our property escort for about 75 minutes from 7AM - 8:15AM on the morning of Monday, August 14, 2023. Both you and our Chief of Staff were notified that this visit was taking place.
The following morning (on August 15, 2023), I receive a phone call from Deputy City Manager Pam Hodge, followed quickly by an email from our long absent finance Director Angelica Alexander. Both communications were best described as an attack directed at me, re: the visit of the previous morning.

They were citing the fact that we hadn't yet had a formal kick-off meeting and that the 72-hour notice required within our Code of Ordinances was Insufficient. The purpose of the visit was to confirm and validate the information provided by our whistleblowers who are legally entitled to anonymous protection in such a situation.
Turning that visit into an announced additional gathering would have likely been legal re the whistle blowers protected status. I got the message loud and dear that I was challenging the untouchables The wait to confirm whistle blower material would have occurred in any audit city-wide in which whistle blower had become a significant factor. I've completed CCG audits where we had outside parties suing CCG over access to my completed report and findings (Sheriff's Office & Jail), the District Attorney's Office which involved state-appointment of the resulting District Attorney, reporting on 45-year-old tractors on golf course property, and have never seen or heard this type of blow back from an auditee before audit fieldwork is even off of the ground. I'm now dealing with the untouchables.

It gets even a bit more ridiculous literally yesterday morning. I start receiving messaging from our first whistle blower indicating that we've got what amounts to a beat-down from the Revenue Division Manager, the finance Director, and the Deputy City Manager upon their "suspected mole", who is our fourth whistle blower. This person is now seeking a private visit with you at your earliest convenience because her initial whistle blower report apparently hasn't been effectively heard. I would be delighted to facilitate that meeting. To say that yesterday morning's beat-down was illegal is just a waste of words. Effective yesterday morning. you have lost me.
There are only 2 Certified Public Accountants on the CCG payroll-Lula Huff and me. The Georgia State Board of Public Accountancy can revoke licenses for conduct discreditable to the profession. I will not be losing my license for this brand of mob conduct & violence more commonly found in North Jersey. I will be engaging my own labor attorney as quickly as possible.

As for the findings thus far- the gig is up. Our whistleblowers were honest and if anything didn't completely describe the depths of the situation. Since 1989, live seen a lot of public sector finance & accounting and what I saw looked like a 3" world financial operation, with stale checks, unprocessed credit card instructions, undistributed billing for years on end, as old as 2006, and as far as the eye can see. Currently, the primary mission appears to be sending out delinquent license notices to folks who haven't seen licensing correspondence In years. The mailers of the last week threaten all types of consequences when prior timely billing was never sent to anyone. The only folks who have ever had a prayer in this situation are those who never handled such matters through the mail. By arriving in person, they've had a chance. It appears that this action is meant to address the bad press such as only mailing out 4,000 bills this year versus 8,000 bills the prior year. This action doesn't do a thing about the roughly $46 million of documented, supported reporting indicating the value of unrecognized revenue to CCG. This activity has been hidden from external auditors in FY21 and FY22 using deceptive journal entries which were intended to create an illusion of normal business activity. There is a massive effort necessary yesterday, if not sooner, to match unprocessed business activity in stack by fiscal year, against the statute of limitations to identify the correct write off entries that will be needed before FY23 can be closed with a completed audit. Reflecting upon the lessons learned from the Elizabeth Barfield/Miller Edwards incident during the F20 audit, Mauldin & Jenkins is aware of the general situation that we're working with and will be collaborating on. Our slowdown of the audit process in Inspection & Codes is directly tied to this situation as they have been instructed to shut down on us as they have participated in some of the dysfunctional transactions between Tax Revenue and their department.

Jody Davis and the Accounting Division are also involved in the preparation and posting of the deceptive entries and sadly, there is a possibility of non-compliance in Andrea McCorvey's Purchasing Division as they were noted as attempting to confirm business licensing as a requirement in the RFP process but were ignored by the Tax Revenue Division when inquiries were initiated. During our visit last Monday, $74,597.30 of stale dated, unprocessed checks were captured on one of the 3 cameras we were using during the 75-minute period.

I close this summary with perhaps some of the most glaring findings documented so far. In tax year 1999, Yvonne lvey began a personal income tax fraud that was ultimately discovered by the IRS following the completion of the tax year 2007. At the beginning of the fraud, she was employed in the Tax Revenue Division as an Auditor. She is promoted to Tax Supervisor in the division on 8/20/2001, while still committing the fraud. By the time she receives her most recent promotion on 7/27/2015, the IRS has uncovered the fraud that involved claiming a group of dependents that rightfully belonged to another taxpayer in the extended family, and that person as well as Yvonne were claiming the same group of dependents. Ultimately, the dependents could only be claimed by the parent of such dependents, which was not Yvonne. During the span of this activity, federal tax liens were recorded against property owned by Ms. Ivey, with all the activity filed locally in Clerk M. Linda Pierce's Office. The Internal Audit team has copies of this information. We have other additional incriminating mall that identifies the CCG employees active in covering up years of dysfunction. Everything from alleged physical abuse on the property, refuse to charge certain employes leave when taken, absence of security cameras or internal controlled threatening other divisional employees when they were being pounded with citizen complaints, etc. We already have a healthy, expanding file filled with difficult, but revealing supportive documentation. In audit, facts are our currency, and as a result we generally aren't seeking popularity awards.
Please feel free to discuss further with me, my team, or the Office of the City Attorney as time permits,

Sincerely,

Donna L. McGINNIS, CPA CFE
Internal Auditor/Compliance Officer
Columbus Consolidated Government
429 E. 10* Street, 2° Floor
Columbus, GA 31901

EMAILS PROVIDED BY TYSON BEGLY:
On January 15, 2024, Tyson BEGLY shared to the public, via email subscription, a newsletter that he writes, informing District 10 of noteworthy findings regarding CCG. In the article titled "*January 25, 2024, Updates No Missing Money, But Unprocessed Revenue*", BEGLY states the following:

"*On Tuesday, the Troutman Pepper presentation was released, providing an external assessment of business licenses. As a reminder, business licenses result in occupation tax revenue. Regarding the $45.1 million that was previously reported missing, their findings showed "No evidence to support the claim that there is $45.1 million in unbanked, unworked revenue."* This is consistent with the Finance department's response on December 12th. Troutman Pepper came to this conclusion by working with a forensic audit firm to review the workpapers and a sample of 102 transactions, 100% of which were supported by documentation to show they were both banked and worked. However, the Troutman

Pepper report showed that due to a backlog of business licenses, there were multiple instances of delayed or uncollected/unprocessed business licenses, which meant less occupation tax revenue.

Differing opinions emerged regarding the amount of occupation tax that was uncollected. For example, Troutman Pepper stated that businesses that recently closed would have paid somewhere between $2.9 million to $5.3 million in occupation taxes if they had been processed in a more timely manner before closing. The Finance Department argued that a business could be closed for a few years before the final paperwork is provided to formally close them in the system. Therefore, those years listed as "active" in the system would not have actually collected money during those years. There was also a difference in opinion on how much of those old occupation taxes could still be collected. The Finance Department is pursuing all active businesses for unpaid taxes from 2016-2023. They also argued that the Troutman Pepper total amount to be collected was too high because they used an "average estimated cost" for their calculations. The top 2% of businesses pay 61% of the occupation taxes, and presumably, the Finance Department prioritizes working those large accounts. This means the amounts owed on the delayed or uncollected accounts would be much lower than the average. The Finance Department did not provide an estimate of the amount they are pursuing. The bottom line: we are not missing $45.1 million, but are actively chasing down delayed occupation taxes that were not processed in a timely manner. The long-term solution: Troutman Pepper and the Finance Department mostly agreed on the solutions, which *include "more automation, updated policies and procedures, better reporting, better communication, and improved employee retention*".

"SUPPORT REQUESTS FOR INTERNAL AUDIT" (December 13, 2023 – January 12, 2024):

On March 9, 2024, at 0844 hours, Tyson BEGLY (Columbus Consolidated Government District 10 City Council Member and Chairman of the CCG Audit Committee), forwarded Investigator W. PETERSON an email thread with the title "*Support requests for internal audit*".
This email thread was created on December 13, 2023, BEGLY sent an email discussing the "support requests for internal audit" to the following individuals: Isaiah HUGLEY, Pamela HODGE, Skip HENDERSON, Toyia TUCKER and Donna MCGINNIS. The email was written to Mayor (HENDERSON), City Manager (HUGLEY), and Deputy City Manager (HODGE) after an Audit Committee meeting asking for supporting documentation to assist the Internal auditor, Donna MCGINNIS. The following was requested: *"Unredacted bank statements from July 2018 to June 2023 and Unredacted deposit slips from July 2018 to June 2023*". BEGLY made the written assumption that the bank statements could have been downloaded from the Synovus bank site and may have already been available from being used in the external audit.

CORROBORATING INFORMATION
FROM THE DECEMEBER 6, 2023 MEETING:

The following information corroborates facts between the aforementioned email threads and what was discussed during the private meeting held on December 6, 2024.

- Based on this e-mail that was written a week after a private meeting, on December 6, 2023, discussing MCGINNIS obtaining bank records to prove MCGINNIS' internal audit report. In the meeting, Mayor HENDERSON asked MCGINNIS what she needed to move forward. MCGINNIS replied *with "I'm just putting it out here. What I can see from a distance on the laptop over here with Pam that takes, you know, the, the, the detail against a deposit at the bank.*

I'd like to have that type of a record against bank statement, you know, against maybe two or three reports that I can compare that I could start knocking 'em off the pond. And that's just something that has not occurred. And I understand your intent, your intent of the meeting is to validate clean up. What can be the nature, some of what went down, this was not sneaky, this was not deliberate. When you're dealing with protected whistleblowers there, there's a standard for care of that and the involvement of (unintelligible) changes". Mayor HENDERSON asks her again what does she need and how she is able to get access to the information quickly. MCGINNIS replies that she needed the bank statements and information that she was looking at with HODGE. TUCKER replied as well that she needed "full access". HUGLEY interjected to "give them everything they need".

- *HODGE explained that "we" get a bank statement and bank reconciliation every month that is recorded in a notebook. This information is the cumulation of all of the city's bank accounts and back up documentation. This notebook is kept on the first floor of the finance department. Mayor HENDERSON reiterates that MCGINNIS will get whatever she needs to complete the audit and give her samples. During this conversation, Glenn DAVIS asks if the bank statements will be the easiest way for MCGINNIS to review. HODGE replies with "probably not, or would no. Because the bank statement, what the bank statement's gonna show is these individual deposit will show on the bank statements". She further explains that if a group of checks were deposited at once it would only show mass deposits not individual checks. MCGINNIS states that she will need information to back up the detail that HODGE was explaining. However, that is not what MCGINNIS and BEGLY have asked for. HODGE appears to be obstructive and not assisting with the internal audit as requested. Mayor HENDERSON explained that the bank statements are probably archived and once MCGINNIS has what she needs then a public announcement needs to be made to correct the perceived error that there is $45 million "missing". HUGLEY mentions to MCGINNIS that he needs to know who has obstructed the audit but MCGINNIS is not very forthcoming as the investigation would later reveal that people she was being confronted by in this meeting were those who were obstructing the audit. Further into the meeting, HODGE states to MCGINNIS that "I can show you every single check that went in the bank. You wanna do a hundred percent. Then let's do a hundred percent".*

[Quotations mentioned from the recorded meeting were reviewed and transcribed by Investigator HUDGENS and Investigator DARDEN].

CONTINUATION OF "SUPPORT REQUESTS FROM INTERNAL AUDIT":

HODGE replies on December 14, 2023, at 1140 hours to the original email along with Angelica ALEXANDER, Clifton FAY and Lucy SHEFTALL. The following is HODGE'S reply:
"I will work on providing the bank statements to the Internal Auditor. I continue to caution the Internal Auditor that all information should not be shared. Each bank statement is approximately 40-50 pages. The Finance Director provided the Internal Auditor access to the SharePoint audit file on Dec. 6th. This includes copies of journal entries, cash receipts, A/P check copies and other information typically provided to the external auditors. The transaction history attached is the ledger or the 2175 lockbox account which was provided to the Internal Auditor on Dec. 6th. This is the detail in reference to the $45.1 million which shows all of the cash receipts booked to this general ledger account. Twenty-five deposits and back up documentation was provided was provided to the Internal Auditor as requested on

Dec. 9-10 containing hundreds of individual checks deposited. The customer's banking account information was redacted from each check. An example of one deposit is attached. This is CONFIDENTIAL. I will notify you when the bank statements have been uploaded to SharePoint. The monthly bank reconciliations can be made available by contacting the Finance Department. Two fiscal years are stored in the office and others are stored at the Records Storage Facility. Please provide clarification on the second item requested, "Unredacted deposit slips from July 2018 to June 2023". Thanks. Pamela Hodge"

BEGLY's response to HODGE explained that the deposit slips were to see the details of the deposit. The details of each specific individual check and deposit amount, not just a batch number of deposits. BEGLY acknowledges HODGE and asked to be notified once the statements are uploaded to SharePoint. He clarified that the reason for the bank deposit slips was to see the details of the deposit and asked if the deposit slip is too large of a task, if they could request it from Synovus.

HODGE replies to the same day, December 14, 2023, that the bank statements have been loaded. She then asked BEGLY *to "provide which specific additional deposits that are being requested and they can pull those specific deposits from the bank*". In her own words, HODGE also explains, via email, the following in response to BEGLY asking for unredacted bank statements and unredacted bank deposits:

- "We provided 25 samples of deposits already."
- "Please provide specific additional deposits that are being requested and we can pull those specific deposits from the bank"
- Explains that there could be an overwhelming amount of checks that would need to be retrieved (12,000 to 15,000) for the five-year period as requested. It should be noted that in the aforementioned emails, BEGLY explains the exact requirements that MCGINNIS needed to complete the internal audit.
- "The concentration account is the city's main banks account which houses all deposits made by or on behalf of city departments, not just lockbox transactions."

On December 15, 2023, BEGLY asked MCGINNIS "*Can you confirm you have the data you need?"* MCGINNIS replied a short time later on December 15, 2023, with the following message: *"I took one look at her attached bank statement, and we still aren't getting what we specifically requested at the Audit Committee meeting earlier this week. Unredacted bank statements for 60 months for this account is what we requested, and we still are not receiving it, and of course, there's a great deal of fussiness over providing adequate deposit imaging of items and receipts – it appears that we will need to go to the bank directly or through federal authorities to satisfy the request. Donna".*

In the same email thread, MCGINNIS also explains that the SharePoint folder she was provided by ALEXANDER, via HODGE, was of no use to research. BEGLY responds with attachments that were sent via email, but states they are different than the files on SharePoint. *"Sharepoint documents are confidential and should not be sent via email". MCGINNIS expresses concern in her response to BEGLY that she received "proper statement detail but were lacking supportive imaging of deposit activity".*

On December 20, 2023, HODGE sends out an email asking if MCGINNIS has reviewed the information on SharePoint. BEGLY replies on January 12, 2024, asking to verify the January 2023 bank statement file is complete and for it to be reuploaded because there were issues with the file. Angelica ALEXANDER also replied on January 12, 2024, that the file had been uploaded again. MCGINNIS replies with "Thank you!". Later it was revealed that the shared file that ALEXANDER provided MCGINNIS did not include any attachments which would have contained the information that was requested (i.e., bank statements and bank deposit slips). ALEXANDER's inactions show intent to conceal or mislead the internal audit's findings that would reveal the true scope of negligence and malfeasance in the Finance Department of CCG. ALEXANDER is in violation ***O.C.G.A. 36-81-7 - Requirement of Audits; Conduct of Audits; Audit Reports; Forwarding of Audits to State Auditor; Failure to File or Correct Deficiencies; Public Inspection- states*** *"(1) shall provide for and cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the local government for each fiscal year of the local government , (3) The governing authority of each local unit of government may elect to provide for and cause to be made ... agreed upon procedures shall include as a minimum: proof and reconciliation of cash, confirmation of cash balances, a listing of bank balances by bank, a statement of cash receipts and cash disbursements, a review of compliance with state law, and a report of agreed upon procedures."*.

"A PREVIEW OF THE DEPOSIT CONFIRMATION EFFORT THUS FAR" (December 20, 2023 – January 4, 2024):

On December 20, 2023 MCGINNIS constructed an email thread to BEGLY, TUCKER, John REDMOND, Michael BRUDER, M. BAKER, Jonathan SMITH, Benjamin MEADOW, and Glenn DAVIS. The title of the email was "A preview of the deposit confirmation effort thus far". MCGINNIS writes initially that she wanted to discuss her research path for the deposit confirmation in the CCG concentration account. She explains that she has only received one bank statement as a PDF, and it was incomplete. There were approximately 99% of the pages missing but that balances could be seen. The further discusses how the information will be viewed in certain categories as she investigates this account.

On January 2, 2024, BEGLY replies to MCGINNIS asking for an update. MCGINNIS responds the same day and writes that "the point of this deposit confirmation exercise is to confirm that the information presented as "unbanked" in our recent audit report is in fact just as "unbanked" as we presented and not included in lockbox or other deposits into the CCG Concentration Account. So far, we're trying to complete the exercise without the requested, detailed and digital deposit support that is provided by the bank. We also have the one monthly statement in the 5year window that contains one page in the provided pdf, and is missing 99% of the statement. While the situation appears to call for this confirmation, we will be delaying weeks of other audit work in the pipeline, but so be it."

Approximately thirty minutes later, BEGLY responded that he wanted clarification about MCGINNIS's email. He stated that when MCGINNIS discussed her report with him, it was highlighted revenue was never deposited. "Columbus Consolidated Government said that all revenue they reported was from deposits (e.g. there is nothing missing). My understanding is that the analysis was to identify the revenue that was never deposited." BEGLY proceeds by asking if MCGINNIS sent an email requesting a corrected version of the monthly statement and the exact list of deposit slips that she requested. He expresses concern that he should be carbon copied to the email of her requests so that he can follow up with "them" if MCGINNIS does not receive the information in a timely manner.

MCGINNIS replies to BEGLY's inquiry regarding an email request from MCGINNIS asking for a corrected version of the monthly statements. MCGINNIS replies that she will send an email asking for the following: "the need for the corrected bank statement, and as for deposits or support, I thought that was very explicitly clear in out last audit committee meeting that we're talking about 100% of this support for deposits. Admitted the contention arises when Finance leaders are claiming in public that all possible deposits have been made, when the audit report clearly states that about 44% of the incoming activity was deposited and the remainder was not (and we have descriptive detail on activity not deposited, thus will never appear in bank provided deposit support). I'll send some of these emails out at a point but frankly have a month worth of digging before I back into those requests. There really shouldn't be any fog on at this point."
MCGINNIS' response clearly explains that the Finance leaders (HODGE and ALEXANDER) have made false statements to the public that all possible deposits have been made. However, that is conflicting with an official audit report that is statutorily mandated. According to MCGINNIS' audit explanation of deposits, there are 56% of undeposited revenue that the Finance Department (specifically the Revenue Division – Occupational Tax) was responsible for.

On January 4, 2024, Audit Committee member, Michael BRUDER, replied to the January 2, 2024 email thread, "A preview of the deposit confirmation effort thus far". BRUDER explained that he wanted to address some concerns with MCGINNIS, BEGLY and the Audit Committee. BRUDER asked the following questions:

- "The audit report has identified that there was significant revenue that has never been deposited-correct?"
    - MCGINNIS replied "Yes, indeed significant "unworked" revenue has never been deposited"
- "I reviewed the internal audit report and in reference to the section titled "Revenue Tool Kit Resources" there is a huge listing of amounts from various companies in town. Is this a listing of checks for licenses that internal audit has identified as never being deposited?"
    - MCGINNIS replied "Yes, in the huge listing of amounts from various companies in town you indeed are looking at funds that have never been deposited in the CCG Concentration Account or elsewhere."
- "If the answer to #2 is yes, the I do not understand what additional work internal audit needs to complete. I would expect that, since the Finance Department is saying that the internal audit findings are incorrect, even though there is a list with support, then I think it is the responsibility of the Finance Department to show that these supported amounts were actually deposited in the bank, or somehow prove that this money was never appropriately belonging to City of Columbus and therefore should not have been deposited."
    - Toyia TUCKER replies that she concurs with question #3 and that the burden of proof falls on the auditee (Finance Department) not the auditor. She further explains "with the lack of human capital in the audit department, I think this is a drain on the city's resources. There is an ongoing audit currently underway. The resources are needed in Human Resources now.
    - BEGLY also replied that was his understanding that the Finance Department has already provided supporting documents about the questionable deposits, or lack thereof.

According to BEGLY, Finance provided proof that there were deposits for "some of the transactions". "Since it is best practice to confirm via bank statements and deposit slips, internal audit was going to revisit now that the information is becoming available.

- Glenn DAVIS replies that the Finance audit is completed and there is audit work that should be conducted in other areas of CCG. "The focus should be moving forward in correcting identified shortfalls in the revenue department". DAVIS explains his concerns that since the Finance audit is complete, he was more interested in a plan of action and notes that the City Manager, HUGLEY, is responsible for implementing corrective measures.

MCGINNIS' email with responses to BRUDER'S questions, she explains that she has "never seen an auditee's (Finance) behavior and response quite as obstructive as this, and continue to hear form our whistleblowers that there is no evidence of improved business practices in the Revenue Division, and if anything, a bit of belief that dysfunction continues to lack consequences". MCGINNIS also explains that the audit is complete and "putting on our burden on our internal audit team will delay our other city activities by 6 months or more-this tedious exercise will only eventually prove that checks originally identified as not placed on deposit will continue to be confirmed as not existing in any bank deposit to the city's concentration account. If that fact is disputed, the burden belongs to the auditee.

PAMELA HODGE'S CRIMINAL ACTIVITY:

O.C.G.A. 36-81-7 - Requirement of Audits; Conduct of Audits; Audit Reports; Forwarding of Audits to State Auditor; Failure to File or Correct Deficiencies; Public Inspection- states "(1) *shall provide for and cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the local government for each fiscal year of the local government , (3) The governing authority of each local unit of government may elect to provide for and cause to be made ... agreed upon procedures shall include as a minimum: proof and reconciliation of cash, confirmation of cash balances, a listing of bank balances by bank, a statement of cash receipts and cash disbursements, a review of compliance with state law, and a report of agreed upon procedures." According to O.C.G.A. 36-81-2 Definitions, a "Governing Authority" means that official or group of officials responsible for governance of the unit of local government.*

This statutory law lists mandated requirements that an audit, and an auditor, from a local government are to provide.

HODGE has also violated the following offenses:

Offenses involving public records, documents, and other items (felony) *O.C.G.A 45-11-1*

- *(a) if any public officer or other person shall steal, embezzle, alter, corrupt, withdraw, falsify, or avoid any record, process, charter, gift, grant, conveyance, or contract: or shall knowingly and willfully take off, discharge or conceal any issue…; or shall forge, deface, or falsify any document or instrument recorded…; or if any person shall cause or procure any of these offenses to be committed…*
- *(f) (2) Public office: any office held, used, or controlled for public purposes by any department, agency, board, or branch of state, county, or municipal government…. included any archives library, or records storage area maintained by such governments.*

- *(F) (4) "Public officer or employee": any officer or employee having custody of or responsibility for any records, books, documents, or other office property referred to in this code section.*

Unprofessional conduct – Public Officers and Employees O.C.G.A. 45-11-1
a) If any public officer or other person shall steal, embezzle, alter, corrupt, withdraw, falsify, or avoid any record, process, charter, gift, grant, conveyance, or contract; or shall knowingly and willfully take off, discharge, or conceal any issue, forfeited recognizance, or other forfeiture; or shall forge, deface, or falsify any document or instrument recorded or any registry, acknowledgment, or certificate; or shall alter, deface, or falsify any minutes, document, book, or any proceeding whatever of or belonging to any public office within this state; or if any person shall cause or procure any of these offenses to be committed, or to be in any manner concerned therein, he shall be guilty of a felony and, upon conviction thereof, shall be punished by imprisonment and labor in the penitentiary for not less than two years nor more than ten years.
Hodge was notified by whistleblowers/employees of unprofessional business conduct to include a violation of law where employees were shredding checks. Hodge knew about this conduct and refused to act appropriately prior to audit findings.

By HODGE failing to provide the auditor the requested materials that are mandated to provide a state auditor, who MCGINNIS would have to report her findings to, her inactions show intent to conceal or mislead the internal audit's findings that would reveal the true scope of negligence and malfeasance in the Finance Department of CCG. By definition, HODGE is considered to be a member of the group of officials responsible for the governance of the local government as the Deputy City Manager of the Columbus Consolidated Government.

"REQUESTED MATERIALS AND INFORMATION / AUDIT COMMITTEE FOLLOW UP QUESTIONS" (January 10,2024 – January 17, 2024):

On January 10, 2024, BEGLY constructed an email thread to BAKER, BRUDER, TUCKER, and MCGINNIS (Aduit Committee members) with the heading of "Requested materials and information". BEGLY's email is written to MCGINNIS with a list of items that the has requested from MCGINNIS as well as an expected timeline of completion. BEGLY lists the following as materials and questions he has requested from MCGINNIS:

- "List of 100 transactions from your internal audit report that you want me to send to finance to show proof of deposit"
- "Date of the bank statement that you said was invalid"
- "Do you still plan to provide a list of specific deposit slips that you want?"
- "Sample of one of the 1098 files you mentioned in the report"
- "What are your criteria for a transaction to appear in your report?"
- "What is your definition of "unworked" as it related to the list of uncollected accounts in the report?"
- "Assuming you had been provided the bank statement and deposit slips, what steps you would have taken to verify the deposit?"

Audit Committee member BRUDER answered BEGLY's email with a few Audit Committee follow up questions. BRUDER had previously requested that the Audit Committee be provided with last year's audit report and formal communications from auditors. There was no response to this question. Throughout the course of this investigation, it has been revealed that there was not an internal audit completed for the Finance Department. A previous CCG Auditor, Elizabeth BARFIELD, was interviewed by Investigator T. DARDEN and she stated the following: "I've never done an audit of the finance office. I would go to the finance office to get information based on whatever I was auditing". BARFIELD was CCG's internal auditor for the years of 2020, 2021, 2022, and left in 2023.

TUCKER replies on January 10, 2024, that she would also like the requested information answered by MCGINNIS, but it wasn't feasible for her to continue until after an update from Troutman and Pepper. She also requests that no one request anything further from MCGINNIS until after the Audit Committee meets and they can decide whether to take additional measures.
Seven days later on January 17, 2024, BEGLY writes to MCGINNIS in this email thread, that he spoke with John REDMOND (a former CCG internal auditor) and they both thought that MCGINNIS should send 20 transactions from each year of the internal audit report for the Finance department to research. "This would show some initial progress without burdening your team. Is it easy for you to identify 20 transactions of each year from your detailed list? Let me know if this is a burden and I'll see what I can do to help". A short time later, TUCKER replies on behalf of MCGINNIS stating that she understands BEGLY has concerning questions for his constituents and the answers may be provided the following week as well as the Troutman and Pepper (external auditor) presentation. She further asks "At this time, I am asking that we refrain from asking Donna for any additional questions regarding the audit until our next meeting. At this point, two committee members have asked for this process to cease".

BEGLY responds to TUCKER's rebuttal stating that it is not an egregious request for MCGINNIS to provide the 20 transactions per year. BRUDER also responds to TUCKER that the Audit Committee does not fully understand the internal audit report that MCGINNIS has presented to City Council but is also still working on. He expresses concern that CCG has a new Audit Committee and how important it is to conduct meetings where questions regarding the internal audit are answered.

On January 17, 2024, MCGINNIS replies with the following: "While I had prepared a random sample of 100 transactions for confirmation by Finance over a week ago, it quickly became clear that sampling would never adequately address this situation. Thus, for days, I've been working on a 100% confirmation of nearly 10,900 potential transactions that were undeposited at 10-28-2023. Meanwhile, my team has been able to resume other audit activity. I am requesting that we be left alone long enough to complete this exercise with very little auditee's cooperation. This is not intended to be a bold request. Donna".

- *On June 10, 2024, MCGINNIS was interviewed by Lt. J. HATTAWAY, Investigator T. DARDEN, and Investigator T. HUDGENS in reference to her Finance Audit Report. Investigator HUDGENS asked MCGINNIS if she was asked to or provided sampled of a 100 transactions for the Finance Department, she expressed that she was never asked to and no she did not provide them. This is a conflicting statement compared to her own email response to BEGLY.*

BEGLY's response to MCGINNIS expresses concern as to why the Audit Committee and MCGINNIS are reluctant to share the samples of 100 transactions if it was already prepared. His thoughts are that if the Finance Department has the samples, they can provide feedback to answer any lingering questions.

BEGLY ends the email with "I don't understand why we are unwilling to share a requested file that is already available, but the perception from the public is that we are trying to hide information". It is unclear as to why MCGINNIS refused to provide the samples to the Finance Department.

EMAILS PROVIDED BY GLENN DAVIS:

"TROUTMAN PEPPER INVESTIGATION OF FINANCE AN BUSINESS LICENSE ISSUES" (August 28, 2023):

On August 28, 2023, Charles PEELER (Troutman Pepper External Auditor), composed an email addressed to DAVIS, COGLE, and FAY. PEELER explained that his investigation will be conducted into two phases along with the budget for each phase. His email is as follows:

- Phase I:
    - Interview internal auditor regarding abnormalities in invoicing by the City, reconciling invoicing with payments received, following up on delinquency notices
    - Identify others with knowledge regarding abnormalities, and conduct interviews of those individuals
    - Ensure all employee are aware of anti-retaliation policy prohibiting any adverse action from being taken against any employee cooperating with the investigation
    - Identify all accounts in which revenue from the Finance and Business License department should be deposited
    - Identify policies and procedures related to invoicing and receiving funds
- Phase II:
    - Engage independent forensic accountant to evaluate any abnormalities in billing, receivables and deposits
    - Understand capabilities of billing system, system for tracking receivables, and accounting system
    - Interview outside auditor (Mauldin & Jenkins) regarding scope of their audit
    - Prepare an oral or written report as may be appropriate
- The budget for Phase I of the investigation will not exceed $20,000. Charges will be billed by the hour an invoiced monthly.
- The budget for Phase II will depend on the number and complexity of the significant issues identified in Phase I. A proposed budget will be submitted before Phase II begins.

There was not a response to PEELER provided to MCSO.

DONNA MCGINNIS EMAIL THREAD PROVIDED BY GLENN DAVIS:

On October 25, 2023, MCGINNIS composed an email titled *"Request for assistance/support asap"*. This email was sent to all members of the CCG City Council and Mayor HENDERSON. MCGINNIS explains that the internal audit team only have approximately one week left of "field activity" remaining. On October 23, 2023, MCGINNIS spoke with IVEY and requested specific data directed at the unworked and delinquent licensing activity for the period of FY 2019- FY 2023. She further explains that it is very important to identify the business accounts that are impacted. As she explains the information she needs to complete the audit, she also reports that since the request form IVEY, *"there's been nothing but lip service, obstruction and at this point, deafening silence*". MCGINNIS requests that she have access to EnerGov in her office with her own user profile with inquiry and reporting access only for the completion of the audit of the Revenue Department.

DAVIS replied the following day expressing his concern and distaste for the actions of the CCG and the executive management. He stated "There is no place for what is viewed as totally disrespectful city leadership directive by management. Audits are designed to keep waste, fraud, and financial abuse from happening. This is no more than another example of obstruction and hinderance which seems to be happening regularly under the current administration". In the same email reply, DAVIS writes to Mayor HENDERSON directly imploring him to demand a stop in obstruction and the disrespectful behavior toward MCGINNIS and the audit. He also expressed that Mayor HENDERSON explain to the CCG Council as to why "continued requests for audit cooperation are being overlooked, ignored, or denied by both management and employees of the city government". DAVIS sends an email on October 27, 2023, the next day, and asks Mayor HENDERSON if MCGINNIS was able to obtain the information needed to complete the ongoing internal audit. According to DAVIS' email, Mayor HENDERSON refused to comply with the demand of response to the CCG Council regarding the complaints.

ISAIAH HUGLEY "EXECUTIVE SUMMARY" EMAIL PROVIDED BY GLENN DAVIS:

On October 30, 2023, HUGLEY sent an email to the CCG City Council to include Mayor HENDERSON, Sandra DAVIS, Joshua BEARD, Clifton FAY, Lucy SHEFTALL, Pam HODGE, Angelica ALEXANDER, Lisa GOODWIN and Teasha HOLLIS. The title of the email was "Executive Summary Request/Finance Department Revenue Division Business License Issues". This email was sent in response to CCG City Councilwoman COGLE's motion made on October 24, 2023, which was supported by eight members of Council requiring HUGLEY to provide a three-to-five-page executive summary of issues in the Finance Department Revenue Division related to business licenses and supported by CCG City Charter section 4-307-5.
HUGLEY writes that as the City Manager " I have not been included in any way in the audit/investigation by Troutman and Pepper. I have not been interviewed, consulted, no entrance interview, no exit interview, no public or private discussions".

In response to the Revenue Department, he stated that the Revenue Department reported to management in 2020 that business licenses were delayed because of the pandemic. However, "they did not report the extent of the delay or the negligence of not following the established protocol for businesses that did not renew their business licenses". HUGLEY reports that this was only discovered by management after a referral from CCG City Council on July 25, 2023.

In response to the backlog of work from the Revenue Department, HUGLEY authorized temporary staffing. There was also mention of software upgrades and restructuring of the Revenue Department.

On September 13, 2023, a delinquent business license list was turned over to Codes and Inspections for warnings and/or citations to be issued to businesses operating without a license. According to HUGLEY, "per the established protocol, courtesy delinquent notices for 2020, 2021, 2022, and 2023 were mailed (courtesy delinquent notices are mailed annually)". He also explains that the Revenue Department failed to follow established protocol for those businesses that were identified as delinquent and turning them over to Codes and Inspections. HUGLEY writes "there is no excuse for Finance Department Revenue Division not following established protocols" but blames the pandemic on the backlog of work. More information about the pandemic was explained such as; a shortage of employees required citizens to wait for extended periods of time and were provided limited services, CCG extended deadlines to keep private businesses open and that CCG "paid more than $9 million in small businesses and non-profit grants" to keep local businesses open. HUGLEY provides excuses as to why the Revenue Department was behind in business licenses and delinquent notices but also blames the Revenue Department for not following "established protocols".

On October 31, 2023, HUGLEY verbally presented an *"Executive Summary Report-Business License Processing- October 30, 2023"* to the CCG City Council. HUGLEY had copies provided to Council Members and explained his report. This Executive Summary was in request by Council Member COGLE by the City Charter section 43075 in requesting the City Manager personally provide a three-to-five-page executive summary.

HUGLEY makes a point to say, "*for the record I do want to note that this update that you're going to get today the presentation you will see uh is not in response to the audit investigation by Troutman and Pepper it is not in response to that uh and I will note that as City Manager I have not been included in any way in the audit investigation by Troutman and Pepper I've have not been interview consulted no entrance interview no exit interview no public or private discussions with them or anyone else".* HUGLEY also made a point to write that in his email to City Council of his Executive Summary. In Troutman and Pepper's Public Report of Independent Investigation of the Revenue Division of the Columbus Consolidated Government, on page 17, it states that *"On November 22, 2023, following a request to the City Manager, the Finance Director provided Troutman with several documents containing Finance Department written policies".* This shows HUGLEY's communication, no matter how slight, with Troutman and Pepper which HUGLEY claimed he had no contact with. Based on HUGLEY's public and official statement during the City Council Meeting on October 31, 2023, and his email to City Council Members on October 30, 2023, he did have contact with Troutman and Pepper. In HUGLEY's report, there are false statements made to include:

- *The division* [Revenue Division] *did not report to management the extent of the delay or the negligence of not following established enforcement protocol for businesses who did not renew. This was discovered by management after a referral from Council at the request of Deputy City Manager Pam Hodge to the Finance Director and Revenue Division manager for reports and information"*
    - This is not true. Throughout the course of the administrative and criminal investigation, evidence has been presented to MCSO that employees of the Revenue Division did, in fact, tell IVEY, ALEXANDER, and HODGE of the delay and negligence involving business licenses. (See email labeled Ivey email with Hodge scanned checks). There is also whistle blower testimonies that have been recorded during interviews.
- Troutman and Pepper's report states that HUGLEY's Executive Summary was contradictory to their findings: *"Executive Summary Report comparatively undercounts delinquencies*

because it counts delinquent businesses rather than delinquent licenses… the Executive Summary Report only shows it as being delinquent once".

- This indicates that HUGLEY has presented the Public and City Council with a false representation of the issues and concerns involving an official investigation and audit of the Finance Department.

An Executive Session was also held on October 31, 2023, to discuss litigation and personnel. HUGLEY's report was presented after the Executive Session was held.

HUGLEY is in violation of ***False Statements and Writings O.C.G.A 16-10-20.1:*** *A person who knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact; makes a false, fictitious, or fraudulent statement or representation; or makes or uses any false writing or document, knowing the same to contain any false, fictitious, or fraudulent statement or entry, in any matter within the jurisdiction of any department or agency of state government or of the government of any county, city, or other political subdivision of this state*

CLIFTON FAY EMAIL PROVIDED BY GLENN DAVIS:

On January 12, 2024, CCG Attorney Clifton FAY constructed an email written to the CCG City council members, as well as Mayor HENDERSON, HUGLEY, and SHEFTALL. FAY writes that this email contains "Confidential Attorney-Client" information, but there is no information in this email that would be considered privileged. The email was directed toward the CCG council members with information attached about "*Appendix Two, Section (1) of the Columbus Charter"*. FAY explained that this email was written because the City Attorney's office was made aware that *"portions of discussions held during one or more executive sessions were posted on social media and in addition, that confidential real estate documents conveyed to the Council were posted on a media outlet before an executive session discussion such documents was held. The minutes of all past executive sessions are taken and kept confidential as required by law".* FAY expresses concern and reminds CCG council members to not disclose information.

DAVIS responded on January 16, 2024 that the email from FAY was perceived as an *"indirect reprimand"* and suggests that it would be appropriate that other violations related to the RFP/Procurement guidelines that CCG has always strictly followed, as well as CCG policy regarding "Code of Ethics" and "Prohibited Practices". He further explains, and eludes, to CCG city council that any CCG city council member should be aware that there are certain individuals that could potentially profit ahead of other businesses because of *"the level of involvement and deal making going on behind the scenes before decisions and RFP procedures have been followed. Hell, Councilmembers have been directly lobbied to vote in favor of spending 50M that could easily wind up in a predictable entity's pocket before the public has a chance to get full disclosure and will ultimately not have a chance to effectively because of a competitive disadvantage awarded".* DAIVS also expresses concern regarding the Indigent Care Fund RFP matters and that a council member publicly stated the business entities involved in profiting off a city asset.

Charmaine CRABB replies to FAY as well, stating that it was offensive that the issue regarding executive sessions only went to the CCG City Council. She expresses concern that City Council were not the only ones with the information that was discussed in executive sessions, and that

"staff", EC Bradley and others in the mayor's office working "behind the scenes" had the information.

EMAIL PROVIDED BY JOANNE COGLE:
On February 29, 2024, City Council member Joanne COGLE, forwarded Investigator PETERSON an email titled "Whistle blower letter". The email was sent to COGLE from an unknown Finance Department Revenue Division employee.

The email is as follows: "*Dear Columbus Council: The Revenue Division is reaching out to you, begging for your assistance. The Finance Director is creating a hostile environment within our department. She treats some staff one way and treats Collections a totally different way. To be honest, we are not sure why, it just seems like we are being targeted for some reason. She doesn't know what is required to get a business license done correctly. She is overloading the two WB001 ladies working the front lines while not making the Supervisor over Occupational Tax assist any of her staff. The Finance Director has instructed all of Revenue to go through her and overlook their immediate supervisors. We do not know when she's coming into the office or not. She doesn't call and lets us know when or if she'll be here. She (sneaks) in the back door around 9:00 or so and leaves and no one knows when she comes or goes. Staff have seen the Finance Director arrive at work at 8:15am in the morning but do not enter the building until noon. How can we all be expected to come to her with our issues when she is either not here or we have no idea where she is. Some days she doesn't come in at all without letting us know or in her absence's she doesn't answer her phone when we reach out. When she is in the office, she's behind closed doors most of the day? Business license is getting back logged the same way we were when this went bad. Alcohol is not caught up, there are 27,168 lockbox entries needing to be worked in the amount of $1,050,477.53. This is what is listed on the lockbox spreadsheet. There are more that needs to be placed on the spreadsheet to be worked. I've been advised about half as much that's on there now. I have already lost one employee from the Collection side and have others tell me if the Finance Director stays, they will be looking for employment elsewhere. NO ONE can work with her. She unrealistic, a bully and from what business license staff tells me she is making their side worse too. If the Finance Director's actions continue there will be staff getting attorneys to stop this harassment. PLEASE HELP US!!!! We have NO ONE to turn to. Thank you, Revenue Division*".

INTERVIEW with ETHAN HARDIN:
On April 3, 2024, at approximately 1200 hours Investigator T. DARDEN and Investigator T. HUDGENS interviewed Ethan HARDIN at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

During the interview, HARDIN divulged that he was a temporary worker and had started after the December holiday. HARDIN explained that he was notified in the middle of the night that he would have to appear at work in the morning. He went on to say that the finance department was not forewarned of the temporary worker's arrival. HARDIN explained that he was not trained, nor given an orientation within the Finance Department: He was simply placed in a conference room by himself and given menial tasks from time to time.

HARDIN stated that recently IVEY's office is being cleaned out by ALEXANDER and other personnel, and there were documents he was asked to look through as far back to the 2010's. He stated that "she shredded a lot of those". He has not witnessed any recent documents or checks

having been shredded by any personnel in the office. HARDIN was given a stack of copies of checks that he was advised to determine if the checks can be cashed or not. He would do this by researching EnerGov to check if the business had an up to date business license, then go into Lockbox and research through the past years if the check had been cashed/deposited and if it was eventually processed. HARDIN used the EnerGov account number linked to the check to search for the check in Lockbox. If he was able to determine that the checks were not in Lockbox or the business was not up to date in EnerGov, he would give the checks to ALEXANDER. While discussing the Lockbox, the check numbers are not in Lockbox, only the receipt for the Lockbox entry and the account number. The Lockbox is compiled on a digital spreadsheet that is stored in Sharepoint.

HARDIN is not familiar with all of the policies and procedures because he was not taught any. He recalls that a meeting was held during his four months of employment, dress code was discussed as well as being at work on time. HARDIN states that he was addressed individually about punctuality because he was 5 minutes late. However, on multiple occasions HARDIN worked overtime (more than 40 hours a week) and it was explained to him that he would only obtain overtime pay if it was mandatory that he say late or came to work on the weekends. If he had work that carried over past his scheduled hours, then he would only receive straight time because he should have gotten his work done during the day. There were many days that due to the amount of work he was required to do without any training, he would stay late to finish to include balancing payments.

HARDIN explained that he has learned how to do his job with on-the-job training but with very little instructions. One example is HARDIN was advised to just answer the phones. When he asked ALEXANDER what to say, she explained that he would just have to figure it out then she would stay in her office with the door shut.

The only other issue that was addressed was leaving checks unsecured: HARDIN was informed that this was an offense that could lead to termination. HARDIN was not previously told to not leave checks out and he has no documentation stating that there is a supporting policy.

HARDIN was shown the leaked document of “Hugley’s Facility Management” and stated that he did not recognize the spreadsheet, but he did recognize the business because ALEXANDER brought HARDIN the tax return for Hugley’s Facility Management and told him to renew the business license. He acknowledged that there are are not individualized spreadsheets for businesses and he has not seen a spreadsheet like the one he was shown before. HARDIN had a theory that the spreadsheet may have been on IVEY’s computer, but he was not certain.

*** BECKWITH WARNING *** HARDIN was provided with Beckwith’s Warning prior to his interview. HARDIN signed and dated the form acknowledging he understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing HARDIN.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

INTERVIEW WITH AYANA C. WILSON:
On April 03, 2024, at approximately 1400 hours Investigator T. HUDGENS and Investigator T. DARDEN of the Muscogee County Sheriff’s Office interviewed Ms. Ayana WILSON at 2100

Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

Upon arrival, WILSON was escorted to the Sheriff's conference room to be interviewed and read her Beckwith Warning. After being read her Beckwith Warning, WILSON agreed to speak with the Investigators and signed the Beckwith form to attest her consent.

On the afternoon of Wednesday, April 10th, 2024, Investigators T. HUDGENS and T. DARDEN from the Muscogee County Sheriff's Office conducted an interview with Ayana WILSON at the Investigations Office located on the 2nd floor of 2100 Comer Avenue. The inquiry pertained to her employment with the Columbus Consolidated Government - Finance Office. Upon arrival, WILSON was escorted to the MCSO conference room, where she was interviewed and read her Beckwith Warning. After being read her Beckwith Warning, WILSON agreed to speak with the investigators and signed the Beckwith form to confirm her consent.

During the interview, WILSON revealed that she had been employed as a Tax Clerk in the CCG Revenue Department for approximately 6 months. She mentioned that she was initially hired as a full-time employee and eventually resigned from that position on June 2nd, 2023. WILSON expressed dissatisfaction with her lack of training and cited interpersonal issues with her colleagues as reasons for leaving. Specifically, she mentioned experiencing conflict with WB002, who she described as having a "nasty" attitude. In contrast, WILSON spoke positively about another colleague, IVEY, whom she found to be "awesome". She conveyed feelings of being marginalized and informed her supervisor TATUM and Manager IVEY about issues with WB002's behavior, which she felt had not been adequately addressed.

WILSON also commented on the disorganization within the office, stating that her initial responsibilities involved filing outdated documents. She also noted discrepancies in the processing of checks and their corresponding paperwork. Additionally, she recalled the office being short-staffed when she was initially hired, with only two employees working in Occupational Tax. Despite these challenges, WILSON did not recall any physical altercations during her tenure, nor was she aware of any unauthorized removal of documents or equipment from the office.

She mentioned the use of spreadsheets for various tasks in the office but expressed unfamiliarity with the spreadsheet related to Hugley Facility Management. While she had utilized spreadsheets, she clarified that her template was inherited from the previous year and was not created by her. WILSON also mentioned her ongoing efforts to learn and navigate EnerGov, an essential software tool utilized in the Occupational Tax department, because she was not trained by any supervisor or employee in the Finance Office. Overall, she conveyed a sense of disorganization, a lack of structure, a lack of direction/procedure, and the feeling of being unwelcome in the Revenue Department.

*** BECKWITH WARNING *** WILSON was provided with Beckwith's Warning prior to her interview. WILSON signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing WILSON.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

INTERVIEW with KIARA BRYANT:
On Friday April 05, 2024, at approximately 0900 hours Investigator T. DARDEN and Investigator T. HUDGENS interviewed Kiara BRYANT at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

Upon arrival, BRYANT was escorted to an office to be interviewed and read her Beckwith Warning. After being read her Beckwith Warning, BRYANT agreed to speak with the Investigators and signed the Beckwith form to attest her consent. BRYANT explained that she had been hired in December of 2023 via a temporary employment agreement. BRYANT went on to say that she was notified of her hiring via an email at midnight from Human Resources: The email informed her to be at the finance office by 0800. When she arrived, she realized that no one was expecting her arrival and she felt that it was very unprofessional. BRYANT stated that she was not formally trained, and she was educated on the job by trial and error, or by asking for help on a case-by-case basis. BRYANT went so far as to say that the answers she was given were inconsistent, there were no policies on paper, and far too much relied on word of mouth.

BRYANT stated that there was a meeting to discuss policy, but the supervisors only discussed the dress code and getting to work on time. BRYANT also remembers WB002 calling her ghetto, and IVEY telling her that she looks like she is dressed for the club. She also stated that Director of Finance Angelica ALEXANDER asked that all outstanding balances be taken out of EnerGov: This contrasts with what Yvonne IVEY instructed BRYANT to do. IVEY stated that balances should be left in the system so that they could be addressed when the client returned. Without the balance on record many accounts would not denote their delinquent status; thereby, precluding special enforcement from being involved.

When asked about any altercations in the office, BRYANT stated that she did not know of any physical altercations but does recall IVEY and WB001 arguing. On the day that Investigators came into the finance office, BRYANT stated that IVEY left with a laptop that appeared to be a work laptop and stated that she needed to go home because of her water heater. In conclusion, BRYANT believes that the most prevalent issues in the finance office are the lack of direction, policy, and training.

*** BECKWITH WARNING *** BRYANT was provided with Beckwith's Warning prior to her interview. BRYANT signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing BRYANT.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

INTERVIEW WITH BREONA ALMOND:
On April 5, 2024, at approximately 1400 hours Investigator T. DARDEN and Investigator T. HUDGENS conducted a recorded interview with Breona ALMOND at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

Upon arrival, ALMOND was escorted to an office to be interviewed and read her Beckwith Warning. After being read her Beckwith Warning, ALMOND agreed to speak with the Investigators

and signed the Beckwith form to attest her consent. ALMOND stated that she was hired (Unknown Date) as a temporary employee but has since been hired on full time (Date: December 27, 2023). ALMOND stated she was not formally trained, nor were the individuals she was hired with (Names: Jade & Latonia). Her introduction to the finance office consisted of being informed that in June, the temporary position would be ending. ALMOND stated that there were no policies or procedures on paper, but Ericka gave her "the run around" (Meaning: Tour) of the office. A few months later, ALMOND explains that she saw her first paper policy that was referencing dress code. ALMOND explained that "we all got it at the same time" it was printed by "Von" (Yvonne IVEY) and given to "each of us" (Possible Names: Jade & Latonia). A week later, there was a meeting over dress code. ALMOND states that any written procedure was done so by the individual employees, but never codified. ALMOND recalls that meetings are held outside of work hours, but sights that her fellow coworker, BRYANT's, schedule is usually accommodated. Temporary workers do not get overtime pay but are asked to work more than forty hours per week, for their normal pay. Overtime is not allowed on Fridays and those who do overtime can only work on lockbox. Lockbox is now accounted for on a spreadsheet, and any work that comes from lockbox can be balanced the next day, but work that is put into lockbox is noted on the same day. "Asia" an executive assistant from the City Manager's office distributes the mail currently, but Ebony sorted it prior.

Two to three weeks prior to the interview, "Asia" was asked to sort mail, but WB002 had been sorting mail for several months prior to that. ALEXANDER asked that all occupational tax questions go directly to her. ALMOND was not pleased with this because ALEXANDER does not know the inter-working of the system, nor is she in the office enough to manage complaints. ALMOND stated that ALEXANDER would show up once a week, every other week. ALMOND also stated that ALEXANDER has been in the office three times in a week, but she does not see her when she's in the office, unless it is a Tuesday due to city council meetings. ALMOND states that the customers are displeased with ALEXANDER because they were bringing items that were previously not required; more notably ALEXANDER did not want patrons paying quarterly installments because there is no system in place to send bills, but business representatives were bringing in checks for quarterly amounts. A substantial amount of people complained, and ALEXANDER stated that they would hold off on the change until next year.

ALMOND expressed concern with the lack of communication because ALEXANDER is usually not in the office, and when they provide her number to complainants as instructed by ALEXANDER, she does not answer the phone and people are unable to leave a voicemail because her voicemail is full. There have been times when someone will email ALEXANDER, and it takes her an extended period of time to get back to them. ALMOND acknowledged that the only conflict that she knew of in the Finance Department was between WB001 and IVEY. ALMOND's point of view of the incident was that WB001 did not feel that IVEY was helpful and organized. ALMOND explained that other employee complaints were from WB002. WB002 was upset because they felt ALEXANDER used WB002 and TASHALEN as scapegoats. Tension grew in the Finance Department after ALEXANDER stated that her senior technicians (WB002) do not want to train new personnel; ALMOND relayed that WB002 had trained several people, and only one person (Name: Ethan HARDIN) could not be trained because of the harsh demands of renewal season.

ALMOND stated that previously, the daily cash balances were only reviewed/handled by Terrica THOMAS and Erika TATUM, but now daily balances are done by peers prior to THOMAS and TATUM doing a final count. Again, no policy has been established for the handling of daily

balances; only a custom and practice that is constantly changing. When asked about paper check procedures, ALMOND stated that checks are to be kept for only two days. Checks are kept in a folder, the employee's name is written on the folder, and folder is placed into the vault. This custom was given at a meeting where ALEXANDER talked about being on time and the handling of checks. ALMOND recalls that checks could previously be held for 30 days. Again, this was given by word of mouth, and there is no documentation of this directive.

ALMOND explains that she takes checks from incomplete paperwork and places them in 2175/lockbox, she then sends the paperwork back after making copies of what was sent in. The issue is addressed with the customer via a problem letter. After 30 days, a check is sometimes stale dated and process for handling checks after 30 days is yet again, unclear. ALMOND states that she witnessed IVEY ask for a new check, but ALMOND stated that if there was a stale dated check it would be "shredded" (Audio Time: 30:14) or sent back and a new check would be requested. ALMOND said if it was "something big like that" they would defer to IVEY. ALMOND stated that she does not recall anyone incurring late fees, having previously paid on time. She also stated that, funds are kept even though license applications are not acceptable and have to be sent back. Once a payment is received penalties and interest are not charged but can be charged on partial payments. ALMOND stated that businesses who do not communicate with the Finance Department are the ones who get charged penalties and interest.

ALMOND believes that the spread sheet could be made by Erika or Terrica, but is not sure. She has not seen the spread sheet prior to the interview, but believes it could have come from an audit. ALMOND stated that there are several spreadsheets used by the Finance Department, but the spreadsheet which we displayed would not be one of them.

*** BECKWITH WARNING *** ALMOND was provided with Beckwith's Warning prior to her interview. ALMOND signed and dated the form acknowledging she understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing ALMOND.

This interview was reviewed and transcribed by Investigator T. DARDEN.

INTERVIEW WITH RYAN PRUETT:
On April 12, 2024, Lt. J. HATTAWAY along with Investigators T. DARDEN and W. PETERSON, conducted a recorded interview with Ryan PRUETT (Columbus Consolidated Government Director of Building/Inspections and Code Enforcement) at 2100 Comer Avenue, 2nd Floor – Investigations Office. PRUETT began working with CCG in June of 2016 and was promoted to Director in July of 2020. PRUETT reported that there are currently 30 employees, including himself, who work in Inspections and Codes. Half of the department is Code Enforcement (Area of Concern: Property, Trash, Grass, etc.). The other half of the Inspections department is responsible for building permits for new construction and renovations, to include zoning for Columbus, GA. PRUETT further reports that there are 11 Code Enforcement employees and 15 in the building permits section, plus additional administrative employees. In 2021, PRUETT reorganized the employee positions for better working conditions. PRUETT enjoys his employment with CCG and does not report any concerns.

Regarding the Finance Department, PRUETT is asked about Columbus, GA delinquent accounts (business licenses). PRUETT states that he does not have the numbers of delinquent accounts currently and that his department does not serve as a record custodian. Code Enforcement is sent referrals from the Finance Department once a business is delinquent. In the Fall of 2023, PRUETT'S department was sent 3,557 licenses that had not been renewed since 2020. Since then, Code Enforcement has attempted to check those businesses for compliance. PRUETT stated that they did check on those businesses (3,557) and a majority of the businesses were either out of town or out of business. Initially, he explained that there are still some businesses that are not in compliance, but he would not give an exact amount of how many. He did explain that there are a few hundred businesses that are not in compliance and are currently working with the Finance Department. The question about delinquent businesses was asked again and the second time PRUETT answered that there were maybe 400-500 out of Muscogee County businesses and possibly 2,000 additional businesses were confirmed to be closed permanently. This would leave approximately 1,000 businesses from 2020-2024 that were delinquent. PRUETT explained that currently, they may have several hundred businesses that are not in compliance, however, there are several hundred that have gotten into compliance in just a few months. This explanation is different than his original answer when asked about delinquent businesses. His initial response was that he did not have the numbers to be able to give an accurate count of delinquent businesses.

PRUETT received information from Code Enforcement employees that some businesses are having issues with their paperwork and tax information which would put the business owners in a non-compliance status. Compliance checks begin with the Code Enforcement Officer who goes to the business and issues a "courtesy notice" as a warning, however, this has not been a practice that has happened in the past. Some businesses will reach out to the Code Enforcement Officer regarding the notice and will add the Finance Department in e-mails to receive their business license. PRUETT was asked if he had an Excel spreadsheet of the businesses that he provided to Pam Hodge and he said that he did. PRUETT also explained that Code Enforcement does not receive any funds when serving notices to businesses once they are deemed in a non-compliance status after April 1 each year. These non-compliant business checks are provided to Code Enforcement from the Finance Department. Typically, around August or September of every year, a list is provided to Code Enforcement of around 600-800 businesses. Once a Special Enforcement Inspector delivers the notices, they make notes and communicate with the Finance Office about the contact made. PRUETT stated that currently, he has nine employees that are responsible for issuing the warnings, later changed it to possibly six employees.
PRUETT explained that through the business license process and contacting businesses, Finance will send a correction letter regarding the licensing paperwork. Once the letter was sent, they would cash the payments of those businesses. This process would cause a communication issue between Finance and the business owner in reference to delinquency or correcting the paperwork because their payment would be made and cashed, but they would receive delinquency fees afterward.

PRUETT explains that his department uses EnerGov (Tyler Technologies) in accordance with the Finance Department, but the Finance Department has had struggles in using EnerGov. PRUETT has spent time allowing his employees and the CCG Information Technology Department to become comfortable using the system with the upgrades.

When discussing the shortage of employees, PRUETT advised that the City Manager Isaiah HUGLEY, is aware of the shortage of Special Enforcement employees. He stated that if Code

Enforcement were short of other employees, he would request that additional positions be filled. There are legal instances where a permit that has been requested by a citizen, should be granted in 30 days. If for some reason Code Enforcement is short employees, he would ask for outside/third-party help. This process is only done and approved by asking his direct supervisor, Pam HODGE.

PRUETT explained that in his position as a Department Head within CCG, he has not issued official memorandums or standard operating procedures for Code Enforcement employees regarding expectations through the citation process with delinquent businesses. He stated that he did not want to enforce the strictest rules, instead, it was explained to employees to issue warnings because CCG did not do their part in processing the business licenses efficiently. They did work overtime to keep up with the demand of the number of businesses that were behind due to being in a delinquent status since 2020 and were compensated. The list of delinquent businesses was provided to PRUETT by Angelica ALEXANDER (Finance Director). He assumed the list was pulled from EnerGov, but it was given to him in a spreadsheet format. PRUETT advised that once Code Enforcement began the citation process with business licenses, the Finance Department was very compliant and cooperative. The Finance Department would communicate directly with the Code Enforcement Manager, Natalia ZEIGLER, and the Code Enforcement Technician, Latorie KNIGHTEN. The initiation of Code Enforcement going to reported delinquent businesses, began with the Finance Department. Up until recently, there has not been a way to track the business's status except through e-mail, handwritten notations, and word of mouth. The plan is to use EnerGov to keep confusion and complications to a minimum for a better business practice between the Finance Department and Code Enforcement with better documentation.

It was PRUETT’s understanding that the Finance Department would send a notice of renewal in the new year. If there was no response from the business, the Finance Department would then send a second notice/letter explaining that the business was not compliant and would be considered delinquent. It was at this step in the process that Code Enforcement would receive the order to check the non-compliant businesses. PRUETT stated that the “courtesy renewal notices have not been sent out for a couple of years” beginning in 2020. It was his understanding that the initial notice would be sent out but not the renewal notices.

Regarding out-of-town businesses or out-of-town owners to businesses in Columbus, GA, PRUETT explained that the City Attorney’s office recommended not issuing citations to collect revenue and fees owed to CCG due to extradition concerns by issuing a misdemeanor citation. Due to Inspections and Codes only being responsible for enforcing city ordinances, CCG would have to sue the owner in their state and get a judgment ordered to make them pay the fines. PRUETT further explained that when a business closes down they are responsible for closing out its business license account with the CCG Finance Department. However, a majority of the business owners that Inspections and Codes have come in contact with did not know that process. If the owner does not close out the business with the Finance Department, they are responsible for paying the fines and fees for having a business license still in operation. The fines owed are dependent on the business’s revenue. PRUETT stated that there is not a lot of revenue lost in this specific matter, but his department is responsible for issuing the citations. PRUETT’s responsibilities with business license matters appeared to have a lack of operating procedures due to not having a definitive recourse with the Finance Department.

PRUETT explained that there has been an audit pending for Inspections and Codes since 2020. There was a transitional audit that was approved by CCG, and he was not contacted by any auditors

until early 2023. The auditors were not able to complete the audit and “ghosted” Inspections and Codes. He is not certain as to why the audit stopped but Inspections and Codes remained cooperative. PRUETT expressed that there was no further correspondence from the internal auditors after the Finance Department audit began. PRUETT’s main point of contact was Donna MCGINNIS (CCG Auditor).

PRUETT was asked about the hiring process in the Inspections and Codes Department. PRUETT explained that the background checks for employees are filed with CCG Human Resources, but the disciplinary action documentation is kept in the Inspections and Codes Department. This procedure was in place when PRUETT took his position as the Director and has never received formal training on documentation retention.

*** BECKWITH WARNING *** PRUETT was provided with Beckwith’s Warning prior to his interview. PRUETT signed and dated the form acknowledging he understood the warning. Investigator T. DARDEN and Investigator T. HUDGENS signed as witnesses prior to interviewing PRUETT.

This interview was reviewed and transcribed by Investigator T. HUDGENS.

JONATHAN SMITH:
Jonathan SMITH is an employee of CCG as an auditor. SMITH was assisting McGINNIS with the internal audit. He was interviewed by Investigator W. PETERSON, however, there is no audio or a transcription for this interview that can be located at this time.

INTERVIEW with GARRETT COTHRAN:
On Tuesday, April 16th, 2024, at approximately 1415 hours, Investigator W. Peterson and Investigator T. Darden interviewed Garrett COTHRAN (CCG, Chief Deputy Clerk - Clerk of the Superior Court). The interview was conducted in COTHRAN’s office (Address:100 East 10th Street, on the 2nd floor of the Government Center). There were no other individuals present. Investigators were informed that Angelica ALEXANDER had been to COTHRAN's office and attempted to pull funds from the Muscogee County Sheriff’s Office (M.C.S.O.) budgeted funds and transfer said funds to the Columbus Consolidated Governments (C.C.G.) General Funds account. A series of questions were presented to COTHRAN concerning what was relayed to Investigators; to include, what communication he had with ALEXANDER. COTHRAN stated he only contacted Angelica ALEXANDER via email, which were not sent to him directly, but rather he was cc’d.

Investigators asked if anyone, whether a CCG department head or other city employee came to his office and requested to or inquired about money being transferred from the MCSO account/funds to the CCG General Funds account.

COTHRAN stated that no one, to his knowledge, had made such a request. Investigator W. Peterson asked if COTHRAN’s supervisor or any employee below him received such a request and again he stated no, not to his knowledge. COTHRAN advised that he was the one that disperses the funds for the majority of the accounts such as the condemnation funds, civil funds, criminal funds, garnishment, and cash bond accounts. COTHRAN stated that the Clerk's office receives orders to disperse the seized funds. Once the order is received, COTHRAN checks the system to ensure the funds have been received and then disperses those funds. COTHRAN explained that there are

always three checks: The first check is made out to the Clerk of Superior Court for $214.00. The $214.00 covers the filing fees of the case, then goes to their civil department which enters it into the system. The disbursement is conducted at the end of the month, and $214.00 is divided among different departments within the office. The various areas the disbursement check can go to are; the Sheriff's Office, the Sheriff's Retirement Fund of Georgia, the Clerk's Retirement Fund of Georgia, or the City. The Office of the District Attorney receives a percentage (Exact Percentage Unknown) of the funds via a second check. The remainder of the funds will be surrendered to the seizing agency, which, is listed at the top of the paperwork a receipt is then taken to the Finance Office which places it into the appropriate account.

A recent yearly audit finding alleged the Clerk of the Superior Court and the MCSO had excess funds. It was relayed to COTHRAN via email that the Clerk of the Superior Court had excess funds of $123,000.00 and the MCSO had $20,000.00. ALEXANDER's original email contained a summation of the FY 2023 audit. COTHRAN responded to ALEXANDER's email and requested more details. ALEXANDER replied that "the excess funds noted here are largely due to how the custodial funds are required to be presented under GASB 84". NOTE: See the last page for the definition of GASB 84.

COTHRAN mentioned that he had watched the City Council meetings and was aware of what had been presented concerning the audit. COTHRAN said *"She's claiming it. Her whole thing, the whole thing that you put in here was excess funds noted were highly, or excuse me, the excess funds noted here are largely due to how the custodial funds are required to be presented under GASB 84. Saying the court should know who all the money they are holding belongs to and a couple of accounts. We were unable to determine who all the funds were due to. This is a common management point and I think we have had it before."* COTHRAN informed Investigators that "*once again, she's claiming this per the auditors."*

COTHRAN stated that he doesn't think the Finance Office has the authority to move said funds. COTHRAN said there are seven different in-house accounts that he has the authority to issue checks, but none of those seven accounts go through the Finance Office.
The subject then moved to COTHRAN's predecessor: Willie DEMPS. DEMPS was found to have embezzled over a million dollars. This was discovered by Internal Auditor Elizabeth Barfield and pursued criminally by the FBI. At that time, John REDMOND was the City Auditor and Donna McGinnis had recently been hired. COTHRAN alleges that Danielle FORTE had been constrained to give funds to the city under the guise of repayment. COTHRAN went on to say there was no evidence of the debt, and the numbers seemed to be selected at random. Nonetheless, COTHRAN wrote the checks for the amounts specified and supplied them to ALEXANDER and Lucy SHEFTALL. COTHRAN stated he would provide Investigator W. Peterson with the documentation of the amounts.

COTHRAN informed Investigators of the following seven accounts that the Finance Office has no access to or control of: Real Estate, Criminal, Civil (Shared with Customer Service Division), Cash Bond, Condemnation, No Office Events, and Garnishment accounts (Garnishments is a nonmonthly subset of the Civil account). Funds from these accounts are transferred to the City based on court orders or monthly disbursements.

Investigator W. Peterson asked COTHRAN if there needed to be a court order to remove excess funds from an account. In COTHRAN's opinion, there should be a court order to remove excess funds from an account. COTHRAN stated that there was no such court order in the case of DEMPS. COTHRAN stated that the legal representation for the Clerk's Office are: Attorney Melanie Slaton, David (Unknown Last Name), and Amber (Last Name - Crawford) their law office is located at the old Carmike building on Broadway (Address: 1301 1st Avenue, Columbus, GA).

To further COTHRAN's viewpoint, he stated that FORTE was given an ultimatum of signing the funds off or incurring a plummet in bond rating: This drop would be due to a delay in their audit. COTHRAN then contrasted the dynamic of DEMPS removing funds with the City demanding more: It raised questions as to how these circumstances could exist simultaneously, and if it could happen again, would he *"…suddenly sign funds over again."* Investigator W. Peterson then asked who decided to sign over the funds. COTHRAN stated that he was unsure of the origin, but speculated that the Internal Auditor might have made the request under the direction of the City Manager. COTHRAN also believed that the City Attorney and Assistant City Attorney were part of the decision. The exact date and time of the transaction is unknown, but COTHRAN estimates that it was in 2021 or 2022. COTHRAN estimates that the office has accumulated 8 or 9 million dollars since he took the position, and feels assured in his documentation. This is in stark contrast to, the orders to sign over money to the Finance Office because there was no documentation, COTHRAN thinks that should be investigated.

This interview was reviewed and transcribed by Investigator T. DARDEN.

INTERVIEW WITH BEN MEADOW:
On April 23, 2024 at approximately 1000 hours Investigator W. PETERSON and Investigator T. DARDEN of the Muscogee County Sheriff's Office interviewed Benjamin MEADOW (Title: Internal Auditor of the Columbus Consolidated Government) at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government. Upon arrival, MEADOW was escorted to the Sheriff's conference room to be interviewed and read his Beckwith Warning. After being read his Beckwith Warning, MEADOW agreed to speak with the Investigators and signed the Beckwith form to attest his consent.

At the beginning of Charles PEELER's external audit investigation of the CCG Finance Office, MEADOW stated that he took part in an interview with PEELER. He stated that PEELER basically asked him about the conditions of the office, and the questions stemmed from a surprise audit in September or August 2023. MEADOW explained that he was escorted to a back room in the Revenue Department by one of the Whistleblowers, where he was shown evidence of hotels not paying their billed taxes since 2019. MEADOW stated that he did not have any pictures of those bills and could not recall which hotels were out of compliance. MEADOW was then taken to Yvonne IVEY's office, which he described as in "disarray". MEADOW recorded a video of the office showing that the top of IVEY's desk could not be seen and her work areas were overwhelmed by stacks of files. While in the makeshift mail room of the Revenue Department, MEADOW observed approximately 8 large bins that were all full of unsorted mail, but MEADOW did not look through the piles/bins of mail then. At a later date, PEELER instructed MEADOW to go back to the Revenue Department and assist PEELER's audit team. MEADOW stated that he saw half as many bins as he saw before.

MEADOW's current task, as of the interview date, is verifying check deposits from Synovus bank statements against the Revenue Department's list of logged checks. While verifying 2019's list of logged unbanked checks he found that only 150 checks had been deposited of the 2,000 he had checked (Estimated Projected Percentage of Success: 7.5%). Overall, MEADOW discussed that there are close to 40,000 checks (Projected Number of Processed Checks [Based on 7.5% Success Rate]: 3,000 [+/- 10%]). While the Internal Audit team was sorting checks, they ensured that they isolated the Revenue or Finance Department checks; by way of removing various other CCG departments such as Parks & Recreation, Inspections & Code, and the Public Works landfill. Admittedly, MEADOW stated that he had only gone through a small number of finance checks.

MEADOW stated that there is a spreadsheet of checks given to the Revenue Department that was originally provided to the internal audit team by Angelica ALEXANDER. MEADOW explained that ALEXANDER claimed all the checks on the spreadsheet were deposited. Investigator DARDEN then posed qualifying questions concerning the checks: Why are there 1,850 checks that haven't been deposited? Are the checks stale dated or are there other issues with the checks? MEADOW answered that he observed stale dated checks written for thousands of dollars when he performed a surprise audit at the Revenue Department. MEADOW went on to say that Allen WB001 showed them a multitude of checks that had been kept in a box or safe.
MEADOW also saw deposited checks that were pertinent to Finance that were not on the spreadsheet. MEADOW does not know what the log list consists of or how it was produced, nor why those businesses ended up on the list from ALEXANDER's log sheet. Again, MEADOW reiterates that he does not know why certain companies made it to the log sheet and some didn't.

Initially, the Internal Audit Team were sent statements, with redacted checks and redacted statements. MEADOW wanted examples of checks that had been deposited, but the checks were redacted to the point where MEADOW did not feel comfortable verifying the transaction. Everything was redacted except for the check itself; which, "they" (unknown reference) wanted to be verified against the log sheet. MEADOW believes that "they" did not want the Internal Audit team to see any other incoming checks besides those selected. He goes on to say that it was "weird" that they selected their own sample. Normally an auditor requests a sample based on a specified time frame. He stated again that everything was blacked out except the date and the bank name "Synovus".

Investigator W. PETERSON then asked why there would be such redactions: MEADOW responded with two possibilities. The first "could be a cover-up", or they just do not want to "show how messed up the whole situation is." MEADOW stated that he has worked on four audits with McGINNIS, and McGINNIS simply passes the work to him that she needs assistance with. MEADOW stated that he expected the returned mail to be a turning point in the audit for Charlie PEELER but PEELER just wanted MEADOW to take an inventory of returned mail versus looking at the files to see if there were returned checks or stale dated checks. Therefore, the investigation was not to discover "missing opportunities", but for the Revenue Department to catch up on logging mail properly. MEADOW estimated that there were roughly 2,500 to 3,000 pieces of returned mail.

During the sorting of mail, MEADOW stumbled across a check in returned mail for $5,163.00. He stated that the Revenue Department possibly mishandled the checks and mail because instead of collecting what they could have collected, they sent it back to the appropriate sender and the business sent the Revenue Department another check. Now that the internal audit team has access to

the data, MEADOW believes it will only take three weeks to a month to verify the entire logbook they were given. MEADOW has limited access to CGI Advantage Financial to verify some of the information they were given.

MEADOW agreed with Investigator PETERSON that the only documents remaining that require auditing, are those subpoenaed by MCSO. MEADOW mentioned that the Human Resources department was currently (as of the date of this interview, April 23, 2024) undergoing an audit. Also, Recorder's Court has a completed audit report, and MEADOW felt that they were completely transparent to the extent that they provided more information than the audit team felt necessary or requested. Investigator DARDEN then drew on the contrast between the internal auditors' comprehensive report versus the external auditor's sample and asked if there was a cause for concern, or if this was a request from the Mayor and CCG City Council. MEADOW replied that he did not know why they took such a small sample and stated that if he had the external auditor reports, he would have a better understanding of how the reports were conducted and the information analyzed.

*** BECKWITH WARNING *** MEADOW was provided with Beckwith's Warning prior to his interview. MEADOW signed and dated the form acknowledging he understood the warning. Investigator T. DARDEN and Investigator W. Peterson signed as witnesses prior to interviewing MEADOW.

This interview was reviewed and transcribed by Investigator T. DARDEN.

INTERVIEWS with RANDY KING:
On April 24, 2024, at approximately 1000 hours Investigator W. PETERSON and Investigator T. DARDEN of the Muscogee County Sheriff's Office interviewed Randy KING (Title: Accountant/Grant Compliance of the Columbus Consolidated Government) at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.

As part of his role (Accountant), Randy KING is responsible for overseeing the financial compliance of all the grants that the city of Columbus has; therefore, he would be considered the CCG grant compliance officer. KING stated, "Well, supposedly my primary position responsibility is to oversee the financial compliance of all of the grants that the city has." KING reviews monthly financial reports and creates spreadsheets to show the expenses and revenues for each grant. KING ensures that all grant programs comply with contractual regulations and submits his reports in a timely fashion. Additionally, KING monitors expenses to ensure they are allowable and in compliance with grant requirements. KING also assists departments with grant-related financial matters, especially for law enforcement grants; which constitute an estimated two-thirds of all grants KING overseas.

KING works with individuals who may not have a strong background in finance and accounting. He provides training and guidance as needed. While some departments have "finance managers", KING has found that not all of them have the necessary expertise in finance and accounting, so he has spent time training many of them. KING stresses the fact that it's important to ensure that everyone understands the financial aspects of their work, and KING has seen significant progress in their knowledge and skills over time. Per KING "*they now know the difference between a debit and a credit and know how to spell the word accrual and things like that."*

When Investigators asked questions regarding financial crimes or manipulation of accounts within the CCG, KING denied any knowledge of such actions. KING made it clear that he took any potential wrongdoing very seriously and would handle such information with the appropriate care and confidentiality. KING ensured Investigators that if they had any concerns in that regard, he would guarantee that they were addressed appropriately.

This interview was reviewed and transcribed by Investigator T. DARDEN.

EXECUTIVE SESSION SUBPOENA:
On April 26, 2024, at approximately 1300 hours Investigator T. DARDEN issued a Subpoena for the Executive Sessions of the Columbus Consolidated Government for the date of July 2023 to April 26, 2024.

The Subpoena was to determine if there was Unprofessional Conduct – Public Officers and Employees (See. OCGA: 45-11-1) in the Columbus Consolidated Government. During the course of the investigation, it was discovered that a Whistle Blower sent Pamela HODGE (CCG Deputy City Manager) checks that had been left unattended to the point of being stale-dated in the Revenue Office. Furthermore, it was confirmed through a Search Warrant that HODGE scanned these checks into CCG Uniflow and emailed the scan to Lucy SHEFTALL (CCG Assistant City Attorney).

As of April 26, 2024, there has been no formal action that was taken against HODGE, rather the email was forwarded to the external auditor, to appear in compliance with new information, once the Whistle Blower came forward to PEELER, and the malfeasance was not brought to the attention of CCG City Council or to CCG Human Resources; which, would be standard practice for an issue that could be considered criminal in nature. It was also noted that HODGE went to the Revenue Office and sorted through paperwork and checks that were in Yvonne IVEY's office; this was evident through post it notes that denoted "PJH", "No checks in this stack", and the date. It was also necessary to Subpoena any and all records of meetings of the Council to rule out a widespread conspiring of Council, along with HODGE, to conceal the gross negligence and Personnel Issues of the Revenue Office.

On April 26, 2024, Investigator DARDEN and Investigator HUDGENS hand-delivered to the CCG Deputy Clerk of Council, Lindsey MCLEMORE. Investigator HUDGENS contacted MCLEMORE and asked who and where the executive session minutes and records were kept. MCLEMORE advised that Sandra DAVIS (Clerk of Council) kept those records in a locked area but that she was not in the office to receive the subpoena. As Investigator DARDEN and Investigator HUDGENS arrived to the Clerk of Council's office, MCLEMORE contacted the City Attorney's office. Clifton FAY and Lucy SHEFTALL were waiting with MCLEMORE for the arrival of the subpoena. MCLEMORE advised the Investigators that FAY explained to her that they honor the subpoena request.

SUBPOENA FOR DOCUMENTS – ARP GRANTS:
On June 17, 2024, at approximately 1130 hours, Investigator T. DARDEN served a Subpoena to the Finance Office (Address: 1111 1st Avenue) requesting ARP Grant Documents.

Upon arrival, Investigator T. DARDEN was greeted by the front desk worker; at that time, I requested to speak with the individual given charge of the task normally carried out by Sherita WIGGINS (CCG Financial Project Analyst [Federal ARP]). Previously, Investigator T. DARDEN and Investigator T. HUDGENS, attempted to serve WIGGINS the Subpoena for Documents regarding ARP Grants but were informed that WIGGINS was out of the office until the following week and Glendora ARRINGTON (Finance Administrative Coordinator) would be conducting business for WIGGINS in her absence. The front desk worker notified Glendora ARRINGTON, who came to the lobby promptly. Investigator DARDEN introduced himself as an Investigator of the Muscogee County Sheriff's Office and served ARRINGTON with the subpoena.

FINANCE EMPLOYEE ENERGOV ACCESS:
On June 12, 2024, Investigator W. PETERSON contacted the CCG - I.T. Department requesting information regarding CCG Finance employees' access to EnerGov to compare a timeline of who may have created the spreadsheet (Titled: Hugley Facility Management). Investigator W. PETERSON asked for a list of all EnerGov users and a list of any employee who accessed Hugley Facility Management business license account from November 1, 2023, through February 15, 2024. On June 18, 2024, Jeremy MILES (CCG - I.T. employee), provided Investigator W. PETERSON with two spreadsheets containing the information requested via email. One workbook had all of the past and present employees who had access to EnerGov and the other workbook was a list of the employees who accessed Hugley Facility Management in EnerGov. Angelica ALEXANDER and Yvonne IVEY were the only two employees to access HUGLEY's account between December 22, 2023, and January 2, 2024. The dates they accessed HUGLEY's account were seven days after Nathan SMITH's request. SMITH stated in a previous interview, that he did have the spreadsheet (leaked document) before his Open Record's request for Hugley Facility Management business license information.

SUBPOENA FOR DOCUMENTS- CCG SYNOVUS BANK RECORDS:
On June 24, 2024, at approximately 1500 hours, Investigator W. PETERSON obtained a Subpoena Dues Tecum for the Production of Documentary Evidence. This subpoena was served to the Synovus Bank's Legal Department requesting the Columbus Consolidated Government bank accounts; specifically an inventory list of all local government accounts currently maintained from June 25, 2018 to June 24, 2024, along with any and all open and closed accounts, dates of deposit and withdrawal amounts, approval names of all accounts, signature cards, application documents, and any authorized user of CCG accounts.

EMAIL REGARDING GRANT WRITING PROCEDURES – RANDY KING TO MAJOR JOHN WADE (MCSO):
On June 26, 2024, Major John WADE (MCSO) contacted Randy KING (CCG Grant Compliance Officer) to make a request to add the new MCSO Grant Coordinator be placed on the Grant Portal to allow her to verify MCSO grant information. Major WADE also advised KING that there would need to be confidentiality procedures in place regarding equipment purchases that would be made with MCSO grants. In response to Major WADE's request, KING sent an email on June 26, 2024 at 1534 hours stating the following:

- Certain personnel, to include KING, need to be able to see any activity that transpires with a grant project.

- *"The City Manager, Human Resources Director, Finance Director, and the City Attorney have to review and sign off on all contracts and reports that require the City Manager's signature, per city ordinance and COPS grant regulations".*
- *Regarding MCSO grants; once KING reviews the grant, the City Manager can sign them, and COPS grants require the signature of both the City Manager and the Sheriff'*

According to the CCG Grants Management Policy written by KING, there are no policies nor directives that state that the aforementioned CCG personnel are required to review or sign any CCG grant applications.

INTERVIEW with TYLER TECHNOLOGY'S – ENERGOV REPRESENTATIVES, ATTORNEY ABIGAIL DIAZ and IT MANAGER DANIEL DURHAM:
On June 27, 2024, at 1100 hours, Major J. Wade, Lieutenant J. Hattaway, Investigator W. Peterson, Investigator T. Hudgens, and Investigator T. Darden met with EnerGov Attorney Abigail DIAZ and spokesperson Daniel DURHAM via Microsoft Teams for a demonstration of EnerGov's (Product of Tyler Technology) capabilities provided to the Columbus Consolidated Government since its introduction into Finance.

As the meeting commenced DURHAM delivered his presentation via screen sharing and answered a battery of questions. Investigators asked for any and all aspects of information generically generated by the system. The examples used to illustrate such an error were accounts that had $0.01-3 balances: despite the account being paid in full. In relation to EnerGov DURHAM stated that the integrity of fees that are assessed and the payments that are processed are not affected by bugs or glitches. DURHAM explained that balances can be edited based on the user's knowledge and "Rights": These rights are privileges given by the System Administrator that allow them to make categorial changes. Business License Management – Cashiering Rights include the following options: allow adjust fees, allow delete fees, allow NSF processing, allow void invoices, allow adjusting of partially paid fees, allow fee waiver editing, allow refund payments, allow void payments, allow cross-office till session visibility, allow invoice editing allow till session administration, and disallow payment processing. DURHAM went on to say that if an employee changes an account balance it will show up in the account's history, but a way around that is to create a new profile.

Investigators then asked if there was any reason why an EnerGov user would leave a balance regardless of the account being paid in full. DURHAM explained that there would be no valid reason, but in looking at CCG's non-production version, he surmised the error might be a legacy error, an error carried over from the old system.

A "legacy error" can be defined as any error, issue, or failure in the data, systems, business processes, administrative process, operational IT activity, security, procedures or Customer systems undertaken or used by Language Line TI Ltd in relation to the Services which existed at (including those which were not identified prior to) the Effective Date and which (i) results in an error, failure or issue in the output of such data, business process, procedure or system or (ii) breaches, or contributes to the breach of any applicable law or regulatory requirement or (iii) has an adverse impact on the provision of the Services; or b) any errors or incompleteness in any Customer Data that have arisen prior to the Effective Date, giving rise to a breach of applicable law or a regulatory breach.

If someone attempts to remit a payment they will receive an error message, it is a hard stop, there is no way to make a void, no way to post a fee, a value of an invoice, a value of a payment, or execute any void or refund with a bug or glitch. From our conversation, and in viewing EnerGov DURHAM assumed that fees were being adjusted. DURHAM stated this is done by selecting “the pencil” (Edit Tool), which allows the user to enter the edit field, it then requires a comment/reason code; an example would be “User Error” or “NSF” (Non-sufficient Funds). The user would also be able to add a note to the adjustment. Any change in the system can and will be logged in the history of the case. A way to cheat the system would be to start a new license process: The first entry would then be the creation of the license. To assess a fee is a subset within the license, and to adjust that fee is the ability that any user with rights can change. Low Level or First Line should not have “the pencil”, this is basic hash control procedure to mitigate business practice risk.

Investigators also discussed EnerGov’s interface with Inspections & Codes. DURHAM stated that Inspections & Codes has a queue that can be updated, but fees are not able to be paid over EnerGov by Inspections & Codes because CCG did not request it, and an inspector has no rights in the EnerGov cashiering system. This led to the question: Can other departments make payments online via EnerGov? DURHAM stated that EnerGov was launched with the capability to take payments and then displayed two test transactions that occurred on June 6th, 2024. Investigators then bade the question: Is EnerGov able to process business license applications online, DURHAM stated that was not something that the system had been asked to perform.

In working through EnerGov’s non-production system DURHAM stated that: It appears that everyone in Finance was given administrator rights: DURHAM went on to say that an IT person can change rights, without any history as long as they have System Administrator rights. The points of contact for EnerGov are; Rebecca Daugherty and Noah Winchester, both individual’s work at the CCG IT department. I can’t say that these are the cash controls.

Investigators posed the question: Is the EnerGov system able to generate delinquency letters, DURHAM did not touch on the subject because of time constraints. However, DURHAM did say that simple inquiries can be searched and reports can be generated. After a report is generated, it can be exported into a CSV file; which would open in Microsoft Excel, for an advanced search an ad-hoc can be done.

Furthermore, Investigators examined EnerGov’s ability to complete online business licenses and renewals; specifically, if a client could upload their information to EnerGov without having editing rights. DURHAM advised that if a client had a civic account, they would be able to access EnerGov to apply for payment, but there was no request by CCG to have online applications.

Investigators requested all training materials for EnerGov or the closest available resources provided to CCG at the time EnerGov was implemented. It was understood that the materials might not be an exact match, but Investigators only required a reasonable example. Additionally, Investigators also asked if there was a specific structure or production procedure put in place, or if there were any legal guidelines provided by Tyler Technology for using the EnerGov system. Attorney Abigail DIAZ stated that she does not give clients legal advice, but there are practices that mitigate errors or corruption. DIAZ shared that Tyler Community and Tyler University have recourses on an array of chat boards that can assist the client in troubleshooting. Investigators additionally asked if anyone has logged onto Tyler University or Community, and only one entry (2018) was found by Yvonne IVEY. Per Fernando VERDREE (Previous Finance Auditor) IVEY would attend EnerGov meetings at the Annex building (420 10th

Street, Columbus, GA 31901) and meet with a committee. VERDREE felt it was horrible timing for CCG to implement EnerGov during the business license renewal season. There were also complaints from the Inspections & Codes Department during this time. A major complaint was that employees did not receive official training. Due to the lack of EnerGov training, and glitches in the system, the business license process took approximately 45 minutes compared to the 10 to 15 minutes it took before. This forced the Revenue Department to have a backlog of work.

As a safeguard: a couple of times a year Tyler Technologies takes production data from EnerGov and moves it to the non-production CCG site, this is done at the request of the Columbus Consolidated Government. The reason for this is unknown but could be a standard practice to backup data via redundancy; thereby, safeguarding the public from potential loss. Another safeguard is the basic document functionality of a business license: It will not allow a user to edit a business license in its print screen; however, a user may export the PDF to Microsoft Word or other software to edit the PDF. Cashiering audit reports can be generated by the EnerGov system, these reports denote if a user edited them or deleted a transaction: These reports can also be exported.

In closing, EnerGov has integrated software to make transactions, and an internal POS. Adding another system to handle transactions is more complicated and provides room for error. Inspections and Code cases are managed within the EnerGov application, and fees can be assessed via EnerGov. DURHAM concluded that the Tyler system's EnerGov capabilities have not been fully implemented. DURHAM stated, "I'll say this: Successful customers that consume all of our features and are active on that Community site." When Investigator Hudgens inquired about CCG's interactions with Tyler Technologies, Tyler Technologies attorney Abigail DIAZ stated that she had no knowledge of any interactions after EnerGov was implemented. During a separate interaction, DIAZ stated that the only request for EnerGov training was made by the Muscogee County Sheriff's Office.

INTERVIEW with John Redmond: On July 24, 2024 Investigators W. PETERSON and T. DARDEN of the Muscogee County Sheriff's Office conducted an interview with John REDMOND at 2100 Comer Avenue, 2nd Floor – Investigations Office in reference to the inquiry of the Columbus Consolidated Government.
Upon arrival, REDMOND was escorted to an office. The investigators read REDMOND his Beckwith Warning, which outlines the rights of city employees during questioning or investigations.

The interview begins with an inquiry about Mr. REDMOND's employment status with the city: To which he affirms that he is now retired. Investigators then asked whether Mrs. Donna McGINNIS was up-to-date and complaint with audit standards. Mr. REDMOND explains that he hired and trained McGINNIS, which suggests that he supports her findings. Mr. REDMOND drudged on by stating that people often dislike receiving unfavorable reports.
An explanation can be garnered from Mr. REDMOND stating that, "*A lot of times, I find that what people are doing is not really aligned with their job descriptions."* Additional duties are assigned to individuals who were not hired for those responsibilities and subsequently are not qualified for those responsibilities. The workplace is in an evolving state because it reflects society. REDMOND concludes that "*employee roles may require upgrading*" which may result in *"an increase in their pay."*

REDMOND consistently strove to assess situations by sitting down with city employees to determine if their task aligned with the job description, or if their duties were beyond the scope of their employment, and undocumented. These interviews would result in REDMOND redefining what the job descriptions

would entail. REDMOND stated that the first time he performed this process department heads were in shock, he recalls them asking 'What do you mean, this job description is not up to date?'
REDMOND believes that McGINNIS underwent a hostile audit and was ostensibly obstructed from performing her duties as a city auditor. Furthermore, REDMOND asserts that McGINNIS' findings were projections, based on the data she was given; which, was heavily redacted. Per REDMOND when McGINNIS presented her report, external auditor Charlie PEELER was present and "roughly agreed" with her numbers. REDMOND goes on to say that PEELER returned to Atlanta, GA, and received a call from the Mayor and City Manager to inform him that the numbers were too high and could not be accepted. REDMOND reports that after that call, PEELER contacted the accounting firm that he hired to perform the forensic audit and had them conduct a sample review to extrapolate an entire data set.

REDMOND uses the analogy of the payroll for the police department being studied by using only higher-ups; like chiefs and deputy chiefs, yet claiming the sample was the average income. It this question the same would move the average grossly off the mean of the true population. REDMOND cites this as a "biased statistic". REDMOND drives his point home, but pointing out that the finance department used a biased statistic because they relayed data that they were confident in: Data that they had *"…checked four times before sending it."*

A solution proposed by REDMOND is to have the audit committee oversee these processes. At the present time, REDMOND stated that the finance division essentially selects and hires its own auditors. This means that they negotiate their own contracts with the finance team. Due to the lack of autonomy, the auditors lost their authority and the auditee can capitalize on their crony. REDMOND alleged that this quid pro quo extends even to elections and appoints, he emphasized the malice elected officials can feel. *"Why did you appoint that guy? Well, he campaigned to help me get elected. Oh, you didn't assist me, did you? Maybe I should let you go." "Now, we have a situation that resembles insider trading in the stock market—it's just corrupt and full of conflict."*

REDMOND explains that he and McGINNIS collaborated, he stated that "We worked diligently, limiting our budget to a hundred dollars a week for about three months. I kept a tally sheet throughout the process, and we were surprised to discover that there was $3.3 million more cash on hand, even after $8 to $10 million had been stolen."
REDMOND explains that the main issue with the finance department is that they weren't properly removing items from the books when they expired. Some items had become obsolete and were no longer liabilities, but they failed to maintain accurate records. Additionally, they don't engage in bonds, and this proposal hadn't even been reviewed by the public, which is "typically required."

Lastly, REDMOND stated that there were also stipulations regarding the land donation for the baseball field. *"…it had to be used exclusively for recreational purposes. In 2015, there was a proposal to build a hotel or consider a gambling casino on that land. However, they were informed it couldn't proceed because it wasn't deemed recreational. Now, they have moved forward with a different plan. It seems the city attorney took some action and presented it to the council, which approved it, potentially overlooking the covenants that restricted this type of development."* REDMOND gave no other information regarding the finance office and supporting documents were not supplied to investigators.

REVIEW OF TROUTMAN PEPPER'S and McGINNIS' AUDIT REPORTS:

On August 15, 2024, Investigator HUDGENS conducted a review of an audit report that was completed and presented by Charles PEELER (Troutman Pepper) on January 23, 2024 as well as Donna McGINNIS' initial and revised reports.

Information from PEELER's reports assisted MCSO in verifying facts and evidence relevant to administrative and criminal offenses by CCG employees involved in the Finance Department: Yvonne IVEY, Erika TATUM, Angelica ALEXANDER, Pamela HODGE, and Isaiah HUGLEY. Donna McGINNIS' report was also compared to PEELER's findings. PEELER references HUGLEY's Executive Summary Report that was presented to CCG City Council on October 30, 2023, which will be included in this narrative.

PEELER explained that on August 29, 2023, *"the Columbus-Muscogee City Council voted to retain Troutman Pepper Hamilton Sanders LLP ("Troutman") to work in conjunction with the Internal Auditor to investigate allegations concerning the Finance Department, specifically publicly reported issues involving a backlog of business and alcoholic beverage license renewals" (Pg.1).* PEELER further explains that CCG City Council also retained Acutias, Inc. (forensic accounting firm) "*to assist in rendering legal advice to the Columbus Consolidated Government, including answering the following questions: What is the cause of the backlog business and alcoholic beverage license renewals?, How many business and alcoholic beverage license renewals are backlogged?, and How much money has the backlog cost the City?"* (PEELER, Pg. 1) Acuitas conducted on-site interviews with the Finance Department for "several days" in September and October 2023.

- Troutman's official role in the audit of the Finance Department was to work in conjunction with the Internal auditor; this is different than what HODGE and Mayor HENDERSON explained during a meeting on December 6, 2023. HODGE expressed that the scope of the external audit was "looking at delinquent licenses." Whereas McGINNIS' investigation covered the entire finance department. Mayor HENDERSON agreed with HODGE that PEELER's external audit report was focused solely on delinquent business licenses.

Throughout the course of the investigation, there has been major concern that ALEXANDER had provided Troutman Pepper with bias information and concealing the fact that there are financial concerns in the Revenue Division. One test that PEELER and Acuitas conducted was identifying late and on time renewals of business licenses based on a list generated by the Revenue Division between 2016 and 2023 (PEELER, Pg. 2). This list was also provided to McGINNIS but only by whistleblowers, not from official sources in the Revenue Division. Acuitas calculated expected tax revenue based on the backlog of business and alcohol licenses. "*Combined, the total estimated financial loss to the City for the business license backlog is approximately $3,700,000 to $6,662,000 using the Average Actual Gross Receipts and Average Estimated Cost methods…Assuming all amounts are ultimately collected from active businesses, the total estimated revenue loss to the City for the alcoholic beverage license backlog is approximately $251,000, which is the time value of the $871,000 that should have been collected"* (PEELER, Pg. 3). One of the most important sentences in PEELER's report is *"Revenue that is never collected is a permanent loss to the City"* (PEELER, Pg. 3 and Pg. 13). *"Combined, the potential revenue, if collected, for active and closed delinquent business licenses is approximately $22,846,000 and $31,871,000"* (PEELER, Pg. 13). PEELER describes the total estimated financial loss due to business license backlog, the potential revenue, and lastly the calculated estimated revenue loss. "*The calculated estimated revenue loss to the City is approximately $2,900,000 and $5,266,000"* (PEELER, Pg. 13).

- McGINNIS attempted to explain to the CCG City Council of her findings that the revenue that the City has lost was due to the misfeasance of the Revenue Division. This was not received well by HUGLEY, HODGE, ALEXANDER, and Mayor HENDERSON. McGINNIS and PEELER presented different numbers of financial loss in the Revenue Division because they were provided with different financial documents to research the same topics.
- In McGINNIS' initial internal audit report from December 5, 2023, she writes that *"there is $45.1 million of unprocessed transactional activity that is cataloged in excel records known as the CCG Lockbox. This activity has not been banked* (McGINNIS, Pg.4).
- In McGINNIS' revised internal audit report from June 8, 2024, she stated "*As a result of obtaining necessary bank records via MCSO's subpoena, we are o longer sampling details of $45.1 million of unprocessed transactional activity that is cataloged in excel records known as the CCG Lockbox. We have the facts. For the period FY19-FY23 $19,868,856.87 was not deposited in the CCG Concentration Account, while $23,764,577.18 was deposited within the 90-Day industry standard window"* (McGINNIS, revised Pg. 6).

PEELER also learned of additional allegations of misconduct involving employees of the Revenue Division. CCG City Council expanded PEELER's scope of his investigation/audit to *"allegations of retaliation (unfounded), dereliction of duty by Inspections and Code (unfounded), inconsistent waiver of penalties and interests (further inquiry recommended), and accounting issues including uncollectable debt and revenue recognition (further inquiry recommended)"* (PEELER, Pg. 4).

When explaining the business license process, PEELER discovered the same facts that MCSO Investigators did. One of which was that any payment received with renewals "should be promptly deposited and manually logged on a spreadsheet known as the CCG 2175 spreadsheet, even though the license may not be processed and issued for weeks or months…Once a license is ready to be issued, the technicians must log the application contents into EnerGov and payment into the City Cashiering system. For mail renewals, the technicians also must update the CCG 2175 spreadsheet, indicating that a license was issued and the funds received should be recognized as revenue" (PEELER, Pg. 6).

- The manual entry of payments poses a risk of human error. Such an error was found while Investigator HUDGENS researched McGINNIS' blue binder with internal audit information. The payment and business information was incorrect and some of the entries were off by one row due to manual entries and not from matching information or downloads from EnerGov. Investigator HUDGENS conducted random searches for deposited checks within the Lockbox Spreadsheet and was unable to locate the deposited check from the subpoenaed Synovus bank records. This topic will be further explained under PEELER's "Supplemental Report Regarding the Internal Auditor's Findings".

The mail process in the Revenue Division is a significant issue. PEELER noted in his report that his team *"observed multiple bins of returned mail… the content of these bins was cataloged by the City's Internal Audit staff…These bins contained 1,397 pieces of correspondence, of which 1,065 were for license renewals that have documented account numbers…168 pieces of mail resulted in a business license being issued"* (PEELER, Pg. 6). Live checks were also found that were not logged, deposited, or returned. PEELER discovered the lack of policy regarding stale checks and returned mail was not *"addressed in the Finance Department's Cash Management Policy. Rather this practice was reported to Troutman and Acuitas by OTD* staff *and is consistent with certain files that Troutman and/or Acuitas reviewed"* (PEELER, Pg. 6). The Cash Handling Policy was changed 6 days prior to Troutman's position as the external auditor. PEELER explains that the "*discovery of stale checks in OTD*

[Occupational Tax Division] partially precipitated the City's retention of Troutman" (PEELER, Pg. 7). Troutman interviewed employees of the Revenue Division and discovered a large number of stale checks that are as old as 2013. Troutman cataloged approximately 200 stale checks. PEELER later changed this to 150 stale checks that totaled $585,000.00. This is lost revenue for CCG. It was also stated that there was no confirmation that all the stale checks had been located within the Revenue Division.

- A large number of stale and live checks were located during search warrants from the Finance Department (Revenue Manager's Office and the Finance Department Manager's sub-office). It is not confirmed if the checks MCSO located are the same checks discovered and counted by Troutman Pepper.
- There are consistencies between PEELER's reports and the MCSO Investigator's findings regarding insufficient policies and management. The lack of policies, mandatory overtime, and lack of training created a lack of accountability, low morale, and negligence that has led to criminal behavior (i.e., filing false documents, obstruction, and retention violations).
- *It should be noted that according to CCG Finance Department cash handling policy is in accordance with* ***Columbus Code Article XVI, Section 2-215 (2)*** *Revenue Division states The revenue division shall be responsible for collecting and receiving all revenues, income and moneys due the consolidated government except as otherwise provided by state law or by Section 8-102 of the Charter; investment and custody of all funds of the consolidated government; and maintain all banking relationships of the government. The division shall perform such other functions as required by the finance director.*

While investigating the policies and procedures of the Finance Department, PEELER discovered "*the lack of policies also increases the risk that customers receive inconsistent treatment, particularly in the timing of processing and treatment of late renewals (i.e., waiver of penalties and interest)* (PEELER, Pg. 7)

- This information appeared to mirror HUGLEY's Executive Summary report which stated: *"…non-compliance with the city's cash handling policies regarding timely deposits has been addressed and reinforced. Temporary staffing has also been authorized in the Revenue Division to help perform the above referenced routine tasks to meet policy requirements and to allow more experienced staff to focus on processing renewals"* (HUGLEY, Pg. 6)…" *Other Actions to be Determined: Review Revenue Division failure to follow established protocols"* (HUGLEY, Pg. 10).
- The policy and proctols that are metioned in HUGLEY's report is contradictory to PEELER's report as well to the MCSO investigation: there have not been established CCG policies and procedures in place within the Revenue Division. The policies have not been reviewed by the full or temporary staff. HUGLEY stated on October, 23, 2023 that the cash handling policies have been addressed and reinforced but as of July 2024, there were still full time employees that had never seen or heard of the CCG Cash Handling Policy. The temporary staff that HUGLEY has authorized, have not been trained in their duties to assist the "more experienced staff". According to the full-time employees, the temporary employees do not receive proper training, are not employed long enough to learn the job, and there is not enough time for the full-time staff to train. HUGLEY's account of the Revenue Division's quality of work due to the reinstatement of policies is not an accurate account of the MCSO administrative/criminal investigation.

PEELER reported that *"system limitations and/or lack of training regarding system capabilities has impacted processing time"* (PEELER, Pg. 8) and that the Finance Department transitioned from a

desktop version of EnerGov to a cloud-based version. Troutman spoke with CCG IT who explained that CCG is not using EnerGov to its full capabilities. PEELER recommended that the "*City consult with the provider on whether the implementation is being used consistent with its full suite of capabilities"* (PEELER, Pg. 8).

- Based on MCSO's meeting with Tyler Technologies (EnerGov) CCG Finance, along with Inspections and Codes, have not used EnerGov to it's full capacity since the program was implemented in 2018.

PEELER notated that *"management was unaware of the severity of the backlog until summer of 2023. The license processing backlog grew from 2016 to 2023 without being reported to, or detected by, senior management. If detected by senior management earlier, changes could have been implemented that would have prevented the backlog from growing to its current level"* (PEELER, Pg.9).

- Approximately 1.5 years ago, WB001 reported that he located checks in IVEY's office and forwarded the information to Pamela HODGE, via inter-office mail, but did not disclose his identity. That incident was prior to the policy change regarding sending checks/cash through inter-office memos. Senior management was made aware of the backlog of business licensing and checks not being processed.

The scope of Troutman Pepper and Acutitas analysis was business and alcohol licenses from 2016 to 2023. Based on their findings there were a total of 56,920 business licenses and 3,480 alcoholic beverage license renewals. *"To determine the number of delinquent licenses, Acutias identified the last license year in which each business had a valid license renewal and assumed a delinquency for each subsequent year through 2023… delinquency was assumed because, under the procedure in place at the time of Acuitas' analysis, OTD [Occupational Tax Division] would not close a business account in Energov unless the business self-reported…Regardless of OTD's failure to effectively track and submit delinquencies for enforcement is a significant factor in the number of delinquencies."* (PEELER, Pg. 10).

"The City Manager, Isaiah Hugley, and the Finance Director presented an Executive Summary report on business licenses to City Council on October 30, 2023. The report identified a total of 3,557 delinquent business. This total is lower than the findings in this report for two reasons. First, the delinquencies, based on businesses that paid for their business licenses srating in 2016. Second, the Executive Summary Report comparatively undercounts delinquencies because it counts delinquent businesses rather than delinquent licenses. This means that while a business coul be delinquent on several years of licenses, the Executive Summary Report only shows it as being delinquent once. Troutman's analysis captures each year of delinquency to fully capture the number of licenses that the City should have received from revenue from since 2017" (PEELER, Pg. 10, footnote 18).

"*The data on issued licenses and associated cost incurred by businesses to obtain them was provided by the Finance Director, from Energoc downloads for calendar years 2016 to September 25, 2023"* (PEELER, Pg 12, footnote 28)

- HUGLEY writes in his Executive Summary that the delinquent list from 2020-2023 that has a total of 3,557 businesses.

An investigation from Troutman Pepper was initiated to look into the claims that the Inspections and Codes department had failed to inspect businesses with delinquent licenses. This process is typically initiated by the Revenue Manager, IVEY, and has not been completed from 2020 to 2022. Inspections and Codes deferred to IVEY on customer accounts, but the enforcement actions came to a halt by IVEY. Emails were sent by TATUM and/or IVEY that stated "*enforcement was unnecessary because the*

business or alcoholic beverage licenses were being processed… These emails, however, raise questions about OTD and Revenue Management's transparency with Inspections and Code, as several of the enforcement requests involve businesses that had not been properly licensed for years… This lack of process increases the risk of tax revenue not being collected…there are occasions in which businesses have not submitted tax returns for certain months or even a full calendar year" (PEELER, Pg. 15). "*Because of the perceived unreliability of the data from OTD and public attention to OTD's processing challenges, delinquent businesses are receiving warnings rather than citations"* (PEELER, Pg. 16).

- MCSO's interview with Ryan PRUETT (CCG Director of Inspections and Codes) corroborated the lack of cooperation from the Revenue Division regarding the delinquent business license list and the enforcement of payments for delinquencies.

MCSO Investigators interviewed multiple Finance Department employees inquiring as to was who was responsible for waiving business license penalties and fees. Interviewees reported that IVEY and TATUM would routinely approve waivers of penalties and interest fees. It was revealed that the only personnel that can waive penalties and interest fees is the City Council. PEELER reported that *"there is no clear written policy governing the criteria for waiver, approvals required, or substantiation or documentation required. The City Manager reported that only he has authority to waive or reduce penalties and interest and that even he may need to seek Council approval for any such waiver or reduction…The file or occupational tax return may include a handwritten note or post-it note reflecting approval of a waiver by Revenue Management and/or the waived amount... there are no reliable methods of auditing the waiver of penalties and interest. Given the discretionary nature of the practice, it is likely that penalties and interest are being waived inconsistently"* (PEELER, Pg. 16).

- Based on HUGLEY reporting to PEELER that he has the authority to waive penalties and interests, but that there have not been reliable methods of auditing the waivers, the inconsistencies of the waivers, and MCSO Investigators interviews regarding the waivers; HUGLEY is in violation of his CCG City Contract "Letter of Understanding" that states he has the duties prescribed by CCG City Charter 4-302 which states HUGLEY has the authority to *" (2) Direct and supervise the administration of all departments, offices and agencies of the consolidated government except as otherwise provided by law, this Charter, or ordinance"*

While reviewing accounting issues, McGINNIS expressed concern to Troutman Pepper that there was a total of uncollected debt of $88,560.17 from 2016 to present. "*This debt likely is uncollectable under applicable statutes of limitation yet remains open in the Collections Division's system"* (PEELER, Pg. 17). This concern was also shared with IVEY on several occasions over a five-year period. *"… the explanation provided in response was that the debt is accounted for within the City's annual allowances".* (PEELER, Pg. 17). PEELER reports that the Occupational Tax Division worked with the CCG Accounting Department to "*reclassify all payments from unearned revenue into revenue…OTD purportedly directs Accounting to reclassify the unearned revenue from the 2175 account into two different ledger accounts. 4100 and 4140, by applying an average of revenue recognized in those accounts for the previous five years. Accounting does not receive any underlying detail for funds reallocated from the 2175 account and does not question the numbers provided…Troutman learned anecdotally that this revenue recognition is captured in the City's financial system, Advantae, at or around June 30 each year, though reportedly the recognition itself occurs in August before the external auditor arrives and is backdated to June"* (PEELER, Pg. 17). PEELER recommended that this practice b disclosed to and evaluated by CCG's external auditor for compliance with Generally Accepted Account Principles (GAAP) and any CCG policy.

- The accounting complaint has not been investigated by MCSO, however, there appears to be financial discrepancies and trends with the Finance Department by not properly reporting financial concerns.

On November 22, 2023, Troutman Pepper requested Finance Department policies from "*the City Manager"* (PEELER, Pg. 17), HUGLEY. In response, ALEXANDER provided PEELER with several policies. PEELER's report states that through his investigation, it was obvious that employees of the Finance Department were not aware of policies that led to "*inconsistent customer service, processing delays, and inefficient data tracking…make it difficult to train new staff… the Deputy City manager* [HODGE] *for Finance, Planning, Development and Finance Director* [ALEXANDER], *among others, indicated formal performance management (i.e., review or evaluation) has not occurred in years"* (PEELER, Pg. 16-17). A reason given for failure to conduct performance reviews was because the evaluations are not for merit increases in compensation except for probationary employees.

- Multiple Finance employees expressed concern over the lack of training, policies, and performance evaluation during interviews with MCSO Investigators. MCSO did find that CCG was negligent in training and negligent in retention as well as had a considerable lack of policies and procedures within the Finance Department.

"Currently, overpayments are not reimbursed to businesses and rather are carried over to the following year without being identified as unearned revenue…in some instances where an excise overpayment is not material, the additional tax collected is absorbed into the tax revenue amount without disclosure to the business…due to the manual nature of tracking payments with spreadsheets, credits or balances due are sometimes not carried over from one month to the next. This lack of consistency results in discrepancies being carried over for several months without resolution or being dropped off the business's account balance altogether" (PEELER, Pg. 18).

According to PEELER's report, "Senior management" in the Finance Department advised that they had not learned of the backlog within the Revenue Division until the summer of 2023. He states that if the backlog had been detected earlier, then it would have prevented it from *"snowballing into the significant loss of revenue"* (PEELER, Pg. 18).

- According to whistleblowers, HODGE and ALEXANDER were advised 1.5 to 2 years prior to the audit in 2023. There have been numerous complaints to ALEXANDER prior to the audit, and no action was taken.

SUPPLEMENTAL REPORT REGARDING THE INTERNAL AUDITOR'S FINDINGS- JANUARY 23, 2024 BY TROUTMAN PEPPER HAMILTON SANDERS LLP:

Mayor HENDERSON instructed Troutman Pepper to investigate McGINNIS' findings of the $45.1 million in *"unworked, unbanked revenue from fiscal years 2019-2023 stemming from the Revenue Division's processing of occupational tax licenses"* (PEELER, Pg. 1). Troutman and Acuitas conducted a random sampling of 102 of the "*allegedly unbanked payments from the workpapers"* (PEELER, Pg. 1) that MCGINNIS used to conduct her audit. PEELER is reporting that Acuitas found that 100% of the 102 samples were deposited and 100% had been *"worked, meaning that either a business license or problem letter had been issued to the business"* (PEELER. Pg.1).

Troutman requested all supporting documents used by McGINNIS. McGINNIS provided the documents she obtained that showed 10,706 individual payments from 2019-2023 that she claimed were received

by the Revenue Division but not deposited into the CCG bank accounts. To *"definitively and efficiently validate whether these payments were deposited, Acuitas took a random sampling of 102 of the 10,706 payments. To ensure the sampling was random, Acuitas randomized the entries in Excel and selected the first twenty from the randomized list for each fiscal year. For each of these 102 payments, Troutman requested copies of the front and back of each canceled check, the deposit slip pursuant to which the check was deposited, and the business license issued in exchange for the payment received."* (PEELER, Pg. 1). ALEXADNER provided the documents that PEELER requested for the 102 payments. PEELER reports that ALEXANDER retrieved the check images directly from the CCG online banking account.

- McGINNIS was obstructed by CCG when she asked for the same documentation that PEELER asked for. McGINNIS did not receive copies of canceled checks or deposit slips. Whistleblowers provided McGINNIS with the Lockbox spreadsheet and other information from the Revenue Division. She did not receive any help or information from ALEXANDER or HODGE when she asked multiple times.

Attached to PEELER's supplemental report are the 102 random samples for fiscal years 2019-2023.

- The manual entry of payments poses a risk of human error. Such an error was found while Investigator HUDGENS researched McGINNIS' blue binder with internal audit information. The payment and business information was incorrect and some of the entries were off by one row due to manual entries and not from matching information or downloads from EnerGov. Investigator HUDGENS conducted random searches for deposited checks within the Lockbox Spreadsheet and could not locate the deposited checks from the subpoenaed Synovus bank records. MULTIPLE RECORDS BEING CHECKED.

FINANCE DEPARTMENT INTERNAL AUDIT FOLLOW UP- DECEMBER 12, 2023:

https://www.youtube.com/watch?v=ipwkKIqkDpI&list=PLPbhJD-0o-sQZ6uZZB36SWvBr_4uxxrAV&index=29

On December 12, 2023 HODGE presented a response to McGINNIS' public announcement of the internal audit report of the Finance Department. The following statements are from HODGE's PowerPoint presentation:

"Revenue division finding: $45.1 million of unprocessed transactional activity that is cataloged in Excel known as CCG Lockbox. This activity has not been banked. Details appear in a supplemental attachment. This is false."

- *HODGE stated that the activity was falsely reported as "unbanked". However, there are multiple transactions listed on the CCG Lockbox that have not been deposited. There are also deposits that are not listed in the CCG Lockbox.*

"All lockbox transactions have been deposited in the bank and sampling to document this has been provided to the Internal Auditor."

- *McGINNIS explained to MCSO Investigators that she was never provided sampling documentation. In the binder that McGINNIS created for the internal audit, the only documentation was provided by whistleblowers which included the CCG Lockbox and journal entries.*
- *There has been no evidence proven by CCG that the samples were provided to McGINNIS prior to the external auditor's public report being presented to CCG Council.*

"Supplemental attachments were not provided to the Finance Director until it was passed out at the City Council meeting on December 5, 2023. No validation was done to substantiate the whistle blower claim".

- McGINNIS did reach out to whistleblowers and advised upper management, to include Mayor HENDERSON and the external audit team about the claims. She also attempted to obtain information relevant to the audit from ALEXANDER but was obstructed and was not provided the necessary information.

"The revenue is moved by a journal entry from the G/L Lockbox account (0101-2175) to a revenue account(s) periodically. The journal entry is recorded on the Lockbox Excel File"…"The Internal Auditor has claimed that the journal entries which reclassifies funds from the G/L Lockbox account to revenue is "Missing Money". THIS IS FALSE".

- The concern with moving funds and recording it on an Excel spreadsheet is human error and miscalculations of funds. The money is moved periodically and then moved back to the original account showing that money is in the 2175 account "periodically" but then removed, showing false numbers.
- The claim of "missing money" comes from the fact that the journal entries are simple emails or notices from a revenue manager who is not a CPA to another member of the finance department stating that the money should be moved by this date without any qualifying reasons. The journal entries do not show specific deposits. There is no way to calculate the total amount of money and where it actually comes from.

"At year end, there is a journal entry processed to reclassify all remaining funds from the G/L Lockbox account to revenue as this constitutes revenue for the particular fiscal year even if the business license has not been processed"

- There is no policy to show that this is the proper procedure to "reclassify" funds.
- This statement contradicts the claim that all the money in the bank is deposited when the only way the Revenue Division is suppose to deposit funds is if the business license has been processed. How can they account for funds in the bank of unprocessed business licenses and state that funds were deposited?
- In a previous statement on HODGE's presentation, she states that "*All lockbox transactions have been deposited in the bank".* An unprocessed business license cannot be considered processed if not all of the documents are provided which is contradictory to HODGE'S statement and presentation: *"If all required documents are provided, a business license is processed in the EnerGov Business License Software System and mailed to the business".*

NO FURTHER INFORMATION AT THIS TIME.

CRIMINAL CHARGES

YVONNE IVEY'S CRIMINAL CHARGES:

1 Count of ***Offenses Involving Public Records, Documents, and Other Items O.C.G.A. 45-11-1(b):*** *Whosoever, without authority and with the intention of converting to his own or another's use, willfully*

conceals any record, book, or document while on the premises of any public office or willfully removes any book, document, record, or other property from any such office shall be guilty of stealing such property. Proof of the concealment of such record or other office property while still on the premises shall be prima-facie evidence of intent to steal.

- **IVEY has been recorded (audio) admitting to shredding checks.**
- **IVEY's admittance of shredding checks, whether stale or live, concealing citizen's payments for years by leaving checks in her office after mailed or hand-delivered, and not documenting proper payment or documents of business/alcohol license applications shows intent to conceal or cover up a material fact or representation for the statutory audit that would reveal the true scope of negligence and malfeasance in the CCG Finance Department as a supervisor.**

1 Count of ***Interference with Government Property O.C.G.A. 16-7-24:*** *A person commits the offense of interference with government property when he destroys, damages, or defaces government property.*

- **IVEY has been recorded (audio) admitting to shredding checks. These checks were issued to the Columbus Consolidated Government.**

1 Count of ***O.C.G.A. 16-8-3 Theft by Deception*** *(against River City Doors)* ***(b)*** *A person deceives if he intentionally: 1. Creates or confirms another's impression of an existing fact or past event which is false and which the accused knows or believes to be false; 2. Fails to correct a false impression of an existing fact or past event which he has previously created or confirmed;*

- **IVEY entered a false payment into EnerGov which falsely represented revenue for CCG, and deposited River City Doors' check without the intention of processing the business license.**

1 Count of ***Filing False Documents; Concealment of Facts in Matters within Jurisdiction of State or Political Subdivisions O.C.G.A. 16-10-20:*** *A person who knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact; makes a false, fictitious, or fraudulent statement or representation; or makes or uses any false writing or document, knowing the same to contain any false, fictitious, or fraudulent statement or entry, in any matter within the jurisdiction of any department or agency of state government or of the government of any county, city, or other political subdivision of this state*

- **IVEY's admittance of shredding checks, whether stale or live, concealing citizen's payments for years by leaving checks in her office after mailed or hand-delivered, and not documenting proper payment or documents of business/alcohol license applications shows intent to conceal or cover up a material fact or representation for the statutory audit that would reveal the true scope of negligence and malfeasance in the CCG Finance Department as a supervisor.**

1 Count of ***Records as Public Property: Disposing Other Than by Approved Retention Schedule O.C.G.A. 50-18-102: (b)*** *– The destruction of records shall occur only through the operation of an approved retention schedule. Retention schedule: Accounting Records -Records include: accounts payable files; accounts receivable files; bank statements; canceled checks, vouchers, and EFTS; cash balances and reconciliations; Bank Loans; Credit card records; Collection Records; cost accounting records; deposit slips and reconciliations; invoices; journal entries (journal vouchers); outstanding obligations; payment schedules; purchase orders; receipts; returned checks; reconciliations; refund/disbursement requests; moving expenses; agency-paid individual memberships and activities in*

professional organizations; registration fees; and travel authorization and reimbursement records. Monthly and Quarterly reports – 1 year; all other reports- 5 years.

- **IVEY has been recorded (audio) admitting to shredding checks. These checks were issued to the Columbus Consolidated Government.**

1 count of ***Simple Battery O.C.G.A.- 16-5-23(a)*** *A person commits the offense of simple battery when he or she either: (1) Intentionally makes physical contact of an insulting or provoking nature with the person of another; or (2) Intentionally causes physical harm to another*

- ***IVEY physically assaulted one of her employees, WB001, by grabbing and scratching him. This was witnessed by another co-worker.***

ANGELICA ALEXANDER'S CRIMINAL CHARGES:

1. *count of* ***Unprofessional Conduct – Public Officers and Employees O.C.G.A. 45-11-1(a) If any public officer or other person*** *shall steal, embezzle, alter, corrupt, withdraw, falsify, or* ***avoid any record****, process, charter, gift, grant, conveyance, or contract; or* ***shall knowingly and willfully*** *take off, discharge, or* ***conceal any issue****, forfeited recognizance, or other forfeiture; or shall forge, deface, or falsify any document or instrument recorded or any registry, acknowledgment, or certificate; or shall alter, deface, or falsify any minutes,* ***document,*** *book, or any* ***proceeding whatever of or belonging to any public office within this state****; or if any person shall cause or procure any of these offenses to be committed, or to be in any manner concerned therein, he shall be guilty of a* ***felony*** *and, upon conviction thereof, shall be punished by imprisonment and labor in the penitentiary for not less than two years nor more than ten years.*

- Alexander was notified by whistleblowers/employees of unprofessional business conduct to include a violation of law where employee's were shredding checks. she knew about this conduct and refused to act appropriately prior to audit findings.

PAMELA HODGE'S CRIMINAL CHARGES:

1 count of ***Offenses involving public records, documents, and other items (felony)*** *O.C.G.A 45-11-1*
(a) if any public officer or other person shall steal, embezzle, alter, corrupt, withdraw, falsify, or avoid any record, process, charter, gift, grant, conveyance, or contract: or shall knowingly and willfully take off, discharge or conceal any issue…; or shall forge, deface, or falsify any document or instrument recorded…; or if any person shall cause or procure any of these offenses to be committed…
(f) (2) Public office: any office held, used, or controlled for public purposes by any department, agency, board, or branch of state, county, or municipal government….included any archives library, or records storage area maintained by such governments.
(f)(4) "Public officer or employee": any officer or employee having custody of or responsibility for any records, books, documents, or other office property referred to in this code section.

- **HODGE mislead and concealed records and information which prevented CCG Auditor's from completing a state required audit. She also made several public statements and emails that were misleading and false about the status of CCG's finances involving the Revenue Department.**

1 count of ***Unprofessional conduct – Public Officers and Employees O.C.G.A. 45-11-1***

a) If any public officer or other person shall steal, embezzle, alter, corrupt, withdraw, falsify, or avoid any record, process, charter, gift, grant, conveyance, or contract; or shall knowingly and willfully take off, discharge, or conceal any issue, forfeited recognizance, or other forfeiture; or shall forge, deface, or falsify any document or instrument recorded or any registry, acknowledgment, or certificate; or shall alter, deface, or falsify any minutes, document, book, or any proceeding whatever of or belonging to any public office within this state; or if any person shall cause or procure any of these offenses to be committed, or to be in any manner concerned therein, he shall be guilty of a felony and, upon conviction thereof, shall be punished by imprisonment and labor in the penitentiary for not less than two years nor more than ten years.
Hodge was notified by whistleblowers/employees of unprofessional business conduct to include a violation of law where employees were shredding checks. Hodge knew about this conduct and refused to act appropriately prior to audit findings.

- **HODGE was notified by whistleblowers/employees of unprofessional business conduct to include a violation of law where employees were shredding checks. Hodge knew about this conduct and refused to act appropriately prior to audit findings.**

ERIKA TATUM'S CRIMINAL CHARGES:

*1 Count **of False statements and writings, Concealment of facts in matters within jurisdiction of state or political subdivisions O.C.G.A. 16-10-20:** A person who knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact; makes a false, fictitious, or fraudulent statement or representation; or makes or uses any false writing or document, knowing the same to contain any false, fictitious, or fraudulent statement or entry, in any matter within the jurisdiction of any department or agency of state government or of the government of any county, city, or other political subdivision of this state.*

- **TATUM had access to input data into Energov. One occasion she entered that an account had been paid and was complete. This is false. This interfered with an accurate count of revenue from Finance.**

REATHER HOLLOWELL'S CRIMINAL CHARGES:

*9 counts of **Obstruction O.C.G.A. 16-10-24:** A person who knowingly and willfully obstructs or hinders any law enforcement officer…..in the lawful discharge of his or her official duties*

- **During the course of the search warrant at CCG Human Resources, Shelia Risper was asked several questions pertaining to the investigation. There are 9 different occasions that Risper lied, which hindered the investigation.**

3 counts of Disposing of Records Other Than by Approved Retention Schedule O.C.G.A. 50-18-102:

- *Subsection: Employee Personnel Files (Full Time, Part Time, Temporary) Records documenting an employee's work history with the agency, generally maintained as a case file; includes records of continuing education, performance evaluations, disciplinary actions, and background checks.Updated: October 20, 2016 7 years after separation*
- **As the CCG Director of Human Resources she is statutorily mandated to keep personnel files and have not been diligent in doing so.**

- *Background Checks of Personnel Financial and criminal backgrounds checks of new or potential employees Updated: October 20, 2016 5 years*

- **As the CCG Director of Human Resources she is statutorily mandated to keep background checks and have not been diligent in doing so. (Audit page 2 in response to peeler's questionnaire of the hr audit: They only keep them for 1 year later changed to 2 years)**

- *Correspondence, Administrative This series includes communications that document formal decisions regarding significant matters.Updated: October 20, 2016 Permanent*

- ***As the CCG Director of Human Resources she is statutorily mandated to keep formal decisions of employees and have not been diligent in doing so, in this case the official termination letters of IVEY and Aaron MCCLEOD.***

SHELIA RISPER'S CRIMINAL CHARGES:

7 counts of ***Obstruction O.C.G.A. 16-10-24:*** *A person who knowingly and willfully obstructs or hinders any law enforcement officer…..in the lawful discharge of his or her official duties*

- **During the course of the search warrant at CCG Human Resources, Shelia Risper was asked several questions pertaining to the investigation. There are 7 different occasions that Risper lied, which hindered the investigation.**

3 counts of Disposing of Records Other Than by Approved Retention Schedule O.C.G.A. 50-18-102:

- *Subsection: Employee Personnel Files (Full Time, Part Time, Temporary) Records documenting an employee's work history with the agency, generally maintained as a case file; includes records of continuing education, performance evaluations, disciplinary actions, and background checks.Updated: October 20, 2016 7 years after separation*
- **As the CCG Assistant Director of Human Resources she is statutorily mandated to keep personnel files and have not been diligent in doing so.**

- *Background Checks of Personnel Financial and criminal backgrounds checks of new or potential employees Updated: October 20, 2016 5 years*

- **As the CCG Assistant Director of Human Resources she is statutorily mandated to keep background checks and have not been diligent in doing so. (Audit page 2 in response to peeler's questionnaire of the hr audit: They only keep them for 1 year later changed to 2 years)**

- *Correspondence, Administrative This series includes communications that document formal decisions regarding significant matters. Updated: October 20, 2016 Permanent*

- ***As the CCG Assistant Director of Human Resources, she is statutorily mandated to keep formal decisions of employees and have not been diligent in doing so, in this case the official termination letters of IVEY and Aaron MCCLEOD.***

This report was reviewed by the Lamar County Chief Assistant District Attorney, Wayne Jerningan. ADA Jernigan advised the Muscogee County Sheriff that he would support the prosecution of the following individuals on the following charges:

Yvonne Ivey – Simple Battery (2 Counts)

- *MCSO Case Numbers S250000885 & S250000886*

Angelica Alexander – Obstruction of a Law Enforcement Officer (Misdemeanor)

- *MCSO Case Number S250000931*

Criminal warrants will be issued for their arrests in this matter at this point in the investigation. There are still pending investigations in this case.