

I began my 1st term in January 2020. In 2020, 2021 and in all previous years, the results from the Independent Audits have been presented by the Auditing firm directly to the Mayor & Council in our Public Meetings in July/August and hardcopies were provided by the Auditing firm and given directly to each member of the Governing Body. That did not happen with the results of the 2022 Independent Audit which was expected to be presented to the Governing Body in July/August of 2023. For your review, I have submitted a series of emails since July 2023 which will show countless inquiries/requests that I have sent requesting the Engagement Letter as well as the results of the 2022 Independent Audit from Mauldin and Jenkins (the auditing firm). You will also see a series of emails from a consensus of the Council dated October 2023 who directed the City Manager/City Treasurer/Mayor to delay presenting the Independent Audit until after the Elections in November 2023.

On July 31, 2023 at 5:34 PM (Subject of email: RE: June 2023 Monthly Reports-Mauldin & Jenkins Financial Audit), I initiated my first email inquiry to our City Manager (Fred Gardiner) and Treasurer/Finance Director (John Wiggins-resigned as of Oct 2023) asking "has Mauldin & Jenkins conducted the Financial Audit this year? If not, has it been scheduled? If so, when?" All members of the Governing Body (including Mayor Anthony S. Ford) were included on the email. **On August 1, 2023 at 8:23 AM**, Mr. Gardiner replied to my inquiry stating that the auditors had been conducting the annual audit and it is his understanding that it would be presented to the Mayor and Council at our Budget Retreat on August 10 & 11th by the firm and or Mr. Wiggins.

➤ *It did not happen in August. The 2022 Independent Audit was not provided nor was it presented to the Governing Body on either date as was previously conveyed.*

One week later, on August 8, 2023 at 9:10 AM (Subject of email: Mauldin & Jenkins Financial Audit), Mr. Wiggins replied to my initial email inquiry from July 31st stating that the audit is scheduled to be completed by August 31st and MJ will present to Council on the 11th or 26th of September.

➤ *It did not happen in September. The 2022 Independent Audit was not provided nor was it presented to the Governing Body on either date as was previously conveyed.*

On October 3, 2023 at 2:54 PM, (Subject of email: Mauldin & Jenkins Financial Audit), I sent a follow-up email to Mr. Wiggins and Mr. Gardiner inquiring about the status of the audit. All members of the Governing Body (including Mayor Anthony S. Ford) were included on the email. **On Oct 4, 2023 at 11:11 AM**, Mr. Wiggins replied to my inquiry stating that a representative from Mauldin & Jenkins would present a brief synopsis of the Audit on October 31st meeting.

➤ *It did not happen in October. The 2022 Independent Audit was not provided nor was it presented to the Governing Body during the meeting as was previously conveyed.*

On October 20, 2023 at 11:07 AM, (Subject of email: Request for Information), I sent an initial email to the Representative of Mauldin and Jenkins (Hope Pendergrass) requesting a copy of the full audit as well as a copy of the Engagement Letter. I did not receive a response from the Representative. I followed up with a **2nd email** to the Representative on 10/23/2023 at 11:49 PM. I sent a **3rd and final follow up email** to the Representative on 10/27/2023 at 8:52 AM. I also included the editor of the AJC. I never received a response from neither individual regarding my requests.

At the start of our November 13, 2023 Council Meeting, the CAFR report (Comprehensive Accounting/Finance Report) (pages stapled together) was disseminated (on the Dias) to each member of the Governing Body and included a few pages that show the logo of the auditing firm. The CAFR is a financial report compiled and generated by the City of Stockbridge's Finance Department (an internal report). It is NOT the Independent Audit. The Representative from the Auditing firm gave a brief presentation of the observations from the 2022 Audit, but she did not provide copies of the Engagement Letter as well as the Independent Audit conducted by the firm to the Governing Body for review. During the presentation by the Representative of the Auditing Firm, I specifically asked the Auditor for a copy of the Engagement Letter and a copy of the Audit Adjustments. Hope Pendergrass stated that the Engagement Letter was not included in the report and that Management has a copy of the Audit Adjustments. She also stated that if she hadn't sent them to Management, she would send them tomorrow. Keep in mind that the CAFR report was disseminated to each member of the Governing Body during our Council meeting. There was no time for me to review the information contained in the CAFR report and ask questions. When I arrived home, I reviewed the CAFR report. The full Independent Audit still was not provided to the Governing Body.

An Independent Audit is crucial in ensuring that there is no waste, fraud or abuse. Each member of the Governing Body has a fiduciary responsibility to the taxpayers to not only receive this important financial information, but to review it thoroughly, ask questions of the auditor and hold our City's Treasurer and City Manager accountable for implementing checks and balances and putting the necessary control measures in place, to ensure that tax dollars are not being wasted and that there is transparency in all of the City's financial transactions.

The Engagement Letter is a contract between Mauldin and Jenkins that describes their scope of work. See the attached copy. In reviewing the Engagement Letter from the auditing firm, under the section entitled "Reporting", it states: the audit should come directly to the Governing Body from the Auditing Firm. This is to ensure that there is independence in the audit process. It was never provided prior to my Open Records Request to the Georgia Department of Law's Office-Attorney General's Office. It is the responsibility of the Mayor, as the Chief Executive Officer of the City of Stockbridge to make sure that the Audit process is followed. My many requests for the audit was ignored since July 2023. I included the Mayor (Anthony S. Ford) on every email communication that I have sent to City staff and the Council inquiring about the Independent Audit. Not only did he not assist with obtaining the information that I requested, he also did not speak up when three other Council Members agreed to withhold the audit.

On February 13, 2024 at 6:39 PM, (Subject of email: REQUEST FOR OPEN RECORD: 2022 INDEPENDENT AUDIT FROM MAULDIN AND JENKINGS ALONG WITH THE ENGAGEMENT LETTER), I submitted an Open Records Request to the City of Stockbridge. All members of the Governing Body are included on the email as well as the City Clerk, City Manager and City Attorney.

On Feb/Mar 2024, I submitted an Open Records Complaint to the Georgia Department of Law's Office-Attorney General's Office.

On April 27, 2024 at 1:46 PM, (Subject of email: 3rd Follow-up Request for Information: 2022 Independent Audit Results And Engagement Letter), I sent an email to the Governing Body, once again requesting support to obtain the Independent Audit along with the Engagement Letter. I informed them that I still had not received a copy of the Independent Audit. I reiterated that the Auditing Firm (Mauldin and Jenkins) were contracted by the City of Stockbridge to perform the

mandated audit. I also once again advised that the CAFR (Certified Accounting/Financial Report) is an 'internal report' prepared by City staff. It should not be provided in lieu of the Independent Audit that is **mandated under The City of Stockbridge's Ordinance Section 6.29 Audits**. Only one member of the Governing Body 'concurred' with my request (Councilman Alphonso Thomas).

On April 30, 2023, when I arrived for our City Council Worksession at appxly 5:45pm, I saw that copies of the Engagement Letter and the 2022 Independent Audit conducted by Mauldin and Jenkins had been distributed/placed on the dias for each member of the Governing Body. Later that evening, I noticed an email from the Attorney Georgia Department of Law's Office informing me that a letter was issued to the City Attorney of Stockbridge (Quinton Washington) regarding my complaint. As a result of my complaint to the Georgia Department of Law's Office-Attorney General's Office, the 2022 Independent Audit along with the Engagement Letter was finally provided to each member of the Governing Body.

As a Councilmember, it is a shame that I have had to resort to contacting an outside entity to intervene to receive the audit results, nearly ten months after my original and repeated requests (via emails and public meetings) for information that should have been given directly to each member of the Governing Body and should be readily available.

From: **Yolanda Barber** <Ybarber@stockbridgega.org>

Date: Sat, Apr 27, 2024 at 1:46 PM

Subject: Fwd: 3rd Follow-up Request for Information: 2022 Independent Audit Results And Engagement Letter
To: Anthony Ford <asford@stockbridgega.org>, LaKeisha Gantt <LGantt@stockbridgega.org>, Elton Alexander <ealexander@stockbridgega.org>, Kyle Berry <kberry@stockbridgega.org>, Alphonso Thomas <athomas@stockbridgega.org>

Cc: Quinton Washington <quinton@washingtondreyer.com>

To All Members of the Governing Body of the City of Stockbridge,

Since July 2023, I have made countless attempts to receive the '2022 Independent Audit' conducted by Maulding and Jenkins, along with the Engagement Letter to no avail (during public meetings and emails directed to City Manager the former Treasurer as well as a representative from the contracted firm-Maulding and Jenkins, Ms. Pendergrass (see the series of emails below).

As of today, I have not received a response from any representative of the Independent Auditing Firm (Maulding and Jenkins) who were contracted by the City of Stockbridge to perform the mandated Audit. The CAFR (Certified Accounting/Financial Report) that has been prepared and provided to the Governing Body by City staff is an 'internal financial report' prepared by City staff. I am highly offended that the CAFR would be given to the Governing Body in lieu of the Independent Audit conducted by Maulding and Jenkins. Independent Audits are unbiased and should not be provided to staff. Independent Audits should be provided directly to the Governing Body as it has been in the past.

At the start of January 2024 and prior to the first Council meeting of 2024, I sent an email directly to all members of the Governing Body with a series of motions that I intended to bring forth. In which one of the motions was to direct staff to post a solicitation seeking proposals from Independent Auditing firms. In which, three members of the Governing Body chose to abstain from voting. One member of the Governing Body left the dias and was notably absent from voting. As such, all of my motions failed.

As a result of my email at the start of January 2024, one Council member brought forth the motion as though it was his idea. I seconded his motion, with the directive to staff to present Staff's Recommendation to Award a new contract back to the Governing Body during our first Council Meeting in March 2024. As of today, no such Recommendation of Award has been presented to the Governing Body.

Let this email serve as another attempt by me to receive the 2022 Independent Audit along with the Engagement Letter from the firm that was contracted to conduct the 2022 Independence Audit along with the Engagement Letter. Each one of us took an Oath and each one of us have a fiduciary responsibility to ensure that the taxpayers monies are being spent wisely. To be complacent/complicit is a dereliction of your duties as Elected Officials.

I am requesting support from every member of the Governing Body to give a directive to our City's Attorney to draft and submit a letter to the firm requesting the 2022 Independent Audit along with the Engagement Letter.

Sincerely,

Yolanda Barber

City of Stockbridge
Councilmember-District 4

----- Original message -----

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>
Date: 10/27/23 8:52 AM (GMT-05:00)
To: hpenderggrass@mjcpa.com
Cc: Leon.Stafford@ajc.com
Subject: RE: 3rd Follow-up Request for Information

Good Morning Ms. Pendergrass,

I'm following up on my request to you for a copy of the full audit and the Engagement Letter so that I can fulfill my duties as a member of the Governing Body.

When should I expect this information? It has been one week and I have not received a response from you.

Sincerely,
Mayor Pro Tem, Yolanda Barber
City of Stockbridge
(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>
Date: 10/23/23 11:49 PM (GMT-05:00)
To: hpenderggrass@mjcpa.com
Subject: 2nd Request for Information

Good Evening Ms. Pendergrass,

I wanted to follow-up on my email request below. How soon should I expect a copy of the Engagement Letter along with the Audit that your firm conducted this year?

Sincerely,
Mayor Pro Tem, Yolanda Barber
City of Stockbridge
(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>
Date: 10/20/23 11:07 AM (GMT-05:00)
To: hpenderggrass@mjcpa.com
Subject: Request for Information

Good Day Ms. Pendergrass,

I understand that the Audit had been completed sometime ago, but it has not been shared with the full Council or the Public. Please forward to me a copy of the full audit so that I can fulfill my duties as a member of the Governing Body.

Also, would you please provide me with a copy of the Engagement Letter? Thank you.

Sincerely,
Mayor Pro Tem, Yolanda Barber
City of Stockbridge
(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

From: Yolanda Barber <Ybarber@stockbridgega.org>

Date: Sat, Apr 27, 2024 at 6:30 PM

Subject: Fwd: Speaking for Mr. Berry (only sent to you)

To: Elton Alexander <ealexander@stockbridgega.org>, LaKeisha Gantt <LGantt@stockbridgega.org>, Anthony Ford <asford@stockbridgega.org>, Kyle Berry <kberry@stockbridgega.org>, Alphonso Thomas <athomas@stockbridgega.org>

Here's another reminder to all of you. My original email below was clear. See the attachment.

The CAFR is not the same as the Independent Audit conducted by Maulding and Jenkins.

I know that I am right. I don't need any of you to agree with me. Hence, the reason why I am the only one who has consistently been asking for it and encouraging all of you to do the same for almost a year. Ten months to be exact!

Sincerely,

Yolanda Barber

City of Stockbridge
Councilmember–District 4
678-435-3450
YBarber@stockbridgega.org

From: Yolanda Barber

Sent: Monday, January 8, 2024 2:42:02 PM

To: Elton Alexander <ealexander@stockbridgega.org>

Cc: Alphonso Thomas <athomas@stockbridgega.org>; Anthony Ford <asford@stockbridgega.org>; LaKeisha Gantt <LGantt@stockbridgega.org>; Kyle Berry <kberry@stockbridgega.org>

Subject: RE: Speaking for Mr. Berry (only sent to you)

This particular page is included in the 2022 Financial Report that Mr. Gardiner provided validates my thoughts.

According to this page (my points are highlighted in blue), the Representative of Maulding and Jenkins addressed the findings of the Independent Audit directly to Mayor and Council properly. However, staff received it timely, but not the full Council as it should've been.

If you understand Independent Audits, you would know that the observations/findings/results from Independent Audits are to be shared ONLY between the Auditing Firm and directly to the Governing Body.

Subsequently, the Governing Body discusses the observations/findings/results of the Audit with Executive Staff Members and follows up on Corrective Actions in response to the observations/findings/results. Not the other way around.

Here's the correct distribution flow of the Audit:

Maulding & Jenkins  Governing Body  Executive Staff Members (City Manager/City Treasurer).

Sincerely,

Yolanda Barber
Councilmember– District 4
City of Stockbridge
Main: 678-435-3450
YBarber@stockbridgega.org

----- Original message -----

From: Yolanda Barber <Ybarber@stockbridgega.org>

Date: 1/8/24 2:06 PM (GMT-05:00)

To: Elton Alexander <calexander@stockbridgega.org>, Yolanda Barber <Ybarber@stockbridgega.org>

Cc: Alphonso Thomas <athomas@stockbridgega.org>, Anthony Ford <asford@stockbridgega.org>, LaKeisha Gantt <LGantt@stockbridgega.org>, Kyle Berry <kberry@stockbridgega.org>

Subject: RE: Speaking for Mr. Berry (only sent to you)

It is not my intentions to speak for Councilman Berry or anyone. I will share lessons that I've learned. I am sure that he is beyond capable of fulfilling the responsibilities as Mayor Pro Tem. It's the dynamics of our City operations that I'm concerned about. I just don't like duplicitous behaviors of politicians and staff members. You understand.

We still have not received the full 2022 Audit results from Maulding and Jenkins.

Sincerely,

Yolanda Barber

Councilmember- District 4

City of Stockbridge

Main: 678-435-3450

YBarber@stockbridgega.org

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: Elton Alexander <calexander@stockbridgega.org>

Date: 1/8/24 1:59 PM (GMT-05:00)

To: Yolanda Barber <Ybarber@stockbridgega.org>

Subject: Speaking for Mr. Berry (only sent to you)

Council Barber,

I want you to think back on how you felt in that first meeting Councilman Blount, you, and I had after our first city council meeting. I recall he kept speaking over you and interrupting you telling you what you could and could not do. I remember the look on your face. At some point you got tired of it and spoke up. Don't speak for Mr. Berry limiting what he can do, let him find his own way. You will see he already understand government as well as any of us.

Sent via the Samsung Galaxy S9, an AT&T 5G Evolution capable smartphone

From: **Yolanda Barber** <Ybarber@stockbridgega.org>
Date: Sat, Apr 27, 2024 at 6:30 PM
Subject: Fwd: Speaking for Mr. Berry (only sent to you)
To: Elton Alexander <ealexander@stockbridgega.org>, LaKeisha Gantt <LGantt@stockbridgega.org>, Anthony Ford <asford@stockbridgega.org>, Kyle Berry <kberry@stockbridgega.org>, Alphonso Thomas <athomas@stockbridgega.org>

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Yolanda Barber

City of Stockbridge
Councilmember–District 4
678-435-3450
YBarber@stockbridgega.org

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To: Elton Alexander <ealexander@stockbridgega.org>
Cc: Alphonso Thomas <athomas@stockbridgega.org>; Anthony Ford <asford@stockbridgega.org>; LaKeisha Gantt <LGantt@stockbridgega.org>; Kyle Berry <kberry@stockbridgega.org>
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If you understand Independent Audits, you would know that the observations/findings/results from Independent Audits are to be shared ONLY between the Auditing Firm and directly to the Governing Body.

Subsequently, the Governing Body discusses the observations/findings/results of the Audit with Executive Staff Members and follows up on Corrective Actions in response to the observations/findings/results. Not the other way around.

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Sincerely,

Yolanda Barber
Councilmember– District 4
City of Stockbridge
Main: 678-435-3450
YBarber@stockbridgega.org

----- Original message -----

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To: Elton Alexander <ealexander@stockbridgega.org>, Yolanda Barber <Ybarber@stockbridgega.org>

Cc: Alphonso Thomas <athomas@stockbridgega.org>, Anthony Ford <asford@stockbridgega.org>, LaKeisha Gantt <LGantt@stockbridgega.org>, Kyle Berry <kberry@stockbridgega.org>

Subject: RE: Speaking for Mr. Berry (only sent to you)

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Sincerely,

Yolanda Barber

Councilmember- District 4

City of Stockbridge

Main: 678-435-3450

YBarber@stockbridgega.org

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----- Original message -----

From: Elton Alexander <ealexander@stockbridgega.org>

Date: 1/8/24 1:59 PM (GMT-05:00)

To: Yolanda Barber <Ybarber@stockbridgega.org>

Subject: Speaking for Mr. Berry (only sent to you)

Council Barber,

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Sent via the Samsung Galaxy S9, an AT&T 5G Evolution capable smartphone

----- Original message -----

From: John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Date: 10/4/23 11:11 AM (GMT-05:00)

To: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>, Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>

Cc: John Blount <JBlount@cityofstockbridge-ga.gov>, LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>, Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>, Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, Anthony Ford <ASFord@cityofstockbridge-ga.gov>

Subject: RE: Maulding & Jenkins Financial Audit

Good Morning,

Hope from Maulding & Jenkins will present a brief synopsis of the Audit on October 31st Meeting.

Thanks,

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>

Sent: Tuesday, October 3, 2023 2:54 PM

To: John Wiggins <JWiggins@cityofstockbridge-ga.gov>; Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>

Cc: John Blount <JBlount@cityofstockbridge-ga.gov>; LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>; Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>; Elton Alexander <EAlexander@cityofstockbridge-ga.gov>; Anthony Ford <ASFord@cityofstockbridge-ga.gov>

Subject: RE: Maulding & Jenkins Financial Audit

Importance: High

Good Afternoon Mr. Wiggins/Mr. Gardiner,

I don't see the audit of the Governing Body's meetings in September nor the upcoming meeting Agenda.

When will the observations/findings/results from the annual audit be presented by Mauldin & Jenkins and Mr. Wiggins/Mr. Gardiner to the Governing Body, just as it's been done in the past?

Sincerely,

Mayor Pro Tem, Yolanda Barber

City of Stockbridge

(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Date: 8/8/23 9:10 AM (GMT-05:00)

To: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>, Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>

Cc: John Blount <JBlount@cityofstockbridge-ga.gov>, LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>, Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>, Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, Anthony Ford <ASFord@cityofstockbridge-ga.gov>

Subject: RE: Maulding & Jenkins Financial Audit

Good Morning,

The audit is schedule to be completed by August 31st and MJ will present to Council on the 11th or 26th of September.

Thanks,

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>

Sent: Tuesday, August 1, 2023 11:36 AM

To: Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>; John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Cc: John Blount <JBlount@cityofstockbridge-ga.gov>; LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>; Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>; Elton Alexander <EAlexander@cityofstockbridge-ga.gov>; Anthony Ford <ASFord@cityofstockbridge-ga.gov>

Subject: Maulding & Jenkins Financial Audit

Thank you sir.

The observations/findings/results from the annual audit needs to be presented by Mauldin & Jenkins and Mr. Wiggins to the Governing Body during the Budget Retreat and during our upcoming Council Meeting, just as they have done in the past.

Sincerely,

Mayor Pro Tem, Yolanda Barber

City of Stockbridge

(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>

Date: 8/1/23 8:23 AM (GMT-05:00)

To: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>, John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Cc: John Blount <JBlount@cityofstockbridge-ga.gov>, LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>, Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>, Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, Anthony Ford <ASFord@cityofstockbridge-ga.gov>

Subject: RE: June 2023 Monthly Reports-Maulding & Jenkins Financial Audit

Good Morning CM Barber,

The auditors have been conducting the annual audit and it is my understanding that it will be presented to Mayor and Council at our Budget Retreat meeting on August 10 & 11th by the firm and or Mr. Wiggins.

Thanks

Frederick Gardiner, AICP
City Manager

4640 North Henry Blvd.
Stockbridge, GA. 30281
Office: (770) 389-7904
Cell Phone: (470) 743-2941
Email: fgardiner@cityofstockbridge-ga.gov
www.cityofstockbridge.com

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>

Sent: Monday, July 31, 2023 5:34 PM

To: Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>; John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Cc: John Blount <JBlount@cityofstockbridge-ga.gov>; LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>; Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>; Elton Alexander <EAlexander@cityofstockbridge-ga.gov>; Anthony Ford

<ASFord@cityofstockbridge-ga.gov>

Subject: RE: June 2023 Monthly Reports-Maulding & Jenkins Financial Audit

Importance: High

Good Afternoon All-

Mr. Gardiner/Mr. Wiggins,

Has Maulding & Jenkins conducted the Financial Audit this year? If not, has it been scheduled? If so, when?

Sincerely,

Mayor Pro Tem, Yolanda Barber

City of Stockbridge

(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Date: 7/19/23 9:27 AM (GMT-05:00)

To: John Blount <JBlount@cityofstockbridge-ga.gov>, Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>, Anthony Ford <ASFord@cityofstockbridge-ga.gov>, Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>, Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>

Cc: Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>, Vanessa Holiday <VHoliday@cityofstockbridge-ga.gov>

Subject: June 2023 Monthly Reports

Please see the attached files. Also, included is the 2023 2nd Quarterly Report.

Thanks,

John Wiggins

City Treasurer

4640 North Henry Boulevard

Stockbridge, GA 30281

678-833-3316 Office

678-670-0554 Cell

jwiggins@cityofstockbridge-ga.gov

cityofstockbridge.com

----- Original message -----

From: John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Date: 10/13/23 10:39 AM (GMT-04:00)

To: Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>, Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>

Cc: Anthony Ford <ASFord@cityofstockbridge-ga.gov>, John Blount <JBlount@cityofstockbridge-ga.gov>, LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>, Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>

Subject: RE: Audit Report

Councilman Alexander,

I appreciate the kind words and the confidence in the Finance Department teamwork under my guidance. Yes, the Fund Balance for the start of year 2022 is \$12,060,268 which increase to \$15M as of today.

My synopsis on the Audit is good and has been consistent with every year that I have been here in the City of Stockbridge.

The 2022 Audit will state that Finance needs to correct some procedures and timing issues in the Management's Corrective Action Plan section which are in material:

- Management of Receivable Accounts
- Capitalization of Capital Assets
- Interfund Activity

Mauldin & Jenkins auditing view will concur with results of the 2022 Audit. The Audit should be ready to distribute by next Friday and Mauldin & Jenkins will present October 30th.

I have enjoyed my time in the City, but I am concerned about the continued request for a Forensic Audit which is casting a cloud of doubt on a really good Finance Team and myself of fraud, corruption, or misrepresentation of financial facts.

Again, I thank you for the opportunity to cast my footprint in the City of Stockbridge.

John Wiggins III

From: Elton Alexander <EAlexander@cityofstockbridge-ga.gov>

Sent: Friday, October 13, 2023 9:19 AM

To: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>; John Wiggins <JWiggins@cityofstockbridge-ga.gov>; Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>

Cc: Anthony Ford <ASFord@cityofstockbridge-ga.gov>; John Blount <JBlount@cityofstockbridge-ga.gov>; LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>; Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>

Subject: RE: Audit Report

Mr. Wiggins,

Thank you for your years of service to the city of Stockbridge and thank you for your briefing on the city audit this morning over the phone as you prepare to release it to Council and the public. To hear the fund balance was \$12 million beginning the year and has actually increased to \$15 million is very good news. Monthly sales tax collection is up as well meaning Splost and T-Splost collection are up. Your synopsis was an overall good audit in the opinion of Mauldin and Jenkins and consistent with the excellent results we have seen in the past years. Closing out your service to the city on a high note.

Get it right is the most important thing especially in an election time when Council members are attacking the city for political gain aligning themselves with the haters in our city. This is the ultimate definition of a politician just tell the people what they want to hear will looking for information to back up the false

narrative. I apologize for the way you have been treated with Forensic Audit casting doubt on your department which is totally unfair given the consistent audit results over your time as Stockbridge City Treasurer.

Sent via the Samsung Galaxy S9, an AT&T 5G Evolution capable smartphone

----- Original message -----

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>

Date: 10/12/23 11:24 PM (GMT-05:00)

To: John Wiggins <JWiggins@cityofstockbridge-ga.gov>, Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>

Cc: Anthony Ford <ASFord@cityofstockbridge-ga.gov>, Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, John Blount <JBlount@cityofstockbridge-ga.gov>, LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>, Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>

Subject: RE: Audit Report

Good Evening All-

Mr. Wiggins/Mr. Gardiner,

I wanted to follow-up on the Request for the Audit and its observations/findings. Will it be available for pickup tomorrow (Friday, October 13th)?

Sincerely,

Mayor Pro Tem, Yolanda Barber

City of Stockbridge

(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>

Date: 10/11/23 3:59 PM (GMT-05:00)

To: John Wiggins <JWiggins@cityofstockbridge-ga.gov>

Cc: Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>, Anthony Ford <ASFord@cityofstockbridge-ga.gov>, Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>, Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, John Blount <JBlount@cityofstockbridge-ga.gov>, LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>

Subject: Re: Audit Report

Am I able to pick it up tomorrow?

Thanks,

Councilman Thomas

Sent from my iPhone

> On Oct 11, 2023, at 3:46 PM, John Wiggins <JWiggins@cityofstockbridge-ga.gov> wrote:

>

> The Audit will be ready next week and presented at the October 30th meeting.
>
> -----Original Message-----
> From: Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>
> Sent: Wednesday, October 11, 2023 3:09 PM
> To: John Wiggins <JWiggins@cityofstockbridge-ga.gov>
> Cc: Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>; Anthony Ford
> <ASFord@cityofstockbridge-ga.gov>; Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>; Elton
> Alexander <EAlexander@cityofstockbridge-ga.gov>; John Blount <JBlount@cityofstockbridge-ga.gov>;
> LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>; Alphonso Thomas <AThomas@cityofstockbridge-ga.gov>
> Subject: Audit Report
>
> I hope your transitioning is going well and I pray that your future is prosperous.
>
> Please provide a copy of the full audit to the entire council that has been prepared by our auditing firm,
> Mauldin & Jenkins.
>
> The Audit was due to the state by June 30. (Please confirm)
>
> Remember, the audit was scheduled to be presented at the Retreat, then September 11, or September
> 26. That didn't happen.
> At the October 9th council meeting , it didn't happen .
> Why?
>
> I will pick up my copy on Thursday.
>
> Thanks,
> Councilman Thomas
>
> Sent from my iPhone

From: Elton Alexander <ealexander@stockbridgega.org>

Sent: Friday, October 13, 2023 11:37:10 AM

To: LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>; John Blount <JBlount@cityofstockbridge-ga.gov>

Cc: Mayor Council <councilmayor@cityofstockbridge-ga.gov>; Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>; Quinton Washington <quinton@washingtondreyer.com>; Vanessa Holiday <VHoliday@cityofstockbridge-ga.gov>

Subject: RE: Request to hold the city Audit discussion November 13th

Mayor Ford,

We have a Council Consensus to review the city audit on November 13th, please do not put it on the October work session agenda.

Sent via the Samsung Galaxy S9, an AT&T 5G Evolution capable smartphone

----- Original message -----

From: LaKeisha Gantt <LGantt@cityofstockbridge-ga.gov>

Date: 10/13/23 11:08 AM (GMT-05:00)

To: John Blount <JBlount@cityofstockbridge-ga.gov>

Cc: Elton Alexander <EAlexander@cityofstockbridge-ga.gov>, Mayor Council <councilmayor@cityofstockbridge-ga.gov>, Frederick Gardiner <fgardiner@cityofstockbridge-ga.gov>, Quinton Washington <quinton@washingtondreyer.com>, Vanessa Holiday <VHoliday@cityofstockbridge-ga.gov>

Subject: Re: Request to hold the city Audit discussion November 13th

I'm ok with holding off until November 13.

In Service,

LaKeisha Gantt, Esq.
Councilwoman
District 1

On Oct 13, 2023, at 10:56 AM, John Blount <JBlount@cityofstockbridge-ga.gov> wrote:

I'm okay with November 13th

Sent from my iPhone

On Oct 13, 2023, at 9:48 AM, Elton Alexander <EAlexander@cityofstockbridge-ga.gov> wrote:

Mr. Gardiner,

I am requesting we have the city audit discussion November 13th to stop a potential political circus at our work session campaigning during the meeting. We have seen blantant campaigning at meetings repeatedly as of late with Council members actually going into the audience during the meeting to lobby for their position on rezonings. The staff should not be placed in the position of being used as political pawns to score points with the naysayers and haters of the city. Council and the public should receive the city audit information now for our review and any questions but the discussion should occur at our November meeting.

Our Treasure is leaving today and he said one of the reasons he is leaving is being publicly embarrassed and attacked by Council at our city council meetings when Council members go on wild goose chases looking for information they could have requested before the meeting so he could be prepared. If you know you want the information let him know so he could bring it to the meeting was his point.

On November 13th there will be no political points to score or votes to seek so the discussion should be informative versus political and dramatic. I make this request for the benefit of everyone involved especially our staff.

Sent via the Samsung Galaxy S9, an AT&T 5G Evolution capable smartphone

From: **Yolanda Barber** <Ybarber@stockbridgega.org>

Date: Sat, Apr 27, 2024 at 1:46 PM

Subject: Fwd: 3rd Follow-up Request for Information: 2022 Independent Audit Results And Engagement Letter
To: Anthony Ford <asford@stockbridgega.org>, LaKeisha Gantt <LGantt@stockbridgega.org>, Elton Alexander <ealexander@stockbridgega.org>, Kyle Berry <kberry@stockbridgega.org>, Alphonso Thomas <athomas@stockbridgega.org>

Cc: Quinton Washington <quinton@washingtondreyer.com>

To All Members of the Governing Body of the City of Stockbridge,

Since July 2023, I have made countless attempts to receive the '2022 Independent Audit' conducted by Maulding and Jenkins, along with the Engagement Letter to no avail (during public meetings and emails directed to City Manager the former Treasurer as well as a representative from the contracted firm-Maulding and Jenkins, Ms. Pendergrass (see the series of emails below).

As of today, I have not received a response from any representative of the Independent Auditing Firm (Maulding and Jenkins) who were contracted by the City of Stockbridge to perform the mandated Audit. The CAFR (Certified Accounting/Financial Report) that has been prepared and provided to the Governing Body by City staff is an 'internal financial report' prepared by City staff. I am highly offended that the CAFR would be given to the Governing Body in lieu of the Independent Audit conducted by Maulding and Jenkins. Independent Audits are unbiased and should not be provided to staff. Independent Audits should be provided directly to the Governing Body as it has been in the past.

At the start of January 2024 and prior to the first Council meeting of 2024, I sent an email directly to all members of the Governing Body with a series of motions that I intended to bring forth. In which one of the motions was to direct staff to post a solicitation seeking proposals from Independent Auditing firms. In which, three members of the Governing Body chose to abstain from voting. One member of the Governing Body left the dias and was notably absent from voting. As such, all of my motions failed.

As a result of my email at the start of January 2024, one Council member brought forth the motion as though it was his idea. I seconded his motion, with the directive to staff to present Staff's Recommendation to Award a new contract back to the Governing Body during our first Council Meeting in March 2024. As of today, no such Recommendation of Award has been presented to the Governing Body.

Let this email serve as another attempt by me to receive the 2022 Independent Audit along with the Engagement Letter from the firm that was contracted to conduct the 2022 Independence Audit along with the Engagement Letter. Each one of us took an Oath and each one of us have a fiduciary responsibility to ensure that the taxpayers monies are being spent wisely. To be complacent/complicit is a dereliction of your duties as Elected Officials.

I am requesting support from every member of the Governing Body to give a directive to our City's Attorney to draft and submit a letter to the firm requesting the 2022 Independent Audit along with the Engagement Letter.

Sincerely,

Yolanda Barber

City of Stockbridge
Councilmember-District 4

----- Original message -----

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>
Date: 10/27/23 8:52 AM (GMT-05:00)
To: hpenderggrass@micpa.com
Cc: Leon.Stafford@ajc.com
Subject: RE: 3rd Follow-up Request for Information

Good Morning Ms. Pendergrass,

I'm following up on my request to you for a copy of the full audit and the Engagement Letter so that I can fulfill my duties as a member of the Governing Body.

When should I expect this information? It has been one week and I have not received a response from you.

Sincerely,
Mayor Pro Tem, Yolanda Barber
City of Stockbridge
(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>
Date: 10/23/23 11:49 PM (GMT-05:00)
To: hpenderggrass@micpa.com
Subject: 2nd Request for Information

Good Evening Ms. Pendergrass,

I wanted to follow-up on my email request below. How soon should I expect a copy of the Engagement Letter along with the Audit that your firm conducted this year?

Sincerely,
Mayor Pro Tem, Yolanda Barber
City of Stockbridge
(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.

----- Original message -----

From: Yolanda Barber <Ybarber@cityofstockbridge-ga.gov>
Date: 10/20/23 11:07 AM (GMT-05:00)
To: hpenderggrass@micpa.com
Subject: Request for Information

Good Day Ms. Pendergrass,

I understand that the Audit had been completed sometime ago, but it has not been shared with the full Council or the Public. Please forward to me a copy of the full audit so that I can fulfill my duties as a member of the Governing Body.

Also, would you please provide me with a copy of the Engagement Letter? Thank you.

Sincerely,
Mayor Pro Tem, Yolanda Barber
City of Stockbridge
(678) 435-3450

To report a problem you would like to see fixed in our city, please [click here](#) to submit a ticket for 'SeeClickFix'.



GEORGIA DEPARTMENT OF LAW

40 Capitol Square SW
Atlanta, Georgia 30334-1300

CHRISTOPHER M. CARR
ATTORNEY GENERAL

www.law.ga.gov
(404) 458-3600

Writer's Direct Dial:
404-458-4336
ksettle mire@law.ga.gov

April 30, 2024

Via Email Correspondence: quinton@washingtondreyer.com

Quinton Washington, Esquire
Washington, Dreyer & Associates, LLC
270 Peachtree Street NE, Suite 1040
Atlanta, Georgia 30303

RE: *Open Records Act Complaint from Yolanda Barber regarding the
City of Stockbridge*

Dear Mr. Washington:

I am writing regarding an Open Records Act complaint our office received from Ms. Yolanda Barber about the City of Stockbridge ("city"). According to Ms. Barber, she began requesting the city's 2022 Independent Audit results, along with the Engagement Letter, in July 2023. Ms. Barber states that on February 16, 2024, she submitted a formal Open Records request to the city for "the complete 2022 Independent Audit results along with the Engagement Letter." Ms. Barber alleges that to date, she still has not received the requested records. I have attached a copy of Ms. Barber's complaint for your review.

Under Georgia law, the Attorney General, as an independent constitutional officer, has the discretionary authority to enforce the Open Records Act and the Open Meetings Act. O.C.G.A. §§ 50-14-5(a) and 50-18-73(a). The Attorney General has chosen to exercise that discretion by establishing a mediation program where citizens may raise issues and concerns with us regarding the Acts, and we will attempt to resolve disputes between citizens and local government. This office also reserves the right to pursue litigation in these matters where it deems doing so is appropriate.

Of course, I am not aware of all the circumstances surrounding the request, and I am not assuming that the city violated the law. I ask that the city provide a response to the allegations within the next ten business days. Thank you for your attention to this matter.

Quinton Washington, Esq.
April 30, 2024
Page 2

Sincerely,

/s/ Kristen Settlemire

KRISTEN SETTLEMIRE
Assistant Attorney General

cc: Ms. Yolanda Barber (via email correspondence)

STATE OF GEORGIA
COUNTY OF HENRY
CITY OF STOCKBRIDGE

RESOLUTION NO. R57-821

A RESOLUTION ESTABLISHING A POLICY FOR KEEPING THE CITY COUNCIL INFORMED OF CERTAIN MATTERS

WHEREAS, the City of Stockbridge ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia and is charged with being fiscally responsible concerning the use and expenditure of all public funds;

WHEREAS, the City Council desires to be kept informed of all matters pertaining to city business;

WHEREAS, the City Council specifically finds that the proposed policy promotes and protects the safety, health, peace, security, good order, comfort, convenience, and general welfare of the city and its inhabitants;

WHEREAS, the Mayor and Council believe that the proposed procedure is in the best interest of the City and its citizens;

NOW THEREFORE, BE IT AND IT IS HEREBY RESOLVED as follows:

Section 1. Establishment of Policy -- The Mayor and Council of the City of Stockbridge hereby direct the City Manager (or any person acting in such capacity) to adhere to the following:

1. The Mayor and Council shall simultaneously or near-simultaneously receive in writing, via e-mail or via telephone call, as circumstances merit, all information pertaining to city events, major city projects or other important city business that may come before Council.
2. The Clerk is authorized to make copies of all in-coming correspondence to the City and to distribute copies of such correspondence to all of the members of the City Council.

Section 2. Documents -- The City Clerk is authorized to execute, attest to, and seal any documents which may be necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

Section 3. Severability - To the extent any portion of this Resolution is declared to be invalid, unenforceable, or non-binding, that shall not affect the remaining portions of this Resolution.

Section 4. Repeal of Conflicting Provisions - All City resolutions inconsistent with this Resolution are hereby repealed.

Section 5. Effective Date - This Resolution shall be effective immediately upon the date of its adoption by the City Council and Mayor as provided in the City Charter.

SO RESOLVED, this the 30th day of May, 2017.

CITY OF STOCKBRIDGE, GEORGIA

Judy Neal
JUDY NEAL, MAYOR

ATTEST:

Vanessa Holiday
VANESSA HOLIDAY, CITY CLERK

APPROVED AS TO FORM:

Michael Williams
MICHAEL WILLIAMS, CITY ATTORNEY