



BALDWIN COUNTY BOARD OF COMMISSIONERS CALLED MEETING

April 22, 2026

1601 N Columbia St, Suite 220

1:00 PM

MINUTES

PRESENT

Kendrick B. Butts, Chairman
Scott Little, Vice Chairman
Andrew Strickland
Sammy Hall
Emily C. Davis

OTHERS

Carlos Tobar
Brandon Palmer
Bo Danuser
David Sawyer

CALL TO ORDER

Chairman Butts called the called Baldwin County Board of Commissioners meeting to order at 1:00 PM.

EXECUTIVE SESSION

Commissioner Little made a motion to enter in Executive Session. Commissioner Hall seconded the motion and the motion passed unanimously.

The Commissioners went into closed session at 1:01 PM.

Commissioner Butts made a motion to close the executive session. Commissioner Hall seconded the motion and the motion passed unanimously.

RETURN TO OPEN SESSION

Commissioner Strickland made a motion to return to open session. Commissioner Hall seconded the motion and the motion passed unanimously.

The Commissioners returned to open session at 4:20 PM.

County Manager Carlos Tobar was asked to come into the meeting.

AMMENDED AGENDA

Commissioner Little made a motion to amend the agenda to add a presentation by David Sawyer of David Sawyer and Company, LLC. Commissioner Davis seconded the motion and the motion passed unanimously.

The agenda was amended to add a presentation on the forensic audit.

David Sawyer began his presentation by stating that it came to the attention of the Board of Commissioners that payments had not been made to the City of Milledgeville for SPLOST and TSPLOST revenue sharing and the Board of Commissioners requested a forensic accounting analysis be performed.

He stated that their analysis uncovered that payments had not been made in 9 months even though they were required to be given within 30 days. The analysis concluded that Baldwin County had not effectively managed or budgeted cash flow to ensure that obligations and liabilities were met in a timely or current basis; as a result, county financial health and position was overstated during the period of non-payment. The cash flow analysis and fund balance analysis of revenues and expenditures from 2019 to 2023 as well as general fund bank account balances from 2019 to 2023 revealed seasonal patterns of revenue which spiked during November and December each year with lower amounts of revenue in July and August. The cash flow analysis also showed that the TSPLPOST expenditures exceeded the revenues and as a result, Baldwin County was required to take tax anticipation notes in order to fund county operating expenses.

He stated a county cash snapshot was performed and there was \$212,000 unclaimed cash available; the County has a \$30 million annual budget and one month's cash reserve would be \$2.5 million

Mr. Sawyer stated they performed a trend analysis of changes in the general fund from 2019 to 2023 stating fund balance increased gradually, reaching a height \$12.5 million in 2022; this amount began to decrease in the year 2023 and while the revenues were increasing, they were not keeping pace with the expenditures and in 2023 the expenditures exceeded revenues.

Mr. Sawyer continued stating that these finding led to the expansion of their scope to perform a comprehensive analysis of TSPLOST, SPLOST and capital projects. They found areas of findings and discussed projects without contracts, budgets, or evidence of competitive bids, projects with significant change orders, or change orders without adequate supporting documentation, expenditures without purchase orders or adequate supporting documentation, and backdated and overdue accounts payable invoices. Mr. Sawyer gave details of the findings.

Mr. Sawyer stated that in conclusion, the forensic analysis indicates that there is a significant weakness in the internal controls in Baldwin County finance and purchasing from the beginning of the process, including bids, budgets, contracts, spending reviews, change orders and total

spending. There were significant internal weaknesses and controls in the purchasing and accounts payable process whereby there are no purchase orders and invoices received from vendors for accounts payable and that accounts payable were back dated into the previous year. He stated that the findings were significant - in the millions- and were the cause and effect of an ineffective cash flow management process.

Davis Sawyer stated that this concluded the investigation and that a detailed report would be issued.

Commissioner Strickland asked about following the processes. Mr. Sawyer explained the standard steps to ensure proper accountability, responsivity, and maintained monitoring.

Commissioner Strickland asked how Mr. Sawyer would rate Baldwin County. Mr. Sawyer responded that he would avoid a grade or a label, but there were significant weaknesses at every single step in the process of capital projects as well as accounts payable and purchasing.

Commissioner Strickland asked Mr. Sawyer, based on his findings, if it would be accurate to believe that the commissioners had an inflated sense of their cash flow. Mr. Sawyer responded that that was an accurate statement.

Commissioner Strickland made a motion, based on the findings of the forensic account investigation performed by Sawyer and Company, LLC, that the Commissioners find good cause to terminate the employment agreement of County Manager Carlos Tobar effective immediately for violations of County policies and procedures, willful misconduct and gross negligence. Commissioner Little seconded the motion and the motion passed unanimously.

Chairman Butts stated to Mr. Tobar that effective immediately, his contract had been terminated and to turn over everything to law enforcement and to gather his possessions in his office and to leave the building.

Mr. Tobar left the meeting.

Commissioner Davis made a motion to appoint Commissioner Sammy Hall as Interim County Manager. Commissioner Little seconded the motion.

Chairman Butts stated that Mr. Hall had been in this position before and was selected to hold this position until they get another interim. He knew that he would have help from everybody around the board if needed.

Chairman Butts called for the vote. The vote was unanimous and the motion passed.

ADJOURN

Commissioner Little made a motion to adjourn the meeting. Commissioner Davis seconded she motion and the motion passed unanimously.

The April 22, 2026 called Commission meeting was adjourned at 4:38 PM.

Chairman Butts announced that the forensic audit report would be presented to the public when it was finalized.

Submitted,



Kendrick B. Butts, Chairman
Baldwin County Board of Commissioners



ATTEST:



Bo Danuser, County Clerk
Baldwin County, Georgia