



Mayor and City Council Regular Session

Tuesday, October 01, 2024 at 6:30 PM

City Hall, 875 Main Street, Stone Mountain, Georgia 30083

Agenda

Mayor and Council: Dr. Beverly Jones – Mayor | Post 3 :Mayor Pro Tem Ryan Smith

Post 1: Council Member Anita Bass | Post 2: Council Member Mark Marianos

Post 4: Council Member Gil Freeman | Post 5: Council Member Shawnette Bryant

Post 6: Council Member Teresa Crowe

Staff: Shawn Edmondson - Interim City Manager - City Clerk | Danny Mai - Assistant City Clerk | Jeff Strickland - City Attorney

City of Stone Mountain, GA Facebook page: <https://www.facebook.com/CityofStoneMtn/>

Link to join Webinar: [<https://us06web.zoom.us/j/82926013751>]

- I. Call to Order**
- II. Determination of Quorum**
- III. Invocation and Pledge**
- IV. Citizen Comments – Including comments from public/stakeholders (3 minutes per comment)**

Comments from the Public

The public comments are reserved exclusively for comments from the public and not for immediate reply. The purpose of public comment is to allow the public to voice city related requests, concerns or opinions only during the public comment portion of the City Council meeting. I. The Mayor and City Council reserves the right to extend or limit the length of public comments based on: (1) the issue under discussion; (2) the number of items on the agenda; and (3) the extent to which the speaker remains constructive in their comments and questions. II. The public may not directly confront the public speaker but must direct all comments and questions to the Mayor and City

Council. III. Public harassment of or confrontation with a public speaker will not be tolerated. Members of the public violating tenets two or three will be asked to sit down or leave the premises.

V. Review of the Journal (Interim City Manager & City Clerk Edmondson)

- 1.** Request Minutes from City Council Meeting [09.17.2024] be approved (Pages 4-10)

VI. Reading of Communications

VII. Adoption of The Agenda of The Day

VIII. City Manager's Report

- 1.** Interim City Manager - Shawn Edmondson (Pages 11-26)

IX. Council Policy Discussion Topics

X. Unfinished Business

- 1.** Discussion on the soft quotes (quotes may vary upon inspection) received from Forensic Audit Firms: IAG Forensics & Valuation, Forensic Brothers Investigative Services investigators, Moore Colson. (Interim City Manager Edmondson). (Pages 27-70)
- 2.** Discussion on DDA (CM Gil Freeman)

XI. New Business

- 1.** Discussion and approval of an agreement between Pond & Company and the City of Stone Mountain for additional services related to the schematic design of the Baptist Lawn property and adjacent Georgia Military College property, aimed at developing a public greenspace for special events. The scope includes two tasks: Task 1 – Existing Conditions Assessment (including survey) for \$19,950.00 and Task 2 – Concept Design for \$35,550.00, totaling \$55,500.00. (Interim City Manager Edmondson) (Pages 71-74)
- 2.** Discussion and approval to pursue a Bond Council to guide the process in applying and receiving a bond for SPLOST II. (Interim City Manager Edmondson)
- 3.** Discussion and Approval of Procedures for City Contracts; in order to, review and approve the proper procedures for managing and signing City Contracts. (MPT Ryan Smith & CM Teresa Crowe)

XII. New Ordinances and Resolutions

- 1.** Discussion and Approval of Resolution 2024-06, A resolution to allocation the remaining ARPA Funds (Interim City Manager Edmondson)

XIII. Remarks of Privilege

XIV. Announcements by The Mayor

XV. Executive Session to Discuss Personnel, Legal, Cyber Security and/or Real Estate

XVI. Adjournment



Mayor and City Council Work Session

Tuesday, September 17, 2024 at 6:30 PM

City Hall, 875 Main Street, Stone Mountain, Georgia 30083

Minutes

Mayor and Council: Dr. Beverly Jones – Mayor | Post 3 :Mayor Pro Tem Ryan Smith

Post 1: Council Member Anita Bass | Post 2: Council Member Mark Marianos

Post 4: Council Member Gil Freeman | Post 5: Council Member Shawnette Bryant

Post 6: Council Member Teresa Crowe

Staff: Shawn Edmondson - Interim City Manager - City Clerk | Danny Mai - Assistant City Clerk | Jeff Strickland - City Attorney

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Call to Order

Mayor Jones Called the Meeting to order at 06:35 PM ET

Determination of Quorum

RESENT

Council Member: Post 1 Anita Bass

Council Member: Post 2 Mark Marianos

Mayor Pro Tem: Post 3 Ryan Smith

Council Member: Post 4 Gil Freeman

Council Member: Post 5 Shawnette Bryant

Council Member: Post 6 Teresa Crowe

Mayor Beverly Jones

Invocation and Pledge

Mayor Jones led the pledge of allegiance at 06:37 PM ET. Mayor Jones led the invocation at 06:37 PM ET.

Citizen Comments – Including comments from public/stakeholders (3 minutes per comment)

Comments from the Public

The public comments are reserved exclusively for comments from the public and not for immediate reply. The purpose of public comment is to allow the public to voice city related requests, concerns or opinions only during the public comment portion of the City Council meeting. I. The Mayor and City Council reserves the right to extend or limit the length of public comments based on: (1) the issue under discussion; (2) the number of items on the agenda; and (3) the extent to which the speaker remains constructive in their comments and questions. II. The public may not directly confront the public speaker but must direct all comments and questions to the Mayor and City Council. III. Public harassment of or confrontation with a public speaker will not be tolerated. Members of the public violating tenets two or three will be asked to sit down or leave the premises.

Citizen Comment #(1) (Joan Monroe): Monroe spoke on the importance of having a safety plan in place for the entirety of the city. Additionally, Monroe spoke on the importance of having crime reports be published on a regular basis to the City Website.

Citizen Comment #(2) (Dave Thomas): Thomas spoke about the treatment of the DDA by City Council Members. Thomas additionally noted that Tunes by the Tracks is one of the major activities that get involvement from others outside of the city and the importance of that involvement.

Citizen Comment #(3) (Ms Thomas): Thomas thanked the Interim City Manager for the lights on the signage. Thomas noted that there additional Maintenance to Rockborough court. Thomas noted that there be an official accounting for SPLOST I, the total accounting of SPLOST II to date, and that the Audit for 2023 be presented for citizen transparency.

Citizen Comment #(4) (Johnnie R. Ellison): Ellison additionally thanked the city for the Rockborough signs. Ellison noted that the quality of work, specifically relating to the street signs, are not up to standard. Ellison sighted various potential liabilities, hazards, and risks associated with the poor signage. Ellison urged City Council to ensure that all future work have better quality.

Citizen Comment #(5) (Carl Wright): Wright spoke on the agenda of the day. Wright noted that council should remove various items from the agenda. Wright additionally questioned the inclusion of an outside third-party attorney, and who would pay the cost for the attorney to be present.

Citizen Comment #(6) (Cheryl Dudley): Dudley thanked the city for posting about constitution day. Dudley stressed the importance of voting early and ensuring that people are still on the voter registration rolls. Dudley noted that it is important that the city ensure that council meetings are civil. Additionally, Dudley commented that a review of the City Charter should occur, citing the potential improvements that the city could see.

Citizen Comment #(7) (C. Monroe): Monroe noted that it is important to pay attention to civility within the City. Monroe noted the importance of tone when speaking to others. Monroe thanked city staff for implementing the light up crosswalk signs but mentioned the importance of ensuring that both signs light up at the push of a button, from either side. Monroe spoke about the importance of the rural designation that the city has.

Review of the Journal (Interim City Manager & City Clerk Edmondson)

- 1. Request Minutes from City Council Meeting [09.03.2024] be approved

Interim City Manager requested that the meeting minutes from 09.03.2024 be approved.

Motion made by Mayor Pro Tem: Post 3 Smith, Seconded by Council Member: Post 1 Bass.

Voting Yea: Council Member: Post 1 Bass, Council Member: Post 2 Marianos, Mayor Pro Tem: Post 3 Smith, Council Member: Post 6 Crowe

Voting Nay: Council Member: Post 4 Freeman, Council Member: Post 5 Bryant

MINUTES HAVE BEEN APPROVED.

Reading of Communications

Interim City Manager request that council recognize the City Employee of the Month.

The City Employee of the Month is Vicki Tucker, information is in the City Manager Report.

Adoption of The Agenda of The Day

MOTION TO APPROVE AGENDA OF THE DAY, REMOVING ITEMS 2-5 of new business.

Motion made by Mayor Pro Tem: Post 3 Smith, Seconded by Council Member: Post 2 Marianos.

Voting Yea: Council Member: Post 1 Bass, Council Member: Post 2 Marianos, Mayor Pro Tem: Post 3 Smith, Council Member: Post 4 Freeman, Council Member: Post 5 Bryant, Council Member: Post 6 Crowe

MOTION APPROVED.

Committee Discussion Items

- 2. Economic Development/Downtown Development Authority
DDA Report in AGENDA PACKAGE.
- 3. Historic Preservation Commission
N/A
- 4. Stone Mountain Community Garden

REPORT IN AGENDA PACKAGE

5. Parks and Recreation Committee

REPORT IS IN THE AGENDA PACKAGE

6. Planning Commission

REPORT IS IN THE AGENDA PACKAGE

Staff Reports

7. Public Safety- Police Chief- James Westerfield Jr

REPORT IS IN THE AGENDA PACKAGE

Chief Westerfield noted that Det. Swisher became the first member of a special unit called "Cyber Children Crimes" and became certified to do so.

8. Administration- Interim City Manager-City Clerk- Shawn Edmondson

Combined with the City Managers Report

REPORT IS IN THE AGENDA PACKAGE

City Manager's Report

9. Interim City Manager - Shawn Edmondson

REPORT IS IN THE AGENDA PACKAGE

Council Policy Discussion Topics

Unfinished Business

10. Discussion regarding Part 2 of the DDA Report (CM Gil Freeman)

CM Freeman asked City Attorney Strickland regarding if the Stone Mountain DDA is on probation. CM Freeman noted that he has obtained a letter relating to the fact that the DDA is on probation from the Department of Community Affairs. CM Freeman noted the importance of the contract regarding Tunes by the Tracks, citing various examples of potential risks that he identified. CM Freeman noted that moving forward, this agenda item will be on every agenda moving forward until an answer has been arrived and all information has been presented to CM Freeman.

11. City Staff request the approval to enter into the agreement with Questica Accounting Software to replace ClearGov (Finance Director Danny L.)

Mayor Jones proposed to table until Danny L. can be in attendance.

MOTION TO APPROVE THE CONTRACT - CM Crowe; 2nd CM Bass

SUBSTITUTE MOTION TO TABLE - CM FREEMAN; 2nd NO SECOND

SUBSTITUTE MOTION FAILED DUE TO NO SECOND

CALL TO QUESTION: MOTION TO APPROVE THE CONTRACT- CM Crowe; 2nd CM MARIANOS

MOTION TO TABLE - CM FREEMAN; 2nd CM BRYANT

Motion made by Council Member: Post 4 Freeman.

Voting Yea: Council Member: Post 4 Freeman, Council Member: Post 5 Bryant

Voting Nay: Council Member: Post 1 Bass, Council Member: Post 2 Marianos, Mayor Pro Tem: Post 3 Smith, Council Member: Post 6 Crowe

MOTION TO TABLE FAILED

MOTION TO APPROVE

Motion made by Council Member: Post 4 Freeman.

Voting Yea: Council Member: Post 1 Bass, Council Member: Post 2 Marianos, Mayor Pro Tem: Post 3 Smith, Council Member: Post 6 Crowe

Voting Nay: Council Member: Post 4 Freeman, Council Member: Post 5 Bryant

MOTION APPROVED

12. City Staff request the approval to enter into the agreement for the Enterprise Fleet Management Program to manage and monitor maintenance and inventory of the City of Stone Mountain's Vehicles. The budgeted funding lines are (01-5040.52.2220 Vehicle Repair & Maintenance) (Chief Westerfield & Interim City Manager & City Clerk Edmondson)

City Manager noted that there are officers without patrol cars, citing that the city has been spending a lot of money on maintenance. City Manager noted that without a clear path, the City's fleet will be neglected with patrol officers' automobiles being down. Discussion occurred between Chief Westerfield, Interim City Manager Edmondson, and Enterprise Representative Lucas.

MOTION TO MOVE TO APPROVE; CM CROWE; 2nd CM BASS

CALLED TO QUESTION; CM CROWE; 2nd CM BASS

Motion made by Mayor Pro Tem: Post 3 Smith, Seconded by Council Member: Post 2 Marianos.

Voting Yea: Council Member: Post 1 Bass, Council Member: Post 2 Marianos, Mayor Pro Tem: Post 3 Smith, Council Member: Post 6 Crowe

Voting Nay: Council Member: Post 4 Freeman, Council Member: Post 5 Bryant

MOTION PASSED

13. Discussion on directing city staff to search for a firm to complete a forensic audit (Mayor Jones)

MOTION TO DIRECT STAFF TO RESEARCH AND FIND A QUOTES (THREE BIDS) FROM A FORENSIC AUDITING FIRM FOR 1 YEAR, 2 YEAR; AND/OR 3 YEAR AUDIT, TO INCLUDE CONTRACTS, CREDIT CARDS, ALL FINANCIAL INFORMATION RELATING TO CITY MATTERS.

NOTICE: THIS IS NOT A VOTE TO APPROVE ANY AUDIT BUT TO FIND SOME QUOTES

Motion made by Council Member: Post 4 Freeman, Seconded by Council Member: Post 5 Bryant.

Voting Yea: Council Member: Post 1 Bass, Council Member: Post 2 Marianos, Council Member: Post 4 Freeman, Council Member: Post 5 Bryant, Council Member: Post 6 Crowe
Voting Nay: Mayor Pro Tem: Post 3 Smith

MOTION PASSED

14. Discussion on a proposed Downtown Development Area boundary modification (CM Gill Freeman)

Discussion occurred between Council Members and Interim City Manager Edmondson.

New Business

15. Presentation by Attorney Walker regarding possible community improvement grants, and a program assisting with blighted homes within the Stone Mountain Community (Mayor Jones)
Attorney Walker spoke to council regarding the presentation.
PRESENTATION ATTACHED IN AGENDA PACKAGE
16. Discussion on the removal of dead peach tree and clear branches and overgrowth along both fences, as requested by the Stone Mountain Community Garden Committee (Mayor Jones)
REMOVED FROM AGENDA
17. Discussion on the control of rodent activity in and around the storage building and shed, as requested by the Stone Mountain Community Garden Committee (Mayor Jones)
REMOVED FROM AGENDA

18. Discussion on the removal of weed piles from stalls and replenishment of the depleted compost supply, as requested by the Stone Mountain Community Garden Committee (Mayor Jones)

REMOVED FROM AGENDA

19. Discussion on addressing the drainage and safety issue near the entrance of SMCG, as requested by the Stone Mountain Community Garden Committee (Mayor Jones)

REMOVED FROM AGENDA

New Ordinances and Resolutions

Remarks of Privilege

Announcements by The Mayor

Executive Session to Discuss Personnel, Legal, Cyber Security and/or Real Estate (if needed)

Adjournment

CITY MANAGER

Monthly Report – October 2024



CITY OF
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- **Key Meetings:** October includes pivotal meetings such as Mayor & Council sessions, and special meetings focusing on city developments and community engagement.
- **City Signage Projects:** Initiatives include reviewing and replacing city entry point signage, evaluating park entryway signs, and exploring electronic signage. Current installations are in progress.
- **SPLOST Projects:** The SPLOST I Resurfacing Project resumed work September 23 without addressing the subgrade repairs. Due to Hurricane Helene impacts paving will finish October 1. SPLOST II is out to bid for resurfacing 12 additional streets. The Stone Mountain Parking Lot project is also moving forward with a new survey and design concepts.
- **LCI Engagement:** Efforts are focused on enhancing walkability and connectivity among city parks and trails, with data collection, site visits, and stakeholder engagement underway.
- **Upcoming Events:** Key events in October include the Stone Mountain Community Garden Workday & Faith in Blue on October 12. These events are designed to foster community engagement and celebrate local achievements.



The key meetings listed shape the outcomes of our discussions and showcase how collaborative efforts between city officials, community stakeholders, and residents are driving positive changes in Stone Mountain.

- October 01, 2024, | Mayor & Council Regular Meeting
- October 07, 2024, | Parks & Recreation Committee Meeting In-Person
- October 12, 2024, | Stone Mountain Community Garden Workday
- October 12, 2024, | Faith In Blue
- October 15, 2024, | Mayor & Council Regular Meeting
- October 19, 2024, | Stone Mountain Community Garden Mini Talk
- October 28, 2024, | DDA Regular Meeting



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PARK RENOVATIONS – all remaining inspections including final inspections/CO for 10/02/2024. **Full Park access is scheduled for 10/15/2024.**

- **VFW PARK** - Renovation of existing restroom building at Veterans Park to include interior and exterior painting, new roofing and repair of existing power weatherhead in progress.
- **MEDLOCK PARK** – Renovation of existing concessions/restroom building to include restroom addition to provide ADA compliant facilities, new counters at Concessions Area, new code compliant exterior stair to 2nd floor, replacement of exterior siding at 2nd and 3rd floors, new interior finishes, new paved H/C accessible parking spaces and new sidewalks in progress.
- **LEILA MASON PARK** - Renovation of existing restroom building to include interior modification of restrooms with new plumbing fixtures to achieve ADA compliance, new finishes at interior and exterior, new doors and new roofing in progress.
- **MCCURDY PARK** - Renovation of existing concessions/restroom building to include modification of restrooms and new plumbing fixtures to provide ADA compliant facilities, new counters at Concessions Area, replacement of exterior siding, new interior finishes, and new roofing in progress.



SPLOST I

Resurfacing Project - Phase 1: The SPLOST I Resurfacing Project - Phase 1 includes comprehensive roadwork involving asphalt milling, paving, replacement of distressed pavement areas, and subgrade repairs. During the project, significant issues with the subbase were discovered, necessitating stabilization measures on several streets. As a result, Leland Drive has been moved to Phase 2.

Current Status: Main Street – Poole to JBR/Memorial Drive paving is began September 23 & finishing Oct 1.

Main Street	Poole Street to JBR/Memorial Drive	September 23 - 28, 2024
Main Street On-street parking, both sides	Poole to West Mountain	Complete
Churchill Court		Complete
Baltic Court		Complete
Leland Drive		Moved to Phase 2 due to subgrade issue
Brittany Drive, 5052		Complete
Ridge Avenue, 559		Complete
Silver Hill Road	E Ponce de Leon to City Limit	Complete



SPLOST II

Resurfacing Project - Phase 2: This phase is currently out to bid, targeting resurfacing work on 12 additional streets within the city limits. Bidding period closed September 2024.

Redwood Court	Pepperwood Trail to Cul-de-sac
Zachary Court	Zachary Drive to Cul-de-sac
Rosewood Drive	Lucille Avenue to Pepperwood Trail
Ridgemere Court	Ridgeforest Drive to Cul-de-sac
VFW Drive	Sheppard Way to W. Mountain Street
Veal Street	James B Rives to Central
Leon Street	Mimosa to Manor
San Pablo Drive	Ridge Avenue to Sheppard Road
West Rockborough Court	Rockborough Drive to Cul-de-sac
East Rockborough Court	Rockborough Drive to Cul-de-sac
North Rockborough Court	Rockborough Drive to Cul-de-sac
Cemetery Circle	Silver Hill Rd to Ponce de Leon Ave



SPLOST II

4th Street Traffic Calming: Installation of traffic-calming measures is expected to mitigate speeding and cut-through traffic, enhancing the safety of the neighborhood. Status: Equipment purchase in progress. Dependent on SPLOST II funding.

Stone Mountain Parking Lot: A task order for the Stone Mountain Parking Lot project has been signed. A survey of the area has been ordered to gather necessary data. The results from the updated survey will be incorporated into our plans. Following discussions with the staff, new design concepts will be developed.



LCI ENGAGEMENT

- **Connecting and Creating Walkability:** The current focus is on enhancing walkability and connectivity among the city's four parks, PATH trails, and Stone Mountain Park
- **Baptist Lawn Project:** Efforts are underway to complete an updated RFP to conduct a site plan, feasibility study, and design for the Baptist Lawn area with LCI.

Current Status:

- Data collection for the projects is currently in progress.
- Site visits are being conducted to assess the specific needs and possibilities.
- Ongoing stakeholder engagement activities with the Executive Committee to gather insights and feedback
- PAG Community Meeting was held Wednesday, September 25, 2024.



CITY SIGNAGE

City Entry Points: Signage replacements at all eight city entry points are complete, providing a consistent, welcoming look for visitors and residents.

Park Entryways: Evaluations are underway for replacing all park entry signs.

City Street Signs: Rockborough street signs have been received, and installation will begin soon. Additional streets will be assessed for replacement.

Lawn on the Main: Rule signs have been installed.

Solar Crosswalk Signs: Both solar-powered crosswalk signs on Main Street have been installed.

Electronic Signage: Discussions to explore potential electronic signage are ongoing.

Ornamental Directional Sign: Signs have been placed but unfortunately community interference has caused the need to reenforce. Additional repairs and placement are in progress.



GRANTS

Connecting and Creating Walkability for City Parks and Trails: This project aims to connect the city's four parks (DFW Park, Medlock Park, Leila Mason Park, and McCurdy Park) with the PATH trails and Stone Mountain Park, improving accessibility and encouraging outdoor activity. A \$160,000 LCI grant from the Atlanta Regional Commission (ARC) has been awarded, with a \$40,000 local match, bringing the total project cost to \$200,000.

VFW Park Improvements: Funded through a \$300,000 CDBG via DeKalb County, the project includes a 30'x80' pavilion with a lawn, natural play area, walking path, shaded seating, and various aesthetic and infrastructure upgrades. Enhancements will feature new landscaping, a secondary entrance with a concrete apron, a new parking area, and a fieldstone entry with a split-rail fence for the community garden. The project also addresses drainage, stormwater, and irrigation improvements. Final HUD determination expected in September/October.



GRANTS

Medlock Park Improvements: A \$1,000,000 request through Congressional Project Funding (CPF) via Rep. Johnson's office includes parking, erosion control, and drainage upgrades. Planned work involves removing gravel and trees, grading, constructing a detention pond, installing storm drainage piping, concrete curbs, asphalt paving, striping, and landscaping. Engineering services are estimated at \$30,000. The project is chosen for funding, with final determination from the Congressional committee pending.

Body-Worn Camera Grant Program: The police department has been approved for a second-round, noncompetitive grant of \$8,000 to acquire 4 new body-worn cameras.



These events are designed not only to entertain and engage but also to foster community spirit and enhance the cultural life of our city. We are eager to share the innovative and inclusive events that bring our residents together, strengthen our community bonds, and create lasting memories for everyone involved.

October

- October 12, 2024, | Stone Mountain Community Garden Workday
- October 12, 2024, | Faith In Blue



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Vicki Tucker: Career & Personal Highlights

- **Background:** DeKalb County native, Auburn University Criminal Justice graduate (1985).
- **Career:**
 - **1985:** Joined DeKalb County Police as ID/Evidence Technician, later Crime Scene Investigator.
 - **1989:** Promoted to Shift Supervisor.
 - **1993:** Moved to Senior Clerk/Investigative Aide for family reasons.
 - **1998-2010:** Worked in Internal Affairs, creating databases and the Early Warning System.
 - **2010-2014:** Pawn Unit Coordinator, improving stolen goods recovery.
 - **2015-Present:** Stone Mountain Police Records Specialist, now Records Manager (2024). Expert in GCIC and NIBRS. Digitized 100+ boxes of records.
- **Personal Life:**
 - Faith-driven, teaches Bible study.
 - Proud grandmother of Ezra and Josephine.
 - Values: Grateful for family, career, and law enforcement.

Quote: “Set a guard, O Lord, over my mouth; Keep watch over the door of my lips.” - Psalm 141:3



Post 1: Council Member Anita Bass is spearheading an Opportunity with the Atlanta Regional Commission (ARC) On Saturday, October 5th at 12:00pm – 01:00pm

Location: 5486 Stillhouse Rd, Stn Mtn, GA 30083



Please join us for a presentation from AmeriCorps Seniors!

A program of Atlanta Regional Commission (ARC)

TOPIC

*Community Resources for Older Adults
and
Persons with Disabilities*

Learn how, when and where to contact the benefits and services that might help you or your loved ones. We provide information about a wide array of services and resources for older persons, including discounts and savings programs.

Event Host: Ebenezer Baptist Church in Shermantown

Date: Saturday, October 5th at 12:00 pm - 1:00 pm

Location: 5486 Stillhouse Rd. Stone Mountain, GA 30083

Spearheaded by: City Council Member Anita Bass



— GEORGIA'S —
Aging & Disability
RESOURCE CONNECTION



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•**Special Purpose Home Repair Program**: This program provides essential home repairs for DeKalb County seniors (aged 62 and over) and disabled adults (aged 21 and over), addressing hazardous conditions that pose health or safety risks. This initiative aligns with our goal of improving the quality of life for vulnerable residents within our community.

DeKalb Cares Plumbing Repair Program: This no-cost program for income-eligible residents offers essential plumbing repairs for issues such as:

Private Sewer Lateral Remediation

- Septic to Sewer Conversion
- Water Leaks (High Water Usage)
- Water Leaks (Inclement Weather Issues)

Eligibility Requirements

- The property must be the homeowner's principal residence.
- The homeowner must be a DeKalb County resident.
- The homeowner's household income must be at or below 60% of the Area Median Income (AMI), as defined by HUD.

For more information go to: <https://www.dekalbcountyga.gov/community-development/dekalb-cares-plumbing-repair-program>



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Thank You



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Total Firms Reached Out to	13
"Soft Quotes"	6
Rejections	1

Options	Firm	Premium	Notes
Recommended	Forensic Brothers Investigative Services investigators		
Option 1	IAG Forensics & Valuation	\$5000.00 - \$7500.00 (preliminary fee) \$50,000 - \$200,000 (1-2 years)	Initial preliminary review of record \$5000 - \$7500 initial fee. Upon completion, they will be able to provide a full bid. The price will be dependent on the entire scope of the information. This is the consensus of other firms as well. City Attorney and City Manager would be a part of the process. \$50,000 -> \$200,000 \$200,000 = 2 years + Scorched Earth. Requested References (pro + against). Willing to come to a City Council Meeting.
Option 2	Forensic Brothers Investigative Services investigators	No Preliminary Fee Former FBI Agents who are CPA and CFA (\$275 - \$325 per hour, Average \$300~)	Left VM 09.23.2024 Agents will go through all records, using their FBI/CPA/CFA experience. Will need a retainer - potentially waived - (\$10,000 initial), hourly rate will go against retainer. Any extra monies will be refunded. Once retainer is depleted, goes to monthly billing. Expereinced in working with multiple different municipalities
Option 3	Moore Colson	Billed based on Hours (\$185 -> \$635) Negotiated around \$300 per hour Based on Phases (Planning Phase (Estimate Pricing), Information Gathering \$10K-\$20K, Investigative Plan) As things scale up, there are additional prcing	Left VM 09.23.2024 Has a lot of experience with multiple municipalities Stonecrest, Smyrna, Marietta, Cobb County
Option 4	Fricke & Associates, LLC	One year = \$100k Two years = \$175k Three years = \$250k	This is a flat rate. With a broad scoping. Awaiting references. (This is a hard quote)

IAG FORENSICS & VALUATION

From: Karen Fortune <karen@iagforensics.com>
Sent: Thursday, September 19, 2024 4:24 PM
To: Danny Mai <dmai@stonemountaincity.org>
Cc: Pat Salem <pat@iagforensics.com>
Subject: 'EXTERNAL'City of Stone Mountain proposed investigation

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

Mr. Mai,

It was a pleasure to speak with you regarding your current needs. I'm including in this email names of attorneys who I have worked with previously, some of whom have moved on to new positions (as our history goes back some ways).

Judge Kellie Hill (Cobb County Superior Court) – formerly Chief Senior District Attorney over the Trial Division and Director of the Public Integrity Unit at Dekalb County

Chris Timmons – Litigator at Knowles, Gallant, Timmons, LLC - former Prosecutor in Dekalb County's District Attorney's office

John Melvin – Chief Assistant District Attorney in Gwinnett County – formerly Deputy Chief Assistant District Attorney in Dekalb County, Chief Assistant District Attorney in Cobb County

Sam Adams – Fulcher Hagler, LLP

Keri Ware and Bob Wilson – Wilson Morton & Downs, LLC

There are others who we are currently working with, but it is our policy to not share confidential information that might reveal anything about our clients until we are permitted to. You also inquired about folks who are not happy with our work, and as I mentioned, I've not had complaints like that – outside of folks we have worked against (many of whom became clients of our later).

Transparently, we have had fee disputes with a handful of clients who did not like the resulting numbers or findings (but we don't advocate for client's desired outcomes – we just report the facts as they exist). Those are obviously confidential matters between us and those former clients.

I have attached my CV and my colleague's, Pat Salem's CV, for your review and consideration. They are not exhaustive (even with regard to our work with cities and government agencies), and only include representative matters. Our website is located here - <https://www.iagforensics.com/>. You can refer to our governmental service offerings here - <https://www.iagforensics.com/government-and-non-profit/>.

We are grateful for your consideration,

Karen

Karen B. Fortune, CPA/CFF, CGMA, MAcc
Managing Partner

IAG Forensics & Valuation

6120 Powers Ferry Road, Suite 150

Atlanta, Georgia 30339

Karen@IAGForensics.com

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PH: 770-565-3098

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CURRICULUM VITAE

KAREN B. FORTUNE

Certified Public Accountant

Certified in Financial Forensics

Chartered Global Management Accountant

Master of Accountancy

EDUCATION

University of Florida, Fisher School of Accounting

Master of Accountancy, 1992

Bachelor of Science, Accounting, 1990

PROFESSIONAL EXPERIENCE

Ms. Fortune serves as a Partner in IAG Forensics' forensic accounting and litigation services practice. Karen has over thirty years' experience, comprised of both public and private practice, having spent several years in public accounting and serving as a CFO for a biotechnology firm. She possesses extensive experience in financial reporting, auditing of both public and private companies, addressing complex accounting issues, evaluating and designing internal controls, and performing corporate investigations.

She assists attorneys on cases involving corporate internal investigations, fraud allegations and securities litigation. Additionally, she specializes in matters involving complex financial analyses, M&A disputes and the application of Generally Accepted Auditing Standards (GAAS). Karen has testified as an expert witness and has provided assistance to attorneys on several aspects of a case from the complaint stage through trial. Representative assignments that Ms. Fortune has worked on include:

- Public corruption investigations on behalf law enforcement and prosecutors
- Matters involving the application of GAAP, GAAS and AICPA Professional Standards
- Corporate internal investigations on behalf of Special Counsel, Boards of Directors, Audit Committees and/or management teams (including financial statement fraud and improper use of funds)
- White Collar Crime and fraud investigations
- Securities litigation
- Investigations on behalf of financial institutions involving loan losses due to impairment or fraud
- Complex financial damages

SELECT EXPERIENCE

- Investigated public corruption matter on behalf of metro-Atlanta county's District Attorney's office. Performed funds tracing and financial analyses relating to the sources and uses of funds by parties included in the indictment. Provided expert witness testimony relating to the funds tracing.
- Performed multiple investigations of alleged fraudulent transfers and alter ego claims in civil litigation. Performed funds tracing and financial analyses of the sources and uses of funds by parties and related individuals and entities. Industries include big box retail, real estate development and tax lien funding.
- Performed investigations for multiple municipalities on behalf of incoming city councils and mayors. Identified findings related to improper use of P-cards, city assets, restricted funds and personnel. Provided reports to city attorneys and city councils to address accordingly.
- Assisted counsel for national healthcare payors seeking damages in alleged fraudulent medical billing scheme. Performed funds tracing and analysis to identify destination accounts and assets of both ERISA and non-ERISA claims paid by client payors.
- Assisted plaintiffs' counsel in white collar crime and accounting malpractice matter involving misappropriation of wealthy family's trust assets through complex real estate swaps and multiple business entities. Provided testimony and matter was successfully settled.
- Assisted defense counsel for family charged with RICO and running a gambling establishment. Performed funds tracing and financial analyses to demonstrate \$2 million in errors in prosecution's allegations.
- Performed multiple investigations of alleged fraud and/or theft in restaurant, bar and QSF entities. Investigated alleged personal use of restaurant funds and credit cards, missing cash and diversion of assets to related businesses on behalf of minority shareholders and other stakeholders.
- Assisted defense counsel in white collar crime matter by analyzing transactions included in federal government's bank, wire and securities fraud indictment counts against mortgage originator/broker. Provided expert witness testimony on transactions and their financial impact upon the lending institution.

- Investigated alleged fraud of CEO on behalf of national franchise organization's board of directors. Performed funds tracing and determined CEO misappropriated in excess of \$1 million through improper use of payroll, company's retirement plans and other accounts.
- Investigated alleged bank fraud of bank president, performing funds tracing through multiple customer loan, cash and credit accounts on behalf of bank. Assisted FDIC in concurrent investigation by providing documentation and findings which led to successful prosecution.
- Performed investigation on behalf of District counsel of three Charter schools in metropolitan-Atlanta county school district with Director of Internal Audit. Provided report to counsel on operational and financial issues and identified several conflicts of interest, compliance and potential liability issues for district follow-up.
- Performed investigation on behalf of metro-Atlanta county's school district internal audit department of suspected fraud and theft by school personnel. Worked with school law enforcement to provide documents, interview data and other requested information for prosecution.
- In several separate cases analyzed transactions, working paper documentation, Generally Accepted Accounting Principles, Tax Standards and Generally Accepted Auditing Standards related to shareholder suits alleging accounting malpractice. Industries involved healthcare, cable (television and telephone), Internet, training services and manufacturing.
- Analyzed audit working papers in several matters asserting accounting malpractice against independent accountants of pension plans invested in Madoff-related feeder funds. Assisted counsel in mediation between investors and audit firm representatives and insurers.
- Performed investigation for audit committee of mortgage-REIT's accounting for portfolio impairment. REIT portfolio consisted of loans to prime, subprime and ALT-A lenders and real estate developers.
- Performed investigation of alleged bank fraud involving loan syndication. Participating banks asserted lead bank withheld certain facts from syndicated leading to loan losses.
- Performed analysis of damages asserted by name-brand pharmaceutical company against generic pharmaceutical company. Analyzed pharmaceutical sales trends, pricing strategies, competition to determine various other causal relationships not considered by the plaintiff.

- Assisted counsel in defense of CEO and CFO of publicly-traded cable company accused of securities fraud and financial statement misstatements.
- Investigated and quantified transactions in defense of business owner accused of selling “diverted” biopharmaceutical products.
- Investigated and performed document review of dispute related to adequacy of due diligence procedures performed in multi-million dollar acquisition.
- Assisted attorneys in analysis of public filings and available documentation to develop complaint in multi-billion dollar class action suit alleging fraudulent financial reporting of revenues. Matter settled for \$2.5 billion.
- Performed financial investigation and review of corporate financial records to determine amounts owed to employer for advances and personal use of corporate assets by real estate company management team member.
- Investigated financial records of company providing services to the airline industry to determine amounts embezzled by management team member.

PUBLICATIONS

“Let the Buyer (and the Seller) Beware” January 2009, Business & Finance Section of the Atlanta Bar Association – 4th Annual Professionalism CLE Seminar

“The EBITDA Enigma” January 2009, Business & Finance Section of the Atlanta Bar Association – 4th Annual Professionalism CLE Seminar

“Rebuilding Haiti: Beware of the FCPA” May 2010, BNA, Inc. – White Collar Crime Report and Law 360 – The Newswire for Business Lawyers, co-authored with Catherine Salinas, Esq.

“FCPA Compliance: Tone at the Top, Train at the Bottom” October 2010, Law 360 – The Newswire for Business Lawyers, co-authored with Catherine Salinas, Esq.

“New AICPA Standards for Forensic Services: What You Need to Know” November/December 2019 The Georgia Society of CPAs - Current Accounts

PROFESSIONAL TEACHING EXPERIENCE

Identifying and Addressing Fraud Risks in the Current Real Estate Climate – Georgia Society of CPAs Real Estate Conference (June 2010)

Effective Use of Financial Experts in Contract Disputes – Institute of Continuing Legal Education in Georgia (State Bar of Georgia) Contract Litigation Conference (August 2010)

Audits of Employee Benefit Plans – Frequent Issues in Malpractice Matters –
Habif, Arogeti & Wynne P.C.'s audit department (April 2011)

Effective Use of Experts in Fraud Matters - Institute of Continuing Legal Education in Georgia (State Bar of Georgia) Expert Testimony Conference (October 2012)

Guest Lecturer at Clayton State University (March 2012, January 2013) – Forensic Accounting Course

Guest Lecturer at Southern Polytechnic Institute (January 2013) – Auditing Course; (November 2013) – Forensic Accounting Course

When CEOs and CFOs Run Amok – Top Fraud Prevention Strategies for GCs –
Daily Report In-House Counsel CLE Seminar Series (January 2013)

The Risks and Rewards of a Forensic Accounting Practice – DeKalb and Gwinnett Chapters of GSCPA (February and March 2013)

Audit Malpractice Issues – Impact of Management Fraud on Auditors – IIA CSRA CPE Conference (June 2013); AAA-CPA Annual Event (November 2015)

Before the Valuation – Cleaning Up Financial Statement When Fraud Has Occurred – NACVA State of Georgia Annual Meeting (October 2013)

Guest Lecturer at Georgia Gwinnett College (March 2014, September 2019, March 2020, October 2021) - Auditing Course

Guest Lecturer at Kennesaw State University's CPE for CPAs Program (November 2014, November 2015) – Fraud Prevention and Detection Training for CPAs

Guest Lecturer at Georgia State University (April 2015, November 2018) – Forensic Accounting/MBA Course

Governmental Fraud, Waste & Abuse: A Tale of Two Cities (December 2015) – GSCPA Annual Governmental A&A Conference

Guest Lecturer at University of Georgia (April 2016, April 2017, April 2018, April 2019, April 2021, November 2022, November 2023) – Fraud and Forensic Accounting/MAcc courses

Ethics – War Stories from the Field Panel Discussion (November 2016) – ACFE November 2016 Annual Seminar

Guest Lecturer at Kennesaw State University's CPE for CPAs Program (December 2016) - If I Had Only Known Then...A Study of Fraud Schemes, Missing Internal Controls and Resulting Investigations

Association of Local Government Auditors Annual Conference (May 2017) – Investigative Interviews – Asking the Tough Questions

UGA SBDC at KSU CPE for CPAs Program (October 2017) – Corporate Investigation ABCs

Atlanta Claims Association Annual Education Conference (April 2018) – The Calculation of Lost Profits

UGA SBDC at KSU CPE for CPAs Program (October 2018) – Fraud & Forensics - It's a Mad, Mad, Mad, Mad World

Cobb County Bar Association's Probate, Estate Planning and Elder Law Section (August 2019) – Top 10 Ways a Forensic Accountant Can Assist in Probate, Estate and Elder Matters

GSCPA Non-Profit Conference (May 2020) – Avoid the Easy Target, Easy Money Label (Lessons Learned from Real Life NFP Fraud Cases)

GSCPA Georgia Tax Forum (November 2020) – Fraud and the Tax Preparer – Protect Your Clients and Yourself

Local Government Risk Management Services, Georgia Municipal Association (March 2021) - Fraud Prevention for Local Governments – Avoid the Risks of Phishing and Social Engineering

GSCPA 2022 Fraud & Forensic Accounting Conference (September 2022) - Georgia's Civil RICO Law – A Remedy for Victims of Business Crimes (co-presented with James Deichert, Esq.)

GSCPA 2023 Not-for-Profit Conference (May 2023) – Not-for-Profits and Fraud (co-presented with Richard Walker, Esq.)

GSCPA 2023 Accounting & Auditing Conference (October 2023) – Accounting Malpractice: Frauds that Impact Accountants (co-presented with Christie Wildermuth)

GSCPA 2024 Southeastern Accounting Show (August 2024) – Uncovering Deception: A Primer on Internal Investigations of Fraud (co-presented with Richard Walker, Esq.)

PROFESSIONAL AFFILIATIONS

Association of International Certified Professional Accountants

Georgia Society of Certified Public Accountants – Forensic and Valuation Services Section Leadership Committee (**Chair of Fraud Prevention and Detection Division** January 2010 – July 2013; **Vice Chair of FPDD** July 2013 – December 2013; **Chair of Fraud & Forensic Accounting Conference** 2014, 2016; **Member of Fraud & Forensic Advisory Committee** August 2014 – July 2015; August 2024-present)

National Litigation Consultants Review (NACVA) editorial board (2011 – 2016)

Georgia Association of Women Lawyers (Non-Lawyer member 2004 – 2024)

The American Bar Association (Non-Lawyer Affiliate Member)

Metro Atlanta Chamber of Commerce – Biosciences Leadership Council member (2010 – 2011); Medical Devices Committee member (2010 – 2011)



CURRICULUM VITAE

Patricia T. Salem

Certified Public Accountant

Certified Fraud Examiner

Master of Professional Accountancy

EDUCATION

Georgia State University
Master of Professional Accountancy

University of Vermont
Bachelor of Science, Electrical Engineering

PROFESSIONAL EXPERIENCE

Ms. Salem serves as a Principal at IAG Forensics. She has focused her forensic accounting practice primarily on investigations, including fraud, shareholder disputes, and government/municipality corruption matters, and data analytics using various software programs.

Prior to joining IAG Forensics, Ms. Salem worked as a software developer for 20 years and was responsible for software design, implementation and delivery. She was a founding member of a software development firm and served on its board of directors during and after its public offering. Following her career in the software field, Ms. Salem pursued a second career in forensic accounting where she is able to utilize her computer and analytical skills.

Representative assignments that Ms. Salem has worked on include:

- Corporate internal investigations on behalf of Counsel and/or management teams
- School and school program investigations on behalf of internal audit and human resource departments in various school districts
- Municipality investigations on behalf of insurance companies and/or City Attorneys and Councils
- White collar crime and fraud investigations
- Forensic accounting in support of Administrator/Receiver

SELECT
EXPERIENCE

Performed corporate internal investigation on behalf of healthcare/hospice provider. Analyzed several years of payroll data and assisted in quantification of damages from alleged employee theft.

Performed investigations of numerous schools in metropolitan-Atlanta county school district with Director of Internal Audit. Provided reports to Counsel and District School Board Audit Committee on operational and financial issues, conflicts of interest, and quantification of damages from alleged asset misappropriation.

Performed multiple investigations of alleged fraud and/or theft in restaurant and bar entities. Investigated alleged personal use of restaurant funds and credit cards, missing cash, and diversion of assets to related businesses and/or other stakeholders.

Assisted District Attorney's office in financial investigation of Controller for privately-held manufacturing company.

Maintained detailed, comprehensive cash forecasting model for a severely stressed business in litigation. Managed and controlled day-to-day cash flow in support of Administrator.

Performed data analysis for plaintiffs' class alleging overcharges on debit card-related transactions processed by global petroleum retailer. Provided calculations for counsel resulting in successful resolution of the matter.

Performed investigation of municipality following change in administration to address concerns related to suspected misuse or misappropriation of funds.

Conducted multiple investigations on behalf of insurance company to quantify damages to a municipality from alleged misuse or misappropriation of funds by a city clerk.

Performed financial analysis of QuickBooks records maintained by the CPA/CFO of a trucking company. Demonstrated, through the audit trail, that the CPA/CFO had manipulated the accounting records to hide various transactions.

Conducted investigation of daycare to quantify damages from alleged misappropriation of funds by the organization's director.

Performed data analysis on behalf of a restaurant to quantify over and under payments of regular and overtime pay and calculate tip credits.

Conducted investigation of school to quantify damages from alleged misappropriation of funds by the executive director of the school.

Assisted District Attorney's office in investigation involving misappropriation of funds by the director of an animal shelter. Performed analysis of the sources and uses of funds to support District Attorney's successful prosecution of the director.

Performed data analysis and damage calculations for plaintiffs' class alleging missed retirement contributions and lost earnings.

Performed investigation, on behalf of school district, into allegations that the purchasing director had engaged in activities in violation of its conflict of interest policy. Conducted numerous interviews, analyzed district computer records, emails and financial records to establish actions performed by director were contrary to the district's conflict of interest policy. These actions included providing services to the district through a company that he owned and operated, responding in the affirmative when asked whether his company was an approved vendor and could, therefore, receive payments from the district, and receiving significant payments, via his company, from the district.

Performed financial analysis to quantify unsupported funds taken and used by Agent serving as Attorney-In-Fact in an estate matter. The judge awarded more than \$400,000 to the Conservator on behalf of the estate.

Performed financial analysis and damage calculations in RICO, breach of trust, breach of fiduciary duty case. The judge awarded more than \$13 million to the Plaintiffs.

PROFESSIONAL
TEACHING
EXPERIENCE

To Catch a Thief – Anatomy of a Forensic Investigation with Significant Data Analysis, Georgia Southern University Fraud and Forensic Accounting Education Conference (May 2012)

To Catch a Thief – Case Study of a Fraud Investigation Using Data Analytics, American Institute of Certified Public Accountants Forensic and Valuation Services National Conference (November 2012)

Investigative Interviewing – Asking the Tough Questions, Association of Local Government Auditors Annual Conference (May 2017)

Investigative Interviewing – Asking the Tough Questions, Georgia Association of Certified Fraud Examiners Luncheon (July 2017)

Data Analytics – Finding the Truth Behind the Numbers, American Woman’s Society of Certified Public Accountants, Atlanta Chapter (August 2017)

Corporate Investigation ABCs, UGA SBDC at KSU (October 2017)

Internal Auditor Training - The ABCs of a Forensic Investigation, Fulton County Schools (February 2018)

Fraud & Forensics - It’s a Mad, Mad, Mad, Mad World, UGA SBDC at KSU (October 2018)

What’s (Not) in Your Wallet – Fraud Schemes to Watch For, GSCPA Decision Makers Conference (April 2020)

Stay Out of the Headlines – Keep Your NFP Safe from Fraud, GSCPA Not-For-Profit Conference (May 2022)

Trust, but Verify, AGA Conference (May 2022)

EXPERT
TESTIMONY
EXPERIENCE

Spencer Stein v. Weinstein Group, Inc., D/B/A Brightwell Talent Solutions
Superior Court of Fulton County
Hearing Testimony (March 2018)

Luanne Bonnie, In Her Capacity as Conservator for Mylas Griffin v. Tracy Singleton and Darryl Singleton
Superior Court of DeKalb County
Trial Testimony (June 2018)

Nancy Johnson et al. v. Kevin Taylor et al.
Superior Court of Fulton County
Hearing Testimony (March 2019)

Prenita Alimchandani v. A & M Hospitalities et al.
Superior Court of Lowndes County
Deposition Testimony (April 2019)

Henrico MK, LLC v. Arsha, LLC and Habibullah Hemani
Superior Court of Gwinnett County
Deposition Testimony (September 2019)

Nancy Johnson et al. v. Kevin Taylor et al.

Superior Court of Fulton County
Trial Testimony (June 2020)

Hunter Roop et al. v. Amy S. Thal et al.

Superior Court of Fulton County
Hearing Testimony (June 2021)

Division 6 Services, LLC v. Vibrant Holdings, LLC, et al.

Superior Court of Gwinnett County
Deposition testimony (March 2022)

Wai Man Tom, et al. v. Hospitality Ventures, LLC, et al.

United States District Court for the Eastern District of North Carolina, Western
Division
Deposition Testimony (May 2022)

In re: Judge Christian Coomer

Judicial Qualifications Commission, State of Georgia
Hearing Testimony (October 2022)

OTHER
TESTIMONY
EXPERIENCE

Atlanta Board of Education Personnel Hearing for Corey Jarvis
Testimony (June 2016)

MOORE COLSON

From: Tyler Wright <twright@moorecolson.com>
Sent: Wednesday, September 25, 2024 1:12 PM
To: Danny Mai <dmai@stonemountaincity.org>
Cc: Shawn Edmondson <sedmondson@stonemountaincity.org>
Subject: 'EXTERNAL'RE: Office of the City Clerk of Stone Mountain - Forensic Audit Quote Request

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

Danny,

Good afternoon. Thank you again for taking the time to speak with me about the potential project with the City of Stone Mountain. As we discussed, Moore Colson has extensive experience assisting governmental organizations with forensic accounting investigations. Further, the depth and breadth of the collective experience at Moore Colson and the number of qualified professionals in our firm gives us the ability to ensure that engagements are delivered in a timely and cost-effective manner. Our fees for this type of engagement would be billed based on actual time incurred at a capped blended rate of \$300/hr. This capped rate will be calculated with each invoice. If Moore Colson's actual blended rate exceeds the capped rate, the invoice will be reduced accordingly. If Moore Colson's actual blended rate is less than the capped rate then Moore Colson will charge the lower actual rate. Depending on their level of expertise and years of experience, Moore Colson personnel will charge hourly rates beginning at \$185-\$690/hour subject to future adjustments. This capped rate shall be fixed for a period of twelve (12) months, after which it will increase annually by 5%.

As we discussed yesterday, we would perform the engagement in a phased approach with Phase 1 including the following procedures:

- Review financial information and background documents provided by the City of Stone Mountain in preparation for an initial meeting with the City's attorney, appropriate City officials, and staff;
- Conduct a initial fact-finding interviews with the City Council and other appropriate City employees in order to gain an understanding of the City's financial operations, availability and access to financial records, and current understanding of the allegations to be analyzed as part of the forensic accounting investigation; and
- Prepare an investigative workplan of procedures associated with the findings from the background analysis and interviews conducted including a fee estimate for each identified procedure to be performed. The workplan will be specifically focused on the addressing any issues identified during the initial background analysis and interviews conducted as well as Moore Colson's previous experience conducting forensic accounting investigations at governmental organizations.

At this time, based on Moore Colson's experience with similar engagements, we estimate Phase 1 requiring 30-50 hours to complete, and we estimate the total fees to complete Phase 1 to be in the range of \$9,000 - \$15,000, plus expenses. However, if for any reason we anticipate our time and fees to exceed this initial estimate, we will contact you and discuss it in advance of incurring such additional fees.

After the completion of Phase 1, we would discuss next steps and a budget for additional procedures with the City's attorney and City Council based on the additional items identified for potential investigation in Phase 1.

Please let me know if I can answer any additional questions. Subsequent to approval by the City Council, we can be ready to draft an engagement letter and talk further with you and other members of the City Council.

As discussed, attached is a copy of my CV and below are four references related to our work with other governmental organizations.

1. Jazzmin Cobble - Mayor, City of Stonecrest

City of Stonecrest
3120 Stonecrest Blvd
Stonecrest Georgia 30038
Email: JCobble@stonecrestga.gov
Phone: 770-224-0200

2. Winston Denmark - Attorney, City of Stonecrest

Denmark Ashby LLC
Email: wdenmark@denmarkashby.com

Phone: 770.478.9950
Mobile: 404.625.4203
100 Hartsfield Centre Pkwy, Suite 400
Atlanta, Georgia 30354

3. Chris Phillips - Attorney, Cobb County

CHRISTOPHER L. PHILLIPS LAW GROUP, LLC
Email: cphillips@clplawgroup.com
Office: (770) 218-8100x104
707 Whitlock Ave.
Suite H-8
Marietta, Georgia 30064

4. Scott Cochran - Attorney, City of Smyrna

Cochran & Edwards
Email: Scott@cochranedwardslaw.com
Phone: 770-435-2131
2950 Atlanta Road, SE
Smyrna, Georgia 30080

Warm regards,
Tyler

Tyler Wright
Partner

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G. TYLER WRIGHT, CPA, ABV, CFF, CFE

Partner

twright@moorecolson.com

Office – 770.919.5907



Background

Tyler Wright, CPA/ABV/CFF, CFE is a Partner in the firm's Advisory Practice. Tyler's primary focus is helping lead the Advisory Practice and its engagements, nurturing client relationships, providing consultative advice, and driving continued efficiencies while enabling the firm's continued growth.

Drawing on his experience as an external auditor, internal auditor, and forensic accountant, Tyler provides accounting and financial advice in forensic investigations, commercial disputes, insurance claims, and turnaround, restructuring, and fiduciary projects. Tyler's professional background includes over 18 years of progressive forensic accounting, insurance claim, fraud investigation, bankruptcy, turnaround, and legal dispute experience. He began his career with KPMG LLP in Atlanta, GA, where he progressed from an intern to a senior associate within the Forensic and Audit Practices. In this role, Tyler was responsible for conducting investigations into allegations of fraud, bribery and corruption, and disputed financial reporting. Tyler has been retained on multiple occasions as the expert leading engagements focusing on determining economic damages, evaluating issues related to Generally Accepted Auditing Standards ("GAAS") and Generally Accepted Accounting Principles ("GAAP"), preparing insurance claims, and conducting independent investigations into fraud or questionable financial reporting.

Tyler has held similar roles with IAG Forensics & Valuation, Acuitas, Aprio and The Coca-Cola Company where he conducted fraud and misconduct investigations, prepared insurance claims, as well as supported counsel in numerous legal suits for public and private clients in the governmental, healthcare, veterinary, banking, construction, service, manufacturing, oil and gas, shipbuilding, equipment sales, automotive, real estate, and consumer products industries.

In 2019, Tyler was recognized as a National Association of Certified Valuators and Analysts (NACVA) and Consultants' Training Institute® (CTI®) 40 Under Forty honoree.

In 2020, Tyler was recognized as a recipient of the American Institute of CPAs (AICPA) 2020 Forensic and Valuation Services (FVS) Standing Ovation award.

Education

- MAcc- University of Georgia, J.M. Tull School of Accounting – Athens, GA
- BBA - University of Georgia, J.M. Tull School of Accounting – Athens, GA
- CPA - Certified Public Accountant – State of Georgia
- ABV – Accredited in Business Valuation – American Institute of CPAs
- CFF – Certified in Financial Forensics – American Institute of CPAs
- CFE - Certified Fraud Examiner – Association of Certified Fraud Examiners

Industry Affiliations & Awards

- American Bankruptcy Institute
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Atlanta Volunteer Lawyers Foundation (Leadership Council)
- Georgia Society of Certified Public Accountants
- Turnaround Management Association

SELECT ENGAGEMENT EXPERIENCE

Bankruptcy Engagements

- The Cliffs – U.S. Bankruptcy Court, District of South Carolina. Advisor to the Debtor.
- Hannah Solar – U.S. Bankruptcy Court, Northern District of Georgia. Advisor to the Debtor.
 - Hearing testimony June 2019. Hearing testimony December 2020.
- YC Atlanta Hotel, LLC - U.S. Bankruptcy Court, Northern District of Georgia. Accountant for the Examiner.
- James L. Bruce, Jr. - U.S. Bankruptcy Court, Northern District of Georgia. Advisor to the Debtor.
- Life Settlements Absolute Return - U.S. Bankruptcy Court, District of Delaware. Advisor to the Debtor.
- Cinq Music Group, LLC - U.S. Bankruptcy Court, Northern District of Georgia. Financial Expert for Creditor.
- Pipeline Foods, LLC, et al. - U.S. Bankruptcy Court, District of Delaware. Forensic Accountant for Creditor.
- ExpressJet Airlines LLC - U.S. Bankruptcy Court, District of Delaware. Advisor to the Debtor.

Receivership Engagements

- Sage Acquisitions, LLC – U.S. District Court for the Northern District of Georgia, 1:19-cv-03352-AT. Accountant for Receiver
- Sabri Guven Fine Jewelry and K&S Old Milton – Superior Court of Fulton County, GA, 2019CV324321. Accountant for Receiver
- Nazar Properties, LLC, et al. – Superior Court of Fulton County, GA, 2019CV316274. Accountant for Receiver.
- Farris Family Revocable Trust, et al – Superior Court of Cherokee County, GA, 17CVE0623. Accountant for Receiver.
- New Springfield Baptist Church, et al – Superior Court of Fulton County, GA, 2020CV338000. Accountant for Receiver.
- LHC 5411 SPE, LLC; LHC Sandy Springs SPE, LLC; LHC Cummings SPE, LLC; LHC Cumming Hospice SPE, LLC - Super Court of Fulton County, GA, 2023CV384156. Receiver.
 - Hearing testimony February 2024.

Special Master Engagements

- Judy S. Chmielewski v. William Sikes, Jr – Superior Court of Walton County, Georgia, Civil Action File No. 17-2144-5. - Court appointed auditor.

Expert Consulting/Testimony Engagements

- City of Stonecrest, Georgia v. Jacobs Engineering Group, Inc., et al. – Superior Court of Dekalb County, Georgia, Civil Action File No. 2023CV1745. Assisted counsel as a financial expert in a claim for economic damages in contract dispute.
- Service Restoration Inc. v. Dhavel Patel (d/b/a MD Hospitality Group) and OM Little Rock, LLC (d/b/a La Quinta Inn and Suites by Wyndham), AAA Case No. 01-23-005-6283. Assisted counsel as a financial expert in a claim for lost profits in the hospitality industry.
- City of Smyrna, Georgia v. Dirt Cheep Music, et al. – Superior Court of Cobb County, Georgia, Civil Action File No. 20105282. Assisted counsel as a financial expert in a condemnation claim related to a music store.
- Fantastic Sames Franchise Corporation v. Transom Symphony OpCo, LLC, d/b/a Beauty Quest Group – Superior Court of Commonwealth of Massachusetts, Civil Action No. 2381CV00865. Assisted counsel as a financial expert in a claim for lost profits in the beauty product and salon industry.
- Colham Investment Partners, LLLP v. Edward W. McDuffie, III, et al. – Superior Court of Oconee County, Georgia, Civil Action File No. 2021000108. Assisted counsel as a financial expert in a business dispute related to funds tracing associated with allegations of breach of fiduciary duties.
 - Trial testimony December 2023.
- Hamilton International, LLC v. Colin Rhys Patrick Dang Delaney and Smith Gambrell & Russell, LLC – State Court of Fulton County, Georgia. Civil Action File No. 20EV002703. Assisted counsel as a financial expert in a claim for lost profits in the yarn industry.
 - Deposition testimony January 2024.
- Ascentium Capital LLC v. Premier Copier, Inc, et al., United States District Court for the District of Colorado, Civil Action No. 22-cv-00550-PAB. Assisted counsel as a financial expert in a claim for economic damages related to asset-based loans.
- Abhijeet Singh and Kavitha Nulu v. Tarun Bansal – Superior Court of Cobb County, Georgia, Civil Action File No. 2022-0000044-CV. Assisted counsel as a financial expert in a business dispute related to ownership.
- Werner Wicker v. Prabhu Paramatma, Louis Beria, LSC 1 Management Corp., Saks Management and Associates, LLC, Timonhy House, TJH, Inc., Loti Investment and Management Group, LLC, and Michell Murrell-Baker - United States District Court for the Northern District of Georgia, Gainesville Division. Civil Action File No. 2:19-CV-00021-RWS. Assisted counsel as a financial expert related to funds tracing associated with allegations of fraud.
 - Trial testimony September 2023.
- Synergy CHC Corp. v. HVL, LLC, d/b/a Atrium Innovations – United States District Court for the District of Maine, Civil Action File No. 2:22-cv-00301-JAW. Assisted counsel as a financial expert in a claim for lost profits.
- Daidrie Graham v. Peerless Logistics System LLC, et al. – Georgia State-Wide Business Court, Georgia, Case No. 21-GSBC-0024. Assisted counsel as a financial expert in a claim for destruction of a business.
- City of Smyrna, Georgia v. The Herein Described Lands; Alvaro Cediell, et al. – Superior Court of Cobb County, Georgia, Civil Action File No. 17106923. Assisted counsel as a financial expert in a condemnation claim related to a DUI school.
 - Deposition testimony April 2023.
- Arch Adams v. ABEO North America, Inc. - United States District Court for the Middle District of Georgia, Athens Division. Civil Action File No. 3:21-CV-00072-CAR. Assisted counsel as a financial expert in a claim for lost profits.
 - Deposition testimony August 2023.

Expert Consulting/Testimony Engagements (Continued)

- City of Marietta, Georgia v. The Herein Described Lands, Philip M. Goldstein, et al. – Superior Court of Cobb County, Georgia, Civil Action File No. 13-1-0582-99. Assisted counsel as a financial expert in a condemnation claim related to a parking lot.
 - Deposition testimony February 2023.
- James T. Manis v. Mark Manis – Superior Court of Floyd County, Georgia, Civil Action File No. 21CV00685. Assisted counsel as a consulting expert in a business dispute.
 - Deposition testimony January 2023.
 - Hearing testimony January 2023.
- Paul C. Parker and General Business Solutions, Inc. d/b/a Custom Graphics Printing v. Arthur H. Haer - United States District Court for the Norther District of Georgia, Atlanta Division. Civil Action File No. 1:21-CV-0480-LMM. Assisted counsel as a financial expert in a claim for lost profits.
 - Deposition testimony March 2023. Deposition testimony May 2023.
- XGS Acquisition, LLC and Xpress Global Systems, LLC v. Allied World Surplus Lines Ins. Co., AAA Case No. 01-19-001-1465. Assisted counsel as a financial expert in a post-acquisition dispute in the trucking industry.
 - Arbitration testimony September 2022.
- Larry Nelson and Drew Nelson, individually and collectively d/b/a Dynamix Golf v. TruGolf, Inc. - United States District Court for the Norther District of Georgia, Atlanta Division. Civil Action File No. 1:20-CV-01882-ELR. Assisted counsel as a financial expert in a claim for lost profits related to golf simulator sales.
 - Deposition testimony April 2022.
- Aspire at West Midtown Apartments, LP v. Norsouth Construction Company of Georgia, Inc., and Harris Ventures, Inc. d/b/a Staff Zone – State Court of Fulton County, Georgia. Civil Action File No. 17EV005614. Assisted counsel as a financial expert in a claim for lost profits at an apartment complex.
 - Deposition testimony October 2023.
- Aspire at West Midtown Apartments, LP and Norsouth Construction Company of Georgia, Inc. v. Allied World Specialty Insurance Company, Formerly Known as Darwin National Assurance Company – Superior Court of Fulton County, Georgia. Civil Action File No. 2019CV323102. Assisted counsel as a financial expert in a claim for lost profits at an apartment complex.
 - Deposition testimony April 2022.
- FSC II, LLC d/b/a Fred Smith Company v. Riley Paving Inc., et al. - General Court of Justice, Superior Court Division, State of North Carolina. File No. 21 CVS 3402. Assisted counsel as a financial expert in a claim for lost profits related to a representations and warranties dispute.
- S&K Enterprises Group, LLC and Chee “Dominic” K. Leong v. Joel Rogers v. Big Fresh Brands, LLC - Superior Court of Fulton County, Georgia. Performed funds tracing procedures for a client related to allegations of misappropriation of assets and self-dealing in a dispute related to the ownership of the company.
- City of Smyrna, Georgia v. The Herein Described Lands; The Thurman Group, LLC; et al. – Superior Court of Cobb County, Georgia, Civil Action File No. 191579640. Assisted counsel as a financial expert in a condemnation claim related to a dental practice.
 - Deposition testimony August 2021. Deposition testimony March 2023.
- City of Smyrna, Georgia v. Nathan H. Schwartz, D.P.M., P.C., et al. – Superior Court of Cobb County, Georgia, Civil Action File No. 17109341. Assisted counsel as a financial expert in a condemnation claim related to a podiatry practice.
 - Deposition testimony February 2020.
 - Trial testimony March 2020.

Expert Consulting/Testimony Engagements (Continued)

- Greenbriar of Dahlonaga Shopping Center, Inc. v J&J Foods, Inc. – State Court of Hall County, Georgia, Civil Action File No. 2017-SV-285-Z. Assisted counsel as a financial expert in a claim for lost profits at a grocery store.
 - Deposition testimony January 2023.
- Cobb County, Georgia v. Belmont Place Apartments, LLC – Superior Court of Cobb County, Georgia, Civil Action File No. 14-1-0505-99. Assisted counsel as a financial expert in a condemnation claim related to an apartment complex.
 - Trial testimony February 2019.
- Patricia Bassetti v. Edward O’Dea – Assisted counsel as a financial expert prior to a divorce filing.
- Ascentium Capital LLC v. Real Estate Development Services LLC, a/k/a R.E.D.S. Muradali “Raj” Umani, and Saleem Gaulani - Superior Court of Fayette County, Civil Action No. 2021V-0356. Assisted counsel as a financial expert in a claim for economic damages related to asset-based loans.
- James O. Burke Jr. v Petra I. Calhoun - Superior Court of Gwinnett County, Civil Action No. 21-A-07733-1. Assisted counsel as a financial expert in a distribution dispute related to a residential property.
- BC35, LLC v. Mukesh C. Patel, Nolitan Group, LLC, Rishi Patel, The Estate of Hasmita Patel and Ayesha Patel - Superior Court of Dekalb County, Civil Action No. 21CV3779. Assisted counsel as a financial expert in a fraudulent transfer claim related to a life insurance policy.
- Williams v. Williams – Assisted counsel as a financial expert prior to a divorce filing.
- Stilphen v. Stilphen – Superior Court of Cobb County, Georgia, Civil Action File No. 19-1-00575-52. Assisted counsel as a financial expert in a divorce.
- Hardaway v. Hardaway – Assisted counsel as a financial expert prior to a divorce filing.
- Cobb County, Georgia v. Pilgrim Square, LLC, et al. – Superior Court of Cobb County, Georgia, Civil Action File No. 15-1-04476. Assisted counsel as a financial expert in a condemnation claim related to a restaurant.
- Juno Adams v Anthony Jones – Magistrate Court of Fayette County, Georgia. Assisted counsel as a financial expert in a claim for losses related to destroyed personal property.
- Robert Thomsen, Tallulah River Co. v North Georgia Mountain Investment Group, LLC – Superior Court of Rabun County, Georgia, Civil Action File No. 2014-CV-0150-C. Assisted counsel as a financial expert in a claim for breach of fiduciary duties related to a recreational vehicle park.
- Service – Assisted counsel for a law firm as the expert in a wage and hour claim for unpaid overtime wages.
- Service – Assisted counsel for a wealth management organization as the non-testifying expert in a commission claim from the owner’s former employer.
- Transportation – Assisted counsel as a non-testifying expert in defending a claim for unpaid overtime wages at a transportation management company.
- Manufacturing – Assisted counsel as a non-testifying expert in defending a claim for unpaid overtime wages at a meat processing facility.
- Healthcare – Assisted counsel in defending a damages suit brought by the former employer of a physician following allegations of breach of a non-compete contract.
- Estate and Trust/Healthcare - Performed funds tracing procedures for a client related to allegations of misappropriation of assets and self-dealing in an estate dispute related to the estate’s ownership stake in a long term care facility.
- Estate and Trust/Banking – Recreated an investment portfolio from source documents for a client related to allegations of mismanagement of a stock portfolio and misappropriation of assets in an estate and trust dispute.
- Estate and Trust/Banking – Performed funds tracing procedures for a client in an estate and trust dispute related to allegations of misappropriation of funds.

Expert Consulting/Testimony Engagements (Continued)

- Non-Profit – Assisted counsel for a former member of a religious organization as the expert in a dispute regarding a restricted gift and the organization’s ability to fulfill its obligation regarding the purpose of the gift.
- Retail – Assisted counsel as the expert in the analysis of the books and records of a gun range on behalf of the minority members of the LLC.
- Non-Profit – Assisted counsel for a state and local history organization as the expert in an audit malpractice suit following the prosecution of the organization’s former controller for embezzlement.
- Healthcare – Assisted counsel as the non-testifying expert in a claim for lost profits for a company in healthcare outsourcing following allegations of big-rigging and theft of intellectual property.
- Real Estate – Performed asset tracing procedures for a client in the real estate industry to identify potential hidden assets in a loan guarantee dispute.
- Banking – Performed funds tracing procedures for a client in the banking industry to identify distributions to shareholders in a loan guarantee dispute.
- Construction – Assisted counsel as a non-testifying consultant in defending a damages suit brought by a construction company alleging audit malpractice and fraud.
- Oil and Gas – Assisted counsel in defending damages claims brought by multiple companies allegedly impacted by an environmental disaster.
- Information Technology – Performed funds tracing procedures for a client in the gaming industry to identify distributions to shareholders subsequent to an award for damages in an intellectual property dispute.
- Automotive – Assisted counsel as a non-testifying expert in defending a claim for rate suppression at an automotive insurance carrier.
- Outdoor Advertising - Assisted counsel as a non-testifying expert in defending a damages suit brought by an outdoor advertising company alleging lost profits as a result of a local government’s denial of billboard permits.
- Healthcare – Assisted counsel in defending a damages suit brought by the former employer of a long term care insurance broker following allegations of breach of a non-compete contract.
- Healthcare – Assisted counsel as a consulting expert in defending a claim for the alleged failure to keep accurate books and records and misappropriation of funds at an outpatient medical facility.

Insurance Claims Engagements

- Aspire at West Midtown Apartments, LP - Assisted the company as a financial consultant in preparing a claim for business income losses associated with a water leak.
- Books-A-Million - Assisted the company as a financial consultant in preparing a claim for contents and business income losses associated with a water leak.
- Law Firm - Assisted the company as a financial consultant in preparing a claim for business income losses associated with a ransomware attack.
- Bear Mountain Inn - Assisted the company as a financial consultant in preparing a claim for business income losses associated with a loss of utilities.
- 1st Franklin Financial Corporation - Assisted the company as a financial consultant in preparing a claim for business income losses associated with a ransomware attack.
- Neenah, Inc. - Assisted the company as a financial consultant in preparing a claim for business income losses associated with damaged equipment.
- Beasley Group - Assisted the company as a financial consultant in preparing a claim for business income losses associated with a mill and equipment damaged in a fire.
- DHM Adhesives, Inc. - Assisted the company as a financial consultant in preparing a claim for contents, equipment, and business income losses associated with a production facility and equipment destroyed in a fire.

Insurance Claims Engagements (Continued)

- Bo's Pallets Inc. - Assisted the company as a financial consultant in preparing a claim for business income losses associated with a manufacturing and storage facility and equipment destroyed in a fire.
- Lincoln Avenue Capital - Assisted the company as a financial consultant in preparing a claim for business income losses associated with storm damage at an apartment complex.
- Mississippi Tank Company - Assisted the company as a financial consultant in preparing a claim for business income losses associated with damaged equipment.
- Portside Residences LLC - Assisted an insured in the long term care industry as a financial consultant in preparing a claim for business income losses associated with storm damage.
- Healthcare - Assisted an insured in the long term care industry as a financial consultant in preparing a claim for business income losses associated with construction defects.
- Manufacturing - Assisted an insured in the transportation manufacturing industry as a financial consultant in preparing a claim for business income losses associated with damaged equipment.
- Food Processing – Assisted counsel for a company in the food manufacturing industry as the expert related to alleged losses in a food recall.
- Food Packaging – Assisted counsel for a company in the food packaging industry as the expert related to alleged losses in a food packaging recall.
- Insurance carriers - Assisted several insurance carriers as a financial consultant in assessing numerous claims for business income losses across industries including service, hospitality, manufacturing, retail, and healthcare.

Fraud/Forensic Investigations

- Oil and Gas - Performed an independent forensic accounting investigation for an oil and gas storage and transportation company following allegations of bribery and corruption.
- Information Technology – Performed an independent forensic accounting investigation on behalf of the audit committee for a healthcare information technology company following allegations of fraudulent financial reporting by a former accounting manager.
- Government – Performed an independent forensic accounting investigation and cash processing fraud control gap analysis procedures for a state road and toll-way authority following allegations of employee theft.
- Non-Profit in Financial Services – Performed an independent forensic accounting investigation for a non-profit financial services organization following allegations of misappropriation by the organization's accounting manager.
- Government – Performed an independent forensic accounting investigation for a city following allegations of employee theft and misuse of city assets.
- Non-Profit in Insurance Services – Performed an independent forensic accounting investigation for a non-profit organization following allegations of misappropriation of charitable contributions.
- Government – Performed an independent forensic accounting investigation for a local treasurer's office following allegations of employee theft.
- Healthcare – Performed an independent forensic accounting investigation for a treatment center following allegations of employee theft by the company's chief operating officer.
- Construction – Performed an independent forensic accounting investigation for a family office following allegations of misappropriation of assets, breach of fiduciary duty, and self-dealing related to multiple investments in the residential construction industry.
- Real Estate – Assisted the original developer of a commercial property by recreating the books and records for a condo association following threats of legal action by condo owners for allegations of disproportionate allocation of expenses.
- Construction – Performed funds tracing procedures for a student housing commercial developer to identify potential comingling of funds and asset misappropriation by a building contractor.

Fraud/Forensic Investigations (Continued)

- Construction – Recreated the books and records for a joint venture in the residential construction industry following allegations of theft and misuse of joint venture funds related to the construction of two custom homes.
- Healthcare – Performed an independent forensic accounting investigation for a dentist following allegations of employee theft by the company's controller.
- Healthcare – Performed an independent forensic accounting investigation for a physician following allegations of employee theft by the company's office manager.
- Insurance Company – Conducted an independent investigation for an insurance company following whistleblower allegations of misuse of company assets.
- Information Technology – Performed an independent forensic accounting investigation for an information technology company following allegations of misappropriation of assets.
- Information Technology – Performed an independent forensic accounting investigation for an information technology company following allegations of bribery and corruption.
- Automotive – Conducted forensic accounting investigative procedures as an independent neutral for an auto dealership stemming from a shareholder dispute alleging disproportionate distributions.
- Retail – Performed an independent forensic accounting investigation for a consumer electronics company following allegations of earnings management.
- Banking – Performed independent forensic accounting investigation of a local bank following whistleblower allegations of earnings management and fraud.
- Retail – Conducted numerous forensic accounting investigations following allegations of misuse of company assets, earnings management, employee theft, bribery and corruption, and bid rigging at an international leader in the beverage industry.
- Manufacturing – Performed an independent forensic accounting investigation for a metal tubing manufacturing company following allegations of earnings management.
- Service – Performed an independent forensic accounting investigation for a recruiting agency following allegations of misappropriation of assets by the company's former controller.

Select Speaking Engagements & Articles

- Georgia Society of Certified Public Accountants, 2011,2012, 2013, 2014, 2015, & 2016, Forensic Accounting Expert: Annual Student Night Panel
- Georgia Association of Certified Fraud Examiners, 2012, "Forensic Accounting Techniques: Thinking Outside the Auditor's Toolbox"
- Habif, Arogeti & Wynne, LLP, 2012, 2013, & 2014, Annual Fraud Course
- Georgia Society of Certified Public Accountants, 2012, "Fraud Considerations in Auditing"
- Georgia Southern, Annual Fraud Conference, 2012, "Forensic Accounting Techniques for Internal and External Auditors"
- Georgia Society of Certified Public Accountants, 2013, "Understanding Common Fraud Schemes"
- University of North Georgia, 2013 & 2014, "Forensic Accounting"
- Pennsylvania Institute of Certified Public Accountants, Annual FVS Section Conference, 2013, "Financial Forensics"
- Georgia State University, 2014, "Forensic Accounting"
- Georgia Society of Certified Public Accountants, 2015, "Forensic Accounting Expert: College and Career Event Panel"
- Cobb Bar, 2015, "Overview of Forensic Accounting and the Calculation of Lost Profits"
- Georgia Association of Certified Fraud Examiners, 2015, "Forensic Accounting Expert: Financial Crimes and Investigations Career Day Panel"
- Atlanta Bar, 2015, "Understanding and Analysis of Causation"

Select Speaking Engagements & Articles (Continued)

- Georgia Southern, Annual Fraud Conference, 2016, “Restrictive Covenants, Business Divorce and the Calculation of Lost Profits”
- Clear Law Institute, 2016, “Daubert Motions: New Developments in the Law”
- Georgia Association of Certified Fraud Examiners, 2016, “Daubert Standards for Expert Witnesses”
- Georgia Society of Certified Public Accountants, 2017, “Ethical Issues Accountants Face: Scenarios, Advice and Solutions”
- South Carolina Society of Certified Public Accountants, 2017, “Ethical Issues Accountants Face: Scenarios, Advice and Solutions”
- Kennesaw State University, 2017, “Forensic Accounting Careers”
- University of Georgia, 2018, “Forensic Accounting & Accounting Malpractice”
- Atlanta Claims Association, 2018, “The Calculation of Lost Profits”
- Cobb Bar, 2018, “The Calculation of Lost Profits”
- Cobb Bar, 2019, “Investigating Financial Fraud: Estates, Trusts, and the Elderly.”
- Chambliss, 2019, “The Benefits of Using a Fiduciary in Family and Business Disputes”
- Moore Colson & Company, P.C., 2019, Overview of Forensic Accounting
- Berman Fink Van Horn, P.C., 2019, “Financial Analysis in Business Divorce: Before, During and After”
- Georgia Society of Certified Public Accountants, 2020, “Forensic Accounting Overview”
- Moore Colson, 2020, “COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness Update”
- Construction Financial Management Association, 2020, “COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness Update, Updated for PPP Flexibility Act of 2020”
- Georgia Association of Convenience Stores, 2020, “COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness, Update Updated for PPP Flexibility Act of 2020”
- Society of Financial Service Professionals, 2020, “COVID-19 Actionable Insights for Business Services: CARES Act: Paycheck Protection Program Loan Forgiveness, Update Updated for PPP Flexibility Act of 2020”
- State Bar of Georgia, Institute of Continuing Legal Education, 2021, “Damages in Restrictive Covenant and Trade Secret Cases”
- S.P. Richards, 2021, “SPR Financial Insights and Strategies Webinar Series, Overview of Business Valuation for SPR Dealers”
- Moore Colson, 2022, “Latest Fraud Tactics & Trends Update”
- Georgia Society of Certified Public Accountants, 2023, “Challenges in Conducting Forensic Investigations of Family-Owned Enterprises”
- Burr Forman, 2024, “Special Services Overview for Burr Forman”
- McGriff (Atlanta), 2024, “Business Interruption (“BI”) Claim Calculations”
- McGriff (Birmingham), 2024, “Business Interruption (“BI”) Claim Calculations”
- “Lost Profits – Part 1: Understanding and Analysis of Causation”
- “Lost Profits – Part 2: Calculation of Lost Revenues”
- “Lost Profits – Part 3: Identification of Saved/Avoided Costs”
- “Receiverwhat? The Whos, Whats, Whys and Hows of Receiverships”
- “3 Action Items to Best Prepare Your Company for a Business Interruption Claim”
- “An Overview of the Main Street Lending Program – What you need to know”
- “Business Interruption Claims for COVID-19 and Beyond: What Manufacturers Need to Know”
- “Urgent Action Needed: Bank begin taking SBA 7(a) loan applications on Friday, April 3, 2020”
- “CARES Act Paycheck Protection Program 7(a) Loans – What you need to know”

FORENSIC BROTHERS INVESTIGATIVE SERVICES

Forensic Brothers Investigative Services, Inc. (FBIS)

P.O. Box 753 ■ Alpharetta, Georgia 30009
Phone: (855) 450-8478 ■ E-Mail: tony.smith@fbis-usa.com
Web: www.fbis-usa.com

September 30, 2024

City of Stone Mountain
875 Main St, Stone Mountain
Georgia 30083

Attention: Interim City Manager Shawntez Edmondson

Re: Forensic Accounting Investigation

Dear Mr. Edmondson:

This letter confirms the scope and terms of the retention of Forensic Brothers Investigative Services, Inc. (FBIS) by the City of Stone Mountain (Client).

The scope of this engagement will be to conduct a forensic accounting investigation for the City of Stone Mountain for the last three (3) fiscal years, with the last fiscal year ending June 30, 2024. Additionally, FBIS will review Client's Credit Card Policy and Procedures and analyze Credit Card expenditures during this three (3) year period.

FBIS procedures may include reviewing files, books, and records, gathering and analyzing available documents, interviewing individuals, and performing financial and other analyses. Client will have the responsibility of timely providing FBIS with the necessary records and related information to conduct this engagement. Client will be responsible for assisting in assigning staff to assist in the retrieval of records generated in the normal course of business by the Client. Client will make available during normal business hours employees that FBIS may wish to interview.

FBIS will bill Client monthly, based on the fees and expenses incurred each 30 day period. Client agrees to pay our rate of \$150 to \$350 per hour based on the investigative role and technical skill set utilized in furtherance of this engagement. FBIS will complete the investigation for Client for \$76,750. Client will pay the monthly invoice FBIS provides within 15 days of receipt.

The Client will also reimburse FBIS for out-of-pocket expenses that are incurred on Client's behalf, including but not limited to travel costs, lodging, outside research, and technical analysis, copy costs, telephone, and messengers. FBIS will seek pre-authorization from client for any expense anticipated to exceed \$1,000. Payment is due upon invoicing without regard to the status or outcome of this matter. FBIS requires full payment of any indebtedness prior to the expression

of any conclusion, or issuance of any report. FBIS may stop work at any time in the event of any unpaid balance.

In the event FBIS is requested or authorized by Client, or required by government regulation, subpoena, or other legal process to produce documents or be a witness with respect to this engagement, Client will reimburse FBIS for our professional time and expenses, as well as the fees and expenses of our counsel incurred in responding to such requests. This cost is in addition to the cost of the forensic accounting investigation detailed above.

FBIS will make a written and/or oral presentation upon request. FBIS will conduct those procedures that we consider necessary to express an evaluation of the matter at hand.

FBIS will, at your request, transmit information to you by facsimile, e-mail, or over the Internet. If any confidentiality breaches occur because of data transmission over the Internet pursuant to your request, you agree that this will not constitute a breach of any obligation of confidentiality. If you wish to limit such transmission to information that is not highly confidential or seek more secure means of communication for highly confidential information, you will need to inform us.

This engagement is limited in nature and scope, it cannot be relied upon to discover all information or provide all analyses that may have importance to this matter.

Neither Client, nor any other party acting on his/their behalf shall hold FBIS, or its agents legally responsible for any loss or liability that may result from the non-discovery of facts or information that could otherwise have influenced the outcome or interpretation of our findings.

Furthermore, the Client agrees to indemnify and hold harmless, FBIS and its agents from any claim brought by a third party asserting that FBIS, or its agents were negligent or acted in bad faith in providing the services covered by this letter.

It is anticipated that the following individuals will participate in this matter:

- C. Anthony Smith, CPA, CFE, FBI Supervisory Special Agent (Retired)
- Victor Hartman, J.D., CPA/CFF, CFE, FBI Supervisory Special Agent (Retired)
- Chuck McKee, CPA/CFF, CFE, FBI Special Agent (Retired)

I have included CVs and reference material for your review.

If any portion of this letter is held to be void, or otherwise unenforceable, in whole or part, the remaining portions of this letter shall remain in effect.

This Agreement shall exclusively be governed under the laws of the state of Georgia. All disputes arising from or under this Agreement shall exclusively be brought before a single Arbitrator in Georgia applying existing commercial rules that are in effect at the time of the Claim being filed. The prevailing party, as determined exclusively by the Arbitrator, shall be entitled to the recovery of their actual costs and reasonable attorney's fees. Arbitration may only commence 10 days after the parties have participated in a pre-dispute mediation before a Mediator in Georgia. Should a dispute under this Agreement occur, the Parties shall mediate

before the mediator within twenty business days of receipt of a written demand placing the other Party on notice of the dispute and making a demand the mediate.

We appreciate the opportunity to assist you in this matter. If this letter meets with your approval, please sign below, and return the signed letter via email (tony.smith@fbis-usa.com) or to Forensic Brothers Investigative Services, Inc., P.O. Box 753, Alpharetta, Georgia 30009.

Very truly yours,

C. Anthony Smith



C. Anthony Smith | CPA, CFE
Forensic Brothers Investigative Services, Inc.
3480 Preston Ridge Road, Suite 500, Alpharetta, GA 30005
☎ (855)450-8478
✉ tony.smith@fbis-usa.com
🌐 www.FBIS-USA.com

Accepted by: _____
Interim City Manager Shawntez Edmondson (Client)

Date: _____

Accepted by: _____
Jeff Strickland, Esq. (Jarrard & Davis, LLP)

Date: _____

Procurement Card Fraud

Prevent this common occupational fraud

By Vic Hartman, JD, CPA, CFF, CFE, and Sridhar Ramamoorti, ACA, CPA/
CITP/CFF/CGMA, CIA, CFE, CFSA, CGAP, CGFM, CRMA, CRP, MAFF



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Procurement-card (P-card) is a purchasing card, charge card or credit card. The use of P-cards makes a lot of financial sense for most organizations due to the significant cost savings involved. Without a P-card program, the organization will use the traditional and expensive procurement process involving a requisition, purchase order and check payment.

An organization that initiates a P-card program for routine low-cost purchases can greatly reduce purchasing expenses. After all, the cost to process a \$25 purchase is the same as a \$1,000 purchase. Often, the transaction processing cost exceeds the value of the item being acquired (e.g., the cost to acquire \$25 worth of supplies may exceed \$100). Estimates of the cost to process a payment in the traditional manner range from \$50 to \$200 per transaction.

The considerable advantages of P-cards make them popular with all kinds of organizations, including healthcare organizations. Once P-cards have been introduced in a healthcare organization, the transaction processing cost problem has been solved, but another one has been created. Now, employees are effectively walking around with petty cash funds in their wallets.

Pair P-cards with the fraud triangle—opportunity, pressure and rationalization—and you get the most common occupational fraud. A perfect storm scenario results—the opportunity for abuse is ripe, the motives and rationalization are not hard to imagine, and the P-card provides the means to commit fraud without much fear of detection.

The irony is that P-card fraud is one of the easiest frauds to prevent. One other attribute of this kind of fraud is the involvement of two primary wrongdoers—the employee

that misused the P-card to steal and the manager that unwittingly trusted the employee.

Interestingly, except for public corruption cases, the FBI will typically not prosecute these cases due to the low dollar amounts involved. P-card fraud is akin to “death by a thousand cuts” and the perpetrator is easily able to avoid detection. The perpetrator might even make a small test purchase before engaging in large-scale fraud. The prevalence of P-card fraud is shocking and organizations are often unaware of the problem.

What is the problem? What are the red flags? What are the controls? If your organization is not attuned to these issues, you should assess the use of P-cards and work with management to have them fix any problems immediately. The P-card problem is less about internal audit involvement and more about management—especially management controls and monitoring P-card usage according to defined protocols.

Fraud scenarios

Unscrupulous employees are known to put purchases on the P-card from groceries to adult entertainment. Clever employees will only use the P-card on dual purpose expenses—the “gray zone” of expense categories—like gasoline and office supplies where a business or personal use is difficult to differentiate. Using the P-card to purchase gift cards is another common scheme.

Employees may purchase a restaurant gift card when ordering dinner. A difficulty exists in distinguishing meals with a business purpose from personal dinner with family and friends. Double dipping is another scheme whereby the employee pays for expenses with their P-card but submits the same claim through an expense reimbursement process.

Employees are effectively walking around with petty cash funds in their wallets.

The P-card can also be used to violate other company policies by purchasing a phone, tablet or computer from their vendor of choice. Employees are only limited by their imagination and the internal controls that are present and functioning.

Red flags

The most common red flag is a manager or supervisor who is simply too busy to review the expense reports of his or her subordinates. A fraud at a Fortune 100 company occurred because a vice president gave his password to his trusted assistant for all his approvals.

The vice president was too busy to attend to pesky administrative matters. That delegation turned out to be a \$400,000 mistake! The case resulted in a federal prosecution,

a federal prison sentence and significant disciplinary action, including termination, for the vice president. All these undesirable outcomes were completely avoidable and preventable through supervision and monitoring.

Additional red flags are summarized in Exhibit 1.

Soft controls

Both soft controls and hard controls are necessary to prevent P-card fraud. Soft controls pertain to the cultural environment where employees work. Does the organization have a code of conduct, employee handbook, antifraud policy and P-card policy? If so, do ongoing efforts make employees aware of these provisions and are they systematically enforced?

Do executives model appropriate P-card usage? Do employees feel they are stewards of the organization's finances or do they feel the P-card is an opportunity to gain parity for perceived slights?

Internal auditors can play a key role in enhancing the soft controls by assessing the organization's culture and communicating the results to those charged with corporate governance. A catchy way of thinking about the concept is to ask the following questions:

- What is the tone from the top?
- What is the mood in the middle?
- What is the buzz at the bottom?
- Are the top, middle and bottom in cultural harmony?

Hard controls

Internal auditors are very comfortable with the concept of hard controls, which include preventive, detective and corrective controls. An example of a preventive control is to limit P-card charges using merchant category code (MCC) restrictions. An MCC is a four-digit number that can enable a P-card administrator to exclude unwanted merchant purchases, like airline tickets, professional services (e.g., physicians, lawyers, accountants, utilities) and cash advances.

A variation of this control is to use a detective control such as continuous monitoring to identify questionable purchases. When a flagged MCC purchase is made, instead

Exhibit 1 – Red flags

1. Supervisor is “too busy” to review subordinate expense reports.
2. Supporting receipts and disbursement explanations are missing, incomplete or suspicious.
3. Receipt provided is the version with the total amount, not the itemized version.
4. Monthly spending reconciliations are late or not performed at all.
5. Employee is under review for other issues and believes termination is imminent.
6. Employee rushes the supervisor to approve the expense report.
7. The amount of P-card spending steadily increases.
8. Employee says the wrong card was “mistakenly” used for numerous purchases.
9. Date of purchase is a nonworking day.
10. Purpose of the charges are for morale-building expenses.
11. Spending is inconsistent with an employee's responsibilities.

Pair P-Cards up with the fraud triangle—opportunity, pressure and rationalization—and you get the most common occupational fraud.

of restricting the purchase, a real time notification can be sent to a manager to assess if the purchase was appropriate (a false positive). Another type of preventive control is to limit purchases to pre-specified dollar limits.

An anonymous tip line is an example of a detective control. Tip lines can be very effective when organizations effectively communicate their existence and take corrective action for corroborated allegations.

A strongly enforced policy with well-defined protocols is probably the most effective means of deterring P-card abuse. Protocols should include firing any employee who engaged in P-card fraud, taking disciplinary against the manager who failed to carefully review the bogus charges, and communicating these actions to all employees. Seeking criminal prosecution of the employee may also be appropriate. Swift, decisive action by management can be a most effective deterrent to fraud.

P-card fraud is akin to “death by a thousand cuts.”

Having all P-card account statements flow through a designated P-card administrator serves as both a preventive and detective control. Further, internal auditors should periodically audit samples of P-card statements along with the employee-submitted receipts.

Enhancing employee awareness when policy violations do occur is a good corrective control. Education of all employees about existing policies should be performed at the same time.

Internal auditors in healthcare organizations should discuss best practices in P-card use and identified abuses with their industry counterparts. Such sharing and benchmarking of

best practices with their colleagues can yield insights into a far too common problem that has straightforward solutions. Internal auditors could also help their management with P-card vendor selection and implementation of appropriate controls to minimize the potential for abuse.

Summary

Preventing and detecting occupational fraud is a difficult challenge for many organizations. However, this problem should not be the case for P-card fraud. The good news is that although P-card fraud is the most prevalent, it is almost entirely preventable. **NP**

Victor Hartman is Principal of The Hartman Firm, LLC, specializing in forensic accounting and internal investigations. He was an FBI Special Agent serving as a Street Agent, Supervisory Special Agent and Chief Division Counsel. Victor is an Adjunct Professor at Georgia State University and serves on Georgia Southern University’s Forensic Accounting Advisory Board. You can reach Vic at (404) 369-0616 and Vic@HartmanFirm.com.



Sridhar Ramamoorti, ACA, CPA/CITP/CFF/CGMA, CIA, CFE, CFSA, CGAP, CGFM, CRMA, CRP, MAFF, is an Associate Professor in the Department of Accounting of the University of Dayton. He serves on the Editorial Board of the Association of Healthcare Internal Auditors. You can reach Sridhar at (630) 347-9172 and Sri.Ramamoorti@gmail.com.



If I have a thousand ideas and only one turns out to be good, I am satisfied. ~ Albert Nobel

Victor E. Hartman
 The Hartman Firm, LLC
 Attorney at Law
 Certified Public Accountant



Vic is the Principal of The Hartman Firm. He specializes in Internal Investigations, Forensic Accounting, and Fraud Mitigation Consulting. His experience as an attorney, CPA, and FBI Special Agent enables him to bring a breadth of knowledge to address clients' needs. Vic has served as an expert witness, represented whistle blowers, and has been a court-appointed Receiver and Examiner. Clients include individuals, companies, governmental entities, and legal counsels. Vic is also an Adjunct Professor at Georgia State University where he teaches a master's-level Forensic Accounting course.

Prior to founding The Hartman Firm, Vic served as the Chief Division Counsel and Supervisory Special Agent for the FBI in Georgia. He provided advice and counsel to executive management and investigative personnel regarding national security matters, criminal investigations, cyber issues, employment law, civil litigation, and asset forfeiture. As a leader in the FBI's Houston Division, Vic supervised an FBI financial institution fraud squad, public corruption squad, and the Houston Area Health Care Fraud Task Force.

Highlights of his career with the FBI include playing a leadership role during the initial investigative phases of both the Enron and WorldCom investigations. These and other corporate fraud investigations necessitated the creation of the FBI's Corporate Fraud Response Team in which Vic served as a member.

He is the author of the book, *The Honest Truth About Fraud*. Vic wrote this book for professionals responsible for the prevention, detection, and investigation of fraud. He is the editor of the Fraud Column in *New Perspectives*, the professional journal of the Association of Healthcare Internal Auditors. Vic is also on the editorial advisory board of the *Journal of Forensic and Investigative Accounting*. He is a regular speaker for attorneys, CPAs, and fraud examiners as part of their continuing professional education requirements.

Vic is active in the forensic accounting and fraud examination community. He is a past Board Member of the City of Atlanta Governing Board of the Office of Inspector General. He is a past two-term President of the Georgia Chapter of the Association of Certified Fraud Examiners (ACFE). Vic serves on Georgia Southern University's Forensic Accounting Advisory Board. He is a member of the Society of Former Special Agents of the FBI, and he previously served on the Board of Crime Stoppers Greater Atlanta.

Vic is a graduate of Emory University's School of Law. He is a licensed Attorney and CPA in the state of Georgia. He is also a member of the State Bar of Georgia and the American Institute of Certified Public Accountants (AICPA). His credentials include being Certified in Financial Forensics by the AICPA and obtaining the Certified Fraud Examiner credential from the ACFE.



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Curriculum Vitae

Current

The Hartman Firm, LLC: Founder of The Hartman Firm specializing in Internal Investigations, Forensic Accounting, Fraud Mitigation Consulting, Due Diligence, and Whistleblower Representation. The firm can be retained by an individual, business, governmental entity, or outside counsel. Speaks and writes on the topic of fraud.

Adjunct Professor: Teaches a master's-level Forensic Accounting course at the J. Mack Robinson College of Business, Georgia State University, Atlanta, Georgia. (2013 - Current)

Author: *The Honest Truth About Fraud - A Retired FBI Tells All - A Practitioner's Guide to Fraud* (2019).

Former

Adjunct Professor: Taught a master's-level Forensic Accounting course at the Charles F. Dolan School of Business, Fairfield University, Fairfield, Connecticut. (2016 -2019).

Chief Division Counsel & Supervisory Special Agent, Federal Bureau of Investigation: During his 25 years of service with the FBI, he served in this position for 6 years in Atlanta, Georgia. Provided advice and counsel to executive management and investigative personnel regarding national security, criminal, and cyber programs; civil litigation; employment law; and asset forfeiture, Atlanta Field Office. (3/08 – 1/14)

Supervisory Special Agent: Led the six-agency Houston Area Healthcare Fraud Task Force, Houston Field Office. (9/03 – 2/08)

Acting Legal Attaché Bridgetown, Barbados: Led the FBI's efforts in the Caribbean with emphasis on Allen Stanford (Stanford Financial Group) and money laundering. (6/04 – 8/04)

Acting Assistant Special Agent in Charge: Led 150 FBI agents assigned to the white-collar crime and civil rights programs which included healthcare fraud, bank fraud, securities fraud, insurance fraud, bankruptcy fraud, government fraud, public corruption, antitrust, and civil rights, Houston Field Office. (8/02 – 8/03)

Supervisory Special Agent: Led a squad of agents investigating public corruption, government fraud, civil rights, environmental crimes, and bankruptcy fraud matters, Houston Field Office. (10/98 – 8/03)

Supervisory Special Agent: Led a squad of agents investigating financial institution fraud and money laundering, Houston Field Office. (4/98 – 10/98)

Associate Division Counsel & Supervisory Special Agent: Provided advice and counsel to FBI personnel and supervised the Forfeiture Asset and Seizure Team, Houston Field Office. (10/94 – 3/98)

Special Agent: Investigated white-collar crime matters including financial institution fraud and healthcare fraud, Houston Field Office. (6/89 – 9/94)

Significant Investigations

Enron: Led 125 FBI agents during the evidentiary search of the 50-story corporate headquarters at the initiation of the investigation.

WorldCom: Led a team of FBI agents in Jackson, Mississippi at the initiation of the investigation.

Member

- American Institute of Certified Public Accountants.
- Association of Certified Fraud Examiners.
- Society of Former Special Agents of the FBI.
- Editorial Advisory Board, *Journal of Forensic and Investigative Accounting*.
- Fraud Column Editor, *New Perspective*, Journal of the Association of Healthcare Internal Auditors.
- Past Board Member, City of Atlanta, Governing Board of the Office of Inspector General.
- Past Board Member and two-term President of Georgia Chapter of the Association of Certified Fraud Examiners.
- Past Board Member Georgia Southern University, Forensic Accounting Advisory Board.
- Past Board Member, Crime Stoppers Greater Atlanta.
- Past member, FBI's National Corporate Fraud Response Team.
- Past Alumni Advisor, Emory School of Law, National Security Law Society.

Specialized Training

- FBI Academy: Fourteen weeks of intensive training for special agents. Subject matters included investigations, legal, white-collar crime, interview and interrogation, forensic techniques, firearms, and defensive tactics, 1989.
- Kellogg School of Management, Executive Program, Northwestern University, March 2006.
- Continuing education for Law and CPA licenses with a focus on white-collar crime, internal investigations, and forensic accounting matters.
- FBI Interview and Interrogation Techniques.

Awards

- United States Department of Health and Human Services, Office of Inspector General, "Integrity Award."
- Houston Federal Executive Board, "Excellence in Government Award."
- National Healthcare Anti-Fraud Association, "2004 Investigation of the Year Award."
- United States Attorney General Award, "JustWorks" Leadership award for Reinvention of the Asset Forfeiture Program, 1998.

Previous Work Experience

Federal Home Loan Bank of Atlanta, law clerk. (1988-1989)

Coopers & Lybrand, Atlanta, tax department. (1988)

Federal Deposit Insurance Corporation, Atlanta, law clerk. (1987-1988)

Education

Emory University School of Law, Juris Doctor, 1989.

Valdosta State University, B.B.A. (Accounting), *Cum Laude*, 1986.

Professional Licenses & Credentials	<p>Attorney, licensed in State of Georgia. Certified Public Accountant, licensed in State of Georgia. Certified in Financial Forensics, American Institute of CPAs. Certified Fraud Examiner, Association of Certified Fraud Examiners.</p>
Speaking	<p>Professional Speaker: Speaks regularly at corporate events, professional organizations, universities, and attorney and CPA seminars on matters pertaining to internal investigations, forensic accounting, and fraud mitigation.</p>
Webinars	<p>Developed content and produced webinars on the following topics:</p> <ul style="list-style-type: none"> • Fraud Defined • Fraud Concepts–Understand Fraudsters • Interviewing Skills for Professionals • Cracking the Corruption Code • Investigations–A Former FBI Agent Tells All • Non-occupational Fraud • Money Laundering: Old School & New School • Cyber Incident & Response • What Every CPA Should Know About Scams: Awareness, Prevention & Reporting • Prosecution of Todd & Julie Chrisley–A Forensic Case Study • Sam Bankman-Fried: A Forensic Autopsy • Generative Artificial Intelligence–Threat, Responses & Governance
Writings	<p>Editor of Fraud Column, <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i> where I participated in writing the following articles:</p> <ul style="list-style-type: none"> • Article, “Fraud Life Cycle–Use a Holistic Approach” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Vol. 42, #1, 2023. • Article, “Report Fraud to Law Enforcement–Know When, Where, and Wow,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Vol. 41, #6, 2022. • Article, “Fraud Risks with Vendors–Ensure Vendor Due Diligence,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Summer 2021. • Article, “Covid-19 Procurement Fraud – Protect Your Organization,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Winter 2020, Vic Hartman & Debra McGlaun. • Article, “Business Email Compromise: Avoid becoming a victim,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Summer 2020, Vic Hartman. • Article, “How Much Do You Know About Fraud?” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Spring 2020, Vic Hartman & Jim Wanserski. • Article, “Effective Fraud Interviewing,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Summer 2019, Vic Hartman & Dr. Sri Ramamoorti. • Article, “Principles for Managing Fraud Risk,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Spring 2019, Vic Hartman & Dr. Sri Ramamoorti.

- Article, “Procurement Card Fraud,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Winter 2018, Vic Hartman & Dr. Sri Ramamoorti.
- Whistleblower Shields and Swords,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Summer 2018.
- Article, “The Impending Fusion of Computer and Behavioral Forensics,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Fall 2017, Vic Hartman & Dr. Sri Ramamoorti.
- Article, “Ransomware: A Primer, What it is, how it happens, and what to do about it,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Spring 2017, Vic Hartman & Dr. Sri Ramamoorti.

Other Writings:

- Article, “Public Corruption: Causes, Consequences & Countermeasures,” *Journal of Government Financial Management*, Spring 2016, Vic Hartman & Dr. Sri Ramamoorti.
- Article, “Fifth Amendment Rights of Individuals Served with a Subpoena,” Republished in *White Collar Crime, Criminal and Trial Practice Series* by attorney Joel Androphy.
- Article, “Implementing an Asset Forfeiture Program,” *FBI Law Enforcement Bulletin*, January 2001.

**Expert
Witness**

Retained to calculate lost profits in the matter *Science Guyz LLC v. Fred’s Historic Properties Inc. and William F. Moorman*, Superior Court of Clarke County, State of Georgia, March 2016.

Retained as an expert witness to explain the defendant’s Medicaid billing practices, *State of Georgia v. Casandra Jones*, Superior Court for Henry County, Georgia, No.: 2015-SU-CR-535-BA, September 2017.

Retained as an expert witness to explain mortgage fraud, *Venessa Sammy v. First American Title Insurance Company, Expedient Title, Inc., Robert Tambini*, Supreme Court of the State of New York Court of Queens, Index No. 24400/08, January 2023.

Retained as an expert witness to use financial tracing methodology to identify fraud losses associated with an elder financial abuse scheme, *Jay A. Anderson v. Harry J. Campbell et al.*, Fourth Judicial District Court, State of Minnesota, Court File No. 27-CV-23-11279, July 2024.

**Receiver
Experience**

Served as a court-appointed Receiver of a construction company, *Oakley Grading and Pipeline LLC & Joseph Oakley v. Jamie Hughes, Jonathan Hughes, & Amber Eubanks*, 2017, Superior Court of Henry County, Georgia SUCV001393 BA.

**Examiner
Experience**

Served as a court-appointed Bankruptcy Examiner in the related matters *In Re John B. Cox*, 18-12424-WHD and *In Re Cox Land & Timber, Inc.*, 18-12425-WHD, United States Bankruptcy Court, Northern District of Georgia.

Vic Hartman, J.D., CPA/CFF, CFE
Relevant Experience

- Retained by DeKalb County Board of Ethics to investigate ethics complaints of DeKalb County Elected Officials and County employees. Investigations included financial malfeasance, P-Card Fraud, and breach of County policy and procedures.
- Retained by Gwinnett County to review their purchasing department procedures.
- Retained by DeKalb County to review their purchasing department procedures.
- Retained by the Eastern Bank of the Cherokee Indians to conduct a risk assessment of the Division of Treasury.
- Part of a forensic team that the City of Atlanta retained to make recommendations on internal controls in the aftermath of the Chief Financial Officer being arrested and prosecuted by the FBI for fraud.
- Co-author, *Procurement Card Fraud*, Journal of the Association of the Healthcare Internal Auditors, November 2021.



C. Anthony Smith (Tony)

Forensic Brothers Investigative Services, Inc.

Certified Public Accountant

Certified Fraud Examiner

3480 Preston Ridge Road, Suite 500, Alpharetta, GA 30005

Office: (855) 450-8478 | tony.smith@fbis-usa.com | fbis-usa.com

Curriculum Vitae

Current

Forensic Brothers Investigative Services (FBIS), Inc.: Founder of FBIS specializing in Internal Investigations, Forensic Accounting, and Complex Financial Investigations, applying specialized knowledge and investigative skills possessed by CPAs and FBI Agents to collect, analyze, and evaluate evidential matters and to communicate findings in the appropriate venue. FBIS can be retained by an individual, business, governmental entity, or outside counsel.

Former

Federal Bureau of Investigation (FBI) Supervisory Special Agent: During his 25 years of service with the FBI, Tony served as a Supervisory Special Agent for 7 years in the Atlanta, Georgia Field Office. Most recently, he led the Complex Financial Crime Squad for 3 years (10/2018 – 6/2021), and he led the Violent Crime Major Offender Squad and the Atlanta Metropolitan Major Offender Task Force for 4 years (9/2014 – 9/2018).

FBI Special Agent: Investigated Public Corruption and Complex Financial Crimes, Valdosta, Georgia Resident Agency for 1 year (August 2013 – August 2014).

FBI Special Agent: Investigated Transnational Organized Crime as a Budapest Organized Crime Task Force member in Budapest, Hungary for 2 years (June 2011 – July 2013).

FBI Special Agent: Investigated Public Corruption and Complex Financial Crimes, Valdosta, Georgia Resident Agency for 7 years (December 2003 – June 2011).

FBI Special Agent: Investigated Transnational Organized Crime for 6 years (July 1998 - November 2003) and Complex Financial Crimes for 2 years (July 1996 – June 1998) in the Houston, Texas Field Office.

Public Accounting: Corporate, partnership and individual taxation, tax planning, small business strategic planning, auditing, financial statement reviews and compilations, Medicaid cost reporting, and management advisory services for 7 years – HH Burnett & Company, (December 1995 – February 1996), Dabbs, Hickman, Hill & Cannon, CPAs (June 1989 – November 1995).

Member

- American Institute of Certified Public Accountants.
- Association of Certified Fraud Examiners.
- Society of Former Special Agents of the FBI.
- Georgia Southern University, Forensic Accounting Advisory Board.

Specialized Training

- FBI Academy: Fourteen weeks of intensive training for special agents. Subject matters included investigations, legal, white-collar crime, interviews and interrogations, forensic techniques, surveillance, firearms, and defensive tactics, 1996.
- Continuing education for Certified Public Accountants.
- Continuing education for Certified Fraud Examiners.
- Continuing education for FBI Agents.

Awards

- FBI Shield of Bravery.
- United States Attorneys Award NDGA.
- DEA Administrators Award of Honor.
- Houston Law Enforcement Officer of the Year.
- Georgia Southern National Football Championships 1985 and 1986.

Education

- Georgia Southern, Bachelor of Business Administration in Accounting, 1989.

Professional Licenses & Credentials

- Certified Public Accountant, licensed in the State of Georgia.
- Certified Fraud Examiner, Association of Certified Fraud Examiners.
- Private Investigator, licensed in the State of Georgia.

September 23, 2024

Mr. Shawn Edmondson
City Manager
City of Stone Mountain
470-590-2930
875 Main Street, Stone Mountain, GA 30083
sedmondson@stonemountaincity.org

Re: Connecting Parks, Paths, and Public Spaces – Additional Services – Baptist Lawn Property

Dear Mr. Edmondson,

Pond & Company (Pond) is pleased to provide the City of Stone Mountain (City) with a proposal for additional services for the schematic design of the Baptist Lawn property in downtown Stone Mountain. The City has purchased both the Baptist Lawn property and the adjacent Georgia Military College (GMC) property and would like to explore the feasibility of developing the space(s) into a public greenspace fit to host special events. Below is a detailed scope of work.

POINT OF CONTACT:

Lilian Al Haddad will continue to serve as the Project Manager and main point of contact at Pond, supported by Sydney Thompson as Lead Landscape Architect and Andrew Kohr, Principal-in-Charge.

Task 1: Existing Conditions Assessment

- Pond will contract with a licensed surveyor to develop a boundary, tree, and topographic survey of the sites shown in Exhibit A – Project Limits. The survey will include:
 - Legal boundary information
 - All above ground existing conditions elements
 - Topography inclusive of 1’ contours
 - Utility Information – SUE level C
 - Trees in accordance with the City of Stone Mountain Tree Ordinance
- Once the survey is completed, Pond will schedule a kick-off meeting with City staff to solidify site programming. It is assumed that the kick-off meeting will be in-person at a location coordinated by/provided by the City.
- Immediately following the kick-off meeting, Pond will go to the site to validate the survey and note opportunities and constraints. While City presence for the site visit is not required, it is encouraged.
- Pond will compile the information gathered during the site walk, as well as the meeting minutes from the kickoff meeting, into a technical memo and share with the project team.

Deliverables for Task 1:

- Survey (PDF and CAD)
- Existing conditions technical memo (PDF – 8.5” x 11” document size)
- Survey mark-up noted with opportunities and constraints observed on site visit.

Task 2: Concept Design

- Once given approval to move into this phase, Pond will develop two concept plan-level renderings for the Baptist Lawn site as well as a conceptual parking lot layout for the GMC property.
 - One of the Baptist Lawn concepts will incorporate the existing pavilion/restroom building and the second concept will assume this structure gets demolished.
- Pond will share the concept plans with the City and schedule a meeting to discuss the designs. It is assumed this meeting will be in person at a location coordinated by/provided by the City.
- Pond will incorporate City feedback within the scope of this project into two updated concept plan alternatives.
- Pond will participate in one public engagement meeting to gather input on the concept site plans. It is assumed that this meeting will be in conjunction with one of the previously scheduled public meetings for the ongoing LCI study.
- Pond will produce the following graphics (associated with this scope) for the public engagement meeting:
 - Two illustrative, concept plan alternatives for the Baptist Lawn Property inclusive of the conceptual parking layout for the GMC property.
 - One perspective rendering to go with each concept alternative.
 - Up to two archetypal imagery boards representing potential park features, materials, and design concepts.
- Pond will summarize all feedback received during the public engagement meeting and provide the information to the City in the form of a memo.
- Pond will set up a virtual meeting with the City to discuss results of the public engagement meeting.
- Based on community and City feedback, Pond will develop a single, preferred concept plan rendering.
- Pond will also update one of the perspective renderings to complement the preferred concept plan and update the archetypal imagery board.
- Pond will submit the preferred concept for City review and feedback.
- Pond will incorporate minor comments and procure a third-party opinion of probable cost of the preferred concept.
- The opinion of probable cost will include an add alternate section to develop a parking lot on the GMC Property.
- Pond will also develop a technical memo summarizing potential permitting challenges associated with the project, such as stormwater management and railroad negotiations.

Deliverables for Task 2:

- Meeting minutes for all meetings (PDF)
- Illustrative site plan (2 – 22x34” PDF)
- Perspective Renderings (2 – 11x17” PDF)
- Public meeting materials (see above)
- Preferred concept plan rendering (1 – 22x34” PDF)

- Preferred concept perspective rendering (1 – 11x17” PDF)
- Opinion of Probable Cost (8.5” x 11” PDF)
- Technical Memo (8.5” x 11” PDF)

Upon notice to proceed, Pond will develop a detailed scope and fee for the development of construction documents and permitting documents for the approved preferred concept.

FEE STRUCTURE:

The **lump sum fee** to complete this project is broken down in the chart below. It includes professional design services and all project related expenses to complete the scope of work outlined above. Pond will invoice the client monthly on a percent complete basis and will attach progress reports to each invoice.

Task 1 – Existing Conditions Assessment (inclusive of survey)	\$19,950.00
Task 2 – Concept Design	\$35,550.00
Total	\$55,500.00

For City budgeting purposes, the following summarizes subsequent project tasks and potential fees based on our experience with similar projects and our current understanding of the programming needs:

- Preliminary Design (30%): \$50,000.00 - \$150,000.00
- Design Development (60%): \$200,000.00 - \$350,000.00
- Construction Documents & Permitting: \$375,000.00 - \$500,000.00
- Construction Phase Services: \$75,000.00 - \$175,000.00

The above fee ranges are estimates only and will go up or down depending on final design scope requirements. Pond is not beholden to the above fee ranges should the City choose to move forward into detailed design and engineering.

Conditions of Service:

- This proposal does not include platting services (including consolidation plat(s)).
- Geotechnical investigation is not included but will be required in subsequent phases of the project.
- Easement acquisition and/or coordination with neighbors is not included in this proposal and will be by others, if required.
- Detailed design and engineering services are excluded from this proposal.
- The proposal excludes the following design:
 - Architectural design
 - Structural design
 - Roadway design, signal design, or traffic studies
 - Irrigation design
 - Lighting/electrical design
 - Stormwater management and hydrology study.
- Coordination with the railroad is excluded.
- Meetings, presentations, and site visits beyond those proposed in the scope above are excluded.

- No environmental site assessments (ESA) of any type are included. It is understood that any required environmental remediation will be completed by others. No environmental remediation plans or related design is included in this proposal.
- Field delineation/survey of possible State Waters / Wetlands / FEMA boundaries and associated permitting is excluded.
- While Pond will deliver a value-conscious design and seek the City’s preference on significant cost related decisions when options are present, a detailed value-engineering analysis after plans are complete and a permit is obtained is not included.
- Any revisions requested by the City that change the design from that which was approved after acceptance of each design stage milestone, will be considered additional services, and require a contract revision.
- Services not specifically included in the proposal, or material changes requested after professional services have commenced, will be considered additional / out of scope services and will be approved via a contract change order prior to commencement of the additional work.

Please let me know if you have any questions and thank you again for your trust in our firm. Should you find this additional services proposal acceptable, please sign below. Terms and conditions from the original contract dated May 21, 2024, apply to this change order.

Sincerely,



Lilian Al Haddad, AP ND
 Senior Project Manager | PLACE
 641.530.4782
 Lilian.alhaddad@pondco.com



Andrew Kohr, PLA, ASLA
 Principal
 404.556.8758
 Andrew.Kohr@pondco.com

ACCEPTED BY: BY SIGNING BELOW THE UNDERSIGNED REPRESENTS THAT HE/SHE IS DULY AUTHORIZED TO EXECUTE THIS BINDING AGREEMENT ON BEHALF OF THE CLIENT.

Signature: _____ Date: _____

Printed Name & Title: _____