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July 11, 2022

To: Burke County Board of Commissioners
Waynesboro, Georgia 30830

Executive Summary and Findings – Review of Bank Accounts and Credit Cards maintained by Burke County Sheriff, Alfonzo Williams

Our firm, Lanier, Deal & Proctor, CPAs, was engaged by the Burke County Board of Commissioners to review the activity of bank accounts and credit cards maintained by Burke County Sheriff, Alfonzo Williams. In April, 2022, after our firm completed the audit of Burke County's financial statements for the fiscal year ended September 30, 2021, we were contacted by County management. It came to their attention during a work session that Sheriff Williams was paying rent for a building in Waynesboro on 6th Street from grant funds held in his custody. County management felt that the grant funds mentioned could possibly be related to a \$50,000 grant from the Waynesboro Housing Authority that had also been received by the County and used to fund primarily salaries, along with supplies and equipment, in prior years. According to County staff, when they asked the Sheriff's Office whether or not those grant funds would be received for the fiscal year that will end September 30, 2022 in December, 2021, they were told that the grant funds had not been received and that the Sheriff's office did not know when or if the grant would be renewed for the current fiscal year. Upon further investigation, it was discovered that the grant from the Waynesboro Housing Authority was awarded in August, 2021 and subsequently deposited into a checking account maintained by Sheriff Williams without the knowledge of the Burke County Board of Commissioners (Appendix C).

In December, 2021, Sheriff Williams brought suit against the Burke County Board of Commissioners, seeking an order to direct the Board to turn over payroll administration and funding to his office. Judge Jesse Stone, citing the Official Code of Georgia and certain case law, denied this request and ordered that the Burke County Board of Commissioners remain the fiscal agent for the Burke County Sheriff's Office (Appendix D).

County management, in accordance with Judge Stone's order, believed that the grant funds received from the Housing Authority should have been received by the Burke County Board of Commissioners as the fiscal agent for the Burke County Sheriff's Office and were concerned about not only the omission of these funds from their audited financial statement, but also what other funds may have been received by the Sheriff's Office and not turned over and the implications that may have on future audits. We were asked to contact the Sheriff's Office in order to obtain bank statements for any accounts held by Sheriff Alfonzo Williams and supporting documentation related to transactions occurring within those accounts from their inception.

The documents reviewed by our firm include the following:

1. Bank statements for the following accounts in the custody of Sheriff Alfonzo Williams for the period from their inception during September, 2021 through May 31, 2022:

- a. General Account
 - b. Payroll Account
 - c. Seized Asset Account
 - d. Asset Award Account
 - e. Commissary Account
2. All supporting documentation provided in support of the transactions within these accounts for that period. These transactions included both receipts and disbursements.
3. Documentation from the IRS for the EIN obtained by Sheriff Williams and the related application filed.
4. Signature cards for bank accounts held by Sheriff Williams at First National Bank.
5. Print-outs of credit card transactions provided by the Burke County Sheriff's Office.

Summary of Bank Account Activity

Sheriff Alfonzo Williams obtained a separate Employer Identification Number (EIN) on August 30, 2021 for the Burke County Sheriff's Office's and opened five accounts at First National Bank. Those accounts include a General Account, a Payroll Account, a Seized Asset Account, an Asset Award Account, and a Commissary Account. With the exception of opening transfers from the General Account to fund bank charges and check orders, the only account in which there was any activity during the period from September 1, 2021 through May 31, 2022 was the General Account. The activity for all bank accounts for the period from September 1, 2021 through May 31, 2022 is detailed in Appendix A.

General Account Deposits

Deposits into the General Account maintained by Sheriff Williams can be summarized as follows:

Grant Funds	\$ 425,000
Sale of Seized Vehicles	10,185
Funds from the Burke County	
Inmate Trust Fund	18,610
Other Miscellaneous Deposits	11,150
	<u>\$ 464,945</u>

Grant Funds/Contracts for Services – As Illustrated in Appendix C, \$50,000 was received from the Waynesboro Housing Authority and \$375,000 was received from Georgia Power Company. Both of these contracts are frequently referred to as safety grants by the County. Both grants/contracts have also been received by the Burke County Board of Commissioners in previous years and have historically been used to fund primarily salaries for Sheriff's deputies, along with law enforcement supplies and equipment. Furthermore, both of these grants/contracts were included in the budget for the small grants fund of the Burke County Board of Commissioners for the fiscal year ending September 30, 2022. These agreements provide for compensation in exchange for services provided by the deputies of the Burke County Sheriff's Office in their capacity as County employees to enhance the safety of certain areas of Burke County.

Sale of Seized Vehicles – Proceeds from the sale of four seized vehicles were deposited into the Sheriff's General Account during the period from September 1, 2021 through May 31, 2022 in the amount of \$10,185.

Funds from the Burke County Inmate Trust Fund – The Inmate Trust Fund is a bank account that is in the custody of the Sheriff's Office, but included in the audited financial statements of the Burke County Board of Commissioners. This fund holds all funds deposited by inmates of the Burke County Jail. Amounts collected for indigent kits and medical services, and also an accumulated overage in that account from prior years were deposited into the Sheriff's General Account in October, 2021. These funds are the property of the Burke County Board of Commissioners.

Other Miscellaneous Deposits – Other miscellaneous deposits include \$5,250 received as contributions for holiday turkeys according to the deposit slips, \$1,000 received from a Foundation to reimburse the General Account for a toy drive, and \$4,900 was received from two different sources and no details were listed on supporting documentation that would provide information on the nature of these funds or their intended use.

General Account Disbursements

Disbursements from the General Account maintained by Sheriff Williams can be summarized as follows:

Holiday turkeys and hams	\$ 7,411
Legal fees	20,115
Credit card payments	35,126
Meals and entertainment	5,048
250 E. 6th Street expenses	25,373
Other organizations and events	14,200
Various individuals	6,156
Purchase of vehicle	4,397
Transfers to other bank accounts	781
Check order	127
Cash withdrawal	500
	<hr/>
	<u>\$ 119,234</u>

Holiday Turkeys and Hams – \$7,411 was spent at Lanier's Meat Shop and to reimburse Sheriff Alfonzo Williams for turkeys during the holiday season. According to County staff, Sheriff Williams has historically given out turkeys during the holidays. As noted above, deposit slips indicated that \$5,250 was donated to help cover the cost of the turkeys.

Legal Fees – Sheriff Alfonzo Williams contracted with Hull Barrett, PC to represent him in his efforts to achieve fiscal independence from the County. The invoices paid in the amount of \$20,115 appear to be related to those efforts, as well as payroll processing and other matters.

Credit Card Payments – The Sheriff's Office maintains a separate credit card that has not been approved by the Burke County Board of Commissioners. It is paid using grants and other funds deposited within the General Account. Credit card charges are discussed in more detail below.

Meals and Entertainment – Amounts included as meals and entertainment expense are listed in detail in Appendix A of this report. \$3,719 of the \$5,048 listed as meals and entertainment above was paid to Katerwerks for the Sheriff's Office Christmas party. It should be noted that the total of the Katerwerks invoice provided by the Sheriff's Office in support of that disbursement was \$4,986 and consisted of \$600 for facility rental, \$150 for a bartender fee, and the remaining \$4,236 was for a buffet for 105 people, inclusive of tax and service charges. The

check for \$3,719 included in the amount above was written on December 9, 2021. It should be noted that there were two credit card charges for Katerwerks on December 13, 2021. One charge was in the amount of \$1,517 and one was in the amount of \$1,558, bringing the total amount paid to Katerwerks to \$6,794. As discussed below, the Sheriff's Office did not retain receipts for credit card charges. However, it is our assumption due to the timing of the payments that they were for the same event.

250 E. 6th Street Expenses – The Sheriff's Office entered into a lease with Robert McCafferty for commercial property located at 250 E. 6th Street, Waynesboro, Georgia on March 24, 2022. \$25,373 was spent during the period from September 1, 2021 through May 31, 2022 on the occupancy of this property. This amount includes rent, insurance, and utilities as illustrated in Appendix A.

On May 13, 2022, an amendment was signed to the lease between Robert McCafferty and the Burke County Sheriff's Office to include additional property referenced as 250B E. 6th Street in the agreement. That lease amendment included a ten-month term at the same monthly rate as the original property. However, the amendment states that the total annual amount is due at the inception of the lease. Accordingly, \$17,000 was paid to Robert McCafferty on May 13, 2022.

Organizations and Other Events – The majority of the \$14,200 paid to other organizations and events was paid to the Burke County Health Foundation for a \$10,000 Platinum Level sponsorship of an event at which Tim Tebow will be the keynote speaker. Other amounts are listed in Appendix A.

Various Individuals - \$6,156 was paid from the General Account to various individuals. The majority of this amount was paid to Crystal Berry. Various supporting documentation for the payments to Ms. Berry indicate that she was hired as a human resources consultant by the Sheriff's Office. Other amounts are listed in Appendix A.

Purchase of Vehicle - \$4,397 was paid to Ginn Motor Company for the purchase of a 2021 Ram 1500 Tradesman. After reviewing supporting documentation related to this purchase, we questioned County finance staff regarding the low cost of the vehicle and discovered that this was not the total cost. The final cost of this purchase exceeded the approved bid for the vehicle, which was to be purchased from SPLOST funds. The \$4,397 paid from the General Account represents the difference in the final cost of the vehicle and the amount approved by the Burke County Board of Commissioners to be paid from SPLOST after the bid process.

Transfers to Other Bank Accounts and Check Charges – As referenced in Appendix A, amounts were transferred to the other four bank accounts to fund an opening balance and the purchase of checks. Checks were purchased for each account with the exception of the commissary account in the amount of \$127 each.

Cash Withdrawal – On September 20, 2021, \$500 was withdrawn with an account withdrawal form. The bank reconciliation register provided by the Sheriff's Office indicates that this amount was paid to Chris Hudson. However, there were no supporting documents or notations on the cash withdrawal form to confirm that fact.

Credit Card Transactions

It was noted during our review of the bank statements and the supporting documentation provided that payments were made for a credit card through First National Bank from the General Account. A listing of the charges made by the Sheriff's Office on this credit card are included in Appendix B and summarized below.

Travel and accomodations	\$ 19,976
Restaurants and food	12,449
Retail stores	3,977
Other	1,569
	<u>\$ 37,971</u>

It should be noted in this report that the support provided by the Sheriff's office only included printouts of the account activity and not the credit card statements themselves or any detail receipts. According to the Sheriff's Office, no supporting receipts are kept and they believed that a listing of the charges appropriately substantiated credit card payments made from the general account.

Record of a credit card charge by itself does not substantiate the purchase. It provides proof that a payment was made. However, there is no substantiation of who made the purchase and what it was for. Considering the fact that fifty-three percent of the charges listed in the documents provided by the Sheriff's office were for travel and accommodations and thirty-three percent of the charges were for restaurants and grocery stores, this practice is not acceptable.

Furthermore, due to the amount spent on travel and food, including expensive accommodations and airfare, there is a high inherent risk that these charges could be personal in nature, and consideration must be made of whether or not there is evidence of fraud, waste, or abuse.

June, 2022 Activity

Certain information, including information on seized assets sold by the Sheriff's Office and bank statements for the month ended June 30, 2022, were requested from the Sheriff's Office on July 6, 2022 and provided by Austin Miettunen of the Burke County Sheriff's Office on July 7, 2022.

While our initial procedures only included the period from September 1, 2021 through May 31, 2022, there are a several matters that we felt were material enough in nature to include in our report.

Appendix E includes a summary of seized assets sold in February, 2022 provided by the Burke County Sheriff's Office. It appears that in addition to the \$10,185 deposited into the General Account and referenced previously in this report, there was also \$10,600 that was given directly to a vendor. Those funds were applied as a cash down payment on a 2022 Ford F150 purchased in February, 2022. The invoice for this purchase is also included in Appendix E. This remaining cost of this vehicle was funded by the Burke County Board of Commissioners. According to information provided by County staff, this purchase was approved at the Finance Committee meeting of the County Commissioners in January, 2022, where the bid presented from this vendor was for \$35,994, and the amount which appears to be net of the cash down payment provided from other revenue sources and outside of the bid.

Two vehicles were purchased in June, 2022 using funds in the General Account. One vehicle is a 2022 Ford Explorer and other is 2015 Ford Explorer. County management requested copies of bids received for any vehicles

purchased from the General Account. The information provided by the Sheriff's office on July 7, 2022 appears to be only printouts of listings for comparable vehicles from other dealerships.

Findings

Accounting for Public Monies

O.C.G.A § 36-5-22.1 addresses the powers and duties of County government and states that "the governing authority of each county has original and exclusive jurisdiction" over certain matters, including "the examining and auditing of the accounts of all officers having the care, management, keeping, collection, or disbursement of money belonging to the county or appropriated for its use and benefit and the settling of the same."

According to case law referenced in the Judge's Order issued as a result of the civil case filed by Sheriff Williams against the Burke County Board of Commissioners (Appendix D), "the Board has the exclusive authority to control the fiscal affairs of the County" and "public monies have been held to come within the Board's authority to control county property" under O.C.G.A § 36-5-22.1.

Grants and contracts for services provided by County employees would in our opinion as governmental auditors fall within the definition of public monies that should fall under the Board's authority.

Funds transferred from the Inmate Trust Fund as well as funds resulting from the sale of seized assets would also in our opinion fall under the Board's authority. While the funds should be used for law enforcement, it is still the Board of Commissioners' responsibility to provide an accounting of these funds in accordance with O.C.G.A § 36-5-22.1.

Internal Controls Related to Deposits

The Sheriff's Office signed two checks for the sale of seized assets over to a vendor as a down payment for the purchase of a vehicle. This practice creates a lack of transparency and also causes the cost of the vehicle purchased to be understated in accounting records. All public monies should be accounted for with the utmost transparency and should be deposited within the accounts of the governmental entity prior to their use.

Internal Controls Deficiencies Related to Waste and Abuse

Governmental accounting standards are unique in that there is more of a focus on stewardship and accountability due to the public nature of the operations of most governmental entities. This is particularly true in accounting for local governments. *Governmental Auditing Standards* require the auditors of local governments to issue a report on internal control and compliance for this reason. The purpose of that report is not to issue an opinion on internal controls or on compliance, but to communicate any deficiencies that are significant or material.

Government Auditing Standards, 2018 Revision Technical Update April 2021 (Yellow Book) establishes additional requirements for auditors related to waste and abuse in its guidance related to audit findings. The Yellow Book defines abuse as "behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements." The Yellow Book further defines waste as "the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight."

Because of the subjective nature of waste and abuse, auditors do not have a responsibility to detect waste and abuse. However, if the auditor believes that waste or abuse are present, they are required to consider that in relation to other reportable conditions, such as significant deficiencies and material weaknesses in internal control.

A significant amount of the funds spent in the accounts held by the Sheriff's Office were used for travel, meals, and accommodations. The majority of these purchases were made using a credit card for which no receipts were maintained.

The Burke County Board of Commissioners' policy on travel is included in this report as Appendix F. Meal reimbursements are limited to fifty dollars per day for County employees. Furthermore, the policies discourage deluxe accommodations unless the County employee is attending a meeting being held at that venue and staying onsite avoids excessive transportation cost from a lower cost accommodation to the meeting.

While a constitutional officer may have discretion in how to spend their funding allocation from the County, it is not unreasonable to believe that a prudent person would consider the travel and entertainment expenses of the Sheriff's Office wasteful, especially as compared to the travel expenses allowed for other employees of the Burke County Board of Commissioners.

Maintenance of adequate supporting documentation related to governmental expenditures is a basic and essential internal control that was completely disregarded by the Sheriff's Office and a lack of segregation of duties and oversight allowed the practice of not turning in receipts for credit card charges to become a systematic practice that should be reported as a material weakness in internal control under *Governmental Auditing Standards*.

A handwritten signature in cursive script that reads "Lanier, Deal & Proctor".

Lanier, Deal & Proctor, CPAs
Statesboro, Georgia

Appendix A

Bank Account Transaction Summary

	General Account	Payroll Account	Seized Asset Account	Asset Award Account	Commissary Account	Total
Balance, 9/1/2022	-	-	-	-	-	-
Transfer from General Account	\$ (781.24)	\$ 227.08	\$ 100.00	\$ 227.08	\$ 227.08	-
Check Order	(127.08)	(127.08)		(127.08)	(127.08)	\$ (508.32)
Bank Charge	-	-	(42.00)	(42.00)	-	(84.00)
Interest Income	-	-	0.04	0.04	-	0.08
Deposit - Waynesboro Housing Authority Grant	50,000.00	-	-	-	-	50,000.00
Deposit - Georgia Power Grant	375,000.00	-	-	-	-	375,000.00
Deposits - Proceeds from Seized Vehicles	10,185.00	-	-	-	-	10,185.00
Deposit - Burke County Inmate Trust Fund - Indigent Kit Fees	1,710.37	-	-	-	-	1,710.37
Deposit - Burke County Inmate Trust Fund - Starting Account Variance	12,462.90	-	-	-	-	12,462.90
Deposit - Burke County Inmate Trust Fund - Medical Fees Collected	4,436.41	-	-	-	-	4,436.41
Deposits - Thanksgiving Turkeys per Deposits Slips	5,250.00	-	-	-	-	5,250.00
Deposit - From Foundation for Toy Drive per Deposit Slip	1,000.00	-	-	-	-	1,000.00
Deposit - 3/17/22 for Unknown Purpose	4,900.00	-	-	-	-	4,900.00
Cash Withdrawal - Unknown Purpose	(500.00)	-	-	-	-	(500.00)
First National Bank - Credit Card Payments	(35,126.36)	-	-	-	-	(35,126.36)
Hull Barrett - Legal Fees	(20,115.00)	-	-	-	-	(20,115.00)
Ginn Motor Company	(4,397.00)	-	-	-	-	(4,397.00)
<u>Holiday Turkeys and Hams</u>						
Lanier's Meat Shop - Turkeys and Hams	(6,858.97)	-	-	-	-	(6,858.97)
Alfonzo Williams - Reimbursement for Turkeys	(552.00)	-	-	-	-	(552.00)
<u>Meals and Entertainment</u>						
Katerworks - Christmas Party	(3,719.10)	-	-	-	-	(3,719.10)
Burke Perk	(869.30)	-	-	-	-	(869.30)
Papa John's	(59.95)	-	-	-	-	(59.95)
Ryan Mobley - Lunch for SO	(400.00)	-	-	-	-	(400.00)
<u>250 E. 6th Street</u>						
Robert McLafferty- 250A E. 6th Street Lease	(6,800.00)	-	-	-	-	(6,800.00)
Robert McLafferty- 250B E. 6th Street Lease	(17,000.00)	-	-	-	-	(17,000.00)
Tyler Mahaffey - 250 E. 6th Street Legal Fees	(475.00)	-	-	-	-	(475.00)
Sid Cox Insurance - 250 E. 6th Street Lease	(774.00)	-	-	-	-	(774.00)
City of Waynesboro - 250 E. 6th Street	(39.60)	-	-	-	-	(39.60)
Georgia Power - 250 E. 6th Street	(284.76)	-	-	-	-	(284.76)
<u>Other Organizations and Events</u>						
Burke County Health Foundation - Tim Tebow Event	(10,000.00)	-	-	-	-	(10,000.00)
Thomas Clark Memorial Scholarship Fund	(100.00)	-	-	-	-	(100.00)
Burke County Chamber of Commerce - Annual Dinner	(200.00)	-	-	-	-	(200.00)
Forces United - Golf Tournament	(500.00)	-	-	-	-	(500.00)
Relay for Life	(150.00)	-	-	-	-	(150.00)
Golden Harvest	(250.00)	-	-	-	-	(250.00)
Skills USA	(3,000.00)	-	-	-	-	(3,000.00)
<u>Various Individuals</u>						
Crystal Berry	(4,576.43)	-	-	-	-	(4,576.43)
Lee Webster - Refund of Missing Money (Detention Center)	(400.00)	-	-	-	-	(400.00)
Sam Harden, Jr. - Santa	(300.00)	-	-	-	-	(300.00)
Chandler Williams	(480.00)	-	-	-	-	(480.00)
Terrance Jackson - DJ	(400.00)	-	-	-	-	(400.00)
Balance, 5/31/22	<u>\$ 345,708.89</u>	<u>\$ 100.00</u>	<u>\$ 58.04</u>	<u>\$ 58.04</u>	<u>\$ 100.00</u>	<u>\$ 346,024.97</u>

Appendix B

Credit Card Transaction Listing

Date	Payee	Amount
	<u>Other</u>	
10/17/2021	Adobe	\$ 359.76
10/15/2021	Annual Fee	12.00
3/22/2021	5.11 INC.	278.20
5/8/2022	Faulkner University	49.48
10/7/2021	Georgia Sheriffs	200.00
4/3/2022	GLGPA	50.00
3/11/2022	RAYALLEN.COM JJDOG.COM	304.93
3/10/2022	SCGOV 866-340-7105 DMV 0048	7.10
5/8/2022	Shell Oil	7.55
3/31/2022	U-Haul Burke Feed and Farm	272.65
10/27/2021	USPS	27.10
	<u>Restaurants and Food</u>	
2/9/2022	ATL Sweetwater Bar & Grill	17.00
11/10/2021	Chick-Fil- A	17.44
4/1/2022	Chick-Fil- A	16.66
5/15/2022	Chick-Fil- A	23.04
5/26/2022	Cracker Barrel #2	14.87
2/4/2022	Cracker Barrel Conyers	69.46
11/19/2021	D & B Daytona Beach	54.94
2/10/2022	Del Friscos Grill Nashville, TN	205.30
3/25/2022	Duffys	150.38
4/21/2022	Dunkin	50.04
4/8/2022	Dunkin Donuts	4.28
11/28/2021	Fish Eye Grill	1,000.00
11/12/2021	Good Day Café	54.78
10/8/2021	In N Out	37.00
12/13/2021	Katerwerks	1,516.82
12/13/2021	Katerwerks	1,558.24
6/5/2022	KJ's Market IGA Way	147.37
10/31/2021	Laniers Fresh Meat Market	1,000.00
10/12/2021	Leopold's Ice Cream, Savannah, GA	9.13
2/8/2022	Local Joes Café	34.92
5/25/2022	Logan's Roadhouse	61.85
11/11/2021	Longhorn Steak	78.01
3/22/2022	MCA Freshens	8.18
3/22/2022	McDonald's	7.37
5/26/2022	McDonald's	8.02
2/27/2022	McGuire's Irish Destin	71.91
5/6/2022	Mellow Mushroom Montgomery	129.31
4/4/2022	MGM SPR- Chandler Steak	62.12
3/23/2022	Okeechobee Prime Seafood	80.47
3/13/2022	Outback 1121, Conyers GA	19.17
10/29/2021	Papa Johns	182.23
2/27/2022	Papa Johns	94.16
4/21/2022	Parish (Macon)	73.80
3/25/2022	Phillips Seafood Atlanta	34.99
3/22/2022	Raindancer Steakhouse	145.56
4/12/2022	Samantha's Tap Room Little Rock, AR	55.02
2/27/2022	Subway	320.20
4/13/2022	Taqueria Amigos Mexican	37.64
11/9/2021	Tasty Creations	1,447.96
11/21/2021	Tasty Creations	3,378.56
2/9/2022	TGI Fridays	65.99
10/13/2021	Treylor Park, Savannah GA	58.31
4/20/2022	Waffle House	33.13
11/18/2021	Wendy's	13.80

	<u>Retail Stores</u>	
4/3/2022	Big Lots Stores	50.77
3/20/2022	Dollar General	14.32
2/27/2022	Dollar Tree	2.68
2/27/2022	Family Dollar	22.25
3/18/2022	Family Dollar	10.60
3/25/2022	PBI Coral Cove News	6.19
11/5/2021	Sam's Club	215.98
3/18/2022	Sam's Club	118.10
3/18/2022	Sam's Club	16.19
3/29/2022	Sam's Club	388.67
5/12/2022	Tractor Supply	374.49
11/14/2021	Wal-Mart	194.29
11/19/2021	Wal-Mart	72.00
12/10/2021	Wal-Mart	870.28
12/12/2021	Wal-Mart	1,000.00
12/12/2021	Wal-Mart	(28.44)
2/27/2022	Wal-Mart	67.48
4/15/2022	Wal-Mart	184.36
11/23/2021	WM Supercenter	104.94
4/6/2022	WM Supercenter	98.76
5/17/2022	WM Supercenter	193.64
	<u>Travel & Accomodations</u>	
5/27/2022	ABM Atlanta Airport	42.00
4/15/2022	AC Marriott Lil Rock AR	750.18
5/13/2022	Airport Parking of Miami	27.00
3/22/2022	ATL AIRPORT MIDTOWN MAG	2.15
3/24/2022	Atlanta Airport	7.94
3/27/2022	Augusta Marriott Convention Center	522.76
4/14/2022	Augusta Marriott Convention Center	2,953.69
4/14/2022	Augusta Marriott Convention Center	2,953.69
12/20/2021	Best Western Executive Inn	110.99
5/13/2022	Booking.com	191.58
12/31/2021	Courtyard Gatlinburg	17.18
12/31/2021	Courtyard Gatlinburg	364.18
4/10/2022	Courtyard West Springfield	523.16
10/3/2021	Crowne Plaza Hotel	204.45
3/14/2022	Delta Air	569.20
3/31/2022	Delta Air	722.20
3/31/2022	Delta Air	747.20
5/19/2022	Delta Air	434.20
5/26/2022	Enterprise Rent-A-Car	376.91
5/27/2022	Fairfield Inn & Suites	507.07
5/27/2022	Fairfield Inn & Suites	520.15
3/24/2022	Groome Transportation	59.00
3/24/2022	Hertz	275.97
4/15/2022	Hertz Rent a Car	586.54
5/15/2022	Holiday Inn Atlanta	24.40
10/14/2021	Holiday Inn Express Savannah	361.20
3/14/2022	Hotel * Delta	1,565.34
11/9/2021	Hotel Booking Fee	14.99
4/22/2022	Hotel Forty Five Macon	36.00
4/22/2022	Hotel Forty Five Macon	536.70
10/15/2021	Marriott Savannah River	359.90
3/25/2022	Marriott W Palm Beach	91.59
11/19/2021	Omni Hotels	68.05
11/10/2021	Priceline/ Springhill Suites	325.16
10/10/2021	Renaissance Montgomery	219.60
10/10/2021	Renaissance Montgomery	219.60
10/10/2021	Renaissance Montgomery	133.35
10/10/2021	Renaissance Montgomery	112.65

5/8/2022	Renaissance Montgomery	390.93
5/8/2022	Renaissance Montgomery	319.65
5/8/2022	Renaissance Montgomery	59.78
5/8/2022	Renaissance Montgomery	288.60
5/8/2022	Renaissance Montgomery	360.05
2/11/2022	RPS Augusta	32.00
3/25/2022	RPS Augusta	32.00
4/10/2022	RPS Augusta	40.00
10/14/2021	Savannah Marriott River	20.12
5/1/2022	Sonesta Es Suites Montgomery	127.60
10/12/2021	Springhill Suites	475.70
11/11/2021	Springhill Suites	4.95
11/11/2021	Springhill Suites	130.76
11/11/2021	Springhill Suites	25.00
11/11/2021	Springhill Suites	130.76
		<hr/>
		\$ 37,971.57
		<hr/>

Appendix C

Copies of Agreements with the Waynesboro Housing Authority and
Georgia Power Company

BCSD

BURKE COUNTY SHERIFF'S OFFICE

Invoice	Reference	Inv Date	Original	Gross	DR/Disc	Net
081921	CONTRACT	08/19/2021	50,000.00	50,000.00	0.00	50,000.00



BURKE COUNTY SHERIFF'S OFFICE

Sheriff Alfonzo Williams

225 Hwy. 24 South

Waynesboro, GA 30830

Phone: 706-554-2133 Fax: 706-554-3423

Housing Authority Grant Request

The Burke County Sheriff's Office will provide the following services to the Housing Authority as mutually agreed upon.

This agreement will encompass:

PROPERTIES

The Waynesboro Housing Authority has public housing properties all leased to tenants. The following buildings require law enforcement services of the Burke County Sheriff's Office:

13th St. (Both sides of Liberty Street to include Quaker Rd); Magnolia Acres; Corker Rd. to include Sixth St.; Pilgrim Way/Chaucer Rd; Davis/8th St. and Lee St. *(M. Davis, Smith, Pierce)*

SCOPE OF SERVICE

Provide certified law enforcement officers and deputies to cover security at public housing areas as follows:

HOURS: 7 pm to 12 midnight on Thursday, Friday and Saturday, 6 pm to 10:30 pm on Sunday

STAFFING:

We will utilize certified law enforcement officers to include supervisors.

DUTIES: The duties of the deputies are as follows:

Does related law enforcement work as required.

Typical duties include but are not limited to:

- A designated supervisor from the Sheriff's Office will provide monthly reports regarding incidents within Housing Authority areas. This liaison will also provide the Housing Authority (via email) copies of arrest and incident reports on a weekly basis.
- Each housing authority location will be patrolled daily by the Sheriff's Office.
- The Special Operations Division will provide concentrated patrols as determined based on incidents within Housing Authority areas.
- The K-9 Division will perform sweeps of the Housing Authority areas as determined based on statistics and upon request from the Housing Authority.

- The BCSO Detention Center Inmate Work Detail Crew will clean the Housing Authority Areas at least once every other month or upon request for specific areas.
- Special Duty deputies will be assigned to specific locations/times during any special events, incidents of unrest, or in a pro-active manner within any Housing Authority area that is experiencing problems.
- The Sheriff's Office will monitor the Housing Authority Cameras while on routine patrol in other areas in an effort to provide for an additional level of security.
- The Sheriff's Office will maintain a list of persons banned from Housing Authority areas, including start and ending dates and will enforce criminal trespass laws.
- The Housing Authority will provide a detailed list of rules, regulations, etc. to include visitors, loitering, and other issues that will be provided to all Deputies and persons living within Housing Authority areas.
- The Housing Authority will provide the BCSO with a detailed list of all persons banned from Housing Authority areas and will authorize the BCSO to ban persons based on a specific list of actions (to be provided by Housing Authority.)
- The Housing Authority will provide for and maintain signage in each of the Housing Authority areas as agreed upon by the Sheriff's Office and Housing Authority advising of the regulations to include but not limited to alcohol consumption, loud music, loitering, curfews, etc.

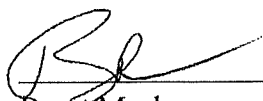
COST PROPOSAL AND TERM OF CONTRACT

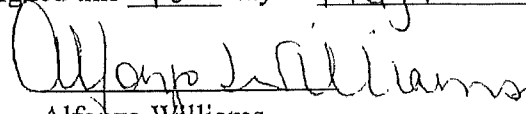
The Waynesboro Housing Authority anticipates an annual contract not to exceed \$50,000. Payment terms will be 30 days.

TERM OF CONTRACT

The contract resulting from this request for proposals shall be a one (1) year contract with a one (1) year

renewal at the option of the Housing Authority, signed this 18th day of August, 2021


Brent Meeks
Housing Authority Director


Alfonzo Williams
Sheriff



BURKE COUNTY SHERIFF'S OFFICE

Sheriff Alfonzo Williams

225 Hwy. 24 South

Waynesboro, GA 30830

Phone: 706-554-2133 Fax: 706-554-3423

**PARTNERSHIP AGREEMENT OF THE BURKE COUNTY SHERIFF'S OFFICE,
GEORGIA POWER COMPANY, BECHTEL, AND NUCLEAR POWER LABOR-
MANAGEMENT COOPERATION COMMITTEE TRUST REGARDING THE
PLANT VOGTLE SAFETY GRANT AGREEMENT RENEWAL FOR A PERIOD OF
18 MONTHS**

THIS PARTNERSHIP AGREEMENT (hereinafter "Agreement") is made and entered into

this 4th day of October, 2021, by and between the BURKE COUNTY

SHERIFF'S OFFICE, GEORGIA (hereinafter "Sheriff") and Georgia Power Company, Bechtel, and Nuclear Power Labor-Management Cooperation Committee Trust (hereinafter "Partners"). (Sheriff and Partners may be collectively referred to as "Parties").

WHEREAS, the Sheriff is a "county officer" while simultaneously a "separate and distinct entity" as set forth in the Georgia Constitution and well-established case law; and

WHEREAS, Georgia sheriffs are deemed the employers of their deputies; and

WHEREAS, the Sheriff, has the responsibility of providing protection and safety for persons within Burke County, and it is recognized that traffic enforcement in and around Plant Vogtle and the major roads leading to and from the site have a need for additional enforcement to reduce crashes, crashes with injuries and deaths; and

WHEREAS, the Sheriff desires to these functions beginning November 1, 2021, as more specifically detailed herein; and

WHEREAS, the Sheriff and said Partners support the Sheriff taking over said functions and the parties desire to memorialize the same.

NOW, THEREFORE, the Parties agree as follows:

1. Increased Traffic Enforcement: Sheriff shall increase traffic enforcement in and around Plant Vogtle especially during peak times such as shift changes utilizing directed patrols and traffic enforcement with additional personnel and/or overtime pay, to include outside agencies associated with The Governor's Office of Highway Safety (GOHS) and Georgia State Patrol.
2. Traffic Safety Marketing: Sheriff and Partners agree to market traffic safety campaign through road signage and media advertisement, to include social media, in an effort to change driver behavior.
3. Usage of Speed Detection and Enforcement Equipment: The Sheriff and Partners agree that RADAR, LIDAR, and CAMERAS shall be used to identify traffic violators and

enforce traffic laws, and the information will be shared with Partners to assist in safer operations in and around Plant Vogtle.

4. Scope of Service: The Sheriff and Partners agree to patrol daily with extra deputies utilizing overtime and based on statistics and/or requests during special events such as refueling outages. Deputy visibility and proactive work is imperative. The traffic supervisor will maintain constant contact with Plant Vogtle Security commanders to understand shift changes, holidays, plant outages, and or any other changes in the normal traffic pattern where increased enforcement is warranted. Deputies will be in uniform and will use marked patrol vehicles to perform said services.

5. Good Faith: The Sheriff and Partners agree to work in good faith with each other and take the steps necessary to effectuate the provisions of this Agreement.

6. Funding: The Sheriff and Partners agree that each of the three entities (Georgia Power Company, Bechtel and Nuclear Power Labor-Management Cooperation Committee Trust) will remit a check in the amount of \$125,000 each made out to Burke County Sheriff's Office- Georgia, for a combined total of \$375,000.

IN WITNESS WHEREOF, the duly authorized officials have respectively caused their names and signatures be affixed hereto on the date and year first above written.

BURKE COUNTY SHERIFF'S OFFICE, GEORGIA

By: 

Name: Alfonzo Williams

Title: Sheriff, Burke County, GA

GEORGIA POWER COMPANY

By: 

Name: Glen E. Chick

Title: Executive Vice President, Plant Vogtle 3&4

Appendix D

Judge's Order – Civil Action File 2021-V-0074
Alfonso Williams v. Burke County Board of Commissioners

IN THE SUPERIOR COURT OF BURKE COUNTY
STATE OF GEORGIA


Radeta Smith, Clerk
Burke County, Georgia

ALFONZO WILLIAMS, in his capacity)
as BURKE COUNTY SHERIFF,)
)
Plaintiff/Counterclaim Defendant,)
)
v.) Civil Action No. 2021-V-0074
)
BURKE COUNTY BOARD OF)
COMMISSIONERS,)
)
Defendant/Counterclaim Plaintiff,)

ORDER

A hearing was held on December 20, 2021 on a Petition for Mandamus brought by Alfonzo Williams, Burke County Sheriff ("Sheriff"), against the Burke County Board of Commissioners ("Board") and on the Board's Counterclaim for Mandamus against the Sheriff. In his petition the Sheriff sought an order directing the Board to turn over payroll administration and funding to his office. In its counterclaim, the Board sought an order directing the Sheriff to comply with the Burke County Purchase Procedures. The parties agreed to hear both matters together. At the hearing, the Court received testimony from the Sheriff and from the County Manager, Merv Waldrop ("Manager"). The Court has considered all pleadings filed before and after the hearing and all representations by the parties and arguments of counsel.

FACTS

The material facts are largely uncontested. For many years the Board through the County Manager has administered payroll for the Sheriff's deputies and employees. The Sheriff reported prior difficulties with this administration which have included not getting night shift pay differentials paid to employees and correcting step pay adjustments for at least one officer. These difficulties were apparently resolved before the filing of this case. The Sheriff did not report any ongoing payroll issues. The Manager testified to a change of Board policy recognizing the Sheriff to have absolute control over all personnel decisions, including hiring and firing, rate of pay, etc. There is no indication that the Board had informed the Sheriff of this change prior to the case filing.

Prior to filing his petition, the Sheriff had proposed an intergovernmental contract with the Board broadly covering payroll and personnel administration.¹ The proposed contract was never executed. The Board had concerns over how it would transfer or terminate employees already on its payroll without causing a loss of benefits. After the breakdown of contract negotiations, the Sheriff demanded that the Board turn over to him payroll administration and funding for the Sheriff, his deputies, and employees of the Sheriff's Department. In anticipation of such turnover, the Sheriff had engaged the services of Payroll Plus, a third-party vendor, to assist in payroll administration. The Board refused turning over payroll administration and funding. The Board knows of only one other county (Banks) in Georgia that has delegated the function of payroll administration of a Sheriff's Department to its Sheriff.

Separate from payroll administration, the Board has expressed concern that the Sheriff has not followed Burke County Purchase Procedures. That is the Sheriff has not been submitting purchase orders for approval in advance of making purchases. While the Sheriff has not agreed to make such submissions, he has indicated that he would adopt similar procedures internally within his office. The Board questions the Sheriff's compliance with legal requirements such as those regarding competitive bidding. In this vein, the Manager testified that an email indicated the Sheriff might favor a particular food service provider for the jail.

No evidence was presented that the Board's budget for the Sheriff is inadequate to enable him to carry out his responsibilities. Likewise, the Sheriff does not claim that the Board has refused any outstanding funding request.

DISCUSSION

Both parties are seeking a Writ of Mandamus – the Sheriff seeks an order directing the Board to turnover payroll administration and funding; the Board seeks an order directing the Sheriff to comply with county purchasing procedures. A Writ of Mandamus is an Extraordinary Writ.² The Code provides:

"All official duties should be faithfully performed; and whenever, from any cause, a defect of legal justice would ensue from a failure to perform or from improper performance, the writ of mandamus may issue to compel a due performance, if there is no other specific remedy for the legal rights." O.C.G.A. Sec. 9-6-20.

¹The contract proposed by the Sheriff was broader than a transfer of payroll administration, touching on purchasing procedures (fuel) and other areas (vehicle maintenance). It left certain personnel matters such as retirement with the Board.

² Like other Extraordinary Writs (Quo Warranto, Prohibitum), Mandamus affords a civil remedy and procedures outside of the Civil Practice Act (although summary judgment is permitted, *Harrison v. Weiner*, 226 Ga. 93 (1970)). Mandamus provides limited relief on an expedited time schedule. O.C.G.A. Sec. 9-6-20, 9-6-27. Mandamus came originally from the common law and has nothing to do with equity. *Gay v. Gilmore*, 76 Ga. 725 (1886); *Richmond County v. Steed*, 150 Ga. 229 (1920).

Mere authorization to act is not sufficient to compel performance. The legal duty must be clear and well-defined. *Forsyth County v. White*, 272 Ga. 619 (2000). Generally, mandamus cannot force a discretionary act. *Ibid.* The Code further provides that mandamus shall not afford a remedy against “a public officer who has an absolute discretion to act or not to act unless there is a gross abuse of such discretion. However, mandamus shall not be confined to the enforcement of mere ministerial duties.” O.C.G.A. Sec. 9-6-21(a).

Gross abuse of discretion can arise when the official exercises discretion arbitrarily or capriciously, Op. Atty. Gen. No. 71-168, or if an official refuses to exercise discretion when the law imposes a duty to perform. *Forsyth, Supra*.

Mandamus applies to specific acts of limited duration. It is not an appropriate remedy to compel a general course of official conduct and performance of continuous duties or acts under varying conditions. *Jackson v. Cochran*, 134 Ga. 396 (1910); *Solomon v. Brown*, 218 Ga. 508 (1962).³ See also, *James v. Montgomery Co. Board of Education*, 283 Ga. 517 (2008); *Schrenko v. Dekalb Co. School District*, 276 Ga. 794 (2003).

Whether or not the Sheriff or the Board can obtain the mandamus relief each is seeking under the present circumstances is a case of first impression.⁴ Although none are directly on point, it is instructive to examine the cases which have addressed the relationship between county governing authorities (board of commissioners) and elected county constitutional officers.⁵ The governing authorities have a duty to adequately fund the officers in the performance of their constitutional roles. The governing authorities also have a duty not to interfere with officers in carrying out their respective roles as well as a duty to respect the officers’ independence and autonomy. The governing authority’s own powers and responsibilities must be weighed in the balance. The sources of the roles and powers of constitutional officers and governing authorities are found in the State Constitution, other general law (statutes), Local Acts (to the extent not inconsistent with general law), and common law as handed down through case precedent.

Focusing on the office of Sheriff, the Georgia Code provides:

“(a) It is the duty of the sheriff:

³ At the hearing, the Board’s attorney in support of the motion to dismiss the Sheriff’s petition argued that other actions such as declaratory judgment were available and might be better suited. Cases dealing with relationships and ongoing duties between local government and constitutional officers have been brought as declaratory actions seeking injunctive relief. See *Wolfe v. Huff (Wolfe I)*, 232 Ga. 44 (1974); *Wolfe v. Huff (Wolfe II)*, 233 Ga. 162 (1974). *Chaffin v. Calhoun*, 262 Ga. 202 (1992).

⁴ In his brief, the Sheriff acknowledges that “no Georgia case and no Georgia statute expressly defines whether a Sheriff or a County has the exclusive right to control the payroll of the Sheriff’s office.”

⁵ Elected county constitutional officers include tax commissioners, clerks of court, probate judges, and sheriffs. Art. 9, Sec. 1, Para. 3.

- (1) To execute and return the processes and orders of the courts and of officers of competent authority, if not void, with due diligence, when delivered to him for that purpose, according to this Code;
- (2) To attend, by himself or his deputy, upon all sessions of the superior court of the county and also upon sessions of the probate court whenever required by the judge thereof and, while the courts are in session, never to leave same without the presence of himself or his deputy, or both, if required;
- (3) To attend, in the same manner specified in paragraph (2) of this subsection, at the place or places of holding an election at the county site, on the day of an election, from the opening to the closing of the polls, and to take under his charge all subordinate officers present, as police to preserve order;
- (4) To publish sales, citations, and other proceedings as required by law and to keep a file of all newspapers in which his official advertisements appear, in the manner required of clerks of the superior courts;
- (5) To keep an execution docket wherein he must enter a full description of all executions delivered to him and the dates of their delivery, together with all his actions thereon, and to have the same ready for use in any court of his county;
- (6) To keep a book in which shall be entered a record of all sales made by process of court or by agreement of the parties under the sanction of the court, describing accurately the property and the process under which sold, the date of the levy and sale, the purchaser, and the price;
- (7) To receive from the preceding sheriff all unexecuted writs and processes and proceed to execute the same; to carry into effect any levy or arrest made by a predecessor; to put purchasers into possession, and to make titles to purchasers at his or her predecessor's sales, when not done by his or her predecessor;
- (8) **To perform such other duties as are or may be imposed by law or which necessarily appertain to his or her office;**
- (9) To exercise the same duties, powers, and arrest authority within municipalities which such officer exercises in the unincorporated areas of counties; and
- (10) To develop and implement a comprehensive plan for the security of the county courthouse and any courthouse annex...[emphasis added].

O.C.G.A. Sec. 15-16-10.

The duties that "necessarily appertain to his office" include the power to make arrests, to maintain the peace, and to enforce the law. *Chaffin, Supra*.

Turning to the Board of Commissioners, the Constitution delegates Home Rule authority as follows:

"(a) The governing authority of each county shall have legislative power to adopt clearly reasonable ordinances, resolutions, or regulations relating to its property, affairs, and local government for which no provision has been made by general law and which is not inconsistent with this Constitution or any local law applicable thereto..." Art. 9, Sec. 2, Para. 1.

The duties of the sheriff are not subject to regulation or control under local government's home rule powers, Art. 9, Sec. 2, Para. 1(c)(1); see also *Warren v. Wilson*, 231 Ga. 495 (1973).

The statutory powers granted by the legislature to the Board include:

“(a) The governing authority of each county has original and exclusive jurisdiction over the following subject matters:

- (1) The **directing and controlling of all the property of the county**, according to law, as the governing authority deems expedient;
 - (2) The levying of a general tax for general county purposes and a special tax for particular county purposes;
 - (3) The establishing, altering, or abolishing of all roads, bridges, and ferries in conformity to law;
 - (4) Reserved;
 - (5) The filling of all vacancies in county offices unless some other body or official is empowered by law to so fill such vacancy;
 - (6) The examining, settling and allowing of all claims against the county;
 - (7) **The examining and auditing of the accounts of all officers** having the care, management, keeping, collection, or disbursement of money belonging to the county or appropriated for its use and benefit **and the settling of the same**;
 - (8) The making of such rules and regulations for the support of the poor of the county, for the county police and patrol, for the promotion of health, and for quarantine as are authorized by law or not inconsistent therewith; and
 - (9) The regulation of peddling and fixing of the cost of licenses therefore. [emphasis added]”
- O.C.G.A. Sec. 36-5-22.1.

“The Board has the exclusive authority to control the fiscal affairs of the county”, *Stephenson v. Cobb*, 261 Ga. 399 (1991). It has the duty to prepare the county's budget, and that budget must be balanced. O.C.G.A. Sec. 36-81-3(b)(1). An audited budget must be submitted annually to the Georgia Department of Community Affairs in order for the county to participate in federal and state programs and receive grants. A “fiscal officer” for a county is responsible for “the collection and distribution of public money.” *Black's Law Dictionary*, p. 636 (6th ed.). The Board must be in a position to provide a full and timely accounting to the public for all monies taken in and spent.

The Board sets the budget for constitutional officers, but cannot direct how that budget is spent. *Brown v. Dorsey*, 276 Ga. App. 851 (2005). “While the county commission has full authority to determine the amount of the sheriff's funding, the sheriff has unfettered discretion to expend these resources in the performance of his duties. The Georgia Supreme Court has time and again taken care to preserve the delicate balance of power between these two sectors of county government, thereby vindicating the county commission's general responsibility for the public fisc without endorsing any notion of direct control over the sheriff in the execution of his or her official duties.” *Grech v. Clayton County*, 335 F.3d 1326, 1364 (11th Cir. 2003). Inevitably, this “separation of powers” has produced “tension” and conflict, *Ibid*. The courts have provided examples of how a balance has been struck in the relationship between Boards and constitutional officers.

For instance, in *Griffies v. Coweta County*, the Board improperly refused to allow a Clerk of Court to pay \$363.89 for bottled water from the miscellaneous line item in the Clerk's budget, 272 Ga. 506 (2000). Likewise, the Greene County Board could not stop the Clerk of Court from using funds to give pay raises to employees in the Clerk's office where there was money in her budget for that purpose. *Boswell v. Bramlett*, 274 Ga. 50 (2001). Hancock County's Board was required to follow a local Act of the legislature directing it to fund the hiring of additional deputies and the purchasing of radio equipped automobiles for its Sheriff. *Warren v. Walton*, 231 Ga. 495 (1973). However, the Sheriff of Randolph County failed to obtain a mandamus against the Board to restore funding for a deputy where the county budgeted a lesser amount than would have fully funded the position. *Randolph County v. Wilson*, 260 Ga. 482 (1990). Similarly, the Supreme Court reversed the order of the Laurens County Superior Court which attempted to require the Board to pay six deputies according to the same pay scale received by Dublin city policemen. *Lovett v. Bussell*, 242 Ga. 405 (1978).

In a declaratory judgment action, Clarke County's Board was not allowed to strip all funding for the Sheriff for law enforcement duties in an attempt to transfer that function entirely over to a county police department. *Wolfe I and II, Supra*. On the other hand, the Supreme Court upheld the Henry County Board decision to cut its Sheriff's budget by 47% to avoid wasteful duplication of services provided by its county police force. *Chaffin, Supra*. The court determined that the Board was "making reasonable and adequate provision for the personnel and equipment necessary to enable the sheriff to perform his duties of enforcing the law and preserving the peace." *Ibid*.

In *Dougherty County v. Saba*, the Board was enjoined from removing funds in the Sheriff's proposed budget without considering his request and properly exercising its discretion. The Sheriff contended that the Board's action had been an impermissible instruction as to which deputies he might hire or fire. On remand, the high court ruled that "the issue of whether the Board is improperly dictating to the Sheriff how to operate his office does not arise until a budget has been adopted, the Sheriff exercises discretion regarding the spending of the allocated funds, and the Board refuses to honor the Sheriff's spending decision." 278 Ga. 176 (2004).

Related cases have addressed the balance from a different perspective. In *Mobley v. Polk County*, the Supreme Court ruled that the Board could not require Tax Commissioner employees to follow the county's two week vacation policy since that would improperly impose work regulations which would encroach upon that constitutional officer's independence; however, the Board could seek enforcement of state law regarding business hours of operation for courthouse offices. 242 Ga. 798 (1979). In the same decision, the Court held that the Tax Commissioner could not withhold tax collections from the Board.

Public monies have been held to come within the Board's authority to control county property. Thus, in *Lawson v. Lincoln County*, the Sheriff could not keep money generated by a contract with a vendor providing inmate telephone calling cards but instead must turn over the revenue to the Board. 292 Ga. App. 527 (2008). In a slightly different set of facts, the Clayton County Sheriff was allowed to by-pass the county purchasing department and use federal forfeiture funds to paint county vehicles assigned exclusively to his department since federal law authorized use of the funds for law enforcement purposes. *Hill v. Clayton Co.*, 283 Ga. App. 15 (2006). The Sheriff could not use the funds

to repaint his offices in the courthouse or the jail since they were property remaining under county control, *Ibid*.

In the leadup to the present case, the Burke County Sheriff complained about problems encountered in obtaining a redirection of funds from his overall budget to deal with personnel issues related to night pay differentials for his staff and adjustment of salary steps for one of his employees. While these could arguably have been the subject of mandamus, the Board apparently acceded to his request. Moreover, the Board has announced that it will honor all of his “substantive” personnel decisions going forward. In any event, the Sheriff’s petition does not seek specific relief regarding particular funding matters. The current case involves the Sheriff’s demand to takeover payroll administration. The court can find no case in which such a change has been the subject of a mandamus petition; nor has the court found such a broad policy change addressed by way of declaratory judgment and injunctive relief.

The absence of any clear mandate to support the relief sought by the Sheriff is probably the result of the almost universal adoption of payroll administration for employees of county constitutional officers by boards of commissioners statewide. Under the old fee system, it may have been common for such employees to be paid by the county officers for whom they worked. Although the State Constitution still authorizes the State to allow such compensation (Art. 9, sec. 1, para. 3(b)), the legislature abolished this method in 1964, O.C.G.A. Sec. 15-16-19.⁶ **“Thus, when the sheriff and his deputies are paid salaries the deputies are employees, if not officers, of the county”** (emphasis added) for purposes of social security administration; see *Employees Retirement System v. Lewis*, 109 Ga. App. 476, 484 (1964) for a discussion of the Act of 1953 (former Ga. Code Ann. Sec. 99-2101 et.seq.).

While deputies and other employees of Sheriff’s Departments are still subject to hiring and firing by most Sheriffs⁷, Board responsibilities for these employees have been recognized in several areas. In *Teasley v. Freeman*, the widow of a slain sheriff’s deputy sued the Sheriff and the Board of Commissioners. 305 Ga. App. 1 (2010). The Court of Appeals upheld the dismissal of her action on the basis that the Worker’s Compensation Act provided her exclusive remedy. The Code defines “employer” to include each county. O.C.G.A. Sec. 34-9-1(3). The sheriff was deemed to be the deputy’s employer for Workers’ Compensation purposes by virtue of his status as a county officer, and the Act’s treatment of counties as employers.⁸

⁶ Previous legislation and local Acts had already begun the shift from a fee based system to salaries.

⁷ Constitutional county officers can permanently opt their employees into county civil service systems. O.C.G.A. Sec. 36-1-21(b), *Gwinnett County v. Yates*, 265 Ga. 504 (1995). It does not appear that a Burke County Sheriff has ever made this election.

⁸ Where treatment of employees of constitutional county officers is concerned, the Board is exposed to potential liability as an employer for violations of federal labor laws including the Fair Labor Standards Act, Title VII of the Civil Rights Act of 1965, Age Discrimination in Employment Act, and the Americans with Disabilities Act. See *Constitutional Officers: Budgeting, Contracting and Other Critical Issues, A Guide for County Commissioners*, ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA (“ACCG GUIDE”), pp. 23, 25 (4th ed. 2016). But see, *Grech v. Clayton County*, 335 F.3d 1326 (11th Cir. 2003) and *Brown v. Dorsey*, 276 Ga. App. 851, 855 (2005) where it was

Another area where Boards are given a statutory role in personnel administration for employees of constitutional officers is found at O.C.G.A. Sec. 36-1-11.1(a) which provides:

“ The governing authority of any county is authorized to provide and to expend county funds for the provision of, group health, life, disability, and liability insurance, retirement or pension coverage, social security and employment security coverage, and other similar or related employment benefits for members of the county governing authority and for ***elected county officers and the personnel thereof, as well as for the dependents and beneficiaries of such officials and personnel...***[emphasis added].”

Besides the cost advantage of consolidating county payroll administration, it is essential that the Board fulfill its role as fiscal agent in order to account for the use of funds and county property. It would be within the Board of commissioners’ sound discretion to continue administering the payroll for all county employees. Handling of funds, processing payment requests, and making payments would seem to come uniquely under the jurisdiction of the Board in carrying out its exclusive duties with regard to fiscal matters. For accounting purposes, the Board needs to know at the time of each transaction where the payment is taken from the budget, if the payment is a redirection for a different use, how the payment impacts other parts of the budget, if the funds are available, and whether the payment creates a shortfall that might necessitate an amendment.⁹ That can best be accomplished through the Board’s exercise of discretion without interfering with how the county officers carry out their duties. The Board is not required to turnover on demand the lump sums budgeted to each constitutional officer.

Similar considerations apply to the Board’s demand that the Sheriff follow county purchasing procedures. A copy of the procedures was attached as Exhibit “A” to the Board’s answer and counterclaim. If the procedures were limited to facilitating accounting and ensuring compliance with State and Federal laws, there would be no objection. Ultimately, the county as fiscal agent has some responsibility in meeting such requirements. The Sheriff’s response seems to concur. However, county policies beyond state and federal mandates are embedded in the procedures so the risk of intrusion into the Sheriff’s independence increases. That would exceed the Board’s authority.¹⁰

noted “if a rogue sheriff adopted an unconstitutional policy or practice, the county has no authority to prevent or alter it and, in turn, incurs no Sec.[42 USC] 1983 liability for it.”

⁹ The Code provision setting the legal minimum budgetary controls “does not preclude the governing authority of a local government from preparing a budget document **or establishing a legal level of control** at a more detailed level of budgetary control than the minimum required legal level of control, (emphasis added)” O.C.G.A. Sec. 36-81-5(b); ACCG Guide p. 16.

¹⁰ The Board’s reliance upon the 1966 local Act (Ga. L. 1966, Vol.2, p.2127) is misplaced because it does not refer to the actual purchasing procedures. The Act cannot incorporate by reference procedures not adopted until 2020. That would constitute an unauthorized delegation. Moreover, to the extent they promote county policies and give the Manager veto power, they could constitute an unauthorized intrusion into the Sheriff’s constitutional autonomy. With regard to the 1966 Act, the court also notes that several provisions of the Act have been superseded such as the number of deputies authorized and by whom they will be paid.

In any event issuing a writ requiring the Sheriff to follow county purchasing procedures would go beyond the scope of mandamus since it would require the court to monitor compliance on an ongoing basis. *Jackson v. Cochran*, 134 Ga. 396 (1910).¹¹

CONCLUSION

The court denies Sheriff's mandamus petition for the reasons discussed above, including the lack of a clear legal duty for the Board to turnover payroll administration, the reasonable exercise of the Board's discretion in its roles as fiscal agent for the county and custodian of county property to continue administering payroll, and the availability of more suitable remedies such as declaratory judgment¹² and injunctive relief. Likewise, the court denies the Board's request for mandamus over compliance with purchasing procedures for the foregoing reasons, including the inappropriateness of the remedy sought.

Accordingly, the petition and counterclaim are hereby dismissed. Said dismissals are without prejudice.

SO ORDERED, this 24 day of January, 2022.



JESSE C. STONE

Judge, Superior Court
Burke County, Georgia

¹¹ "When the case presents a **single occasion**, and calls for an act which is presently determinate, it is entirely practical to direct the act by mandamus. But where the case contemplates something **continuous, yet variable** in its conditions and aptitudes, the remedy by that process seems an unfit one. It is the office of mandamus to direct the will, and obedience is to be enforced by process for contempt. It is therefore necessary to point out the very thing to be done; and a command to act according to circumstances would be futile. (emphasis added)" *Ibid*.

¹² In the body of his petition, Sheriff indicates he wants a declaratory judgment. However, it is not included in his prayer for relief. To the extent Sheriff is seeking a declaration of the parties' rights and duties, this Order discusses the legal framework that governs the relationship between the Sheriff and the Board.

IN THE SUPERIOR COURT OF BURKE COUNTY
Civil Action File No.: 2021-V-0074

ALFONZO WILLIAMS,)	
)	
Plaintiff,)	
v.)	JUDGE: JESSE C STONE
)	
BURKE COUNTY BOARD OF)	
COMMISSIONERS,)	
)	
Defendant.)	
<hr style="border: 0.5px solid black;"/>		

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the foregoing "Order" before filing,
upon the following persons by regular U.S. Mail unless otherwise

Christopher A Coper
P O Box 1564
Augusta, GA 30903-1564

Barry Fleming
P O Box 2208
Evans, GA 30809

This 25th day of January, 2022

/s/ Debra Powell

DEBRA POWELL
Judicial Assistant to the
Honorable Jessie Stone

Office of Jesse C Stone
Superior Court Judge
735 James Brown Blvd, Suite 4206
Augusta, Georgia 30901
706-821-2835 Telephone
706-721-1091 Facsimile

Appendix E

Sale of Seized Assets and Undeposited Funds

AUGUSTA AUTO AUCTION
Sales Summary For Customer #1862 BURKE COUNTY SHERIFFS OFFICE
 From 02/01/22 thru 02/28/22 Printed On 02/28/22 03:24 PM
 PHONE: 706-554-2133 FAX:

BOS#	CAR#	DESCRIPTION	VIN#	BID PRICE	SELLER FEE	OTHER FEES	REG FEE	PAY TO SELLER
37034	02/16/22-R2	2004 CHEVROLET SILVERADO	144744	6000.00	100.00	0.00	0.00	5900.00
37036	02/16/22-R4	2005 CHEVROLET SILVERADO	177504	5000.00	100.00	200.00	0.00	4700.00
37146	02/23/22-R1	2000 CHEVROLET MONTE CAR	377559	1700.00	100.00	415.00	0.00	1185.00
37149	02/23/22-R3	2005 DODGE MAGNUM SXT	169530	3900.00	100.00	0.00	0.00	3800.00
37150	02/23/22-R2	2006 CHEVROLET MONTE CAR	183970	4400.00	100.00	0.00	0.00	4300.00
37157	02/23/22-R4	2005 SUZUKI GSX-R600	115393	1000.00	100.00	0.00	0.00	900.00
#SOLD = 6				TOTALS		22000.00	600.00	20785.00
				%SOLD = 50%				

CONFISCATED ASSETS

10,600.00 PAID
THRU DEAL

10,185.00
DEPOS + TRF
BCSO



Paul Thigpen Ford of Waynesboro
330 US-25
WAYNESBORO, GA 30830

Phone: (706) 554-2114

SOLD TO: BURKE COUNTY BOARD OF COMMISSIONERS
ADDRESS: 602 NORTH LIBERTY ST / PO BOX 69
WAYNESBORO, GA 30830

SOLD TO:
ADDRESS: N/A

RESIDENCE PHONE		BUSINESS PHONE	
(706)554-2324		N/A	
NEW/USED	YEAR	MAKE	MODEL
	2022	FORD	F-150
BODY TYPE		COLOR	
XL 4WD SUPERCREW 5.5' BOX		CARBONIZED GRAY METALL	
VIN #		MILEAGE	
1FTFW1E85NKD06785		85	
KEY # FA:	FB:	KIS:	
LIENHOLDER: N/A			
USED VEHICLE TRADED			
YEAR	MAKE	MODEL	BODY TYPE
N/A	N/A	N/A	N/A
VIN #		MILEAGE	COLOR
N/A		N/A	N/A
TRADE-IN LIENHOLDER: N/A			
MEMO			
DISCLAIMER OF WARRANTIES THE SELLER, PAUL THIGPEN FORD OF WAYNESBORO, HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND PAUL THIGPEN FORD OF WAYNESBORO NEITHER ASSUMES NOR AUTHORIZES ANY OTHER PERSON TO ASSUME FOR IT ANY LIABILITY IN CONNECTION WITH THE SALE OF THE VEHICLE.			
PURCHASER'S SIGNATURE			

DATE	STOCK NO.	SALESMAN
02/16/2022	100067	HOUSE

DESCRIPTION	SALE
1 LIST PRICE OF VEHICLE	46,180.20
2 TOTAL ACCESSORIES *SEE MEMO	N/A
3 TOTAL LIST PRICE OF VEHICLE & ACC.	46,180.20
4 TRADE-IN ALLOWANCE OR DISCOUNT NET	N/A
5 DIFFERENCE TO BE PAID BY CUSTOMER	46,180.20
6 CUSTOMER SERVICES	N/A
7 OTHER FEES	N/A
8 TOTAL TAXABLE SALE	46,180.20
9 SALES TAX	N/A
10 LUXURY TAX	N/A
11 SUBTOTAL	46,180.20
12 PAYOFF ON TRADE	N/A
13 GMVWRA	N/A
14 TITLE	N/A
15 OTHER (SPECIFY) A:	N/A
16 TOTAL CASH PRICE	46,180.20
17 SERVICE CONTRACT (ESP. OR EASYCARE)	N/A
18 TERM MOS. N/A MILES	N/A
19 GAP INSURANCE	N/A
20 LIFE PREMIUM	N/A
21 A&H PREMIUM	N/A
22 VSI	N/A
23 OTHER (SPECIFY) B:	N/A
24 FINANCE CHARGE	
25 TOTAL UNPAID BALANCE	46,180.20
26 DEPOSIT	N/A
27 REBATE	N/A
28 CASH ON DELIVERY	10,600.00
29 AMOUNT PAID BY OTHERS	N/A
30 OTHER (SPECIFY) C:	N/A
31 SUMMARY	
32 TOTAL PAID	35,580.20
TOTAL OF PAYMENTS 35,580.20	
33 1 MONTHS @ \$ 35,580.20	
34 TOTAL TIME PRICE	35,580.20
35 ANNUAL PERCENTAGE RATE	0.00 %

CONDITIONAL SALES CONTRACT
I HEREBY AGREE THAT ANY STATEMENT MADE BY A SALESMAN OR AGENT OF SAID COMPANY, UNLESS EXPRESSED IN THIS AGREEMENT, SHALL NOT BE BINDING UPON SAID COMPANY. IT IS UNDERSTOOD BY ME THAT THE COMPANY DOES NOT GUARANTEE THE CORRECTNESS OF THE SPEEDOMETER READING, GAS MILEAGE OR MODEL OF SAID CAR, AND I DO ACCEPT SAID CAR IN ITS PRESENT MECHANICAL CONDITION.
IT IS AGREED THAT THE TITLE OF OWNERSHIP OF SAID CAR ABOVE DESCRIBED DOES NOT PASS TO ME UNTIL THE FINAL CASH PAYMENT IS MADE
AS A PART OF THE CONSIDERATION OF SAID CAR WHICH I AM PURCHASING FROM SAID COMPANY, I CERTIFY AND REPRESENT THAT THE CAR I AM TRADING IN, IS FREE FROM ALL ENCUMBRANCES WHATSOEVER, EXCEPT THOSE SHOWN HEREIN, AND THAT I AM THE LEGAL OWNER OF THE SAME AND HAVE THE LEGAL RIGHT TO SELL THE SAME, AND THAT I AM EIGHTEEN YEARS OF AGE.
IT IS UNDERSTOOD THAT THE ABOVE SALE IS MADE SUBJECT TO APPROVAL BY AN OFFICER OF SAID COMPANY AND SUBJECT TO MY CREDIT AS A PURCHASER, BEING APPROVED BY THE FINANCE COMPANY THROUGH WHOM THE SAME IS TO BE FINANCED.
WITH RESPECT TO THE VEHICLE SOLD UNDER THIS AGREEMENT, SELLER MAKES NO WARRANTY OF MERCHANTABILITY, NO WARRANTY THAT IT IS FIT FOR ANY PARTICULAR PURPOSE AND NO EXPRESS WARRANTY EXCEPT AS OTHERWISE STATED HEREIN.
The information you see on the window form for this vehicle is part of this contract. Information in the window form overrides any contrary provisions in the contract of sale.

REMARKS

THIS WILL CERTIFY THAT I HAVE THIS DAY PURCHASED FROM PAUL THIGPEN FORD OF WAYNESBORO THE AUTOMOBILE HEREINAFTER DESCRIBED UPON THE TERMS AND CONDITIONS HEREINAFTER SET FORTH.

PURCHASER

WITNESS

Appendix F

Burke County Board of Commissioners' Travel Policy

BURKE COUNTY, GEORGIA

Revised 3/12/19

TRAVEL REGULATIONS

INTRODUCTION

These travel regulations are designed to assist Burke County officials and employees (hereinafter called "employees") who are required to travel away from their official headquarters in the course of performing their official duties and aid the County in the payment of travel expenses. Each employee required to travel is entitled to reimbursement for reasonable, necessary and allowable expenses incurred. These regulations are intended to indicate what constitutes reasonable and necessary expenses and to provide uniformity among the various departments of County Government.

STATEMENT OF PURPOSE

It is the County's purpose to allow travel arrangements on a limited basis provided (a) funds for travel are appropriated in the budget, (b) travel is duly authorized and (c) travel is within the scope of the employee's employment and the discharge of his/her official duties. Employees are expected to show good judgment and proper regard for economy in incurring travel expenses. Required records must be kept of expenditures at the time incurred, submitted on the appropriate expense report and completed in strict accordance with these regulations.

TRAVEL AUTHORIZATION

Employee travel out of the County must be authorized by their department head. Authorization for travel by department heads must be authorized by the County Administrator. The Administrators travel must be approved by the Chairman of the County Commission. Individual Commissioners travel must be approved by the Board of Commissioners.

SUBSISTENCE

Reimbursement claims for subsistence (meals and lodging) are to be reported on the appropriate "Travel Expense Statement" form by date, location and amount for each meal, lodging and other allowable expenses claimed. Only the form furnished by the County will be used (Example attached). An individual taking annual leave while away from headquarters on official business is not entitled to subsistence for the period of leave.

1. MEALS

Reimbursement will be made for actual costs of meals including tips and taxes, up to \$50.00 per day. Reimbursement is limited to the cost of meals for County employees with certain exceptions such as a spouse attending a banquet or other function that he or she would normally be expected to attend.

Employees are entitled to reimbursement for breakfast expenses if they depart from Burke County prior to 6:30 a.m. and for dinner expenses if they return later than 7:30 p.m. This entitlement is based on the premise that early departure and late return times as provided above are out of necessity and not at the discretion or convenience of the employee.

2. LODGING

Reimbursement may be made for actual lodging expenses based on reasonable rates; however, every effort should be made to pay for lodging in advance. All lodging claims must be documented by receipts. Travelers should always endeavor to obtain suitable accommodations at the most economical rates available. It is expected that reservations will be made in advance whenever practical, that minimum rate accommodations available be utilized, that "deluxe" hotels/motels will be avoided and that government rates will be obtained whenever possible. Many hotels and motels grant government rates to government employees upon request. Charges exceeding reasonable rates must be explained on the Travel Expense Statement and approved by the Department Head and/or County Administrator. More costly lodging may be justified to some extent if an employee stays at a more expensive accommodation where a meeting is held in order to avoid excessive transportation cost between a lower cost motel and the location of the meeting.

Local government officials and employees should not be charged local hotel/motel excise tax on lodging while traveling on official government business inside the State of Georgia. The form "Exemption of the Local Hotel/Motel Excise Tax" (See attached form) is to be completed and presented at the hotel registration desk when registering. When a room is shared with other County employees on travel status, reimbursement will be calculated, if practical, on a pro rata share of the total cost. A County employee on travel status, if accompanied by someone, who is not a County employee (other than spouse) on travel status, will be entitled to reimbursement on a single room rate. Reimbursement for lodging shall be limited to the minimum number of nights required to conduct the assigned County business. The cost for overnight lodging of spouses is allowable if reasonable.

TRANSPORTATION

1. VEHICLES

County owned vehicles can only be used by those authorized to do so. First priority for travel within the state should be given to use of County owned vehicles, if available and if authorized. Otherwise, travelers may choose between using a personal vehicle or common carrier. Departments should approve transportation based on the most economical mode, consistent with the purpose of the travel.

The reimbursement for transportation expenses incurred by use of personally owned

vehicles will be at the rate of \$.55/mile, set by the Board of Commissioners. When possible, employees should attempt to travel together to the same destination in one vehicle.

The mileage claimed on personal vehicles must be actual mileage used for business purposes and not mileage for personal purposes. It is desirable that actual odometer readings be reported. Claims exceeding mileage computed by the most direct route from the point of departure to destination (due to field visits, picking up passengers, etc.) must be explained on the Travel Expense Statement form.

The authorized mileage rate is intended to cover the normal expenses incurred in the operation of a personal vehicle. In addition, parking and toll expenses will be paid for official travel in personal or county vehicles. A receipt should be provided when possible; if not, a written explanation should be included on the expense statement. Employees sharing a ride with another County employee using either a personal or county vehicle, and not claiming reimbursement for mileage, should indicate in the automobile mileage record section of the expense statement the name of the person they rode with and the dates of the trip(s).

2. SHUTTLE/TAXI/RIDESHARE SERVICE

Taxi or rideshare service during out of town business sessions will be reimbursed if such service is reasonable and necessary to the conduct of County business. It is expected that shuttle service will be utilized when available. Receipts are encouraged for such items of transportation, in the absence of which a point-to-point explanation should be provided for each such item reimbursed.

MISCELLANEOUS EXPENSE

Registration fees required for participation in workshops, seminars, or conferences which an employee is directed and/or authorized to attend are allowed.

Expenses for official telephone and fax messages which must be paid for by the traveler are allowable. Reimbursement claims will indicate the location from which made, the person contacted and justification for communication.

Claims for laundry, shoe shines, theater, movies or videos, entertainment and alcoholic beverages will not be reimbursed.

REIMBURSEMENT PROCEDURES

A diligent effort should be made by Department Heads and persons responsible for approving claims for travel reimbursement to see that expense statements submitted are reasonable, accurate and cover only expenses actually incurred by an employee traveling in the interest in the County.

1. **TIMELINESS**

Employees should submit travel expense statements for reimbursement within five (5) working days after returning from the trip.

2. **STATEMENT OF TRAVEL EXPENSE**

Employees requesting reimbursement for travel expenses must submit claims on the standard "Travel Expense Statement" form.

3. **STATEMENT OF PROPRIETY**

Each County employee on travel status should consider seriously the wording of the statement to be signed in submitting a claim for reimbursement, which reads as follows: "I do solemnly swear under criminal penalty of a felony for false statements subject to punishment by fine of not more than \$1000.00 or by imprisonment for not less than one nor more than five years, that the above statements are true and I have incurred the described expenses and the county use mileage in the discharge of my official duties for the county."

TRAVEL ADVANCES

Travel advances will not be issued for County employee travel. Instead the County will pay for lodging and registration in advance. Employees will be reimbursed upon return from travel for actual meals, mileage and miscellaneous expenses based upon receipts and subject to the limitations stated above.