

CITY OF GROVETOWN, GEORGIA

FORENSIC EXAMINATION REPORT

DECEMBER 12, 2017

FORENSIC EXAMINATION REPORT

**TO: MR. JOHN C. WALLER, CITY ADMINISTRATOR
CITY OF GROVETOWN, GEORGIA**

**FROM: DABBS, HICKMAN, HILL & CANNON, LLP
WILLIAM R. HICKMAN, JR.
CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED
IN FINANCIAL FORENSICS**

**RE: EXAMINATION OF FINANCIAL RECORDS AND
POTENTIAL ASSET MISAPPROPRIATION OF
CITY OF GROVETOWN, GEORGIA CASH RECEIPTS**

DATE: DECEMBER 12, 2017

I. Background

On May 25, 2016, the Federal Bureau of Investigation and the U.S. Department of the Treasury executed a search warrant of Grovetown City Hall at the request of Mayor Gary E. Jones. Subsequently, on July 13, 2016, William R. Hickman, Jr., partner and lead forensic examination team member of Dabbs, Hickman, Hill & Cannon, LLP (DHHC), received a request for proposal from Richard Matthews, CPA Director of Finance for the City of Grovetown, Georgia, to submit a proposal to conduct a forensic accounting audit of the City of Grovetown's cash receipt/deposit processes and its utility billing/collection processes, as the City of Grovetown (the City) believes they have suffered a loss of funds due to the discovery of currency being removed from the deposits and customer checks being held and not timely deposited. The City anticipates filing an insurance claim due to misappropriation of cash receipts. The City has also been cooperating with the Federal Bureau of Investigation and the U.S. Department of the Treasury in an ongoing investigation of a City employee.

Based upon the City's initial discovery of irregularities in the bank deposits and the investigations by the Federal Bureau of Investigation and the U.S. Department of the Treasury, a forensic examination was conducted, which included reviews of relevant records and interviews of appropriate personnel.

II. Executive Summary

The forensic examination commenced when DHHC was approved by the Grovetown City Council (Council) on August 8, 2016 to conduct a forensic examination for the year 2015 after City Clerk, Vicky Vinson Capetillo (Capetillo), had been placed on administrative leave effective May 31, 2016, following the May 25, 2016 search warrant of Grovetown City Hall executed by the Federal Bureau of Investigation and the U.S. Department of the Treasury. The search warrant, seizure, and removal of the City's financial records from the premises was a result of Mayor Gary E. Jones's internal investigations into the City's cash receipts and deposit activity.

Capetillo had been employed by the City since 1994 and was appointed City Clerk in 2009. Her duties as City Clerk included the preparation of deposits for the City. Capetillo is the daughter of former Council member, Mary Ann Vinson Trudeau, and step-daughter of former long-time mayor and current Council member, Dennis Trudeau.

On August 15, 2016, the Forensic Examination Team met with Richard E. Matthews, Director of Finance for the City, and Shirley Beasley, City Administrator, to obtain background information for the forensic services requested by the City. At this meeting, the Team was informed that U.S. Department of the Treasury Special Agent Jeff Hale was already conducting a separate investigation for the calendar year 2015. In light of this information, the Team recommended expanding the period of the forensic examination to include the months of January to June 2016 in order to establish a timeline of deposit activity through the date of the search warrant and seizure of records (May 25, 2016) and to also include the subsequent month of June 2016 to confirm whether or not the irregularities in the City's deposit activity ceased. This resulted in the City agreeing to a fifteen-month period beginning April 1, 2015 and ending June 30, 2016.

The Forensic Examination Team (the Team) reviewed deposits and selected cash receipt records from April 1, 2015 to June 30, 2016 and conducted interviews of key participants and City employees who the Team believed may have had information regarding the financial mismanagement and misappropriation of assets. The Team reviewed the personnel files of interviewees and selected employees, various financial documents relating to deposits and receipts, and accounting and bank account records of the City.

The Team found numerous discrepancies in the deposit records and evidence of misappropriation of assets of the City which will be discussed in the Findings section of this report.

III. Scope

The objective of the Team was as follows:

- Determine whether or not total cash receipts received by the City were deposited into the banking accounts of the City during the fifteen-month period of April 1, 2015 to June 30, 2016 and to quantify the total of the misappropriated funds. The examination is predicated upon the City's initial discovery of irregularities in the bank deposits and the investigations by the Federal Bureau of Investigation and the U.S. Department of the Treasury of improprieties on the part of City employee, Capetillo.

IV. Approach

Forensic Examination Team Members of Dabbs, Hickman, Hill & Cannon, LLP (DHHC)

William R. Hickman, Jr., CPA, CFF; Laura B. Daniels, CPA, CFE; Christina E. Young, CPA, CFE; Daniel J. Key, CPA, CFE; Rhett Hickman, CPA; and Hunter Collins, Staff Accountant.

Procedures

As part of the examination of this matter, the Team took the following actions:

- Obtained, reviewed, and analyzed the City's financials, personnel records, agendas, and minutes of Council meetings.
- Obtained, reviewed, and analyzed memoranda pertaining to the allegations described previously.
- Obtained, reviewed, and analyzed the City's financial documentation, including bank statements, deposit slips, deposit slip items, cash collection receipt reports, utility billing transaction reports, bank reconciliations, and general ledger reports.
- Obtained, reviewed, and analyzed Grovetown Municipal Probation cash receipt reports, probationer file receipt copies, Grovetown Municipal Court payment transmittal sheets, and Municipal Court system individual-generated receipts.
- Obtained, reviewed, and analyzed the cash collection receipt reports, deposit slips, and cashier summary collection reports seized by the Federal Bureau of Investigation during the search warrant of the City records on May 25, 2016.

Individuals Interviewed

The following individuals were interviewed in person or by phone by members of the Team:

- Shirley Beasley (City Administrator, City of Grovetown)
- Eric William Blair (Council Member, City of Grovetown)
- Virginia Elizabeth Brown (Utility Billing Clerk, City of Grovetown)

- Chelsea Robinson Hardin (Utility Billing Clerk, City of Grovetown)
- Gary E. Jones (Mayor, City of Grovetown)
- Leigh Lackey (Utility Billing Supervisor, City of Grovetown)
- Richard E. Matthews, CPA (Director of Finance, City of Grovetown)
- Laura Edmiston McManus (Clerk of Court and Director of Court Services, City of Grovetown)
- Deborah McNair (Utility Billing Clerk, City of Grovetown)
- Carol Wolfe (Probation Services Director, City of Grovetown)

V. Findings

Based upon the documents reviewed, information collected, and interviews conducted during the course of the forensic examination, the Team finds as follows:

- Did the Team determine the existence of possible misappropriation of assets of the City?
Yes.

The documents and information reviewed and interviews conducted by the Team during the course of the examination indicate that \$381,607.27 of cash receipts received by the City of Grovetown were not deposited into the banking accounts of the City during the fifteen month period of April 1, 2015 through June 30, 2016. The following is a summary of the evidence and information supporting the Team's findings:

Interview findings

On September 8, 2016, Shirley Beasley, City Administrator, was interviewed. The purpose of the interview was to inform her of the forensic examination, obtain her approval, and secure information from her regarding the cash receipts and deposit processes of the City. Ms. Beasley stated that she had been employed by the City since 1976 and had started as a utility billing clerk. In 1994, she was appointed the City Clerk and later became the City Administrator in 2008. After summarizing the receipt and deposit process at City Hall, Ms. Beasley stated that she was aware of instances in which utility customers had called complaining that their checks had not cleared the bank. She recalled receiving a complaint and inquiring of Capetillo as to the whereabouts of the customer's check since the customer's account had been marked as paid. Ms. Beasley said Capetillo told her that she had put a deposit up and forgot about it. The deposit was found and subsequently sent to the bank. Ms. Beasley went on to say that while Capetillo was on vacation on November 3, 2015, she discovered \$29,325.23 of checks and money orders payable to the City in a cabinet in Capetillo's office after receiving complaints from customers that their checks had not cleared but they had received credit for their payments on account. Ms. Beasley presented

Capetillo with a statement to sign for Capetillo to agree not to prepare any future bank deposits for the City, effectively relieving Capetillo of all deposit preparation duties. Capetillo signed the statement; however, she did not adhere to the agreement and shortly returned to preparing the City's deposits against the orders of City Administrator, Shirley Beasley. Ms. Beasley went on to state that she has known Capetillo since childhood and trusted her completely. She also stated that Capetillo was always working late, good-hearted, and always giving to others.

The Team next examined the statement prepared by Shirley Beasley which was signed and dated by both Shirley Beasley and Capetillo on November 16, 2015. Accompanying the signed statement were photocopies of the checks and money orders discovered by Ms. Beasley. The checks and money orders were dated 7-31-2015 to 10-21-2015 and consisted of payments to the City for alcoholic beverage tax, utility services, probation fees, and returned-check payments, with the exception of one money order which appeared to be an item that was received in turn for cash at City Hall.

On September 8, 2016, an interview was conducted with Richard E. Matthews, CPA, who was hired in March of 2015 as the City Accountant and subsequently appointed as Director of Finance for the City. He confirmed that the City Administrator had informed him that Capetillo was behind in making the City's deposits and that the City Administrator had delegated the deposit function to Renee Beard, Utility Billing Supervisor, after the November 3, 2015 incident. He further confirmed that Capetillo had taken the duty of preparing deposits back from Ms. Beard shortly thereafter. In addition, Mr. Matthews stated that Capetillo was always behind in her work and there was a constant flow of people in and out of her office and Ms. Beasley had to perform a lot of Capetillo's duties. Mr. Matthews stated that Ms. Beasley prepared the bank reconciliations from information provided by Capetillo and did not see the composition of the collection receipts to compare to the deposits and that is why no one noticed any discrepancies in the total bank deposits. He also stated that Capetillo issued employee user names and passwords to the software system. He then provided a spreadsheet in which he had summarized the month of October 2015 receipts collected in the form of cash and checks and compared them to the deposits in the bank in the form of cash for the City's General Fund and Water/Sewer Fund. The spreadsheet had a \$54,247 unexplained shortage difference between total cash remitted to the City and total cash deposited into the bank for the Water/Sewer and General Funds' checking accounts for the month of October 2015.

On September 8, 2016, an interview with Laura Edmiston McManus was conducted. Ms. McManus is currently the Clerk of Court and Director of Court Services. Her duties include the collection of bond payments and fines as well as the posting of those payments to accounts in the court system software, Courtware Solutions. Ms. McManus summarized the process of receiving and posting payments to the system and then provided signed copies of her payment transmittal

sheets which she prepared from the reports in the Courtware Solutions software. The transmittal sheets summarized the collections by receipt type—cash, check, money order, credit card, and online payment—for the dates and receipt numbers indicated. The transmittal sheet also included two signatures with dates, one for the individual at City Hall who received and counted the accompanying funds and one for the individual that turned in the sheet and funds. Ms. McManus stated that she used to turn in the funds weekly, but she now turns them in on a daily basis. Ms. McManus also stated that she was suspicious of Capetillo due to not receiving deposit slip confirmation receipts for the funds turned over to City Hall in a timely manner—sometimes two weeks later or not at all. Ms. McManus further confirmed that she was sent by former Public Safety Director, Al Robinson, to witness and observe all of the money and checks laying around in Capetillo’s office. She went on to reveal that she had reported Capetillo numerous times to Police Chief, Gary Owens, who told her to keep good notes. Ms. McManus also stated that she felt threatened with losing her job as Capetillo had told her that the Human Resource Manager had said that Ms. McManus’s head was going to roll.

On September 8, 2016, an interview with Chelsea Robinson Hardin was conducted. Ms. Hardin is the daughter of former Director of Public Safety, Al Robinson. Ms. Hardin stated that she has been a utility billing clerk since December 2015 and was formerly part-time help for Capetillo and Ms. Beasley. Ms. Hardin stated that, at the end of the day, checks and cash “work” were wrapped and placed in the vault, and the next morning, she would run a report for the previous day’s “work” and balance it. She stated that, two to three times a week, her “work” would be gone and the balance report already done. Capetillo told her, “The fairies did it.” She went on to state that she was aware of customer payments being held, as she had a customer leave a check in the drop-box in January of 2016 that did not clear, and in April of 2016, Renee Beard, Utility Billing Supervisor, moved some papers and discovered a stack of checks. The customer’s January check was in the stack. Ms. Hardin also confirmed that Capetillo had a folder full of money, separated by denomination, in a filing cabinet in her office. The drawer was not locked. Ms. Hardin stated that Capetillo called it her “honey pot.” Ms. Hardin also stated that she was aware that personal checks were being cashed at City Hall. She further revealed that she had known Capetillo her whole life and loved her. Due to the divorce of Ms. Hardin’s parents, Capetillo had always taken care of her by taking her school shopping, buying her wedding cake, and giving her other big gifts, including an all-expense-paid week long trip to Disney World for her anniversary.

On September 8, 2016, an interview with Virginia Elizabeth (Betsy) Brown, utility billing clerk for the City, was conducted. Ms. Brown stated she had been employed with the City for nine years and confirmed that, at the end of each day, her work was balanced, if time permitted, but she mainly placed her drawer in the vault and counted the next day. Ms. Brown originally stated that she was not aware of any improprieties regarding the holding of checks or customer

complaints of checks not clearing the bank but later admitted to receiving a call from a customer inquiring why their check had not cleared. Ms. Brown referred to Capetillo as “Mom” several times during the course of the interview and stated that her main concern was that the drawer till was not secure.

On September 2, 2016, an interview with Eric William Blair was conducted. Mr. Blair was elected as a member of the Council in November 2015 for a four-year term beginning January 2016. Mr. Blair stated he had no knowledge of any improprieties but did confirm that his check for utility services would take three to four months to clear and he never received a late notice. He also stated that he entered Capetillo’s office one night around 8:00 p.m., after a Council meeting, while she was balancing and saw thousands of dollars in currency on her desk while her family members and others were standing around.

On February 8, 2017, an interview with Gary E. Jones was conducted. Mr. Jones was elected Mayor in November of 2015 for a four-year term beginning January 1, 2016. Prior to being elected as Mayor, he was the Director of Public Safety for five months from December 2014 through April 2015 and was terminated during his probationary period at the request of former Mayor George James. Mr. Jones stated that he was released due to his uncovering of issues regarding Capetillo during his employment as Director of Public Safety. Mayor Jones stated he originally called the Georgia Bureau of Investigation, but they said they did not have the ability to investigate. He went before the Council regarding Capetillo and was declined twice. He stated that the City Administrator, Shirley Beasley, would not comply with his requests for information, and he later acquired the Municipal Court transmittal payment reports from Laura McManus to compare the amounts received to the deposits in the bank. He noted discrepancies in the amount of cash on the deposit slips, stating the total deposited would agree to the totals on the transmittal sheet; however, the cash collected did not agree. At that time, he contacted U.S. Department of the Treasury Special Agent Jeff Hale. Mayor Jones also stated he was aware that personal checks were being cashed at City Hall but did not know if it was illegal. He further confirmed there were people in Capetillo’s office on a constant basis, and many times she would not be present in the office but money would be all over her desk.

On September 19, 2017, an interview with Deborah McNair was conducted. Ms. McNair is a utility billing clerk with the City and was hired in 2010. Ms. McNair stated her main duties are collections at the drive-through window and she has no knowledge of any improprieties during the period of our investigation. She did confirm that, at the end of each day, she would run her reports, if time permitted, and place funds collected in the vault and balance the next day. She stated the cash drawers used by the utility billing clerks, which are placed in the vault at the end of each day, have lids but do not lock. She further stated that entry to the vault, when locked, required a key and a code which were issued by Capetillo.

On September 19, 2017, an interview with Leigh Lackey, Utility Billing Supervisor, was conducted. Ms. Lackey was hired in 2010 and had previously worked in planning and zoning prior to assisting the former Utility Billing Supervisor, Renee Beard, whom she replaced in February 2017. She confirmed that Deborah McNair and Virginia E. Brown were friends of Capetillo.

On September 19, 2017, an interview with Carol Wolfe, Probation Services Director, was conducted. Ms. Wolfe was a probation officer and has been employed with the City since 1985 and had been a former police officer for 30 years. She summarized her duties with regard to receiving probation payments, the recording process, and the subsequent turnover of amounts collected to City Hall. Ms. Wolfe stated she remitted funds to City Hall on a weekly basis until Mayor Gary Jones instructed her to remit on a daily basis. The Municipal Probation Department Cash Receipts Reports reflected the total collections for the period indicated and included a breakdown of payments received in the form of cash, money order, credit card, and check. The receipt reports and funds would then be counted and verified in the presence of Ms. Wolfe by the individual at City Hall who received them. Both parties would initial the reports, noting corrections, if any. The original signed report and funds remained at City Hall, and Ms. Wolfe kept a copy. Ms. Wolfe stated she was always taught to have everyone sign off and to keep a copy... "It was just good business."

Banking and Financial Record Findings

After the initial interviews, the Team requested the banking records, which had to be obtained from the banks due to the May 25, 2016 seizure of financial records at City Hall. The Team examined the City's 17 bank accounts and 7 certificates of deposit held at 3 different banks and prepared an analysis of each account's deposit activity for the period April 01, 2015 to June 30, 2016. The deposit slips for this period were further analyzed and summarized by the form of receipt—coin, currency, check, and money order. Individual deposit ticket items were inspected, noting payer name, check/money order number, date, payee name, amount, and the date the item was deposited.

Next, the Team obtained the City's Monthly Cash Collections Receipt Reports by receipt types from Richard E. Matthews for receipts received at City Hall, cash receipt reports of the Grovetown Municipal Probation Department from Carol Wolfe, and the Grovetown Municipal Court payment transmittal sheets from Laura McManus. As per the interview with Mr. Matthews and testing of selected receipts, these reports capture the collections of cash receipts for the City. The Municipal Probation and Municipal Court reports were initialed and dated by the remitter as well as the individual at City Hall who verified the amount and denomination of funds received for subsequent deposit into the City's bank accounts. The individual receipt reports of the

Municipal Probation Department and Municipal Court were then summarized by form of receipt—coin, currency, check, money order, credit card, and online payments. After obtaining and summarizing the receipt reports, the Team prepared an analysis reflecting the total cash receipts for the City and the total cash deposited into the banking accounts for the period April 1, 2015 to June 30, 2016. The Team determined that the total cash (currency) received by the City for the period April 1, 2015 to June 30, 2016 was \$849,905.71 and the total cash deposited into the bank accounts was \$468,298.44, reflecting a shortage of cash deposits in the amount of \$381,607.27. (See Exhibits A and B.) The Team also found the deposit frequency was not daily; rather, it was weekly or for an interval as long as twelve days. There were numerous individual deposit items (checks and money orders) with dates that were 30 days or older than the date on the deposit ticket, indicating that checks and money orders were being held, some for as long as three months. The Team found numerous instances of checks being deposited into an incorrect fund. For instance, alcoholic beverage tax and other general fund receipt items were sometimes deposited into the Water and Sewer Fund banking accounts, or utility customer payments were sometimes deposited into the general fund banking accounts. Also, municipal court and probation payments were sometimes deposited into the Water and Sewer Fund or Stormwater Fund banking accounts. During our inspection of deposit ticket items, the Team found numerous instances of check-cashing activity. From April 1, 2015 to June 30, 2016, we noted 144 items totaling \$25,285.07 that were not payable to the City. Interviews with Richard E. Matthews and Shirley Beasley confirmed the City instituted a policy against check cashing, and the inspection of deposit items did not reveal any receipts made payable to any payees other than the City after February 17, 2016. However, the Team cannot confirm whether or not any additional checks may or may not have been cashed by the City, only that none were noted as being included in the items deposited into the bank accounts of the City.

After further inspection of the bank deposits and the daily financial records seized on May 25, 2016, the Team noted numerous instances in which the cash and check collections receipts total for the period would agree to the deposit slip total. However, the cash (currency) deposited would be short and the check/money order total would be over.

During the course of the deposit and receipt analysis, the Team also noted that the bank reconciliations prepared by the City Administrator, Shirley Beasley, did not include any deposits in transit and reflected only the funds that were deposited and credited on the bank statement during each reconciliation period. As such, the general ledger accounts did not include any deposit activity that was credited on the bank statement in a subsequent period for the previous period collections. The bank reconciliations also contained numerous stale-dated checks listed as outstanding. The Regions General Fund account bank reconciliation at June 30, 2016 reflected \$42,606.97 of stale-dated checks outstanding, all of which exceeded twelve months, with some items being nine years old, dating prior to July 27, 2007. The Regions Water and Sewer Fund

account bank reconciliation at June 30, 2016 reflected \$27,376.05 of stale-dated checks outstanding, all of which exceeded twelve months, with items being nine years old, dating prior to July 27, 2007. The Queensborough Water and Sewer Fund account bank reconciliation at June 30, 2016 had \$4,420.05 of outstanding checks payable to the City from the General Fund account dated April 4, 2016.

Also, during the inspection of the financial records seized on May 25, 2016, the Team noted numerous instances of employee log-in to the City computer system after normal working hours of 9:00 a.m. to 5:00 p.m. as evidenced by cash receipts posting registers and cash collections receipt reports with user name, date, and time stamp at the bottom of the reports. A small sample of user name, date, and time stamps of cash receipts posting registers printed considerably after normal working hours is included as Exhibit C.

The Team also noted one instance of an incorrect date entry or manipulation as evidenced by a cash receipts collections receipt report printed by user name Betsy for utility billing receipts collected by Betsy. The receipts were dated July 6, 2015, yet the report print date was July 2, 2015 at 1:05:41 PM. All other utility billing clerk collection reports for July 6, 2015 were printed on July 7, 2015 under user name Vcapetillo after the normal business hours. (See Exhibit C and *).

VI. Summary

This report reflects that \$381,607.27 of cash receipts of the City were not deposited into the banking accounts of the City during the fifteen-month period of April 1, 2015 to June 30, 2016. (See Exhibit A and Exhibit B.)

VII. Impact to City of Grovetown, Georgia Books

Over the course of the fifteen-month period of April 1, 2015 to June 30, 2016, \$381,607.27 in cash was misappropriated from the City. The cash flow of the City was adversely affected due to a shortage of funds deposited. The Mayor and Council could not make informed financial decisions, because the financial records were misleading.

VIII. Recommendations

It is our recommendation that the City conduct a full review of internal controls to determine how such incidents can be prevented and/or detected in the future and subsequent

implementation and monitoring of those controls on a consistent basis. Implement a tip hotline or anonymous reporting system available to employees, customers, and vendors. Increase security at City Hall and any other departments that collect and receive monies. Draft and publish an anti-fraud policy that clearly defines fraud and misconduct. Once the policy is published, conduct periodic trainings to stress the importance of ethical behavior to employees. In addition to defining fraud, this policy can address how the City intends to respond to fraud and misconduct allegations.

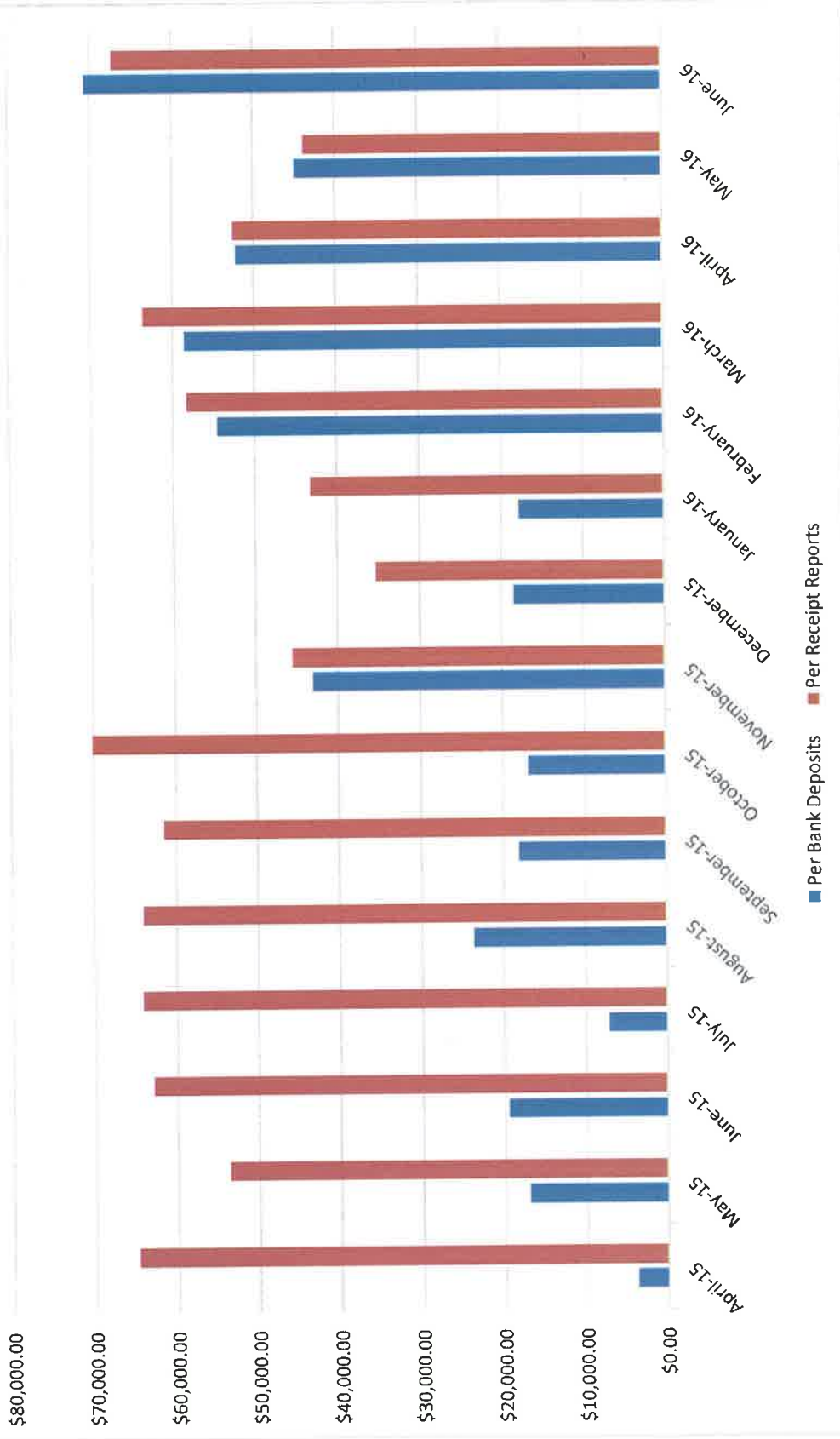

Dabbs, Hickman, Hill & Cannon, LLP

End of Report

City of Grovetown, Georgia
Forensic Examination Report
Summary of Cash Receipts and Cash Deposits
04/01/15 to 6/30/16
EXHIBIT A

	Cash & Currency Per <u>Bank Deposits</u>	Cash & Currency Per <u>Receipt Reports</u>	<u>Difference</u>
4/30/2015	\$ 3,746.48	\$ 64,773.02	\$ (61,026.54)
5/31/2015	17,002.75	53,620.48	(36,617.73)
6/30/2015	19,513.14	62,872.99	(43,359.85)
7/31/2015	7,182.81	64,104.82	(56,922.01)
8/31/2015	23,635.72	64,007.23	(40,371.51)
9/30/2015	18,042.20	61,418.41	(43,376.21)
10/31/2015	16,840.13	70,093.76	(53,253.63)
11/30/2015	43,019.96	45,512.08	(2,492.12)
12/31/2015	18,479.40	35,228.30	(16,748.90)
1/31/2016	17,755.32	43,114.04	(25,358.72)
2/29/2016	54,571.47	58,263.74	(3,692.27)
3/31/2016	58,515.09	63,524.48	(5,009.39)
4/30/2016	52,179.85	52,462.03	(282.18)
5/31/2016	44,873.73	43,743.74	1,129.99
6/30/2016	70,565.72	67,166.59	3,399.13
Sub-total	465,923.77	849,905.71	(383,981.94)
Deposits in transit at 6/30/2016	2,374.67	-	2,374.67
Total	<u>\$ 468,298.44</u>	<u>\$ 849,905.71</u>	<u>\$ (381,607.27)</u>

Cash Deposits Vs Cash per Receipt Reports



Apr-Oct 2015 Capetillo preparing majority of deposits for City of Grovetown
 Nov 2015 Capetillo on vacation. November 3, 2015 City Administrator discovers \$29,325.23 of held checks and money orders and deposit preparation duties delegated to others
 Dec 2015 Capetillo began preparing deposits for City of Grovetown again
 Feb 2016 Motion made by Council member Eric Blair for forensic audit. Mayor Gary Jones investigating
 May 2016 Search warrant & seizure of records at City Hall May 25, 2016

City of Grovetown, Georgia
Forensic Examination Report
After Business Hours Employee Activity Listing
EXHIBIT C

<u>User Name</u>	<u>Print Date</u>	<u>Time</u>	<u>Report</u>	<u>Report Period</u>	<u>Utility Billing Clerk</u>
Vcapetillo	6/10/2015	11:25:11 PM	Cash Receipts Posting Register	6/3/2015	n/a
Vcapetillo	7/7/2015	12:07:08 AM	Cash Collections Receipt Report-UB	7/6/2015	DM
Vcapetillo	7/7/2015	12:09:25 AM	Cash Collections Receipt Report-UB	7/6/2015	MP
Vcapetillo	7/7/2015	12:14:17 AM	Cash Collections Receipt Report -MS	7/6/2015	MP
Betsy	7/2/2015	1:05:41 PM	Cash Collections Receipt Report-UB	7/6/2015	BN *
Vcapetillo	7/10/2015	12:54:05 AM	Cash Receipts Posting Register	07/02/2015-07/07/2015	n/a
Vcapetillo	9/1/2015	8:36:37 PM	Cash Collections Receipt Report-UB	9/1/2015	DM
Vcapetillo	9/1/2015	8:37:59 PM	Cash Collections Receipt Report-UB	9/1/2015	MP
MPayne	9/1/2015	10:25:27 PM	Cash Collections Receipt Report-MS	9/1/2015	MP
Betsy	9/1/2015	5:15:01 PM	Cash Collections Receipt Report-UB	9/1/2015	BN
Betsy	9/1/2015	5:23:29 PM	Cash Collections Receipt Report-MS	9/1/2015	BN
Vcapetillo	9/2/2015	8:38:09 PM	Cash Collections Receipt Report-MS	9/2/2015	MP
Vcapetillo	9/2/2015	8:46:43 PM	Cash Collections Receipt Report-UB	9/2/2015	MP
Vcapetillo	9/2/2015	8:43:25 PM	Cash Collections Receipt Report-UB	9/2/2015	DM
Betsy	9/2/2015	5:37:32 PM	Cash Collections Receipt Report-UB	9/2/2015	BN
MPayne	9/9/2015	7:10:56 PM	Cash Collectins Receipt Report - UB	9/9/2015	BN
Betsy	9/14/2015	5:46:06 PM	Cash Collections Receipt Report-MS	9/14/2015	BN
Betsy	9/14/2015	7:08:57 PM	Cash Collections Receipt Report-UB	9/14/2015	DM
Vcapetillo	9/14/2015	7:04:03 PM	Cash Collections Receipt Report-MS	9/14/2015	MP
Vcapetillo	9/14/2015	8:00:15 PM	Cash Collections Receipt Report-UB	9/14/2015	MP
Vcapetillo	10/16/2015	10:12:15 PM	Cash Collections Receipt Report-MS	10/15/2015	BN
Vcapetillo	10/16/2015	10:14:01 PM	Cash Collections Receipt Report-UB	10/15/2015	BN
Vcapetillo	10/21/2015	12:05:40 AM	Cash Receipts Posting Register	10/15/2015	n/a