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FROM THE MAYOR'S DESK 10/17/2024

CHARGE OF DERELICT OF DUTY:

Derelict. A person is derelict in performing duties when that person willfully or negligently fails to perform that person's duties or when that person performs them in a culpably inefficient manner.

DEAR BOARD OF ALDERMAN:

Since being sworn into office on **Thursday, April 23, 2023**, this administration has faced opposition from most of the board, specifically Alderman James Thomas, Alderwomen Alease Dailes, Regina Harmon-Ward, and Alicia Smith. This opposition has manifested in your refusal to approve a firm to start our FY2022 and FY2023 promptly, adopt the 2024-2025 budget, fail to create a proactive plan to hire a City Clerk and refuse to approve the contract for Darlene Davis & Associates to serve as the city's new CPA firm (**see handouts**). **It's crucial to remember that the board's role in approving contracts and budgets is not just important but vital to the city's operations.**

Our city's financial health concerns have persisted for several years. Over the past 18 months, this administration, staff, and employees have worked tirelessly to address some of these challenges, including paying all outstanding and late bills, implementing internal controls, segregating duties, installing QuickBooks desktop with Tribit and server backup capabilities, and utilizing positive pay on all bank accounts. The urgency of our financial situation is not just dire but a pressing matter that requires immediate action. This is not just necessary but a responsibility we all share.

You voted to accept the bid from CR Williams and Associates to do our **FY2022, FY2023, and FY2024** audits on **Thursday, November 16, 2023**, and then rescinded your vote on **Wednesday, December 8, 2023**. Alderwoman Dailes, you initially voted no. You all voiced concerns about audits being done before bank reconciliations were completed. Our Treasurer and CPA Firm, Rick Rognan and Associates, and I explained that audits couldn't begin without bank reconciliations being done first (**see handouts**). Our Treasurer and CPA Firm, Rick Rognan and Associates, also encouraged the Board to approve the bid so we could start our audits and finish them promptly to regain our bond rating. This resulted in sending out another RFP, which delayed our audits from starting until **May 2024**, five months later.

On Tuesday, March 5, 2024, I emailed the Board to consider passing a simple resolution to invite a state auditor to review our books independently. You didn't respond. I resent the request on **Monday, June 10, 2024**, and again no response (**see handouts**). The Board voted unanimously during a closed meeting to send out an RFP for a ten-year forensic audit. Four bids were opened during the Board of Alderman meeting on **Thursday, August 8, 2024**. The Board has not voted to accept a bid.

You received the 2024-2025 proposed budget from the administration on Tuesday, June 4, 2024. The budget has not been adopted! This has resulted in our Police Department being grossly understaffed, a situation that the Board's actions have directly contributed to, and other staff and employees not receiving raises (**see handouts**).

You received the resignation letter from our City Clerk on **Wednesday, June 26, 2024**, and I followed up with a letter of caution on **Tuesday, July 2, 2024**, stressing the pressing need for a proactive plan to appoint a new City Clerk (**see handouts**).

The City Clerk is the only appointment in the government that the Board has. As the primary custodian of our records, the City Clerk plays a pivotal role in the smooth operation of our office, which **is essential for serving our citizens and the public.** The City Clerk's role is not only vital for the smooth operation of our office but also crucial during the ongoing auditing process. With our **FY2022, FY2023, and FY2024 financials** currently under audit, the need for a City Clerk is more pressing than ever. This is not a matter that can be delayed any longer. The City Clerk's absence significantly **impacts our ability to conduct these audits effectively** and to conduct sunshine requests and local, state, and federal reports. **The Board's inaction exacerbates the situation (see handouts).**

The unexpected termination of our temporary employee left us with one person in the finance office. **This put us out of GAAP (generally accepted accounting practices) again!** I started conversations with a CPA firm that could immediately come in and assist us in continuing the audit process. **The unexpected resignation** of our **Treasurer and CPA Firm, Rick Rognan & Associates**, caused a more dire state of emergency. Not voting to accept the proposal from **Darlene Davis and Associates** to help stabilize our finance department has jeopardized the financial integrity of our City. You could have approved the proposal under our city's **"Emergency Clause."**

Emergency Clause - Ordinance 2066, Sec. 2-253 (a). Emergency purchases will happen and must be handled. Emergency purchases are defined as those purchases which must be made in order to prevent the loss of life, damage to public property or to protect a service that simply cannot be stopped or delayed. Emergency purchases do not include items that are discovered to be needed at once simply because a department head forgot to order an item ahead of time.

(b). When it is necessary to make an emergency purchase, the procedure will be to call the director of purchasing for oral approval, then proceed with the purchase. A purchase order complete with all the details of the purchase and marked "confirming emergency order of (date)" will then be submitted. An emergency purchase order cannot exceed five thousand dollars (\$5,000.00) without board of aldermen approval.

This clause has been used several times in the past. **In July 2023**, we hired contractors to help with removing debris from the storm; in **December 2023**, for the Mirma payroll verification report; and in

August 2024, we hired a tree service to remove a tree limb that was a danger to citizens and could potentially cause harm if it fell. During the Board of Alderman meeting on **Thursday, July 6, 2024**, the Board voted to purchase a heavy-duty trailer and approved contracts for lawn service for the Public Works Department (**see handouts**). Your refusal to exercise your fiduciary responsibilities is an act of malfeasance. Alderwoman Dailes, it is exceptionally egregious that you would vote no for a firm you eagerly and highly recommended to the previous administration. What changed?

While doing all this, you have **failed to create or revise any legislation in the last eighteen months** to help enhance the health, safety, and well-being of citizens, staff, and employees of this "Great City." Your continued disregard for the health, safety, and well-being of citizens, employees, staff, and police officers is very destructive and has created a toxic environment.

Despite our challenges, I remain hopeful and open to the possibility of cooperation. I urge the Board to reconsider their stance and work with this administration to improve our city. There's been a lot of damage, but we can overcome it if we work together.

On April 3, 2023, the citizens of our city entrusted me with the responsibility of serving as Mayor. I still have **two years, five months, and 22 days to fulfill this mandate**. I want to reassure you that I will continue to serve with dignity, truth, and complete transparency, always acting in our city's and its citizens' best interests.

Your Servant Leader


Mayor Reverend Dinah Tatman

		
		
		
		
		
		
		
		
		
		
		