

ANTHONY L. ROBBINS, P.A.

PRELIMINARY PUBLIC-INTEGRITY AUDIT PACKAGE

Engagement Disclosure and Investigative Disclaimer

Engagement notice. Anthony L. Robbins, P.A. was engaged to conduct an impartial preliminary investigative review by concerned citizens of Clayton County and undisclosed governmental officials. Certain governmental sources are not identified in this preliminary package to preserve source confidentiality, reduce the risk of intimidation or retaliation, and protect the integrity of any future formal audit or investigative process.

Scope and neutrality. This report is an impartial preliminary investigative-audit and referral package. It is based on financial information, payroll/timecard records, bank-item materials, campaign-disclosure materials, public records, exhibits, and source information currently in the possession of Anthony L. Robbins, P.A. The report is intended to identify audit questions, control risks, document gaps, and records that must be independently verified.

Records-incompleteness disclaimer. The Clayton County Sheriff Office and/or related public-record custodians have not produced all requested financial records, payroll records, approval records, ledgers, invoices, cardholder records, MUNIS/Kronos audit logs, vendor files, and account-control documentation. The continuing absence of complete certified records is a central reason this package requests a formal forensic audit, subpoena-level record production, and independent reconciliation.

No final charging conclusion. Nothing in this preliminary report should be treated as a final criminal finding, charging decision, or proof of guilt. Any final conclusion must be based on certified bank records, county-certified payroll exports, original invoices, approval trails, access logs, vendor records, sworn statements, and records obtained through lawful compulsory process.

Law-enforcement status clarification. Certain members of the investigative team are certified law enforcement officers in the State of Georgia. This report, however, is prepared on behalf of Anthony L. Robbins, P.A., a licensed private investigation firm in the State of Florida, and not as an official Georgia law-enforcement agency report. The engagement was handled through the Florida-licensed private investigation firm to preserve independence, protect source confidentiality, and reduce the risk of intimidation or interference.

Report prepared by	Role
Chief Investigator-Auditor Anthony L. Robbins	Chief Investigator / Auditor, Anthony L. Robbins, P.A.
Shakima Brown	Background Investigator
Julie Mayer	Investigator



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5	Bank-Account and Payee/Vendor Review	Source-by-source bank review, master payee/vendor findings, repeated payments, unclear checks, and large-payment reconciliation issues.
6	High-Risk Public-Account Exceptions	Blu/Blu Enclave, Pirouette/Piroette, entertainment, retail, florist/gift, travel, small-charge, and P-card merchant-detail issues.
7	Campaign-Finance and Public-Resource Nexus	Allen/Tashe Allen campaign disclosures, campaign-vendor overlap, carry-forward/source-of-funds gaps, campaign labor, fuel, and public-resource issues.
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12	2025 BOC Sheriff Overtime / Payroll-Control Snapshot Diagram	Merkison BOC update and Kim Booth overtime snapshot; 2025 overtime growth finding; top overtime concentrations; audit caveat and records needed.
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FACTUAL SUPPORT REVIEW, REFERRAL ROADMAP, AND FORENSIC-AUDIT VOTE FRAMEWORK

Added after full-package organization review; no substantive allegations were deleted in this pass.

I. Purpose of This Reviewer Roadmap

This roadmap is added to make the package easier for a criminal-investigation agency, prosecutorial authority, county commissioner, auditor, or citizen reviewer to follow. The report remains a preliminary public-integrity audit and criminal-referral package, not a final charging instrument.

The decision question is not whether every allegation has already been proven. The narrower and stronger question is whether the financial records, payroll records, campaign disclosures, witness leads, public-record contradictions, and missing county source records create a sufficient articulable basis to refer the matter to an agency with subpoena power and to authorize a formal forensic audit.

This review pass did not remove existing substantive content. Where the record is strong, this roadmap identifies the factual support. Where the record is incomplete, this roadmap identifies the exact records needed to confirm or disprove the concern.

II. Evidence Reliability and Use in This Package

- **Tier 1 - Direct record support:** Bank-item records, payroll advices, timecards, campaign disclosures, official county/BOC materials, public records, check images, and document screenshots are treated as factual audit support that should be reconciled against certified originals.
- **Tier 2 - Corroborating pattern support:** Repeated payments, exact-dollar patterns, campaign/vendor overlap, title/classification conflicts, payroll concentration, and election/runoff timing are treated as patterns that justify a formal audit, not as final proof by themselves.
- **Tier 3 - Witness / photograph / relationship leads:** Witness disclosures, user-provided images, relationship reports, and social-media-style leads are preserved as investigative leads requiring sworn statements, metadata, payroll comparison, and subpoena verification.
- **Tier 4 - Legal / audit inference:** Legal and audit conclusions are framed as referral and forensic-audit conclusions unless and until certified records prove a final criminal finding.

III. Factual Support Cross-Reference: Why the Record Is Strong Enough for Referral

- **Public-account vendor and spending exceptions:** The report identifies repeated, high-dollar, exact-dollar, personal-appearing, campaign-adjacent, travel, retail, florist/gift, entertainment, and unclear transactions. These records justify compulsory production of original checks, endorsements, invoices, receipts, approvals, purchase orders, budget codes, cardholder records, vendor files, W-9s, and public-purpose memoranda.
- **Pirouette / Blu Enclave / related-party vendor channel:** Campaign disclosures and public-account records create a dual-channel audit question involving Pirouette-side campaign payments and Blu/Blu Enclave public-account payments. The report correctly treats this as a certified-record issue requiring SOS filings, vendor onboarding records, contracts, deliverables, bank endorsements, campaign bank statements, communications, and beneficial-ownership records.
- **Tara Best classification, title, and check-control conflict:** The available records create a direct internal-control question: whether a person associated with a Security Specialist classification continued to exercise accounting-supervisor-style certification or check-control authority. This requires personnel action forms, MUNIS history, job descriptions, bank signature cards, signer-removal/addition records, check-signature files, MUNIS access logs, and approval workflows.

- **2024 payroll and overtime compensation nexus:** Payroll advices and timecards for Hardnett, Jackson, Terry-Cooper, Robinson, Canady, Knights, Durham, and Fullerton make the compensation theory testable. The records support a request for certified payroll exports, time-entry edit logs, overtime approvals, duty rosters, access-card/camera/GPS logs, remote-work logs, work product, and manual-entry explanations.
- **2025 BOC Sheriff overtime snapshot:** The June 17, 2025 BOC Sheriff Audit Update and Kim Booth overtime snapshot show that overtime remained a financially material issue in 2025 and overlapped with names already identified in the relationship/control theory. The snapshot requires certified 2025 payroll exports, source parameters, approvals, duty rosters, staffing plans, and supervisor certifications.
- **Campaign-labor and public-resource leads:** Witness disclosures, campaign photographs, overtime comparisons, campaign/vendor timing, fuel/fleet concerns, and public-account campaign-adjacent expenditures create targeted proof leads. They require sworn statements, original metadata, campaign calendars, campaign bank records, volunteer/payment records, payroll/timecards, GPS/fuel logs, access records, and communications.
- **Records withholding / missing support:** The absence of complete financial, payroll, approval, invoice, ledger, cardholder, MUNIS/Kronos, vendor, and account-control records is itself part of the audit basis. The county cannot clear the questioned transactions without certified source records and independent reconciliation.

IV. Probable-Cause / Referral Framing for Criminal-Investigation Agency

- **Referral position:** The package supports referral to an agency with subpoena power because the current records identify specific names, dates, amounts, payees, accounts, overtime patterns, title conflicts, campaign/public-resource leads, and missing documents that cannot be resolved by informal review alone.
- **Probable-cause logic:** A probable-cause style review does not require the Commission or a preliminary investigator to prove guilt. It requires a reasonable, fact-based reason to believe that further compulsory investigation may reveal misuse of public funds, false writings, payroll/timekeeping fraud, unlawful campaign support, theft/conversion, procurement violations, or related public-integrity offenses.
- **Why subpoena power is necessary:** The decisive proof is controlled by the Sheriff Office, banks, vendors, payroll systems, campaign accounts, and public-record custodians. Without compulsory production, the review cannot determine the true purpose, approval chain, recipient, work product, or beneficiary of the questioned payments and overtime.
- **Defensive accuracy:** The report is strongest when it separates direct records from leads. Bank, payroll, timecard, and campaign-disclosure records are direct audit evidence. Witness, relationship, photograph, and public-source materials are investigative leads unless corroborated by certified records or sworn testimony.

V. County Commission Vote Framework: Why a Forensic Audit Is Justified Now

- **Protect public funds:** The record identifies public-account spending categories and repeated vendors that are not self-validating and require original invoices, receipts, approvals, and public-purpose proof.
- **Resolve payroll exposure:** The payroll/timecard materials and 2025 overtime snapshot show overtime is financially material and requires independent validation of approval, duty status, and actual work performed.
- **Clear or confirm campaign/public-resource overlap:** Campaign disclosures, vendor overlap, public-resource allegations, and campaign-labor leads cannot be responsibly resolved without campaign bank records, public payroll records, communication logs, and vendor work product.
- **Test accounting control:** Tara Best classification/title/signature concerns, MUNIS/timekeeping questions, and account-access issues require independent review of who had authority to enter, approve, sign, reconcile, and certify records.
- **Avoid political guessing:** A forensic audit lets the Commission demand documents and testing rather than relying on accusations, denials, or incomplete explanations.
- **Preserve evidence:** A formal vote should require preservation of bank records, payroll logs, emails, text messages, vendor records, campaign-related public-resource records, fuel/fleet logs, access logs, and account-control data.
- **Protect the county:** If the transactions are legitimate, a forensic audit can document and clear them. If they are not legitimate, delayed action increases financial, legal, and public-trust risk.

VI. Recommended Action Language

Recommended action: Refer the matter to an appropriate criminal-investigation agency with subpoena power and prosecutorial referral authority, and authorize an independent forensic audit of Sheriff Office public accounts, payroll/overtime, MUNIS/Kronos activity, vendor payments, campaign/public-

resource allegations, fuel/fleet use, and account-access controls. The purpose is to obtain certified source records and determine whether the questioned transactions and payroll entries served lawful public purposes.

ANTHONY L. ROBBINS, P.A.

28 West Flagler Street, Suite 900, Miami, FL 33125 | 754-971-9331

PRELIMINARY PUBLIC-INTEGRITY AUDIT REQUEST

Sheriff Levon Allen / Clayton County Sheriff Office Public Accounts / Tashe Allen Commissioner-Campaign Disclosure / Vendor-Nexus Review

Prepared and submitted by Anthony L. Robbins, Investigator-Auditor and Chief Investigator, Anthony L. Robbins, P.A. | Florida State Investigator License No. C 3400304 | Florida State Agency Number No. A 3400163

Key investigation contributors: Julie Mayer, Investigator; Shakima Brown, Background Investigator.

Report Type	Preliminary public-integrity audit request; request for formal forensic audit and criminal-referral review
Primary Review Focus	Public-fund misuse indicators; personal-use indicators; campaign-finance nexus; vendor relationships; related-party exposure; account access/control
Referral Basis	Detailed transaction schedules retained; Section C florist/floral exposure finalized; Savannah travel exceptions added; Keyla Jackson/Pirouette/Blu Enclave/Bickers nexus updated; Georgia and federal legal authority incorporated; supplemental corporate-affiliation and related-person/payee cross-check added for formal forensic audit review.
Prepared By	Anthony L. Robbins, Chief Investigator, Anthony L. Robbins, P.A.
Date	July 2, 2026



ANTHONY L. ROBBINS, P.A.

28 West Flagler Street, Suite 900, Miami, FL 33125 | 754-971-9331

PRELIMINARY PUBLIC-INTEGRITY AUDIT REQUEST AND LEGAL-RISK EVALUATION

Truist and Ameris Bank Item Review

Clayton County Sheriff's Office / Records Connected to Sheriff Levon Allen

Prepared and submitted by Anthony L. Robbins, Investigator-Auditor and Chief Investigator, Anthony L. Robbins, P.A. | Florida State Investigator License No. C 3400304 | Florida State Agency Number No. A 3400163
Key investigation contributors: Julie Mayer, Investigator; Shakima Brown, Background Investigator.

Field	Description
Report Type	Preliminary public-integrity audit request and criminal-referral review requesting formal forensic audit.
Primary Review Focus	Payees, vendors, repeated checks, small recurring charges, personal/non-obvious expenses, agency-fund risk, and potential campaign-finance exposure
Data Sources	Reviewed Truist/Ameris bank-item extractions, master payee/vendor index, small-charge red-flag review file, source-image transcription check-image review summaries
Date Prepared	July 2, 2026
Important Status	Preliminary audit and referral packet; original bank images, statements, endorsements, invoices, ledgers, cardholder records, campaign-bank records, and approval files remain required for formal forensic audit and prosecutorial review.

FORENSIC INVESTIGATIVE THESIS AND REFERRAL POSITION

Prepared and submitted by Anthony L. Robbins, Investigator-Auditor and Chief Investigator, Anthony L. Robbins, P.A. | Florida State Investigator License No. C 3400304 | Florida State Agency Number No. A 3400163

Investigator certification. Anthony L. Robbins, Chief Investigator for Anthony L. Robbins, P.A., submits this report as a preliminary public-integrity audit request. The findings, tables, timelines, legal-risk analysis, and validation directives are stated as the professional opinions and investigative conclusions of Anthony L. Robbins based on the records available for review. Where the record requires additional bank-certified or agency-certified documentation, the report identifies the specific documents that must be obtained to confirm or disprove the audit concern.

This report is written for public-integrity, audit, legal, and investigative review. It is not a charging instrument. The report presents the evidence-supported audit concerns, the related legal framework, and the investigative validation directives that Anthony L. Robbins submits to the reviewing authority.

This preliminary public-integrity audit report frames the audit as a totality-of-the-records referral. The purpose is to determine whether Clayton County Sheriff Office public funds were used for personal/non-public expenses and whether public accounts, vendors, equipment, staff time, communications platforms, or card accounts were used directly or indirectly to support Sheriff Levon Allen's reelection activity. The report does not ask a reviewer to assume guilt. It shows why the current record is strong enough to demand a formal forensic audit, subpoenas, sworn explanations, cardholder records, vendor files, invoices, bank endorsements, and campaign bank statements.

Core audit theory.

- Public-account records contain expenses that are facially unusual for a sheriff or jail function, including streaming/subscription charges, out-of-state florist charges, food/vendor charges, hotels, travel, car rentals, Walmart/retail purchases, Facebook/Meta, EZTexting, and Robodial-type outreach.
- Campaign disclosures identify campaign-side vendors and categories - including Pirouette Strategies, Summit Printing, mobile billboard/signage, fuel, food, Facebook-style outreach, EZTexting, and Robodial-type activity - that overlap with public-account merchant categories.
- The Pirouette/Blu Enclave issue is the central related-party nexus. Campaign money appears on the Pirouette side while public-account money appears on the Blu Enclave side. If certified records confirm the Keyla A. Jackson/Mitzi Bickers spouse/legal-partner and corporate-control relationship, the two payment streams become a single related-party audit concern rather than two isolated vendor issues.
- The June 2024 campaign reporting period is critical because high-dollar Pirouette consulting payments occurred immediately before the runoff, while repeated \$7,000 public-account Blu Enclave payments began after the major political contest was effectively decided.
- The Ameris signature-change record is important because it identifies the Sheriff Office Training Fund and Miscellaneous Business accounts. That record makes account access, cardholder authority, online banking access, and monthly reconciliation packets essential to the investigation.

Figure M-1. The audit theory is not based on name similarity alone. It is based on the side-by-side flow of campaign payments to Pirouette Strategies and public-account payments to Blu Enclave Industries, combined with the reported Keyla A. Jackson / Mitzi Bickers relationship and missing invoice/deliverable support.

Forensic audit matrix.

Personal-use / non-public spending: Streaming/subscription charges, florist charges, food, lodging/travel, car rentals, Walmart/retail, and entertainment categories appear in public-account records. These categories are not self-validating sheriff expenses. Records identified by Anthony L. Robbins as necessary for validation: itemized receipts, cardholder logs, traveler approvals, event files, attendee lists, inventory records, budget coding, and reimbursement records.

Campaign support / public resources: Public-account Facebook/Meta, EZTexting, Robodial-type, event, food, and digital outreach charges overlap with campaign communications categories. Records identified by Anthony L. Robbins as necessary for validation: ad account exports, social-media admin logs, text-recipient lists, robocall scripts, public-information records, campaign communications, invoices, and payment source records.

Pirouette / Blu Enclave related-party theory: Campaign reports identify \$38,000 in Pirouette Strategies consulting; public-account records identify at least \$56,000 in repeated Blu Enclave payments. If the Keyla A. Jackson / Mitzi Bickers relationship and corporate-control connection are certified, the payments may represent a dual-channel compensation structure. Records identified by Anthony L. Robbins as necessary for validation: certified SOS filings, vendor files, W-9s, contracts, deliverables, endorsements, bank deposit accounts, emails/texts, and subcontractor records.

Account access and responsibility: The June 22, 2023 Ameris letter addresses accounts ending 7163 and 7189 and changes account access by removing prior names and adding Sheriff Levon Allen, Jr. Records identified by Anthony L. Robbins as necessary for validation: Ameris signature cards, debit-card holder records, online access logs, bank user permissions, monthly reconciliations, approval chains, and card custody logs.

Campaign math and source-of-funds gap: Campaign disclosures contain unreconciled carry-forward/beginning balances and spending-over-receipts periods, including the identified \$57,355.83 unexplained increase. Records identified by Anthony L. Robbins as necessary for validation: complete campaign bank statements, deposit slips, donor checks, cash logs, loans, transfers, amended disclosures, vendor invoices, and bank images.

Precise related-party language for the referral.

This report does not overstate the record by asserting that a crime has already been proven. The defensible formulation is that the records support a focused investigation into whether entities connected through a spouse/legal-partner and business-relationship network were used as separate channels for campaign consulting and public-account payments. Under this theory, Pirouette is the campaign-side channel; Blu Enclave is the public-account channel; Keyla A. Jackson is the reported corporate/link person; and Mitzi Bickers is the reported relationship and public-corruption risk factor. Certified business filings, marriage/court records if necessary, bank endorsements, vendor onboarding files, W-9s, contracts, invoices, and work product must be obtained before any final finding is made.

Legal framework applied to the forensic audit theory.

- O.C.G.A. § 21-5-30.2: public agencies and public resources raise campaign-contribution issues when anything of value is used for candidate/campaign benefit.
- O.C.G.A. §§ 21-5-30, 21-5-33, and 21-5-34: campaign contributions, campaign-use restrictions, and disclosure reports create the bank-reconciliation and source-of-funds framework.
- O.C.G.A. § 16-8-4: theft by conversion is the relevant referral concept if funds lawfully held for a public purpose are knowingly converted to a different personal, campaign, or unauthorized use.
- O.C.G.A. § 16-10-20: false statements/writings and concealment become relevant if invoices, approvals, public-purpose narratives, or disclosure records misstate the true purpose or beneficiary of the payments.
- Georgia Constitution Art. IX, Sec. IV, Para. II and the public-purpose doctrine: county funds must serve a lawful public service/function. Private benefit can be incidental only if the public purpose is real, documented, and authorized.
- Georgia gratuities/public-purpose authority, including Atlanta Chamber of Commerce v. McRae and Georgia Attorney General public-purpose opinions, supports the principle that direct or disguised private benefits require legal justification and documentation.
- Savage v. Georgia, 297 Ga. 627 (2015), illustrates why the public-purpose determination and supporting documentation matter; the issue is not merely who received money, but whether the governmental purpose was lawful, documented, and authorized.

Forensic audit referral position.

Anthony L. Robbins, Chief Investigator with Anthony L. Robbins, P.A., submits that the totality of the records is sufficient for a formal forensic audit and public-integrity referral. The appropriate referral question is whether Sheriff/public funds, public accounts, public employees, public vendors, public equipment, public communications systems, or public events were used to provide personal benefit or campaign benefit. The current file contains enough objective red flags to justify compulsory production of original records. It does not contain enough original invoices, account statements, bank endorsements, cardholder logs, W-9s, and campaign-bank records to clear the concerns or to make a formal prosecutorial determination.

DETAILED LEGAL AUTHORITY SUPPORTING FORMAL INVESTIGATION

This preliminary audit request applies Georgia and federal legal authorities as an investigative framework. The authorities do not convert the audit into a charging instrument. They explain why the identified payment patterns, missing public-purpose documentation, related-party vendor issues, campaign/public-account overlap, and bank-control issues create a specific basis for a formal forensic audit, preservation notices, subpoenas, interviews, and bank-certified record review.

A. Campaign-finance and public-resource investigation standard

- O.C.G.A. § 21-5-30.2 makes public-agency support for campaign activity a specific concern because the statute reaches direct and indirect public-agency contributions. The issue is not merely whether a campaign vendor was paid; the issue is whether Sheriff/public accounts, vendors, public staff time, public events, public equipment, mailings, digital outreach, or other things of value were used to benefit campaign activity.
- In re Grand Jury Subpoena, 2 F.4th 1339 (11th Cir. 2021), recognizes the detailed expenditure-reporting structure under Georgia campaign-disclosure law. The case supports comparing campaign reports against bank statements, cleared checks, invoices, ultimate payees, and supporting documents when the purpose or beneficiary of campaign expenditures is in question.
- Stoner v. Fortson, 379 F. Supp. 704 (N.D. Ga. 1974), confirms that campaign-disclosure requirements serve transparency and accountability. Commissioner Tashe Allen's disclosures are therefore treated as comparison evidence that assists the public-account review, not as proof of guilt by themselves.
- Georgia Government Transparency and Campaign Finance Commission v. New Georgia Project Action Fund, 359 Ga. App. 32 (2021), supports subpoena processes in alleged coordination investigations. This report requests compulsory production of underlying records rather than relying on inference alone.
- United States v. Benton, 890 F.3d 697 (8th Cir. 2018), illustrates the concern that arises when a vendor payment hides the true ultimate recipient or true purpose. That principle supports requesting invoices, work product, payment instructions, deposit records, and communications for advertising, mailing, consulting, texting, robocall, and voter-contact vendors.

B. Public-purpose, sheriff authority, and documentation standard

- Hill v. Clayton County Board of Commissioners, 283 Ga. App. 15 (2006), Grech v. Clayton County, 335 F.3d 1326 (11th Cir. 2003), Austin v. Glynn County, 80 F.4th 1342 (11th Cir. 2023), and Floyd County v. Johnson, 80 Ga. App. 785 (1950), recognize that a sheriff may have operational authority to spend funds for legitimate law-enforcement purposes, training, and official travel. Those authorities do not eliminate the need for invoices, travel authorizations, receipts, budget coding, and public-purpose documentation where expenses are unusual or personal in appearance.
- United States v. Chafin, involving a Georgia sheriff, illustrates why documentation deficiencies in sheriff-controlled funds can justify audit review and further inquiry. The legal question is not whether every flower, meal, hotel, or event expense is unlawful; the question is whether the public-purpose proof exists and whether the payment was accurately described.
- Savage v. Georgia, 297 Ga. 627 (2015), and Georgia public-purpose principles require the reviewing authority to test whether the governmental purpose was lawful, real, authorized, and documented. Private or campaign benefit cannot be accepted without public-purpose proof.

C. Related-party and corporate-separateness standard

- Georgia corporate-separateness authorities, including GIW Industries, Inc. v. JerPeg Contracting, Inc., 530 F. Supp. 2d 1323 (S.D. Ga. 2008), Washington Street Apartments, LLC v. Fredd, 375 Ga. App. 815 (2025), and In re Friedman's Inc., 385 B.R. 381 (S.D. Ga. 2008), caution that shared registered-agent or officer status alone does not prove alter ego, commingling, or fraud.

- Those same authorities explain why bank records, tax records, vendor files, invoices, shared accounts, pass-through payments, communications, and work product are the proper proof. This report therefore treats Keyla Jackson's roles in Pirouette Companies and Blu Enclave as a specific related-party audit lead requiring subpoena review, not as a final alter-ego finding.
- *Guzman v. Consumer Law Group, P.A.* and *Otero v. Vito* reinforce that granular bank records and check-level financial records are the type of evidence needed to prove or disprove whether legally separate entities functioned as a flow-through or commingled operation.

D. Theft, false-writing, and federal-program review standard

- O.C.G.A. §§ 16-8-2, 16-8-3, and 16-8-4 provide the Georgia theft-by-taking, theft-by-deception, and theft-by-conversion framework. These statutes become relevant if public funds, inmate/bond funds, agency money, or property were knowingly diverted, misapplied, or converted contrary to the required public or legal purpose.
- O.C.G.A. §§ 16-10-20 and 16-10-20.1 provide the false-writing and false-document framework. These statutes become relevant if invoices, public-purpose memoranda, approvals, ledgers, campaign reports, or supporting documents knowingly misstate the true purpose, recipient, or beneficiary of a payment.
- 18 U.S.C. § 666 can apply if federal program-funding and dollar-threshold elements are satisfied. The receiving agency should verify federal-funding jurisdiction before deciding whether a federal program theft/bribery theory is available.
- *United States v. Vernon*, 723 F.3d 1234 (11th Cir. 2013), underscores that personal culpability requires concrete evidence of knowledge, role, and participation. This report therefore requests emails, texts, approvals, bank logs, invoices, and witness interviews rather than relying on vendor-name overlap alone.

Referral conclusion under the legal framework: the record supplies a specific and articulable basis for formal investigation because it identifies dates, accounts, payees, check numbers, vendor networks, campaign-report entries, public-account entries, dissolved-entity issues, travel exceptions, and missing supporting records. The proper agency action is preservation, subpoena production, forensic reconciliation, and witness review.

I. Assignment, Scope, and Review Standard

Anthony L. Robbins, P.A. prepared this preliminary public-integrity audit request after reviewing the available Truist and Ameris bank-item records, payee/vendor extraction review materials, small-charge exception review file, and source-image assisted handwritten-check summaries. The purpose of the review was to isolate every payee/vendor category, identify payment patterns, highlight high-risk transactions that require immediate support, and determine whether the records present indicators of possible agency-fund mismanagement, personal-use spending, or campaign-finance exposure.

The evaluation is not a prosecutorial charging decision. It is a forensic investigative and legal-risk report. The findings below identify transactions that, based on their vendor name, amount pattern, lack of obvious jail/sheriff purpose, repeated check number, source-image transcription uncertainty, or possible personal/entertainment/retail character, require supporting documentation before they can be accepted as proper public expenditures.

The primary validation standard used throughout this report is simple: no transaction should be treated as proper solely because a check cleared. Each flagged transaction should be matched to the front and back of the check, bank endorsement, invoice, purchase order, itemized receipt, budget code, ledger entry, approval chain, and written public-purpose explanation.

II. Executive Findings

Based on the available reviewed records, the audit indicators are material. The records reviewed were large enough to reveal systemic control concerns, but the records are still incomplete because credit-card/P-card merchant detail and original images for some unclear handwritten checks are necessary for formal forensic-audit conclusions.

Metric	Finding	Audit Meaning
Total source rows reviewed	7,760	Combined reviewed bank-item ZIP extractions
Repeat payee/account groups	365	Repeat activity requiring ledger reconciliation
Detailed repeat-payee transactions	2,541	Row-level repeat activity
Repeated check-number groups	86	Some may be returns/duplicates; others require manual image review
Personal/campaign keyword hits	11	Separated to avoid misreading false positives as confirmed payments
Possible non-core/small-charge rows	67	Captured small recurring/personal-type exception rows
Small-charge exception subtotal	\$46,409.60	Valid captured subtotal from small-charge review file
Direct named campaign-vendor hits	0 verified	No verified direct visible-payee payment to Blue Clav, Pierrette/Piroutte/Pierutte, Summit Printing, campaign, election, flyer, signage, or vote-related vendors in the extracted fields reviewed

Figure 1. Audit exception funnel showing the volume of records reviewed and the categories requiring further audit isolation.

The strongest audit concerns identified by Anthony L. Robbins, P.A. are: repeated exact-dollar payments to Blue/Blu Enclave Industries; entertainment and personal-type vendors; recurring retail/warehouse purchases; florist/gift and awards-type expenses; a GeloeTV media-type payment; handwritten/handwritten source description requiring validation checks; repeated check-number groups; and a gap in the records because the reviewed check images do not capture full credit-card/P-card merchant detail.

- The review did not prove theft or campaign diversion by itself; it established audit red flags requiring original source documentation.
- The most important next step is to obtain merchant-level credit-card/P-card statements to search for Disney, BJ's, Netflix, Hulu, Apple, Amazon, Walmart, restaurants, lodging, retail, subscriptions, and recurring card charges.
- For each flagged check, the front/back image and endorsement are critical because source-image transcription has unreliable payee reads for several handwritten checks.
- For campaign-finance exposure, the key question is not merely whether a campaign vendor name appears. The more important question is whether agency funds, goods, services, staff time, public equipment, office resources, or vendor pass-through payments were used directly or indirectly for campaign purposes.

III. Source-by-Source Review of Bank Records

The following table identifies the account/source groups reviewed and the primary control issue in each account. The account numbers and descriptions are stated only as reflected in the reviewed extraction files and should be validated against official bank statements.

Source	Account / Description	Records	Outgoing / Debit Finding	Captured Total / Notes	Validation Issues
7116	Clayton County Sheriff's Office General Fund Account 1000099077116	1,352	514 debit/check items totaling \$2,793,544.40	Net credits minus debits: - \$373,085.02	33 unclear debit payees needing manual review; repeat check numbers
1338	Clayton County Sheriff bank-item review / inmate or commissary-related checks	3,732	3,516 check numbers captured	High-confidence subtotal \$5,636,677.41 excluding source-image transcription anomalies	231 repeat payee groups; 49 repeated check numbers; noisy source-image transcription fields
4689	Bank-image records / claims-medical-legal recurring checks	1,827	1,814 debit/check images identified	1,799 captured amounts totaling \$2,550,641.72	112 unclear payees; 26 large transactions; 16 repeated check numbers
7108	Clayton County Sheriff Cash in Lieu Bond Account 1000099077108	482	437 outgoing debit/check items totaling \$1,707,996.10	Net credits minus debits: \$393,454.10	Large bond refund checks, repeated check numbers, missing PDFs, large deposit packets
7082	Clayton County Sheriff's Office Inmate Trust Account 1000099077082	77	70 checks/other payments excluding returns/deposits totaling \$120,067.72	Total indexed amount reviewed \$150,030.85	27 stale/old check dates; returned-item cluster; deposit tickets need source tracing
4505	Clayton County Sheriff's Office Honor Guard bank-item records	42	2 debit/check items totaling \$2,683.60	Net credits minus debits: \$6,573.87	Recurring recycling/pallet/scrap deposits require authorization review

Source	Account / Description	Records	Outgoing / Debit Finding	Captured Total / Notes	Validation Issues
4430	Clayton County Sheriff's Office Sheriff Miscellaneous Fund	140	Amount fields captured in 112 records; subtotal \$48,747.80	Recurring bonding/renewal fees, florist/gift shop, market/grocery, awards	Handwritten records; vendor/public-purpose documentation required
070124-063025	Selected Bank Items: 4448 ITEMS and 4497 ITEMS	108	Selected checks/deposits	Recurring case-related disbursements/deposits	Secure storage, DA Office, Property Room, Bond FCU, internal case checks require reconciliation

Figure 2. Record volume by reviewed source set. Higher-volume sources are more likely to contain repeated-payee patterns and source-image transcription exceptions.

IV. Master Payee / Vendor Findings

The largest payee/vendor groups are not automatically suspicious because many appear governmental, jail, medical, court, claims, or inmate-service related. However, high-dollar repeat payees still require contract, invoice, ledger, and approval reconciliation. The purpose of this section is to identify where the money went and what must be verified.

Figure 3. Top payee/vendor groups by captured total.

Payee / Vendor	Classification	Source	Count	Captured Total	Largest	Dates / Date Range	Validation Note
Clayton County Board of Commissioners	Government / county	7116	14	\$1,775,735.40	\$191,028.92	7/11/2024 - 6/9/2025; report date range also shows 1/13/2025 - 9/11/2024 due sorting/source-image transcription	High-dollar intergovernmental remittance pattern; reconcile to county ledger, invoice/assessment, and approvals
KEEFE COMMISSARY NETWORK	Jail/commissary	1338	13	\$684,112.93	\$96,374.49	07/05/2024 - 05/06/2025 sample; report date range 01/06/2025 - 12/18/2024	Verify commissary contract, remittance schedule, inmate trust ledger, revenue share, and invoices
Clients for GAS	Claims/medical/legal group - unclear exact nature	4689	21	\$463,140.94	\$87,316.24	Dates often missing/blank in extraction	High-dollar repeat group; trace each check to claim file/invoice and verify payee identity
ICSOLUTIONS	Jail communications/inmate services	1338	6	\$450,943.77	\$132,742.69	09/09/2024; 09/12/2024; 12/04/2024; 03/04/2025; 04/07/2025; 06/03/2025	Verify contract, commission/remittance terms, invoice support, and account ledger
City of Forest Park	Municipal/government	7116	45	\$177,280.00	\$12,446.00	07/05/2024 - 06/27/2025; summary date range 10/1/2024 - 9/30/2024	Verify intergovernmental purpose and account coding
City of Morrow	Municipal/government	7116	36	\$168,216.58	\$10,848.00	07/26/2024 - 06/27/2025; summary date range 1/24/2025 - 9/30/2024	Verify contract, invoices, and why recurring payments were made
ADVA Holdings, LLC	Medical/claims/administrative or vendor group	4689	100	\$151,099.74	\$6,738.10	03/12/2025 - source-image transcription date anomaly 42/16/2024	High-frequency vendor; verify exact purpose, contract, invoices, and approvals
City of Lake City	Municipal/government	7116	36	\$130,705.50	\$18,200.00	07/22/2024 - 06/12/2025; summary date range 1/6/2025 - 9/30/2024	Verify intergovernmental purpose and weekly/monthly payment schedule
Piedmont Hospital	Medical	4689	4	\$103,463.28	\$92,758.64	12/27/2024 - 01/14/2025	Large medical claim; verify claim number, patient/inmate/employee status, bill, and authorization
Defined Physical Therapy Inc	Medical/physical therapy	4689	81	\$96,334.44	\$4,775.09	12/30/2024 - 01/13/2025	Recurring medical/therapy payments; reconcile to case files and invoices
CompComplete	Medical/claims administration	4689	26	\$90,073.87	\$10,915.00	12/04/2024 - 01/06/2025	Verify invoices and claims
Peachtree Orthopaedic Surgery	Medical/surgery	4689	7	\$89,700.92	\$40,433.95	10/29/2024 - 02/05/2025	High-dollar surgery/provider payments; verify supporting bill/claim
Peachtree Orthopaedic Clinic	Medical/orthopedic clinic	4689	79	\$87,821.80	\$9,469.62	12/10/2024 - 01/13/2025	Recurring provider payments; reconcile to medical/claims files
Southern Bone & Joint ASC LLC	Medical/surgery center	4689	10	\$77,015.86	\$19,432.92	12/23/2024 - 03/21/2025	Verify surgical/medical invoices and approvals
Id 4Georgiaoil2465	Unclear/high-dollar	4689	2	\$71,281.68	\$71,281.68	Date missing/blank	High-dollar unclear payee; manual image review required
Hickcox, Robertson & Stunda, LLC	Legal	4689	19	\$67,518.28	\$9,602.91	11/18/2024 - 01/09/2025	Legal/vendor payments; verify retainer, invoice, matter, and public purpose

Payee / Vendor	Classification	Source	Count	Captured Total	Largest	Dates / Date Range	Validation Note
Caduceus USA	Medical/occupational health	4689	49	\$61,713.46	\$5,233.97	11/26/2024 - 01/14/2025	Recurring medical vendor; reconcile invoices
Therapy Direct	Medical/therapy	4689	42	\$50,100.15	\$3,622.57	12/27/2024 - 01/08/2025	Recurring therapy payments; verify case/invoice support
Clerk of State Court	Court/government	7116	129	\$48,666.16	\$2,400.00	07/02/2024 - 06/30/2025; summary date range 1/15/2025 - 9/30/2024	Court cost/fee pattern; verify each case/docket/monthly remittance
Absolute Solutions	Medical/claims/other vendor	4689	39	\$44,102.89	\$4,638.81	12/19/2024 - 01/06/2025	Verify vendor purpose and invoices
Piedmont Newnan Hospital	Medical	4689	4	\$41,672.99	\$29,325.92	08/01/2024 - 02/21/2025	Medical provider; verify claim/bill
CLAYTON COUNTY SHERIFF / INTERNAL	Internal sheriff/inmate account activity	1338	14	\$39,842.30	\$16,354.15	12/31/2024 - 05/30/2025; one row 0/0/2025	Internal entries require ledger and subledger trace
CCSO/2167076	Inmate/account group	1338	2	\$38,940.00	\$38,900.00	05/08/2025	Verify inmate ledger, release/refund authorization, and duplicate/related transaction status
City of Riverdale	Municipal/government	7116	10	\$38,644.00	\$9,229.00	07/17/2024 - 03/11/2025; summary date range 10/22/2024 - 9/4/2024	Verify intergovernmental purpose
Bond Community Federal Credit Union	Financial institution	070124-063025	nan	\$38,288.41	\$20,000.00	02/05/2025 and 02/14/2025	Clarify whether transfer/check/bond/payment; verify ledger

V. High-Risk Payee and Vendor Concerns

The following findings are the most important concerns because they either lack an obvious jail/sheriff operational purpose, contain repeated exact-dollar payments, involve retail/entertainment/gift categories, or require original image verification before the payee can be accepted.

A. Blue/Blu Enclave Industries - Exact-Dollar Repeat Payment Pattern

Finding: The reviewed extraction identified eight repeated exact \$7,000.00 payments totaling \$56,000.00, with payment dates listed as 09/03/2024, 12/11/2024, 01/15/2025, 02/05/2025, 03/11/2025, 04/18/2025, and 05/12/2025, using check numbers 1472, 1532, 1533, 1558, 1565, 1585, 1591, and 1604. Two \$7,000.00 checks appear on the same date.

Audit concern: This is a high-priority audit issue because a repeated exact-dollar pattern to a vendor without a facially obvious jail, inmate, court, fleet, medical, or public-safety purpose can indicate a consulting/vendor arrangement that requires strict deliverable review. It does not prove wrongdoing, but it is one of the cleanest red flags because the payment pattern is regular and exact.

Investigator-auditor validation directives:

- Vendor file and W-9
- Ownership/registered-agent documents
- Contract, purchase order, and scope of work
- Every invoice and each corresponding deliverable
- Emails or memoranda requesting services
- Approval chain and payment authorization
- Front and back of each check, endorsements, and deposit account information
- Any relationship between vendor owners/agents and Sheriff Office officials, campaign personnel, family members, or related entities

Potential legal-risk connection: If the vendor produced legitimate services, the issue may be documentation and procurement. If services were not rendered, inflated, conflicted, or connected to campaign/personal benefit, the fact pattern could implicate theft/conversion, false statements, public-officer ethics, bribery/kickback, or agency contribution restrictions depending on proof.

A-1. Registered Address / Commercial Mail Receiving Address Nexus

Finding: The business-location review identifies a registered-address issue that should be evaluated with the Blue/Blu Enclave and Pirouette vendor nexus. Blu Enclave Industries LLC is associated with 227 Sandy Springs Pl, Suite D #252, Atlanta, Georgia. Pirouette Companies, LLC is associated with 1266 W Paces Ferry Rd NW, Atlanta, Georgia. Visual inspection of both locations indicates that the listed addresses correspond to UPS Store / commercial mail receiving agency (CMRA) locations rather than plainly identifiable dedicated operating offices.

Audit concern: Use of a UPS Store or commercial mailbox address is not unlawful by itself; however, when the same business network is also tied to repeated exact-dollar public-account payments, campaign-side consulting payments, related-party corporate filings, and missing invoice/deliverable support, the address structure becomes a material vendor-verification issue. The purpose of this finding is not to treat a mailbox address as proof of a crime. The purpose is to document why the reviewing agency should obtain formation records, operating agreements, lease records, beneficial-ownership records, bank deposit records, invoices, contracts, communications, and proof of actual services rendered.

Investigative significance: The address exhibit below should be reviewed together with the Blue/Blu Enclave payment timeline, the Pirouette campaign-payment records, the Keyla A. Jackson corporate-record connection, the Mitzi Bickers account-authority/history concern, and the Sheriff/public-account transaction records. In combination, the records support a formal forensic audit into whether the vendors were operating as legitimate independent service providers, related pass-through entities, shell entities, or separate paper channels for closely aligned control.



ANTHONY L. ROBBINS, P.A.

PREMIER INVESTIGATIONS • FORENSIC AUDITS • CRIMINAL REFERRAL SUPPORT

Exhibit — Commercial Mail Receiving Addresses Associated with Blu Enclave Industries LLC and Pirouette Companies, LLC

Preliminary audit exhibit for referral and forensic-audit request.



Blu Enclave Industries LLC — 227 Sandy Springs Pl,
Suite D #252, Atlanta, GA.

Visual inspection indicates the listed business address
corresponds to a UPS Store / CMRA location.



Pirouette Companies, LLC — 1266 W Paces Ferry
Rd NW, Atlanta, GA.

Visual inspection indicates the listed business address
corresponds to a UPS Store / CMRA location.



Investigative Significance

- 1 Both entities appear to operate from commercial mailbox or UPS Store addresses rather than clearly identifiable principal offices.
- 2 Use of a CMRA address is not unlawful by itself; however, it may limit transparency regarding the true physical location and operational footprint of a vendor.
- 3 When paired with repeated payments, overlapping vendor relationships, and campaign/public-fund exposure, the address structure supports additional scrutiny.
- 4 The shared pattern strengthens the inference that Blu Enclave Industries LLC and Pirouette Companies, LLC may function within the same business network or under closely aligned control.
- 5 This exhibit should be reviewed together with vendor payment timelines, campaign disclosures, business filings, and signature authority records during a formal forensic audit.

A-2. Registered-Agent / Service-of-Process Compliance Overlay for Blue/Blu Enclave and Pirouette/Piroette/Pierutte Address Records

Purpose of insertion: This subsection does not replace the existing commercial-mail-receiving-address exhibit. It adds a legal and forensic-audit overlay explaining why the UPS Store / CMRA address issue is material when reviewing public-account payments, campaign-side consulting payments, vendor files, and subpoenas/service-of-process reliability.

Legal framework reviewed: Georgia LLC records require a registered office with a street address and county, and a registered agent whose business office address is the same as the registered office. A registered agent must be an individual resident of Georgia or a qualified entity authorized to transact business in Georgia. Georgia regulations also state that the registered office may, but does not have to be, the LLC's principal office or place of business. The audit issue is therefore not simply whether a UPS Store address appears. The issue is whether the address listed in business records, vendor files, W-9s, invoices, or payment records was being used in a way that obscured the true operating location, actual control, beneficial ownership, or service-of-process contact for the vendor.

Corrected investigative point: A UPS Store / CMRA location may provide a physical street address for mail-receiving purposes, but that does not automatically prove that the vendor has a brick-and-mortar operating office, employees located at that address, or an authorized agent available at that location during ordinary business hours to accept legal process for the vendor. If the vendor used a mailbox location while receiving repeated public-account payments or campaign-related consulting payments, investigators should verify who rented the mailbox, who controlled the mail, who was authorized to receive legal notices, and whether the vendor disclosed a true operating location to Clayton County.

Specific audit issues to validate:

- **CMRA / UPS Store address:** The address may show a mail-receiving point rather than a true operating office. This matters when a vendor receives public funds, consulting payments, or campaign-adjacent payments without clear work product. Records needed: certified SOS filings, UPS/CMRA mailbox agreement, USPS Form 1583 where applicable, registered-agent agreement, and principal-office documentation.
- **Registered-agent/service-of-process risk:** If no authorized agent or qualified service provider was available at the listed location, the filing may impair transparency and service of process. This should be verified before calling it a violation. Records needed: registered-agent consent, agent identity, business-office address, service-of-process logs, subpoena returns, and mail acceptance records.
- **Vendor verification risk:** Public-account vendor onboarding should identify the real vendor, true business location, taxpayer identity, beneficial owner, scope of work, and deliverables. Records needed: W-9, EIN/TIN validation, vendor master file, purchase orders, invoices, contracts, deliverables, check endorsements, and deposit account.
- **Related-party / pass-through risk:** When the same network appears in campaign-side Pirouette/Piroette/Pierutte records and public-account Blue/Blu Enclave payments, a mailbox-address structure can increase the need to test whether the vendor was legitimate or a pass-through. Records needed: bank endorsements, campaign bank records, public-account ledgers, emails, invoices, work product, owner/agent communications, and subcontractor records.

Audit conclusion for this point: The Blu Enclave / Pirouette address evidence should be characterized as a vendor-transparency and service-of-process compliance issue requiring subpoena-level validation. The stronger formulation is not that a UPS Store address alone proves fraud. The stronger formulation is that a UPS Store / CMRA address, when combined with repeated exact-dollar public-account payments, campaign-side consulting payments, related-

party records, and missing deliverables, creates a specific and articulable basis to subpoena the vendor file, mailbox-rental records, registered-agent records, bank endorsements, invoices, and work product.

Recommended wording for referral package: If Blu Enclave, Pirouette, or any related entity listed a UPS Store / CMRA location without a true operating office or authorized registered-agent presence at that address, the reviewing authority should determine whether the public vendor file, campaign records, or Secretary of State filings were accurate and whether the address structure was used to obscure beneficial control, true location, or service-of-process accountability.

Do not rely on internet search-result snippets as legal authority. The final review should rely on certified Secretary of State records, Georgia statutes and regulations, vendor documents, bank records, and subpoena responses.

B. Entertainment and Event-Type Vendors

Finding: The review identified Outer Space Game Truck entries totaling \$4,940.00, including a visible 11/08/2024 check 1515 for \$1,900.00; The Family Entertainment Center on 06/18/2024, check 1443, \$900.00; and an handwritten source description requiring validation possible Play House/Budd's Play House entry on 11/05/2024, check 1514, \$5,340.00.

Audit concern: Entertainment vendors are not facially connected to core sheriff/jail operations unless tied to an approved public outreach event, youth program, training program, employee event permitted by policy, inmate program, or other documented public purpose.

Investigator-auditor validation directives:

- Itemized invoices
- Event flyer or program description
- Attendee/participant list where available
- Approval memo explaining public purpose
- Budget code and fund source
- Proof the event was not campaign-related
- Check endorsements and receiving vendor account

Potential legal-risk connection: If agency funds paid for campaign events, campaign promotion, private entertainment, or personal benefit, O.C.G.A. § 21-5-30.2 and Georgia public-fund restrictions may be implicated. If invoice narratives or ledgers mischaracterized the purpose, false statement or fraud theories may require review.

C. Sam's Club Direct - Retail/Warehouse Purchase Pattern

Finding: The reviewed review file lists 13 Sam's Club Direct payments totaling \$19,651.66, including multiple small and medium charges from 08/03/2023 through 07/09/2025. Amounts include \$149.84, \$307.75, \$698.28, \$802.64, \$808.81, \$1,041.51, \$1,173.31, \$1,213.85, \$1,229.78, \$1,417.02, \$1,931.74, and a \$7,773.00 entry requiring manual confirmation.

Audit concern: Retail/warehouse charges are classic small-charge audit risks because the payee name does not prove what was purchased. Without an itemized receipt, the payment could be proper jail supplies, event supplies, cleaning products, food, electronics, gift cards, personal goods, or campaign-related materials.

Investigator-auditor validation directives:

- Itemized receipt for each Sam's Club purchase
- Delivery location or inventory receiving record
- Procurement request and approval

- Budget code
- Proof purchases were used for jail/sheriff/public purpose
- Gift-card review and serial-number tracing if gift cards appear
- Credit-card/P-card statements if purchases were charged rather than check-paid

Potential legal-risk connection: If itemized receipts show personal items, campaign materials, or gifts without public purpose, possible theft/conversion, gratuity/public-purpose, or campaign-finance issues should be referred for legal review.

Figure 4. Sam's Club Direct payment timeline. Itemized receipts are necessary to determine whether the purchases were official, personal, or campaign-related.

D. Small Recurring Grooming / Barber World Pattern

Finding: The small-charge review file identified 47 Barber World / grooming-type entries with a valid captured subtotal of \$27,734.14. Individual visible entries include recurring amounts such as \$1,260.00, \$975.00, \$950.00, \$940.00, \$890.00, \$830.00, \$825.00, \$760.00, \$705.00, \$680.00, \$675.00, \$650.00, \$630.00, \$620.00, \$580.00, \$575.00, \$570.00, \$565.00, \$550.00, and \$124.14.

Audit concern: These may be legitimate inmate grooming services, but the recurring small-payment nature makes the category important. It should be reconciled by service date, rate, number of inmates served, and contract terms.

Investigator-auditor validation directives:

- Barber/grooming contract and rate sheet
- Service logs showing date and number of inmates served
- Invoice for each check
- Jail unit or program receiving services
- Approvals and receiving officer verification
- Comparison of invoice totals to actual service logs

Potential legal-risk connection: No legal conclusion is made. If services were not rendered or invoices were inflated, this could implicate theft/conversion, false statements, and possibly federal program fraud if federal-fund jurisdictional elements are met.

E. Florist, Gift, Grocery, Awards, Beverage, Hardware, Storage, and Lawn Equipment

Finding: The review isolated Morrow Florist/Gift Shop totaling \$8,516.32; Market/Grocery Vendor totaling \$1,974.10; Awards Vendor/Suburban Custom Awards totaling \$977.00; Coca-Cola/Beverage Vendor entries including \$1,884.28 and a separate \$21,500.00 item noted in prior review; Secure Self Storage entries of \$213.00, \$213.00, and \$506.40; Crane Hardware entries of \$180.28 and \$169.30; and Campbell's Lawn Equipment of \$2,514.30.

Audit concern: These are not automatically improper, but they require stronger support than ordinary government/court payees because they can easily conceal gifts, personal purchases, food, ceremonial expenses, maintenance unrelated to public equipment, storage unrelated to property-room needs, or campaign/event expenses.

Investigator-auditor validation directives:

- Itemized receipts
- Recipient list for gifts/flowers/awards
- Event or program documentation

- Approval chain
- Delivery location
- Budget code and fund source
- Storage unit number and purpose
- Proof hardware/lawn equipment was public property and not private property

Potential legal-risk connection: If no substantial public benefit or official purpose exists, the expenditures may raise Georgia gratuity/public-purpose concerns. If the records were falsified, false statements or fraud analysis may be warranted.

Figure 5. Personal/non-obvious payees by captured amount.

Figure 6. Small-charge exception categories by captured total.

Figure 7. Small-charge exception categories by row count.

Section C - Detailed Floral, Gift, and Dissolved-Entity Public-Purpose Review

The detailed review identifies a consolidated florist, floral, flower, greenhouse, and gift-type population of 20 entries totaling \$34,934.33. This section is retained in the detailed report because floral/gift payments are not self-validating public expenditures. The issue is not whether a Sheriff Office can ever send flowers for a fallen officer, bereavement, or official ceremony. The issue is whether the amounts, frequency, out-of-state vendors, dissolved-entity status, and lack of visible recipient logs are supported by itemized invoices, recipient names, event files, public-purpose approval, and payment authority.

Georgia Secretary of State records identify Morrow Florist & Gift Shop, Inc. as administratively dissolved and Riverdale Floral Designs Inc. as administratively dissolved. Payments to a dissolved or trade-name vendor may still be explainable, but the dissolved status increases the need for W-9s, current business identity, invoices, endorsement records, and recipient logs. The floral schedule also includes out-of-state/online vendors in Ohio, Alabama, Florida, and Michigan, which require a recipient-by-recipient explanation.

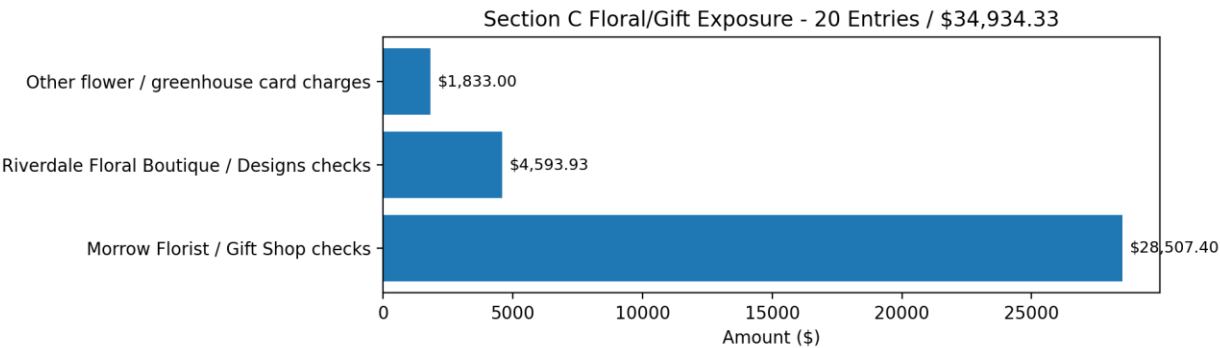


Figure C-1. Floral/gift exposure by category. Morrow Florist/Gift Shop checks total \$28,507.40; Riverdale Floral checks total \$4,593.93; other florist/flower/greenhouse card charges total \$1,833.00.

Date and vendor / merchant	Amount	Reference / source category
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Date and vendor / merchant	Amount	Reference / source category
2023-09-01 - Morrow Florist & Gift Shop, Inc.	\$993.40	2023 transcription
2023-10-03 - Morrow Florist & Gift Shop, Inc.	\$3,261.40	2023 transcription
2023-10-12 - SQ Taylor's Flower / Square	\$150.00	Ameris 7189 card charge
2024-01-05 - Morrow Florist & Gift Shops, Inc.	\$4,632.80	Check #1404
2024-01-19 - Ellie's Flower Shop	\$264.60	Ameris 7163 card charge
2024-02-22 - Morrow Florist & Gift Shops, Inc.	\$8,121.10	Check #1406
2024-03-13 - Flowers By Grace	\$215.00	Ameris 7163 card charge
2024-05-21 - Morrow Florist & Gift Shops, Inc.	\$5,459.00	Check #1409
2024-07-01 - Riverdale Floral Boutique	\$589.58	Check #1450
2024-07-02 - Morrow Florist & Gift Shops, Inc.	\$3,005.10	Check #1449
2024-07-22 - Shady Grove Flowers LLC	\$281.41	Ameris 7163 card charge
2024-07-29 - Morrow Florist & Gift Shops, Inc.	\$1,522.60	Check #1458
2024-09-27 - Flowerama 158 Middlebur, OH	\$232.19	Ameris 7163 card charge
2024-09-27 - SQ E E House of Flowers, Montgomery, AL	\$200.00	Ameris 7163 card charge
2024-10-18 - Deloris Florist / DelorisFlorist.com, FL	\$240.75	Ameris 7163 card charge
2024-10-23 - Grohmans Greenhouse, Saginaw, MI	\$249.05	Ameris 7163 card charge
2025-01-23 - Riverdale Floral Boutique	\$1,281.75	Check #1559
2025-03-18 - Riverdale Floral Boutique	\$1,542.85	Check #1581
2025-04-22 - Riverdale Floral Boutique	\$1,179.75	Check #1590
2025-04-29 - Morrow Florist & Gift Shops, Inc.	\$1,512.00	Check #1592

Investigator-auditor determination: these 20 entries require receipt-level validation. The minimum record set is: itemized invoice; recipient name and relationship to official public purpose; approval memo; budget code; delivery address; cardholder/check signer identity; procurement documentation; W-9 or current vendor identity; and confirmation whether any portion of the payment served campaign, personal, or private-recognition purposes.

Savannah / Out-of-State Travel and Lodging Exception Review

The Ameris 7189 Miscellaneous Business account records include a Savannah, Georgia lodging cluster and related October 2023 travel items. Travel may be lawful for training, conference attendance, extradition, official meetings, or law-enforcement operations. However, the records reviewed do not contain the corresponding traveler names, itinerary, conference/training agenda, hotel folios, per diem approval, reimbursement review, or written public-purpose memo. These records must be obtained before the travel charges can be accepted as properly supported public expenditures.

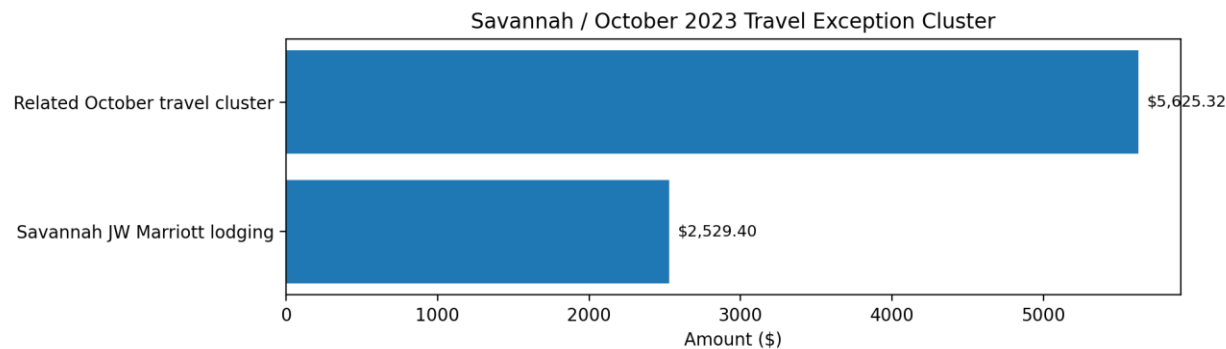


Figure C-2. Savannah/travel exception cluster requiring travel-packet validation.

Date and merchant	Amount	Audit issue
10/13/2023 - JW Marriott Riverside Savannah, GA (Ameris 7189 Misc. Business)	\$901.00	Savannah lodging
10/13/2023 - JW Marriott Riverside Savannah, GA (Ameris 7189 Misc. Business)	\$574.40	Savannah lodging
10/13/2023 - JW Marriott Riverside Savannah, GA (Ameris 7189 Misc. Business)	\$1,054.00	Savannah lodging
10/02/2023 - Delta Air (Ameris 7189 Misc. Business)	\$2,638.80	Travel cluster
10/02/2023 - Delta Air (Ameris 7189 Misc. Business)	\$757.80	Travel cluster
10/02/2023 - Delta Air (Ameris 7189 Misc. Business)	\$847.80	Travel cluster
10/02/2023 - Delta Air refund/credit visible (Ameris 7189 Misc. Business)	\$-847.80	Delta credit/offset - reconcile

Date and merchant	Amount	Audit issue
10/16/2023 - Delta Air (Ameris 7189 Misc. Business)	\$1,257.80	Travel cluster
10/03/2023 - IHG Ambassador Activation (Ameris 7189 Misc. Business)	\$200.00	Membership/activation
10/18/2023 - Alamo Rent A Car - San Diego, CA (Ameris 7189 Misc. Business)	\$770.92	Rental car - San Diego

Required travel support: travel request, approval, traveler names, hotel folio, flight receipt, rental-car receipt, itinerary, conference/training agenda, reimbursement records, per diem records, and proof the expense was not personal or campaign-related.

VI. Itemized Small-Charge Red Flag Schedule

The following table itemizes small recurring or non-obvious charges from the small-charge review file. These are the items most likely to be missed in a traditional review focused only on large checks.

Source	Doc	Entry Date	Post Date	Check #	Payee / source-image transcription Read	Amount	Category	Priority	What to Verify
4430	Doc19			5868	Morrow Florist / Gift Shop	\$8,114.00	Florist/Gifts	High	Florist/gift-type entry; require recipient, reason, itemized receipt, approval, and public-purpose explanation.
4505	Doc6	2024-08-02	2024-08-08	1151	Campbell's Lawn Equipment	\$2,514.30	Lawn/Grounds Equipment	High	Lawn/grounds equipment repair; require proof equipment belongs to public account and invoice/approval.
4430	Doc105			4000	Coca-Cola / Beverage Vendor	\$1,884.28	Beverage	High	Beverage vendor; require itemized invoice, delivery location, use/purpose, and approval.
1338	Doc2558.PDF	03/17/2025		147511	ON BARBER WORLD ENT, LLG NWARE OROOMNE	\$1,260.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
4430	Doc22			750019	Market/Grocery Vendor	\$1,000.00	Grocery/Market	High	Store/grocery-type entry; require itemized receipt, public purpose, delivery/use documentation, and approval.
1338	Doc898.PDF	09/14/2024		145669	BARBER WORLD ER, LUC SUME CMOOME X	\$975.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
4430	Doc21			5869	Suburban Custom Awards / Awards Vendor	\$952.00	Awards/Trophies/Plaques	High	Awards/plaque/framing expense; require event, recipient list, approval, and public-purpose explanation.
4430	Doc73			5873	Awards Vendor	\$952.00	Awards/Trophies/Plaques	High	Awards/plaque/framing expense; require event, recipient list, approval, and public-purpose explanation.
1338	Doc165.PDF	07/15/2024		144915	UT BARBER WORLD ENT, LLC IAMATE GROOMIG	\$950.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2278.PDF	02/01/2025		147078	AS BARBER WORLD ENT, LLC AIIRE/ENOOUNE OA	\$950.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2047.PDF	01/13/2025		146895	WS BARBER WORLD ENT, LLC MATE GROOMING	\$940.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2784.PDF	03/30/2025		147685	BARBER WORLD ENT, LLC NAR OROOMANE AI	\$890.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1909.PDF	12/20/2024		146690	BARBER WORLD ENT, LLC SARE OROOVANE	\$830.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2298.PDF	02/07/2025		147146	SOCA BARBER WORLD ENT, LLG NATE ONOOWNE WA	\$825.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2526.PDF	03/07/2025		147418	GAR BARBER WORLD ENT, LLC. SOUS MRAEN A	\$825.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2901.PDF	04/07/2025		147758	BARBER WORLD ENT, LLC WARE EXOONANE IS	\$760.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.

Source	Doc	Entry Date	Post Date	Check #	Payee / source-image transcription Read	Amount	Category	Priority	What to Verify
4430	Doc140	2035-06-57		5898	Market/Grocery Vendor	\$740.02	Grocery/Market	High	Store/grocery-type entry; require itemized receipt, public purpose, delivery/use documentation, and approval.
1338	Doc2991.PDF	04/19/2025		147880	BARBER WORLD ENT, LLC WUMARE EXOONNE P	\$720.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc47.PDF	06/28/2024		144730	BOS BARBER WORLD ENT, LLC. MARE GROOM A	\$705.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc230.PDF	7/19/2024		144965	AS BARBER WORLD ENT, LLC MARE OROOUNE	\$680.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc341.PDF	07/26/2024		145056	ORN WORLD ENT, LLC MATE GROOMING ARS	\$675.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc342.PDF			145117	US BARBER WORLD ENT, LLC INNATE GROOMING	\$660.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc496.PDF	08/08/2024		145202	UT BARBER WORLD ENT, LLC. VENATE GOORIN	\$650.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3509.PDF	06/06/2025		148424	OM BARBER WORLD ENT, LLC MARE ONOOME	\$630.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3018.PDF	04/25/2025		147980	WA BARBER WORLD ENT, LLC INWARE GROOMINE	\$620.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1624.PDF			146316	GROOMING	\$610.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1638.PDF			146395	GROOMING OT	\$610.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3406.PDF	05/16/2025		148237	GROOMING 7	\$580.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1199.PDF	10/04/2024		145949	ORE WORLD ENT, LLG IMATE GROOMING	\$575.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1287.PDF	10/12/2024		148019	GROOMING 5	\$570.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc655.PDF	08/22/2024		145387	GROOMING TE TAI	\$565.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc976.PDF	09/20/2024		145745	OU BARBER WORLD ENT, LLC WARE OROOMINE A	\$565.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1391.PDF	10/18/2024		146093	GROOMING 7	\$560.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1198.PDF	09/26/2024		145859	BARBER WORLD ENT, LLC ATE GROOM	\$550.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2367.PDF	02/14/2025		147207	X BARBER WORLD ENT, LLC PURE GAOIUANA X	\$550.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.

Source	Doc	Entry Date	Post Date	Check #	Payee / source-image transcription Read	Amount	Category	Priority	What to Verify
1338	Doc1716.PDF			146479	GROOMING	\$540.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3196.PDF	05/10/2025		148148	EX BARBER WORLD ENT, LLC IRE SERVICES IA	\$530.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc56.PDF	07/05/2024		144792	BU BARBER WORLD ENT, LLC ARE EXOOME	\$510.00	Barber/Grooming	High	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
070124_063025	Doc3	10/11/2024		9157	Secure Self Storage	\$506.40	Storage	High	Recurring storage; require unit number, invoice, property-room/forfeited funds link, and authorization.
1338	Doc2439.PDF	02/28/2025		147338	OU BARBER WORLD ENT, LLG NAMRE SERENOES	\$480.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3118.PDF	05/02/2025		148046	OA BARBER WORLD ENT, LLC PARE CROW I	\$480.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc814.PDF	09/06/2024		145565	2 BAT BARBER WORLD ENT, LLC SUAI ROOUNE 2	\$480.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1823.PDF	12/08/2024		146571	AS BARBER WORLD ENT, LLC ARE CROOME	\$470.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3438.PDF	05/30/2025		149044	AS BARBER WORLD ENT, LLC CARE CROOWE 6	\$470.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc757.PDF	08/30/2024		145477	GROOMING	\$470.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1680.PDF			146451	BU BARBER WORLD ENT, LLC SNWARE EROOMWE WS	\$460.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc1457.PDF	10/29/2024		146195	GROOMING ON	\$410.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
4430	Doc95	2025-02-04		5875	Morrow Florist / Gift Shop	\$402.32	Florist/Gifts	Medium	Florist/gift-type entry; require recipient, reason, itemized receipt, approval, and public-purpose explanation.
1338	Doc3439.PDF	05/23/2025		148285	ES BARBER WORLD ENT, LLC WNUARE AROOMNG O	\$400.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc2647.PDF	03/21/2025		147566	AS BARBER WORLD ENT, LLC SNUATE-OROOWE	\$370.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3586.PDF	06/21/2025		148579	WI BARBER WORLD ENT, LLC WARE GROOM E	\$340.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3578.PDF	06/11/2025		148493	GROOMING IM	\$320.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
4689	Doc165	07/29/2024		530037171	GeloeTV	\$312.05	TV/Streaming/Media	Medium	TV/streaming/media-type payee; require proof service was for jail/office/training/public purpose.
1338	Doc1499.PDF	11/01/2024		146222	GROOMING TE	\$300.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc581.PDF	0/7/2024		145321	BARBER WORLD ENT, LLG ARE EXOOMNE	\$300.00	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.

Source	Doc	Entry Date	Post Date	Check #	Payee / source-image transcription Read	Amount	Category	Priority	What to Verify
4430	Doc3			5861	Market/Grocery Vendor	\$234.08	Grocery/Market	Medium	Store/grocery-type entry; require itemized receipt, public purpose, delivery/use documentation, and approval.
070124_063025	Doc1	02/13/2024		9157	Secure Self Storage	\$213.00	Storage	Medium	Recurring storage; require unit number, invoice, property-room/forfeited funds link, and authorization.
070124_063025	Doc2	08/05/2024		244	Secure Self Storage	\$213.00	Storage	Medium	Recurring storage; require unit number, invoice, property-room/forfeited funds link, and authorization.
4430	Doc110			5886	Crane Hardware Co. / Hardware Vendor	\$180.28	Hardware/Home Improvement	Medium	Hardware/home-improvement type expense; require invoice, equipment/facility use, and approval.
4505	Doc1	2024-07-03	2024-07-12	1150	Crane Hardware Co., Inc.	\$169.30	Hardware/Home Improvement	Medium	Hardware/home-improvement type expense; require invoice, equipment/facility use, and approval.
1338	Doc632.PDF			145212	ERIC FLOWERS. SONE QRDER IOWA COMMISSARY EE FACI ACE	\$140.66	Florist/Gifts	Medium	Florist/gift-type entry; require recipient, reason, itemized receipt, approval, and public-purpose explanation.
1338	Doc3407.PDF	05/16/2025		148238	BARBER WORLD ENT, LLC SAE NERO	\$124.14	Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
1338	Doc3323.PDF	05/07/2025		148092	ES JUSTIN SAMS EO LOVE 10V	\$62.78	Grocery/Market	Medium	Store/grocery-type entry; require itemized receipt, public purpose, delivery/use documentation, and approval.
1338	Doc1827.PDF			145359	TRACE... BB&T-GA KROGER REDEPCHECK	\$59.99	Grocery/Market	Medium	Store/grocery-type entry; require itemized receipt, public purpose, delivery/use documentation, and approval.
4430	Doc11			5863	Awards Vendor	\$25.00	Awards/Trophies/Plaques	Medium	Awards/plaque/framing expense; require event, recipient list, approval, and public-purpose explanation.
1338	Doc1936.PDF			146815	GROOMING OW		Barber/Grooming	Medium	Recurring small grooming/barber payment; verify jail/inmate grooming contract, service logs, invoice, approval, and whether amount matches actual services.
4430	Doc134			5896	Morrow Florist / Gift Shop		Florist/Gifts	Medium	Florist/gift-type entry; require recipient, reason, itemized receipt, approval, and public-purpose explanation.

VII. Store / Media / Entertainment / Restaurant Exceptions

The following exceptions are important because they include media/TV-type, entertainment, grocery/market, auto, and restaurant-type descriptions. These items require itemized receipts and a written public-purpose explanation.

Payee / Category	Date	Check #	Amount	Audit Concern
Outer Space Game Truck	06/24/2024	1445.0	part of \$4,940.00 total; exact item amount not isolated in visible summary	Entertainment/game truck; verify event and public purpose
Outer Space Game Truck	11/08/2024	1515.0	\$1,900.00	Entertainment/game truck; visible row confirms date/check/amount
Outer Space Game Truck	12/30/2024	1538.0	part of \$4,940.00 total; largest item \$1,990.00 per repeat summary	Entertainment/game truck; verify event and public purpose
The Family Entertainment Center / source-image transcription 'FO u enter'	06/18/2024	1443.0	\$900.00	Entertainment/family center; manual image verification needed
Possible Play House / Budd's Play House	11/05/2024	1514.0	\$5,340.00	handwritten source description requiring validation but appears entertainment/recreation-related; manual image verification required
GeloeTV	07/29/2024	530037171.0	\$312.05	TV/streaming/media-type payee; verify public purpose
Market Grocer / Market Force	11/02/2023	1390.0	part of \$4,486.62 total; exact item amount not isolated in visible summary	Grocery/market; require itemized receipt
Market Grocer / Market Force	06/05/2024	1432.0	\$2,960.64	Grocery/market; visible row confirms date/check/amount

Payee / Category	Date	Check #	Amount	Audit Concern
Market Grocer / Market Force	03/13/2025	1572.0	part of \$4,486.62 total; exact item amount not isolated in visible summary	Grocery/market; require itemized receipt
GMC Hennessy / Chronic GMC	07/05/2023	1330.0	\$1,586.85	Auto/vendor-related; verify public vehicle/fleet purpose
GMC Hennessy / Chronic GMC	07/11/2023	1332.0	\$145.61	Auto/vendor-related; verify public vehicle/fleet purpose
GMC Hennessy / Chronic GMC	08/02/2023	1344.0	\$75.36	Auto/vendor-related; verify public vehicle/fleet purpose
GMC Hennessy / Chronic GMC	10/11/2024	1490.0	\$800.00	Auto/vendor-related; verify public vehicle/fleet purpose
Tervies Cafe	10/11/2024	1491.0	\$390.00	Cafe/restaurant-type source-image transcription; needs invoice and public-purpose explanation
The Juicy Crab Jonesboro			\$4,194.91	Restaurant-type payee in summary; exact date/check not visible in current extract; needs manual lookup

VIII. Handwritten / source-image transcription-Unclear Checks

The handwritten and handwritten source description requiring validation checks are among the most important manual-review items. A check cannot be treated as properly supported when the payee cannot be confirmed. The original image, endorsement, ledger entry, and invoice are necessary.

Figure 8. Highest handwritten/handwritten source description requiring validation checks by amount.

Date	Check #	Amount	Payee / source-image transcription Read	Confidence	Audit Concern
05/21/2024	1409	\$5,459.00	handwritten source description requiring validation - review image	Low	Small/medium unclear handwritten check; verify payee and purpose
05/23/2024	1427	\$2,500.00	handwritten source description requiring validation - review image	Low	Unclear handwritten payee; verify payee, endorsement, invoice
06/11/2024	1430	\$513.00	handwritten source description requiring validation - review image	Low	Small unclear handwritten check
06/13/2024	1438	\$650.00	handwritten source description requiring validation - review image	Low	Small unclear handwritten check
09/16/2024	1476	\$690.00	handwritten source description requiring validation - review image	Low	Small unclear handwritten check
09/23/2024	1479	\$2,267.18	handwritten source description requiring validation - review image	Low	Unclear handwritten check
10/07/2024	1486	\$2,500.00	handwritten source description requiring validation - review image	Low	Unclear handwritten payee
10/09/2024	1487	\$6,000.00	handwritten source description requiring validation - review image	Low	Unclear handwritten payee; over small threshold but audit red flag
10/11/2024	1488	\$547.97	handwritten source description requiring validation - review image	Low	Small unclear handwritten check
10/11/2024	1491	\$390.00	Tervies Cafe	source-image transcription	Restaurant/cafe-type payee; verify business purpose
10/15/2024	1489	\$625.00	handwritten source description requiring validation - review image	Low	Small unclear handwritten check
10/16/2024	1493	\$387.00	handwritten source description requiring validation - review image	Low	Small unclear handwritten check
10/24/2024	1500	\$3,500.00	ye Lnronpl Zach	source-image transcription	Unclear payee; verify exact name/purpose
10/24/2024	1501	\$3,500.00	ee, Lavontla Zochn	source-image transcription	Unclear payee; verify exact name/purpose
10/25/2024	1495	\$4,561.82	he, Aching Heche	source-image transcription	Unclear payee; verify exact name/purpose
10/28/2024	1504	\$1,000.00	Thane	source-image transcription	Unclear payee; verify exact name/purpose
10/28/2024	1497	\$3,164.25	handwritten source description requiring validation / possible duplicate same check 1497	Low/source-image transcription	Repeated check number/payee unclear

Date	Check #	Amount	Payee / source-image transcription Read	Confidence	Audit Concern
11/01/2024	1509	\$300.00	handwritten source description requiring validation - review image	Low	Small unclear handwritten check
11/01/2024	1508	\$3,416.48	handwritten source description requiring validation - review image	Low	Unclear handwritten check
11/01/2024	1512	\$1,000.00	w Tuckey On ae Loose	source-image transcription	Unclear handwritten payee
11/05/2024	1506	\$2,000.00	GROEA oF / ite Shypela Nese	source-image transcription	Unclear handwritten payee
11/05/2024	1516	\$3,309.01	Maikes Gestan	source-image transcription	Unclear handwritten payee
11/05/2024	1514	\$5,340.00	Budd's Play House / Wt Boudda's	source-image transcription	Possible entertainment-type payee; manual verification required
11/06/2024	1507	\$4,924.57	handwritten source description requiring validation - review image	Low	Unclear handwritten check
11/08/2024	1515	\$1,900.00	Outer Space Game Truck	Medium	Entertainment/game truck
11/12/2024	1503	\$51,106.05	handwritten source description requiring validation - review image	Low	High-dollar unclear handwritten check
11/13/2024	1517	\$3,165.30	Seto / unclear	source-image transcription	Unclear handwritten check
11/18/2024	1518	\$35,000.00	Porsche Cars North / One Porsche Drive - Sheriff Office Christmas party / agency appreciation event	statement image / supplemental classification	High-dollar agency event / public-purpose validation
12/03/2024	1496	\$10,000.00	Summit / aro Summit	source-image transcription	Summit source-image hit; not verified as Summit Printing
12/05/2024	1521	\$1,362.91	JowEBBORO, A Dame DATE	source-image transcription	Unclear handwritten payee
12/06/2024	1524	\$45,205.12	a Rito	source-image transcription	High-dollar unclear handwritten check

IX. Repeated Check Number Groups

Repeated check numbers do not automatically prove duplicate payments. In bank-item records, repeat check numbers can result from returned items, duplicate photo-in-lieu images, bank corrections, source-image transcription errors, or re-presentments. However, repeated check numbers become audit red flags when large totals, different payees, or unclear payee fields appear.

Figure 9. Repeated check-number groups by captured total.

Source	Check #	Count	Captured Total	Dates	Payees / Description	Docs	Audit Note
7116	12345	2	\$366,509.78	7/11/2024; 7/23/2024	Clayton County Board of Commissioners	Doc30; Doc90	Repeat check number; reconcile whether duplicate image/payment or legitimate presentment
1338	145848	2	\$245,868.78	09/25/2024	handwritten source description requiring validation: SS EXOWNONS RAE; SEE XS	Doc1182.PDF; Doc1494.PDF	Large repeated check-number group; manual review
1338	146308	2	\$113,370.15	11/08/2024	handwritten source description requiring validation: BOE HENRY COUNTY; BAO CCOUNOVE . FIA	Doc1589.PDF; Doc1625.PDF	Large repeated check-number group; manual review
070124-063025	30236	10	\$14,024.50	04/29/2025; 05/12/2025; 06/11/2025; 06/27/2025; 07/16/2024; 11/27/2024	Multiple handwritten source description requiring validation payees/descriptions	Doc3; Doc20; Doc23; Doc48; Doc50; Doc60; Doc61; Doc69; Doc75; Doc91	Repeated check/number field possibly account/address artifact; verify
7108	36877	2	\$13,900.00	2024-08-22; 2024-08-28	VAN K. HO; PHOTO IN LIEU / DUPLICATE IMAGE - CHECK 36877	Doc101; Doc113	Photo-in-lieu/duplicate image issue
4430	4000	6	\$10,290.58		Bonding/Renewal Fees; Coca-Cola / Beverage Vendor; unclear entries	Doc39; Doc44; Doc71; Doc88; Doc105; Doc120	May be source-image transcription/account artifact; manual review
4689	530038074	2	\$9,368.98	12/23/2024	Bronsted, Blazevic & Winders LLP; ADVA Holdings, LLC	Doc1062; Doc1269	Repeated check number with different payees; verify

Source	Check #	Count	Captured Total	Dates	Payees / Description	Docs	Audit Note
7116	12441	2	\$8,846.00	8/22/2024; 9/20/2024	Unclear from source-image transcription - manual review required	Doc213; Doc337	Repeated check number; manual review
7082	136071	2	\$7,000.00	2024-09-24; 2024-11-05	CCSO/2063999 - Inmate: BARRETT, SHANTOY; Returned item original	Doc24; Doc56	Returned item/chargeback cluster
7082	136547	2	\$5,900.00	2024-09-24; 2024-11-05	CCSO/0646547 - Inmate: DINGLE, JAMES II; Returned item original	Doc22; Doc55	Returned item/chargeback cluster
7108	36860	2	\$5,200.00	2024-08-14; 2024-08-26	HUMBERTO ENRIQUE VILLALOBOS CRUZ; REFER TO MAKER / RETURN ITEM	Doc89; Doc104	Return item; not automatically duplicate debit

X. Large Individual Payments Requiring Reconciliation

Although this package emphasizes small charges, large payments remain important because they set the baseline for account controls and reveal whether the same approval weaknesses are present in both small and high-dollar transactions.

Source	Doc	Date/Post	Check #	Payee	Amount	Validation Note
7108	Doc57	2024-07-29	36833	BRIDGETTE T. SIMPSON	\$201,600.00	Largest outgoing Cash in Lieu Bond check; trace to bond refund file/court order/endorsement
7116	Doc289	9/11/2024	12463	Clayton County Board of Commissioners	\$191,028.92	Large repeat-payee item
7116	Doc30	7/11/2024	12345	Clayton County Board of Commissioners	\$183,254.89	Repeated check # 12345 with Doc90
7116	Doc90	7/23/2024	12345	Clayton County Board of Commissioners	\$183,254.89	Repeated check # 12345 with Doc30
7116	Doc697	1/13/2025	12634	Clayton County Board of Commissioners	\$143,322.61	Large repeat-payee item
7116	Doc497	11/6/2024	12566	Clayton County Board of Commissioners	\$143,162.10	Large repeat-payee item
1338	Doc1007.PDF	09/12/2024	145644	ICSOLUTIONS	\$132,742.69	Large jail communications vendor item
7116	Doc186	8/16/2024	12399	Clayton County Board of Commissioners	\$125,271.32	Large repeat-payee item
1338	Doc966.PDF	09/09/2024	145593	ICSOLUTIONS	\$122,934.39	Large jail communications vendor item
7116	Doc780	2/6/2025	12673	Clayton County Board of Commissioners	\$117,351.86	Large repeat-payee item
7116	Doc400	10/7/2024	12524	Clayton County Board of Commissioners	\$113,756.50	Large repeat-payee item
7116	Doc429	10/16/2024	12537	Clayton County Board of Commissioners	\$113,756.50	Large repeat-payee item
7116	Doc918	3/7/2025	12713	Clayton County Board of Commissioners	\$111,222.92	Large repeat-payee item
7116	Doc1179	5/8/2025	12828	Clayton County Board of Commissioners	\$107,458.61	Large repeat-payee item
1338	Doc1855.PDF	12/04/2024	146547	ICSOLUTIONS	\$103,684.99	Large jail communications vendor item
1338	Doc1274.PDF	10/03/2024	145935	KEEFE COMMISSARY NETWORK	\$96,374.49	Large commissary vendor item
4689	Doc1046		530037930	Piedmont Hospital	\$92,758.64	Large medical provider item
7116	Doc612	12/10/2024	12614	Clayton County Board of Commissioners	\$89,052.14	Large repeat-payee item
4689	Doc1752			Clients for GAS	\$87,316.24	Large unclear/claims group item
7116	Doc1293	6/9/2025	12867	Clayton County Board of Commissioners	\$84,829.73	Large repeat-payee item
4689	Doc19			Clients for GAS	\$82,653.80	Large unclear/claims group item
1338	Doc132.PDF	07/05/2024	144797	KEEFE COMMISSARY NETWORK	\$78,883.77	Large commissary vendor item
1338	Doc2531.PDF	03/04/2025	147372	ICSOLUTIONS	\$75,039.40	Large jail communications vendor item
1338	Doc1637.PDF	11/11/2024	146348	KEEFE COMMISSARY NETWORK	\$73,308.87	Large commissary vendor item
1338	Doc967.PDF	09/09/2024	145609	KEEFE COMMISSARY NETWORK	\$72,399.13	Large commissary vendor item
4689	Doc1213			Id 4Georgiaoil2465	\$71,281.68	Unclear high-dollar payee; manual review
1338	Doc3216.PDF	05/06/2025	148085	KEEFE COMMISSARY NETWORK	\$69,402.37	Large commissary vendor item
4689	Doc1384			Clients for GAS	\$69,159.29	Large unclear/claims group item
7116	Doc1043	4/7/2025	12779	Clayton County Board of Commissioners	\$69,012.41	Large repeat-payee item
1338	Doc2550.PDF	03/04/2025	147384	KEEFE COMMISSARY NETWORK	\$67,943.50	Large commissary vendor item
4689	Doc56			Clients for GAS	\$66,747.81	Large unclear/claims group item
7108	Doc31	2024-07-16	36817	IRMA ESCORZA LICONA	\$38,900.00	Large Cash in Lieu Bond outgoing check

Source	Doc	Date/Post	Check #	Payee	Amount	Validation Note
070124-063025	4497 Doc8	03/21/2025		Property Room / 60s Public Safety, Inc.	\$24,327.00	Visual spot-check/finalized; trace source and account activity
7108	Doc379	2025-04-03	37145	DAHYABHAI M. CHOUHAN	\$22,600.00	Large Cash in Lieu Bond outgoing check
7108	Doc398	2025-04-16	37152	CASUNDRA GAYLOR	\$22,200.00	Large Cash in Lieu Bond outgoing check
070124-063025	4497 Doc7	02/14/2025		Bond Community Federal Credit Union	\$20,000.00	Visual spot-check/finalized; clarify transfer/payment purpose

XI. Campaign-Finance, Public-Fund, and Criminal Legal-Risk Evaluation

This section identifies possible Georgia and federal legal frameworks that may be implicated if the original bank records, invoices, approvals, campaign records, and vendor files show that public/agency funds, agency staff, agency equipment, agency vendors, inmate/bond/special-purpose funds, or agency bank accounts were used for campaign, personal, unauthorized, false-invoice, or kickback purposes. These are legal-risk indicators only. A prosecutor, ethics commission, inspector general, county auditor, grand jury, or court would need original evidence, materiality, and intent proof before any final criminal conclusion.

Legal Issue	Authority	Rule/Concern	How It Relates to This Audit
Agency contribution to campaign	O.C.G.A. § 21-5-30.2	Georgia law defines agency broadly to include counties and county departments/agencies. It prohibits an agency or person acting on behalf of an agency from making a direct or indirect contribution to a candidate, campaign committee, PAC, or political organization, and prohibits acceptance of such contribution.	Would become relevant if public funds, goods, services, equipment, staff time, agency vendors, office space, vehicles, printing, entertainment, or other anything-of-value were used for campaign purposes.
Campaign contribution disposition / personal benefit	O.C.G.A. § 21-5-33	Campaign contributions must be used for ordinary and necessary campaign/office expenses or other authorized dispositions and are not personal assets. Gifts/loans/investments to the candidate, family members, related businesses, trusts, or controlled nonprofits are restricted.	Relevant if campaign funds or agency funds are intermingled, shifted through vendors, used for gifts, personal expenses, or transferred to related entities.
Campaign disclosure reporting	O.C.G.A. § 21-5-34	Campaign committees and candidates subject to reporting requirements must file disclosure reports. Missing, inaccurate, or mischaracterized campaign expenditures may create ethics exposure.	Relevant if agency-paid goods/services were used for a campaign but not reported as in-kind support, or if campaign expenditures were hidden or misdescribed.
Georgia theft by taking	O.C.G.A. § 16-8-2	Applies where property is unlawfully taken or unlawfully appropriated with intent to deprive the owner.	Relevant if public funds were knowingly used for personal expenses, campaign expenses, or unauthorized vendor payments.
Georgia theft by conversion	O.C.G.A. § 16-8-4	Applies when funds or property lawfully obtained under an obligation to apply them in a specified way are knowingly converted to personal use or contrary to the obligation.	Relevant to agency, inmate trust, bond, confiscated, miscellaneous, or honor guard funds if held for a defined public/legal purpose but redirected.
False statements/writings	O.C.G.A. § 16-10-20	Applies to knowingly and willfully falsifying, concealing, or using false writings or entries in matters within the jurisdiction of a state or local agency.	Relevant if invoices, ledgers, approvals, purchase descriptions, receipts, campaign reports, or financial records were knowingly false.
Bribery/kickback risk	O.C.G.A. § 16-10-2; 18 U.S.C. § 666 if federal jurisdiction exists	Georgia bribery covers benefits given/accepted to influence official action. Federal § 666 can apply to agents of local government receiving sufficient federal benefits and transactions/property meeting statutory thresholds.	Relevant if vendor payments returned value to officials, campaign operatives, family, or related parties, or if payments influenced agency business.
Federal program theft/bribery	18 U.S.C. § 666	If the agency receives more than \$10,000 in covered federal program benefits in a year, § 666 can reach theft/misapplication of property valued at \$5,000+ and bribery/kickback transactions of \$5,000+.	Requires proof of federal-funding jurisdiction and qualifying property/transaction.
Mail/wire fraud	18 U.S.C. §§ 1341, 1343	Mail and wire fraud require a scheme to defraud plus use of mail or interstate wires for execution of the scheme.	Relevant only if false invoices, bank transfers, emails, online payments, or mailed documents were used to execute a fraudulent scheme.
Georgia public ethics / private gain	O.C.G.A. §§ 45-10-1, 45-10-3, 45-10-21	Georgia ethics provisions state public office should not be used for private gain and identify standards for public officials and employees.	Relevant to conflicts, self-dealing, special favors, private benefits, confidential information used for profit, and unsupported public expenditures.
Political coercion of employees	O.C.G.A. § 45-11-10	Prohibits state and local officers/employees from coercing other officers/employees to pay, lend, contribute salary, or kick back value for political purposes.	Not proven by the bank records alone. Relevant only if witness testimony, payroll records, texts, or contribution records show coerced political contributions or kickbacks.
Gratuities/public-purpose concern	Ga. Const. Art. III, Sec. VI, Para. VI; Georgia AG guidance	Georgia's gratuities clause restricts public donations/gratuities and requires a public benefit/value for public expenditures.	Relevant to florist/gifts, entertainment, awards, food, and other personal/event-type charges if no substantial public benefit is documented.

XII. Does the Record Suggest Possible Crimes or Violations?

Based on the records reviewed, Anthony L. Robbins, P.A. identifies several possible legal-risk categories that justify preservation of records, subpoena-level document requests, vendor ownership review, campaign-finance cross-matching, and additional investigation. The current record supports suspicion and audit concern. It does not, by itself, establish guilt by any named person.

1. Possible agency-fund mismanagement or unauthorized public expenditure: The entertainment, retail, gift/florist, grocery, awards, TV/media, storage, hardware, beverage, barber/grooming, lawn-equipment, and handwritten/handwritten source description requiring validation entries are not facially improper, but they require itemized proof of public purpose. If receipts, invoices, or approvals do not show a legitimate jail, inmate, law-enforcement, court, bond, training, public-safety, or authorized public purpose, the pattern may support concern for misuse, waste, or mismanagement of public/agency funds.
2. Possible campaign-finance concern: The review did not verify a direct visible-payee payment to the named campaign vendors searched. However, Georgia campaign-finance risk remains open because the concern is not limited to checks that literally say 'campaign.' If agency money, staff time, vehicles, facilities, equipment, vendors, media, printing, events, food, gifts, entertainment, or other things of value were used directly or indirectly to assist a candidate or campaign committee, the facts may require review under Georgia campaign-finance law and ethics-commission jurisdiction.
3. Possible theft/conversion concern: If public, inmate trust, bond, confiscated, miscellaneous, honor guard, or agency funds were intentionally appropriated, converted, redirected, or spent for personal benefit, campaign activity, unsupported gifts, private events, related-party vendors, or unauthorized purposes, the facts may require review under Georgia theft-by-taking, theft-by-conversion, theft-by-deception, and related public-fund theories.
4. Possible false statement/documentation concern: If checks or card purchases were coded as jail, office, outreach, inmate, bond, training, commissary, public-safety, or official expenses but the invoices, receipts, ledgers, or true purpose were different, the false-record issue may be as important as the payment itself. False coding, false invoices, missing receipts, altered vendor descriptions, or concealed material facts can elevate an accounting irregularity into a legal-risk issue.
5. Possible bribery/kickback/conflict concern: The repeated exact-dollar Blue/Blu Enclave pattern, large unclear handwritten checks, financial institution entries, and any vendor with personal, campaign, family, employee, or official relationships should be reviewed for ownership, related-party status, deliverables, pricing, and whether any money, thing of value, benefit, or favorable treatment flowed back to an official, campaign, employee, vendor, family member, or related entity.
6. Possible federal exposure: Federal statutes do not automatically apply to every local sheriff account. Federal review becomes more serious if the agency or county received qualifying federal program funds, if the transaction/property thresholds are met, if any agent of the agency solicited or accepted value in connection with agency business, or if mails/wires were used to further a fraudulent scheme.

A. Potential Georgia Criminal / Public-Integrity Violations Requiring Review

Potential Statute / Framework	Legal Concept	Audit Fact Pattern That Would Trigger Review
O.C.G.A. § 16-8-2 - Theft by Taking	Unlawful taking or appropriation of property of another with intent to deprive.	If public funds, inmate/bond funds, or agency property were intentionally appropriated for personal, campaign, related-party, or unauthorized use.
O.C.G.A. § 16-8-4 - Theft by Conversion	Lawful possession of funds/property but knowing conversion to one's own use contrary to legal obligation.	If a public official, employee, agent, vendor, or fiduciary lawfully controlled funds but used them contrary to the required public, inmate, bond, or agency purpose.
O.C.G.A. § 16-8-3 - Theft by Deception	Obtaining property through deceitful means or artful practice with intent to deprive.	If invoices, vendor descriptions, event descriptions, or reimbursement requests were knowingly false or misleading.
O.C.G.A. § 16-10-20 - False Statements and Writings	False statements, concealment, or false writings in matters within state/local government jurisdiction.	If transaction coding, invoices, reimbursement records, approval forms, campaign/non-campaign explanations, or ledger entries concealed the true purpose.
O.C.G.A. § 16-10-20.1 - Filing False Documents	Knowingly filing or recording false or materially altered documents in a public record or court.	If any false document was entered into an official county, agency, court, or public record to support a payment or conceal the true payee/purpose.
O.C.G.A. § 16-10-1 - Violation of Oath by Public Officer	Willful and intentional violation of the terms of a public officer oath.	If a constitutional officer or public officer knowingly used public authority or funds contrary to law, oath, fiduciary duty, or lawful public purpose.

Potential Statute / Framework	Legal Concept	Audit Fact Pattern That Would Trigger Review
O.C.G.A. § 16-10-2 - Bribery	Soliciting, receiving, offering, or giving a thing of value to influence official action.	If vendor payments, contracts, repeated exact-dollar checks, or benefits were tied to favorable official treatment, contracts, approvals, or campaign/personal benefit.
O.C.G.A. § 45-11-10 - Political Coercion / Kickback for Political Purposes	Prohibits coercing public employees to contribute salary or value for political purposes.	If employees, vendors, or subordinates were pressured to donate, contribute, kick back, work, or provide value for campaign/political purposes.
O.C.G.A. § 21-5-30.2 - Agency Contributions to Campaigns	Restricts agencies from making direct or indirect contributions to candidates, campaign committees, PACs, or political organizations.	If sheriff-office money, resources, staff time, public events, equipment, vendor services, food, media, printing, or anything of value supported campaign activity.
O.C.G.A. §§ 21-5-33 and 21-5-34 - Campaign Fund Use and Disclosure	Restrict disposition/use of campaign contributions and require disclosure reporting.	If campaign records omit in-kind support, reimbursements, vendor payments, or coordinated activity funded by agency resources.

B. Potential Federal Violations Requiring Review

18 U.S.C. § 666 should be considered if the county or agency received qualifying federal benefits and an agent embezzled, stole, obtained by fraud, intentionally misapplied property, or solicited/accepted value in connection with agency business involving \$5,000 or more. Mail/wire fraud statutes may become relevant if electronic banking, email approvals, mailed checks, vendor invoices, or interstate wires were used to execute or conceal a fraudulent scheme. These federal theories require specific jurisdictional and intent proof and should be treated as referral issues, not final conclusions.

C. Constitutional Officer Budget, County Oversight, and Taxpayer Protection

Anthony L. Robbins, P.A. recognizes that a Georgia sheriff is a constitutional county officer with operational independence. That independence does not make the sheriff's budget a blank check, and it does not remove public-fund, public-purpose, budget, audit, ethics, or criminal-law controls. Local government budgets must identify anticipated revenues and expenditures at the legal level of control, including expenditures by department for each required fund, and governing authorities may establish a more detailed legal level of budgetary control by ordinance or resolution. Therefore, taxpayer funds appropriated to a sheriff's office remain public money subject to audit, lawful public purpose, approved budget controls, and documentation requirements.

Taxpayers are not legally or ethically bound to continue funding millions of dollars in unsupported, undocumented, personal, campaign-related, or unauthorized expenditures simply because the office holder is constitutional. The proper remedy is not to interfere with legitimate law-enforcement duties. The proper remedy is to require itemized receipts, contracts, invoices, ledgers, public-purpose memoranda, budget-code reconciliation, vendor ownership review, and independent audit testing before additional public money is treated as justified.

D. Finalized Interpretation of Personal-Name Hits

The personal-name keyword section is a control schedule, not a list of accused persons. Same-last-name matches must not be used as identity findings. The Robbins surname appearing in an inmate or individual-name row is not Anthony L. Robbins, the auditor, and this report expressly states that it is a coincidental same-surname hit unless original records prove otherwise. This finalization prevents a misleading inference and improves the reliability of the report.

XIII. Campaign Vendor Search Result and Remaining Open Questions

A critical finding is that the visible payee fields reviewed did not verify direct payments to Blue Clav, Pierrette/Piroutte/Pierutte, Summit Printing, campaign, election, flyer, signage, or vote-related vendors. This is favorable only on the narrow question of direct visible-payee matches. It does not close the campaign-finance issue because agency contributions can be indirect.

The open questions are:

- Did any agency vendor create, fund, print, design, transport, host, stage, promote, or support campaign activity?

- Did any agency-funded event overlap with campaign appearances, campaign photography, voter outreach, or campaign messaging?
- Were any expenses later reported on campaign disclosures as in-kind contributions, reimbursements, or campaign expenditures?
- Were public employees, vehicles, office resources, equipment, mailing lists, phones, video staff, printers, or facilities used for campaign purposes?
- Did any vendor have common ownership, family relationship, employee relationship, agency relationship, or campaign relationship with Sheriff Office officials or campaign personnel?
- Was any public payment made shortly before or after campaign services were provided by the same vendor or related vendor?

XIV. Allen / Robbins / Personal-Name Keyword Hits

The name-keyword hits must be kept separate from campaign-vendor findings. Several hits appear to be inmate/individual names or source-image transcription false positives. Importantly, the Robbins-name hit in the inmate-name list is not identified as Anthony L. Robbins, the auditor, and should not be interpreted as a payment to or involving Anthony L. Robbins, P.A. It appears to be a coincidental same-last-name/inmate-name hit unless the original source image proves otherwise. Likewise, Allen-name hits should not be represented as payments to Sheriff Levon Allen unless the check image, endorsement, and supporting documents confirm that identity.

Source	Doc	Date	Check #	Payee / source-image transcription Read	Amount	Keyword	Assessment
7116	Doc449	10/21/2024	12539		\$797.50	ALLEN	Prior visual review indicates false positive; not verified campaign-vendor match
4430	Doc4				\$100.00	ALLEN; LEVON	Appears Zachery Allen, not Sheriff Levon Allen; verify identity and purpose
1338	Doc55.PDF	06/28/2024	144717		\$103.07	ALLEN	Appears individual/inmate payee name
1338	Doc58.PDF	06/28/2024	144727		\$19.63	ALLEN	Appears individual/inmate payee name
1338	Doc1013.PDF		145775		\$66.26	ALLEN	Appears individual/inmate payee name
1338	Doc1082.PDF	09/24/2024	145832		\$20.00	ALLEN	Appears individual/inmate payee name
1338	Doc1140.PDF	09/24/2024	145831		\$2,950.00	ALLEN	Appears individual/inmate payee name
1338	Doc1336.PDF	10/17/2024	146078		\$991.38	ROBBINS	Appears individual/inmate payee name
1338	Doc1496.PDF	10/11/2024	146009		\$76.38	ALLEN	Appears individual/inmate payee name
1338	Doc1925.PDF	12/16/2024	146649		\$48.24	ALLEN	Appears individual/inmate payee name
1338	Doc3480.PDF	06/02/2025	148355		\$1,225.00	ALLEN	Appears individual/inmate payee name

XV. Special Account Concerns: Honor Guard, Inmate Trust, Bond, Miscellaneous, and Selected Items

Special-purpose accounts require stricter tracing because the fund source often dictates how money must be used. The Cash in Lieu Bond account should reconcile to court orders and bond refund authorizations. The Inmate Trust account should reconcile to inmate ledgers. The Honor Guard account should reconcile to deposit source authorization and public-account purpose. The Miscellaneous Fund should reconcile to fee schedules, receipts, and written authority.

- Cash in Lieu Bond: large refund checks require court orders, bond file, payee identity, endorsement, and duplicate/refund control testing.
- Inmate Trust: stale checks, returned-item clusters, and deposit/bank adjustments require inmate ledger reconciliation.
- Honor Guard: recycling, pallet, scrap, and lawn-equipment activity require proof of who authorized sale of materials, what materials were sold, and whether proceeds were deposited into the correct account.
- Sheriff Miscellaneous Fund: florist/gifts, grocery/market, awards, beverage, and handwritten entries require receipts and public-purpose documentation.

- Selected bank items: storage, property-room/public-safety, DA Office, and credit-union items require transaction-purpose classification and bank statement tracing.

XVI. Credit-Card / P-Card Merchant Detail Gap

A major limitation remains: the reviewed records are primarily bank-item/check/source-image transcription records, not complete credit-card/P-card merchant statements. Therefore, the current review cannot conclusively rule out Disney, Disney+, Disney Channel, BJ's, Netflix, Hulu, Apple, Amazon, Walmart, restaurants, lodging, subscriptions, and other merchant-level charges.

This is important because small personal purchases often do not appear as handwritten checks. They appear as card swipes, online charges, app subscriptions, reimbursements, or procurement-card statements. Any complete audit should demand every statement with merchant name, transaction date, amount, cardholder, itemized receipt, approval, and business purpose.

XVII. Required Document Demand / Audit Request List

- All Truist and Ameris bank statements for each reviewed account, including full account numbers where legally permissible.
- Front and back check images for every transaction listed in this report and every handwritten source description requiring validation handwritten check.
- Bank endorsements and deposit account information for each check.
- Check registers and general ledgers for each account.
- Vendor master files, W-9s, contracts, purchase orders, invoices, scopes of work, and payment approvals.
- Itemized receipts for Sam's Club, grocery/market, Coca-Cola/beverage, hardware, lawn equipment, storage, restaurants, entertainment, awards, florist/gift, and all store-type expenses.
- Credit-card/P-card/debit-card statements with merchant-level detail, cardholder names, and itemized receipts.
- Blue/Blu Enclave Industries vendor file, ownership/agent documents, invoices, deliverables, emails, and endorsement images.
- Invoices, event records, flyers, photos, attendee records, program descriptions, and approval memos for Outer Space Game Truck, Family Entertainment Center, possible Play House, and any Sheriff Office event expenses.
- Barber/grooming contract, rate sheet, service logs, inmate counts, invoice detail, and approval records.
- Bond refund files, court orders, and payee identity records for Cash in Lieu Bond checks.
- Inmate trust ledgers and returned-item documentation for Inmate Trust transactions.
- Honor Guard account authorization records, deposit tickets, receipts, recycling/scrap/pallet sale records, and documentation showing ownership of materials sold.
- Campaign contribution disclosure reports, expenditure reports, vendor list, in-kind contribution reports, event calendar, campaign invoices, and campaign bank statements for cross-match to agency expenditures.
- Records showing whether any public employee, equipment, vehicle, facility, office resource, mailing list, camera/video equipment, or vendor service was used for campaign-related purposes.
- Conflict-of-interest disclosures, state business transaction forms, and any vendor/official/family/campaign relationship disclosures.

XVIII. Presentation-Ready Findings for Auditor or Investigative Briefing

#	Presentation Finding	Support
1	Public money must be tied to public purpose.	Retail, gifts, entertainment, groceries, awards, TV/media, storage, and restaurant-type expenses require itemized support.
2	Exact-dollar patterns require strict vendor validation.	Blue/Blu Enclave Industries received repeated exact \$7,000.00 payments totaling \$56,000.00.
3	Small charges are the control weakness.	The small-charge review file captured 67 possible non-core rows totaling \$46,409.60.
4	source-image transcription uncertainty is an audit problem.	105 unclear payee groups and numerous handwritten checks require original image review.
5	No direct campaign-vendor hit does not end the campaign issue.	Georgia law covers indirect agency contributions and anything of value, not only checks labeled campaign.
6	P-card/credit-card records are missing from the current view.	Disney/BJ's/streaming/store subscriptions cannot be fully ruled out without merchant statements.
7	Special-purpose accounts need special tracing.	Bond, inmate trust, honor guard, confiscated/miscellaneous funds require purpose-specific reconciliation.
8	The legal-risk threshold is met for preservation and deeper inquiry.	The current records support audit concern and document demands, not final allegations.

XIX. Final Evaluation and Conclusion of Anthony L. Robbins, P.A.

Based on the available records, Anthony L. Robbins, P.A. finds that the Sheriff Office-related Truist and Ameris bank-item records contain sufficient red flags to justify a formal forensic audit, preservation notice, vendor-ownership review, invoice-by-invoice reconciliation, and campaign-finance cross-check.

The most significant concerns are: Blue/Blu Enclave Industries; entertainment/event vendors; Sam's Club and other retail/warehouse charges; grocery/market charges; florist/gift, awards, beverage, storage, hardware, lawn-equipment, and restaurant-type expenses; recurring Barber World/grooming charges; handwritten/handwritten source description requiring validation checks; repeated check-number groups; and the lack of credit-card/P-card merchant detail.

At this stage, the record does not prove that Sheriff Levon Allen or any specific person committed a crime. It does, however, establish a credible basis to require original supporting documents and to evaluate whether any public funds, agency resources, vendor payments, or anything of value were used for unauthorized personal, campaign, or non-public purposes.

If original documents show that agency funds were used directly or indirectly for campaign purposes, Georgia campaign-finance law may be implicated. If documents show public funds were diverted, converted, misapplied, supported by false invoices, or tied to kickbacks or conflicts, Georgia theft, conversion, false-statement, bribery, public-ethics, or federal program-fraud theories may require referral to the appropriate investigative authority.

Respectfully submitted,

Anthony L. Robbins, P.A.

28 West Flagler Street, Suite 900
Miami, FL 33125
Telephone: 754-971-9331

Appendix A - Legal Authorities Considered

Authorities considered in evaluating possible legal risk include, without limitation:

- O.C.G.A. § 21-5-30.2 - Agency contributions to candidates, campaign committees, PACs, or political organizations.
- O.C.G.A. § 21-5-33 - Disposition of contributions; campaign funds not personal assets and restrictions on gifts/loans/investments to candidate, family, related businesses, trusts, or controlled nonprofits.
- O.C.G.A. § 21-5-34 - Campaign contribution disclosure reporting requirements.
- O.C.G.A. § 16-8-2 - Theft by taking.
- O.C.G.A. § 16-8-4 - Theft by conversion.
- O.C.G.A. § 16-10-20 - False statements and writings in matters within state/local agency jurisdiction.
- O.C.G.A. § 16-10-2 - Bribery.
- O.C.G.A. §§ 45-10-1, 45-10-3, 45-10-21 - Public ethics/private gain principles.
- O.C.G.A. § 45-11-10 - Political coercion of public officers/employees.
- Ga. Const. Art. III, Sec. VI, Para. VI - Gratuities/public-purpose concerns.
- 18 U.S.C. § 666 - Theft or bribery concerning programs receiving federal funds.
- 18 U.S.C. §§ 1341 and 1343 - Mail fraud and wire fraud.
- 52 U.S.C. § 30118 - Federal election corporate/national bank contribution restrictions, relevant only if a federal-election nexus exists.
- O.C.G.A. § 16-8-3 - Theft by deception.
- O.C.G.A. § 16-10-20.1 - Filing false documents.
- O.C.G.A. §§ 36-81-3 and 36-81-5 - Local government budget control and required budget detail by fund/department.
- O.C.G.A. § 36-81-7 - Audit of local government financial affairs and transactions.
- Georgia constitutional public-purpose / gratuities principles, including Ga. Const. Art. III, Sec. VI, Para. VI.
- Georgia State Ethics Commission / Georgia Government Transparency and Campaign Finance Commission complaint and campaign-disclosure jurisdiction.

Appendix B - Supporting Review Materials Included in Package

- Master Payee / Vendor Audit Index workbook.
- Small-Charge Red-Flag Audit Review workbook.
- Branded DOCX report.
- Branded PDF report.
- Copy-paste plain text version.
- Chart image folder used in the report.
- Prior unbranded final audit package for continuity.

XX. Supplemental Source Update - Allen Campaign Disclosure Records

Anthony L. Robbins, P.A. has now incorporated the newly provided Allen.zip records as a separate campaign-disclosure source category. These records were not part of the original Truist/Ameris bank-item source set. They appear to contain State of Georgia Campaign Contribution Disclosure Reports for Levon Allen / Levon Allen Jr. for campaign cycles and reporting periods spanning 2023 through 2025. These records do not replace the bank-item audit. They add the campaign-side ledger needed to test whether public-account payees, handwritten checks, small charges, consulting vendors, printing/signage vendors, fuel/food charges, or communication vendors overlap with campaign activity.

The campaign disclosures materially strengthen the audit package because they identify specific campaign vendors, dates, purposes, addresses, and amounts. Those campaign vendors should now be cross-matched against the Sheriff/public-account bank records, P-card records, vendor master files, check endorsements, invoices, and ownership/registered-agent records. The most important campaign-side vendors identified in the reviewed images are Summit Printing, Pirouette Strategies, Mobile Billboard, BP Food Mart, The Cigar Parlour, KFC, Johnny Green, Serita Ross, and older source-image transcription-visible digital campaign vendors including EZ Texting / EZTexting.com and Robodial.org.

This supplemental review does not state that the campaign records themselves prove public-fund misuse. Rather, the campaign records supply the comparison list that was previously missing. The legal and audit concern is whether any Sheriff/public account paid, reimbursed, supported, routed, disguised, or indirectly funded campaign-related activity through public checks, handwritten checks, retail purchases, consulting payments, public staff time, public equipment, public facilities, or public credit-card/P-card charges.

Campaign Vendor / Payee	Date	Amount	Purpose	Address Shown	Campaign Source / Page
Summit Printing	04/12/2024	\$1,849.47	Campaign signs & printing	800 E Terr Suite, Kansas City, KS 64131	Levon Allen Jr 2024 April 30 CCDR, page 7
Summit Printing	04/15/2024	\$1,849.46	Campaign signs & printing	800 E Terr Suite, Kansas City, KS 64131	Levon Allen Jr 2024 April 30 CCDR, page 7
Serita Ross	04/22/2024	\$1,000.00	Campaign consulting	1466 Farrell Lane, Hampton, GA 30228	Levon Allen Jr 2024 April 30 CCDR, page 7
Pirouette Strategies	06/03/2024	\$20,000.00	Campaign consulting	1266 West Paces Ferry Rd., Suite 162, Atlanta, GA 30327	Levon Allen 2024 June 30 CCDR, page 8
Pirouette Strategies	06/13/2024	\$10,000.00	Campaign consulting	1266 West Paces Ferry Rd., Suite 162, Atlanta, GA 30327	Levon Allen 2024 June 30 CCDR, page 8
Pirouette Strategies	06/17/2024	\$8,000.00	Campaign consulting	1266 West Paces Ferry Rd., Suite 162, Atlanta, GA 30327	Levon Allen 2024 June 30 CCDR, page 8
Mobile Billboard	06/10/2024	\$2,000.00	Campaign mobile billboard	6011 Rodman St., Unit 102, Hollywood, FL 33023	Levon Allen 2024 June 30 CCDR, page 7
Mobile Billboard	06/10/2024	\$2,000.00	Campaign mobile billboard	6011 Rodman St., Unit 102, Hollywood, FL 33023	Levon Allen 2024 June 30 CCDR, page 7
Mobile Billboard	06/13/2024	\$2,000.00	Campaign billboard	6011 Rodman St., Unit 102, Hollywood, FL 33023	Levon Allen 2024 June 30 CCDR, page 8
Mobile Billboard	06/17/2024	\$300.00	Campaign billboard	6011 Rodman St., Unit 102, Hollywood, FL 33023	Levon Allen 2024 June 30 CCDR, page 8
KFC	06/20/2024	\$108.00	Campaign dinner	8687 Tara Blvd., Jonesboro, GA	Levon Allen 2024 June 30 CCDR, page 8
BP Food Mart	09/16/2024	\$225.51	Campaign fuel	365 Flint River Rd., Jonesboro, GA 30238	Levon Allen 2025 September 30 Election Year CCDR, page 7
BP Food Mart	09/16/2024	\$198.84	Campaign fuel	365 Flint River Rd., Jonesboro, GA 30238	Levon Allen 2025 September 30 Election Year CCDR, page 7
The Cigar Parlour	09/26/2024	\$472.46	Campaign meeting/dinner	171 N. Main St., Jonesboro, GA 30236	Levon Allen 2025 September 30 Election Year CCDR, page 7
Johnny Green	01/29/2024	\$1,000.00	Campaign signs	1315 Idlewood Ct., McDonough, GA 30252	Levon Allen Jr 2024 January 31 CCDR, page 7
SACC / GGTCCF Online	06/04/2024	\$625.00	CCDR fee	Piedmont Ave #160, Atlanta, GA	Levon Allen 2024 June 30 CCDR, page 7

Figure 10. Campaign vendors added from the Allen.zip campaign disclosure records for cross-match against Sheriff/public-account vendors.

XXI. Campaign-to-Public Account Connection Findings

The following connection findings are included in this final referral package. These are not final criminal findings; they are concrete audit tests that can be performed only after the investigative agency obtains the original check images, card statements, invoices, vendor files, ownership/agent records, approval emails, and bank endorsements. Because the existing production appears incomplete and does not include all Sheriff records, lack of a perfect direct match in the visible source-image transcription fields should not be treated as exculpatory. It should be treated as a reason to demand the missing source records.

Campaign-Side Fact	Public/Sheriff-Side Comparison Target	Known Public-Side Item	Priority	Audit Connection / Investigative Question
Summit Printing campaign vendor	Sheriff/public record handwritten source description requiring validation Summit entry	12/03/2024, check 1496, \$10,000.00	High	The campaign disclosures confirm Summit Printing as a campaign signs/printing vendor. The public-side \$10,000 Summit-like source-image transcription entry must be manually verified by original check image, endorsement, invoice, and purpose.
Pirouette Strategies campaign consulting	Blue/Blu Enclave Industries public-side payments	Eight \$7,000.00 checks totaling \$56,000.00	High	No direct Pirouette payment was verified in the public bank extraction, but the consulting category and user-raised possible related-party concern justify ownership/agent/address/bank-endorsement comparison.
Mobile Billboard campaign advertising	Any public-side printing/signage/advertising/outreach entries	Public-side direct match not verified	Medium/High	Billboard/signage activity is campaign-specific unless tied to a documented sheriff public-information campaign. Require full vendor list and P-card statements.
BP Food Mart, KFC, Cigar Parlour campaign food/fuel/meeting expenses	Public-side grocery/market, beverage, restaurant, Sam's Club, entertainment, and unclear food/fuel entries	\$46,409.60 small-charge exception subtotal	High	Campaign records show food/fuel/meeting categories during campaign periods. Public-side small-charge records must be tested for overlapping dates, merchants, cardholders, and public-purpose documents.
EZ Texting / Robodial / Mobile Text Alerts campaign communications	Any public-side media, communications, public outreach, website, phone, alert, SMS, or marketing entries	Need P-card/merchant statements	High	The reviewed check images do not contain full merchant-level card detail. These campaign vendors create a direct reason to demand public credit-card/P-card statements.
Johnny Green campaign signs	Public-side signs, awards, printing, mobile billboard, or handwritten checks	Public-side direct match not verified	Medium	Campaign signs vendor should be compared against any public purchase of signs, banners, printing, and event displays.

Figure 11. Comparison of campaign-side categories against public-account audit flags that require invoice and ownership review.

XXII. Specific New Findings from Campaign Disclosure Integration

Finding 1 - Summit Printing Is Now a Confirmed Campaign Vendor and Must Be Compared to the Public-Side Summit-Like source-image transcription Entry

The campaign disclosures identify Summit Printing as a campaign signs and printing vendor on 04/12/2024 for \$1,849.47 and again on 04/15/2024 for \$1,849.46, for a visible total of \$3,698.93. This is material because the bank-item audit already identified a Sheriff/public-side handwritten or handwritten source description requiring validation entry dated 12/03/2024, check number 1496, in the amount of \$10,000.00, with a possible Summit-related source-image reading. The prior public-side review did not verify that the \$10,000.00 check was Summit Printing. The campaign disclosure records now make the public-side Summit-like item a priority manual-review transaction.

Audit action: obtain the original front and back image of check 1496, the payee line, endorsement, deposit account, invoice, purchase order, approval emails, contract, and public-purpose explanation. If the payee is Summit Printing, a related Summit entity, or any campaign printing/signage vendor, the transaction should be referred for campaign-finance and public-fund review.

Finding 2 - Pirouette Strategies Is Confirmed as a Major Campaign Consulting Vendor and Should Be Compared to Public-Side Consulting/Blue Enclave Activity

The campaign disclosures identify Pirouette Strategies as a campaign consulting vendor paid \$20,000.00 on 06/03/2024, \$10,000.00 on 06/13/2024, and \$8,000.00 on 06/17/2024, for a visible total of \$38,000.00. The public-side audit did not verify a direct payment to Pirouette/Pierrette/Piroutte in the visible payee fields. However, the public-side audit did identify Blue/Blu Enclave Industries receiving at least eight exact \$7,000.00 payments totaling \$56,000.00, including two payments on the same date. Because both categories involve consulting/strategy-type concerns, the campaign disclosures justify a related-party test.

Audit action: compare Pirouette Strategies and Blue/Blu Enclave Industries by owner, registered agent, address, phone, email, bank endorsement, invoices, deliverables, staff contacts, approving officials, and any campaign relationship. The test is whether public funds paid for campaign-adjacent consulting, strategy, media, outreach, or pass-through work.

Finding 3 - Campaign Food, Fuel, and Meeting Expenses Require Comparison Against Small Public-Account Charges

The campaign disclosures identify BP Food Mart payments on 09/16/2024 for \$225.51 and \$198.84 for campaign fuel, The Cigar Parlour on 09/26/2024 for \$472.46 for a campaign meeting/dinner, and KFC on 06/20/2024 for \$108.00 for a campaign dinner. The public-side audit already isolated Sam's Club, market/grocery, Coca-Cola/beverage, entertainment, restaurant/cafe-type, florist/gift, awards, and other small non-obvious charges. This comparison is important because small personal or campaign-related spending often appears as retail/merchant-card charges rather than large checks.

Audit action: obtain all Sheriff/public-account credit-card, debit-card, P-card, fuel-card, reimbursement, travel, and petty-cash records with merchant-level detail. Compare dates, merchants, cardholders, locations, and event calendars to campaign activity. Require itemized receipts for every small retail/food/fuel/entertainment purchase.

Finding 4 - Campaign Advertising and Digital Contact Vendors Require P-Card and Vendor-Master Search

The campaign records identify Mobile Billboard as a campaign billboard vendor and older source-image transcription-visible campaign records identify EZ Texting / EZTexting.com and Robodial.org as digital voter-contact vendors. These vendors and categories should be added to the public-account search list. The public-bank records reviewed to date were mainly check images and bank items. They do not fully capture online subscriptions, merchant-level card charges, or digital advertising/service charges.

Audit action: search all public credit-card/P-card/ACH/vendor master records for Summit, Pirouette, Mobile Billboard, EZ Texting, EZTexting, Mobile Text Alerts, Robodial, printing, signs, billboard, campaign, voter, SMS, outreach, consulting, strategy, digital ads, social media, media production, text alerts, and public-relations vendors.

XXIII. Legal Department Case Law and Potential Violation Matrix

Anthony L. Robbins, P.A. Legal Department located the following cases and statutory frameworks to validate a possible criminal, public-integrity, and campaign-finance investigation if the original records confirm the required facts. The legal analysis is framed for referral and investigation. It is not a final accusation and does not ask the auditor to decide guilt. It identifies the statutes and case-law principles that justify obtaining complete records, conducting interviews, issuing subpoenas, reviewing vendor ownership, and determining whether public funds, public resources, false documents, or campaign-related benefits were involved.

Potential Violation / Statute	Investigation Standard	Application to This Audit	Case Law Located by Legal Department	What Investigators Should Obtain
Theft by taking - O.C.G.A. § 16-8-2	Public funds or property unlawfully taken or appropriated with intent to deprive.	Blue/Blu Enclave exact-dollar payments; undocumented entertainment/retail/gift charges; handwritten checks with unclear payees; inmate/honor guard funds if unsupported.	Cleveland v. State; Cade v. State; Champion v. State; Ham v. Georgia Public Safety Training Center	Investigators should look for missing funds, false payee support, personal use, unexplained deposits, and failure to provide documentation after demand.

Potential Violation / Statute	Investigation Standard	Application to This Audit	Case Law Located by Legal Department	What Investigators Should Obtain
Theft by conversion - O.C.G.A. § 16-8-4	Funds lawfully obtained but knowingly converted contrary to a specified legal obligation.	Bond, inmate trust, honor guard, commissary, confiscated/case, or public funds if diverted to personal, campaign, or unauthorized use.	In re Buckley; Golden v. FNF Servicing; American Insurance Management Group	Focus on funds held for a specific purpose: inmate trust, bond refunds, deposits, government funds, vendor reimbursements, or campaign funds.
Theft by deception - O.C.G.A. § 16-8-3	Obtaining property by deceitful means, false impression, or intentional deception.	False invoices, inflated invoices, pass-through vendors, disguised campaign consulting, or misleading vendor descriptions.	Pruitt v. State	Look for statements that vendor charged one amount when another amount was true, or invoices that misstate actual purpose.
False statements / writings - O.C.G.A. § 16-10-20	Knowingly and willfully falsifying, concealing, or using false documents in a matter within state/county jurisdiction.	False invoices, false public-purpose descriptions, false budget coding, false reimbursement forms, false campaign disclosures, or false vendor records.	American Insurance Management Group; Cade v. State; United States v. Benton (false campaign reports framework)	Subpoena invoices, payment approvals, campaign reports, email approvals, and vendor documents; compare what was stated against what was actually purchased/performed.
Filing false documents - O.C.G.A. § 16-10-20.1	Knowingly filing or recording a document in a public record knowing it is false or materially fraudulent.	Campaign disclosure reports, public payment documents, or official records if they conceal true payee/purpose.	Case law principle: false-document theories require specific false document proof.	Apply only if records show a filed report or public record contains a materially false statement.
Violation of oath by public officer - O.C.G.A. § 16-10-1	A public officer willfully and intentionally violates the terms of oath prescribed by law.	Use of public funds/resources for personal or campaign benefit; failure to safeguard public funds; deliberate circumvention of public controls.	Olsen v. State; State v. Phillips	Requires proof of willful and intentional oath violation, not mere accounting error. Public-office status and duty are central.
Bribery / kickback - O.C.G.A. § 16-10-2	A public official solicits, receives, accepts, or agrees to receive a thing of value to influence official action.	Vendor payments, consulting arrangements, pass-throughs, gifts, campaign support, or personal benefits tied to official action or contracts.	Agan v. Vaughn; Slaughter v. State principle noted in Georgia bribery authorities	Investigators should look for quid pro quo, official action, vendor benefits, campaign contributions, or things of value.
Agency contributions to campaigns - O.C.G.A. § 21-5-30.2	An agency/public body may not directly or indirectly make contributions to candidates, campaign committees, PACs, or political organizations.	If Sheriff/public accounts paid for signs, printing, consulting, fuel, meals, billboards, texting, robocalls, campaign events, or campaign labor.	In re Grand Jury Subpoena; Safe Affordable Georgia, Inc. v. Kreyenbuhl; In re Chambers	Cross-match campaign vendors with public-account payments and public resources. Direct and indirect support must be tested.
Campaign fund misuse / disposition - O.C.G.A. § 21-5-33	Campaign funds have restricted permitted uses and are not personal assets.	If campaign funds were converted to personal use or public funds were mixed with campaign obligations.	In re Grand Jury Subpoena; In re Chambers	Review campaign bank statements, disclosures, vendor invoices, and whether public resources were used to avoid campaign expense.
Campaign disclosure reporting - O.C.G.A. § 21-5-34	Candidate/campaign committee disclosure reports must be filed as required.	If campaign reports omit true vendors, obscure ultimate payees, misclassify expenses, or fail to report in-kind public support.	United States v. Benton (false campaign reporting context)	Compare campaign reports to bank statements, vendor invoices, and public records.
Political coercion - O.C.G.A. § 45-11-10	Public employees/officers cannot be coerced into political activity.	If public employees, command staff, resources, vehicles, or equipment were used for campaign support.	Public-integrity referral category requiring witness interviews.	Obtain employee interviews, time records, texts, emails, event photos, and campaign calendars.
Georgia gratuities / public-purpose principles	Public resources cannot be diverted to a purely private or non-public purpose.	Entertainment, gifts, awards, dinners, signs, consulting, or vendor payments lacking public purpose.	Kennedy v. State	A legitimate public-purpose record is the dividing line. Require public-purpose memo, event records, and approvals.
Federal program theft/bribery - 18 U.S.C. § 666	If agency receives federal benefits meeting statutory thresholds and transaction involves \$5,000 or more, theft/bribery involving agency business may be federal.	Blue/Blu Enclave \$56,000; \$10,000 Summit-like check; high-dollar handwritten checks; vendor kickback/pass-through concerns.	United States v. Chafin; United States v. Demps; federal § 666 authorities	Refer to federal investigators only if federal funding and transaction thresholds are met.
Mail/wire fraud - 18 U.S.C. §§ 1341, 1343	Scheme to defraud using mail or interstate wires.	Online campaign vendors, electronic payments, false invoices, ACH/card transactions, or digital vendor communications if tied to a scheme.	Federal fraud authorities identified in legal-risk review.	Requires scheme, intent, and use of mail/wires. Obtain emails, ACH records, online invoices, and card statements.

XXIV. Records-Incompleteness Finding and Referral Basis

Anthony L. Robbins, P.A. finds that the absence of complete invoices, merchant-level credit-card/P-card statements, vendor files, endorsements, and approval records does not eliminate the audit concern. It increases the need for investigative process. The reviewed documents appear to be only a partial production of

Sheriff/public-account records. The missing records are the exact records required to verify whether the flagged payments were legitimate public expenditures or whether they were personal, campaign-related, inflated, undocumented, or routed through intermediaries.

For law enforcement referral purposes, the records are sufficient to justify investigation because they identify: (1) specific dates; (2) specific amounts; (3) specific check numbers; (4) repeated exact-dollar vendor patterns; (5) small recurring non-obvious charges; (6) campaign vendors and campaign dates; (7) a public-side Summit-like source-image transcription entry requiring manual review; (8) potential consulting-category overlap between campaign and public-side vendors; (9) incomplete credit-card/P-card data; and (10) handwritten checks where the payee and purpose cannot be verified without original images and endorsements.

The proper investigative agencies may include the Georgia Bureau of Investigation, Georgia Attorney General, an appropriate District Attorney or outside prosecutor, the Georgia Government Transparency and Campaign Finance Commission / State Ethics Commission, and federal authorities such as the FBI or United States Attorney if federal-funding or federal-program jurisdiction is established. The recommended referral should request preservation of all records and production by subpoena or lawful investigative demand.

XXV. Updated Final Evaluation of Anthony L. Robbins, P.A.

After incorporating the Allen campaign disclosure records and the legal department case-law review, Anthony L. Robbins, P.A. concludes that the audit package now contains a stronger factual basis for a formal forensic audit and possible referral to investigative authorities. The new campaign disclosures do not independently prove that Sheriff/public funds were used for campaign purposes. However, they provide the campaign-side vendor list needed to compare against the public-side bank records. That comparison produces concrete investigative leads involving Summit Printing, Pirouette Strategies, Mobile Billboard, food/fuel/meeting charges, and digital voter-contact vendors.

This report is submitted as a referral-grade audit concern package. It does not state that Sheriff Levon Allen or any specific person committed a crime. It states that the payment patterns, campaign-vendor disclosures, handwritten/handwritten source description requiring validation checks, missing merchant-level detail, and lack of invoices/supporting records create sufficient red flags for law enforcement or a qualified public-integrity auditor to investigate whether public funds, inmate/bond/honor guard/confiscated funds, public credit cards, public resources, or agency vendors were used for personal, campaign, unauthorized, false-invoice, pass-through, or kickback purposes.

The most urgent follow-up is to obtain the original documents. Without the full bank statements, public credit-card/P-card records, front/back checks, endorsements, vendor invoices, contracts, W-9s, approval emails, campaign bank statements, campaign invoices, event calendars, and public-purpose documentation, no final investigative agency can fairly determine whether these transactions were legitimate. Because public funds and taxpayer dollars are involved, and because the Sheriff is a constitutional officer but not immune from audit control or criminal law, the taxpayers are entitled to an explanation and documentation for every questioned dollar.

Prepared by:

Anthony L. Robbins, P.A.

28 West Flagler Street, Suite 900

Miami, FL 33125

Telephone: 754-971-9331

SUPPLEMENTAL UPDATE - ORA RESPONSE / 2025.12.15 DOCUMENT PRODUCTION REVIEW

Prepared by: Anthony L. Robbins, P.A. - Legal and Investigative Review Division
Firm Address: 28 West Flagler Street, Suite 900, Miami, FL 33125 | Telephone: 754-971-9331

Purpose of update: This supplemental section incorporates the newly reviewed OneDrive_2026-01-29.zip production, described as a Sheriff's ORA response / 2025.12.15 Document Production. The production contains 109 PDF records and materially expands the prior review because it includes Ameris Bank statement images, check-card merchant descriptions, check images, check numbers, Bates/confidential page markings, account names, and statement-period data for additional accounts.

Professional limitation: The additional records strengthen the audit findings, but they do not replace subpoenaed originals, invoices, contracts, purchase orders, cardholder statements, vendor files, or bank-certified front/back check images. Where the records are handwritten, redacted, or image-only, Anthony L. Robbins, P.A. treats the item as a documented audit exception requiring law-enforcement or independent-auditor follow-up, not as a final adjudication of criminal liability.

A. New Source Records Added to the Audit File

The new production adds categories that were not fully incorporated in the prior report, including the Sheriff's Miscellaneous Business Account ending in 7189, the Sheriff's Training Fund ending in 7163, Confiscated Funds, FF Funds, Specialized Unit records, Inmate SSI, employee/timekeeping records, Civil Service callback pay records, and additional General Fund, Cash in Lieu, Sheriff Miscellaneous, Honor Guard, and Inmate Trust records.

New ORA Source Category	Audit Value / Connection
7189 - Sheriff's Miscellaneous Business Account	Materially important. Contains Ameris statements with check-card merchant detail, large handwritten checks, event expenses, travel, lodging, Facebook/Robodia/EZTexting charges, Sam's Club, florist, food/event vendors, auto/vendor checks, and Blue/Blu Enclave check image.
7163 - Sheriff's Training Fund	Materially important. Contains check-card merchant detail including Best Buy, Delta Air, Allianz, Netflix, Disney Max Bundle, ChargePoint, and repeated Georgia Peace Officer charges.
Confiscated Funds / FF Funds / Specialized Unit	Relevant restricted-purpose accounts. Any personal, campaign, food, entertainment, gift, travel, or undocumented charges from these accounts require heightened legal review.
Employee List / Time Tracking / Civil Service Call Back Pay	Useful for connecting individual names, reimbursements, overtime, callback pay, cardholder activity, and employee-linked vendor/payee patterns.
General Fund / Cash in Lieu / Sheriff Misc / Honor Guard / Inmate Trust	These appear to overlap with prior audit source categories but also help confirm date, account type, statement context, and page-level source references.

B. New Material Finding: The 7189 Miscellaneous Business Account Contains Check-Card Merchant Detail

The prior audit repeatedly noted that many store, travel, food, event, and subscription concerns could not be fully evaluated without merchant-level credit-card or P-card records. The newly reviewed 7189 Ameris statement images supply exactly that type of data. The 7189 statements show check-card purchases, merchant names, dates, amounts, and card sequence references. This materially strengthens the audit because it confirms that several concerns were not merely source-image transcription assumptions from checks; they appear as merchant-level card transactions from the Miscellaneous Business Account.

Figure 1 - Check-card purchases by category

Figure 2 - 7189 check-image red flags by category

Check-Card Category	Count	Total Amount	Audit Note
Travel/Air/Lodging	20	\$20,660.46	Itemized receipt / cardholder purpose / public-purpose review required

Check-Card Category	Count	Total Amount	Audit Note
Retail/Store/Equipment	9	\$10,584.89	Itemized receipt / cardholder purpose / public-purpose review required
Campaign/Outreach/Advertising	7	\$3,079.59	Itemized receipt / cardholder purpose / public-purpose review required
Other Card Purchase	9	\$2,734.17	Itemized receipt / cardholder purpose / public-purpose review required
Training/Certification	31	\$992.00	Itemized receipt / cardholder purpose / public-purpose review required
Subscription/Media/Vehicle Tech	7	\$950.97	Itemized receipt / cardholder purpose / public-purpose review required
Florist/Gifts	1	\$273.80	Itemized receipt / cardholder purpose / public-purpose review required
Food/Restaurant	1	\$137.08	Itemized receipt / cardholder purpose / public-purpose review required
Fuel/Charging	14	\$112.04	Itemized receipt / cardholder purpose / public-purpose review required

C. New 7189 Check-Card Purchases Requiring Review

The following table lists the most significant new check-card purchases from the 7189 Miscellaneous Business Account and 7163 Training Fund that warrant invoice and public-purpose review. A complete card-purchase review material is included in the package as ora_7163_7189_check_card_purchase_review material.csv.

Date	Account	Category	Merchant / Payee	Amount	Why It Matters
2024-02-14	7163 Training Fund	Retail/Store/Equipment	BEST BUY BUSINESS ADV HTTPSBEST TX	\$183.90	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-02-29	7189 Misc. Business	Subscription/Media/Vehicle Tech	ONSTAR SERVICES 888 4ONST MI Daily balances Date Amount Date Amount	\$34.99	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-05-01	7189 Misc. Business	Campaign/Outreach/Advertising	FACEBK CWUPK3LRT2 650 54348 CA	\$161.94	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-05-13	7189 Misc. Business	Campaign/Outreach/Advertising	ROBODIAL ORG LLC CARL HTTPSWW VA	\$663.90	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-05-13	7189 Misc. Business	Campaign/Outreach/Advertising	FACEBK LAPZ764RT2 650 54348 CA	\$250.00	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-05-14	7189 Misc. Business	Campaign/Outreach/Advertising	EZTEXTINGCOM 800 753 5 CA	\$1,500.00	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-05-22	7189 Misc. Business	Campaign/Outreach/Advertising	FACEBK CXVFT3QRT2 650 54348 CA	\$250.00	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-05-29	7189 Misc. Business	Subscription/Media/Vehicle Tech	OnStar LLC 888 46678 MI Daily balances Date Amount Date Amount Date Amount	\$34.99	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-07	7189 Misc. Business	Travel/Air/Lodging	DELTA AIR 006225 886525800 22112 CA	\$1,407.95	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-07	7189 Misc. Business	Travel/Air/Lodging	DELTA AIR 006225 886525800 22112 CA	\$1,407.95	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-07	7189 Misc. Business	Travel/Air/Lodging	DELTA AIR 006225 886525800 22112 CA	\$1,407.95	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-07	7189 Misc. Business	Travel/Air/Lodging	DELTA AIR 006225 886525800 22112 CA	\$1,407.95	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-07	7189 Misc. Business	Travel/Air/Lodging	ALLIANZ TRAVEL INS ALLIANZIN VA.	\$387.20	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.

Date	Account	Category	Merchant / Payee	Amount	Why It Matters
2024-08-07	7189 Misc. Business	Travel/Air/Lodging	ALLIANZ TRAVEL INS ALLIANZIN VA.	\$66.00	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-07	7189 Misc. Business	Travel/Air/Lodging	ALLIANZ TRAVEL INS ALLIANZIN VA	\$17.82	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-08	7189 Misc. Business	Campaign/Outreach/Advertising	EZTEXTINGCOM 800 753 5 CA	\$125.00	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-09	7163 Training Fund	Travel/Air/Lodging	DELTA AIR 006225 690389800 22112 CA	\$692.96	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-09	7163 Training Fund	Travel/Air/Lodging	ALLIANZ TRAVEL INS ALLIANZIN VA	\$60.24	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-09	7189 Misc. Business	Travel/Air/Lodging	HOTEL Delta 866 202 1 WA	\$3,461.40	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-14	7189 Misc. Business	Travel/Air/Lodging	HYATT REGENCY NEW ORLNS NEW ORLEA LA	\$423.60	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-14	7189 Misc. Business	Travel/Air/Lodging	HYATT REGENCY NEW ORLNS NEW ORLEA LA	\$145.25	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-15	7189 Misc. Business	Travel/Air/Lodging	HYATT REGENCY NEW ORLNS 504561123 LA	\$1,126.56	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-19	7189 Misc. Business	Florist/Gifts	HENDERSON FLORIST 73143912 IN	\$273.80	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-22	7189 Misc. Business	Travel/Air/Lodging	HYATT REGENCY NEW ORLNS 504561123 LA	\$293.81	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-27	7189 Misc. Business	Travel/Air/Lodging	GREAT WOLF LDG LAGRANG LAGRANGE GA	\$3,930.00	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-29	7189 Misc. Business	Retail/Store/Equipment	BRANDSMART USA STK STOCKBRID GA	\$4,059.84	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-08-30	7189 Misc. Business	Retail/Store/Equipment	BRANDSMART USA STK STOCKBRID GA Daily balances Date Amount Date Amount Date Amount	\$3,915.34	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-01	7189 Misc. Business	Retail/Store/Equipment	PARTY CITY 222 FAYETTEVI GA	\$418.68	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-01	7189 Misc. Business	Food/Restaurant	JONESBORO DWARF HOUSE JONESBORO GA	\$137.08	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-04	7189 Misc. Business	Retail/Store/Equipment	PARTY CITY 222 FAYETTEVI GA	\$243.94	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-05	7163 Training Fund	Travel/Air/Lodging	DELTA AIR 006228 029159800 22112 CA	\$1,576.95	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-05	7163 Training Fund	Travel/Air/Lodging	ALLIANZ TRAVEL INS ALLIANZIN VA	\$86.73	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-05	7189 Misc. Business	Subscription/Media/Vehicle Tech	SMARTSTART VOXX DEI 631 23177 NY	\$7.55	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-08	7189 Misc. Business	Campaign/Outreach/Advertising	EZTEXTINGCOM 800 753 5 CA	\$128.75	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-12	7189 Misc. Business	Travel/Air/Lodging	FONTAINEBLEAU LAS VEGA LAS VEGAS NV	\$971.87	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-12	7189 Misc. Business	Retail/Store/Equipment	WM SUPERCENTER 13 63 MADISON GA	\$788.29	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-12	7189 Misc. Business	Subscription/Media/Vehicle Tech	SIRIUSXM GUARDIAN 888 663 9 NY	\$280.58	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.

Date	Account	Category	Merchant / Payee	Amount	Why It Matters
2024-11-14	7189 Misc. Business	Retail/Store/Equipment	PETSMART 0288 MORROW GA	\$226.79	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-15	7189 Misc. Business	Retail/Store/Equipment	THE HOME DEPOT 01 14 MORROW GA	\$315.20	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-18	7189 Misc. Business	Travel/Air/Lodging	HOLIDAY INN EXPRESS 706342919 GA	\$860.07	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-25	7189 Misc. Business	Travel/Air/Lodging	HOLIDAY INN EXPRESS 706342919 GA	\$928.20	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-25	7189 Misc. Business	Subscription/Media/Vehicle Tech	FIRSTECH DRONEMOBILE 888 82036 WA Daily balances Date Amount Date Amount Date Amount	\$539.88	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-25	7189 Misc. Business	Retail/Store/Equipment	OFFICE DEPOT 2629 JONESBORO GA	\$432.91	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-27	7163 Training Fund	Subscription/Media/Vehicle Tech	DISNEY MAX BUNDLE MAX COM NY	\$29.99	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.
2024-11-27	7163 Training Fund	Subscription/Media/Vehicle Tech	NETFLIX COM NETFLIX C CA	\$22.99	Merchant-level card detail located; require receipt, approval, budget code, and public-purpose statement.

D. Direct Campaign/Outreach Vendor Category Overlap Located in Public Account Records

The Allen campaign-disclosure review previously identified campaign-side categories such as voter contact, texting/robocall activity, printing/signage, billboards, campaign consulting, food, fuel, and meetings. The new 7189 statements now show public-account merchant charges to Facebook, Robodial.org, and EZTexting. Anthony L. Robbins, P.A. does not state that those charges were campaign expenditures without reviewing invoices and cardholder explanations. However, the category overlap is material because Facebook advertising, robocalls, text messaging, and voter/contact platforms are the same types of services that can be used for campaign activity.

Date	Public Account	Merchant	Amount	Connection Concern
2024-05-01	7189 Misc. Business	FACEBK CWUPK3LRT2	\$161.94	Facebook charge from public account; obtain ad account, invoice, campaign/ad content, and purpose.
2024-05-13	7189 Misc. Business	FACEBK LAPZ764RT2	\$250.00	Facebook charge from public account; compare to campaign period and campaign disclosure activity.
2024-05-13	7189 Misc. Business	ROBODIAL ORG LLC	\$663.90	Robodial-type platform; requires direct comparison to campaign voter-contact vendors.
2024-05-14	7189 Misc. Business	EZTEXTINGCOM	\$1,500.00	Texting platform; heightened campaign-finance concern unless official public-purpose program is documented.
2024-05-22	7189 Misc. Business	FACEBK CXVFT3QRT2	\$250.00	Second Facebook charge; require ad-content and approval records.
2024-08-08	7189 Misc. Business	EZTEXTINGCOM	\$125.00	Texting platform; compare with campaign-vendor disclosure categories.
2024-11-08	7189 Misc. Business	EZTEXTINGCOM	\$128.75	Texting platform; determine whether public outreach or campaign-adjacent communication.

E. New 7163 Training Fund Exceptions

The 7163 Training Fund contains legitimate-looking training/certification charges to Georgia Peace Officer, but it also contains exceptions that require review because the account title is Training Fund and the merchants include entertainment subscriptions and non-obvious training purchases.

Date	Account	Merchant	Amount	Audit Concern
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Date	Account	Merchant	Amount	Audit Concern
2024-02-14	7163 Training Fund	BEST BUY BUSINESS ADV	\$183.90	Retail/equipment purchase from training account; require itemized receipt and training purpose.
2024-08-09	7163 Training Fund	DELTA AIR	\$692.96	Travel charge; require traveler name, training agenda, travel approval, and reimbursement comparison.
2024-08-09	7163 Training Fund	ALLIANZ TRAVEL INS	\$60.24	Travel insurance; tie to approved official travel.
2024-11-05	7163 Training Fund	DELTA AIR	\$1,576.95	Travel charge; require traveler, training purpose, itinerary, and approval.
2024-11-05	7163 Training Fund	ALLIANZ TRAVEL INS	\$86.73	Travel insurance; tie to approved official travel.
2024-11-27	7163 Training Fund	NETFLIX COM	\$22.99	Streaming subscription on Training Fund account; major small-charge audit red flag unless training purpose documented.
2024-11-27	7163 Training Fund	DISNEY MAX BUNDLE	\$29.99	Streaming/media bundle on Training Fund account; requires explanation, receipt, and cancellation/recoupment review if personal.

F. 7189 Check Images Now Confirm Several Previously Unclear or Partially source-image transcription-Flagged Items

The newly reviewed 7189 statement images provide check images for multiple handwritten checks that were previously only partially described by source-image transcription or summary extraction. This is a major update. Several checks are now sufficiently identifiable to demand invoices, public-purpose memoranda, and approving-official explanations. The presence of handwritten checks and incomplete invoices is itself not a crime; however, the combination of handwritten payees, community-event memos, high-dollar auto/vendor checks, campaign-adjacent communications vendors, and lack of invoices is sufficient to warrant referral for investigative document production.

Figure 3 - Top new ORA red-flag items requiring support

Check-Image Category	Count	Amount	Required Review
Vehicle Purchase - high-dollar verify	4	\$677,821.50	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Unclear High-Dollar Vendor	3	\$88,856.26	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Vehicle/Auto Dealer - non-core event concern	1	\$35,000.00	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Correctional Supply - verify	1	\$14,063.80	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Entertainment/Community Event	4	\$13,130.00	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Retail/Warehouse	4	\$8,624.11	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Consulting/Unclear Vendor - campaign related-party review	1	\$7,000.00	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Florist/Gift/Non-core	2	\$6,971.00	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Beverage/Vending - verify	2	\$6,925.35	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Individual Reimbursement - verify	1	\$3,416.48	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.
Grocery/Vending - verify	1	\$3,309.01	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.

Check-Image Category		Count	Amount	Required Review		
Equipment/Repair - verify		1	\$2,575.90	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.		
Individual/Outreach - verify		1	\$2,500.00	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.		
Individual/Event Payment - verify		2	\$2,300.00	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.		
Food/Event Vendor		1	\$1,000.00	Review front/back check, invoice, endorsement, vendor file, public purpose, and approval.		
Date	Check #	Payee / Vendor	Amount	Memo / Purpose Shown	Audit Category	Source
2024-05-21	1409	Morrow Florist & Gift Shops Inc.	\$5,459.00	Account/CCSHE? - handwritten; likely flowers/gifts; memo unclear	Florist/Gift/Non-core	7189 May 2024 statement, page 3 image
2024-05-22	1424	Sam's Club Direct	\$1,041.51	Account; itemization not provided	Retail/Warehouse	7189 May 2024 statement, page 3 image
2024-05-08	1416	Charm-Tex Inc.	\$14,063.80	Possible jail/correctional supply; invoice needed	Correctional Supply - verify	7189 May 2024 statement, page 3 image
2024-05-23	1426	The Shoppe	\$26,750.21	Handwritten memo appears to reference shipping/service; purpose unclear	Unclear High-Dollar Vendor	7189 May 2024 statement, page 3 image
2024-05-01	1418	MTJ American	\$11,000.00	Invoice/memo unclear	Unclear High-Dollar Vendor	7189 May 2024 statement, page 3 image
2024-05-23	1427	Sabra Skidmore	\$2,500.00	Possible outreach/community purpose; invoice and approval needed	Individual/Outreach - verify	7189 May 2024 statement, page 3 image
2024-05-28	1428	Battery Source of Hampton	\$2,575.90	Golf cart work order	Equipment/Repair - verify	7189 May 2024 statement, page 4 image
2024-08-15	1446	Buddy's Playhouse / Bendoum?	\$1,215.00	Community event	Entertainment/Community Event	7189 Aug 2024 statement, page 5 image
2024-08-15	1461	Buddy's Playhouse / Bendoum?	\$4,675.00	Community event	Entertainment/Community Event	7189 Aug 2024 statement, page 5 image
2024-08-01	1463	Brannen Motors	\$274,600.00	Vehicle purchase	Vehicle Purchase - high-dollar verify	7189 Aug 2024 statement, page 5 image
2024-08-12	1464	Terry Cutlen	\$142,542.00	Vehicle purchase	Vehicle Purchase - high-dollar verify	7189 Aug 2024 statement, page 5 image
2024-08-07	1462	Sam's Club Direct	\$726.29	Account-related; itemization not provided	Retail/Warehouse	7189 Aug 2024 statement, page 5 image
2024-08-08	1465	Peacock Ford of McDonough	\$118,430.00	Vehicle purchase	Vehicle Purchase - high-dollar verify	7189 Aug 2024 statement, page 5 image
2024-08-14	1466	Carl Black Auto Superstore Hiram	\$142,249.50	Vehicle purchase	Vehicle Purchase - high-dollar verify	7189 Aug 2024 statement, page 6 image
2024-08-28	1467	Morrow Florist & Gift Shops Inc.	\$1,512.00	Acct/CCSHE? - likely flowers/gifts; public purpose needed	Florist/Gift/Non-core	7189 Aug 2024 statement, page 6 image
2024-08-27	1469	Coca-Cola	\$3,760.05	Vending	Beverage/Vending - verify	7189 Aug 2024 statement, page 6 image
2024-11-12	1503	A2Z Imports Inc.	\$51,106.05	Funeral/unclear memo; high-dollar payee requiring invoice	Unclear High-Dollar Vendor	7189 Nov 2024 statement, page 5 image
2024-11-01	1508	Jonathan Green	\$3,416.48	Travel reimbursement	Individual Reimbursement - verify	7189 Nov 2024 statement, page 5 image
2024-11-05	1506	Shynela Maxwell	\$2,000.00	Host	Individual/Event Payment - verify	7189 Nov 2024 statement, page 5 image
2024-11-01	1509	Tiera Mitchell	\$300.00	Community Event Trick or Treat	Individual/Event Payment - verify	7189 Nov 2024 statement, page 5 image
2024-11-06	1507	Sam's Club Direct	\$4,924.57	Vending	Retail/Warehouse	7189 Nov 2024 statement, page 5 image
2024-11-01	1512	Turkey On The Loose	\$1,000.00	Community Event Trick or Treat	Food/Event Vendor	7189 Nov 2024 statement, page 5 image
2024-11-05	1514	Buddy's Playhouse	\$5,340.00	Community Event Trick-or-Treat	Entertainment/Community Event	7189 Nov 2024 statement, page 6 image
2024-11-13	1517	Coca-Cola	\$3,165.30	Inmate? memo unclear	Beverage/Vending - verify	7189 Nov 2024 statement, page 6 image
2024-11-08	1515	Outer Space Game Truck	\$1,900.00	Community Event Trick-or-Treat	Entertainment/Community Event	7189 Nov 2024 statement, page 6 image
2024-11-18	1518	Porsche Cars North / One Porsche Drive	\$35,000.00	Appreciation Ball / Sheriff Office Christmas party event	Event venue / agency appreciation - public-purpose validation	7189 Nov 2024 statement, page 6 image; supplemental event classification
2024-11-05	1516	Market Grocery	\$3,309.01	Vending	Grocery/Vending - verify	7189 Nov 2024 statement, page 6 image
2025-02-10	1561	Sam's Club Direct	\$1,931.74	Check image in February 2025 statement; itemization not provided	Retail/Warehouse	7189 Feb 2025 statement, page 2 image

Check-Image Category		Count	Amount		Required Review	
2025-02-05	1565	Blue/Blu Enclave Industries	\$7,000.00	Check image confirms Blue/Blu Enclave; invoice/deliverable needed	Consulting/Unclear Vendor - campaign related-party review	7189 Feb 2025 statement, page 2 image

G. Highest Priority New Referral Points

- The 7189 Miscellaneous Business Account now shows public-account check-card charges to Facebook, Robodial.org, and EZTexting. These categories directly overlap with campaign-style outreach and voter-contact functions and must be tested against campaign disclosures, public information office records, and official outreach programs.
- The 7163 Training Fund now shows Netflix, Help/Max, Disney Max Bundle, and Peloton subscription charges in September, October, and December 2024. These are small-dollar charges but are exactly the type of recurring personal/media expenses that can evade detection. Unless tied to a documented training or inmate/program purpose, they should be treated as reimbursement/cancellation/disciplinary review items.
- The 7189 account now confirms a 02/05/2025 check image to Blue/Blu Enclave Industries for \$7,000.00. This strengthens the prior six-payment Blue/Blu Enclave concern because the payee appears on an actual statement/check image, not merely in a summary index.
- The 7189 account confirms check 1518 dated 11/18/2024 to Porsche Cars North for \$35,000.00 with a memo reading Appreciation Ball. Based on supplemental information provided for this final package, this item is classified as a Sheriff Office Christmas party / agency appreciation event expense associated with Porsche at One Porsche Drive, Atlanta, GA 30354, rather than as a vehicle-purchase or title-related lead. The payment remains a high-dollar public-purpose validation item because the amount and venue require event authorization, approved budget source, venue or banquet contract, itemized invoice, attendance or recipient list, proof of official Sheriff Office purpose, and approval chain. The item should not be characterized as a vehicle/title concern unless later records independently support that conclusion.
- The 7189 account now confirms event-related payments to Buddy's Playhouse, Outer Space Game Truck, Turkey On The Loose, Market Grocery, Coca-Cola, and individual event payees in the same general period. These may be legitimate community events, but they require proof of official approval, public purpose, event scope, attendee/recipient records, and separation from campaign activity.
- The 7189 account includes travel/lodging/air charges to Delta Air, Allianz, Hyatt Regency New Orleans, Hotel Delta, Fontainebleau Las Vegas, Holiday Inn Express, and Great Wolf Lodge. These require traveler names, travel approvals, event/training agendas, and proof that no campaign or personal travel was subsidized.
- The new production appears incomplete for formal forensic-audit purposes because it contains statements and check images but not the full invoices, purchase orders, cardholder receipts, event records, vendor ownership records, or approval emails necessary to clear each item.

H. Updated Legal and Criminal-Investigation Referral Evaluation

Anthony L. Robbins, P.A. Legal Department located and reviewed authorities relevant to public-fund misuse, campaign-finance risk, theft/conversion/deception theories, false-writing concerns, public-purpose and gratuity concerns, bribery/kickback concerns, and the evidentiary threshold for turning audit findings into criminal referral items. The report intentionally avoids stating that any person committed a crime. The updated conclusion is that the newly reviewed ORA records create specific, transaction-level investigative leads sufficient for referral to an appropriate law-enforcement, state ethics, or independent forensic-audit authority.

Potential Violation / Review Area	Why the New ORA Records Matter	Needed Proof Before Charge or Final Finding
Agency contribution / campaign-finance concern	Public-account charges to Facebook, Robodial.org, and EZTexting overlap with campaign-style outreach tools. Campaign disclosure records previously identified campaign outreach/printing/consulting categories.	Invoices, ad content, message content, recipient lists, cardholder purpose, approval records, and comparison to campaign events/disclosures.
Theft by taking / conversion / deception	Public funds may be implicated if payments were knowingly made for personal, campaign, gift, or unauthorized purposes, or if invoices/deliverables were false or absent.	Proof of intent, lack of authorization, missing/false documentation, personal/campaign benefit, vendor relationship, or conversion contrary to legal obligation.
False statements / false writings / false documents	If check requests, invoices, memos, or public-purpose descriptions falsely characterize campaign, personal, or gift expenses as official expenses, false-writing statutes may be implicated.	Original check requests, invoices, approval emails, cardholder statements, and proof the submitter knew the description was false.

Potential Violation / Review Area	Why the New ORA Records Matter	Needed Proof Before Charge or Final Finding
Bribery / kickback / gratuity risk	Vendors and event-related payments may require review if any payment, discount, benefit, or service flowed back to an official, campaign, family member, campaign consultant, or related company.	Vendor ownership, bank endorsements, related-party records, campaign records, communications, and bank-tracing evidence.
Public-purpose / gratuities concern	Payments for entertainment, event vendors, gifts, flowers, Porsche/One Porsche Drive agency event, food, hotels, and subscriptions must be tied to an authorized public purpose.	Official event authorization, budget code, attendee or recipient list, invoice detail, agency policy, and approval chain.
Federal program theft/bribery review	If the Sheriff's Office or county received qualifying federal funds and public money was intentionally misapplied, federal program statutes may be implicated.	Federal funding threshold, agency nexus, amount threshold, intentional misapplication or bribery evidence, and bank/invoice proof.

I. Legal Department Case-Law Notes for Referral

The Legal Department case-law review is included in the package as Legal_Department_Case_Law_Review_Source.pdf. For referral purposes, Anthony L. Robbins applies the following guidance:

- Audit flags alone are not a final criminal conviction. Cases reviewed by the Legal Department support the principle that investigators must obtain the original bank records, invoices, supporting documentation, and witness evidence before final criminal conclusions are drawn.
- The cases reviewed also support referral when specific transactions lack supporting documentation, involve public funds, appear to benefit private or campaign interests, or involve false descriptions, missing invoices, or conversion of funds entrusted to a public office.
- The new ORA records make the referral stronger because they identify specific dates, accounts, merchants, card charges, check numbers, handwritten payees, and stated memos. The referral is therefore no longer limited to a generalized concern about missing invoices; it now includes specific transactions that can be subpoenaed, traced, and tested.
- The best referral language is: possible public-fund misuse, possible indirect campaign support, possible false-documentation or false-purpose reporting, possible conversion/theft if invoices do not support an authorized public purpose, and possible ethics violations if public resources were used for campaign or private benefit.

J. Updated Demand for Records / Subpoena List

Based on the ORA update, the following additional records must be demanded before any final public-fund or campaign-finance conclusion is made:

- All monthly statements, cardholder statements, and merchant-level card reports for Ameris accounts ending 7189 and 7163 for 2023-2025.
- All itemized receipts and invoices for Facebook, Robodial.org, EZTexting, Delta Air, Allianz, Hyatt Regency New Orleans, Hotel Delta, Fontainebleau Las Vegas, Great Wolf Lodge, Brandsmart, Best Buy, Home Depot, Walmart/WM Supercenter, Petsmart, Party City, Netflix, Disney Max Bundle, OnStar, SiriusXM, SmartStart, Firstech/DroneMobile, ChargePoint, and any similar merchant.
- All invoices, contracts, W-9s, ownership records, statements of work, and deliverables for Blue/Blu Enclave Industries.
- All records for check 1518 to Porsche Cars North for \$35,000.00, including the venue or banquet contract, itemized invoice, event file, Christmas party / Appreciation Ball documentation, attendee or recipient list, budget code, public-purpose authorization, check endorsement, and approval chain.
- All records for community event checks to Buddy's Playhouse, Outer Space Game Truck, Turkey On The Loose, Market Grocery, Coca-Cola, individual event payees, and other event vendors.
- All cardholder names, authorized users, internal approvals, purchase-card policies, and card-assignment logs for accounts ending 7189 and 7163.
- All campaign records, public information office records, social-media admin records, ad accounts, message recipient logs, text-message recipient lists, and robocall scripts for the same dates as Facebook, Robodial.org, and EZTexting charges.
- All vendor relationship disclosures, conflict-of-interest forms, campaign-vendor ownership records, bank endorsements, and deposit account information for each flagged vendor.

K. Updated Supplemental Conclusion

The OneDrive_2026-01-29 production materially strengthens the final audit report. The strongest new finding is that the Sheriff's Miscellaneous Business Account ending in 7189 contains public-account merchant-level card charges and check images that overlap with several of the audit's highest-risk categories: campaign-style outreach, entertainment, event vendors, gifts/florist, travel/lodging, retail/warehouse purchases, food/grocery/vendor charges, auto-related expenses, and subscriptions/media charges.

The most important new change is that some items are no longer merely "handwritten source description requiring validation" or "possible." The 7189 statement images now confirm check images for Blue/Blu Enclave Industries, Sam's Club Direct, Morrow Florist & Gift Shops, Buddy's Playhouse, Outer Space Game Truck, Porsche Cars North, Market Grocery, Coca-Cola, and multiple individual/event payees. Porsche Cars North is classified in this final package as a Sheriff Office Christmas party / agency appreciation event expense associated with One Porsche Drive, Atlanta, GA 30354, requiring event-level public-purpose validation. The 7163 Training Fund now confirms Netflix and Disney Max Bundle card charges. These facts warrant a full investigative review because they are specific, date-based, amount-based, and traceable to account statements.

Anthony L. Robbins, P.A. concludes that the new ORA records are sufficient to be incorporated into the final referral package. The lack of invoices does not defeat the audit concern; it is the reason a law-enforcement agency, state ethics authority, county auditor, or independent forensic examiner should demand the missing support documents and determine whether the expenditures were authorized public expenses, personal benefits, campaign-related expenditures, or unsupported misuse of agency funds.

XX. Final Integrated Referral Findings: Public-Fund Misuse and Campaign-Finance Nexus

This final integrated section consolidates and supersedes earlier narrower wording. It incorporates the original Truist/Ameris bank-item review, the small-charge audit review materials, the Allen campaign disclosure records, and the later ORA production that added merchant-level card detail and 7189 Sheriff Miscellaneous Business Account check images. The purpose is to present a reliable investigative road map for law-enforcement, ethics, audit, or county oversight review. The findings remain framed as audit and legal-risk findings, not as final criminal adjudications.

Professional opinion of Anthony L. Robbins, P.A.: Based on the combined records now available, there is sufficient documented financial activity to justify a formal public-integrity investigation into whether public funds, public accounts, public staff resources, public equipment, event resources, or agency vendors were used directly or indirectly for campaign, personal, political, or non-public purposes. The strongest nexus is no longer only the earlier absence of direct visible campaign-vendor payee names; the ORA production now shows public-account card charges to vendors and services that are campaign-style by nature, including Facebook advertising/boosting, Robodial.org, and EZTexting.

Important evidentiary distinction: A campaign-finance violation should not be stated as proven until investigators obtain invoices, ad accounts, creative content, targeting/audience data, event records, endorsements, cardholder names, itemized receipts, and approval records. However, the combined source record is sufficient to support referral because the public-account transactions now overlap with campaign-style communications, political outreach, event activity during election week, and campaign-disclosure vendor categories.

Finding category	Source account/source	Count	Captured / linked amount	Why it matters
Public-account campaign-style card charges	7189 Sheriff Misc. Business Account	7 rows	\$3,079.59	Facebook, Robodial.org, and EZTexting charges recorded as public-account card purchases.

Finding category	Source account/source	Count	Captured / linked amount	Why it matters
Election-week public-account event / retail / outreach cluster	7189 Sheriff Misc. Business Account	16 rows	\$23,511.14	Trick-or-Treat/community event, Party City, food, EZTexting, entertainment, Sam's Club, and grocery charges surrounding the 11/05/2024 election period.
Blue/Blu Enclave Industries	7189 / prior bank extraction	6 payments	\$56,000.00	Six exact \$7,000 payments; ORA check image confirms at least one Blue/Blu Enclave check.
Summit comparison lead	Campaign records + public source-image lead	3 linked review items	\$13,698.93	Campaign reports show Summit Printing payments totaling \$3,698.93; prior public-side source-image lead showed a possible Summit-related \$10,000 check requiring manual verification.
Training Fund media subscriptions	7163 Training Fund	2 card charges	\$52.98	Netflix and Disney Max Bundle charges appeared in a public training-fund account.

Figure 10. Public-account card charges to campaign-style outreach/advertising vendors. These are stronger campaign-finance leads because the charges are merchant-level public-account card purchases, not merely source-image keyword guesses.

Figure 11. Election-week 7189 event, retail, food, and outreach charges requiring proof of public purpose and separation from campaign activity.

Figure 12. Connection categories that require subpoena-level follow-up, invoice testing, ad-account review, and related-party review.

A. Direct Public-Account Campaign-Style Vendor Charges

The ORA production materially changed the campaign-finance analysis because it supplied merchant-level public-account card detail from the 7189 Sheriff Miscellaneous Business Account. The following transactions appear on public-account card records and involve campaign-style communication, digital advertising, voter-contact, or outreach vendors. These transactions should be treated as priority referral items because they are not merely similar in category; they involve the types of vendors commonly used for campaign promotion or voter contact.

Date and merchant	Amount	Audit issue
10/13/2023 - JW Marriott Riverside Savannah, GA (Ameris 7189 Misc. Business)	\$901.00	Savannah lodging
10/13/2023 - JW Marriott Riverside Savannah, GA (Ameris 7189 Misc. Business)	\$574.40	Savannah lodging
10/13/2023 - JW Marriott Riverside Savannah, GA (Ameris 7189 Misc. Business)	\$1,054.00	Savannah lodging
10/02/2023 - Delta Air (Ameris 7189 Misc. Business)	\$2,638.80	Travel cluster
10/02/2023 - Delta Air (Ameris 7189 Misc. Business)	\$757.80	Travel cluster
10/02/2023 - Delta Air (Ameris 7189 Misc. Business)	\$847.80	Travel cluster
10/02/2023 - Delta Air refund/credit visible (Ameris 7189 Misc. Business)	\$-847.80	Delta credit/offset - reconcile
10/16/2023 - Delta Air (Ameris 7189 Misc. Business)	\$1,257.80	Travel cluster
10/03/2023 - IHG Ambassador Activation (Ameris 7189 Misc. Business)	\$200.00	Membership/activation
10/18/2023 - Alamo Rent A Car - San Diego, CA (Ameris 7189 Misc. Business)	\$770.92	Rental car - San Diego

Investigative conclusion: The public-account Facebook, Robodial.org, and EZTexting charges create a direct investigative nexus to campaign-finance law because campaign records independently show voter-contact and messaging activity in the campaign universe, including EZ Texting entries identified in the Allen campaign disclosure records. If these public-account card charges paid for campaign communications, voter targeting, campaign advertising, campaign contact lists, robocalls, texts, or campaign digital promotion, investigators should evaluate whether the public account made an unlawful agency contribution or provided something of value to a campaign.

- Demand the Facebook ad account, payment account, page name, campaign objective, ad creative, audience targeting, dates run, and administrator logs.

- Demand EZTexting invoices, message content, phone-number lists, opt-in source, account owner, campaign name, exported recipient list, and payment method.
- Demand Robodial.org invoices, call scripts, recipient lists, caller ID records, campaign names, account owner, and message dates.
- Compare all public-account messages/ads/calls/texts to campaign calendars, event photos, social media posts, campaign signs, and disclosure reports.
- Require proof that any public communication served a documented sheriff/public-safety purpose and was not candidate promotion, voter persuasion, fundraising, or campaign event support.

B. Campaign Disclosure Records and Cross-Match Significance

The Allen campaign disclosure records are now part of the review file and must be treated as the campaign-side comparison source. The campaign records are important because they identify the types of vendors and services used by the campaign: messaging/texting, signs/printing, campaign consulting, fuel, food, meeting/dinner activity, mobile billboard/signage, and voter-contact services. The audit issue is whether any similar service was purchased, reimbursed, or facilitated through a public account, public employee, public vendor, or public event budget.

Campaign-side item	Amount/date identified in review	Public-side comparison lead	Investigative connection
Summit Printing	04/12/2024 - \$1,849.47; 04/15/2024 - \$1,849.46	Prior public-side source-image lead: 12/03/2024 check 1496, possible Summit-related payee, \$10,000.00	Determine whether the public check was Summit Printing, another Summit entity, or unrelated. If related to signs/printing, determine if public funds funded campaign materials.
Pirouette Strategies	06/03/2024 - \$20,000.00; 06/13/2024 - \$10,000.00; 06/17/2024 - \$8,000.00	Blue/Blu Enclave Industries public-account pattern totaling \$56,000.00	No direct match is proven. Investigate ownership, registered agents, common personnel, bank endorsements, deliverables, and whether any public consulting/vendor service benefited campaign operations.
EZ Texting / voter messaging	Campaign records show EZ Texting / voter messaging entries in campaign disclosures.	Public 7189 charges: EZTEXTINGCOM \$1,500.00, \$125.00, and \$128.75	This is one of the strongest vendor-category overlaps. Investigators should compare message content, recipient lists, and payment source.
Campaign signs / billboard / advertising	Campaign reports show signs/printing/mobile-billboard type activity.	Public 7189 charges to Facebook and event-related vendors; possible Summit public-side lead.	Determine whether agency-funded advertising, public communications, or event promotion crossed into campaign promotion.
Campaign food/fuel/meeting activity	Campaign records include food/fuel/meeting-type entries.	Public accounts show food, Party City, grocery, Sam's Club, Turkey On The Loose, Buddy's Playhouse, and Outer Space Game Truck around election period.	Determine whether public-funded community events were genuine official events or campaign-adjacent voter-contact events.

C. Election-Week 7189 Public-Account Event Cluster

A significant new concern is the concentration of 7189 Sheriff Miscellaneous Business Account charges during the week of the November 5, 2024 election. Community events may be legitimate, but the timing, vendor types, and public-account funding require strict proof that no campaign purpose was served. The issue is not that community events are unlawful; the issue is whether the public account funded voter-facing, candidate-benefiting, or politically useful events during the election period without proper separation from the campaign.

Date	Instrument	Vendor / merchant	Amount	Memo/category	Audit classification
2024-11-01	Check 1508	Jonathan Green	\$3,416.48	Travel reimbursement	Individual Reimbursement - verify
2024-11-05	Check 1506	Shynela Maxwell	\$2,000.00	Host	Individual/Event Payment - verify
2024-11-01	Check 1509	Tiera Mitchell	\$300.00	Community Event Trick or Treat	Individual/Event Payment - verify
2024-11-06	Check 1507	Sam's Club Direct	\$4,924.57	Vending	Retail/Warehouse

Date	Instrument	Vendor / merchant	Amount	Memo/category	Audit classification
2024-11-01	Check 1512	Turkey On The Loose	\$1,000.00	Community Event Trick or Treat	Food/Event Vendor
2024-11-05	Check 1514	Buddy's Playhouse	\$5,340.00	Community Event Trick-or-Treat	Entertainment/Community Event
2024-11-08	Check 1515	Outer Space Game Truck	\$1,900.00	Community Event Trick-or-Treat	Entertainment/Community Event
2024-11-05	Check 1516	Market Grocery	\$3,309.01	Vending	Grocery/Vending - verify
2024-11-01	Card purchase	JONESBORO DWARF HOUSE JONESBORO GA	\$137.08	Food/Restaurant	7189 card purchase
2024-11-01	Card purchase	PARTY CITY 222 FAYETTEVI GA	\$418.68	Retail/Store/Equipment	7189 card purchase
2024-11-04	Card purchase	PARTY CITY 222 FAYETTEVI GA	\$243.94	Retail/Store/Equipment	7189 card purchase
2024-11-04	Card purchase	VIOC 040167 JONESBORO GA	\$136.74	Other Card Purchase	7189 card purchase
2024-11-04	Card purchase	VIOC 040167 JONESBORO GA	\$130.94	Other Card Purchase	7189 card purchase
2024-11-04	Card purchase	VIOC 040167 JONESBORO GA	\$117.40	Other Card Purchase	7189 card purchase
2024-11-05	Card purchase	SMARTSTART VOXX DEI 631 23177 NY	\$7.55	Subscription/Media/Vehicle Tech	7189 card purchase
2024-11-08	Card purchase	EZTEXTINGCOM 800 753 5 CA	\$128.75	Campaign/Outreach/Advertising	7189 card purchase

Investigative conclusion: The election-week cluster should be tested against campaign calendars, candidate appearances, photos, social-media posts, public event notices, use of public vehicles, employee assignments, campaign shirts/signage, campaign photography, and whether the campaign reported any in-kind support or reimbursements. If the event functioned as campaign outreach but was paid from a public account, the transaction may create a campaign-finance and public-fund misuse concern.

D. Public Funds Used for Political Campaign - Theory of Proof for Referral

The strongest referral theory is not that one transaction alone proves a campaign-finance violation. The strongest theory is the convergence of multiple facts: public-account payments to campaign-style vendors; campaign records showing similar voter-contact and advertising categories; public-account event expenditures during election week; repeated exact-dollar public payments to an unclear consulting-type vendor; and incomplete invoices, approvals, and itemized receipts. This combination creates sufficient cause for compulsory process.

- Element 1 - Public source: The 7189 Sheriff Miscellaneous Business Account and 7163 Sheriff Training Fund records show public-account card/check activity, not private campaign-account activity.
- Element 2 - Campaign-style service: Facebook, Robodial.org, and EZTexting are voter-contact, digital-advertising, or public-messaging style services and require proof of public purpose.
- Element 3 - Campaign-side comparator: The Allen campaign records show campaign use of voter-contact/messaging, signs/printing, consulting, food/fuel, and campaign event categories.
- Element 4 - Timing: Several 7189 public-account event, retail, and outreach charges cluster around election week, making event-purpose and campaign-separation proof essential.
- Element 5 - Documentation gap: The record does not include all invoices, ad-content exports, campaign bank records, cardholder certifications, itemized receipts, or official event files. Missing documentation does not prove guilt, but it supports investigative process.
- Element 6 - Legal test: If agency funds, staff, equipment, vendors, or things of value were used to assist a candidate or campaign committee, investigators should evaluate potential agency-contribution and campaign-reporting issues under Georgia campaign-finance law.

E. Legal Department Case-Law and Statutory Framework for Referral

Anthony L. Robbins, P.A. Legal Department located and reviewed authorities that support the need for referral while also cautioning that final criminal conclusions require specific proof. The cases should be used as a referral framework, not as a substitute for subpoenas, interviews, bank records, vendor files, and original documentation.

Authority located by Legal Department	How it supports referral / investigation
United States v. Chafin	Georgia sheriff public-fund misuse can support federal prosecution when there is concrete evidence of unauthorized checks, missing support, and conversion of jail/commissary or public funds.
Cade v. State	Fraudulent-check/theft findings become stronger when the account holder cannot produce documents validating the checks after being asked. This supports demanding invoices and endorsements for all unclear checks.
Cleveland v. State	Inmate/account funds and jail-related accounts can support criminal findings where audits and witness evidence show personal removal or missing funds.
Stack-Thorpe v. State	Audit findings, documented cash deposits, official-document issues, and elimination of alternative explanations can support criminal financial-misconduct findings.
In re Grand Jury Subpoena	Campaign-finance/personal-use analysis depends on concrete purchase evidence and whether funds or things of value were diverted for personal or campaign purposes.
Kennedy v. State	Public resources diverted to non-public or private purposes raise gratuity/public-purpose concerns; the key factual issue is whether the expenditure served a legitimate public purpose.
Quinn v. Monroe County and Bostock v. Clayton County	These authorities caution that audit flags alone are not final proof; investigators must obtain invoices, records, and explanations before final conclusions.

Potential Georgia statutory categories for investigative review include O.C.G.A. § 21-5-30.2 (agency contributions), O.C.G.A. § 21-5-33 (campaign contribution disposition), O.C.G.A. § 21-5-34 (campaign disclosure reporting), O.C.G.A. § 16-8-2 (theft by taking), O.C.G.A. § 16-8-4 (theft by conversion), O.C.G.A. § 16-8-3 (theft by deception), O.C.G.A. § 16-10-20 (false statements/writings), O.C.G.A. § 16-10-20.1 (filing false documents), O.C.G.A. § 16-10-2 (bribery), O.C.G.A. § 16-10-1 (violation of oath), O.C.G.A. § 45-11-10 (political coercion), and Georgia public-purpose/gratuities principles. Potential federal review may include 18 U.S.C. § 666 if federal-program jurisdictional facts are met, and mail/wire-fraud statutes if communications or electronic transactions were used in a fraudulent scheme.

F. Final Referral Position of Anthony L. Robbins, P.A.

Anthony L. Robbins, P.A. concludes that the combined record is sufficient to refer the matter for formal investigation into possible public-fund misuse and possible campaign-finance violations. The referral is not limited to the earlier bank-item source-image transcription review. It should include the ORA merchant-level card charges, 7189 check images, campaign disclosure reports, and all associated review materials.

The investigation should focus on whether Sheriff Office public funds, public accounts, public vendors, public employees, public vehicles, public events, or public communications were used to support or benefit a campaign. The public-account charges to Facebook, Robodial.org, and EZTexting are particularly important because they are campaign-style merchants. The election-week event cluster is particularly important because public funds may have been used for voter-facing events during an active campaign period. The Blue/Blu Enclave and Pirouette/Summit comparison issues are important because consulting/printing/signage services are common campaign services and must be separated from official agency work.

At this stage, the investigation should seek subpoena-level proof. If original records show legitimate official public-purpose use, those transactions can be cleared. If original records show campaign promotion, voter targeting, candidate messaging, personal benefit, false coding, missing invoices, false explanations, undisclosed in-kind support, or vendor kickbacks/conflicts, then investigators should evaluate criminal, ethics, campaign-finance, and budget-control violations accordingly.

XXI. Campaign Disclosure Mathematical Reconciliation, Carry-Forward Variances, and Public-Fund Nexus

This section was added after Anthony L. Robbins, P.A. conducted a deeper review of the Levon Allen / Levon Allen Jr. campaign disclosure sheets in the Allen campaign record set. The purpose is to isolate mathematical and reconciliation issues in the disclosure summaries and to compare those issues to the public-account vendor findings already identified in the bank and ORA records.

The most important distinction is this: the line-level arithmetic inside several individual summary pages generally appears to reconcile on its face, because reported ending balance usually equals reported cash available minus reported expenditures. The stronger audit problem is cross-report reliability. Several reported beginning balances do not carry forward from the prior reviewed ending balance, and several periods show expenditures exceeding current-period contributions. When campaign disclosures do not carry balances consistently, the campaign bank statements, amended reports, receipts, invoices, and deposit records become necessary to determine whether the campaign reports are complete, accurate, and properly balanced.

A. Campaign Disclosure Summary Math - Period Receipts Compared to Expenditures

The following table identifies the campaign summaries reviewed and compares current-period contributions to reported expenditures. A negative current-period net does not automatically prove an unlawful act because prior cash-on-hand can be used. However, when negative current-period activity appears together with inconsistent beginning balances, missing supporting records, and public-account vendor activity in campaign-style categories, the condition becomes an audit red flag requiring bank-statement reconciliation.

Report date	Disclosure reviewed	Beginning balance	Current contributions	Expenditures	Current-period net	Reported ending balance	Audit status
03/30/2023	Levon Allen Jr - 2023 6 Days before Special Primary Run-Off CC	\$17,598.11	\$7,700.00	\$13,282.95	\$-5,582.95	\$12,015.16	Expenditures exceeded current receipts
04/30/2023	Levon Allen - 2023 15 Days before Special Primary CC	\$2,840.16	\$22,085.00	\$16,218.56	\$5,866.44	\$8,706.60	Receipts covered expenditures or no expenditure reported
12/31/2023	Levon Allen Jr - 2023 December 31 Election Year CC	\$4,880.68	\$0.00	\$0.00	\$0.00	\$4,880.68	Receipts covered expenditures or no expenditure reported
01/31/2024	Levon Allen Jr - 2024 January 31 Election Year CC	\$4,876.68	\$0.00	\$0.00	\$0.00	\$4,876.68	Receipts covered expenditures or no expenditure reported
04/30/2024	Levon Allen Jr - 2024 April 30 Election Year CC	\$62,232.51	\$2,150.00	\$24,698.93	\$-22,548.93	\$39,683.58	Expenditures exceeded current receipts
06/30/2024	Levon Allen - 2024 June 30 Election Year CC	\$26,150.06	\$21,200.00	\$45,053.00	\$-23,853.00	\$2,297.06	Expenditures exceeded current receipts
10/25/2024	Levon Allen - 2024 October 25 Election Year CC	\$34,845.18	\$0.00	\$0.00	\$0.00	\$34,845.18	Receipts covered expenditures or no expenditure reported
12/31/2024	Levon Allen - 2024 December 31 Election Year CC	\$34,845.18	\$0.00	\$3,907.67	\$-3,907.67	\$30,937.51	Expenditures exceeded current receipts
01/31/2025	Levon Allen - 2025 January 31 Non-Election Year CC	\$28,943.51	\$2,000.00	\$0.00	\$2,000.00	\$30,943.51	Receipts covered expenditures or no expenditure reported
03/31/2025	Levon Allen - 2025 March 31 Non-Election Year CC	\$30,943.51	\$0.00	\$0.00	\$0.00	\$30,943.51	Receipts covered expenditures or no expenditure reported
06/30/2025	Levon Allen - 2025 June 30 Non-Election Year CC	\$30,943.51	\$0.00	\$3,240.00	\$-3,240.00	\$27,703.51	Expenditures exceeded current receipts
06/30/2025*	Levon Allen - 2025 June 30 Election-Year/Carryover CC	\$26,150.06	\$21,200.00	\$45,053.00	\$-23,853.00	\$2,297.06	Expenditures exceeded current receipts
09/30/2025	Levon Allen - 2025 September 30 Election Year CC	\$2,297.06	\$36,800.00	\$892.81	\$35,907.19	\$38,204.25	Receipts covered expenditures or no expenditure reported

Specific current-period deficit findings:

- The 03/30/2023 run-off disclosure reported \$7,700.00 in current contributions and \$13,282.95 in expenditures, resulting in a current-period deficit of \$5,582.95.
- The 04/30/2024 disclosure reported \$2,150.00 in current contributions and \$24,698.93 in expenditures, resulting in a current-period deficit of \$22,548.93.

- The 06/30/2024 disclosure reported \$21,200.00 in current contributions and \$45,053.00 in expenditures, resulting in a current-period deficit of \$23,853.00.
- The 12/31/2024 disclosure reported no current contributions but reported \$3,907.67 in expenditures.
- The 06/30/2025 non-election-year disclosure reported no current contributions but reported \$3,240.00 in expenditures.

Figure 13. Campaign disclosure current-period receipts compared to expenditures. Negative bars show expenditures; positive bars show current contributions received. Several periods show expenditures exceeding current-period receipts.

B. Apparent Carry-Forward Variances Between Disclosures

The following comparison tests whether the reported ending balance on one reviewed disclosure matches the beginning balance reported on the next reviewed disclosure. This is not presented as a final accusation because omitted filings, amended reports, or separate election-cycle treatment may explain some differences. However, where the same committee, same candidate, same office, and related election cycle are involved, large unexplained carry-forward differences are significant audit red flags.

#	Prior reviewed report	Prior ending	Next reviewed report	Next beginning	Variance	Audit status
1	Levon Allen Jr - 2023 6 Days before Special P	\$12,015.16	Levon Allen - 2023 15 Days before Special Pri	\$2,840.16	\$-9,175.00	VARIANCE - requires reconciliation
2	Levon Allen - 2023 15 Days before Special Pri	\$8,706.60	Levon Allen Jr - 2023 December 31 Election Ye	\$4,880.68	\$-3,825.92	VARIANCE - requires reconciliation
3	Levon Allen Jr - 2023 December 31 Election Ye	\$4,880.68	Levon Allen Jr - 2024 January 31 Election Yea	\$4,876.68	\$-4.00	VARIANCE - requires reconciliation
4	Levon Allen Jr - 2024 January 31 Election Yea	\$4,876.68	Levon Allen Jr - 2024 April 30 Election Year	\$62,232.51	\$57,355.83	VARIANCE - requires reconciliation
5	Levon Allen Jr - 2024 April 30 Election Year	\$39,683.58	Levon Allen - 2024 June 30 Election Year CCDC	\$26,150.06	\$-13,533.52	VARIANCE - requires reconciliation
6	Levon Allen - 2024 June 30 Election Year CCDC	\$2,297.06	Levon Allen - 2024 October 25 Election Year C	\$34,845.18	\$32,548.12	VARIANCE - requires reconciliation
7	Levon Allen - 2024 October 25 Election Year C	\$34,845.18	Levon Allen - 2024 December 31 Election Year	\$34,845.18	\$0.00	Matched
8	Levon Allen - 2024 December 31 Election Year	\$30,937.51	Levon Allen - 2025 January 31 Non-Election Ye	\$28,943.51	\$-1,994.00	VARIANCE - requires reconciliation
9	Levon Allen - 2025 January 31 Non-Election Ye	\$30,943.51	Levon Allen - 2025 March 31 Non-Election Year	\$30,943.51	\$0.00	Matched
10	Levon Allen - 2025 March 31 Non-Election Year	\$30,943.51	Levon Allen - 2025 June 30 Non-Election Year	\$30,943.51	\$0.00	Matched
11	Levon Allen - 2025 June 30 Non-Election Year	\$27,703.51	Levon Allen - 2025 June 30 Election-Year/Carr	\$26,150.06	\$-1,553.45	VARIANCE - requires reconciliation
12	Levon Allen - 2025 June 30 Election-Year/Carr	\$2,297.06	Levon Allen - 2025 September 30 Election Year	\$2,297.06	\$0.00	Matched

Most significant carry-forward concerns:

- The 03/30/2023 disclosure ended with \$12,015.16, but the next reviewed 04/30/2023 disclosure began with \$2,840.16, an apparent decrease of \$9,175.00 requiring explanation.
- The 01/31/2024 disclosure ended with \$4,876.68, but the 04/30/2024 disclosure began with \$62,232.51, an apparent increase of \$57,355.83 requiring bank-deposit and amended-report review.
- The 04/30/2024 disclosure ended with \$39,683.58, but the 06/30/2024 disclosure began with \$26,150.06, an apparent decrease of \$13,533.52 requiring reconciliation.
- The 06/30/2024 disclosure ended with \$2,297.06, but the 10/25/2024 disclosure began with \$34,845.18, an apparent increase of \$32,548.12 requiring reconciliation.
- The 12/31/2024 disclosure ended with \$30,937.51, but the 01/31/2025 disclosure began with \$28,943.51, an apparent decrease of \$1,994.00 requiring reconciliation.

Figure 14. Apparent carry-forward variances between reviewed campaign disclosures. These are reconciliation exceptions, not final criminal conclusions; they identify where bank statements and amended filings must be obtained.

C. Campaign Vendor / Public-Account Vendor Proximity

The campaign disclosures and public-account records should be read together. The campaign disclosures show high-dollar campaign consulting, signs/printing, voter-contact, and advertising activity. The public-account records show later payments and card charges to vendors or services that are either campaign-style by category or require public-purpose proof. The proximity does not by itself prove a campaign-finance violation; it supplies a documented basis for related-party, vendor-purpose, invoice, and bank-endorsement investigation.

Date	Side of ledger	Vendor / item	Amount	Classification	Audit significance
2024-04-12	Campaign disclosure	Summit Printing	\$1,849.47	Campaign signs/printing	Campaign-side printing/signage vendor.
2024-04-15	Campaign disclosure	Summit Printing	\$1,849.46	Campaign signs/printing	Second campaign-side Summit Printing payment within three days.
2024-06-03	Campaign disclosure	Pirouette Strategies	\$20,000.00	Campaign consulting	High-dollar campaign consulting payment.
2024-06-13	Campaign disclosure	Pirouette Strategies	\$10,000.00	Campaign consulting	Additional high-dollar campaign consulting payment.
2024-06-17	Campaign disclosure	Pirouette Strategies	\$8,000.00	Campaign consulting	Third campaign consulting payment; total observed Pirouette payments \$38,000.00.
2024-06-30	Campaign disclosure summary	Campaign summary line 11	\$45,053.00	Total expenditures to date/period	Disclosed expenditures exceed current contributions by \$23,853.00.
2024-09-03	Public/sherriff account review	Blue/Blu Enclave Industries	\$7,000.00	Public-account vendor payment	First observed public-side Blue/Blu Enclave payment after campaign consulting outflows.
2024-12-03	Public/sherriff account review	Summit-related handwritten description lead	\$10,000.00	Public-side manual review lead	Requires invoice and endorsement review to determine whether related to Summit Printing/signage.
2024-12-11	Public/sherriff account review	Blue/Blu Enclave Industries	\$7,000.00	Public-account vendor payment	Same-day public-side payment 1 of 2.
2024-12-11	Public/sherriff account review	Blue/Blu Enclave Industries	\$7,000.00	Public-account vendor payment	Same-day public-side payment 2 of 2.
2025-01-15	Public/sherriff account review	Blue/Blu Enclave Industries	\$7,000.00	Public-account vendor payment	Recurring exact-dollar public payment.
2025-02-05	Public/sherriff account review	Blue/Blu Enclave Industries	\$7,000.00	Public-account vendor payment	Recurring exact-dollar public payment; ORA production confirmed at least one check image.
2025-05-12	Public/sherriff account review	Blue/Blu Enclave Industries	\$7,000.00	Public-account vendor payment	Recurring exact-dollar public payment.

Figure 15. Timeline showing campaign-side vendor activity and public-account vendor activity requiring cross-match review.

Blue/Blu Enclave and Pirouette Strategies nexus: The campaign disclosures identify Pirouette Strategies as receiving \$38,000.00 in campaign consulting payments on 06/03/2024, 06/13/2024, and 06/17/2024. The public-account review identifies eight exact \$7,000.00 payments to Blue/Blu Enclave Industries totaling \$56,000.00, beginning 09/03/2024 and continuing after the election. This report does not state that Pirouette and Blue/Blu Enclave are the same entity. The audit issue is whether the consulting, communications, event, outreach, or political services reflected on the campaign side were separated from public-account vendors and public-account payments. Vendor ownership, registered agent records, invoices, deliverables, endorsements, emails, and bank deposits must be compared.

Summit Printing nexus: The campaign disclosures identify Summit Printing payments on 04/12/2024 and 04/15/2024 totaling \$3,698.93 for campaign signs and printing. The public-account review also contains a \$10,000.00 handwritten/source-description lead dated 12/03/2024 that appears Summit-related but requires invoice and endorsement review. Anthony L. Robbins does not treat that public-side item as confirmed Summit Printing unless the original check, endorsement, and invoice prove it. It should, however, remain a priority comparison item because printing, signs, and campaign materials are core campaign expense categories.

D. Reliability Finding - Why the Disclosure Records Are Not Fully Balanced Without Bank Statements

Anthony L. Robbins, P.A. finds that the campaign disclosures cannot be accepted as fully reliable without the actual campaign bank statements, deposit images, check images, credit-card statements, invoices, amendments, and supporting ledgers. The reason is not simply that one number appears unusual. The concern is the combination of repeated current-period deficits, carry-forward variances, duplicate or overlapping reports, and vendor activity that overlaps with public-account red flags.

- Several reports show expenditures exceeding current-period contributions, which places direct pressure on the reported beginning cash balance.
- Several beginning balances do not match the ending balances from the prior reviewed report if the reports are treated sequentially.
- Some filings appear duplicative or overlapping and require confirmation of whether they are originals, amendments, finalized filings, or separate election-cycle reports.
- The 06/30/2024 campaign report shows \$45,053.00 in expenditures against only \$21,200.00 in current contributions, while the same campaign period contains high-dollar campaign consulting and advertising/signage activity.
- Public-account records later show exact-dollar Blue/Blu Enclave payments and public-account charges for Facebook, Robodial.org, EZTexting, events, retail, food, and entertainment, which must be compared to campaign-side services and campaign calendar activity.

Referral position: The disclosure records, when combined with the public-account findings, are sufficient to support a request for investigative process. The reviewing agency should subpoena or demand campaign bank records, public bank records, vendor files, invoices, ad-account exports, message content, check endorsements, public-event files, and itemized card receipts. The absence of complete invoices in the present record should not be used to dismiss the concern; it is the reason a formal investigation is warranted.

XXII. Supplemental Pirouette / Blu Enclave Connection Analysis

Source and purpose of supplemental review

Anthony L. Robbins, P.A. reviewed a supplemental investigation report titled "Detailed Investigation Report - Connections Between Pirouette Companies, LLC and Blu Enclave Industries LLC." The supplemental report is treated as an investigative lead source and should be independently verified through certified Secretary of State records, campaign bank statements, vendor files, contracts, invoices, endorsements, federal court records, and subpoenaed communications before final criminal conclusions are made.

The significance of the supplemental report is that it supplies the missing relationship context between the campaign-side consulting vendor stream and the public-account vendor stream. The campaign disclosures identify payments to Pirouette Strategies / Pirouette-related campaign consulting. The public-account records identify repeated payments to Blu Enclave Industries LLC. The supplemental report identifies Keyla A. Jackson as the common link between the two entities, making the combined record materially stronger for referral and investigation.

A. Reported direct connection between Pirouette and Blu Enclave

Reported fact from supplemental connection report	Audit significance	Required verification
Keyla A. Jackson is reported as the wife of Mitzi Bickers, former principal/operator associated with Pirouette Companies.	This creates a personal and business relationship between the Pirouette-side campaign consulting network and the Blu Enclave-side public-account vendor.	Certified business filings, marriage/court records if necessary, federal sentencing record, and supporting public records.
Keyla A. Jackson is reported as the original incorporator of Pirouette Dance Company, the predecessor to Pirouette Companies, LLC.	This places Jackson at the formation level of the Pirouette entity history rather than as a remote or incidental contact.	Georgia Secretary of State filing history for Pirouette Dance Company/Pirouette Companies, LLC.
Keyla A. Jackson is reported as the registered agent and sole principal of Blu Enclave Industries LLC.	This is the direct corporate link to the public-account vendor that received repeated \$7,000 payments.	Georgia Secretary of State filings, annual registrations, registered-agent documents, and W-9/vendor onboarding records.
The supplemental report identifies Mitzi Bickers and Keyla Jackson as having formed a Mississippi company together in 2015 and participating in government-contract activity.	This supports a related-party due diligence concern and a need to examine whether government consulting work flowed through entities controlled by the same relationship network.	Mississippi Secretary of State records, contract-award records, federal court filings, and business bank records.

B. Why this changes the campaign-finance and public-fund analysis

Before this supplemental relationship evidence, the report treated Pirouette Strategies and Blu Enclave Industries as separate vendor-payment concerns: Pirouette on the campaign side and Blu Enclave on the public-account side. The supplemental report changes the analysis because it identifies a reported common-link person and relationship structure connecting both entities.

This creates what the audit classifies as a dual-channel compensation risk: campaign funds appear to have been paid to the Pirouette consulting side, while public funds appear to have been paid to the Blu Enclave consulting side. If certified records confirm common control, beneficial interest, shared operations, shared communications, or coordinated deliverables, the records would support an investigation into whether public funds were used directly or indirectly to subsidize political consulting, campaign support, or a related-party vendor network.

Payment stream	Entity/vendor	Amount identified	Why it is material
Campaign disclosure stream	Pirouette Strategies / Pirouette-related consulting	\$38,000.00	The campaign reports identify high-dollar consulting payments in June 2024.
Public-account stream	Blu Enclave Industries LLC	\$56,000.00	Sheriff/public-account records identify eight exact \$7,000 payments to Blu Enclave Industries.
Combined related-network exposure	Pirouette-side campaign payments plus Blu Enclave public payments	\$94,000.00	The reported Keyla Jackson connection creates a related-party inquiry that did not exist from the payee names alone.

Figure 12. Related consulting-network exposure identified for review.

C. Proximity of public payments and campaign activity

The timing also raises concern. The campaign disclosures identify Pirouette consulting payments in June 2024. The public-account review identifies Blu Enclave payments beginning in September 2024 and continuing through May 2025, including two \$7,000 payments on December 11, 2024. This proximity does not alone prove misuse, but it establishes a reasonable basis to subpoena invoices, emails, contracts, deliverables, and bank records to determine whether the public-account payments were for legitimate sheriff operations or were part of the same political-consulting ecosystem.

Date	Side of ledger	Vendor / source description	Amount	Audit concern
06/03/2024	Campaign	Pirouette Strategies campaign consulting	\$20,000.00	High-dollar campaign consulting payment.
06/13/2024	Campaign	Pirouette Strategies campaign consulting	\$10,000.00	Second June campaign consulting payment.

Date	Side of ledger	Vendor / source description	Amount	Audit concern
06/17/2024	Campaign	Pirouette Strategies campaign consulting	\$8,000.00	Third June campaign consulting payment.
09/03/2024	Public account	Blu Enclave Industries	\$7,000.00	First identified public-account Blu Enclave payment.
12/11/2024	Public account	Blu Enclave Industries	\$7,000.00	Same-day repeated amount.
12/11/2024	Public account	Blu Enclave Industries	\$7,000.00	Second same-day payment requiring separate invoice/deliverable support.
01/15/2025	Public account	Blu Enclave Industries	\$7,000.00	Continued exact-dollar pattern.
02/05/2025	Public account	Blu Enclave Industries	\$7,000.00	Continued exact-dollar pattern.
05/12/2025	Public account	Blu Enclave Industries	\$7,000.00	Continued exact-dollar pattern.

Figure 13. Campaign vendor and public-account proximity timeline.

D. Entity relationship map

The relationship map below is not offered as a final adjudication of criminal conduct. It is included to show why the supplemental connection information materially strengthens the investigative nexus. The map illustrates the alleged relationship path that should now be verified through certified business records and subpoenaed bank/vendor records.

Figure 14. Supplemental entity relationship map requiring independent verification.

E. Referral significance and specific investigative questions

Based on the supplemental connection report, the audit no longer treats the Pirouette and Blu Enclave findings as merely parallel concerns. The records now support a more focused referral question: whether the Sheriff campaign paid one entity in a related consulting network while Sheriff/public funds paid another related entity in the same relationship network, and whether any public funds, public resources, public employees, public events, public communications, or public-account payments were used to support political activity.

- Was Blu Enclave Industries LLC added as a Sheriff/public-account vendor through normal procurement procedures, and who approved the vendor?
- What services did Blu Enclave provide for each \$7,000 payment, and where are the invoices, contracts, deliverables, emails, and approval records?
- Did Blu Enclave, Keyla Jackson, Mitzi Bickers, Pirouette Companies, or Pirouette Strategies share personnel, subcontractors, bank accounts, email domains, phone numbers, consultants, or work product?
- Did any Blu Enclave work product relate to campaign messaging, voter contact, event planning, public relations, political strategy, advertising, social media, robocalls, texting, signage, or campaign operations?
- Did any public-account payments to Blu Enclave correspond in time, amount, invoice description, or deliverable to campaign obligations or campaign events?
- Did public-account payments to Facebook, Robodial.org, EZTexting, event vendors, or public-facing media vendors overlap with campaign messaging, voter outreach, or election-period political activity?
- Did the Sheriff campaign disclose all in-kind contributions, coordinated services, related-party services, reimbursements, debts, obligations, or vendor support received from any public-account vendor or related entity?

F. Investigative conclusion on supplemental connection evidence

The supplemental Pirouette / Blu Enclave connection evidence materially increases the reliability and investigative value of the audit findings. The public-account payments to Blu Enclave are no longer isolated consulting payments to a facially unfamiliar vendor. They are now connected by the supplemental report to a person and relationship network tied to Pirouette, a campaign consulting vendor paid by the Allen campaign.

For referral purposes, the issue is not whether every fact is already proven beyond a reasonable doubt. The issue is whether the combined records create a sufficient factual basis for subpoena-driven investigation. Anthony L. Robbins, P.A. concludes that they do. The combination of campaign-paid consulting, public-account-paid consulting, a reported common-link principal, repeated exact-dollar public payments, missing invoices/deliverables, and campaign-style public-account merchant activity warrants referral to the appropriate investigative authority for review of possible public-fund misuse, campaign-finance violations, false-writing concerns, related-party vendor issues, bribery/kickback concerns, and improper conversion of public resources if the underlying records confirm the required elements.

XXIII. Integrated Side-by-Side Analysis: Pirouette Campaign Payments and Blu Enclave Public-Account Payments

This section is added to connect the campaign-disclosure records, the Sheriff/public-account payment records, the ORA-produced 7189 and 7163 records, and the supplemental Pirouette/Blu Enclave connection report into one side-by-side investigative analysis. The purpose is not to state that a prosecutable offense has already been proven. The purpose is to show why the combined records present a substantial and specific basis for subpoena-driven investigation by an appropriate law-enforcement or public-integrity agency.

Anthony L. Robbins, P.A. does not treat a check as proper merely because it cleared a bank. Where the check, source image, handwritten description, or merchant record shows a non-obvious public purpose, the proper audit question is whether the payment is supported by a contract, invoice, work product, approval, budget code, bank endorsement, and documented public purpose. That standard is especially important where the same relationship network appears on both the campaign side and the public-account side.

A. Direct Relationship Nexus Requiring Investigation

Connection category	Entity / person	Reported fact from reviewed sources	Verification required
Reported common link	Keyla A. Jackson	Supplemental investigation report identifies Jackson as the wife of Mitzi Bickers, original incorporator of Pirouette Dance Company, and registered agent/sole principal of Blu Enclave Industries LLC.	Certified Georgia Secretary of State filings, certified court records, marriage/relationship evidence, campaign-bank records, vendor files.
Campaign-side entity	Pirouette Companies / Pirouette Strategies	Campaign disclosure records identify \$38,000.00 in June 2024 campaign consulting payments to Pirouette Strategies.	Campaign bank statements, cleared checks, invoices, consulting contracts, deliverables, communications.
Public-account entity	Blu Enclave Industries LLC	Sheriff/public-account review identifies eight exact \$7,000.00 payments totaling \$56,000.00 to Blue/Blu Enclave Industries; ORA production located at least one check image for Blu Enclave.	Vendor file, W-9, contract, invoices, deliverables, endorsements, beneficial ownership, communications.
Related person / public-corruption risk factor	Mitzi Bickers	Supplemental report identifies Bickers as principal/operator of Pirouette-related entities and describes prior federal public-corruption, bribery, and money-laundering history.	Federal case record, sentencing record, entity filings, bank records, communications, business relationships.
Audit nexus	Potential dual-channel compensation / double-dipping concern	Campaign funds moved to Pirouette-related consulting while public funds moved to Blu Enclave, which the supplemental report identifies as connected through Jackson/Bickers. This is a red flag requiring investigation, not a final criminal conclusion.	Subpoena campaign bank records, Sheriff account bank records, vendor invoices, ad accounts, text/robocall accounts, emails, purchase orders, and work product.

Figure XXIII-1. Relationship map showing why the Pirouette/Blu Enclave connection materially strengthens the investigative referral issue.

B. Side-by-Side Payment Timeline

The following side-by-side table places the campaign-side Pirouette consulting payments next to the public-account Blu Enclave payment stream. The timing is significant because the campaign disclosure for the June 30, 2024 reporting period shows \$21,200.00 in current contributions and \$45,053.00 in expenditures, creating a current-period expenditure gap of \$23,853.00. The campaign-side Pirouette payments occurred in June 2024. The first identified public-account Blu Enclave payment occurred on September 3, 2024, approximately 78 days after the last June 2024 Pirouette campaign consulting payment.

Date	Campaign-side vendor / event	Campaign amount	Campaign description	Public-account vendor	Public amount / check	Audit significance
06/03/2024	Pirouette Strategies	\$20,000.00	Campaign consulting			High-dollar campaign consulting payment.
06/13/2024	Pirouette Strategies	\$10,000.00	Campaign consulting			Second high-dollar campaign consulting payment within ten days.
06/17/2024	Pirouette Strategies	\$8,000.00	Campaign consulting			Third campaign consulting payment; total campaign-side Pirouette payments identified: \$38,000.00.
06/30/2024	Campaign disclosure summary	\$45,053.00 spent vs. \$21,200.00 current contributions	Current-period expenditure gap: \$23,853.00			Raises source-of-funds question: where did the additional current-period spending capacity come from, and does the reported beginning balance/carry-forward reconcile to bank records?
09/03/2024				Blue/Blu Enclave Industries	\$7,000.00 / check 1472	First identified public-account Blu Enclave payment after the June Pirouette consulting outflow.
12/11/2024				Blue/Blu Enclave Industries	\$7,000.00 / check 1532	Same-day public-account payment 1 of 2.
12/11/2024				Blue/Blu Enclave Industries	\$7,000.00 / check 1533	Same-day public-account payment 2 of 2; combined same-day public outflow: \$14,000.00.
01/15/2025				Blue/Blu Enclave Industries	\$7,000.00 / check 1558	Recurring exact-dollar public payment.
02/05/2025				Blue/Blu Enclave Industries	\$7,000.00 / check 1565	ORA production located at least one check image for Blu Enclave; requires vendor file and invoice review.
05/12/2025				Blue/Blu Enclave Industries	\$7,000.00 / check 1604	Sixth identified exact-dollar public payment; total public-side Blu Enclave payments identified: \$56,000.00.

Figure XXIII-2. Timeline showing Pirouette campaign payments, the June 2024 campaign disclosure expenditure gap, and subsequent Blu Enclave public-account payments.

Figure XXIII-3. Dual-channel exposure: \$38,000.00 in campaign-side Pirouette payments and \$56,000.00 in public-account Blu Enclave payments.

C. Why the Pirouette/Blu Enclave Relationship Is Material

The significance of the Pirouette/Blu Enclave issue is not based on a name similarity alone. It is based on the combined effect of four facts that, if verified by certified records, create a direct investigative nexus:

- The campaign disclosure records identify Pirouette Strategies as a high-dollar campaign consulting vendor paid \$38,000.00 in June 2024.
- The Sheriff/public-account records identify Blue/Blu Enclave Industries as a public-account vendor paid at least eight exact \$7,000.00 payments totaling \$56,000.00 between September 2024 and May 2025.
- The supplemental investigation report identifies Keyla A. Jackson as the common connection: original incorporator of Pirouette Dance Company, wife of Mitzi Bickers, and registered agent/sole principal of Blu Enclave Industries LLC.
- The supplemental report further describes Bickers as connected to prior public-corruption and government-contract fraud matters, which increases due-diligence obligations when a related entity receives public funds from a law-enforcement office.

When viewed together, these facts support an investigative theory that the campaign and public-account payment streams may not be isolated. The issue for investigators is whether public funds were used to subsidize, reimburse, reward, replace, conceal, or indirectly support campaign consulting or campaign-adjacent work. The records do not yet prove that conclusion, but they provide a specific factual basis to subpoena the missing documents needed to confirm or eliminate it.

D. Campaign Disclosure Mathematical Red Flags and Source-of-Funds Questions

The campaign disclosure sheets present two separate accounting concerns. First, several reporting periods show current-period expenditures greater than current-period contributions. Second, several carry-forward balances do not appear to match the immediately preceding reviewed ending balance if the filings are read sequentially and no omitted amendment or intervening filing explains the difference. Either condition can have an innocent explanation, such as a beginning balance, loan, amended report, omitted filing, prior-period cash balance, or reporting finalization. However, because the public-account records show campaign-style vendors and a related-network public vendor stream, the reconciliation becomes essential.

Report date	Disclosure report	Current contributions	Reported expenditures	Current-period gap	Audit note
03/30/2023	Allen Jr - 2023 6 Days before Special Primary Run-Off CCDR	\$7,700.00	\$13,282.95	\$5,582.95	Current-period expenditures exceeded current-period receipts; funded by reported beginning balance.
04/30/2024	Allen Jr - 2024 April 30 Election Year CCDR	\$2,150.00	\$24,698.93	\$22,548.93	Large beginning balance increase requiring bank statement and prior-period reconciliation.
06/30/2024	Allen - 2024 June 30 Election Year CCDR	\$21,200.00	\$45,053.00	\$23,853.00	Expenditures exceeded current-period receipts by \$23,853.00; the \$45,053.00 outflow closely aligns with campaign consulting/advertising expenditures.
12/31/2024	Allen - 2024 December 31 Election Year CCDR	\$0.00	\$3,907.67	\$3,907.67	Current-period expenditures reported without corresponding current-period contributions.
06/30/2025	Allen - 2025 June 30 Non-Election Year CCDR	\$0.00	\$3,240.00	\$3,240.00	Current-period expenditures reported without corresponding current-period contributions.

Figure XXIII-4. Campaign reports where expenditures exceeded current-period contributions.

The most important source-of-funds question arises from the June 30, 2024 disclosure. That report shows \$21,200.00 in current-period contributions and \$45,053.00 in expenditures. The expenditure gap is \$23,853.00. That same June 2024 period includes the \$38,000.00 campaign-side Pirouette consulting payments. A beginning balance may explain the ability to spend more than current-period receipts, but the beginning balance itself must reconcile to the prior ending balance, the campaign bank statement, amended reports, any loans, and any outstanding obligations.

The April 30, 2024 report is also significant. It shows \$2,150.00 in current-period contributions and \$24,698.93 in expenditures, a current-period gap of \$22,548.93. More importantly, the reported beginning balance of \$62,232.51 materially exceeds the preceding reviewed ending balance of \$4,876.68, creating a carry-forward variance of \$57,355.83 unless explained by an omitted filing, amendment, deposit, loan, or finalization. That variance must be reconciled to the campaign bank account.

Prior reviewed report	Prior ending balance	Next reviewed report	Next beginning balance	Variance
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Prior reviewed report	Prior ending balance	Next reviewed report	Next beginning balance	Variance
Levon Allen Jr - 2023 6 Days before Special Prim	\$12,015.16	Levon Allen - 2023 15 Days before Special Primar	\$2,840.16	\$-9,175.00
Levon Allen - 2023 15 Days before Special Primar	\$8,706.60	Levon Allen Jr - 2023 December 31 Election Year	\$4,880.68	\$-3,825.92
Levon Allen Jr - 2024 January 31 Election Year C	\$4,876.68	Levon Allen Jr - 2024 April 30 Election Year CCD	\$62,232.51	\$57,355.83
Levon Allen Jr - 2024 April 30 Election Year CCD	\$39,683.58	Levon Allen - 2024 June 30 Election Year CCDR	\$26,150.06	\$-13,533.52
Levon Allen - 2024 June 30 Election Year CCDR	\$2,297.06	Levon Allen - 2024 October 25 Election Year CCDR	\$34,845.18	\$32,548.12
Levon Allen - 2024 December 31 Election Year CCD	\$30,937.51	Levon Allen - 2025 January 31 Non-Election Year	\$28,943.51	\$-1,994.00
Levon Allen - 2025 June 30 Non-Election Year CCD	\$27,703.51	Levon Allen - 2025 June 30 Election-Year/Carryov	\$26,150.06	\$-1,553.45

The reviewed carry-forward review material identifies \$119,989.84 in absolute carry-forward variances across non-matching reviewed report transitions. This does not automatically establish a violation, but it does mean the campaign disclosures cannot be treated as fully reconciled without the campaign bank statements, amendments, deposit detail, loan records, debt schedules, and all underlying invoices.

E. Public-Fund / Campaign-Finance Nexus Theory for Referral

The specific referral issue is whether public-account payments were used directly or indirectly to support campaign work, campaign vendors, campaign outreach, or a related vendor network. Georgia law addresses agency contributions to campaign committees, and campaign disclosures are intended to reveal campaign receipts and expenditures. Where a public account pays vendors or merchants that overlap with campaign-style vendors - including Facebook, Robodial.org, EZTexting, signs/printing, event promotion, campaign-style consulting, or a related-network consulting company - the public-purpose documentation becomes critical.

The evidence now supports a focused subpoena plan. Investigators should subpoena or demand: (1) campaign bank statements for the periods covering the Pirouette payments; (2) invoices and deliverables from Pirouette; (3) Sheriff/public-account vendor files, invoices, deliverables, W-9s, and endorsements for Blu Enclave; (4) beneficial ownership and registered-agent records for Blu Enclave; (5) communications between Sheriff personnel, campaign personnel, Pirouette, Blu Enclave, Keyla Jackson, Mitzi Bickers, and any intermediaries; (6) advertising and messaging account records for Facebook, EZTexting, Robodial.org, and any similar vendors; and (7) all purchase orders, approvals, budget codes, and public-purpose explanations for the public-account payments.

If the missing documents show that public funds paid for campaign consulting, campaign outreach, campaign signs, campaign events, campaign messaging, reimbursement of campaign expenses, or payments to a campaign-related vendor network without a legitimate public purpose, the facts may support referral for campaign-finance, public-integrity, theft/conversion, false-writing, conflict-of-interest, bribery/kickback, or federal program-fund investigation. If the documents show legitimate public work, fair market value, proper procurement, actual deliverables, and no campaign benefit, those records may eliminate or reduce the concern. The current record is sufficient to justify investigation because the pattern is too specific to dismiss as ordinary vendor activity.

F. Investigative Questions That Must Be Answered

1. What services did Pirouette Strategies provide to the Allen campaign for the \$38,000.00 paid in June 2024, and where are the invoices, contracts, work product, and bank records?
2. What services did Blu Enclave Industries provide to the Sheriff/public accounts for the at least eight \$7,000.00 payments totaling \$56,000.00, and where are the invoices, contracts, work product, approvals, and endorsements?
3. Do Pirouette and Blu Enclave share any owner, principal, registered agent, address, bank account, employee, subcontractor, consultant, phone number, email domain, or campaign/public-account contact?
4. Did any public-account payment reimburse or replace campaign expenditures already incurred by the Allen campaign?
5. Were Facebook, EZTexting, Robodial.org, or other public-account vendor charges used for public information, or did they create campaign benefit?

6. Can the campaign explain the June 30, 2024 current-period spending gap and the carry-forward variances using bank statements, prior balances, loans, or filed amendments?
7. Did the Sheriff Office maintain complete records for the 7189 business account, 7163 training fund, general fund, miscellaneous fund, and any related card accounts?
8. Were all public funds spent for a documented jail, sheriff, training, inmate, public-safety, or legally authorized public purpose?

Anthony L. Robbins, P.A. recommends that the receiving investigative agency treat this section as a priority subpoena roadmap. The central question is not whether every flagged item is improper. The central question is whether the combined campaign disclosures, public-account payments, related-entity information, and missing support records reveal a public-fund subsidy or indirect campaign-finance benefit that was not disclosed, not authorized, or not supported by a legitimate public purpose.

XXIV. Supplemental Post-Election Payment Theory and Simple Visual Explanation

This supplemental section is added to help a non-specialist reader understand why the timing of the payments matters. The purpose of this section is not to announce a final criminal conclusion. The purpose is to explain, in plain language, why repeated post-election payments to a related vendor network require immediate investigation.

A. Why the Timing Matters

Levon Allen secured the office at the June 18, 2024 Democratic runoff. Based on the reviewed election information, Allen had no Republican challenger in the November 5, 2024 general election. That means the major political contest had effectively been decided on June 18, 2024.

The campaign records show that Pirouette Strategies received three large campaign consulting payments immediately before that runoff: \$20,000.00 on June 3, 2024, \$10,000.00 on June 13, 2024, and \$8,000.00 on June 17, 2024, for a total of \$38,000.00. After the runoff had already secured the office, the Sheriff/public-account records show eight exact \$7,000.00 payments to Blue/Blu Enclave Industries totaling \$56,000.00 between September 3, 2024 and May 12, 2025.

A novice reader can understand the central question this way: if the election had already been secured, why did the related vendor network continue receiving money afterward, and why did that later money appear in public-account records instead of remaining within clearly documented campaign reporting?

B. Simple Visual Timeline

Figure XXIV-1. Plain-language timeline showing that the campaign-side Pirouette payments occurred before the runoff victory, while the public-account Blu Enclave payments occurred after the office had already been secured.

C. Simple Money Comparison

Figure XXIV-2. Simple comparison of money paid before the runoff to Pirouette (\$38,000.00) versus money later paid from Sheriff/public accounts to Blu Enclave (\$56,000.00).

D. Why the Campaign Math Raises the Source-of-Funds Question

The June 30, 2024 campaign disclosure is the most important report for this theory. That report shows \$21,200.00 in current-period contributions and \$45,053.00 in expenditures. In plain language, the campaign reported spending \$23,853.00 more during that period than it reported receiving during that same period. That does not automatically prove misconduct, because a campaign can spend prior cash on hand, loans, or other properly documented funds. But it does create an immediate source-of-funds question that must be answered with bank statements, not assumptions.

Figure XXIV-3. June 30, 2024 campaign report shown in simple terms for a non-specialist reader.

E. Investigative Theory to Be Tested

Anthony L. Robbins, P.A. identifies a specific investigative theory worth testing: the campaign may have incurred or reported substantial consulting obligations before the election, while later public-account payments to Blue/Blu Enclave Industries may have functioned as continuing compensation, indirect reimbursement, substitute payment, or related-vendor benefit after the election was already secured. The report does not state that this theory has been proven. It states that the timing, math, and entity relationships are strong enough to justify compulsory process and a formal public-corruption review.

The theory becomes stronger because the supplemental entity review identifies a reported relationship between Keyla A. Jackson, Mitzi Bickers, Pirouette-related entities, and Blu Enclave Industries. If those relationships are confirmed by certified records, investigators must determine whether Pirouette and Blu Enclave were truly separate service providers or whether they were part of the same related compensation network.

F. Questions a Novice Reader Should Ask

- If the election was secured on June 18, 2024, what legitimate non-campaign purpose explains later repeated \$7,000.00 public-account payments to Blu Enclave Industries?
- Why do the public-account payments begin after the runoff rather than before it?
- What services, invoices, reports, community deliverables, or work product justify each \$7,000.00 payment?
- If Pirouette and Blu Enclave are connected through the Jackson/Bickers relationship, why were campaign funds used on one side of the network and public funds used on the other side of the network?
- Can the campaign fully reconcile how it spent more during the June 2024 period than it reported receiving during that same period?
- Did any public funds directly or indirectly replace money that otherwise would have remained a campaign obligation?

G. Conclusion of Supplemental Section

The post-election payment pattern does not by itself prove fraud, theft, or campaign-finance violations. However, it is exactly the kind of pattern that public-corruption investigators look for: a campaign-side vendor stream before the decisive election date, a related public-side vendor stream afterward, and disclosure math that raises a source-of-funds question. For that reason, this issue should remain one of the central referral points in the report.

XXI. Supplemental Update - Ameris Account 2049497189, 1338 Re-Review, Morrow Florist Business Status, and Campaign Nexus

This supplemental section is incorporated into this preliminary public-integrity audit report after review of the original report, the separate campaign-disclosure review, the Morrow Florist Georgia Secretary of State printout, the Ameris Bank 2023 statements for account ending 7189, the signature-change letter for accounts ending 7163 and 7189, and the additional re-review of the 1338 bank-item production. The findings remain audit-risk findings only. They are not final criminal accusations. Each item must be matched to the original bank statement, front and back of check, endorsement, invoice, purchase order, budget coding, approval chain, itemized receipt, vendor file, and written public-purpose explanation before a final conclusion is made.

Source basis: Files reviewed: Investigative Report Regarding Sheriff Allen and CCSO.docx; campaign report review -30-2026(1).docx; morrow florist.pdf; 2023 Statements.2049497189.pdf; Signature Change.2049497163.pdf; 1338 ITEM extraction review materials created during re-review.

A. Supplemental Executive Determination

The added records materially strengthen the audit roadmap for three reasons. First, the 7189 account statements and signature-change letter identify the public account, the account-control change, and specific card/check activity. Second, the Georgia Secretary of State printout shows that Morrow Florist & Gift Shop, Inc. is listed as administratively dissolved in the attached public-record printout, which raises a vendor-status and payment-validation issue when public funds were paid to the name. Third, the campaign-disclosure review adds the campaign-side ledger categories that must be tested against public-account vendors, digital outreach, event spending, printing, food, fuel, travel, and other non-core public expenditures.

- The added material does not prove theft, campaign diversion, or commingling by itself; it converts several prior audit concerns into traceable, date-based leads that can be subpoenaed or demanded through official records requests.
- The new highest priority issues are: Morrow Florist vendor-status and gift/florist payments; 7189 travel/lodging/card charges; public-account digital outreach charges such as Robodial.org; investigator-identified large checks to People/Janitorial Services, Home Depot, and The Shopper; and the 1338 Doc87 check for \$210,200.00.
- The audit should separate confirmed items from pending-source-image items. Some items are visible in the attached statements, while several investigator-identified check leads require the original check image and endorsement before they should be treated as verified.

B. Account Authority / Signature-Change Finding

The attached signature-change letter dated June 22, 2023 is important because it identifies both the Training Fund account ending 7163 and the Miscellaneous Business account ending 7189. The letter requests removal of Ms. Mitzi Bickers and Mr. Roland Boehrер from both accounts, and requests the addition of Sheriff Levon Allen, Jr. to both accounts.

Document	Account(s)	Action reflected	Audit significance
Signature Change.2049497163.pdf	2049497163 Training Fund; 2049497189 Miscellaneous Business	Remove Mitzi Bickers and Roland Boehrер; add Sheriff Levon Allen, Jr.	Links the 7189 and 7163 accounts to a documented authority change. Obtain Ameris signature cards, cardholder logs, online-banking user logs, and monthly reconciliation approvals.

This report uses the spelling shown in the source image: “Mitzi Bickers.” If a separate person named “Misty Bickers” is being considered, that should be treated as a separate identity-verification step and not assumed from this letter.

Source basis: Signature Change.2049497163.pdf, page 1.

C. Morrow Florist & Gift Shop, Inc. - Business Status and Payment Issue

The attached Georgia Secretary of State printout identifies the business name as Morrow Florist & Gift Shop, Inc., Control Number H200881, Domestic Profit Corporation, with business status listed as “Admin. Dissolved,” business purpose listed as “NONE,” principal office address 5912 N Main St., Morrow, Georgia 30260-1103, and registered agent listed as Jon T. Hendricks. The officer information shown on the printout lists Ralph Conner as Secretary, Ruby Conner as CFO, and Jon T. Hendricks as CEO.

Audit concern: payment to a business name shown as administratively dissolved is not automatically proof of fraud, because a trade name, successor entity, DBA, sole proprietorship, or ongoing informal business operation may exist. However, it materially increases the need for validation. The auditor should determine who actually received the money, what legal entity or person endorsed each check, whether a W-9 existed, whether the vendor was approved in the county/vendor system, and whether each payment had an itemized invoice and legitimate public purpose.

Source basis: morrow florist.pdf, page 1, Georgia Secretary of State business-search printout.

Date / Source	Check / Ref.	Amount	Payee	Audit action
07/14/2023	1324	\$4,006.70	Morrow Florist & Gift Shops, Inc.	Visible in Ameris 7189 July statement check-image page. Requires invoice, recipient list, event purpose, and endorsement.
10/03/2023	1379	\$3,261.40	Morrow Florist / Gift Shops, Inc.	Visible in Ameris 7189 October statement check-image page. Requires invoice, recipient list, event purpose, and endorsement.
11/01/2023	1388	\$496.70	Morrow Florist/Gift Shop lead	November statement summary shows check 1388 cleared for \$496.70. Check-image read should be manually verified.
Source-review material item	4430 Doc19 / 5868	\$8,114.00	Morrow Florist / Gift Shop	Already isolated in original report as high-priority florist/gift item requiring recipient, reason, receipt, approval, and public-purpose explanation. Deduplicate before adding to 2023 statement items.
02/04/2025	4430 Doc95 / 5875	\$402.32	Morrow Florist / Gift Shop	Already isolated in original report as a medium florist/gift item requiring recipient, reason, receipt, approval, and public-purpose explanation.
Investigator-identified lead	Pending source image	\$993.00	Morrow Florist / Gift Shop	Add to subpoena list as a specific lead; do not treat as final until matched to source statement/check image.

Deduplication warning: the original report total for Morrow Florist/Gift Shop is \$8,516.32. The visible 2023 statement checks include at least \$7,764.80 from checks 1324, 1379, and 1388. These amounts should not be stacked into a new grand total until the auditor confirms whether the same transactions appear in multiple extraction/source groups.

D. Ameris Account 2049497189 - Travel, Lodging, Rental Car, and Card-Charge Pattern

The 2023 statements for the Sheriff Miscellaneous Business Account ending 7189 show public-account debit-card or check-card activity for resort, airline, hotel, travel-insurance, and rental-car merchants. Travel can be legitimate when tied to approved training, official conferences, extradition, or agency business. The audit issue is that the attached records show merchant names and amounts, but not the public-purpose packet, travel authorization, attendees, itinerary, reimbursement review, or itemized receipts.

Date(s)	Merchant(s)	Visible amount(s)	Audit action
07/31/2023	King Prince Beach Resort, Saint Simons, GA	\$1,575.40; \$2,821.75; \$3,120.69; three \$5.60 refunds	Hotel/resort lodging; requires training/conference/event purpose, attendees, and approval.
08/22-08/23/2023	Delta Air / Priceline Travel Protection	Multiple Delta charges including \$947.80 repeated, plus \$756.40, \$737.80, and travel-protection charge(s)	Air travel cluster; requires itinerary, passenger names, purpose, and approval.
08/28/2023	Desmond Hotel IHG; Holiday Inn Suites; Hilton Garden Inn; Avis Rent A Car; Allianz; Delta Air	Multiple hotel/rental/travel-insurance/airline charges including \$355.07, \$321.68, \$772.51, \$882.43, \$741.45, \$184.44, \$11.00, and repeated \$1,117.80 Delta charges	Travel cluster; requires public-purpose packet and cardholder/participant list.
10/02-10/19/2023	Delta Air; JW Marriott Riverside Savannah; Intercontinental San Diego; Alamo Rent A Car; IHG Ambassador	Visible October charges include Delta charges up to \$2,638.80, JW Marriott charges, \$4,359.48 and \$7,524.08 Intercontinental San Diego charges, and \$770.92 Alamo charge	Large out-of-state travel/lodging cluster; requires conference, training, extradition, or official-purpose documentation.

For presentation purposes, these travel and lodging examples should be described as “visible examples from the 2023 statement pages,” not as a final travel total. A final total requires complete merchant-level statement extraction, charge-by-charge deduplication, refunds, and support documentation.

E. Public-Account Digital Outreach / Campaign-Style Charge Finding

The December 2023 7189 statement page shows a check-card purchase to Robodial.org LLC for \$268.00. The campaign-disclosure review also identifies Facebook-style digital outreach, EZ Texting, Robodial.org, Mobile Billboard, and other campaign/outreach vendors as public-account comparison categories. This is not a conclusion that the Robodial.org charge was campaign-related. The audit issue is that robocall/text/ad-platform vendors can be used for both official public information and campaign/voter-contact purposes, so the message content, script, audience list, targeting data, cardholder identity, and approval memo are essential.

Date	Merchant / category	Amount	Required validation
12/26/2023	Robodial.org LLC	\$268.00	Script/content, recipient list, target audience, public information office approval, cardholder identity, and campaign calendar comparison.
Campaign/public comparison	Facebook / Meta, EZTexting, Robodial.org, Mobile Billboard, digital outreach	Various / to be reconciled	Ad account access, creative files, audience/targeting data, invoices, campaign records, and public-purpose memoranda.

F. User-Identified Large Check Leads to Add to Subpoena List

The following large-check leads were identified for addition to the report. The attached 2023 statement set reviewed here does not visibly confirm all three checks, so they should be added as high-priority source-image validation leads rather than final verified findings until the original statement page, front/back check image, endorsement, invoice, purchase order, and approval chain are obtained.

Check #	Payee / Lead	Amount	Audit action
1420	People / Janitorial Services	\$33,754.00	High-dollar janitorial/service vendor lead. Obtain contract, scope of work, dates of service, invoice, receiving confirmation, procurement approval, and endorsement/deposit account.
1410	The Home Depot	\$15,344.64	High-dollar retail/hardware purchase. Obtain itemized receipt, delivery location, inventory record, project/work order, approval, and public-purpose memo.
1426	The Shopper	\$26,750.21	High-dollar publication/advertising/outreach lead. Obtain invoice, ad copy, publication dates, purpose, distribution proof, and determine whether public information or campaign-related.

These three entries should be compared directly against the campaign-disclosure vendor list because “The Shopper,” Facebook/Meta, Robodial.org, EZTexting, Mobile Billboard, Summit Printing, and other communications/advertising vendors can overlap with public information activity or campaign activity depending on the actual content and audience.

G. 1338 Account Re-Review - Added Findings and Corrections

The 1338 re-review adds a separate account-level finding that should be included in the main report. The review involved 3,732 PDF files, 6,441 total pages, 3,598 one-page outgoing-check files, and 134 multi-page deposit packets. OCR/extraction captured 3,547 check amounts and 3,526 check dates. Because source-image transcription can misread checks and because duplicate/re-presented/returned check images may exist, the raw OCR total should not be presented as a formal forensic-audit total without deduplication and ledger reconciliation.

Metric	Result / finding	Audit meaning
Total 1338 PDF files reviewed	3,732	Large source set; errors and duplicates must be expected and reconciled.
Total pages reviewed	6,441	Large deposit packets require separate review from one-page checks.
One-page outgoing check files	3,598	Main check population for payee/date/amount extraction.
Multi-page deposit packets	134	Separate cash/deposit evidence category; do not mix with outgoing checks.
Raw parsed outgoing-check total	\$5,830,177.51	OCR/raw population figure; should not be used as final without deduplication.
Safer deduplicated working estimate	Approximately \$5,662,777.33	Use as working estimate only pending official ledger and check-number reconciliation.
Deposit packets with parsed amounts	130 of 134	Four deposit packets still need manual amount validation.

The most important newly isolated 1338 item is Doc87.PDF, check 144222, dated 05/13/2024, in the amount of \$210,200.00. The payee/memo field appears to reference CCSO/1848534 and inmate SCRIVENS, TAMEKA. Because this is the largest identified check in the 1338 re-review, it should be elevated as a separate high-priority manual review item.

Document	Check #	Date	Amount	Visible payee / memo issue	Required validation
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Document	Check #	Date	Amount	Visible payee / memo issue	Required validation
Doc87.PDF	144222	05/13/2024	\$210,200.00	Appears to reference CCSO/1848534 and inmate SCRIVENS, TAMEKA	Front/back check, endorsement, inmate ledger, court/order basis, release/refund authorization, approval chain, and deposit account.
Doc2092.PDF	146834	01/07/2025	\$138,486.34	ICSolutions	Contract, invoice, commission/remittance schedule, ledger, and approval.
Doc579.PDF	145196	08/08/2024	\$138,164.42	ICSolutions / CSolutions	Same as above; confirm payee name and contract file.
Doc1007.PDF	145644	09/12/2024	\$132,742.69	ICSolutions	Same as above.
Doc1182.PDF	145848	09/25/2024	\$122,934.39	ICSolutions	Same as above.
Doc1274.PDF	145935	10/03/2024	\$96,374.49	Keefe Commissary Network	Commissary contract, inmate trust ledger, revenue-share terms, invoice, and approval.

The 1338 deposit packets also require special treatment. The top deposit packets include Doc3588 (\$62,841.61), Doc1934 (\$37,995.28), Doc1882 (\$35,240.09, 133 pages), Doc2847 (\$30,553.00), Doc606 (\$29,950.21, 144 pages), Doc797 (\$29,919.53), Doc129 (\$29,903.82), Doc1176 (\$28,532.94, 151 pages), Doc1643 (\$28,327.18), Doc405 (\$26,971.12, 132 pages), and Doc228 (\$26,633.03, 256 pages). These large deposit packets should be reconciled against cashbox, cost center, transaction ID, deposit ticket, inmate ledgers, and bank-credit postings.

H. Campaign-Disclosure / Public-Fund Nexus Addendum

The campaign-disclosure review is incorporated into this report because it supplies the campaign-side ledger needed to test whether public-account expenditures overlapped with campaign expenses. The central finding is not merely a math mistake; it is the combined pattern of unreconciled beginning balances, current spending above current receipts, incomplete source-of-funds support, and public-account vendors or merchant categories that can overlap with campaign activity.

Campaign-side issue	Amount / fact	Why it matters
Unexplained beginning-balance increase	\$57,355.83	The 2024 April 30 report begins with \$62,232.51 after the prior visible report showed \$4,876.68. Bank records are needed to determine source.
Initial source-of-funds question	\$12,315.62 reported; readable itemized contributors total \$12,100.00	Earliest visible report shows no Allen personal loan/deposit; leaves \$215.62 unresolved from readable pages.
Spending over current receipts	At least four periods	Not automatically improper if beginning balances are real and bank-supported, but requires bank statements and deposit images.
Pirouette Strategies	\$38,000.00 campaign consulting	Compare to public-side Blue/Blu Enclave \$56,000 pattern and any related-party ownership, work product, or payment/endorsement overlap.
Summit Printing	\$3,698.93 campaign signs/printing	Compare to any public-side printing/signage/advertising or Summit-like items.
Digital outreach and advertising	Facebook/EZTexting/Robodial/Mobile Billboard categories	Requires ad accounts, scripts, audience/targeting data, and public-purpose vs campaign-purpose comparison.

This section should expressly state that no final conclusion of commingling can be made without campaign bank statements, deposit slips, donor checks, source instruments, check images, debit/credit-card records, electronic payment records, invoices, W-9s, contracts, vendor deliverables, ad account records, and amended filings. The concern is strong enough for subpoena-level review because the public-account side now has specific date/merchant/check leads.

I. Updated Records Demand / Subpoena List

- Complete Ameris statements, cardholder statements, card assignment logs, online-banking user logs, and monthly reconciliation packets for accounts ending 7189 and 7163 from 2023 through 2025.
- All front/back check images, endorsements, deposit-account information, invoices, W-9s, vendor files, and approval records for Morrow Florist & Gift Shop, including checks 1324, 1379, 1388, any \$993.00 item, 4430 Doc19/5868, and 4430 Doc95/5875.
- All travel documentation for King Prince Beach Resort, Delta Air, Priceline Travel Protection, Desmond Hotel IHG, Holiday Inn Suites, Hilton Garden Inn, Avis Rent A Car, Allianz, JW Marriott Riverside Savannah, Intercontinental San Diego, Alamo Rent A Car, and IHG Ambassador.
- All source documentation for check 1420 to People/Janitorial Services for \$33,754.00, check 1410 to The Home Depot for \$15,344.64, and check 1426 to The Shopper for \$26,750.21.
- All public information office records, social-media admin records, ad accounts, campaign calendars, robocall scripts, text recipient logs, audience/targeting data, creative files, and public-purpose memoranda for Robodial.org, Facebook/Meta, EZTexting, Mobile Billboard, and similar vendors.

- Complete campaign bank records for Allen/Allen Jr. campaign accounts from 2022 through 2025, including deposit slips, donor checks, cash logs, loan documents, electronic payment records, debit/credit card records, invoices, W-9s, contracts, and amended filings.
- For 1338: front/back check images and ledgers for Doc87/check 144222/\$210,200.00, all high-dollar ICsolutions and Keefe Commissary Network checks, all deposit packets above \$25,000, and all duplicate/re-presented check-number groups.

J. Updated Referral Language

Anthony L. Robbins, P.A. respectfully submits the updated matter for forensic audit and public-integrity review. The updated record does not ask the reviewing agency to assume guilt. It asks the reviewing agency to obtain the original records needed to determine whether the payments and disclosures are lawful. The issue is whether Sheriff/public funds, public resources, public credit cards, public vendors, public events, or public staff activity were used in a manner that created improper campaign support, personal benefit, false reporting, false invoice coding, related-party pass-through activity, or unlawful commingling.

The supplemental evidence is significant because it identifies specific accounts, dates, merchants, checks, business-status records, and campaign-disclosure categories that can be tested objectively. If invoices, approvals, event records, travel packets, and campaign bank records support legitimate public and campaign purposes, transactions may be cleared. If those records are missing, false, inflated, personal, campaign-related, or paid through related-party pass-throughs, the facts may support referral for ethics, campaign-finance, public-purpose, theft/conversion, false-writing, bribery/kickback, or other public-integrity review.

K. Supplemental Visual Summary

The following chart summarizes the largest newly emphasized audit leads added by this supplemental update. Amounts marked as user leads or visible examples require source-image and ledger confirmation before final totals are adopted.

Source basis: Chart created from the supplemental review notes, 1338 extraction review materials, campaign review, and the attached Ameris 7189 statement pages. Investigator-identified check leads are flagged for verification and not treated as final verified findings.

Appendix A - Source Image Excerpts Added to Audit Package

The following images are included to preserve the visual source basis for the supplemental update. They are not substitutes for certified bank records or full front/back check images.

Appendix A-1. Georgia Secretary of State printout for Morrow Florist & Gift Shop, Inc., showing “Admin. Dissolved” status.

Appendix A-2. June 22, 2023 signature-change letter for accounts ending 7163 and 7189.

Appendix A-3. Ameris 7189 July 2023 statement page showing King Prince Beach Resort charges and refunds.

Appendix A-4. Ameris 7189 July 2023 check-image page showing Morrow Florist & Gift Shops, Inc. check 1324 for \$4,006.70.

Appendix A-5. Ameris 7189 August 2023 statement page showing Delta Air and hotel/travel charges.

Appendix A-6. Ameris 7189 August 2023 statement page showing additional hotel, rental, Allianz, and Delta charges.

Appendix A-7. Ameris 7189 October 2023 statement page showing Delta Air charges and October check summary.

Appendix A-8. Ameris 7189 October 2023 statement page showing Delta Air, IHG, and Taylor's Flowers charge.

Appendix A-9. Ameris 7189 October 2023 statement page showing JW Marriott, Intercontinental San Diego, Alamo, and Delta charges.

Appendix A-10. Ameris 7189 December 2023 statement page showing Robodial.org LLC charge.

XXIV. Additional Ameris Statement Red-Flag Emphasis - Facebook, EZTexting, Food, Walmart/Retail, Hotels, and Car Rentals

This addendum is added after a deeper review of the Ameris statement materials and the newly supplied Fat Boiz Premium Gourmet LLC public-record printout. The purpose is to make sure the final audit report does not understate several merchant-level red flags that are not normal sheriff-office expenses unless supported by itemized invoices, written approvals, budget coding, public-purpose memos, event files, traveler records, cardholder records, and reconciliation packets.

Professional audit framing: Anthony L. Robbins treats these items as high-priority exceptions, not final accusations. A sheriff office may have legitimate public outreach, travel, training, community-event, emergency-response, or equipment reasons for some charges. The problem is that the statement pages show the merchant and public-account payment, but the available record does not show the invoice detail or public-purpose packet needed to clear the charge.

Executive summary emphasis:

- Multiple public-account card charges involve Facebook/Meta-style advertising, Robodial.org, and EZTexting. These are campaign-style communication tools unless tied to a documented public information program.
- Food/vendor charges, including the investigator-identified \$600 Fat Boiz Premium Gourmet lead, should be treated as non-core sheriff expenses until event purpose, attendee/recipient list, invoice, and approval are produced.
- Walmart/WM Supercenter, Sam's Club, Home Depot, Office Depot, and similar retail/store charges are not self-validating. They require itemized receipts, receiving records, inventory logs, and proof the items were not personal, campaign, gift-card, or event-related unless authorized.
- Hotels, airlines, travel insurance, IHG/Hilton/Marriott/Intercontinental charges, and Avis/Alamo car rentals require traveler names, itinerary, conference or law-enforcement purpose, approval, reimbursement review, and confirmation that no campaign or personal travel was subsidized.

A. Public-account Facebook / EZTexting / Robodial charges require campaign-message testing

The updated report already identified a 2024 public-account campaign/outreach group totaling \$3,079.59 for Facebook, Robodial.org, and EZTexting. Adding the visible December 26, 2023 Robodial.org LLC statement charge of \$268.00 raises the conservative digital-outreach review population to at least \$3,347.59 before searching all remaining statements and P-card details.

Date	Account	Merchant	Amount	Why this is high priority
12/26/2023	7189 Misc. Business	ROBODIAL ORG LLC	\$268.00	Visible in 2023 Ameris statement. Requires script, recipient list, caller ID, account owner, public-information approval, and campaign calendar comparison.
05/01/2024	7189 Misc. Business	FACEBK CWUPK3LRT2	\$161.94	Public-account Facebook charge; obtain Meta ad account, ad creative, targeting, objective, page name, invoice, cardholder, and public purpose.
05/13/2024	7189 Misc. Business	FACEBK LAPZ764RT2	\$250.00	Facebook charge from public account; compare to campaign events, campaign disclosure periods, and official outreach records.
05/13/2024	7189 Misc. Business	ROBODIAL ORG LLC	\$663.90	Robodial-type platform; compare call scripts/recipient lists to campaign/voter-contact activity.
05/14/2024	7189 Misc. Business	EZTEXTINGCOM	\$1,500.00	Texting platform; high-priority because SMS tools commonly overlap with campaign/voter-contact communications.
05/22/2024	7189 Misc. Business	FACEBK CXVFT3QRT2	\$250.00	Second May Facebook charge; require ad content, approval records, and public-purpose proof.
08/08/2024	7189 Misc. Business	EZTEXTINGCOM	\$125.00	Texting platform; compare with public information office records and campaign calendars.
11/08/2024	7189 Misc. Business	EZTEXTINGCOM	\$128.75	Texting platform near election-week period; determine official outreach versus campaign-adjacent communication.

Investigator-auditor directive: Anthony L. Robbins requests Facebook/Meta invoices, ad account exports, creative images/videos, targeting/audience data, campaign objectives, administrator logs, payment-method history, EZTexting message exports, recipient lists, opt-in source, Robodial scripts, call logs, caller ID records, and any public information office approval. The reviewing agency should not accept “public outreach” as an explanation unless the records show the content and audience.

B. Food, restaurant, and mobile-food vendor charges require event files and attendee/recipient proof

The attached Georgia Secretary of State printout identifies Fat Boiz Premium Gourmet LLC as an active/compliance Georgia LLC in the Accommodation and Food Services category, NAICS sub-code Mobile Food Services, with registered agent Antonio Patterson. That public-record status does not make the Sheriff account charge improper by itself. The red flag is that a food/mobile-food vendor paid from sheriff funds must be tied to a documented public event, inmate/employee program, community outreach function, or other authorized public purpose.

Date / source	Merchant	Amount	Required validation
Investigator-identified lead	Fat Boiz Premium Gourmet LLC	\$600.00	Food/mobile food services. Verify the actual Ameris/CCSO transaction image, itemized invoice, event purpose, attendees/recipients, approval, and whether any campaign event was involved.
08/09/2023	Papa Johns 1703	\$89.38	Restaurant/food charge from 7189 statement; requires itemized receipt and public purpose.
08/11/2023	Krystal ATLFO6 Fayetteville	\$13.57 and \$0.09	Small food charges; require receipt and public-purpose explanation.
09/18/2023	TST 1942 Social	\$237.31	Restaurant/social venue charge; requires attendee list, public purpose, and cardholder approval.

Investigator-auditor directive: Anthony L. Robbins requests event flyers, sign-in sheets, attendee/recipient lists, community-outreach approval, public-purpose memorandum, vendor invoice, proof of delivery, and campaign-calendar comparison for every food or restaurant charge. Food charges should be considered especially sensitive when close to campaign events or election-cycle activity.

Source basis: fatboiz.pdf, page 1, Georgia Secretary of State business-search printout, plus investigator-identified \$600 Ameris/CCSO transaction lead requiring source-image validation.

C. Walmart / WM Supercenter and retail shopping charges are classic receipt-level audit risks

The existing report already identifies retail and warehouse risks such as Sam's Club Direct, Home Depot, Office Depot, and WM Supercenter. These are not automatically improper; however, they cannot be cleared from the merchant name alone. Walmart or retail store purchases can include legitimate supplies, but they can also include personal items, food, electronics, gift cards, decorations, campaign/event materials, or non-inventory purchases. The audit should be strengthened to call this a receipt-level priority category.

Date / source	Merchant / category	Amount	Required validation
11/12/2024	WM SUPERCENTER 1363 MADISON GA	\$788.29	Public-account card purchase; require itemized receipt, inventory receiving record, delivery/use location, cardholder, approval, and public-purpose explanation.
User/global category	Walmart / WM Supercenter shopping-spree review	To be reconciled	Search all Ameris/Truist card and ACH records for WALMART, WAL-MART, WM SUPERCENTER, WALMART.COM, SAM'S CLUB, gift-card indicators, and repeated same-day store charges.
User lead already in report	The Home Depot / check 1410	\$15,344.64	High-dollar retail/hardware charge; require itemized receipt, project/work order, inventory, approval, and non-campaign use proof.
Existing report category	Sam's Club Direct	\$19,651.66 report category	Requires itemized receipts, receiving/inventory records, gift-card review, and public-purpose explanation.

D. Travel, lodging, IHG/Hilton/Marriott/Intercontinental, Delta Air, and car-rental charges require travel packets

The 2023 Ameris 7189 statement pages contain significant travel-related charges. These should be listed together because the pattern is larger than a single hotel or airline purchase. The question is whether the trips were official sheriff business, training, conference, extradition, or another authorized purpose, and whether the public account paid only allowable costs.

Date(s)	Merchant(s)	Visible amount(s)	Required validation
07/31/2023	King Prince Beach Resort, St. Simons, GA	\$1,575.40; \$2,821.75; \$3,120.69; three \$5.60 refunds	Resort/lodging cluster; requires travel approval, traveler names, public-purpose memorandum, agenda, and reimbursement review.
08/22-08/23/2023	Delta Air and Priceline Travel Protection	Multiple Delta charges including repeated \$947.80 entries, \$756.40, \$737.80, and travel-protection charge(s)	Airfare cluster; require passenger names, itinerary, travel purpose, approval, and reimbursement check.
08/28/2023	Desmond Hotel IHG; Holiday Inn Suites; Hilton Garden Inn; Avis Rent A Car; Allianz; Delta Air	\$355.07; \$321.68 repeated; \$772.51; \$882.43; \$741.45; \$184.44; \$11.00; repeated \$1,117.80 Delta entries	Multi-merchant travel package; require official event/training file, cardholder record, traveler list, rental-car agreement, and insurance purpose.
09/28-09/29/2023	Hilton Advance Purchase; JW Marriott Riverside Savannah	\$2,504.14; \$500.50; \$827.10; \$827.10	Hotel/lodging cluster; require itinerary, traveler names, conference/event records, and approval.
10/02-10/19/2023	Delta Air; JW Marriott Riverside Savannah; IHG Ambassador; Intercontinental San Diego; Alamo Rent A Car	Delta charges up to \$2,638.80; JW Marriott charges; IHG Ambassador \$200.00; Intercontinental San Diego \$4,359.48 and \$7,524.08; Alamo \$770.92	Large out-of-state lodging/travel cluster; requires training/conference/extradition/public-safety purpose, traveler authorization, and no campaign/personal benefit.
08/09/2024	Hotel Delta	\$3,461.40	Public-account travel/lodging charge already isolated in report; require travel packet and purpose.
2024 entries	Delta Air repeated charges	Multiple \$1,407.95 charges and other Delta charges listed in report tables	Require passenger list, itinerary, travel purpose, approvals, and reimbursement analysis.

Investigator-auditor directive: demand travel authorizations, agendas, conference registration, extradition/training file if applicable, traveler names, receipts, hotel folios, car-rental agreements, flight itineraries, reimbursement records, and proof of no campaign/personal travel benefit. Any missing travel packet should remain a high-priority exception.

E. Priority ranking for report revision

Rank	Issue	Priority	Reason
1	Facebook / EZTexting / Robodial public-account charges	Highest	Campaign-style tools; require message/ad content and recipient/audience testing.
2	Travel, lodging, Delta Air, IHG/Hilton/Marriott/Intercontinental, Avis/Alamo	Highest	Large dollar amounts and out-of-area merchants; require traveler and official-purpose proof.

Rank	Issue	Priority	Reason
3	Retail/Walmart/Sam's/Home Depot/Office Depot	High	Cannot be cleared without itemized receipts, inventory logs, and gift-card/personal-use review.
4	Food vendors including Fat Boiz lead and restaurants	High	Requires event/public-purpose file, attendees, invoice, and campaign-calendar comparison.
5	Morrow Florist/gifts and other event vendors	High	Requires vendor-status review, recipient lists, event purpose, and endorsements.

F. Visual category summary

Source basis: Chart uses the updated report tables, 2023 Ameris statement page extractions, and the investigator-identified Fat Boiz lead. Sampled travel/hotel totals are conservative and must be reconciled against official statements and refunds before formal forensic-audit totals are adopted.

Appendix B - Additional Ameris / Fat Boiz Source Images for Red-Flag Addendum

Appendix B-1. Fat Boiz Premium Gourmet LLC Georgia Secretary of State printout showing active/compliance status, Accommodation and Food Services, Mobile Food Services, and registered agent Antonio Patterson.

Appendix B-2. Ameris 7189 July 2023 statement page showing King Prince Beach Resort card purchases and refunds.

Appendix B-3. Ameris 7189 August 2023 statement page showing Delta Air and Desmond Hotel IHG charges.

Appendix B-4. Ameris 7189 August 2023 statement page showing Desmond Hotel IHG, Hilton Garden Inn, Avis Rent A Car, Allianz, and Delta Air charges.

Appendix B-5. Ameris 7189 October 2023 statement page showing Delta Air, IHG Ambassador, Taylor's Flowers, and other card activity.

Appendix B-6. Ameris 7189 October 2023 statement page showing JW Marriott, Intercontinental San Diego, Alamo Rent A Car, and Delta Air charges.

Appendix B-7. Ameris 7189 December 2023 statement page showing Robodial.org LLC charge.

XXV. Detailed Ameris Streaming, Florist, Facebook/EZTexting/Robodial, Retail, and Access-Control Addendum

This addendum is added to prevent the Ameris statement issues from being understated. It isolates the Disney/Netflix/streaming charges, additional florist and greenhouse transactions, Facebook/EZTexting/Robodial outreach charges, Walmart/retail leads, food-vendor lead, travel/hotel/car-rental clusters, and the account-access issue tied to accounts ending 7163 and 7189. The language remains an audit/referral finding: the transactions are highly unusual for a Sheriff Office or Sheriff training fund unless supported by itemized invoices, recipient or attendee records, official purpose approvals, cardholder logs, and proof of a lawful public purpose.

Source-control note: the 10/18/2024 DelorisFlorist.com amount appears on the statement image as \$240.75, and the 10/23/2024 Grohmans Greenhouse charge appears as \$249.05. Those source-image amounts control unless a certified bank copy shows different amounts. The user-referenced amounts of \$240.25 and \$242.00 should remain in the investigative notes as initial observations only.

A. Source Records Used for This Addendum

Source	Account / record type	Audit value
2024 Statements.2049497163.pdf	Ameris account ending 7163 - Clayton County Sheriff Office Training Fund	Contains the Netflix, Disney Max Bundle, Help/Max, Peloton, florist, Delta Air, Allianz, ChargePoint, and repeated Georgia Peace Officer charges.
2023 Statements.2049497189.pdf	Ameris account ending 7189 - Clayton County Sheriff Office Miscellaneous Business Account	Contains Morrow Florist check images, Taylor's Flower card charge, travel/lodging/car-rental clusters, Robodial, and other merchant charges.
Signature Change.2049497163.pdf	June 22, 2023 account-authority letter	Requests removal of prior names from accounts 7163 and 7189 and addition of Sheriff Levon Allen, Jr.; signed by Tara Best, Accounting Supervisor.
morrow florist.pdf	Georgia SOS printout	Lists Morrow Florist & Gift Shop, Inc. as Admin. Dissolved.
fatboiz.pdf	Georgia SOS printout	Lists Fat Boiz Premium Gourmet LLC as Active/Compliance, NAICS Food Services / Mobile Food Services.
Prior integrated report / campaign report review	Public-account / campaign-nexus review materials	Contains Facebook, Robodial.org, EZTexting, WM Supercenter, Sam's Club Direct, Home Depot, Morrow Florist, and campaign-side comparison categories.

B. Account Access / Control Issue

The account-access issue matters because personal-use, campaign-style, or non-core public-account spending cannot be evaluated without determining who possessed the debit card, who authorized online charges, who reconciled the statement, and who approved the public-purpose coding. If Sheriff Office records show only Sheriff Levon Allen and Tara Best had access or control, that fact should be stated as a central control finding and verified against bank-certified records.

Date	Source	Fact shown / lead	Audit use
2023-06-22	Signature Change / Removal and Addition letter	The letter requested removal of Mitzi Bickers and Roland Boehrer from accounts 2049497163 and 2049497189 and requested addition of Sheriff Levon Allen, Jr. The document is signed by Tara Best, Accounting Supervisor.	This supports a focused demand for bank-certified authorized-user/cardholder logs. It should be paired with the investigator-identified position that only Sheriff Allen and Tara Best controlled or had access to the account.

Required records: bank signature cards, debit-card issuance logs, online banking user logs, cardholder statements, internal reconciliation packets, purchase-card policy, approval emails, monthly review sign-offs, card possession records, and any reimbursement or dispute records. The auditor should not accept an unexplained Netflix, Disney, florist, Facebook, Robodial, EZTexting, or travel charge without tying it to a specific cardholder and approver.

C. Disney / Netflix / Streaming and Subscription Charges from the 7163 Training Fund

The Ameris 7163 Training Fund statement images show three Netflix charges totaling \$68.97, two charges specifically labeled Disney Max Bundle totaling \$59.98, plus one related Help/Max/Max.com charge for \$29.99, making the Disney/Max/Max.com audit population three charges totaling \$89.97, and additional Max/Peloton subscription-type charges. The captured streaming/subscription population listed below totals \$334.94. These charges are highly unusual for a Sheriff Office training fund because the merchant names are consumer entertainment/fitness platforms, not facially law-enforcement training vendors. They should be treated as possible personal-use indicators unless the Sheriff Office produces a written training/public-purpose explanation, subscription account data, invoice, approved budget code, and proof that the subscription was used for an authorized official program.

Date	Account	Statement page	Merchant as shown	Amount	Classification	Why this is a red flag / validation required
2024-09-27	7163 Training Fund	p. 38	HELP MAX COM / MAX COM NY	\$29.99	Max / streaming subscription	Related Max/Max.com charge; not labeled Disney on the statement, but belongs in the Disney/Max audit population.
2024-09-27	7163 Training Fund	p. 38	NETFLIX INC 186 65797 CA	\$22.99	Netflix	Personal streaming platform; requires approved training/public-purpose proof.
2024-10-28	7163 Training Fund	p. 43	DISNEY MAX BUNDLE MAX COM NY	\$29.99	Disney / Max Bundle	Entertainment streaming bundle from a public training account; highly unusual without invoice and public-purpose authorization.
2024-10-28	7163 Training Fund	p. 43	NETFLIX US 2A LOS GATOS CA	\$22.99	Netflix	Recurring Netflix charge; requires account owner, login/email/device trace, and reimbursement review.
2024-12-10	7163 Training Fund	p. 51	PELOTON MEMBERSHIP HTTPSWWW NY	\$44.00	Fitness subscription	Fitness subscription from Training Fund; requires authorized wellness/training program proof.
2024-12-10	7163 Training Fund	p. 51	PELOTON MEMBERSHIP HTTPSWWW NY	\$44.00	Fitness subscription	Second same-day Peloton charge; duplicate pattern requires cardholder/subscription-owner proof.
2024-12-26	7163 Training Fund	p. 52	NETFLIX CO LOS GATOS CA	\$22.99	Netflix	Third Netflix charge from Training Fund; requires subscription trace and reimbursement review.
2024-12-27	7163 Training Fund	p. 52	DISNEY MAX BUNDLE MAX COM NY	\$29.99	Disney / Max Bundle	Second exact Disney Max Bundle charge; recurring pattern strengthens personal-use audit concern.
2024-12-27	7163 Training Fund	p. 52	PELOTON MEMBERSHIP HTTPSWWW NY	\$44.00	Fitness subscription	Third Peloton charge; requires proof of public-purpose program.

Date	Account	Statement page	Merchant as shown	Amount	Classification	Why this is a red flag / validation required
2024-12-27	7163 Training Fund	p. 52	PELOTON MEMBERSHIP HTTPSWWW.NY	\$44.00	Fitness subscription	Fourth Peloton charge; duplicate pattern requires bank/cardholder validation.

Figure XXV-1. Streaming/subscription charges by vendor in Ameris account 7163.

D. Florist / Greenhouse / Gift Transactions Identified in Ameris Records

The reviewed Ameris statement images identify at least nine florist/flower/greenhouse charges totaling \$9,101.10 before adding unresolved review leads. Of that amount, \$7,418.10 appears in the 7189 Miscellaneous Business Account statement images, and \$1,483.00 appears in the 7163 Training Fund statement images. The florist pattern is materially important because the vendors include an administratively dissolved Morrow entity and multiple out-of-state flower vendors in Florida, North Carolina, Ohio, and Michigan. A Sheriff Office may have legitimate condolence, funeral, ceremonial, employee-recognition, victim-support, community-outreach, or event reasons for flowers, but none should be accepted without a recipient list, itemized receipt, event/public-purpose memo, approval chain, and budget coding.

Date	Account	Instrument	Statement page	Merchant/payee	Amount	State	Audit status / validation needed
2023-07-14	7189 Misc. Business	Check 1324	2023 stmt p.5	Morrow Florist & Gift Shops, Inc.	\$4,006.70	GA	Statement/check image verified; business-status issue requires vendor and recipient review.
2023-10-03	7189 Misc. Business	Check 1379	2023 stmt p.31	Morrow Florist & Gift Shops, Inc.	\$3,261.40	GA	Statement/check image verified; business-status issue requires vendor and recipient review.
2023-10-12	7189 Misc. Business	Card purchase	2023 stmt p.28	SQ Taylor's Flower / Square	\$150.00	GA	Visible card charge; require receipt, recipient, and event/public-purpose file.
2024-01-19	7163 Training Fund	Card purchase	2024 stmt p.2	Ellies Flower Shop	\$264.60	GA	Training Fund florist charge; require recipient, purpose, approval, and public-purpose authorization.
2024-03-13	7163 Training Fund	Card purchase	2024 stmt p.11	Flowers By Grace	\$215.00	FL	Out-of-state florist charge; require recipient, purpose, and authorization.
2024-07-22	7163 Training Fund	Card purchase	2024 stmt p.28	Shady Grove Flowers LLC	\$281.41	NC	Out-of-state florist charge; require recipient, purpose, and authorization.

Date	Account	Instrument	Statement page	Merchant/payee	Amount	State	Audit status / validation needed
2024-09-27	7163 Training Fund	Card purchase	2024 stmt p.38	Flowerama 158 Middlebur	\$232.19	OH	Out-of-state florist charge; include "Florama" spelling variant in search protocol.
2024-09-27	7163 Training Fund	Card purchase	2024 stmt p.39	SQ E E House of Flowe / Montgomery	\$200.00	AL	Additional flower charge that must be included in final florist count; require recipient and authorization.
2024-10-18	7163 Training Fund	Card purchase	2024 stmt p.43	DelorisFlorist.com	\$240.75	FL	Statement image appears to show \$240.75; user lead stated \$240.25, so bank copy controls unless finalized.
2024-10-23	7163 Training Fund	Card purchase	2024 stmt p.43	Grohmans Greenhouse and Saginaw	\$249.05	MI	Statement image appears to show \$249.05; user lead stated \$242.00, so bank copy controls unless finalized.

Figure XXV-2. Florist/gift transactions identified in the Ameris statement images.

E. Morrow Florist Entity-Status and Additional Florist Leads

Morrow Florist must be broken out separately. The Georgia Secretary of State printout identifies Morrow Florist & Gift Shop, Inc. as Admin. Dissolved. If public checks were written to that exact entity, the auditor must determine who negotiated the checks, whether the business was operating under a separate valid trade name, whether the invoice was issued by the dissolved entity or another person/entity, and whether any Sheriff Office official had a relationship with the recipient or vendor.

Source / lead	Date	Merchant / payee	Amount	Reason this must remain in the report
Georgia SOS printout	N/A	Morrow Florist & Gift Shop, Inc.	N/A	SOS page lists business status as Admin. Dissolved; requires proof of who received funds, active trade name/entity, and tax/vendor status.
Original audit review material / 4430 Doc19 / Check 5868	Review-material source	Morrow Florist / Gift Shop	\$8,114.00	High-dollar florist/gift lead already isolated; deduplicate against statement items before final total.
Original audit review material / 4430 Doc95 / Check 5875	2025-02-04	Morrow Florist / Gift Shop	\$402.32	Additional florist/gift lead; requires recipient, reason, receipt, approval, and public-purpose explanation.
Investigator-identified lead pending source image	Pending	Morrow Florist / Gift Shop	\$993.00	Add to subpoena/source-image list; not treated as final until matched to statement/check image.

Do not merge the \$8,114.00, \$402.32, and \$993.00 Morrow Florist leads into the verified statement total until the front/back checks, endorsements, bank statement references, and invoices are matched. However, they should remain high-priority subpoena targets because the pattern already includes verified Morrow Florist statement checks for \$4,006.70 and \$3,261.40.

F. Facebook / EZTexting / Robodial.org Public-Account Outreach Charges

Anthony L. Robbins continues to treat Facebook, EZTexting, and Robodial.org as one of the highest-priority campaign-nexus categories. The listed public-account digital-outreach charges total \$3,347.59: Facebook/Meta \$661.94, EZTexting \$1,753.75, and Robodial.org \$931.90. These vendors are not inherently unlawful, but they are campaign-style tools by nature. If paid from public accounts, the burden of documentation is high: ad content, audience/targeting, recipient lists, scripts, caller IDs, public-information approvals, and campaign-calendar comparison are necessary to determine whether the charges were official public communication or campaign/voter-contact activity.

Date	Account	Merchant	Amount	Category	Required validation
2023-12-26	7189 Misc. Business	ROBODIAL ORG LLC	\$268.00	Robodial	Obtain script, recipient list, caller ID, user account, invoice, and campaign-calendar comparison.
2024-05-01	7189 Misc. Business	FACEBK CWUPK3LRT2	\$161.94	Facebook / Meta	Obtain Meta invoice, ad account, creative, targeting, page name, cardholder, and approval.
2024-05-13	7189 Misc. Business	FACEBK LAPZ764RT2	\$250.00	Facebook / Meta	Compare to campaign events, public outreach records, and campaign disclosure periods.
2024-05-13	7189 Misc. Business	ROBODIAL ORG LLC	\$663.90	Robodial	Compare call scripts and recipient lists to campaign/voter-contact activity.
2024-05-14	7189 Misc. Business	EZTEXTINGCOM	\$1,500.00	EZTexting	High-priority SMS platform; require message content, list source, opt-in/legal records, and purpose.
2024-05-22	7189 Misc. Business	FACEBK CXVFT3QRT2	\$250.00	Facebook / Meta	Second May public-account Facebook charge; require public-purpose proof and ad-account export.
2024-08-08	7189 Misc. Business	EZTEXTINGCOM 800 753 5 CA	\$125.00	EZTexting	Compare with public information office records and campaign calendars.
2024-11-08	7189 Misc. Business	EZTEXTINGCOM 800 753 5 CA	\$128.75	EZTexting	Near election-week period; determine official outreach versus campaign-adjacent communication.

Figure XXV-3. Public-account digital outreach charges by category.

G. Walmart / Retail / Shopping-Spree Category

Walmart and similar retail merchants require receipt-level review. The merchant name alone cannot show whether the purchase was jail supplies, event supplies, food, electronics, gift cards, personal goods, or campaign-related materials. Every Walmart/WM Supercenter/Sam's Club/Home Depot/Best Buy charge must be supported by an itemized receipt, inventory or receiving record, delivery location, budget code, cardholder identity, and public-purpose explanation.

Date / source	Account	Merchant / category	Amount	Audit risk / validation required
2024-11-12	7189 Misc. Business	WM SUPERCENTER 1363 MADISON GA	\$788.29	Public-account retail/possible shopping-sprees lead. Requires itemized receipt, delivery/use location, cardholder, approval, and public purpose.
User/global category	All Ameris/Truist card data	Walmart / WAL-MART / WM Supercenter / Walmart.com	To be reconciled	The two OCR-reviewed statement PDFs did not add more Walmart rows beyond prior report lead, but the full merchant-card population must be searched.
User lead already in report	Public account / check image pending	The Home Depot / Check 1410	\$15,344.64	High-dollar retail/hardware charge; requires invoice, project/work order, asset/inventory log, approval, and non-campaign proof.
Existing report category	Public account review material	Sam's Club Direct	\$19,651.66 category total	Requires itemized receipts, gift-card review, receiving/inventory records, and public-purpose memo.

H. Food Vendor Lead - Fat Boiz Premium Gourmet LLC

The Fat Boiz lead should be included because the vendor is not facially a jail, law-enforcement, court, training, medical, or administrative vendor. The Secretary of State printout lists Fat Boiz Premium Gourmet LLC as Active/Compliance and identifies the NAICS category as Accommodation and Food Services / Mobile Food Services. A \$600 public-account food-vendor charge can be legitimate for an approved public event, but it is also a classic personal/event/campaign-adjacent risk if the event file is missing.

Date / source	Account	Merchant	Amount	Audit risk / validation required
User lead pending source statement	Sheriff/public fund lead	Fat Boiz Premium Gourmet LLC	\$600.00 investigator-identified lead	SOS records list business as Food Services / Mobile Food Services. Requires event file, invoice, attendee list, public-purpose approval, and campaign-calendar comparison.

I. Travel, Hotel, and Car-Rental Issues to Keep with This Addendum

The travel/hotel/car-rental records should remain in the same detailed addendum because they raise the same control question: who used the public card, who approved the charge, and what public purpose justified it? A law-enforcement agency can incur legitimate travel expenses, but airfare, hotels, travel insurance, and rental cars must be supported by travel authorization, training/conference agenda, traveler names, dates, reimbursement forms, county travel policy compliance, and post-travel reconciliation.

Date / period	Account	Merchant / category	Amount / page-based examples	Audit risk / validation required
2023-08-22	7189 Misc. Business	Delta Air	\$947.80 x 3 visible on p.11	Large airfare pattern; requires traveler names, itinerary, conference/training authorization, and reimbursement check.
2023-08-23	7189 Misc. Business	Delta Air	\$756.40 and \$737.80 visible on p.11	Additional airfare; validate travelers and purpose.
2023-08-28	7189 Misc. Business	Desmond Hotel IHG / Holiday Inn Suites / Hilton Garden Inn / Avis Rent A Car / Allianz / Delta	Multiple entries p.11-p.12, including Desmond \$355.07/\$321.68, Holiday Inn \$772.51, Hilton \$882.43, Avis \$741.45, Delta \$1,117.80 entries	Travel/hotel/car rental cluster; require approved travel packet, conference agenda, official purpose, and traveler reimbursements.
2023-10-13 to 2023-10-19	7189 Misc. Business	JW Marriott, Delta, Intercontinental San Diego, Alamo Rent A Car	Examples visible p.29: JW Marriott \$901/\$574.40/\$1,054; Delta \$1,257.80; Intercontinental \$4,359.48 and \$7,524.08; Alamo \$770.92	High-dollar travel/hotel/car rental cluster; requires trip file, approvals, traveler list, and public-purpose support.
2024-07-12 / 2024-08-09 / 2024-11-05	7163 Training Fund	Delta Air and Allianz Travel Insurance	Examples from 2024 statements: Delta \$1,598.96, \$592.95 repeats, \$692.96, \$1,576.95; Allianz \$50.24 and \$86.73	Training Fund travel charges; require training event proof, itinerary, traveler names, and reconciliation.

J. Auditor-Specific Transaction Validation Checklist

Category	Documents required before the charge can be cleared
Streaming/subscriptions	Subscription account owner, login email, device/user records, invoice/receipt, cancellation/reimbursement history, training/public-purpose memo, cardholder identity.

Category	Documents required before the charge can be cleared
Florists/flowers/gifts	Recipient name, event or condolence reason, itemized receipt, approval memo, policy authorization, budget code, check endorsement, vendor status.
Facebook/Meta	Ad account export, creative content, page name, targeting/audience, dates served, invoice, cardholder, public information approval, campaign calendar comparison.
EZTexting/Robodial	Message/call scripts, recipient lists, opt-in/public purpose records, caller ID, account owner, invoice, campaign comparison.
Walmart/retail/Sam's/Home Depot	Itemized receipt, gift-card review, delivery/use location, inventory receiving record, project/work order, approval, non-campaign proof.
Food/event vendors	Event flyer, public purpose, attendee list, invoice, vendor file, approval, event photos, campaign calendar comparison.
Travel/hotel/car rental	Traveler names, travel authorization, conference/training agenda, itinerary, lodging folios, car-rental contract, reimbursement records, county travel-policy compliance.
Access/control	Bank signature cards, cardholder logs, online-banking access logs, purchase-card policy, reconciliation packet, approver sign-off, internal emails.

Figure XXV-4. Selected personal/campaign-style red-flag category totals from the Ameris addendum.

K. Exact Addendum Language for Referral Packet

The Ameris statement records now identify specific public-account charges that are not facially ordinary Sheriff Office or training-fund expenses. The most direct personal-use indicators are the Netflix and Disney Max Bundle charges from the 7163 Training Fund. The strongest gift/personal/event indicator is the florist/greenhouse pattern, including Morrow Florist checks, DelorisFlorist.com, Grohmans Greenhouse, Flowerama, Shady Grove Flowers, Flowers by Grace, Taylor's Flower, and Ellie's Flower Shop. The strongest campaign-nexus indicators remain Facebook, EZTexting, and Robodial.org, because those vendors are commonly used for public persuasion, audience targeting, voter contact, robocalling, and mass messaging. These items are not being presented as final proof of guilt. They are being presented as transaction-specific, date-specific, amount-specific audit exceptions requiring invoices, cardholder records, public-purpose approvals, message/ad content, recipient lists, event files, and bank-certified authorization records. If those records do not exist, or if they show personal, campaign, or non-public use, the transactions may support referral for public-fund misuse, indirect campaign support, false-purpose coding, or conversion/theft review.

Appendix XXV-A. Key Statement Images for the Ameris Deep-Dive Addendum

2024 Ameris 7163 statement page 38: Netflix \$22.99, Help/Max \$29.99, Flowerama \$232.19, and other Training Fund card charges.

2024 Ameris 7163 statement page 43: DelorisFlorist.com \$240.75, Grohmans Greenhouse \$249.05, Disney Max Bundle \$29.99, and Netflix \$22.99.

2024 Ameris 7163 statement page 52: Netflix \$22.99, Disney Max Bundle \$29.99, and two Peloton membership charges of \$44.00 each.

2023 Ameris 7189 statement page 5: Morrow Florist & Gift Shops, Inc. check 1324 for \$4,006.70.

2023 Ameris 7189 statement page 28: Taylor’s Flower card charge \$150.00 and multiple Delta Air charges.

2023 Ameris 7189 statement page 31: Morrow Florist & Gift Shops, Inc. check 1379 for \$3,261.40.

2023 Ameris 7189 statement page 11: Delta Air and Desmond Hotel IHG travel/lodging charges.

2023 Ameris 7189 statement page 12: Desmond Hotel IHG, Hilton Garden Inn, Avis Rent A Car, Delta Air, and Allianz charges.

2023 Ameris 7189 statement page 29: JW Marriott, Delta Air, Intercontinental San Diego, and Alamo Rent A Car charges.

Signature-change record: removal/addition request for Ameris accounts 2049497163 and 2049497189.

FINAL FINALIZED AND SUPPLEMENTAL FINDINGS - AMERIS STREAMING, FLORISTS, DIGITAL OUTREACH, AND RELATED-PARTY NEXUS

This final section supersedes any earlier lower streaming/subscription or florist totals in the review materials. It is included so that the final referral package does not understate the personal-use indicators, campaign-style outreach indicators, or related-party vendor indicators. The findings remain audit and legal-risk findings. They are not a final adjudication of criminal liability; however, absent invoices and written approvals, the transactions are highly unusual for Sheriff Office public accounts and require source-document validation.

A. Finalized Streaming / Subscription Population

Finalized finding: the Ameris 7163 Training Fund records show three Disney/Max/Max.com-type charges totaling \$89.97. The exact label "DISNEY MAX BUNDLE" appears twice for \$59.98, but the related "HELP MAX COM / MAX COM NY" charge for \$29.99 belongs in the same audit population. In addition, Netflix appears three times for \$68.97 and Peloton appears four times for \$176.00. The finalized streaming/subscription total is \$334.94.

Figure A-1. Finalized streaming/subscription charge ledger.

Date	Account	Page	Merchant	Amount	Classification	Required validation
2024-09-27	7163 Training Fund	p. 38	HELP MAX COM / MAX COM NY	\$29.99	Max / streaming subscription	Related Max/Max.com charge; not labeled Disney on the statement, but belongs in the Disney/Max audit population.

Date	Account	Page	Merchant	Amount	Classification	Required validation
2024-09-27	7163 Training Fund	p. 38	NETFLIX INC 186 65797 CA	\$22.99	Netflix	Personal streaming platform; requires approved training/public-purpose proof.
2024-10-28	7163 Training Fund	p. 43	DISNEY MAX BUNDLE MAX COM NY	\$29.99	Disney / Max Bundle	Entertainment streaming bundle from a public training account; highly unusual without invoice and public-purpose authorization.
2024-10-28	7163 Training Fund	p. 43	NETFLIX US 2A LOS GATOS CA	\$22.99	Netflix	Recurring Netflix charge; requires account owner, login/email/device trace, and reimbursement review.
2024-12-10	7163 Training Fund	p. 51	PELOTON MEMBERSHIP HTTPSWWW NY	\$44.00	Fitness subscription	Fitness subscription from Training Fund; requires authorized wellness/training program proof.
2024-12-10	7163 Training Fund	p. 51	PELOTON MEMBERSHIP HTTPSWWW NY	\$44.00	Fitness subscription	Second same-day Peloton charge; duplicate pattern requires cardholder/subscription-owner proof.
2024-12-26	7163 Training Fund	p. 52	NETFLIX CO LOS GATOS CA	\$22.99	Netflix	Third Netflix charge from Training Fund; requires subscription trace and reimbursement review.
2024-12-27	7163 Training Fund	p. 52	DISNEY MAX BUNDLE MAX COM NY	\$29.99	Disney / Max Bundle	Second exact Disney Max Bundle charge; recurring pattern strengthens personal-use audit concern.
2024-12-27	7163 Training Fund	p. 52	PELOTON MEMBERSHIP HTTPSWWW NY	\$44.00	Fitness subscription	Third Peloton charge; requires proof of public-purpose program.
2024-12-27	7163 Training Fund	p. 52	PELOTON MEMBERSHIP HTTPSWWW NY	\$44.00	Fitness subscription	Fourth Peloton charge; duplicate pattern requires bank/cardholder validation.

Figure A-2. Finalized streaming/subscription amounts: Netflix \$68.97, Disney/Max/Max.com \$89.97, Peloton \$176.00; finalized total \$334.94.

B. Finalized Florist / Flower / Greenhouse Population

Finalized finding: the final verified Ameris statement florist/flower/greenhouse population contains 10 entries totaling \$9,101.10. The earlier nine-entry total was incomplete because it did not include the 09/27/2024 SQ E E House of Flowe / Montgomery, Alabama charge for \$200.00. This category includes Morrow Florist, Taylor's Flower, Ellies Flower Shop, Flowers By Grace, Shady Grove Flowers, Flowerama/Florama, E E House of Flowers, DelorisFlorist.com, and Grohmans Greenhouse. Anthony L. Robbins directs that spelling variants be searched and reconciled, including Flowerama, Florama, Deloris/Dolores, Grohmans/Grohman, and Morrow Florist & Gift Shop.

Figure B-1. Finalized verified Ameris florist/flower/greenhouse ledger.

Date	Account	Instrument	Page	Merchant/payee	Amount	State	Validation needed
2023-07-14	7189 Misc. Business	Check 1324	2023 stmt p.5	Morrow Florist & Gift Shops, Inc.	\$4,006.70	GA	Statement/check image verified; business-status issue requires vendor and recipient review.
2023-10-03	7189 Misc. Business	Check 1379	2023 stmt p.31	Morrow Florist & Gift Shops, Inc.	\$3,261.40	GA	Statement/check image verified; business-status issue requires vendor and recipient review.
2023-10-12	7189 Misc. Business	Card purchase	2023 stmt p.28	SQ Taylor's Flower / Square	\$150.00	GA	Visible card charge; require receipt, recipient, and event/public-purpose file.
2024-01-19	7163 Training Fund	Card purchase	2024 stmt p.2	Ellies Flower Shop	\$264.60	GA	Training Fund florist charge; require recipient, purpose, approval, and public-purpose authorization.
2024-03-13	7163 Training Fund	Card purchase	2024 stmt p.11	Flowers By Grace	\$215.00	FL	Out-of-state florist charge; require recipient, purpose, and authorization.
2024-07-22	7163 Training Fund	Card purchase	2024 stmt p.28	Shady Grove Flowers LLC	\$281.41	NC	Out-of-state florist charge; require recipient, purpose, and authorization.
2024-09-27	7163 Training Fund	Card purchase	2024 stmt p.38	Flowerama 158 Middlebur	\$232.19	OH	Out-of-state florist charge; include "Florama" spelling variant in search protocol.
2024-09-27	7163 Training Fund	Card purchase	2024 stmt p.39	SQ E E House of Flowe / Montgomery	\$200.00	AL	Additional flower charge that must be included in final florist count; require recipient and authorization.
2024-10-18	7163 Training Fund	Card purchase	2024 stmt p.43	DelorisFlorist.com	\$240.75	FL	Statement image appears to show \$240.75; user lead stated \$240.25, so bank copy controls unless finalized.
2024-10-23	7163 Training Fund	Card purchase	2024 stmt p.43	Grohmans Greenhouse and Saginaw	\$249.05	MI	Statement image appears to show \$249.05; user lead stated \$242.00, so bank copy controls unless finalized.

Figure B-2. Verified florist/flower/greenhouse charges by state; total \$9,101.10 before additional Morrow Florist source-image leads are deduplicated.

Additional Morrow Florist caution: prior review materials also identify Morrow Florist/Gift Shop lead entries of \$8,114.00, \$402.32, and a investigator-identified \$993.00 lead. These must be deduplicated against statement/check images before they are added to any final dollar total. Even without adding those leads, the verified Ameris statement florist population is large enough to require recipient, event, invoice, approval, budget-code, endorsement, and public-purpose review. The Georgia Secretary of State printout in the source packet lists Morrow Florist & Gift Shop, Inc. as Admin. Dissolved, which heightens the need to determine who actually received, endorsed, or deposited each payment.

C. Facebook / EZTexting / Robodial Digital Outreach Population

The public-account digital outreach population remains a high-priority campaign-nexus issue because Facebook/Meta, EZTexting, and Robodial are the same type of tools normally used for campaign advertising, voter contact, event promotion, political messaging, or mass communication. The captured public-account total is \$3,347.59: Facebook/Meta \$661.94, Robodial.org \$931.90, and EZTexting \$1,753.75.

Figure C-1. Public-account digital outreach charges requiring ad-account and message-log production.

Date	Account	Merchant	Amount	Category	Required validation
2023-12-26	7189 Misc. Business	ROBODIAL ORG LLC	\$268.00	Robodial	Obtain script, recipient list, caller ID, user account, invoice, and campaign-calendar comparison.
2024-05-01	7189 Misc. Business	FACEBK CWUPK3LRT2	\$161.94	Facebook / Meta	Obtain Meta invoice, ad account, creative, targeting, page name, cardholder, and approval.
2024-05-13	7189 Misc. Business	FACEBK LAPZ764RT2	\$250.00	Facebook / Meta	Compare to campaign events, public outreach records, and campaign disclosure periods.
2024-05-13	7189 Misc. Business	ROBODIAL ORG LLC	\$663.90	Robodial	Compare call scripts and recipient lists to campaign/voter-contact activity.
2024-05-14	7189 Misc. Business	EZTEXTINGCOM	\$1,500.00	EZTexting	High-priority SMS platform; require message content, list source, opt-in/legal records, and purpose.
2024-05-22	7189 Misc. Business	FACEBK CXVFT3QRT2	\$250.00	Facebook / Meta	Second May public-account Facebook charge; require public-purpose proof and ad-account export.
2024-08-08	7189 Misc. Business	EZTEXTINGCOM 800 753 5 CA	\$125.00	EZTexting	Compare with public information office records and campaign calendars.
2024-11-08	7189 Misc. Business	EZTEXTINGCOM 800 753 5 CA	\$128.75	EZTexting	Near election-week period; determine official outreach versus campaign-adjacent communication.

Figure C-2. Public-account Facebook/Meta, Robodial.org, and EZTexting charges requiring campaign calendar comparison.

Figure C-3. Selected high-priority exposure categories shown together for audit triage; public-account and campaign-side categories should not be netted together without source records.

D. Account Access and Control

The June 22, 2023 Ameris signature-change letter is critical because it identifies the Sheriff Office accounts ending 7163 (Training Fund) and 7189 (Miscellaneous Business), requests removal of Ms. Mitzi Bickers and Mr. Roland Boehrer, and requests addition of Sheriff Levon Allen, Jr. The source image is signed by Tara Best, Accounting Supervisor. If bank-certified records confirm that Sheriff Allen and Tara Best/Bess were the only authorized account users or debit-card holders during the relevant periods, responsibility for card use and monthly reconciliation becomes substantially narrowed. The final subpoena package should demand bank signature cards, debit-card issuance logs, cardholder names, online-banking access logs, card-token records, IP/login logs, statement delivery records, and monthly reconciliation packets.

E. Pirouette / Blu Enclave / Keyla A. Jackson / Mitzi Bickers Nexus

The related-party theory is now strong enough for inclusion in the final referral package, but it should be phrased precisely. The source record establishes two separate payment streams: campaign disclosures identify Pirouette Strategies/Pirouette-related consulting payments totaling \$38,000.00 in June 2024, while the Sheriff/public-account review material identifies at least eight exact \$7,000.00 payments totaling \$56,000.00 to Blue/Blu Enclave Industries. The supplemental connection report identifies Keyla A. Jackson as the reported common link between Pirouette and Blu Enclave, and identifies Mitzi Bickers as a Pirouette-related public-corruption risk factor. The federal Bickers indictment independently describes K.J. as the person who incorporated Pirouette Dance Company in 2007 and states that Pirouette Dance Company became Pirouette Companies, LLC in 2012, changing focus to political consulting and marketing, with Bickers beginning work for Pirouette Companies in 2012. The Eleventh Circuit record also confirms Bickers' convictions and sentence history for bribery-related and money-laundering offenses. These facts make the related-network issue material. They do not prove that the Sheriff payments were unlawful by themselves, but they create a specific subpoena target: ownership, W-9s, contracts, invoices, deliverables, endorsements, campaign bank records, communications, ad accounts, and bank deposit trails for Pirouette, Blu Enclave, Keyla A. Jackson, and any Bickers-related entity.

Figure E-1. Relationship map explaining why the Pirouette campaign stream and Blu Enclave public-account stream require related-party investigation.

Figure E-2. Side-by-side related-network payment exposure requiring subpoena-level verification.

Payment stream	Entity/vendor	Amount identified	Documented concern	Required verification
Campaign disclosure stream	Pirouette Strategies / Pirouette-related consulting	\$38,000.00	High-dollar campaign consulting payments in June 2024.	Campaign bank statements, checks, invoices, deliverables, contracts, ad records.
Sheriff/public-account stream	Blue/Blu Enclave Industries LLC	\$56,000.00	Eight exact \$7,000.00 public-account payments.	Vendor file, W-9, ownership/agent filings, endorsements, invoices, deliverables.
Related-network exposure	Pirouette-side campaign payments plus Blu Enclave public payments	\$94,000.00	Reported Keyla Jackson / Bickers relationship changes analysis from isolated payees to related-party network.	Certified Secretary of State records, federal records, bank/subpoena records, communications, and beneficial ownership proof.

F. Legal and Case-Law Framework for Referral

Figure F-1. Authorities used as referral framework, not as final charging decisions.

Issue	Authority	Rule / audit principle	Application to this report
Georgia public-purpose / local expenditure power	Ga. Const. Art. IX, Sec. II, Para. I	Counties may expend public funds to perform public services or functions authorized by the Constitution or general law.	Streaming, gifts, flowers, digital ads, travel, food, and related-party consulting require documentation tying the charge to an authorized public function.
Georgia gratuities clause	Ga. Const. Art. III, Sec. VI, Para. VI	Public funds or property may not be donated as a gratuity; Georgia authorities treat substantial public benefit as central.	Flowers/gifts, entertainment, and vendor payments require proof of public benefit, not merely proof that a check cleared.
Garden Club of Georgia v. Shackelford	266 Ga. 24 (1995); 274 Ga. 653 (2002)	Georgia Supreme Court cases applying the gratuities/public-benefit analysis to use of public property.	The report uses the same audit logic: identify what value the public received for non-obvious expenditures.
Agency contributions to campaigns	O.C.G.A. § 21-5-30.2	Agencies and persons acting on behalf of agencies are restricted from direct or indirect campaign contributions.	Public-account Facebook, EZTexting, Robodial, printing, event, food, staff, or vendor support could become an unlawful agency contribution if campaign-related.
Campaign accounts and detailed records	O.C.G.A. § 21-5-32	Campaigns must keep detailed accounts of contributions, expenditures, deposits, withdrawals, and the campaign depository account.	Disclosure report gaps and beginning-balance jumps require campaign bank statements and deposit records.
Disposition and use of contributions	O.C.G.A. § 21-5-33	Campaign contributions must be used for ordinary and necessary campaign/office expenses or authorized dispositions.	Campaign money cannot be treated as personal money; public money cannot pay campaign obligations.
Campaign disclosure reports	O.C.G.A. § 21-5-34	Candidates/committees must file disclosure reports.	Unreconciled reports and possible undisclosed in-kind public support require ethics review.
Theft by conversion	O.C.G.A. § 16-8-4	Funds lawfully obtained for a specific application may not knowingly be converted to personal use or contrary use.	Relevant if public funds, training funds, inmate/bond funds, or other account funds were used for personal streaming, flowers, travel, food, or campaign obligations.
False statements / false writings	O.C.G.A. § 16-10-20 and § 16-10-20.1	False statements, concealment, or false writings in matters within state/local jurisdiction can create criminal exposure.	Relevant if invoices, ledgers, approvals, or disclosure reports misdescribe purpose, vendor, recipient, or campaign/public distinction.
Bribery / kickback exposure	O.C.G.A. § 16-10-2	Bribery and improper official benefit theories may arise when payments are connected to official action or benefits.	Relevant if related-party vendors were paid without services, through inflated invoices, or as part of a public-contract influence scheme.

Legal conclusion for referral: these authorities support a document-demand and subpoena strategy. The present record should not be used to convict anyone in the absence of invoices, contracts, endorsements, cardholder records, and intent evidence. It is sufficient, however, to require an independent forensic audit because the record contains traceable public-account charges that are personal-use indicators, campaign-style communication indicators, non-core gift/flower indicators, and related-party vendor indicators.

G. Final Records Demand

- All Ameris and Truist bank statements, check images, deposit tickets, endorsements, ACH records, debit-card transactions, and bank-certified cardholder logs for accounts ending 7163, 7189, 1338, and all other reviewed accounts.
- Every invoice, itemized receipt, purchase order, approval email, budget code, event file, recipient list, attendee list, travel authorization, and reimbursement record for Netflix, Disney/Max, Peloton, florists/flowers/greenhouses, Facebook/Meta, EZTexting, Robodial.org, Walmart/Walmart Supercenter, Fat Boiz, restaurants, hotels, airlines, and rental cars.
- Complete campaign bank statements, campaign check images, contribution source documents, campaign invoices, vendor W-9s, ad account exports, digital ad creative, text message logs, robocall scripts, event calendars, and amended disclosure reports.
- All vendor files, contracts, W-9s, ownership/registered-agent documents, communications, invoices, work product, and bank endorsements for Pirouette Strategies, Pirouette Companies, Blu/Blue Enclave Industries, Summit Printing, Mobile Billboard, and any related entity or subcontractor.

- All records establishing who had access to account debit cards, online banking, check stock, approval authority, and monthly reconciliation authority during each flagged transaction period, including the signature-change and card issuance records.

H. Source Notes

- Ameris Bank account ending 7163: 2024 Statements.2049497163.pdf (Training Fund) - statement images containing streaming, Peloton, florist, Delta, ChargePoint, and Georgia Peace Officer charges.
- Ameris Bank account ending 7189: 2023 Statements.2049497189.pdf (Miscellaneous Business Account) - statement images containing Morrow Florist check images, travel/lodging/car-rental charges, Taylor's Flower, Robodial, and other merchant charges.
- Signature Change.2049497163.pdf and Signature Change.2049497163(1).pdf - June 22, 2023 letter removing Mitzi Bickers and Roland Boehrer and adding Sheriff Levon Allen, Jr. to accounts ending 7163 and 7189.
- morrow florist.pdf - Georgia Secretary of State printout listing Morrow Florist & Gift Shop, Inc. as Admin. Dissolved.
- fatboiz.pdf - Georgia Secretary of State printout listing Fat Boiz Premium Gourmet LLC as Active/Compliance and NAICS Mobile Food Services.
- Investigative Report Regarding Sheriff Allen and CCSO.docx; campaign report review -30-2026(1).docx; 1338 extraction CSVs; and Ameris parsed transaction ledger prepared during this review.
- Public legal authorities reviewed include Georgia Constitution, Georgia campaign-finance statutes, Georgia criminal statutes, Georgia Attorney General opinions, DOJ Bickers records, and Eleventh Circuit Bickers opinion.

SUPPLEMENTAL SHOPPER ADVERTISING NEXUS UPDATE

Prepared by Anthony L. Robbins, Chief Investigator, Anthony L. Robbins, P.A.

Purpose of this update. This supplemental update addresses the newly identified vendor overlap involving The Shopper / The Shopper Net / The Shopper.Net. The prior audit already treated check #1426 to The Shopper in the amount of \$26,750.21 as a high-priority public-account publication/advertising/outreach lead requiring invoice, ad-copy, publication-date, endorsement, and public-purpose validation. The Tashe' Allen campaign disclosure now shows two campaign-side payments to the same vendor-name family for advertising and marketing/advertising. This creates a stronger side-by-side comparison issue because the same advertising vendor category appears in public-account spending and in the spouse's campaign spending.

Important limitation. At the present stage, the exact date for public-account check #1426 has not been validated from the original front/back check image in the record set summarized in the prior report. Therefore, this report does not state that the Sheriff/public-account Shopper payment occurred on the same exact date as the Tashe campaign payments until the check image, statement page, invoice, and approval record are obtained. What can be stated now is that the vendor overlap is confirmed as an audit concern, the Tashe campaign payments occurred during the 2024 campaign period, and the public-side check must be date-matched against those campaign dates.

Core audit finding. The Shopper should be elevated from a general advertising/publication lead to a specific shared-vendor nexus issue. The public-account lead is much larger than the Tashe campaign payments and is described as Sheriff Office/public business in the investigator-identified public-account finding, while the Tashe campaign reports identify the same vendor family as campaign advertising/marketing. That contrast makes the work product decisive: the actual ad copy, publication dates, distribution audience, invoice description, payer authorization, and vendor deposit records will determine whether the public-side payment was legitimate public information or improperly subsidized campaign-style messaging.

Date / Timing	Source side	Vendor name as shown	Amount	Purpose shown / asserted	Audit significance
Date pending - obtain original check #1426 image and statement page	Sheriff/public account lead	The Shopper	\$26,750.21	Asserted Sheriff Office business / public-account publication or outreach lead	Highest priority. Must obtain invoice, ad copy, publication dates, distribution proof, approval chain, front/back check image, endorsement, and deposit account.
06/06/2024	Tashe' Allen campaign disclosure	The Shopper Net	\$5,345.42	Marketing / Advertising	Campaign-side payment during 2024 election activity. Same vendor-name family and same advertising category as public-side lead.
10/04/2024	Tashe' Allen campaign disclosure	The Shopper.Net	\$5,618.73	Advertising	Second Tashe campaign-side payment to same vendor-name family. Confirms this vendor was used for political advertising purposes.

Figure - The Shopper vendor overlap exposure

Combined exposure currently identified. The visible Tashe campaign payments to The Shopper vendor family total \$10,964.15 (\$5,345.42 + \$5,618.73). When combined with the public-account lead for check #1426 to The Shopper for \$26,750.21, the total exposure requiring audit validation is \$37,714.36. This total is not presented as an unlawful amount. It is a records-demand total requiring source documents and purpose validation.

Category	Amount
Sheriff/public-account Shopper lead	\$26,750.21
Tashe' campaign Shopper payments	\$10,964.15
Combined amount requiring validation	\$37,714.36

Why this is materially stronger than the prior finding. The prior report already included The Shopper as a public-account lead because advertising, newspaper placement, public notices, robocalls, texts, and social-media services can be legitimate public information expenses or campaign expenses depending on the content and audience. The Tashe' Allen disclosure changes the strength of the issue because it provides a known campaign-side use of The Shopper vendor family. In other words, the question is no longer theoretical; the campaign record itself confirms that The Shopper vendor family was used for campaign advertising/marketing by the Sheriff's spouse during the 2024 election period.

Required investigative test. Anthony L. Robbins directs that the audit request and compare: (1) the exact ad or publication content paid for by public check #1426; (2) the exact ad or publication content paid for by Tashe campaign payments on 06/06/2024 and 10/04/2024; (3) the publication dates and distribution geography; (4) whether the Sheriff, Tashe campaign, county staff, campaign staff, or common consultants communicated with The Shopper; (5) whether the vendor invoices used similar descriptions, account numbers, contact persons, email addresses, design files, or campaign slogans; and (6) whether any public-account payment reimbursed or substituted for campaign advertising obligations.

Referral finding:

The Shopper is now a specific shared-vendor audit issue. The Sheriff/public-account review identifies check #1426 to The Shopper for \$26,750.21 as a high-dollar publication/advertising/outreach lead requiring validation. The Tashe' Allen campaign disclosures separately identify The Shopper Net on 06/06/2024 for \$5,345.42 for Marketing/Advertising and The Shopper.Net on 10/04/2024 for \$5,618.73 for Advertising. Because the same vendor-name family appears on the public-account side and the campaign side for advertising-related work, the reviewing agency should obtain the original public check image, endorsement, invoice, ad copy, publication dates, vendor work product, campaign invoices, campaign bank records, and communications to determine whether the public payment served a legitimate public purpose or was connected to campaign-style messaging. This is a referral-grade audit concern, not a final conclusion of misuse.

Record to demand	Reason it is essential
Front and back of check #1426 to The Shopper	Establish the exact payment date, endorsement, bank of deposit, account holder, and negotiation path.
The Shopper invoice(s), quote(s), W-9, and vendor file	Determine whether the invoice describes public notices, Sheriff Office business, campaign ads, candidate promotion, event advertising, or mixed-purpose content.
Ad copy, publication tearsheets, proofs, and publication dates	Compare public-paid content against campaign-paid content and campaign calendar.
Tashe' campaign bank records for 06/06/2024 and 10/04/2024	Confirm actual payment instrument, timing, bank clearing date, and whether the vendor deposit path overlaps with public check #1426.
Emails/texts with The Shopper, campaign staff, Sheriff staff, and consultants	Identify who ordered the ad, who approved content, who supplied design files, and whether public resources were used.
County public information office records and Sheriff social-media/ad records	Determine whether public information messaging was properly approved, budgeted, and segregated from campaign messaging.

Source-image appendix for this update. The following source images are retained with the review materials because they visually show the Tashe' Allen campaign entries for The Shopper Net and The Shopper.Net.

Supplemental Handwritten Check Transcription Update - Ameris Account Review

Prepared by Anthony L. Robbins, Chief Investigator, Anthony L. Robbins, P.A.

This supplemental update incorporates the newly provided transcription of handwritten check images from the Ameris statement review. The purpose of this section is to clean the report by converting difficult-to-read handwritten check images into a structured check register, payee summary, and validation roadmap. The transcription should be treated as a working audit index: the payee names, check dates, endorsements, invoices, and business purpose should still be validated against the original check images, bank statements, invoice packets, purchase approvals, and any related Sheriff Office procurement records.

A. Why the transcription materially improves the audit record

- It converts handwritten check images into a searchable register by check number, date, payee, amount, and month.
- It isolates high-risk payee groups that are easier to explain to an auditor: florist/gift-type spend, staff meals, grocery/retail food purchases, internal training-fund transfers, vehicle vendors, and unknown/uncategorized vendors.
- It clarifies that Morrow Florist & Gift Shop, Inc. is supported by at least two transcribed checks in the July-November 2023 Ameris check population: check #1347 for \$993.40 and check #1379 for \$3,261.40, totaling \$4,254.80. This strengthens the earlier Morrow Florist issue because those checks must be reconciled against the Georgia Secretary of State status record, invoices, public purpose, and the Sheriff Office approving official.
- It also identifies a possible inconsistency that needs source-image resolution: an earlier concern referenced a \$496.70 florist-related payment, but the new transcription identifies check #1388 for \$496.70 as Trinity Services Group, Inc., not Morrow Florist. The audit should not present that \$496.70 as a florist payment until the original image confirms the payee.
- It reveals a large Staff Dining Meals exposure, including check #1314 for \$16,831.55 on 08/03/2023, which should be supported by meal rosters, event purpose, staff list, dates served, authorization, and itemized food-service documentation.

B. Transcribed check population - summary totals

Metric	Amount / Count
Total transcribed checks reviewed	70
Total transcribed amount	\$91,645.99
Morrow Florist & Gift Shop, Inc. transcribed total	\$4,254.80
Staff Dining Meals transcribed total	\$19,632.97
Market Grocery transcribed total	\$6,943.23
Sam's Club Direct transcribed total	\$2,060.67
Chronic, Inc. transcribed total	\$19,840.67

C. Visual summary of transcribed check data

The following charts show the largest payees, validation categories, and month-by-month handwritten-check volume from the transcription.

Figure HC-1. Top transcribed handwritten check payees.

Figure HC-2. Transcribed checks grouped by audit validation category.

Figure HC-3. Monthly transcribed handwritten check volume.

D. Payee aggregate table from handwritten check transcription

Transcribed payee	Check count	Total amount
Chronic, Inc.	13	\$19,840.67
Staff Dining Meals	3	\$19,632.97
DeKalb County Sheriff's Office	1	\$15,294.60
Trinity Services Group, Inc.	20	\$12,810.41
Market Grocery	3	\$6,943.23
Morrow Florist & Gift Shop, Inc.	2	\$4,254.80
Arrowhead & Gift Shop, Inc.	1	\$4,006.70
CCSO Training Funds	16	\$3,413.61
Sam's Club Direct	3	\$2,060.67
Everbridge, Inc.	1	\$1,508.75
Union City Chrysler Jeep	1	\$1,047.00
Landmark Dodge	2	\$317.12
D & K Slush City	1	\$160.00
Payroll/deposit slip - payee not validated	1	\$145.61
Toyota South Atlanta	1	\$119.90
Sul Haevyn Tire Mart	1	\$89.95

E. Audit validation categories

Category	Checks	Total	Required validation
Meals / grocery / food-service spend	30	\$41,607.28	Obtain itemized invoices, menus, staff/event rosters, approval records, procurement authority, and public-purpose explanation.
Chronic, Inc. - vendor requiring purpose validation	13	\$19,840.67	Identify vendor purpose, contract, W-9, invoices, work product, endorsements, and any related-party indicators.
Interagency / government payment	1	\$15,294.60	Confirm intergovernmental agreement, invoice, reimbursement basis, and statutory/public purpose.
Florist / gift-shop / gift-type spend	3	\$8,261.50	Obtain itemized invoices, recipient lists, event purpose, authorization, and confirm vendor legal status on payment dates.
Internal training fund transfers / reimbursements	16	\$3,413.61	Trace each check into the receiving account, match deposits, identify trainees/classes, and confirm no circular transfers or cash equivalents.
Vehicle / auto-related spend	5	\$1,573.97	Match each payment to vehicle number, repair order, fleet approval, mileage/maintenance records, and invoice.
Technology / emergency communication vendor	1	\$1,508.75	Confirm subscription/license, contract, term, authorized user, and public safety use.
Other / unresolved	1	\$145.61	Resolve payee identity and original source image before making a final finding.

F. Clean handwritten check register by statement month**July 2023**

Check #	Date	Transcribed payee	Amount	Audit category
1296	07/20/2023	Staff Dining Meals	\$685.19	Meals / grocery / food-service spend
1300	07/20/2023	Trinity Services Group, Inc.	\$774.88	Meals / grocery / food-service spend
1316	07/05/2023	Trinity Services Group, Inc.	\$640.74	Meals / grocery / food-service spend
1318	07/05/2023	Trinity Services Group, Inc.	\$515.44	Meals / grocery / food-service spend
1323	07/05/2023	Sam's Club Direct	\$460.32	Meals / grocery / food-service spend
1324	07/14/2023	Arrowhead & Gift Shop, Inc.	\$4,006.70	Florist / gift-shop / gift-type spend

Check #	Date	Transcribed payee	Amount	Audit category
1327	07/05/2023	Trinity Services Group, Inc.	\$924.04	Meals / grocery / food-service spend
1329	07/05/2023	Trinity Services Group, Inc.	\$667.92	Meals / grocery / food-service spend
1330	07/05/2023	Chronic, Inc.	\$1,586.85	Chronic, Inc. - vendor requiring purpose validation
1331	07/17/2023	Union City Chrysler Jeep	\$1,047.00	Vehicle / auto-related spend
1332	07/11/2023	Payroll/deposit slip - payee not validated	\$145.61	Other / unresolved
1333	07/18/2023	Market Grocery	\$2,680.68	Meals / grocery / food-service spend
1334	07/13/2023	CCSO Training Funds	\$132.00	Internal training fund transfers / reimbursements
1336	07/20/2023	CCSO Training Funds	\$110.00	Internal training fund transfers / reimbursements
1338	07/20/2023	CCSO Training Funds	\$156.00	Internal training fund transfers / reimbursements
1340	07/20/2023	CCSO Training Funds	\$150.00	Internal training fund transfers / reimbursements
1343	07/31/2023	Market Grocery	\$1,429.76	Meals / grocery / food-service spend

August 2023

Check #	Date	Transcribed payee	Amount	Audit category
1313	08/03/2023	DeKalb County Sheriff's Office	\$15,294.60	Interagency / government payment
1314	08/03/2023	Staff Dining Meals	\$16,831.55	Meals / grocery / food-service spend
1335	08/14/2023	Trinity Services Group, Inc.	\$360.39	Meals / grocery / food-service spend
1337	08/14/2023	Trinity Services Group, Inc.	\$397.36	Meals / grocery / food-service spend
1339	08/14/2023	Chronic, Inc.	\$604.97	Chronic, Inc. - vendor requiring purpose validation
1341	08/14/2023	CCSO Training Funds	\$465.61	Internal training fund transfers / reimbursements
1342	08/03/2023	Sam's Club Direct	\$1,213.85	Meals / grocery / food-service spend
1344	08/02/2023	Chronic, Inc.	\$75.36	Chronic, Inc. - vendor requiring purpose validation
1345	08/01/2023	Landmark Dodge	\$195.27	Vehicle / auto-related spend
1346	08/04/2023	D & K Slush City	\$160.00	Meals / grocery / food-service spend
1348	08/09/2023	Landmark Dodge	\$121.85	Vehicle / auto-related spend
1349	08/10/2023	CCSO Training Funds	\$214.00	Internal training fund transfers / reimbursements
1351	08/10/2023	CCSO Training Funds	\$344.00	Internal training fund transfers / reimbursements
1353	08/17/2023	CCSO Training Funds	\$206.00	Internal training fund transfers / reimbursements
1355	08/17/2023	CCSO Training Funds	\$220.00	Internal training fund transfers / reimbursements

September 2023

Check #	Date	Transcribed payee	Amount	Audit category
1347	09/01/2023	Morrow Florist & Gift Shop, Inc.	\$993.40	Florist / gift-shop / gift-type spend
1350	09/05/2023	Trinity Services Group, Inc.	\$444.33	Meals / grocery / food-service spend
1352	09/05/2023	Trinity Services Group, Inc.	\$606.01	Meals / grocery / food-service spend
1354	09/05/2023	Trinity Services Group, Inc.	\$595.72	Meals / grocery / food-service spend
1356	09/05/2023	Trinity Services Group, Inc.	\$855.04	Meals / grocery / food-service spend
1357	09/05/2023	Toyota South Atlanta	\$119.90	Vehicle / auto-related spend
1360	09/05/2023	CCSO Training Funds	\$270.00	Internal training fund transfers / reimbursements
1363	09/25/2023	Trinity Services Group, Inc.	\$642.84	Meals / grocery / food-service spend
1364	09/07/2023	CCSO Training Funds	\$240.00	Internal training fund transfers / reimbursements
1365	09/25/2023	Trinity Services Group, Inc.	\$1,418.47	Meals / grocery / food-service spend
1366	09/14/2023	Chronic, Inc.	\$87.53	Chronic, Inc. - vendor requiring purpose validation

Check #	Date	Transcribed payee	Amount	Audit category
1368	09/25/2023	Everbridge, Inc.	\$1,508.75	Technology / emergency communication vendor
1369	09/14/2023	Chronic, Inc.	\$232.00	Chronic, Inc. - vendor requiring purpose validation
1371	09/26/2023	Sul Haevyn Tire Mart	\$89.95	Vehicle / auto-related spend
1373	09/26/2023	CCSO Training Funds	\$120.00	Internal training fund transfers / reimbursements
1375	09/26/2023	CCSO Training Funds	\$182.00	Internal training fund transfers / reimbursements
1377	09/25/2023	Chronic, Inc.	\$4,796.43	Chronic, Inc. - vendor requiring purpose validation
1378	09/28/2023	Chronic, Inc.	\$9,916.00	Chronic, Inc. - vendor requiring purpose validation
1381	09/28/2023	CCSO Training Funds	\$206.00	Internal training fund transfers / reimbursements

October 2023

Check #	Date	Transcribed payee	Amount	Audit category
1372	10/16/2023	Trinity Services Group, Inc.	\$342.86	Meals / grocery / food-service spend
1376	10/16/2023	Trinity Services Group, Inc.	\$680.84	Meals / grocery / food-service spend
1379	10/03/2023	Morrow Florist & Gift Shop, Inc.	\$3,261.40	Florist / gift-shop / gift-type spend
1380	10/16/2023	Trinity Services Group, Inc.	\$279.91	Meals / grocery / food-service spend
1382	10/11/2023	Sam's Club Direct	\$386.50	Meals / grocery / food-service spend
1383	10/23/2023	Trinity Services Group, Inc.	\$540.69	Meals / grocery / food-service spend
1384	10/17/2023	CCSO Training Funds	\$174.00	Internal training fund transfers / reimbursements
1385	10/17/2023	CCSO Training Funds	\$224.00	Internal training fund transfers / reimbursements
1386	10/23/2023	Trinity Services Group, Inc.	\$773.07	Meals / grocery / food-service spend
1387	10/24/2023	Market Grocery	\$2,832.79	Meals / grocery / food-service spend

November 2023

Check #	Date	Transcribed payee	Amount	Audit category
1388	11/01/2023	Trinity Services Group, Inc.	\$496.70	Meals / grocery / food-service spend
1389	11/13/2023	Staff Dining Meals	\$2,116.23	Meals / grocery / food-service spend
1390	11/02/2023	Chronic, Inc.	\$952.14	Chronic, Inc. - vendor requiring purpose validation
1391	11/07/2023	Chronic, Inc.	\$170.00	Chronic, Inc. - vendor requiring purpose validation
1392	11/27/2023	Trinity Services Group, Inc.	\$853.16	Meals / grocery / food-service spend
1393	11/27/2023	Chronic, Inc.	\$745.39	Chronic, Inc. - vendor requiring purpose validation
1394	11/07/2023	Chronic, Inc.	\$184.00	Chronic, Inc. - vendor requiring purpose validation
1396	11/21/2023	Chronic, Inc.	\$212.00	Chronic, Inc. - vendor requiring purpose validation
1398	11/21/2023	Chronic, Inc.	\$278.00	Chronic, Inc. - vendor requiring purpose validation

G. Specific report clean-up findings to incorporate

Morrow Florist issue narrowed and strengthened. The transcription supports at least two Morrow Florist & Gift Shop, Inc. checks in the Ameris handwritten-check population: check #1347 dated 09/01/2023 for \$993.40 and check #1379 dated 10/03/2023 for \$3,261.40. Those two checks total \$4,254.80. These should be presented as confirmed transcription leads subject to source-image and invoice validation. Because Morrow Florist has already been flagged for Secretary of State status issues, the audit should require proof of the public purpose, recipient/event, and vendor status at the time of payment.

Potential \$496.70 discrepancy. The prior narrative should be cleaned to avoid overstating the Morrow Florist total. The newly provided transcription identifies check #1388, dated 11/01/2023, amount \$496.70, as Trinity Services Group, Inc. If the earlier report or notes treated this \$496.70 as a florist payment, that should be finalized or marked unresolved until the check image is re-reviewed.

Staff Dining Meals requires a separate validation track. The transcription identifies Staff Dining Meals checks totaling \$19,632.97, including a high-dollar check #1314 dated 08/03/2023 for \$16,831.55. Because staff meals can be legitimate only if properly authorized and tied to a public purpose, Anthony L. Robbins requests menus, headcounts, sign-in sheets, event dates, written approval, and itemized invoices.

Food and grocery spending should be grouped for audit readability. Market Grocery, Sam's Club Direct, D & K Slush City, Staff Dining Meals, and Trinity Services Group should be grouped together as a food/meal/grocery audit category. The key question is not whether food vendors can ever be legitimate, but whether the amounts, dates, recipients, authorizations, and public purposes are documented.

Chronic, Inc. remains an unresolved vendor category. Chronic, Inc. appears repeatedly and totals \$19,840.67 in the transcription. Anthony L. Robbins requires vendor identity, contracts, W-9, invoices, endorsements, work product, and conflict-of-interest screening before this category is treated as valid public expenditure.

H. Records demand language for this check population

- All original check images, fronts and backs, for checks #1296 through #1398 listed in this transcription.
- All endorsements, deposit records, and bank metadata for the above checks.
- All invoices, receipts, packing slips, statements, purchase requests, approvals, and procurement files for each payee.
- All event rosters, meal rosters, class rosters, staff lists, recipient lists, menus, and public-purpose memoranda for Staff Dining Meals, Market Grocery, Sam's Club Direct, Trinity Services Group, D & K Slush City, Morrow Florist, and Arrowhead/Gift Shop spending.
- All vendor master files, W-9s, contracts, sole-source justifications, and conflict-of-interest disclosures for Chronic, Inc., Trinity Services Group, Staff Dining Meals, Morrow Florist, Market Grocery, and any related entities.
- All accounting entries showing whether checks payable to CCSO Training Funds were deposited back into a county account, training account, cash account, or other account, including deposit slips and ledger coding.

Audit caution: This transcription improves readability but does not replace primary evidence. Any final allegation should rely on the original bank images, endorsements, invoices, vendor files, and certified business records.

I. Source note

The above check register is based on the newly provided transcription of handwritten check images. The transcription is incorporated as an audit aid and should be cross-checked to the original Ameris statement pages before final referral or filing.

Supplemental Handwritten Check Transcription Update II - Finalized Signer and 2024 Public-Account Check Detail

Purpose. This supplemental update incorporates the newly provided transcription of handwritten check images for January 2024 through July 2024 and corrects the signer/authority name. The handwritten signer should be treated as Tara Best, not Tara Best. The June 22, 2023 signature-change letter also identifies Tara Best as Accounting Supervisor on the Clayton County Sheriff Office letterhead, supporting use of the Tara Best spelling in the report.

Method limitation. The entries below are treated as transcription-assisted audit leads. The final audit file should still obtain the original check images, bank endorsements, invoices, purchase orders, approval logs, cardholder/authorized signer records, public-purpose memoranda, and vendor work product before any final legal conclusion is drawn.

A. Finalized and Expanded Findings From Newly Transcribed 2024 Checks

Issue	Count	Amount
Newly transcribed 2024 check/preauthorized entries	47 entries	\$304,909.08
Newly transcribed deposits	3 deposits	\$933,857.88
Public-account The Shopper/The Shopper.net checks	3 checks	\$74,824.21
Tashe Allen campaign The Shopper Net/The Shopper.Net payments	2 campaign entries	\$10,964.15
Combined Shopper public/campaign exposure requiring validation	5 entries	\$85,788.36
New 2024 Morrow Florist checks only	5 checks	\$22,740.60
New 2024 Morrow/Riverdale floral checks	6 checks	\$23,330.18
Combined known Morrow Florist transcribed checks, 2023-2024	7 checks	\$26,995.40
Combined known florist/floral transcription population, 2023-2024	8 entries	\$27,584.98

Key impact. The new transcription materially changes the Shopper issue. The prior report focused on check #1426 for \$26,750.21. The new transcription identifies two additional public-account Shopper.net mailing-service checks: check #1434 for \$22,291.29 dated 06/07/2024 and check #1435 for \$25,782.71 dated 07/01/2024. Public-account Shopper exposure therefore increases to \$74,824.21 before adding Tashe Allen campaign payments to the same vendor-name family.

Key impact. The Morrow Florist issue also expands. The 2024 transcription identifies five additional Morrow Florist checks totaling \$22,740.60, which, when combined with the previously transcribed 2023 Morrow Florist entries of \$993.40 and \$3,261.40, creates a known Morrow Florist transcription population of seven checks totaling \$26,995.40. This does not include the separate Riverdale Floral Boutique check for \$589.58.

Figure - The Shopper public-account checks compared with Tashe Allen campaign payments.

Figure - Top payees from the newly transcribed 2024 handwritten/public checks.

Figure - Newly transcribed 2024 checks by audit category.

Figure - Known Morrow Florist and Riverdale Floral transcription timeline.

Figure - Monthly total of newly transcribed 2024 checks.

B. Shopper Nexus Update - Public Mailing Services Versus Campaign Advertising

The newly transcribed public checks make The Shopper issue more significant. On the public-account side, the Sheriff Office records now show three transcribed checks to The Shopper/The Shopper.net totaling \$74,824.21, each associated with mailing services. On the campaign side, Tashe Allen disclosed two payments to The Shopper Net/The Shopper.Net totaling \$10,964.15 for marketing/advertising. The close timing between the 06/06/2024 Tashe campaign advertising payment and the 06/07/2024 public-account mailing-service payment is a high-priority audit issue.

Date	Source	Vendor	Amount	Purpose/Memo
05/23/2024	Sheriff/public account transcription	The Shopper	\$26,750.21	Mailing Service
06/06/2024	Tashe Allen Campaign	The Shopper Net	\$5,345.42	Marketing / Advertising
06/07/2024	Sheriff/public account transcription	The Shopper.net	\$22,291.29	Mailing Services
07/01/2024	Sheriff/public account transcription	The Shopper.net	\$25,782.71	Mailing Services
10/04/2024	Tashe Allen Campaign	The Shopper.Net	\$5,618.73	Advertising

Audit position. The issue is not that a public office can never purchase public communications or that a campaign can never buy advertising. The issue is that the same vendor-name family appears in both public and campaign spending streams, with similar advertising/mailing functions and overlapping time periods. This requires invoice-to-ad-copy matching, publication/mailing dates, recipient lists, vendor communications, and work-product review to determine whether the public funds served a public purpose or subsidized/replaced campaign activity.

C. Expanded Morrow Florist / Floral Vendor Issue

The new transcription expands the Morrow Florist issue well beyond the earlier identified checks. Morrow Florist & Gift Shops, Inc. appears repeatedly from September 2023 through July 2024, and Riverdale Floral Boutique appears on 07/01/2024. Because these are florist/gift-type payments from a Sheriff Office account, each entry requires invoice and occasion validation, recipient identification, delivery records, approval authority, and public-purpose justification.

Date	Vendor	Amount	Source	Audit Concern
09/01/2023	Morrow Florist & Gift Shop, Inc.	\$993.40	Prior 2023 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.
10/03/2023	Morrow Florist & Gift Shop, Inc.	\$3,261.40	Prior 2023 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.
01/05/2024	Morrow Florist & Gift Shops, Inc.	\$4,632.80	New 2024 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.
02/22/2024	Morrow Florist & Gift Shops, Inc.	\$8,121.10	New 2024 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.
05/21/2024	Morrow Florist & Gift Shops, Inc.	\$5,459.00	New 2024 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.
07/01/2024	Riverdale Floral Boutique	\$589.58	New 2024 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.
07/02/2024	Morrow Florist & Gift Shops, Inc.	\$3,005.10	New 2024 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.
07/29/2024	Morrow Florist & Gift Shops, Inc.	\$1,522.60	New 2024 transcription	Florist/gift payment requiring recipient, occasion, invoice, and public-purpose validation.

Audit position. Morrow Florist is no longer a two-check issue. Based on transcription-assisted review, Morrow Florist has at least seven identified checks totaling \$26,995.40, subject to original image validation, and the broader florist/floral transcription population totals \$27,584.98 when Riverdale Floral Boutique is included.

D. High-Dollar Transcribed Checks Requiring Immediate Source-Document Validation

Check No.	Date	Payee	Amount	Memo	Signer/Authority
1452	07/03/2024	HG2 Emergency Lighting	\$54,634.00	Inv# 4535,4536,4537,4540,4564,4565,4569	Tara Best
1420	04/30/2024	Peoples Janitorial Supplies	\$33,754.00	Inv# 112302	Tara Best
1426	05/23/2024	The Shopper	\$26,750.21	Mailing Service	Tara Best
1435	07/01/2024	The Shopper.net	\$25,782.71	Mailing Services	Tara Best
1434	06/07/2024	The Shopper.net	\$22,291.29	Mailing Services	Tara Best
1415	04/30/2024	Victory Supply	\$18,002.00	Inv# Q005919	Tara Best
1410	04/12/2024	The Home Depot	\$15,344.64	Paint for Jail	Tara Best
1416	05/08/2024	Charm-Tex Inc.	\$14,063.80	Order # 841692	Tara Best
1418	05/01/2024	MTJ American	\$11,000.00	Inv# 1839	Tara Best

These high-dollar checks should be pulled first because they represent the greatest exposure and easiest invoice-to-work-product validation targets. The Home Depot, Peoples Janitorial Supplies, Staples, Victory Supply, Charm-Tex, MTJ American, HG2 Emergency Lighting, and The Shopper/The Shopper.net entries should be compared against purchase orders, invoices, quotes, receiving records, inventory records, project files, mail lists, distribution records, and public-purpose approvals.

E. June-July 2024 Community Event / Entertainment Cluster

Check No.	Date	Payee	Amount	Memo	Audit Concern
1438	06/13/2024	Gregory Glenn	\$650.00	360 Booth/Video Services	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1439	06/13/2024	Steven Silva	\$400.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1444	06/17/2024	Answer The Bell	\$450.00	Game Truck/Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1448	06/17/2024	Frederick Anderson	\$600.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1443	06/18/2024	The Family Entertainment Center	\$900.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1447	06/18/2024	Steven Silva	\$400.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1436	06/24/2024	OuterSpace Game Truck	\$799.00	Booking ID: AVA4-100624	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1437	06/24/2024	Buddy's Playhouse Benjamin Reyes	\$620.00	Booking ID NYKE-100624	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.

Check No.	Date	Payee	Amount	Memo	Audit Concern
1445	06/24/2024	Outer Space Game Truck	\$1,050.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1442	07/01/2024	John Williams	\$150.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1455	07/10/2024	OuterSpace Game Truck	\$2,850.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1457	07/17/2024	Buddy's Play House	\$2,165.00	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.
1456	07/19/2024	Bounce House Atlanta	\$1,672.92	Community Event	Requires event file, attendance, public notice, photos, vendor contract, and public-purpose approval.

The newly transcribed 2024 population includes 13 community-event or entertainment/person payments totaling \$12,706.92. These may be legitimate public community outreach expenses if supported by event files; however, because they cluster around the same period as campaign activity and public/campaign advertising concerns, they should be reviewed with the same vendor, communications, and public-purpose scrutiny.

F. Finalized 2024 Handwritten/Public Check Register - Tara Best Signer Finalization

The following register replaces any prior “Tara Best” interpretation with “Tara Best.” Preauthorized items are identified separately because no handwritten signature was visible in the transcription. Deposits are listed separately and should be reconciled against source contracts/commission agreements.

Period	Type	Check No.	Date	Payee	Amount	Memo	Signer/Authority
Jan 2024	Check	1404	01/05/2024	Morrow Florist & Gift Shops, Inc.	\$4,632.80	Acct CCSHER	Tara Best
Jan 2024	Check	1402	01/12/2024	Sam's Club Direct	\$307.75	Acct 040266612121	Tara Best
Feb 2024	Check	1405	02/08/2024	Sam's Club Direct	\$1,505.77	Acct 040266612121	Tara Best
Feb 2024	Check	1406	02/22/2024	Morrow Florist & Gift Shops, Inc.	\$8,121.10	Acct CCSHER DD4190	Tara Best
Mar 2024	Check	1407	03/08/2024	Sam's Club Direct	\$669.82	Acct 040266612121	Tara Best
Apr 2024	Check	1408	04/12/2024	Sam's Club Direct	\$969.99	Acct 040266612121	Tara Best
Apr 2024	Check	1410	04/12/2024	The Home Depot	\$15,344.64	Paint for Jail	Tara Best
Apr 2024	Preauthorized	1417	04/17/2024	Home Depot 6848	\$499.60	Pre-authorized payment	Not handwritten
Apr 2024	Preauthorized	1423	04/25/2024	Home Depot 6848	\$374.70	Pre-authorized payment	Not handwritten
Apr 2024	Check	1422	04/29/2024	Staples	\$9,734.95	Office Supplies Items	Tara Best
Apr 2024	Check	1415	04/30/2024	Victory Supply	\$18,002.00	Inv# Q005919	Tara Best
Apr 2024	Check	1420	04/30/2024	Peoples Janitorial Supplies	\$33,754.00	Inv# 112302	Tara Best
May 2024	Check	1418	05/01/2024	MTJ American	\$11,000.00	Inv# 1839	Tara Best
May 2024	Check	1416	05/08/2024	Charm-Tex Inc.	\$14,063.80	Order # 841692	Tara Best
May 2024	Check	1409	05/21/2024	Morrow Florist & Gift Shops, Inc.	\$5,459.00	Acct CCSHER 4190	Tara Best
May 2024	Check	1424	05/22/2024	Sam's Club Direct	\$1,041.51	Acct 040266612121	Tara Best
May 2024	Check	1426	05/23/2024	The Shopper	\$26,750.21	Mailing Service	Tara Best
May 2024	Check	1427	05/23/2024	Sabra Skidmore	\$2,500.00	Sheriff's Community Outreach	Tara Best

Period	Type	Check No.	Date	Payee	Amount	Memo	Signer/Authority
May 2024	Check	1428	05/28/2024	Battery Source of Hampton	\$2,575.90	Golf cart work order	Tara Best
Jun 2024	Check	1432	06/05/2024	Market Grocery	\$2,960.64	Inv# 00202489	Tara Best
Jun 2024	Deposit	DEP-0606	06/06/2024	IC Solutions	\$625,925.94	No Hold Acct Eff / deposit	N/A
Jun 2024	Check	1434	06/07/2024	The Shopper.net	\$22,291.29	Mailing Services	Tara Best
Jun 2024	Check	1430	06/11/2024	Car Wash Investments	\$513.00	Repair of AirVac Machine	Tara Best
Jun 2024	Check	1429	06/13/2024	Sam's Club Direct	\$3,092.42	Acct 040266612121	Tara Best
Jun 2024	Check	1438	06/13/2024	Gregory Glenn	\$650.00	360 Booth/Video Services	Tara Best
Jun 2024	Check	1439	06/13/2024	Steven Silva	\$400.00	Community Event	Tara Best
Jun 2024	Check	1444	06/17/2024	Answer The Bell	\$450.00	Game Truck/Community Event	Tara Best
Jun 2024	Check	1448	06/17/2024	Frederick Anderson	\$600.00	Community Event	Tara Best
Jun 2024	Check	1443	06/18/2024	The Family Entertainment Center	\$900.00	Community Event	Tara Best
Jun 2024	Check	1447	06/18/2024	Steven Silva	\$400.00	Community Event	Tara Best
Jun 2024	Check	1440	06/20/2024	Marathon Engineering Corporation	\$4,875.00	Inv# 19448	Tara Best
Jun 2024	Check	1431	06/21/2024	All Detainment Solutions	\$1,087.50	Inv# 1276927	Tara Best
Jun 2024	Check	1436	06/24/2024	OuterSpace Game Truck	\$799.00	Booking ID: AVA4-100624	Tara Best
Jun 2024	Check	1437	06/24/2024	Buddy's Playhouse Benjamin Reyes	\$620.00	Booking ID NYKE-100624	Tara Best
Jun 2024	Check	1445	06/24/2024	Outer Space Game Truck	\$1,050.00	Community Event	Tara Best
Jun 2024	Check	1441	06/25/2024	Minuteman Press	\$4,528.84	Inv# 58558	Tara Best
Jun 2024	Check	1454	06/28/2024	Splash and Glow	\$675.00	Car Detailing	Tara Best
Jul 2024	Check	1435	07/01/2024	The Shopper.net	\$25,782.71	Mailing Services	Tara Best
Jul 2024	Check	1442	07/01/2024	John Williams	\$150.00	Community Event	Tara Best
Jul 2024	Check	1450	07/01/2024	Riverdale Floral Boutique	\$589.58	Customer ID: 4501	Tara Best
Jul 2024	Check	1449	07/02/2024	Morrow Florist & Gift Shops, Inc.	\$3,005.10	Acct CCSHER 4190	Tara Best
Jul 2024	Check	1453	07/02/2024	Coca Cola	\$2,870.94	Vending	Tara Best
Jul 2024	Deposit	DEP-0702	07/02/2024	IC Solutions	\$156,322.73	Monthly Commission April	N/A
Jul 2024	Check	1452	07/03/2024	HG2 Emergency Lighting	\$54,634.00	Inv# 4535,4536,4537,4540,4564,4565,4569	Tara Best
Jul 2024	Check	1455	07/10/2024	OuterSpace Game Truck	\$2,850.00	Community Event	Tara Best
Jul 2024	Check	1451	07/12/2024	Uncle Mats and Supply	\$6,466.00	Inv# 264995	Tara Best
Jul 2024	Check	1457	07/17/2024	Buddy's Play House	\$2,165.00	Community Event	Tara Best
Jul 2024	Check	1456	07/19/2024	Bounce House Atlanta	\$1,672.92	Community Event	Tara Best
Jul 2024	Check	1458	07/29/2024	Morrow Florist & Gift Shops, Inc.	\$1,522.60	Acct CCSHER	Tara Best
Jul 2024	Deposit	DEP-0730	07/30/2024	IC Solutions	\$151,609.21	Monthly Commission May 2024	N/A

G. Specific Records Demands Created by This Update

- Original front/back check images and endorsements for checks 1402-1458 listed in this update, especially 1404, 1406, 1409, 1410, 1420, 1422, 1426, 1434, 1435, 1449, 1450, 1452, and 1458.
- Vendor invoices, quotes, purchase orders, receiving documents, approvals, and public-purpose memoranda for all Morrow Florist, Riverdale Floral, The Shopper/The Shopper.net, Home Depot, Staples, Peoples Janitorial, HG2 Emergency Lighting, Victory Supply, Charm-Tex, MTJ American, community-event, and entertainment vendors.
- The Shopper and The Shopper.net ad copy, mail pieces, mailing lists, recipient lists, job tickets, publication dates, proofs, communications, and any campaign/public-account cross-billing records.
- All event files for checks described as community event, including photos, event flyers, public notices, event date/location, attendance counts, vendor contracts, and approvals.
- Bank signature card, authorized signer history, online banking access logs, debit/card access logs, check stock controls, and reconciliation records identifying who requested, prepared, signed, mailed, and reconciled each check.
- IC Solutions commission contracts and allocation records supporting the 06/06/2024, 07/02/2024, and 07/30/2024 deposits, including documentation of whether those funds were restricted, discretionary, inmate-related, commissary-related, or general public funds.

FINAL SUPPLEMENTAL UPDATE - 2025 HANDWRITTEN CHECKS, TASHE ALLEN DISCLOSURES, AND PUBLIC/CAMPAIGN VENDOR NEXUS

Prepared by Anthony L. Robbins, Chief Investigator, Anthony L. Robbins, P.A. This supplemental update is incorporated to cleanly reconcile the later handwritten-check transcriptions, correct the signer name to Tara Best, and integrate the Tashe Allen campaign-disclosure issues with the Sheriff/public-account payment stream. The purpose is referral-grade audit analysis. The report does not make a final criminal finding; it identifies records that require subpoena, certified-document, invoice, bank, endorsement, and communications review before any final prosecutorial conclusion is made.

1. Scope of this final update and finalization of the signer name

The newly provided transcription identifies additional handwritten checks from January 2025 through June 2025. The pasted list contains 54 check/preauthorized entries totaling \$440,897.75. The prior note stated 52 checks; however, counting each listed item in the transcription produces 54 entries. The finalization matters because the higher count adds additional Blu Enclave, Riverdale Floral, Morrow Florist, Sam's Club, Market Grocery, and high-dollar supply/vendor items that change the report totals.

The signatory issue is finalized. Anthony L. Robbins treats the signer/account authority as Tara Best. The signature-change letter identifies Tara Best as Accounting Supervisor and is therefore the controlling spelling/name reference for the bank-authority section. Any handwritten check signature ambiguity must be resolved against the certified bank signature card, authorized-signature file, and the June 22, 2023 signature-change letter.

Finding / population	Count	Amount
Newly transcribed 2025 checks/preauthorized entries	54	\$440,897.75
Updated public Blu/Blue Enclave payment stream	8	\$56,000.00
Public The Shopper/The Shopper.net payments	3	\$74,824.21
Tashe Allen campaign The Shopper payments	2	\$10,964.15
Combined Shopper public/campaign exposure	5	\$85,788.36
Updated Morrow/Riverdale floral population	12	\$34,934.33
Morrow Florist only	8	\$28,507.40
Riverdale Floral only	4	\$4,593.93
Tashe campaign Pirouette/Pirouette/Pirouette Company payments	5	\$32,507.84
Tashe campaign Enclave Industry payment	1	\$425.70

2. Why Tashe Allen's campaign disclosures change the public-fund analysis

The Tashe Allen disclosures should not be treated as a separate issue disconnected from the Sheriff/public-account review. The records show campaign-side payments to The Shopper Net/The Shopper.Net, Pirouette/Pirouette/Pirouette Company, and Enclave Industry. Those same vendor-name families or related categories also appear in the Sheriff/public-account review. That overlap does not prove criminal liability by itself, but it materially strengthens the referral issue because it gives the auditor a campaign-side benchmark for what the Allen household/political operation itself classified as campaign advertising, campaign signs, and consulting.

The most important forensic question is whether public money paid for the same or related campaign services, replaced campaign obligations, reimbursed campaign vendors, created undisclosed in-kind support, or was routed through a related vendor network. If the Sheriff/public-account payments were fully supported by separate public-purpose invoices, separate deliverables, separate public-event files, and proper approvals, the payments may be explainable. If the invoices, ad copy, mail pieces, creative files, text scripts, vendor bank endorsements, or communications overlap with campaign work, the record may support ethics, campaign-finance, public-purpose, false-writing, theft/conversion, or public-integrity review.

3. Tashe Allen: investigative alternatives - not a premature guilt finding

Anthony L. Robbins does not conclude that Tashe Allen is criminally complicit merely because her campaign paid vendors that also appear in the Sheriff/public-account review. The stronger and more defensible wording is to present two competing investigative alternatives that must be resolved with bank records and communications.

Investigative path	Report language
Potential unaware / witness interpretation	Tashe Allen's campaign reports openly disclose The Shopper, Pirouette/Piroette/Pirouette Company, and Enclave Industry as campaign expenses. If those campaign expenses were paid only from lawful campaign funds, and if she did not know public funds were also being used to support the same vendor work, her disclosures may make her an important witness rather than a participant. Under this interpretation, her campaign disclosures actually make Sheriff/public payments to the same vendor category more suspicious because they show the work was campaign-style by nature.
Potential coordination / complicity interpretation	If records show that Tashe Allen, her committee, or campaign agents knew that Sheriff/public accounts were paying, reimbursing, subsidizing, or disguising campaign obligations, or if public-paid work product was used by her campaign or her husband's campaign, then her disclosures may create additional exposure rather than protection. That conclusion requires proof of knowledge, coordination, benefit, and public/campaign linkage; it cannot be inferred from the disclosure form alone.
No automatic exoneration of Levon Allen	The fact that Tashe Allen reported the same type of vendor as campaign-related does not automatically exonerate Sheriff Levon Allen. It may instead support the opposite audit inference: that a vendor such as The Shopper or Pirouette was known inside the Allen political ecosystem as a campaign/outreach vendor, making public-account payments to the same vendor family a priority for strict public-purpose validation.
Federal exposure limitation	Federal prosecution exposure would require more than a state campaign disclosure. It would require proof of federal jurisdiction and knowing use of mails, wires, federal program funds, bribery/kickback conduct, money laundering, tax issues, false federal statements, or another federal hook. The state campaign and public-fund records create audit red flags; they do not alone prove federal charges.

4. Updated 2025 handwritten-check register

The following table incorporates the remaining handwritten-check transcription supplied for January 2025 through June 2025. These are transcription-derived audit entries. Each item still requires the source check image, endorsement, invoice, purchase order, approval, and public-purpose file before it can be treated as a formal forensic-audit finding.

Statement Month	Check #	Date	Payee	Amount	Audit Category
Jan 2025	1534	01/13/2025	A2Z Imprints, Inc	\$2,027.86	Imprints / promotional materials
Jan 2025	1537	01/09/2025	Turky On The Loose LLC	\$1,077.30	Food / event / meal
Jan 2025	1543	01/09/2025	Sam's Club Direct	\$865.31	Retail / warehouse
Jan 2025	1545	01/03/2025	Belinda Carol Willis	\$500.00	Individual payment / needs purpose
Jan 2025	1546	01/09/2025	Turky On The Loose	\$1,344.60	Food / event / meal
Jan 2025	1547	01/02/2025	The Juicy Crab Jonesboro	\$4,758.97	Restaurant / food / event
Jan 2025	1548	01/13/2025	HAAS ALERT	\$16,171.00	Technology / equipment
Jan 2025	1549	01/28/2025	HAAS ALERT	\$21,285.00	Technology / equipment
Jan 2025	1550	01/10/2025	MTJ Americas LLC	\$16,100.00	Equipment / vendor
Jan 2025	1552	01/14/2025	FCH Clayton, LLC	\$22,703.39	Vehicle / facility / vendor - verify
Jan 2025	1554	01/07/2025	Market Grocery	\$2,495.67	Grocery / food
Jan 2025	1555	01/21/2025	HG2 Emergency Lighting	\$20,825.00	Vehicle / emergency lighting

Statement Month	Check #	Date	Payee	Amount	Audit Category
Jan 2025	1557	01/15/2025	Coca-Cola Bottling Company United	\$2,608.00	Beverage / vending
Jan 2025	1558	01/15/2025	Blu Enclave Industries	\$7,000.00	Consulting / related-party review
Jan 2025	1559	01/23/2025	Riverdale Floral Boutique	\$1,281.75	Florist / floral
Feb 2025	1561	02/10/2025	Sam's Club Direct	\$1,931.74	Retail / warehouse
Feb 2025	1562	02/03/2025	Market Grocery	\$2,085.78	Grocery / food
Feb 2025	1563	02/03/2025	Reggie Jaye Signature	\$1,900.00	Vendor / services - verify
Feb 2025	1564	02/05/2025	Bond Community Federal Credit Union	\$18,288.41	Financial institution / account purpose
Feb 2025	1565	02/05/2025	Blu Enclave Industries	\$7,000.00	Consulting / related-party review
Feb 2025	1566	02/07/2025	New Image Towing	\$240.00	Vehicle / towing
Feb 2025	1571	02/27/2025	Market Grocery	\$615.19	Grocery / food
Mar 2025	1570	03/06/2025	Sam's Club Direct	\$698.28	Retail / warehouse
Mar 2025	1572	03/13/2025	Market Grocery	\$573.84	Grocery / food
Mar 2025	1573	03/12/2025	Charm-Tex Inc	\$7,475.00	Jail supplies / vendor
Mar 2025	1574	03/11/2025	Peoples Janitorial Supplies	\$30,063.26	Janitorial / supplies
Mar 2025	1575	03/17/2025	Victory Supply	\$8,142.50	Jail supplies / vendor
Mar 2025	1576	03/12/2025	MTJ American LLC	\$8,450.00	Equipment / vendor
Mar 2025	1577	03/17/2025	Victory Supply	\$5,817.60	Jail supplies / vendor
Mar 2025	1579	03/20/2025	W.W. Williams	\$3,433.00	Vehicle / equipment service
Mar 2025	1580	03/20/2025	Bob Barker	\$29,588.76	Jail supplies / vendor
Mar 2025	1581	03/18/2025	Riverdale Floral Boutique	\$1,542.85	Florist / floral
Mar 2025	1583	03/12/2025	Hcah, LLC F.V.M.C.	\$660.49	Medical / facility - verify
Mar 2025	1585	03/11/2025	Blu Enclave Industries	\$7,000.00	Consulting / related-party review
Mar 2025	1586	03/21/2025	Zoll Medical Corporation	\$21,500.00	Medical / emergency equipment
Apr 2025	1568	04/29/2025	DeKalb County Sheriff's Office	\$4,483.49	Intergovernmental / verify
Apr 2025	1588	04/10/2025	Sam's Club Direct	\$1,229.78	Retail / warehouse
Apr 2025	1589	04/08/2025	Market Grocery	\$1,451.86	Grocery / food
Apr 2025	1590	04/22/2025	Riverdale Floral Boutique	\$1,179.75	Florist / floral
Apr 2025	1591	04/18/2025	Blu Enclave Industries Consulting	\$7,000.00	Consulting / related-party review
Apr 2025	1592	04/29/2025	Morrow Florist & Gift Shops, Inc	\$1,512.00	Florist / gift
May 2025	1593	05/15/2025	Romaine Companies	\$10,960.00	Supplies / vendor - verify
May 2025	1594	05/15/2025	Hard Time Products	\$7,950.00	Jail supplies / vendor
May 2025	1595	05/09/2025	Sam's Club Direct	\$149.84	Retail / warehouse
May 2025	1596	05/13/2025	Charm-Tex Inc	\$13,355.00	Jail supplies / vendor
May 2025	1597	05/14/2025	Peoples Janitorial Supplies	\$37,884.65	Janitorial / supplies
May 2025	1599	05/20/2025	Victory Supply	\$28,765.76	Jail supplies / vendor
May 2025	1601	05/12/2025	Ecolab Inc	\$19,090.05	Sanitation / supplies
May 2025	1602	05/15/2025	Hard Time Products	\$8,344.00	Jail supplies / vendor
May 2025	1604	05/12/2025	Blu Enclave Industries	\$7,000.00	Consulting / related-party review
May 2025	1605	05/28/2025	Hard Time Products	\$3,900.00	Jail supplies / vendor
Jun 2025	1606	06/06/2025	Sam's Club Direct	\$1,417.02	Retail / warehouse
Jun 2025	1607	06/11/2025	Hard Time Products	\$4,399.00	Jail supplies / vendor
Jun 2025	1608	06/24/2025	Law Office of Darryl Scott, LLC	\$2,775.00	Legal services / verify

5. Charts - 2025 check volume, top payees, and categories

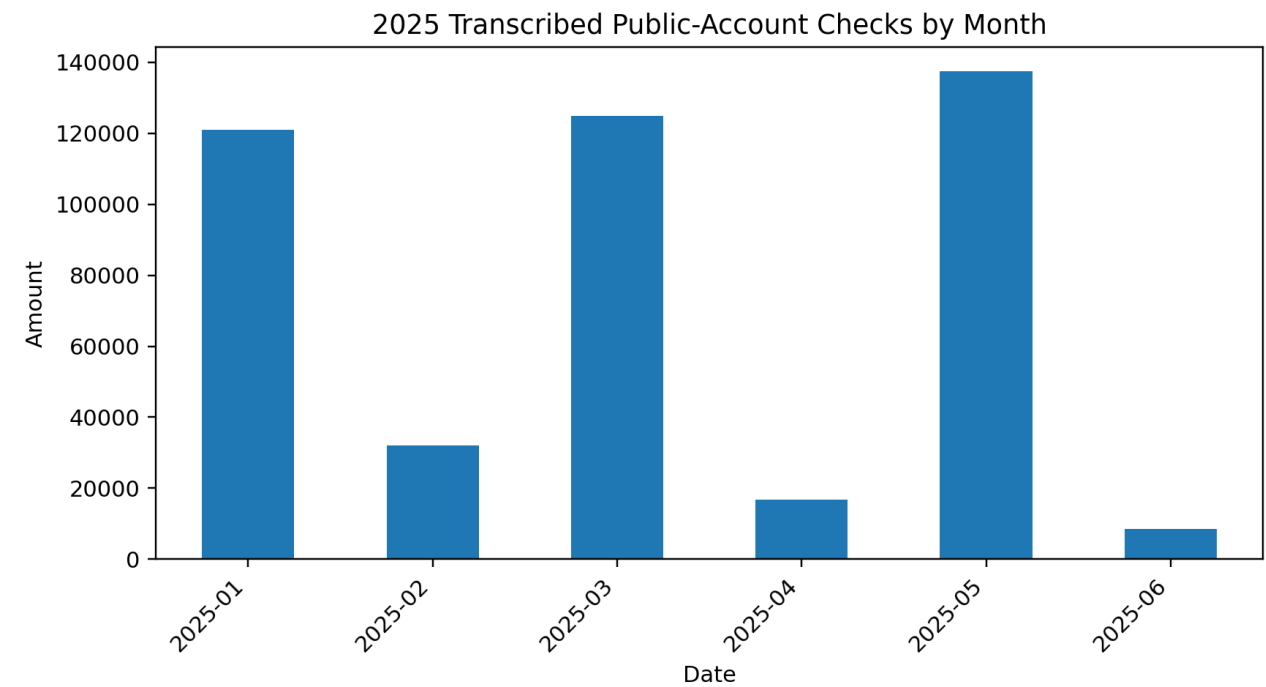


Figure A. 2025 transcribed public-account checks by month. January, March, and May show the largest newly transcribed check volume.

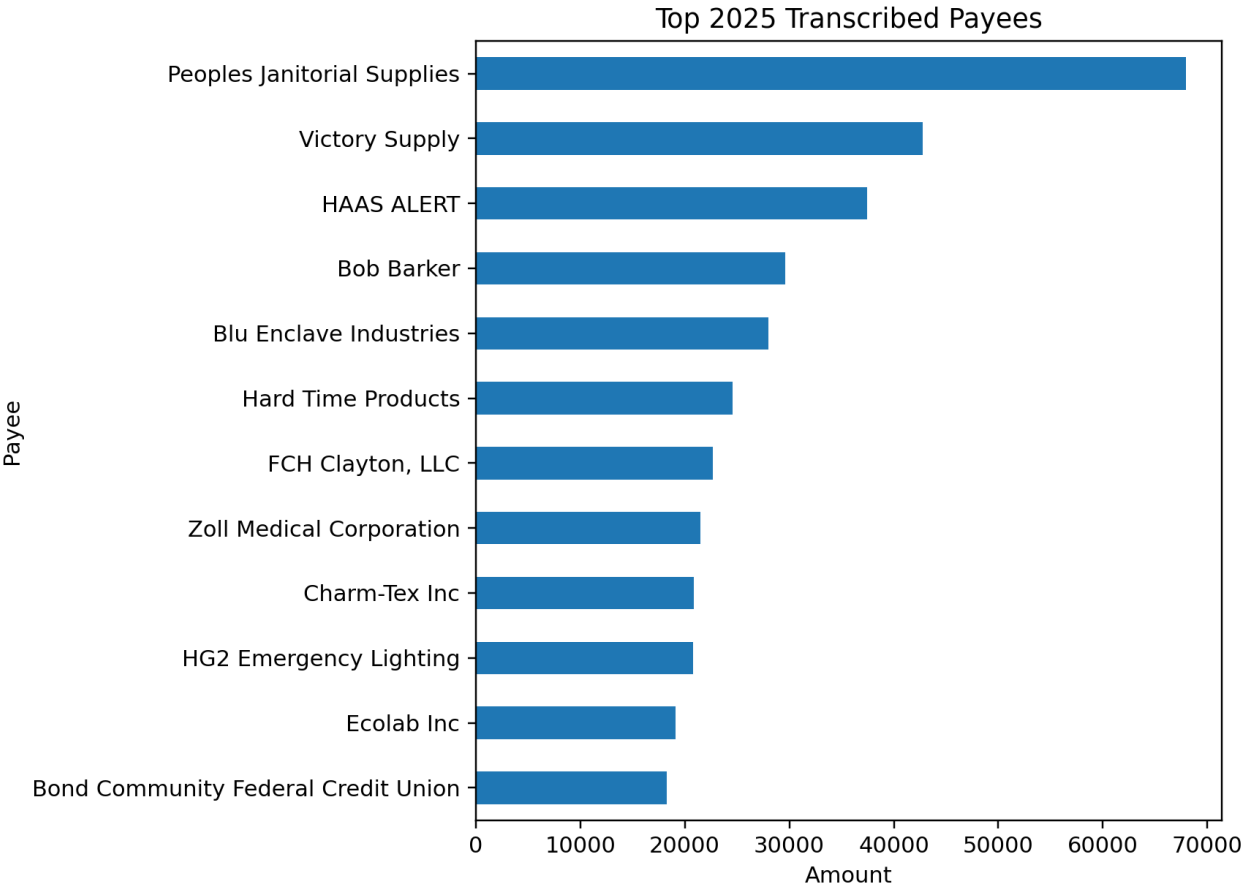


Figure B. Top 2025 transcribed payees. High-dollar jail/supply/equipment vendors and Peoples Janitorial Supplies dominate the largest visible amounts.

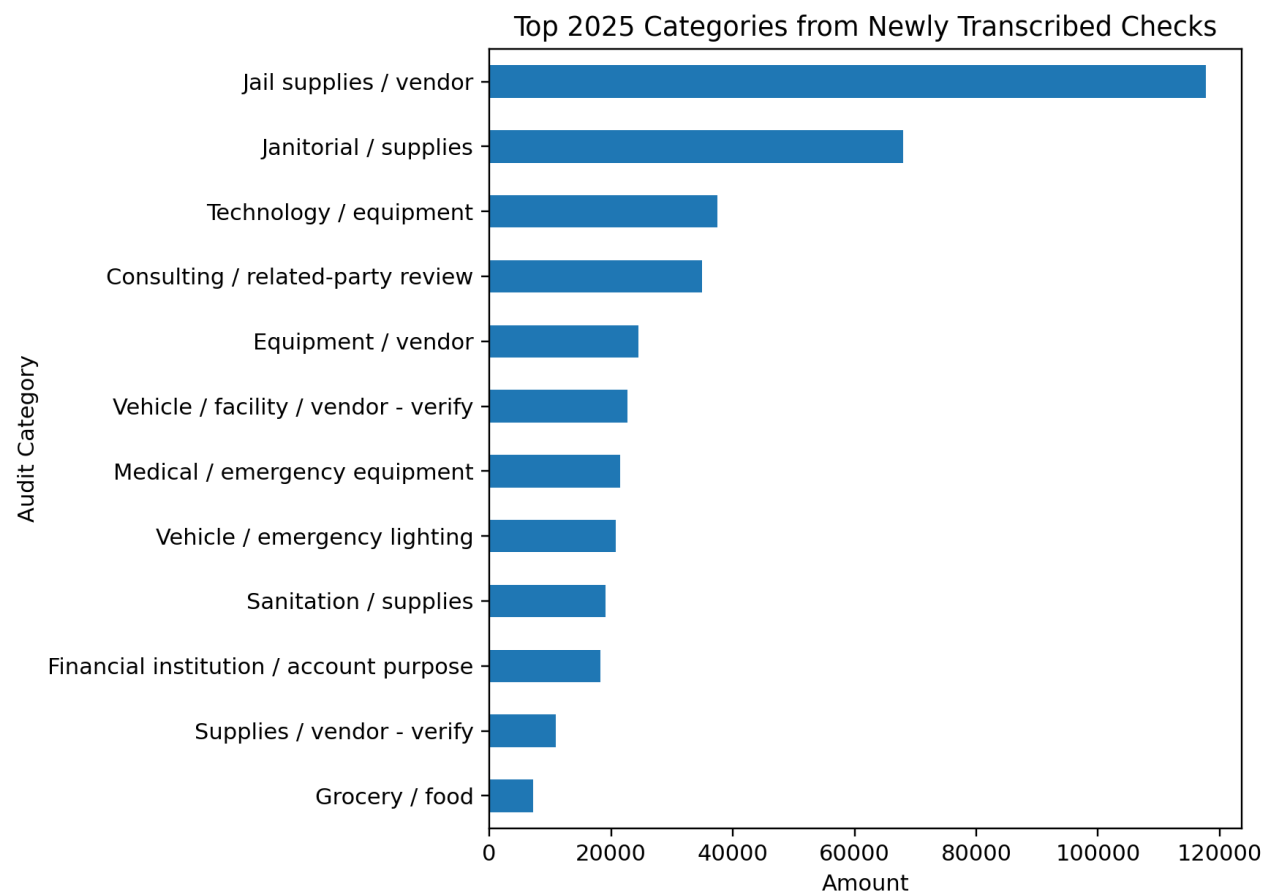


Figure C. Audit categories from 2025 checks. Categories do not prove misuse; they identify where invoices, approvals, and public-purpose records are required.

6. Updated Blue/Blu Enclave Industries finding - \$56,000 public-account stream

This update changes the Blu/Blue Enclave finding. The prior report identified eight exact \$7,000 public-account payments totaling \$56,000. The 2025 transcription adds at least two additional \$7,000 public-account payments not previously included in that total: check #1585 dated 03/11/2025 and check #1591 dated 04/18/2025. The updated public-account Blu/Blue Enclave population is therefore at least eight exact \$7,000 payments totaling \$56,000.00.

Date	Source	Vendor	Amount	Check / reference	Source note
09/03/2024	Sheriff/public account	Blue/Blu Enclave Industries	\$7,000.00	Check #1472	Prior public-account review
12/11/2024	Sheriff/public account	Blue/Blu Enclave Industries	\$7,000.00	Check #1532	Prior public-account review
12/11/2024	Sheriff/public account	Blue/Blu Enclave Industries	\$7,000.00	Check #1533	Prior public-account review
01/15/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Check #1558	2025 transcription
02/05/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Check #1565	2025 transcription
03/11/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Check #1585	2025 transcription
04/18/2025	Sheriff/public account	Blu Enclave Industries Consulting	\$7,000.00	Check #1591	2025 transcription

Date	Source	Vendor	Amount	Check / reference	Source note
05/12/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Check #1604	2025 transcription

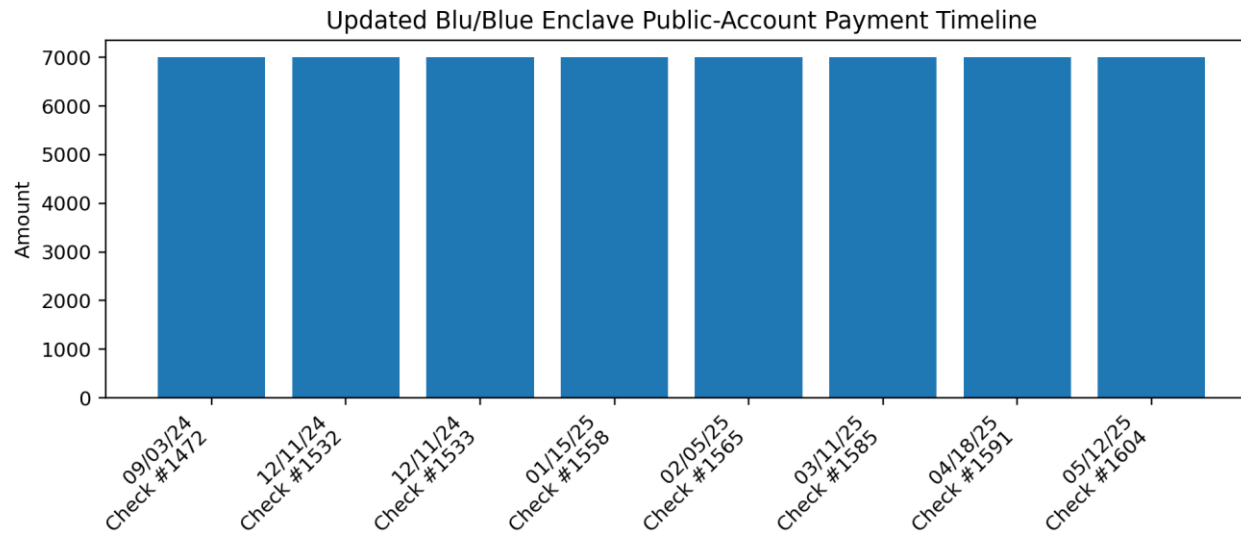


Figure D. Updated Blu/Blue Enclave public-account timeline. The exact-dollar pattern is a core referral issue because all eight payments are the same amount and several occur after campaign-side Pirouette payments.

Audit significance: recurring exact-dollar consulting payments require a higher level of support than a cleared check. The file should contain contracts, scopes of work, invoices, deliverables, proof of services, meeting notes, approval chain, budget coding, vendor file, W-9, beneficial-ownership records, and communications. If those documents are absent or if the deliverables overlap with campaign work, the public-purpose issue becomes materially stronger.

7. Updated The Shopper finding - public mailing services versus campaign advertising

The Shopper issue is now one of the strongest cross-channel issues. The public side shows three checks to The Shopper/The Shopper.net totaling \$74,824.21, all described as mailing services. Tashe Allen's campaign disclosures show two campaign payments to The Shopper Net/The Shopper.Net totaling \$10,964.15 for marketing/advertising. The combined public/campaign Shopper exposure is \$85,788.36.

Date	Source	Vendor	Amount	Purpose	Reference
05/23/2024	Sheriff/public account	The Shopper	\$26,750.21	Mailing Service	Check #1426
06/07/2024	Sheriff/public account	The Shopper.net	\$22,291.29	Mailing Services	Check #1434
07/01/2024	Sheriff/public account	The Shopper.net	\$25,782.71	Mailing Services	Check #1435
06/06/2024	Tashe Allen campaign	The Shopper Net	\$5,345.42	Marketing / Advertising	Campaign disclosure
10/04/2024	Tashe Allen campaign	The Shopper.Net	\$5,618.73	Advertising	Campaign disclosure

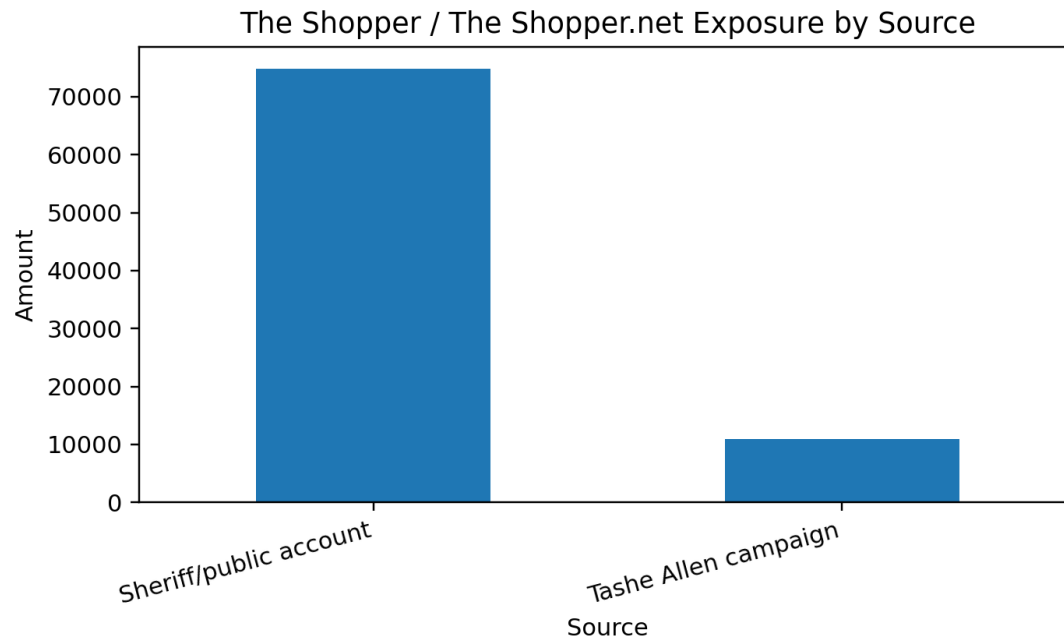


Figure E. The Shopper exposure by source. The key audit question is not merely whether The Shopper was paid, but whether the public-paid mailings and campaign-paid advertising were separate, properly supported, and not coordinated or cross-subsidized.

Investigator-auditor validation directives: original checks; bank endorsements; invoices; mail-piece copies; postal permits; mailing lists; distribution geography; public information office approvals; campaign mailers; campaign ad files; creative proofs; metadata; The Shopper account statements; communications with Levon Allen, Tashe Allen, campaign staff, CCSO staff, and any public information staff.

8. Updated florist/floral finding - Morrow Florist, Riverdale Floral, and dissolved business issue

The updated floral population now includes Morrow Florist, Riverdale Floral Boutique, and prior transcribed floral items totaling \$34,934.33. Morrow Florist alone accounts for \$28,507.40. Riverdale Floral accounts for \$4,593.93. Morrow Florist remains a high-risk public-account vendor because the Georgia Secretary of State record previously reviewed shows Morrow Florist & Gift Shop, Inc. as Admin. Dissolved. The issue is not only the amount. The issue is why a Sheriff/public account repeatedly paid a florist/gift vendor, including an administratively dissolved business, and whether the payments had a documented public purpose.

Date	Payee	Amount	Reference
09/01/2023	Morrow Florist & Gift Shop, Inc.	\$993.40	2023 transcription
10/03/2023	Morrow Florist & Gift Shop, Inc.	\$3,261.40	2023 transcription
01/05/2024	Morrow Florist & Gift Shops, Inc.	\$4,632.80	Check #1404
02/22/2024	Morrow Florist & Gift Shops, Inc.	\$8,121.10	Check #1406
05/21/2024	Morrow Florist & Gift Shops, Inc.	\$5,459.00	Check #1409
07/02/2024	Morrow Florist & Gift Shops, Inc.	\$3,005.10	Check #1449
07/01/2024	Riverdale Floral Boutique	\$589.58	Check #1450
07/29/2024	Morrow Florist & Gift Shops, Inc.	\$1,522.60	Check #1458
01/23/2025	Riverdale Floral Boutique	\$1,281.75	Check #1559
03/18/2025	Riverdale Floral Boutique	\$1,542.85	Check #1581

Date	Payee	Amount	Reference
04/22/2025	Riverdale Floral Boutique	\$1,179.75	Check #1590
04/29/2025	Morrow Florist & Gift Shops, Inc.	\$1,512.00	Check #1592

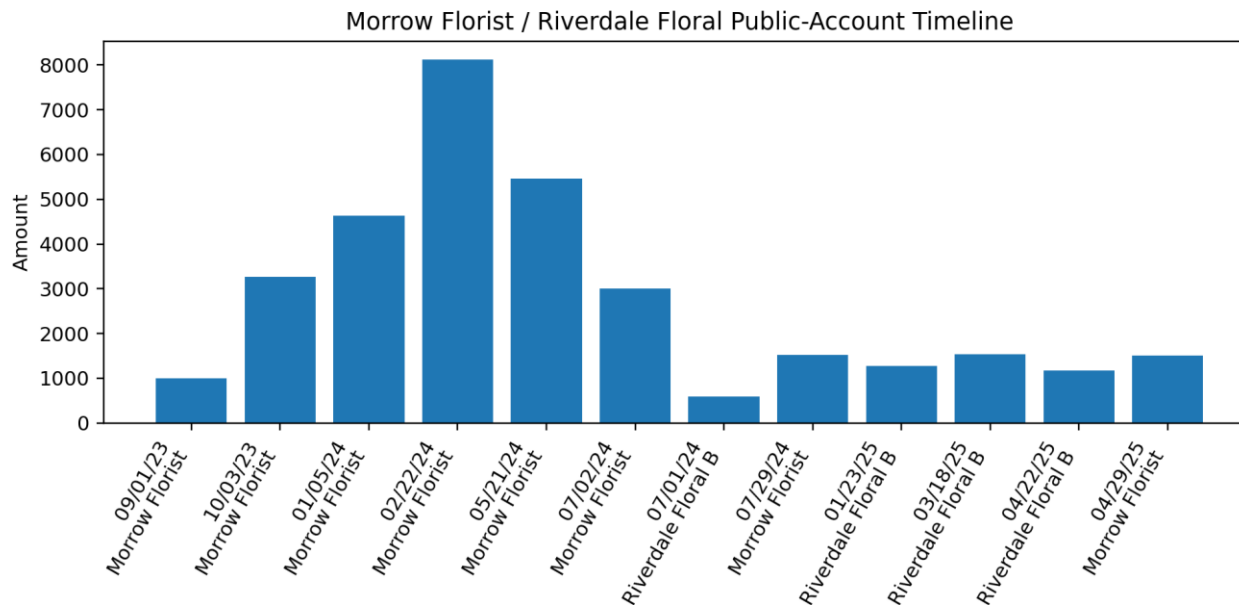


Figure F. Morrow Florist / Riverdale Floral timeline. Every florist/gift payment should be matched to recipient, event, public purpose, invoice, and approval.

9. Tashe Allen campaign Pirouette/Enclave entries and timing with public Blue/Blu Enclave

The Tashe Allen disclosures add campaign-side Pirouette/Piroette/Pirouette Company payments and an Enclave Industry advertising payment. This matters because the existing Levon Allen campaign review already identified Pirouette Strategies payments totaling \$38,000. The public-account review now identifies at least \$56,000.00 in Blue/Blu Enclave public-account payments. Anthony L. Robbins therefore treats this as a household/related-vendor network requiring a subpoena-level test, not as two isolated vendor issues.

Date	Source	Vendor	Amount	Purpose
06/12/2024	Tashe Allen campaign	Pirouette Strategies	\$987.84	Campaign signs
08/12/2024	Tashe Allen campaign	Pirouette Strategies	\$20,000.00	Consulting
08/22/2024	Tashe Allen campaign	Pirouette Strategies	\$7,040.00	Consulting
09/24/2024	Tashe Allen campaign	Pirouette Strategies	\$4,000.00	Consulting
10/09/2024	Tashe Allen campaign	Pirouette Company	\$480.00	Signs
11/25/2024	Tashe Allen campaign	Enclave Industry	\$425.70	Advertising

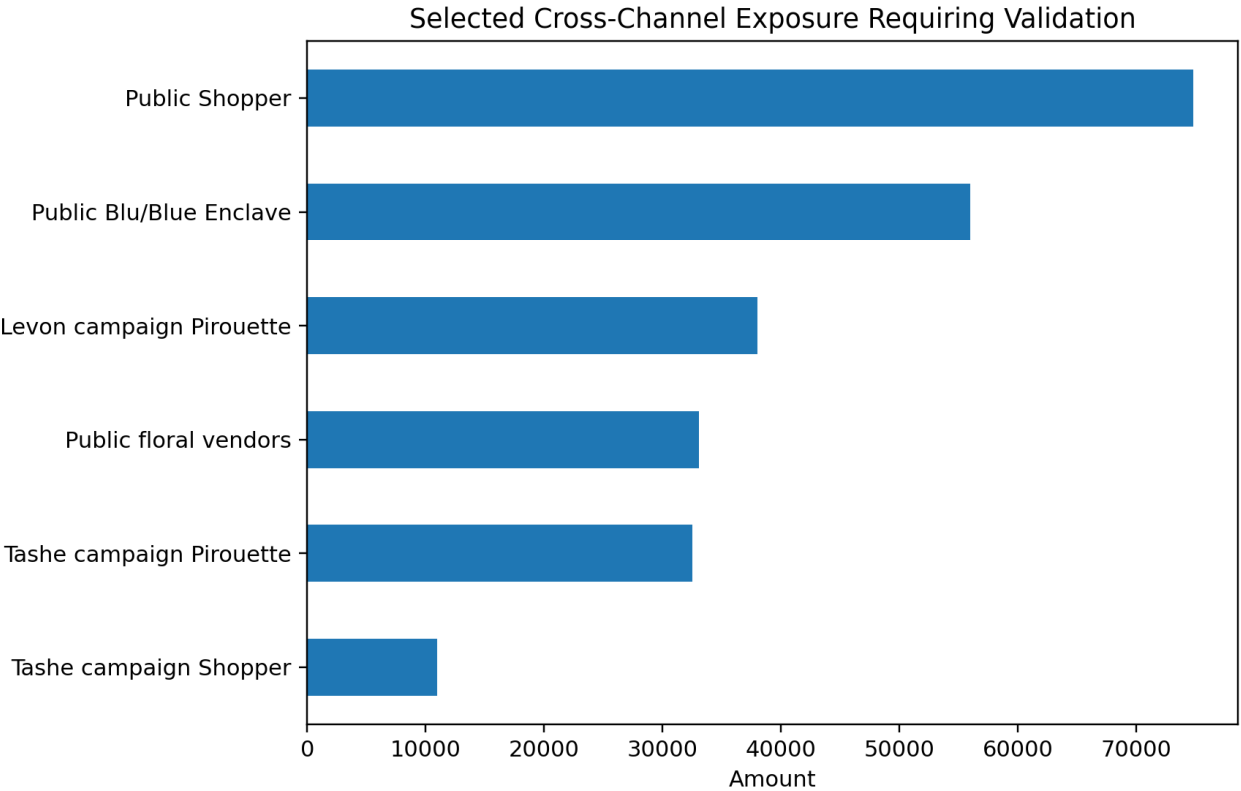


Figure G. Selected cross-channel exposure. The graph places public Blue/Blu Enclave, campaign Pirouette, public Shopper, campaign Shopper, and floral/gift vendors in one view.

10. Legal and public-integrity framework to apply

This report frames the legal issue carefully. Campaigns may lawfully pay campaign vendors, and public offices may lawfully pay vendors for legitimate public purposes. The audit issue arises if public money was used directly or indirectly to support campaign activity, if campaign expenses were disguised as public expenses, if public funds were converted for personal/political use, if false public records or false campaign filings were made, or if related-party vendors were used to route public money without legitimate services.

Authority	Topic	Audit relevance
O.C.G.A. § 21-5-30.2	Public-agency contributions	Apply if a public agency or public funds directly or indirectly contributed to campaign activity.
O.C.G.A. § 21-5-32	Campaign accounts to be kept	Requires detailed campaign accounts for contributions, expenditures, deposits, withdrawals, and interest.
O.C.G.A. § 21-5-34	Campaign disclosure reports	Applies to required filing/signing of disclosure reports by candidates or campaign committees.
O.C.G.A. § 21-5-33	Disposition of campaign contributions	Relevant to whether campaign funds were used only for authorized purposes.
O.C.G.A. § 16-8-4	Theft by conversion	Relevant if entrusted public funds were knowingly converted to personal or political use.

Authority	Topic	Audit relevance
O.C.G.A. § 16-10-20 / § 16-10-20.1	False statements/writings and false public documents	Relevant if invoices, reports, public records, or filings contain materially false entries.
O.C.G.A. § 36-81-7	Local government audit requirements	Supports annual audit and examination of local-government financial affairs and transactions.
Georgia public-purpose/gratuities principles	Public funds must serve authorized public purpose	Relevant if payments served private/campaign benefit rather than a documented public function.

11. Records needed to determine whether Tashe Allen was unaware, a witness, or knowingly involved

The record currently supports investigation, not a final conclusion about Tashe Allen's knowledge. The following records are necessary to determine whether she was unaware of any public-fund misuse, whether her campaign simply reported legitimate expenses, or whether the campaign knowingly benefited from or coordinated with public-account spending:

- Complete Tashe Allen campaign bank statements, deposit items, check images, wire/ACH records, debit-card records, invoices, contracts, deliverables, and communications for The Shopper, Pirouette/Piroette/Pirouette Company, Enclave Industry, advertising, signs, consulting, and outreach vendors.
- Complete Levon Allen campaign bank statements and invoices for Pirouette, The Shopper, digital outreach, robodial, texting, Facebook/Meta, signs, printing, food, fuel, and advertising vendors.
- Complete Sheriff/public-account check images, endorsements, vendor invoices, purchase orders, approval logs, budget coding, and public-purpose memoranda for The Shopper, Blue/Blu Enclave, Morrow Florist, Riverdale Floral, community event vendors, and communication vendors.
- All email, text, phone, and calendar records connecting Sheriff Allen, Tashe Allen, Tara Best, campaign treasurers, committee chairs, public information staff, campaign consultants, The Shopper, Pirouette, Blue/Blu Enclave, and any advertising/outreach vendors.
- The actual mail pieces, ad copy, social-media ads, audience lists, mailing lists, proofs, invoices, and vendor work product for each public-paid and campaign-paid item.
- Certified Secretary of State records, W-9s, vendor master files, bank endorsements, beneficial ownership information, and deposit-account information for Pirouette/Piroette/Pirouette Company, Blue/Blu Enclave, The Shopper, Morrow Florist, and related entities.
- Any county ethics, purchasing, procurement, P-card, public-information, community-event, travel, donation, gift, or vendor-payment policies governing Sheriff/public-account spending.

12. Final referral-grade conclusion after the 2025 check update

The 2025 handwritten-check update materially strengthens the audit and identifies the Blue/Blu Enclave public-payment stream as at least \$56,000.00. It also expands the floral/gift population to \$34,934.33 and keeps The Shopper as a central shared-vendor issue with \$85,788.36 in public/campaign exposure. These updates do not prove final guilt. They do show that the same categories - advertising/mailling, consulting, event/community outreach, floral/gift, and vendor-network payments - continue across the public-account and campaign-side evidence.

The strongest defensible conclusion is that the matter warrants formal forensic audit and public-integrity referral. A reviewing agency should not rely on summaries alone. It should obtain certified bank records, source checks, endorsements, vendor invoices, contracts, deliverables, campaign bank records, ad/mailling work product, and communications. Those records will determine whether Tashe Allen was unaware and her campaign merely disclosed legitimate campaign expenses, whether the disclosures help show that Sheriff/public funds paid campaign-style obligations, or whether any campaign committee, public official, public employee, or vendor knowingly participated in improper public-fund use.

13. Source notes and legal-reference URLs used for this update

- Tashe Allen Campaign Disclosure PDF uploaded in this review - campaign-side The Shopper, Pirouette/Piroette/Pirouette Company, and Enclave Industry entries.
- Signature Change.2049497163 / 2049497189 letter - June 22, 2023 bank-authority source identifying Tara Best, Accounting Supervisor.

- User-supplied handwritten-check transcription for January 2025 through June 2025 - treated as transcription evidence requiring original check-image validation.
- Georgia Code § 21-5-30.2: <https://law.justia.com/codes/georgia/title-21/chapter-5/article-2/section-21-5-30-2/>
- Georgia Code § 21-5-32: <https://law.justia.com/codes/georgia/title-21/chapter-5/article-2/section-21-5-32/>
- Georgia Code § 21-5-34: <https://law.justia.com/codes/georgia/title-21/chapter-5/article-2/section-21-5-34/>
- Georgia Code § 21-5-33: <https://law.justia.com/codes/georgia/title-21/chapter-5/article-2/section-21-5-33/>
- Georgia Code § 16-8-4: <https://law.justia.com/codes/georgia/title-16/chapter-8/article-1/section-16-8-4/>
- Georgia Code § 16-10-20: <https://law.justia.com/codes/georgia/title-16/chapter-10/article-2/section-16-10-20/>
- Georgia Code § 16-10-20.1: <https://law.justia.com/codes/georgia/title-16/chapter-10/article-2/section-16-10-20-1/>
- Georgia Code § 36-81-7: <https://law.justia.com/codes/georgia/title-36/provisions-applicable-to-counties-municipal-corporations-and-other-governmental-entities/chapter-81/article-1/section-36-81-7/>
- DOJ Mitzi Bickers sentencing release: <https://www.justice.gov/usao-ndga/pr/former-city-atlanta-employee-mitzi-bickers-sentenced-14-years-federal-prison>

SUPPLEMENTAL COMMISSIONER / HOUSEHOLD VENDOR-NEXUS EMPHASIS

Tashe’ Allen Campaign Disclosures, Sheriff/Public Account Payments, and Side-by-Side Vendor Timing

Purpose of update: This supplemental section strengthens the report's central referral theory by emphasizing that Tashe' Allen is not merely the spouse of Sheriff Levon Allen. The financial disclosure and campaign documents identify her as a Clayton County District 3 Commissioner/candidate, and they separately show campaign spending to the same vendor families already flagged in the Sheriff/public-account review.

Key audit point: Tashe' Allen's official campaign disclosures materially undercut any claim that The Shopper, Pirouette, and Enclave were unrelated, isolated, or purely public-purpose vendors. Her campaign filings place The Shopper Net/The Shopper.Net, Piroette/Pirouette, and Enclave Industry in the Allen household's campaign-vendor universe. The Sheriff/public-account records then show large public-account payments to the same or closely related vendor-name families.

Careful legal framing: The audit should not state a final criminal conclusion without bank records, certified entity files, invoices, endorsements, vendor work product, and communications. The defensible conclusion is that Tashe' Allen's campaign disclosures create a referral-grade conflict, campaign-subsidy, and public-funds misuse concern requiring compulsory records review.

1. Why Tashe’ Allen’s Status as Clayton County Commissioner Matters

Tashe' Allen's dual status is central to the audit. She is the Sheriff's spouse and a Clayton County Commissioner/candidate. Her official filings identify the public office/candidacy context and, separately, her spouse's employment as the Clayton County Sheriff's Office. Because she is a county official, her campaign disclosures are not background documents; they are official records that reveal campaign vendors, campaign spending, and the timing of campaign payments.

This matters because the Sheriff/public-account review identifies public-account spending to the same vendor-name families that appear in Tashe' Allen's campaign reports. The result is not just a Levon Allen campaign issue. It is a household/public-office vendor-network issue involving the Sheriff, a County Commissioner, campaign committees, and Sheriff/public accounts.

2. The Shopper - Side-by-Side Public Account and Campaign Vendor Timing

Anthony L. Robbins treats The Shopper as one of the strongest crossover vendors in this report. The Sheriff/public account paid The Shopper/The Shopper.net for mailing services in May, June, and July 2024. Tashe' Allen's campaign also reported The Shopper Net/The Shopper.Net for Marketing/Advertising and Advertising during the same election cycle. The timing is especially significant because Tashe's 06/06/2024 campaign advertising payment falls one day before the Sheriff/public account 06/07/2024 The Shopper.net check, and it occurs within the same short election-period window as the 05/23/2024 and 07/01/2024 public checks.

Date	Payment channel	Vendor as listed	Amount	Purpose / memo	Reference
05/23/2024	Sheriff/public account	The Shopper	\$26,750.21	Mailing Service	Check #1426
06/06/2024	Tashe' Allen campaign	The Shopper Net	\$5,345.42	Marketing / Advertising	Campaign disclosure
06/07/2024	Sheriff/public account	The Shopper.net	\$22,291.29	Mailing Services	Check #1434
07/01/2024	Sheriff/public account	The Shopper.net	\$25,782.71	Mailing Services	Check #1435
10/04/2024	Tashe' Allen campaign	The Shopper.Net	\$5,618.73	Advertising	Campaign disclosure

Shopper exposure calculation: Sheriff/public account payments total \$74,824.21. Tashe' Allen campaign payments total \$10,964.15. Combined Shopper-related exposure requiring validation is \$85,788.36.

Investigative significance: If the public-account Shopper checks purchased ordinary Sheriff Office public notices, newsletters, or community mailings, Anthony L. Robbins expects the agency to produce invoices, mail files, publication proofs, ad copy, target lists, approval records, and public-purpose memos. If the content, audience, timing, or messaging overlaps with campaign activity, the public payments could represent an indirect campaign benefit or public subsidy.

3. Pirouette / Enclave - Why Tashe's Disclosure Undercuts the "Unrelated Vendor" Explanation

The most important new point is that Tashe' Allen's campaign disclosure places both Pirouette/Piroette/Pirouette Company and Enclave Industry inside her campaign vendor records. That fact does not, by itself, prove that Blue/Blu Enclave and Pirouette are legally identical entities. However, it strongly supports treating them as a connected vendor network for audit purposes, especially because Levon Allen's campaign separately paid Pirouette and the Sheriff/public account later paid Blue/Blu Enclave Industries in repeated exact \$7,000 increments.

This undercuts a defense that public Enclave payments were unrelated to campaign vendors. The campaign records show Enclave/Pirouette appearing in the same household campaign universe, while the public records show recurring public payments to Blue/Blu Enclave. The combined record justifies a subpoena-level review of entity ownership, related-party relationships, invoices, bank endorsements, work product, ad accounts, communications, and campaign/public account reimbursements.

Date	Payment channel	Vendor as listed	Amount	Why date matters
06/03/2024	Levon Allen campaign	Pirouette Strategies	\$20,000.00	Campaign consulting / campaign vendor lead
06/12/2024	Tashe' Allen campaign	Piroette Strategies	\$987.84	Campaign signs
06/13/2024	Levon Allen campaign	Pirouette Strategies	\$10,000.00	Campaign vendor lead - one day after Tashe Piroette payment
06/17/2024	Levon Allen campaign	Pirouette Strategies	\$8,000.00	Campaign vendor lead
08/12/2024	Tashe' Allen campaign	Pirouette Strategies	\$20,000.00	Consulting
08/22/2024	Tashe' Allen campaign	Pirouette Strategies	\$7,040.00	Consulting
09/03/2024	Sheriff/public account	Blue/Blu Enclave Industries	\$7,000.00	Public-account payment stream begins
09/24/2024	Tashe' Allen campaign	Pirouette Strategies	\$4,000.00	Consulting - 21 days after public Enclave payment
10/09/2024	Tashe' Allen campaign	Pirouette Company	\$480.00	Signs
11/25/2024	Tashe' Allen campaign	Enclave Industry	\$425.70	Advertising
12/11/2024	Sheriff/public account	Blue/Blu Enclave Industries	\$7,000.00	Public-account payment
12/11/2024	Sheriff/public account	Blue/Blu Enclave Industries	\$7,000.00	Second same-day public-account payment
01/15/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Recurring exact-dollar public-account payment
02/05/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Recurring exact-dollar public-account payment
03/11/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Recurring exact-dollar public-account payment
04/18/2025	Sheriff/public account	Blu Enclave Industries Consulting	\$7,000.00	Recurring exact-dollar public-account payment
05/12/2025	Sheriff/public account	Blu Enclave Industries	\$7,000.00	Recurring exact-dollar public-account payment

Pirouette/Enclave exposure calculation: Levon Allen campaign Pirouette payments total \$38,000.00. Tashe' Allen campaign Piroette/Pirouette payments total \$32,507.84. Tashe' Allen campaign Enclave Industry payment totals \$425.70. Sheriff/public account Blue/Blu Enclave payments total \$56,000.00. Combined Pirouette/Enclave network exposure requiring validation is \$126,933.54.

4. Graphical Cross-Channel Comparison

Chart 1 shows how the two high-profile vendor networks appear across the Sheriff/public account and Allen campaign channels.

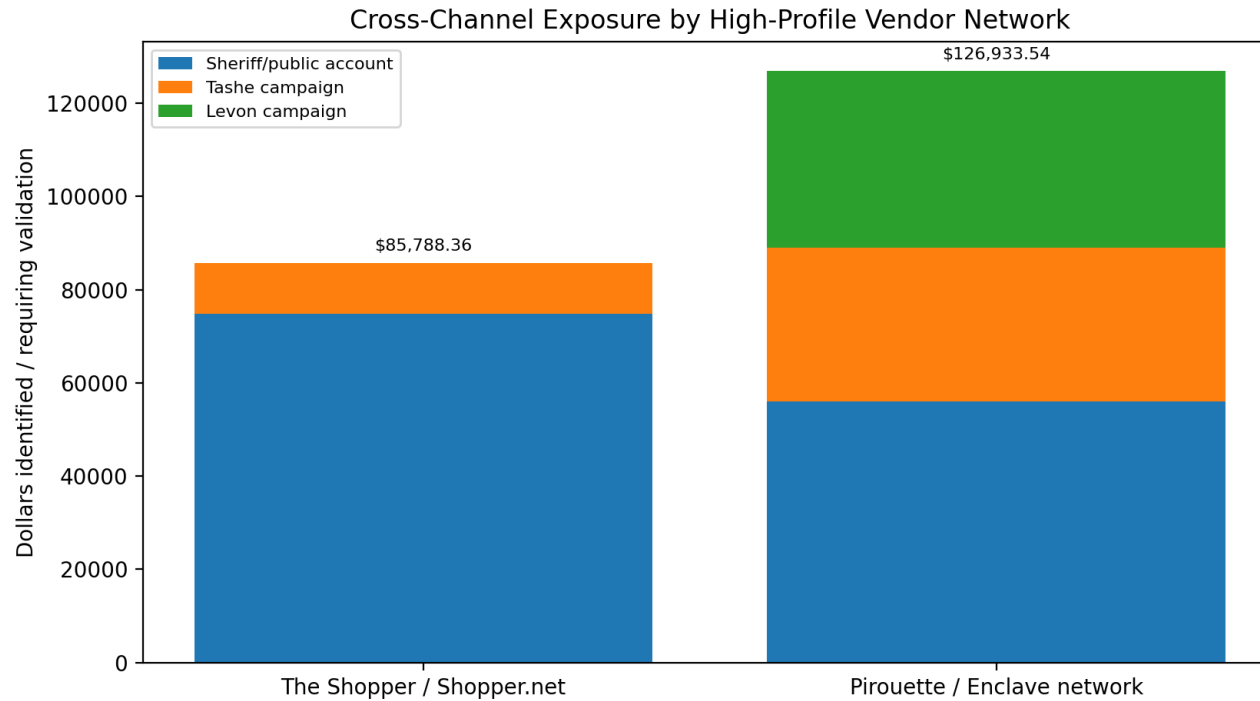


Figure: Cross-channel exposure by vendor network.

Chart 2 shows the side-by-side timing of The Shopper, Pirouette, and Enclave payments. The chart highlights that the public-account and campaign payments do not occur in isolation; they occur in overlapping election-period and post-election windows.

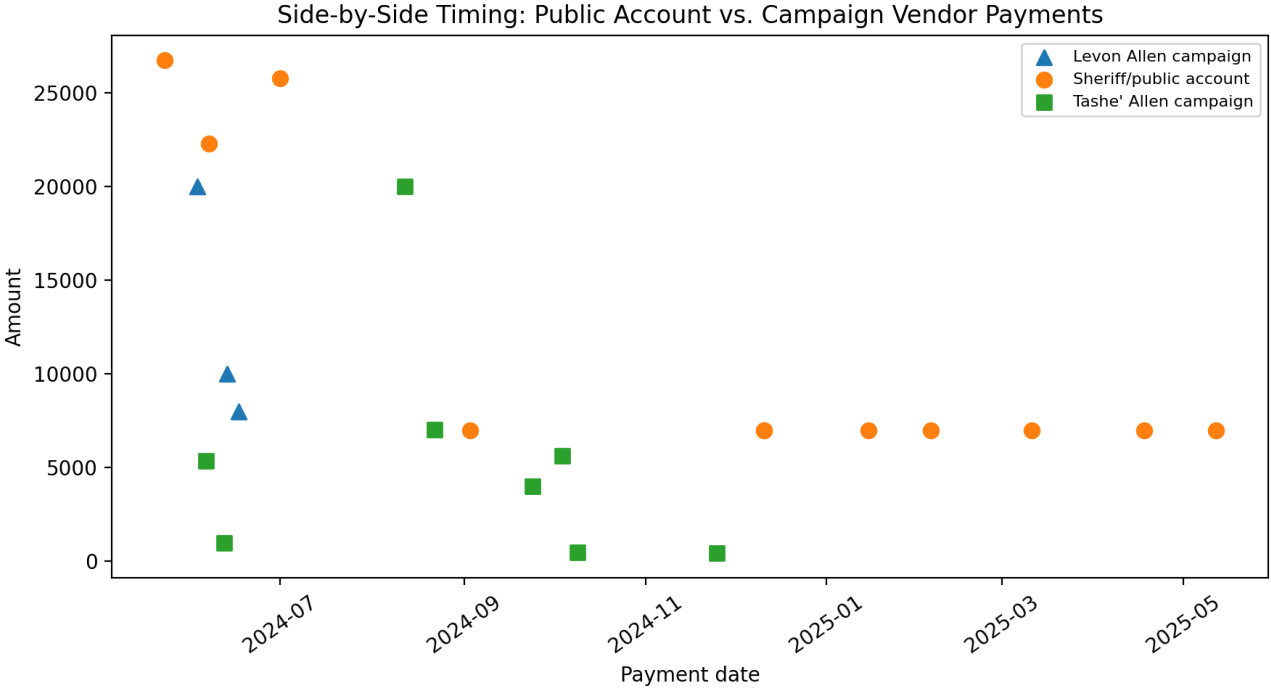


Figure: Side-by-side payment timing by source channel.

5. Two Defensible Interpretive Theories Concerning Tashe’ Allen

Theory A - Tashe' Allen as an unaware witness: Her campaign disclosures may show that her campaign separately reported campaign advertising and consulting expenses. If she had no knowledge that Sheriff/public funds were being used to pay for campaign-style work or to subsidize campaign obligations, her filings may expose a public-account issue without proving her complicity.

Theory B - Tashe' Allen as a knowing participant or beneficiary: If communications, invoices, ad proofs, bank records, or vendor work product show that she knew public funds were paying for campaign-related advertising, consulting, mailers, events, or voter outreach, or that public payments reimbursed, replaced, or disguised campaign obligations, then her status as County Commissioner and filer of the campaign disclosures becomes central to a complicity, false-reporting, conflict-of-interest, or public-integrity review.

Bottom-line audit wording: Tashe' Allen's campaign disclosures either help exonerate her by showing properly disclosed campaign payments made from campaign funds, or they expose a larger related-party scheme if the same vendors, same work product, or same campaign messaging were paid through Sheriff/public accounts. This is why Anthony L. Robbins requests bank records and work product before any final criminal-referral conclusion is reached.

6. Records Needed to Resolve the Issue

Record category	Specific records demanded
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Record category	Specific records demanded
The Shopper / The Shopper.net	All invoices, mail files, ad copy, print proofs, target lists, mailing permits, publication dates, proofs of distribution, campaign invoices, public-account invoices, and communications with Levon Allen, Tashe Allen, Sheriff Office staff, and campaign staff.
Pirouette / Piroette / Pirouette Company	All contracts, invoices, consulting work product, signs, ad proofs, bank endorsements, entity records, communications, payment authorizations, campaign bank records, and any reimbursement or pass-through documentation.
Enclave / Blue Enclave / Blu Enclave Industries	Certified entity filings, ownership/agent records, invoices, contracts, work product, bank endorsements, authorization logs, public-purpose memos, and communications tying or separating Enclave from Pirouette.
Campaign/Public account reconciliation	Campaign bank statements, public bank statements, check images, cardholder logs, online banking logs, signer authority, approvals, procurement files, purchase orders, and post-payment reconciliation records.

7. Legal Context for Referral Framing

Anthony L. Robbins ties the referral theory to Georgia campaign-finance rules carefully. The issue is not that a campaign paid vendors. Campaigns may pay campaign vendors. The issue is whether a public agency, public account, public employee, or public vendor payment directly or indirectly subsidized campaign communications, campaign consulting, mailers, advertising, voter outreach, or campaign obligations.

Georgia law provides a basis for this review because public agencies may not make campaign contributions, campaign committees must keep detailed accounts of contributions and expenditures, and disclosure reports must be filed as required. Anthony L. Robbins therefore characterizes these findings as public-agency contribution, disclosure, accounting, conflict, and public-purpose concerns requiring investigation.

8. Executive Summary Finding: Commissioner Campaign Disclosure and Vendor Nexus

Revised finding: Tashe' Allen's status as Clayton County Commissioner and spouse of Sheriff Levon Allen materially elevates the significance of her campaign disclosures. Her reports identify The Shopper Net/The Shopper.Net, Piroette/Pirouette/Pirouette Company, and Enclave Industry as campaign vendors. Those same vendor-name families also appear in the Sheriff/public-account review, including public-account payments to The Shopper/The Shopper.net and recurring public-account payments to Blue/Blu Enclave Industries. This side-by-side vendor pattern undercuts any claim that the public payments are automatically unrelated to campaign vendors and creates a referral-grade need to obtain invoices, work product, communications, bank endorsements, and public-purpose documentation to determine whether public funds were used to subsidize campaign activity.

Investigator-auditor closing certification.

Anthony L. Robbins submits this preliminary public-integrity audit request based on the records, disclosures, transcriptions, public-account data, and supporting materials available for review. The findings are presented for public-integrity, audit, legal, and investigative action, subject to the production of certified bank records, invoices, endorsements, public-purpose documentation, campaign bank records, vendor files, and communications identified in this report.

Respectfully submitted,

Anthony L. Robbins

Investigator-Auditor and Chief Investigator, Anthony L. Robbins, P.A.

Florida State Investigator License No. C 3400304 | Florida State Agency Number No. A 3400163

XXVII. Supplemental Corporate-Affiliation and Related-Person/Payee Cross-Check Addendum

Source and purpose of addendum

Anthony L. Robbins, P.A. reviewed the newly provided Keyla Amil Jackson and Levon Allen comprehensive background reports as supplemental investigative lead sources. The purpose of this addendum is to determine whether those reports add corporate-affiliation, management-company, holding-company, nonprofit, family, associate, or related-person information that should be explored as part of the formal forensic audit request. The addendum does not treat the background reports as final proof of wrongdoing. It uses them to identify specific subpoena targets, bank-record questions, corporate-control issues, and related-party leads that should be independently verified through certified Secretary of State filings, bank records, tax records, vendor onboarding files, campaign records, and sworn witness statements.

The additional material does not replace the work already performed. It supplements the existing public-account, campaign-disclosure, vendor-nexus, shopper-mailing, florist, travel, entertainment, address, and Pirouette/Blu Enclave findings already contained in this report.

A. Keyla Jackson corporate-affiliation findings requiring formal review

The Keyla Jackson background report materially strengthens the corporate-control portion of the existing Pirouette/Blu Enclave analysis. It identifies Keyla Jackson not merely as an associated individual, but as a named officer, registered agent, organizer, incorporator, or business-affiliated person across multiple entities. The most important issue is that Keyla Jackson appears on both sides of the central related-vendor question: Blu Enclave on the Sheriff/public-account side and Pirouette on the campaign-side consulting/vendor side.

Entity / record lead	Reported Keyla Jackson connection	Audit significance	Required verification
Blu Enclave Industries LLC	Listed as organizer and registered agent. Reported business address includes 227 Sandy Springs Pl, Suite D-257, Atlanta, GA; the background report also associates Blu Enclave with 931 Monroe Dr NE, Suite A102, Atlanta, GA.	Directly material because Blu Enclave is the Sheriff/public-account vendor tied to at least eight exact \$7,000 payments totaling \$56,000.	Certified SOS filings; annual registrations; W-9; vendor file; contract; invoices; deliverables; check endorsements; deposit account records; communications.
Pirouette Companies, LLC / Pirouette Dance Company, Inc.	Listed as CEO, CFO, Secretary, and Registered Agent for Pirouette Companies / Pirouette Dance Company records.	Directly material because Pirouette/Pirouette Strategies is the campaign-side consulting/vendor stream already identified in the report.	Certified SOS filing history; campaign bank statements; invoices; consulting deliverables; communications; bank deposit trails.
Enni & Essen, Inc.	Listed as CEO, CFO, Secretary, Incorporator, and Registered Agent.	Shows a broader corporate operating pattern and additional entity activity beyond Blu Enclave and Pirouette.	Certified filings; business purpose; bank records; contracts; vendor or campaign payment cross-check.
Mississippi Developers, LLC	Listed as organizer; background report reflects Mississippi filing and dissolved status.	Potential related-entity lead because prior materials reference government-contract activity and Jackson/Bickers network concerns.	Mississippi SOS filings; bank records; contract-award records; federal/court records; communications.
Tunic Child Placement Agency, Inc.	Listed as incorporator; report also lists Ethel Bickers as incorporator and shows administratively dissolved status.	Does not establish wrongdoing, but adds a Bickers-name corporate overlap that should be verified as part of the broader network review.	Certified filings; incorporator records; bank records; nonprofit filings; contracts; donation records; communications.

B. Levon Allen private-entity, nonprofit, holding-company, and management-company inquiry

The Levon Allen background report adds a separate inquiry. The report identifies three private or nonprofit entity affiliations that must be explored in a formal forensic audit: L Allen Property Holdings LC, Sheriff Allen's Village of Hope Inc., and South Clayton Management, LLC. The current public-account records do not confirm payments to these entities. Their existence is nevertheless material because this audit already identifies public-account spending for community events, entertainment, food, outreach, advertising, floral/gift activity, travel, and public-facing activity. Any privately controlled nonprofit, holding company, or management company connected to Sheriff Allen must be excluded from public-fund, campaign-fund, vendor-reimbursement, donation, and public-resource crossover unless records prove a lawful public purpose and proper separation.

Entity / record lead	Reported Levon Allen connection	Status / structure noted	Why it matters for the referral
Sheriff Allen's Village of Hope Inc.	Listed as Chief Executive Officer, Chief Financial Officer, Secretary, Incorporator, and Registered Agent.	Domestic nonprofit corporation; active/compliance in the background report.	Material because of public-account community-event, outreach, food, entertainment, donation, and public-facing spending. Requires proof no public funds, staff time, vehicles, supplies, vendors, campaign resources, or donations supported a private nonprofit.
L Allen Property Holdings LC	Listed as organizer and registered agent.	Domestic limited liability company; active/compliance in the background report.	A holding-company structure should be cross-checked for income, transfers, reimbursements, loans, vendor payments, property expenses, deposits, or public/campaign fund contact.
South Clayton Management, LLC	Listed as registered agent and organizer.	Domestic limited liability company; administratively dissolved / good-standing false in the background report.	A management-company structure can be relevant to consulting, staffing, events, property, pass-through payments, vendor billing, or reimbursement activity. Requires certified filings and bank-level review.

C. Related-person, family, associate, vendor, and payee cross-check

A targeted cross-check of the available background reports, possible relatives, likely associates, possible associates, Sheriff/public-account payees, and campaign-side vendor records does not presently identify a broad pattern of direct family-member payees. The report should not treat surname-only matches or common-name matches as evidence of wrongdoing without full identity verification.

The strongest confirmed relationship issue remains corporate rather than individual: Keyla Jackson's entity roles connect the Pirouette and Blu Enclave vendor streams. Keyla Jackson does not need to appear as an individual check payee for the issue to be material, because the relevant payments flow through entities associated with her corporate roles.

Mitzi Bickers remains a material account-authority / Pirouette-related risk lead, but the reviewed payment schedules do not currently identify her as a present Sheriff/public-account payee. Her role should be evaluated through bank authority records, Pirouette/Blu Enclave vendor files, communications, and certified corporate records, not by unsupported assumption.

Sheriff Allen's Village of Hope Inc., L Allen Property Holdings LC, and South Clayton Management, LLC are not presently confirmed as payees in the current public-account schedules. They should still be subpoena-cross-checked because they create private/nonprofit/holding/management channels that could receive deposits, reimbursements, donations, event support, vendor support, or public-resource benefits outside the obvious Sheriff account ledger.

The existing Jonathan Green / Johnny Green lead remains a possible identity-overlap issue requiring verification because the record set contains a campaign-side payee/contributor name variant and a public-account reimbursement name. This lead should be resolved through address comparison, check endorsements, W-9s, reimbursement forms, campaign-bank records, and supporting travel/event documentation before any final conclusion is drawn.

D. Specific records to demand based on this supplemental review

1. Certified Georgia Secretary of State filings, filing histories, annual registrations, officers, registered agents, incorporators, organizers, and all name/address changes for Blu Enclave Industries LLC, Pirouette Companies, LLC, Pirouette Dance Company, Inc., Enni & Essen, Inc., Tunic Child Placement Agency, Inc., Sheriff Allen's Village of Hope Inc., L Allen Property Holdings LC, and South Clayton Management, LLC.
2. All W-9s, EIN records, vendor onboarding files, procurement records, purchase orders, scopes of work, invoices, contracts, deliverables, and check endorsements for Blu Enclave, Pirouette, Enclave Industry, and any related vendor-name variant.
3. Complete bank records for Sheriff Allen's Village of Hope Inc., L Allen Property Holdings LC, and South Clayton Management, LLC, including deposits, withdrawals, transfers, reimbursements, donation records, sponsorship records, loans, and vendor payments.
4. IRS filings, nonprofit records, bylaws, board records, donor lists, sponsorships, grants, and event files for Sheriff Allen's Village of Hope Inc.
5. Communications among Sheriff Office personnel, campaign personnel, Keyla Jackson, Mitzi Bickers, Blu Enclave, Pirouette, Enclave Industry, The Shopper, and any public or campaign vendor connected to advertising, mailings, consulting, social media, events, food, entertainment, travel, or outreach.
6. Verification of whether any public employees, public vehicles, public equipment, public funds, public vendors, public photographs/videos, public mailing lists, public facilities, or public communications platforms were used for any private nonprofit, holding-company, management-company, or campaign activity.
7. Identity verification records for any individual who appears as both a contributor/payee/vendor/reimbursement recipient, including address comparison, endorsement review, W-9s, reimbursement forms, invoices, and campaign-bank records.

E. Supplemental conclusion of Anthony L. Robbins, P.A.

The newly reviewed corporate-affiliation records expand the referral from a simple public-account/vendor-payment review into a broader public-integrity inquiry involving related vendors, private entities, nonprofit activity, holding-company structures, management-company structures, and possible public-resource crossover. The existence of these entities does not prove misuse by itself. It does, however, create a specific and articulable basis for formal forensic audit, preservation notices, subpoenas, bank-record review, vendor-record review, and sworn explanations. The report therefore incorporates this addendum as an additional basis for agency review and does not retract or replace the detailed findings, transaction schedules, payment timelines, address exhibit, or legal framework already contained in the package.

Source note: This supplemental addendum relies on the newly provided Keyla Amil Jackson Comprehensive Report dated July 3, 2026, the Levon Allen Comprehensive Report dated July 3, 2026, and the previously assembled public-account/campaign-disclosure audit record. Personal identifiers not necessary to the public-integrity analysis were not reproduced in this report.

END OF REPORT

Consolidated Figure Addendum for Print Distribution

The following figures are included to make the detailed transaction schedules easier for a reviewing agency, auditor, or investigator to read without reducing the underlying detail. The figures are explanatory and do not replace the transaction tables, bank images, disclosures, or required subpoena records.

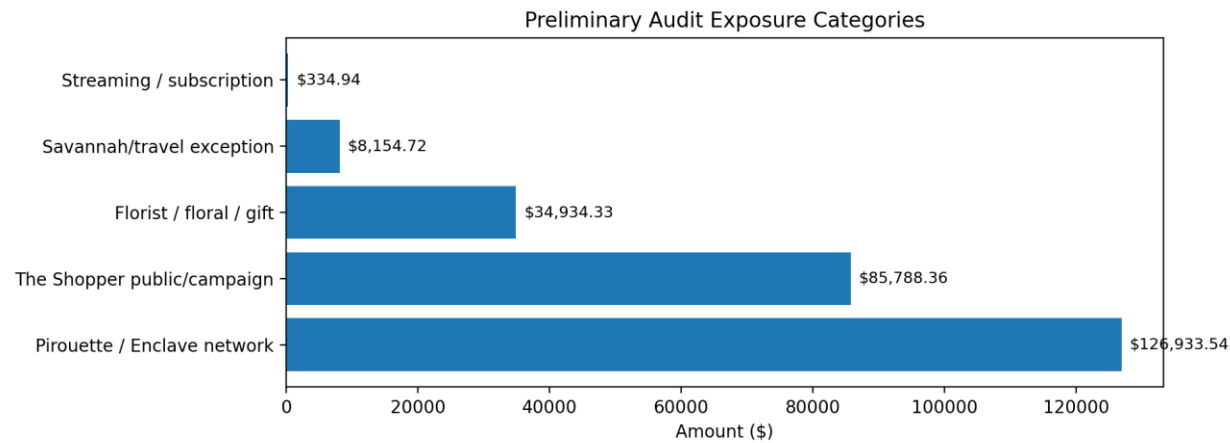


Figure G-1. Major exposure categories requiring formal forensic-audit testing.

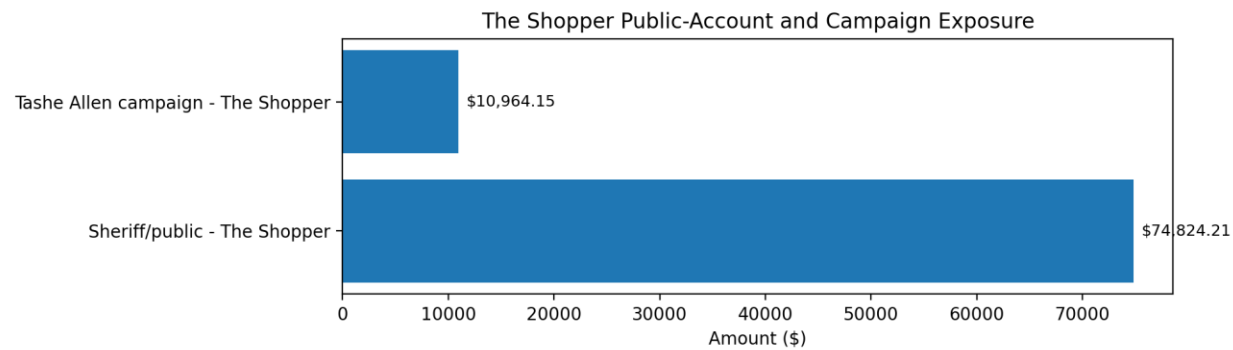


Figure G-2. The Shopper public-account and campaign-side exposure.

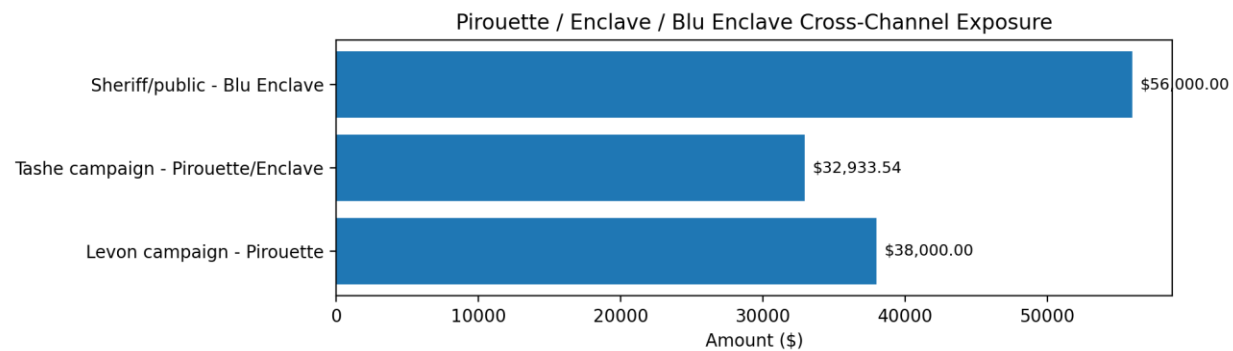


Figure G-3. Pirouette / Blu Enclave / Enclave related-network exposure requiring subpoena-level validation.

INTEGRATED CONTINUED FORENSIC PUBLIC-INTEGRITY REVIEW

XXIX. Integrated Criminal-Law Referral Analysis: Landry Merkison BOC Update, Sheriff-Controlled Accounts, Village of Hope Inc., Tara Best Signatory Authority, and Sheriff Allen Control Environment

This section is part of the original preliminary public-integrity audit request and is not a later correction. It consolidates the audit, payroll, nonprofit, campaign, and account-access issues into one referral theory for formal forensic review. The report does not ask a reviewing authority to assume guilt or make a charging decision from incomplete records. It identifies why the current record is strong enough to require preservation notices, subpoenas, certified bank records, sworn interviews, original invoices, payroll exports, MUNIS logs, account-user records, nonprofit records, campaign bank records, and full reconciliation.

A. Landry Merkison BOC Sheriff Audit Update - Plain-Language Summary

The June 17, 2025 BOC Sheriff Audit Update prepared by Landry Merkison is important because it shows that overtime, Sheriff-controlled accounts, and revenue-remittance issues were not merely outside allegations. They were formal county-level audit concerns. The update places overtime usage beside separate Sheriff-controlled accounts and possible sources of income that may be required to be turned over or accounted for through the county. This is significant because the payroll issue cannot be reviewed in isolation. Excessive overtime must be compared against account access, approvals, separate fund control, event revenues, outside accounts, and public-purpose documentation.

The audit theory is that overtime, account access, and public-purpose spending are connected control issues. If payroll was inflated or unsupported at the same time public accounts were used for non-obvious expenses, campaign-adjacent services, nonprofit-related events, or related-party vendors, the appropriate review is a forensic audit rather than a routine budget explanation.

Audit topic	Referral significance
Overtime usage	The county-level update identified Sheriff Office overtime as a formal audit topic. The known report figures include substantial overtime hours and dollars, including very high employee overtime counts.
Sheriff-controlled accounts	The update identified accounts controlled by the Sheriff that may not operate through ordinary general-fund budget controls.
Revenue remittance	The update identified possible income sources that may require turnover, reporting, or reconciliation to the county.
Audit meaning	The same review must test overtime, deposits, donations, event revenues, account access, bank authority, public-purpose support, and whether any public resources benefitted private, nonprofit, or campaign channels.

B. Criminal-Referral Framing - What the Report Is and Is Not Saying

The legally defensible referral position is not that a crime has already been proven. The legally defensible position is that the records create a specific and articulable basis to investigate whether Sheriff Levon Allen, employees acting under his authority, or persons with access to Sheriff-controlled accounts caused public funds, public employee time, public accounts, public vendors, public events, or nonprofit/campaign-related channels to be used for unauthorized personal, political, nonprofit, or private benefit.

The strongest referral question is command responsibility and knowing authorization: who controlled the accounts, who approved the payments, who kept or removed signatory authority, who certified public purpose, who approved overtime, who reconciled the accounts, and whether the same people or related entities benefitted from public, campaign, or nonprofit payment streams.

Potential legal authority	Why it matters here	Records needed before any final legal conclusion
O.C.G.A. 16-8-2 - Theft by taking	Relevant if public money or property was unlawfully appropriated with intent to deprive the public owner.	Bank endorsements, invoices, approvals, public-purpose records, payroll records, and proof of beneficiary.
O.C.G.A. 16-8-3 - Theft by deception	Relevant if property, funds, services, or approvals were obtained through false impressions, misleading invoices, or concealed facts.	Invoices, memoranda, email/text instructions, ledger narratives, and witness interviews.
O.C.G.A. 16-8-4 - Theft by conversion	Relevant if funds lawfully held for a public purpose were knowingly converted to personal, campaign, nonprofit, or unauthorized use.	Bank statements, check images, deposits, reimbursement records, account-purpose documents, and public-purpose approvals.
O.C.G.A. 16-10-20 - False statements/writings	Relevant if invoices, ledgers, payroll records, public-purpose memos, campaign reports, or approval documents concealed or misstated material facts.	Original documents, metadata, approval chains, MUNIS logs, cardholder explanations, and sworn statements.
O.C.G.A. 16-10-20.1 - Filing false documents	Relevant if false or materially misleading documents were filed, entered, or recorded in a public record.	Filed records, payroll entries, public ledgers, campaign filings, and agency records.
O.C.G.A. 21-5-30.2 - Public-agency contributions	Relevant if public agency funds, employee time, facilities, equipment, events, communications, mailings, or other things of value benefitted campaign activity.	Campaign bank records, staff schedules, public-event files, ad/text/robocall records, vehicle/equipment logs, and campaign communications.
O.C.G.A. 36-80-24 - Government purchasing/credit cards	Relevant because a sheriff is a constitutional officer and government card purchases must directly relate to public duties and comply with adopted policies.	Card policies, cardholder agreements, monthly statements, receipts, approvals, and public-inspection records.
Georgia Charitable Solicitations Act / O.C.G.A. Title 43, Chapter 17	Relevant if Village of Hope Inc. solicited or handled charitable funds, sponsorships, donations, or event revenues connected to public-facing Sheriff activity.	SOS charity registration/exemption records, bank records, donor records, sponsorship records, and event files.
IRS 501(c)(3) private benefit / campaign intervention rules	Relevant if the nonprofit claimed tax-exempt charitable status or operated as a charitable organization while benefitting private interests or political campaign activity.	IRS determination, Form 990/990-N, bylaws, board minutes, donor records, event records, and campaign-separation proof.
18 U.S.C. 666	Relevant only if federal funding and statutory dollar-threshold elements are satisfied; it should be evaluated by the reviewing agency after federal-funding jurisdiction is verified.	Federal grant receipts, program funding, agency role/agent proof, transactions over threshold, and proof of corrupt conversion or bribery.

C. Sheriff Allen Village of Hope Inc. - Why the Nonprofit Channel Requires Scrutiny

Sheriff Allen's Village of Hope Inc. requires subpoena-level scrutiny because it creates a private nonprofit channel controlled or affiliated with the same elected official whose public accounts and public-facing activities include community-event, outreach, food, entertainment, travel, media, advertising, and recognition-type spending. The concern is not that a nonprofit exists. The concern is whether public money, public employees,

Sheriff Office vendors, Sheriff Office events, public equipment, public facilities, public communications, campaign resources, donations, sponsorships, or event revenues were routed through or used to benefit a nonprofit controlled by Sheriff Allen.

The formal audit should determine whether Village of Hope Inc. was entirely separate from public funds and campaign activity or whether it functioned as a private/nonprofit channel that overlapped with Sheriff Office resources, campaign appearances, public events, sponsorships, public vendors, donations, or political goodwill. If public resources were used to support a private nonprofit without lawful public purpose and full documentation, the facts may support a public-purpose, theft/conversion, false-writing, campaign-finance, or charitable-solicitation review depending on the records obtained.

Village of Hope audit area	Records to obtain and compare
Corporate and nonprofit status	Certified Georgia Secretary of State filings, annual registrations, registered agent history, officers, directors, incorporators, organizers, amendments, dissolution/reinstatement records, and nonprofit/charity registration or exemption records.
Tax-exempt and charity records	IRS determination letter, EIN confirmation, Form 1023/1024 if applicable, Form 990/990-N filings, bylaws, board minutes, conflict-of-interest policy, donor lists, sponsorship records, and annual financial statements.
Banking and revenue records	All bank accounts, deposits, donations, grants, sponsorships, reimbursements, loans, transfers, withdrawals, vendor payments, event revenues, cash logs, check images, and electronic payment records.
Public-resource overlap	Any Sheriff Office staff time, vehicles, supplies, uniforms, facilities, equipment, communications, social-media support, public vendors, public food/entertainment purchases, or county funds connected to Village of Hope events.
Campaign separation	Any overlap between Village of Hope events and Sheriff Allen campaign events, 5K/community events, toy giveaways, voter outreach, Facebook/Meta, EZTexting, robocalls, public relations, flyers, mailings, or campaign appearances.

D. Tara Best Voluntary Demotion, Overtime, and Continued Check-Signing Authority

Tara Best is a central account-control and payroll-control issue. The record identifies a February 2, 2023 voluntary demotion request and later MUNIS classification as Security Specialist. If she was no longer serving in an accounting-supervisor role, the reviewing authority must determine why she allegedly remained an authorized signer, whether she continued signing or authorizing checks, why bank-signature authority was not removed, and why payroll/overtime activity later reflected duties inconsistent with a Security Specialist classification.

The issue is not merely whether Tara Best signed checks. The issue is whether Sheriff Allen, command staff, Finance, bank-authority custodians, or payroll approvers knowingly allowed a demoted or reclassified employee to continue exercising financial authority under an outdated title or inaccurate authority structure. If checks were written for personal, campaign, nonprofit, entertainment, travel, florist/gift, retail, or other non-obvious purposes, her title, authority, and actual job duties become material to the criminal-referral analysis.

Tara Best issue	Required validation records
Voluntary demotion / personnel status	Obtain the February 2, 2023 email, personnel action forms, MUNIS job-class records, job description, supervisor assignment, and effective date of any demotion or reclassification.

Tara Best issue	Required validation records
Bank authority and check signing	Obtain original bank signature cards, authorized-signer histories, June 22, 2023 signature-change letter, online banking access logs, debit-card custody records, check-signature files, and signer-removal records.
Overtime and actual duties	Obtain payroll exports, overtime requests, MUNIS entries, schedule changes, supervisor approvals, timesheets, key-card logs, building/camera access, and work product for all overtime periods.
Sheriff/command knowledge	Obtain emails, texts, directives, approval chains, and reconciliation records showing who knew Tara Best remained an authorized signer and who approved her financial access after demotion/reclassification.
Legal significance	If the records show continued authority under an inaccurate title, unsupported overtime, or check activity for unauthorized purposes, the issue may support theft/conversion, false-writing, payroll-fraud, public-purpose, or campaign-resource referral theories.

E. Angela Cooper Witness Disclosure - Alleged Public-Funded Campaign Labor and Remote-Work Cover Story

During the course of this inquiry, Angela Cooper, identified as a former employee of the Clayton County Sheriff's Office, reportedly disclosed that she participated in Sheriff Levon Allen's reelection campaign and that Sheriff Allen or persons acting under his authority used county staff and public funds to compensate Sheriff's Office employees for campaign work. Because this information is presently treated as a witness disclosure, it should be framed as an investigative lead requiring sworn confirmation and source-document corroboration rather than as a final finding by itself.

According to the disclosure attributed to Cooper, employees were allowed or directed to alter their work schedules to night-shift status and to describe the time as remote work from home. Cooper reportedly stated that the actual purpose of the schedule change was to compensate employees with public payroll funds for time spent supporting Sheriff Allen's reelection campaign, including making campaign-related phone calls and working in public campaign activity such as holding signs. Cooper further reportedly stated that employees were instructed that, if questioned, they should say they were working remotely, even though the work allegedly being performed was campaign activity rather than county business.

This disclosure is materially significant because it directly connects several audit issues already identified in the report: election-season schedule deviations, unusual overnight clerical/administrative assignments, heavy overtime, manual or altered timekeeping, campaign-period public-employee activity, and public-resource campaign support. If corroborated, the disclosure would provide testimonial context explaining why certain employees allegedly shifted to night schedules while being paid by the county and why the public records should be reconciled against campaign phone-bank records, sign-holding activity, campaign calendars, remote-login records, key-card logs, MUNIS time entries, supervisor approvals, and campaign communications.

The legal significance of this disclosure is that public payroll funds and public employee time may constitute a thing of value if used for campaign purposes. The report therefore treats the Cooper disclosure as a high-priority criminal-referral lead under the same framework already identified in this report, including O.C.G.A. § 21-5-30.2, O.C.G.A. § 16-8-4, O.C.G.A. § 16-10-20, and, if federal-funding jurisdiction and statutory thresholds are met, 18 U.S.C. § 666. The purpose of this referral language is not to declare guilt; it is to identify the records and witness testimony required to determine whether public payroll, county work time, remote-work coding, or overtime were used to support campaign activity.

Required validation records specific to the Cooper disclosure include: (1) a sworn statement or recorded interview of Angela Cooper; (2) names of all employees she identifies as campaign participants who were paid by the county during the same hours; (3) MUNIS time entries and modification logs

for each identified employee; (4) remote-work approvals, VPN/computer-login records, email records, phone logs, dialer records, and campaign call lists; (5) campaign sign-holding schedules, photographs, text messages, social-media posts, and campaign calendars; (6) supervisor approvals and schedule-change forms; (7) payroll records showing regular time, overtime, comp time, and manual entries; and (8) communications from Sheriff Allen, command staff, campaign staff, or county employees instructing employees how to describe the work if questioned.

Investigator-auditor determination: the Angela Cooper disclosure materially strengthens the need for a formal forensic payroll audit and witness-based public-integrity review. If corroborated, the disclosure would convert the schedule-deviation and overtime concerns from a payroll-control anomaly into a direct public-resource campaign-use issue involving public funds, public employee time, and potentially false documentation of the true purpose of paid work hours.

F. Sheriff Allen Control Environment and Command-Responsibility Referral Theory

The report should focus on the Sheriff-controlled environment rather than claiming that Sheriff Allen personally signed every document. The core question is whether Sheriff Allen controlled or approved the accounts, kept or permitted unauthorized signers, allowed non-core public spending without public-purpose proof, permitted public employees to work campaign-season overtime without support, permitted public resources to benefit campaign activity, or allowed Village of Hope Inc. or related entities to receive direct or indirect public benefit.

If certified records show that Sheriff Allen or persons acting under his authority knowingly retained outdated signatory authority, approved unsupported overtime, approved public payments lacking public purpose, allowed public resources to support campaign activity, or permitted nonprofit/campaign/private channels to receive public benefit, the record would support criminal-referral review for conversion, false documentation, payroll fraud, public-agency campaign contribution, purchasing-card misuse, or federal-program review if federal jurisdiction is established.

G. Criminal-Referral Record Demand

- Bank-certified monthly statements, front/back check images, endorsements, signature cards, authorized-signer histories, debit/credit-card user records, online banking access logs, and reconciliation packets for all Sheriff-controlled accounts.
- MUNIS payroll exports, overtime approvals, schedule-change forms, manual-entry logs, supervisor approvals, access-card logs, camera/security logs, work product, and duty assignments for all employees flagged in the election-season and clerical overtime review.
- All records showing Tara Best's demotion, job classification, authorized signer status, check-signing authority, account access, MUNIS authority, overtime, and supervisor approvals after February 2, 2023.
- Complete Village of Hope Inc. records, including Georgia filings, IRS filings, bank records, donor/sponsor records, board minutes, event files, vendor payments, reimbursements, and communications with Sheriff Office employees, public vendors, campaign personnel, or county officials.
- Campaign bank statements, deposit images, checks, credit/debit-card statements, vendor invoices, W-9s, contracts, digital ad accounts, text/robocall records, campaign communications, campaign calendars, and all source documents supporting disclosed contributions and expenditures.
- Public event files, attendee lists, vendor invoices, sponsorship records, public-purpose memoranda, public-information/media files, vehicle/equipment logs, and records proving whether public events, nonprofit events, and campaign events were kept financially and operationally separate.

H. Final Integrated Referral Finding

Based on the totality of the records, the Landry Merkison BOC Sheriff Audit Update, the overtime explosion, the Sheriff-controlled account structure, the Tara Best demotion/signatory conflict, the public-event and entertainment-vendor spending, the campaign/public-account overlap, the related-party vendor concerns, and the existence of Sheriff Allen's Village of Hope Inc. create a sufficient factual basis for a formal forensic audit and criminal-referral review. The Angela Cooper witness disclosure further heightens the referral basis because it reportedly describes a mechanism by which public employees could have been paid by the county while performing campaign work under a remote-work or night-shift explanation.

The appropriate reviewing authority should determine whether Sheriff Allen or persons acting under his authority used public funds, public employees, public vendors, public events, public accounts, public equipment, public communications, nonprofit channels, or campaign channels for unauthorized private, nonprofit, or political benefit. The report remains preliminary because original source records are still required. However, the current record is strong enough to justify preservation notices, subpoenas, bank-certified records, sworn interviews, forensic payroll review, nonprofit/campaign reconciliation, and prosecutorial/public-integrity evaluation.

XXIX. Relationship, Command, Finance-Control, and Quid-Pro-Quo Payroll Nexus

This section integrates the most recent investigative leads concerning alleged relationship links, command control, finance or personnel influence, overtime concentration, and election-season schedule manipulation. The relationship allegations are included as investigative leads requiring sworn corroboration. They should not be treated as final findings until verified through witness statements, HR/MUNIS records, payroll records, campaign records, bank records, and communications.

The key audit theory is that selected employees allegedly received public-payroll benefits through overtime, schedule changes, remote-work explanations, title classification, or approval discretion while simultaneously maintaining family, friendship, intimate, command, or finance-control links to Sheriff Levon Allen or his command staff. If substantiated, this pattern may support investigation into public-funded campaign labor, false payroll documentation, unlawful public-agency campaign contribution, theft/conversion of public funds, or a patronage/quid-pro-quo arrangement.

Plain-English Relationship and Control Narrative for Figure XXIX-1

Figure XXIX-1 is included to help reviewers understand why the overtime, schedule-change, remote-work, and public-funded campaign-labor issues should be investigated as one connected control environment rather than as isolated payroll entries. The figure is not offered as a final finding that any person committed a crime. It is an investigative map showing the reported relationship links, command links, finance/personnel-control links, and payroll-control points that must be tested against sworn testimony and certified records.

The central audit issue is whether public-payroll benefits were concentrated among employees who had family, personal, friendship, command, or finance-control relationships with Sheriff Levon Allen or his senior staff. If records show that those employees received overtime, schedule modifications, remote-work cover explanations, or title classifications while performing campaign activity or while lacking a documented public-work purpose, the issue moves beyond ordinary overtime management and becomes a public-integrity, campaign-finance, and possible theft/conversion inquiry.

The relationship and control leads shown in the graph should be read as follows:

- Yolanda Knights is identified as the mother of Sheriff Allen and the mother of Jessica Canady. The reported rank/pay-code issue should be tested to determine whether a captain-level command employee was carried as a lieutenant in county records in a way that enabled overtime eligibility.
- Jessica Canady is identified as Sheriff Allen's sister and as an election-season overtime and schedule-deviation lead. Her timekeeping, classification, POST/certification status, and public-work support should be verified.
- Rayjaunda Hardnett is identified as Chief of Staff or finance/operations control and as part of the reported relationship network. Her overtime, MUNIS/timekeeping authority, account involvement, and relationship with Chief Deputy Jonathan Green should be corroborated.
- Jonathan Green is identified as Chief Deputy and a command-control point. The graph separates command-control authority from relationship allegations so reviewers can test whether schedule changes, overtime approvals, and operational assignments flowed through command authority.
- Keonye/Keyona Jackson is identified as a personnel/payroll-control lead, a reported school friend of Hardnett, and a reported relationship link to Chief Deputy Harper. Her role should be compared against payroll entries, personnel actions, schedule changes, and approval logs.
- Chief Deputy Harper is included as a command link and reported relationship link to Jackson. His role should be tested through communications, payroll approval records, and chain-of-command records.
- Amanda Robinson is identified as a campaign-period audit lead and reported intimate relationship link to Sheriff Allen. Her schedule, campaign activity, and county-paid work hours should be compared against payroll, access logs, vehicle/GPS records, and campaign records.
- John Terry-Cooper is identified as Sheriff Allen's reported best friend and best man and as a high-payout lead. His overtime, work assignments, approvals, and campaign-period activity should be reconciled to actual work product and access records.

The operations/finance/payroll box at the bottom of the graph is the proof point. Each relationship allegation must be validated against MUNIS audit logs, time-entry records, overtime approvals, schedule-change forms, remote-work records, access logs, campaign records, and finance/account records. The graph is designed to show where those records should be subpoenaed and compared.

Reported Relationship, Command, Finance, and Payroll-Control Nexus



All relationship labels are investigative leads requiring sworn corroboration and payroll/HR validation.

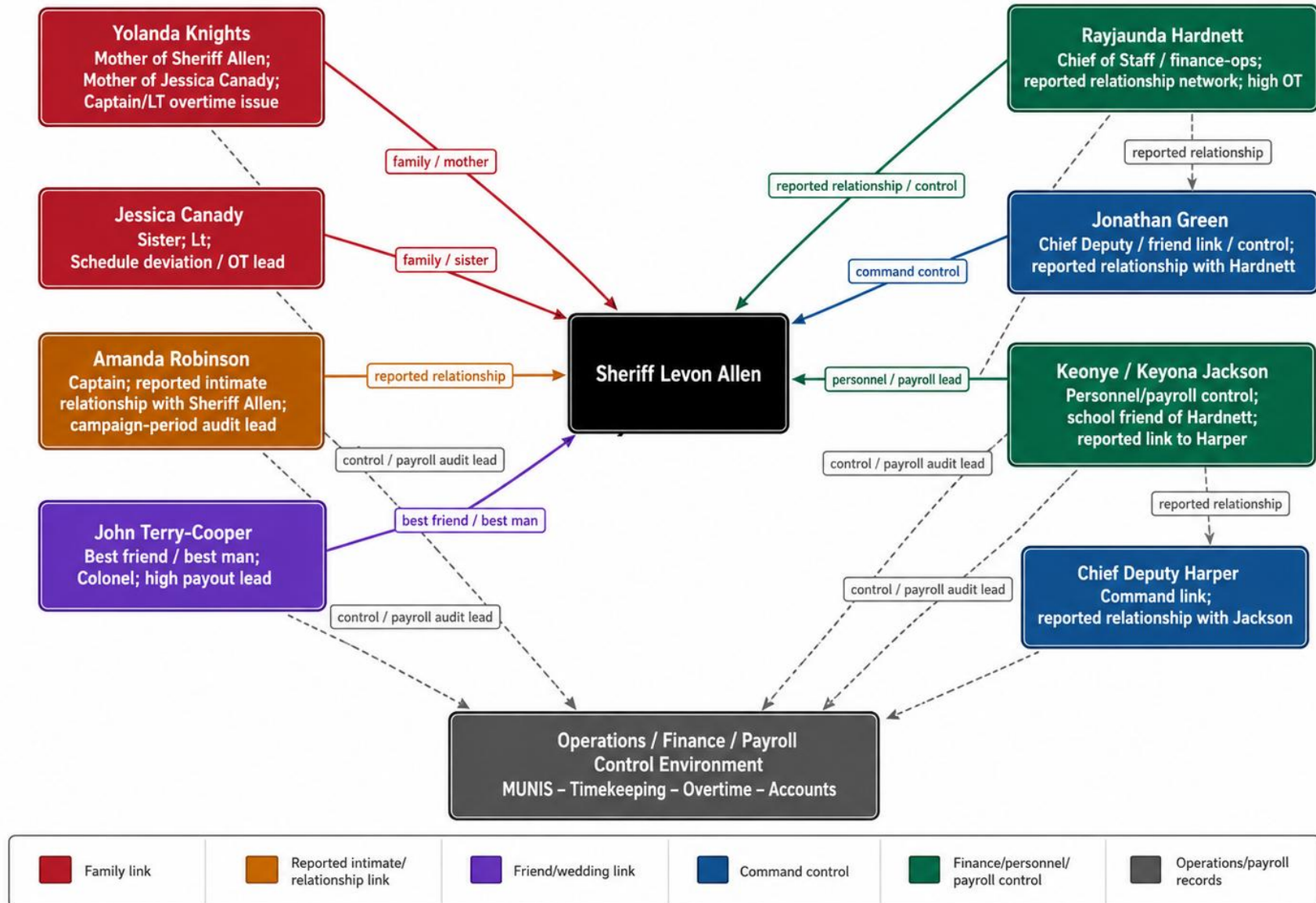


Figure XXIX-1. Relationship, command, finance, and payroll-control nexus. All labels are investigative leads requiring sworn corroboration and certified payroll/HR validation.

A. Relationship and Control-Nexus Findings Requiring Verification

The records and investigative leads should be organized around relationship, control, and compensation. The concern is not merely that certain employees earned overtime. The concern is whether overtime, schedule modifications, remote-work classifications, titles, and payroll approval authority were concentrated among individuals with personal, family, command, or campaign ties to Sheriff Allen or his senior staff.

Person / Employee	Control or Pay Role	Reported Link Requiring Corroboration	Audit Validation Required
Rayjaunda / Rayjunda Hardnett	Chief of Staff / finance and operations influence; high overtime lead	Reported relationship/friendship network; reported relationship with Chief Green; school/friend link to Keonye/Keyona Jackson	Validate MUNIS authority, time-entry authority, approval chain, remote-work logs, key-card logs, campaign activity, bank/account access, and work product.
Jonathan Green	Chief Deputy / command control	Reported relationship with Hardnett; senior command authority over operations and schedules	Validate whether he approved schedule changes, remote work, overtime, assignments, or campaign-period work by listed employees.
Yolanda Knights	Listed as Lieutenant in Clayton County records; reportedly functioned as Captain	Reported mother of Sheriff Allen and mother of Jessica Canady	Determine whether title/classification was used to permit overtime unavailable to salaried captains; verify actual rank, pay class, and approval authority.
Jessica Canady	Lieutenant / schedule-deviation and overtime lead	Reported sister of Sheriff Allen and daughter of Yolanda Knights	Validate POST/classification issues, election-season schedule deviation, overtime support, remote-work claims, and campaign activity.
Keonye / Keyona Jackson	Personnel administrator / personnel-payroll control lead	Reported school/friend link with Hardnett and reported relationship/involvement with Chief Deputy Harper	Validate timekeeping control, personnel/payroll access, overtime approval role, campaign communications, and any manual-entry activity.
Chief Deputy Harper	Senior command link	Reported relationship/involvement with Keonye/Keyona Jackson	Validate command influence over personnel assignments, payroll approvals, discipline, timekeeping, and schedule-change approvals.
Amanda Robinson	Captain / campaign-period audit lead	Reported intimate relationship with Sheriff Allen	Validate alleged campaign work during county hours, overtime or salary treatment, remote-work status, and campaign-event participation.
John Terry-Cooper	Colonel / high payout lead	Reported best friend and best man in Sheriff Allen wedding	Validate overtime/payout support, command role, campaign activity, public-resource use, and approval chain.

B. Yolanda Knights Rank/Overtime Classification Issue

The Yolanda Knights issue should be stated as a classification and pay-code audit issue. The current investigative lead is that Knights functioned as or was identified as a Captain, but was listed in Clayton County records as a Lieutenant. Because captains are typically treated as salaried command staff and may not be eligible for overtime in the same way a lieutenant may be, the reviewing authority should determine whether the Lieutenant classification was used to permit overtime payments that would not have been available if the employee were correctly classified as a Captain.

- Obtain official HR position history, MUNIS job class history, pay-grade history, exempt/non-exempt status, salary/OT eligibility documentation, and all position-action forms for Yolanda Knights.
- Compare actual duties, command title, chain of command, email signature blocks, organizational charts, and schedule rosters against the payroll classification used to pay overtime.
- Determine who approved the classification, who knew the actual title/duties, and whether the classification created financial benefit during the campaign/overtime review period.

C. Finance/Operations Control and Relationship Concentration

The relationship evidence becomes significant because many of the named individuals were not merely low-level employees. The identified individuals allegedly occupied or influenced finance, personnel, payroll, MUNIS, schedule approval, command, or operations functions. That means the same relationship network may have had the ability to create, approve, justify, conceal, or defend overtime and schedule deviations.

- Hardnett should be reviewed for chief-of-staff, finance, operational, schedule, MUNIS, and account-access influence.
- Keonye/Keyona Jackson should be reviewed for personnel, payroll, HR/MUNIS, and timekeeping influence.
- Green, Harper, Terry-Cooper, Robinson, and Knights should be reviewed for command-level approval, supervision, and schedule-change authority.
- Jessica Canady and related employees should be reviewed for family-link exposure, title/classification issues, work product, and whether overtime was supported by actual county duties.

D. Quid-Pro-Quo / Patronage Investigation Theory

The defensible referral theory is not that every relationship proves fraud. The defensible theory is that the concentration of overtime, schedule deviations, remote-work explanations, and payroll benefits among related or favored employees creates a specific and articulable basis for a formal public-integrity investigation. A quid-pro-quo or patronage theory would require proof that employees received something of value, such as overtime, excess gross pay, schedule manipulation, title classification, or remote-work protection, in exchange for campaign labor, loyalty, political activity, public support, silence, or assistance in controlling Sheriff Office finances or operations.

If certified records corroborate the Angela Cooper disclosure and show that employees were paid by the county while making campaign calls, holding signs, performing campaign work, or falsely claiming remote county work, the conduct may support investigation into unlawful public-agency campaign contribution, theft/conversion of public funds, false payroll documentation, and related public-integrity offenses. The relationship-control graph should be used to guide subpoenas and interviews, not as a substitute for proof.

E. Records Required to Prove or Disprove the Nexus

- Complete MUNIS audit logs showing who created, edited, approved, rejected, or modified each time entry for the named individuals.
- Position-action forms, exempt/non-exempt classifications, job titles, salary status, and overtime eligibility documents for Knights, Hardnett, Jackson, Canady, Robinson, Terry-Cooper, Green, Harper, Bess, Farmer, and Fullerton.
- Schedule-change requests, approvals, emails, text messages, and command directives for the April through July 2024 election-season period.
- Remote-work logs, VPN logs, county-device logs, phone logs, key-card records, camera records, and vehicle/GPS logs for every claimed night-shift or remote-work period.
- Campaign calendars, sign-holding schedules, phone-bank records, call scripts, social-media records, photographs, text-message groups, and witness interviews.
- All payroll approvals, overtime justifications, funding source records, and finance/operations chain-of-command records showing who controlled or approved the payments.
- Sworn statements or recorded interviews of Angela Cooper and any other witness who can confirm campaign work performed during county-paid time.

F. Investigator-Auditor Determination

The current record supports a formal forensic payroll and public-integrity investigation into whether Sheriff Allen or persons acting under his authority caused public funds to be used to compensate favored employees, family members, intimate associates, command insiders, or campaign supporters for non-public work. The relationship allegations must be verified, but the pattern is sufficiently specific to justify subpoenas for payroll records, schedule records, campaign records, witness interviews, MUNIS logs, account-access records, and communications.

The strongest statement for the report is: the issue is no longer limited to excessive overtime. The issue is whether the overtime system, schedule changes, remote-work explanations, and finance/operations control environment were used as a mechanism to reward or protect a relationship-based campaign and command network at public expense.

XXXI. Sheriff-Controlled Bank Statement Review and Tara Best Financial-Control / Check-Signer Nexus

This section integrates the additional ORA bank statements and check images into the original public-integrity audit package. The purpose is to isolate public-account spending, campaign-period communication charges, travel/lodging and personal-use indicators, and the separate Tara Best check-signing/control issue. The findings below are not final criminal accusations. They are specific audit leads requiring bank-certified records, invoices, cardholder records, MUNIS audit logs, sworn statements, and check endorsement verification.

A. New ORA bank-statement findings requiring criminal-referral review

The additional ORA bank statements materially strengthen the public-purpose, campaign-resource, travel, and personal-use review. The strongest new bank-statement indicators are listed below because they identify dated merchant transactions that can be matched against campaign records, payroll records, leave records, travel records, employee duty status, and cardholder authority.

Source period / account	Merchant cluster	Audit meaning
May 2024 / 7189 Misc. Business	Facebook, Robodial.org, EZTexting	Campaign-period public-account communication charges requiring ad exports, recipient lists, scripts, invoices, and comparison to Sheriff Allen campaign activity.
August 2024 / 7189 Misc. Business	Delta Air, Allianz Travel Insurance, Hyatt Regency New Orleans, Great Wolf Lodge, BrandsMart	Travel, resort/lodge, hotel, and retail/electronics cluster requiring traveler names, hotel folios, passenger manifests, training/event agendas, leave records, and payroll comparison.
November 2024 / 7189 Misc. Business	Fontainebleau Las Vegas, Holiday Inn, Party City, Walmart, PetSmart, EZTexting, Porsche Cars North	Travel/lodging, event, retail, texting, food, and high-dollar agency-event spending requiring itemized receipts, public-purpose files, cardholder identity, and payroll/leave comparison.
November 2024 / 7163 Training Fund	Delta Air, Allianz, Netflix, Disney Max Bundle	Training-fund travel and subscription charges requiring passenger/training records and explanation for streaming subscriptions on a public training fund.

The immediate criminal-referral issue is whether public funds, public card accounts, public communications platforms, public travel, public events, or public employee time were used for non-public, campaign, personal, or private benefit. These records should be cross-reconciled against campaign bank statements, campaign disclosures, Meta/Facebook ad exports, EZTexting/Robodial recipient lists, travel folios, employee leave records, remote-work logs, and overtime approvals.

B. Tara Best - demotion, Security Specialist classification, and continued check-signing control

Tara Best is a separate financial-control issue. The record set previously reviewed shows that Tara Best requested a voluntary demotion on February 2, 2023. The personnel/MUNIS materials later identify her as a Security Specialist, not Accounting Supervisor. Despite that status conflict, the bank and check-image records reviewed show that Tara Best continued to sign or authorize large numbers of checks from Sheriff-controlled public accounts after the demotion period. The issue is not simply that checks were issued. The issue is whether a demoted Security Specialist had lawful, documented authority to retain check-writing access, enter the accounting area, control check stock, certify public-purpose payments, and sign high-dollar public-account checks.

Tara Best check-control metric	Captured value / finding
Captured Tara Best signed/authorized checks after demotion in reviewed records	56
Captured total in those records	\$415,496.19
Jan-Jul 2024 captured checks / subtotal	45 checks / \$304,034.78
Nov. 2024 captured statement-image checks / subtotal	11 checks / \$111,461.41
Largest captured check	HG2 Emergency Lighting - \$54,634.00
Largest new statement-image check	A2Z Imprints Inc. - \$51,106.05
Porsche Cars North check	Check 1518 dated 11/11/2024 for \$35,000.00, memo Appreciation Ball, signature appears as Tara Best on Ameris 7189 statement image

This control conflict supports a focused investigation into whether Tara Best was working outside her job classification, whether financial-access records were falsified or outdated, whether the Sheriff Office knowingly allowed a non-accounting employee to retain check-signing authority, whether any signature was rubber-stamped or applied without proper authority, and whether the underlying checks were supported by valid invoices, public-purpose approvals, and bank endorsements.

Tara Best Financial-Control / Check-Signer Nexus

Audit lead: compare personnel status, bank-authority records, check images, MUNIS logs, invoices, and endorsements.

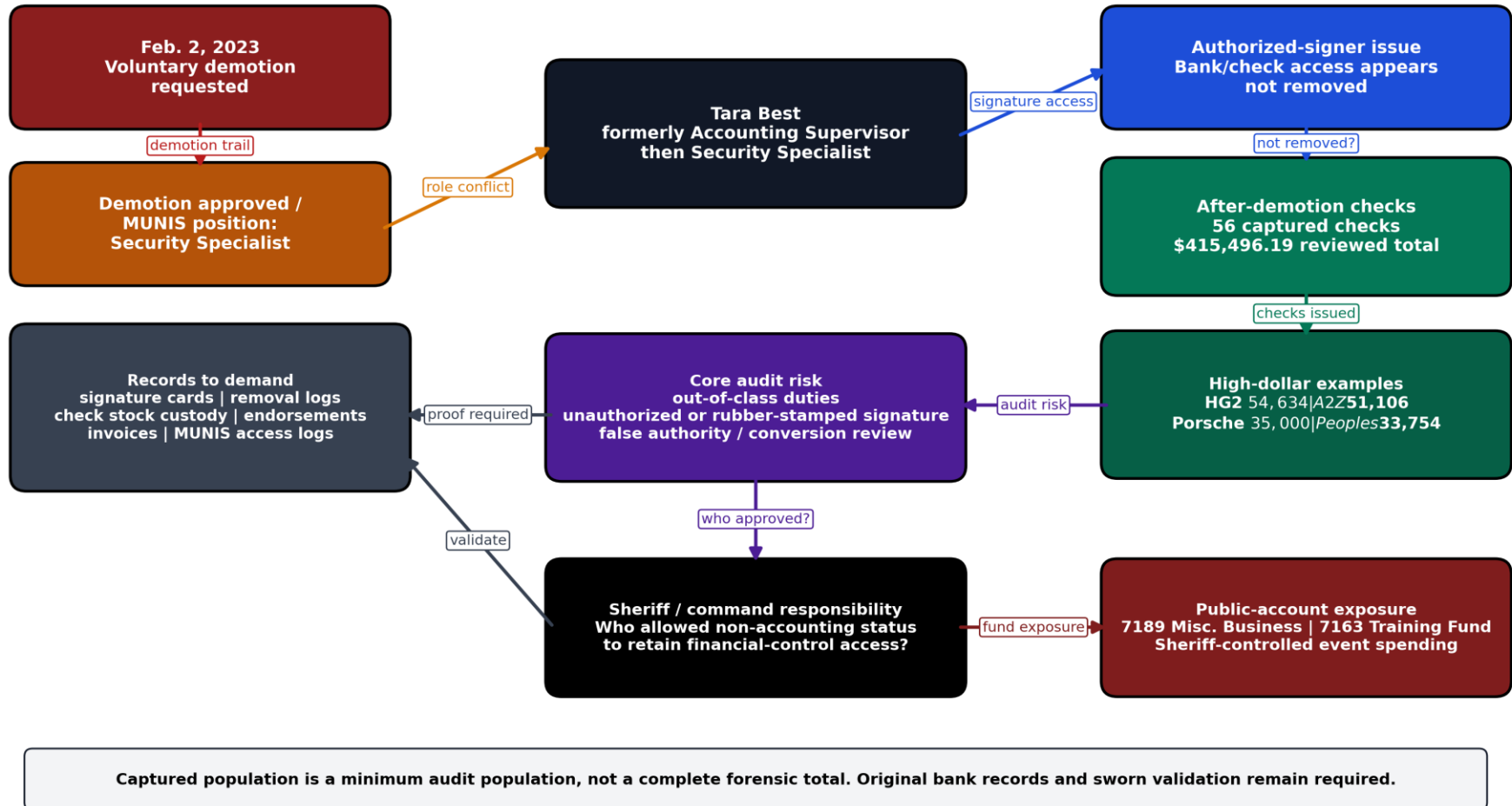


Figure XXXI-1. Tara Best Financial-Control / Check-Signer Nexus

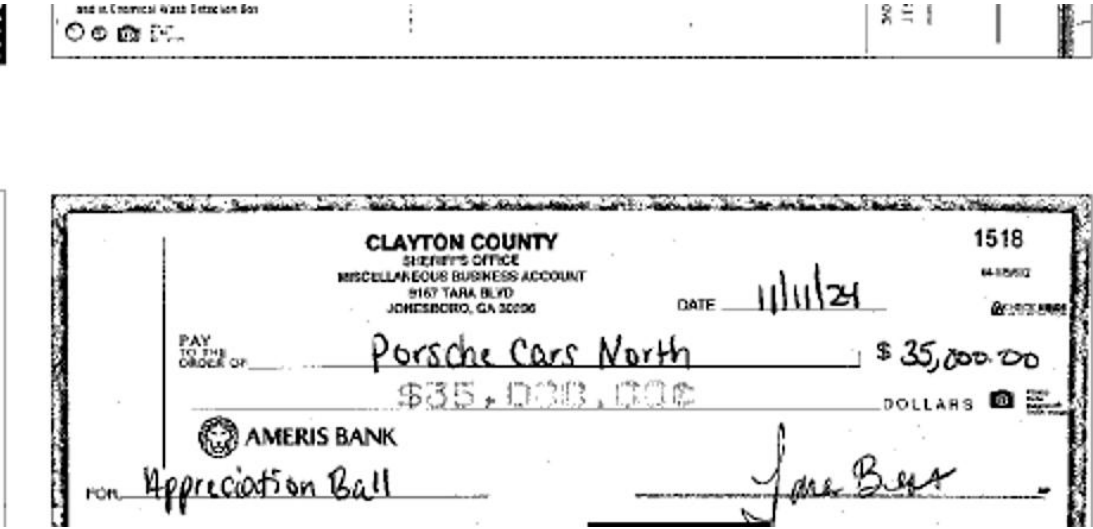


Figure XXXI-2. Ameris 7189 November 2024 statement image excerpt: check 1518 to Porsche Cars North for \$35,000.00, memo Appreciation Ball; signature appears as Tara Best.

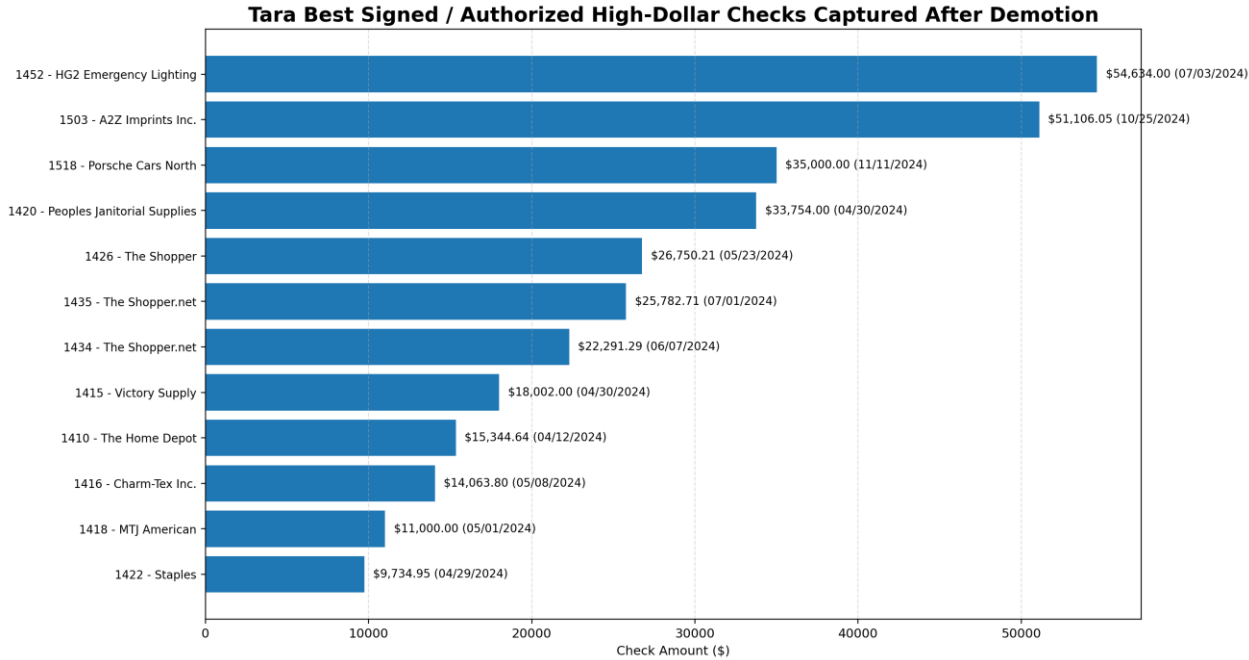


Figure XXXI-3. High-dollar Tara Best signed/authorized checks captured after demotion in reviewed records

C. Captured Tara Best checks requiring front/back check, endorsement, invoice, and authority validation

The table below is a captured population from the records reviewed, not a final forensic total. It includes the existing January-July 2024 Tara Best check schedule already incorporated into the report and the additional November 2024 Ameris 7189 statement-image checks visually reviewed. Every line should be matched to the original front/back check, signature card, signer authority record, invoice, public-purpose approval, budget code, and bank endorsement.

Date	Check #	Payee	Amount	Memo / purpose as shown	Source / signer note
01/05/2024	1404	Morrow Florist & Gift Shops, Inc.	\$4,632.80	Acct CCSHER	Existing captured check schedule / signer Tara Best
01/12/2024	1402	Sam's Club Direct	\$307.75	Acct 040266612121	Existing captured check schedule / signer Tara Best
02/08/2024	1405	Sam's Club Direct	\$1,505.77	Acct 040266612121	Existing captured check schedule / signer Tara Best
02/22/2024	1406	Morrow Florist & Gift Shops, Inc.	\$8,121.10	Acct CCSHER DD4190	Existing captured check schedule / signer Tara Best
03/08/2024	1407	Sam's Club Direct	\$669.82	Acct 040266612121	Existing captured check schedule / signer Tara Best
04/12/2024	1408	Sam's Club Direct	\$969.99	Acct 040266612121	Existing captured check schedule / signer Tara Best
04/12/2024	1410	The Home Depot	\$15,344.64	Paint for Jail	Existing captured check schedule / signer Tara Best
04/29/2024	1422	Staples	\$9,734.95	Office Supplies Items	Existing captured check schedule / signer Tara Best
04/30/2024	1415	Victory Supply	\$18,002.00	Inv# Q005919	Existing captured check schedule / signer Tara Best
04/30/2024	1420	Peoples Janitorial Supplies	\$33,754.00	Inv# 112302	Existing captured check schedule / signer Tara Best
05/01/2024	1418	MTJ American	\$11,000.00	Inv# 1839	Existing captured check schedule / signer Tara Best
05/08/2024	1416	Charm-Tex Inc.	\$14,063.80	Order # 841692	Existing captured check schedule / signer Tara Best
05/21/2024	1409	Morrow Florist & Gift Shops, Inc.	\$5,459.00	Acct CCSHER 4190	Existing captured check schedule / signer Tara Best
05/22/2024	1424	Sam's Club Direct	\$1,041.51	Acct 040266612121	Existing captured check schedule / signer Tara Best
05/23/2024	1426	The Shopper	\$26,750.21	Mailing Service	Existing captured check schedule / signer Tara Best
05/23/2024	1427	Sabra Skidmore	\$2,500.00	Sheriff's Community Outreach	Existing captured check schedule / signer Tara Best
05/28/2024	1428	Battery Source of Hampton	\$2,575.90	Golf cart work order	Existing captured check schedule / signer Tara Best
06/05/2024	1432	Market Grocery	\$2,960.64	Inv# 00202489	Existing captured check schedule / signer Tara Best
06/07/2024	1434	The Shopper.net	\$22,291.29	Mailing Services	Existing captured check schedule / signer Tara Best
06/11/2024	1430	Car Wash Investments	\$513.00	Repair of AirVac Machine	Existing captured check schedule / signer Tara Best
06/13/2024	1429	Sam's Club Direct	\$3,092.42	Acct 040266612121	Existing captured check schedule / signer Tara Best

Date	Check #	Payee	Amount	Memo / purpose as shown	Source / signer note
06/13/2024	1438	Gregory Glenn	\$650.00	360 Booth/Video Services	Existing captured check schedule / signer Tara Best
06/13/2024	1439	Steven Silva	\$400.00	Community Event	Existing captured check schedule / signer Tara Best
06/17/2024	1444	Answer The Bell	\$450.00	Game Truck/Community Event	Existing captured check schedule / signer Tara Best
06/17/2024	1448	Frederick Anderson	\$600.00	Community Event	Existing captured check schedule / signer Tara Best
06/18/2024	1443	The Family Entertainment Center	\$900.00	Community Event	Existing captured check schedule / signer Tara Best
06/18/2024	1447	Steven Silva	\$400.00	Community Event	Existing captured check schedule / signer Tara Best
06/20/2024	1440	Marathon Engineering Corporation	\$4,875.00	Inv# 19448	Existing captured check schedule / signer Tara Best
06/21/2024	1431	All Detainment Solutions	\$1,087.50	Inv# 1276927	Existing captured check schedule / signer Tara Best
06/24/2024	1436	OuterSpace Game Truck	\$799.00	Booking ID: AVA4-100624	Existing captured check schedule / signer Tara Best
06/24/2024	1437	Buddy's Playhouse Benjamin Reyes	\$620.00	Booking ID NYKE-100624	Existing captured check schedule / signer Tara Best
06/24/2024	1445	Outer Space Game Truck	\$1,050.00	Community Event	Existing captured check schedule / signer Tara Best
06/25/2024	1441	Minuteman Press	\$4,528.84	Inv# 58558	Existing captured check schedule / signer Tara Best
06/28/2024	1454	Splash and Glow	\$675.00	Car Detailing	Existing captured check schedule / signer Tara Best
07/01/2024	1435	The Shopper.net	\$25,782.71	Mailing Services	Existing captured check schedule / signer Tara Best
07/01/2024	1442	John Williams	\$150.00	Community Event	Existing captured check schedule / signer Tara Best
07/01/2024	1450	Riverdale Floral Boutique	\$589.58	Customer ID: 4501	Existing captured check schedule / signer Tara Best
07/02/2024	1449	Morrow Florist & Gift Shops, Inc.	\$3,005.10	Acct CCSHER 4190	Existing captured check schedule / signer Tara Best
07/02/2024	1453	Coca Cola	\$2,870.94	Vending	Existing captured check schedule / signer Tara Best
07/03/2024	1452	HG2 Emergency Lighting	\$54,634.00	Inv# 4535,4536,4537,4540,4564,4565,4569	Existing captured check schedule / signer Tara Best
07/10/2024	1455	OuterSpace Game Truck	\$2,850.00	Community Event	Existing captured check schedule / signer Tara Best
07/12/2024	1451	Uncle Mats and Supply	\$6,466.00	Inv# 264995	Existing captured check schedule / signer Tara Best
07/17/2024	1457	Buddy's Play House	\$2,165.00	Community Event	Existing captured check schedule / signer Tara Best
07/19/2024	1456	Bounce House Atlanta	\$1,672.92	Community Event	Existing captured check schedule / signer Tara Best
07/29/2024	1458	Morrow Florist & Gift Shops, Inc.	\$1,522.60	Acct CCSHER	Existing captured check schedule / signer Tara Best

Date	Check #	Payee	Amount	Memo / purpose as shown	Source / signer note
10/25/2024	1503	A2Z Imprints Inc.	\$51,106.05	T-shirt / invoice reference	Ameris 7189 November statement image, page 5 / Tara Best signature appears
10/29/2024	1506	Shypela Maxwell	\$2,000.00	Host	Ameris 7189 November statement image, page 5 / Tara Best signature appears
10/30/2024	1507	Sam's Club Direct	\$4,924.57	Vending	Ameris 7189 November statement image, page 5 / Tara Best signature appears
10/31/2024	1508	Jonathan Green	\$3,416.48	Travel reimbursement	Ameris 7189 November statement image, page 5 / Tara Best signature appears
10/31/2024	1509	Tiera Mitchell	\$300.00	Community Event Truck or Treat	Ameris 7189 November statement image, page 5 / Tara Best signature appears
10/31/2024	1512	Turkey On The Loose	\$1,000.00	Community Event Truck or Treat	Ameris 7189 November statement image, page 5 / Tara Best signature appears
10/31/2024	1514	Buddy's Playhouse	\$5,340.00	Community Event Truck or Treat	Ameris 7189 November statement image, page 6 / Tara Best signature appears
10/31/2024	1515	Outer Space Game Truck	\$1,900.00	Community Event Truck or Treat	Ameris 7189 November statement image, page 6 / Tara Best signature appears
11/04/2024	1516	Market Grocery	\$3,309.01	Vending	Ameris 7189 November statement image, page 6 / Tara Best signature appears
11/08/2024	1517	Coca-Cola	\$3,165.30	Invoice / vending	Ameris 7189 November statement image, page 6 / Tara Best signature appears
11/11/2024	1518	Porsche Cars North	\$35,000.00	Appreciation Ball	Ameris 7189 November statement image, page 6 / Tara Best signature appears

D. Why the Tara Best issue matters for indictment review

- If Tara Best was officially demoted and classified as a Security Specialist, the State should require proof of any continuing authority to sign checks, access the accounting room, control check stock, approve invoices, or certify public-account payments.
- If the Sheriff Office continued to identify her as Accounting Supervisor for bank purposes while county personnel/MUNIS records listed her as Security Specialist, the issue may support a false-writing, false-authority, or internal-control concealment theory if knowledge and intent are proven.
- If she signed checks while performing duties outside classification, the audit should determine who directed the work, who approved it, who benefited from the payments, and whether she was being used as a pass-through or rubber-stamp check signer.
- If someone else applied or endorsed her signature, the issue becomes a potential unauthorized endorsement/signature-authenticity issue requiring original checks, bank signature cards, forensic handwriting review, and witness interviews.
- If high-dollar checks supported personal, campaign, event, travel, entertainment, gift, or non-public expenses, the Tara Best signature issue becomes part of a broader public-fund conversion and public-purpose validation inquiry.

E. Missing records now required

- Original bank signature cards and authorized-signer history for all Sheriff-controlled accounts, including the dates Tara Best was added, retained, suspended, or removed.
- All front and back images of checks signed or attributed to Tara Best after February 2, 2023, including endorsements and deposit account information.
- MUNIS personnel-action history, job description, access permissions, payroll classification, supervisor chain, and security/access logs for Tara Best after demotion.
- Check-stock custody logs, accounting-room access logs, camera/key-card logs, online banking user logs, ACH permissions, and reconciliation records.
- Invoices, purchase orders, check requests, approval emails, public-purpose memoranda, event files, recipient lists, and budget coding for every captured check.
- Sworn statements from Tara Best, Sheriff Allen, finance/accounting custodians, bank representatives, supervisors, and any person who requested, prepared, approved, or received the checks.

Final audit position: Tara Best should be treated as a central financial-control witness and potential control-break point. The records show a material conflict between her demotion/security-specialist classification and her continued appearance as a signer or authorizer of high-dollar public-account checks. That conflict does not prove criminal guilt by itself, but it is strong enough to demand a bank-certified signature audit, forensic check review, MUNIS access audit, payroll classification review, and sworn testimony before the account-control environment can be cleared.

XXXIII. Tara Best Classification Conflict, Financial-Certification Authority, and Check-Control Risk

This section further clarifies why the Tara Best issue is not simply a personnel-label issue. The new screenshots and job-classification records show a direct conflict between the job class that performs Sheriff accounting work, the job class Tara Best appears to have held after demotion, and the title used on later financial certifications. This conflict should be treated as a high-priority internal-control and public-integrity issue.

A. Accounting Technician/Sheriff Is the Finance Classification; Security Specialist Is Not

Clayton County has a specific Accounting Technician/Sheriff classification for technical financial work in the Sheriff's Department. The Accounting Technician/Sheriff class receives and processes accounting documents, enters data into automated financial systems, verifies data, processes transactions, reconciles accounts, maintains accounting records, manages petty cash/travel expense funds, prepares bank deposits, and handles receipts and disbursements.

By contrast, the Security Specialist classification is a detention-facility support position. It is described as specialized technical and clerical work in a detention facility environment, focused on operating control panels, monitoring security devices and CCTV, controlling facility movement, maintaining security logs, and alerting sworn personnel to security conditions. The Security Specialist description does not identify check writing, accounting-room access, bank-signature authority, financial certification, public-account reconciliation, or disbursement authority as normal duties.

Classification	Documented Purpose / Duties	Relevance to Tara Best
Accounting Technician/Sheriff	Accounting documents; automated financial systems; transaction processing; account reconciliation; financial records; petty cash/travel funds; bank deposits; receipts and disbursements.	This is the logical class for an employee performing Sheriff accounting, reconciliation, deposits, financial processing, or public-account work.

Classification	Documented Purpose / Duties	Relevance to Tara Best
Security Specialist	Detention facility support; control panels; CCTV/security electronics; keys/logs; facility movement; emergency/security alerts; non-inmate-contact detention post.	This class does not facially support check-signing authority, accounting-room access, financial certification, or public-account disbursement control.

B. Why the Demotion Path Matters

If Tara Best was being demoted but remained assigned to legitimate Sheriff accounting duties, the county had an accounting-specific classification available. The problem is that the available records identify a move into a Security Specialist classification, while later financial documents continue to reflect accounting-supervisor-type authority. That gap creates the core question: was Tara Best actually performing accounting work while misclassified, or was an outdated/inaccurate title being used to support financial certifications and check authority after she no longer held an accounting-supervisor role?

C. January 27, 2025 Financial Certifications Using the Accounting Supervisor Title

The financial statement certification records are especially important because they show certifications dated January 27, 2025 using the title “Accounting Supervisor.” The reviewed certification pages include certifications for July 2024, August 2024, and September 2024 records. The January 27, 2025 certification date creates a direct title/authority question because Tara Best was not shown in the Security Specialist classification as an accounting supervisor. One certification page also contains a handwritten note indicating that the position does not exist per position control.

D. Investigative Significance

This evidence supports a stronger referral theory than “poor job classification.” It raises five separate investigative possibilities that must be tested against HR, MUNIS, bank, and original check records:

- Working-out-of-class risk: Tara Best may have been performing accounting-supervisor or accounting-technician duties while officially classified as Security Specialist.
- False-title certification risk: financial records may have been certified using an accounting-supervisor title after that authority no longer matched her HR/MUNIS classification.
- Unauthorized signer risk: bank-signature authority may not have been removed after the demotion, allowing continued checks and disbursements under stale authority.
- Rubber-stamp or proxy-signature risk: if someone else endorsed, inserted, or used Tara Best’s name/signature, the original checks and bank endorsement images must be examined.
- Command-control risk: if the Sheriff’s Office used Tara Best as a financial “seal” while she was classified outside accounting, the issue becomes who directed, approved, or knowingly allowed that practice.

E. Legal-Risk Framing

The report should not state as a final conclusion that Tara Best committed a crime, because the original bank signature cards, front/back check images, endorsement records, MUNIS logs, HR position-control documents, and sworn statements are still needed. The safer and stronger language

is that the records create a specific and articulable basis to investigate possible false public records, unauthorized financial authority, check endorsement/signature misuse, theft or conversion of public funds, and command-level approval failures.

Georgia's false-statement statute applies to knowingly and willfully false writings, documents, concealments, or representations in matters within the jurisdiction of state or county government. Georgia's forgery statute may be implicated if checks or writings purport to have been made by authority of a person who did not give such authority. Theft by conversion may be implicated if public funds lawfully held for a specified public purpose were knowingly converted to an unauthorized use. These are investigative theories that require original records before any charging decision.

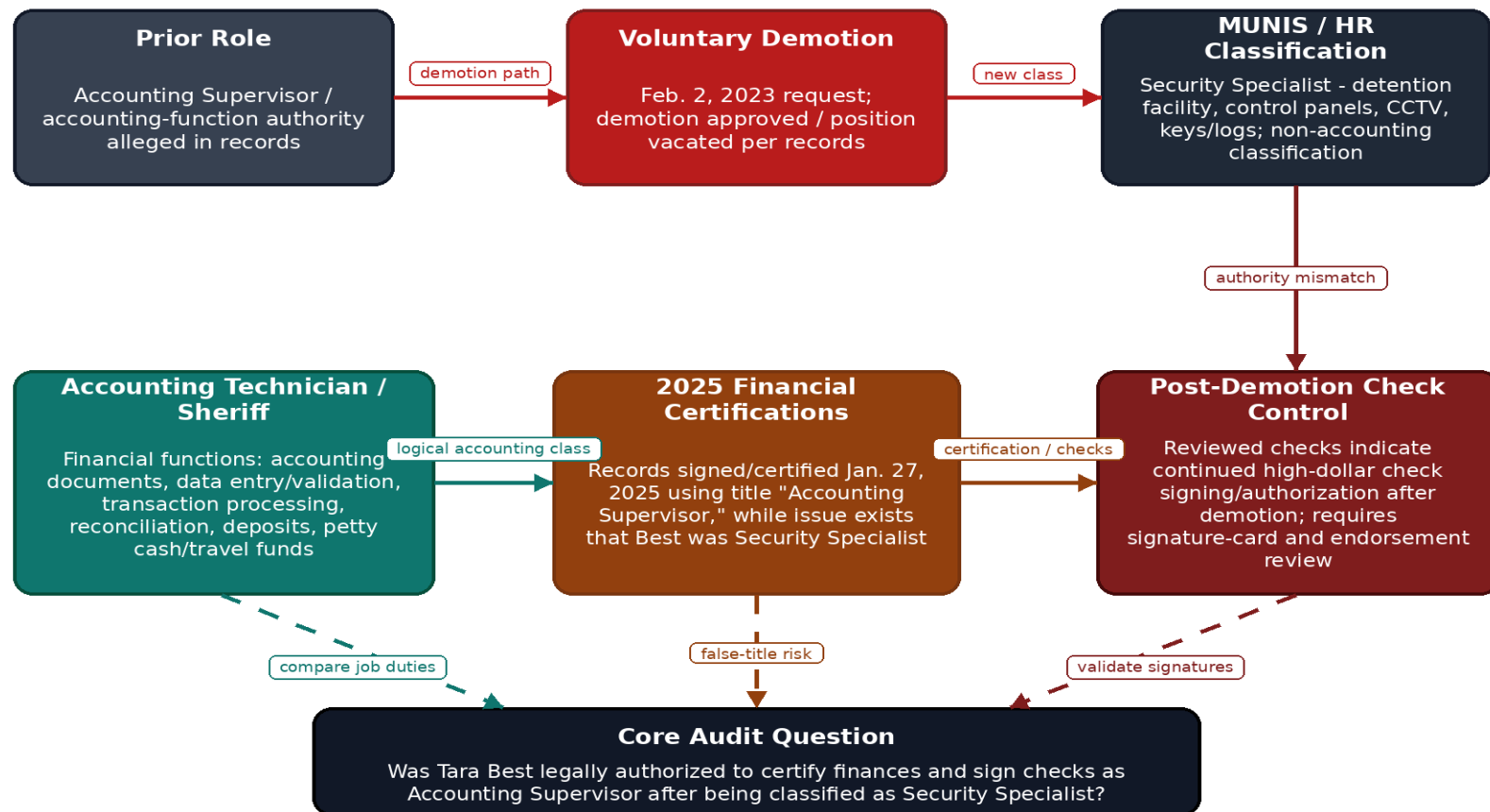
F. Records to Demand Immediately

- Tara Best's complete HR classification history, demotion approval, MUNIS action forms, and position-control records from 2020 through 2025.
- All job descriptions, assigned-duty memoranda, access-rights records, accounting-room access logs, key/card access logs, and supervisor directives for Tara Best after February 2, 2023.
- All bank signature cards, authorized-signer additions/removals, bank correspondence, and signer-change letters for each Sheriff-controlled account.
- Front and back images of every check bearing Tara Best's signature or name after her demotion, including endorsement/back-of-check records.
- All MUNIS, accounting-system, and check-printing logs showing who entered, approved, printed, reviewed, or released each check.
- All financial certifications signed or certified by Tara Best in 2024 and 2025, including the official title used and the authority relied upon.
- Sworn statements from Tara Best, Finance, HR, bank representatives, supervisors, and any Sheriff's Office command staff who directed or approved check signing after the demotion.

Figure: Tara Best Classification and Financial-Authority Conflict

Tara Best Classification and Financial-Authority Conflict

All findings are investigative leads requiring MUNIS, HR, bank-signature, and check-endorsement validation.



This visual shows the core audit question: if Tara Best's post-demotion HR/MUNIS classification was Security Specialist, why did later financial certifications and checks continue to reflect accounting-supervisor-type authority?

G. Proposed Finding for Referral

Tara Best's records should be treated as a separate public-integrity referral issue. The documented classifications show that Accounting Technician/Sheriff is the proper finance/accounting classification, while Security Specialist is a detention-facility security-control classification. If Tara Best was classified as Security Specialist after her demotion but continued certifying financial statements as Accounting Supervisor and signing or authorizing high-dollar public-account checks, the reviewing authority should determine whether

the Sheriff's Office knowingly allowed stale authority, inaccurate title usage, working-out-of-class duties, unauthorized endorsements, or rubber-stamped financial control over public funds.

XXXI. Comprehensive Public-Account Exception Review: Walmart, Travel, Retail, Inmate/SSI, Clothing, Out-of-State, and Personal-Use Indicators

Purpose. This section replaces the prior narrow payee-specific discussion. The focus is now the larger public-fund-misuse pattern: whether Sheriff-controlled public accounts were used for retail purchases, travel, lodging, resort/event expenses, communications, subscriptions, vehicle/remote services, or other personal-use activity and separately verifiable campaign-use activity not allocated for legitimate Sheriff's Office operations.

Scope note. The records reviewed include OCR/text-extracted public-account registers and bank-statement images from the ORA production. Some bank images are degraded or redacted. Therefore, the amounts below should be treated as audit leads requiring the original bank statement, original check image, itemized receipt, cardholder file, MUNIS coding, and public-purpose memo before any final criminal conclusion is drawn.

A. Current 2024 Check-Card Exception Totals

The strongest current-period evidence comes from the 7189 Sheriff Miscellaneous Business Account and the 7163 Sheriff Training Fund check-card statements. The current-card exception universe below totals approximately \$39,508.15, not including already-addressed high-dollar check issues such as Porsche/Appreciation Ball or Bond Community Federal Credit Union. The pattern is important because the transactions cluster around communications-platform charges requiring classification, travel/lodging, resort/event activity, out-of-state vendors, retail/electronics, and subscription/personal-use indicators.

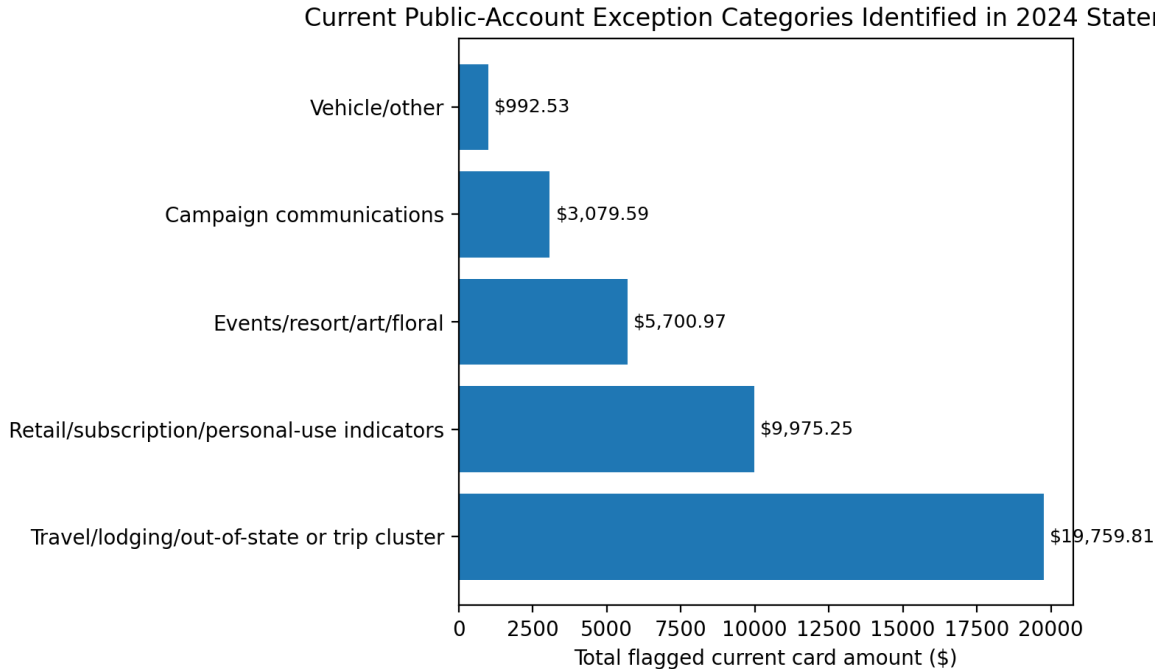


Figure: Current public-account check-card exception categories identified from 2024 statement review.

Category	Approx. total	Why it matters
Travel/lodging/out-of-state or trip cluster	\$19,759.81	Airfare, travel insurance, hotels/resorts, tavern/trip cluster, and lodging charges require passenger names, hotel folios, public-purpose memos, and payroll comparison.
Retail/subscription/personal-use indicators	\$9,975.25	Walmart, BrandsMart, Best Buy, PetSmart, Home Depot, Office Depot, Netflix, Disney/Max and similar charges require receipts, inventory, and official-use support.
Events/resort/art/floral	\$5,700.97	Great Wolf Lodge, Party City, florist, and art/decor-type charges require event files and proof no private/campaign benefit occurred.
Campaign communications	\$3,079.59	Facebook, Robodial, and EZTexting charges require message content, recipient lists, ad accounts, campaign/official separation, and employee-time reconciliation.
Vehicle/other	\$992.53	OnStar, SiriusXM Guardian, and DroneMobile require assigned-vehicle records, user identity, and asset files.

B. Current Statement Exception Matrix - Check Card Charges

This table is not intended to prove illegality by itself. It identifies the specific public-account transactions requiring source-document validation. The most important next step is to match each charge to a cardholder, receipt, invoice, approval record, public purpose, asset/inventory record, and employee payroll/time records for the same dates.

Date	Account	Type	Merchant / descriptor	Loc.	Amount	Audit concern
05/01/2024	7189 Misc. Business	Check card	Facebook / FACEBK CWUPK3LRT2	CA	\$161.94	Campaign communications / ad-account review
05/13/2024	7189 Misc. Business	Check card	Facebook / FACEBK LAPZ764RT2	CA	\$250.00	Campaign communications / ad-account review
05/13/2024	7189 Misc. Business	Check card	Robodial Org LLC	VA	\$663.90	Campaign communications / call-list review
05/14/2024	7189 Misc. Business	Check card	EZTexting.com	CA	\$1,500.00	Campaign communications / recipient-list review
05/22/2024	7189 Misc. Business	Check card	Facebook / FACEBK CXVFTSQRT2	CA	\$250.00	Campaign communications / ad-account review
05/29/2024	7189 Misc. Business	Check card	OnStar LLC	MI	\$34.99	Vehicle/telematics; identify vehicle and user
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,414.96	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Allianz Travel Insurance	VA	\$387.20	Travel insurance; identify traveler
08/07/2024	7189 Misc. Business	Check card	Allianz Travel Insurance	VA	\$66.00	Travel insurance; identify traveler
08/07/2024	7189 Misc. Business	Check card	Allianz Travel Insurance	VA	\$17.82	Travel insurance; identify traveler
08/08/2024	7189 Misc. Business	Check card	EZTexting.com	CA	\$125.00	Campaign communications / recipient-list review
08/09/2024	7189 Misc. Business	Check card	Hotel Delta	WA	\$3,461.40	Travel/lodging; folio and traveler required
08/14/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$423.60	Out-of-state lodging
08/14/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$145.25	Out-of-state lodging
08/14/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$191.49	Out-of-state lodging
08/15/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$1,126.56	Out-of-state lodging
08/19/2024	7189 Misc. Business	Check card	Henderson Florist	IN	\$273.80	Out-of-state florist/event lead
08/21/2024	7189 Misc. Business	Check card	WWW Chaney / Chaney Art	FL	\$285.69	Art/decor vendor lead; invoice needed
08/22/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$293.81	Out-of-state lodging
08/27/2024	7189 Misc. Business	Check card	Great Wolf Lodge, LaGrange	GA	\$3,930.00	Resort/event/personal-use lead
08/29/2024	7189 Misc. Business	Check card	BrandsMart USA Stockbridge	GA	\$4,059.84	High-dollar retail/electronics; inventory needed
08/30/2024	7189 Misc. Business	Check card	BrandsMart USA Stockbridge	GA	\$3,915.34	High-dollar retail/electronics; inventory needed
11/01/2024	7189 Misc. Business	Check card	Party City, Morrow	GA	\$548.86	Event supplies; event file needed
11/01/2024	7189 Misc. Business	Check card	Party City, Fayetteville	GA	\$418.68	Event supplies; event file needed
11/01/2024	7189 Misc. Business	Check card	Jonesboro Dwarf House	GA	\$137.08	Food/restaurant; attendee list needed
11/04/2024	7189 Misc. Business	Check card	Party City, Fayetteville	GA	\$243.94	Event supplies; event file needed
11/08/2024	7189 Misc. Business	Check card	EZTexting.com	CA	\$128.75	Communications; public/campaign message review
11/12/2024	7189 Misc. Business	Check card	Fontainebleau Las Vegas	NV	\$971.87	Las Vegas lodging/vacation indicator
11/12/2024	7189 Misc. Business	Check card	SiriusXM Guardian	NY	\$280.58	Vehicle/telematics; identify vehicle/user
11/12/2024	7189 Misc. Business	Check card	WM Supercenter #1363, Madison	GA	\$788.29	Walmart/out-of-county retail; receipt required
11/12/2024	7189 Misc. Business	Check card	TA 45 Madison	GA	\$29.43	Travel-stop/trip cluster
11/14/2024	7189 Misc. Business	Check card	PetSmart Morrow	GA	\$226.79	K-9/pet/personal-use issue; receipt required
11/15/2024	7189 Misc. Business	Check card	Home Depot Morrow	GA	\$315.20	Retail/facility; receipt and receiving record
11/15/2024	7189 Misc. Business	Check card	Hart & Crown Tavern, Madison	GA	\$395.52	Tavern/restaurant/trip cluster; attendees required
11/18/2024	7189 Misc. Business	Check card	Holiday Inn Express	GA	\$860.07	Lodging; folio and traveler required
11/25/2024	7189 Misc. Business	Check card	Holiday Inn Express	GA	\$528.20	Lodging; folio and traveler required
11/25/2024	7189 Misc. Business	Check card	Office Depot Jonesboro	GA	\$432.91	Retail/office; receipt and inventory
11/25/2024	7189 Misc. Business	Check card	Firstech DroneMobile	WA	\$539.88	Vehicle/remote service; asset required
02/14/2024	7163 Training Fund	Check card	Best Buy Business Advantage	TX	\$183.90	Training Fund retail/electronics; receipt needed
08/09/2024	7163 Training Fund	Check card	Delta Air	CA	\$682.96	Training Fund airfare
08/09/2024	7163 Training Fund	Check card	Allianz Travel Insurance	VA	\$60.24	Training Fund travel insurance

Date	Account	Type	Merchant / descriptor	Loc.	Amount	Audit concern
11/05/2024	7163 Training Fund	Check card	Delta Air	CA	\$1,576.95	Training Fund airfare
11/05/2024	7163 Training Fund	Check card	Allianz Travel Insurance	VA	\$86.73	Training Fund travel insurance
11/27/2024	7163 Training Fund	Check card	Netflix	CA	\$22.99	Training Fund subscription/personal-use lead
11/27/2024	7163 Training Fund	Check card	Disney Max Bundle	NY	\$29.99	Training Fund subscription/personal-use lead

C. Walmart Charges Located - Checks and Check Cards

The current-period Walmart issue is the 11/12/2024 WM Supercenter #1363 Madison, Georgia charge. The current bank record does not confirm an Alabama Walmart transaction. The Madison, Georgia Walmart charge remains important because it appears in the same short travel cluster as Fontainebleau Las Vegas, Madison GA travel-stop activity, Hart & Crown Tavern, and Holiday Inn Express charges. Historical Walmart/Walmart.com entries are listed separately to avoid overstating the current-period evidence.

Date	Account	Payment form	Payee / descriptor	Amount	Finding
11/12/2024	7189 Misc. Business	Check card	WM Supercenter #1363, Madison, GA	\$788.29	Current-period out-of-county Walmart charge; itemized receipt/cardholder/payroll review required.
10/24/2013	Sheriff Miscellaneous	Check/register	Walmart / GPS units for SCCIP purchase	\$1,599.90	Historical register item; not treated as current Allen-period proof.
05/15/2013	Forfeited Drug Money	Check/register	Walmart / safe for vice unit	\$146.97	Historical register item; purpose appears law-enforcement related but should be receipted.
11/08/2017	Specialized Unit	EFT/card/register	Walmart Locust Grove / ammo	\$125.58	Historical specialized-unit item; requires receipt and ammo inventory.
11/15/2017	Specialized Unit	EFT/card/register	Walmart Lovejoy / electrical tape	\$28.38	Historical specialized-unit item.
04/26/2018	Specialized Unit	EFT/card/register	Walmart / CO2	\$37.20	Historical specialized-unit item.
10/09/2018	Specialized Unit	EFT/card/register	Walmart.com / drone flight battery	\$98.00	Historical specialized-unit item; inventory and drone asset file needed.
10/10/2018	Specialized Unit	EFT/card/register	Walmart.com / drone flight battery	\$21.95	Historical specialized-unit item; inventory and drone asset file needed.

D. Travel, Lodging, Vacation, Out-of-State, and Trip-Cluster Expenses

The travel-related record is stronger when viewed as clusters rather than isolated transactions. The August 2024 cluster combines multiple Delta airfare charges, Allianz travel-insurance charges, Hotel Delta, Hyatt Regency New Orleans, Great Wolf Lodge, out-of-state florist/art charges, and high-dollar BrandsMart purchases. The November 2024 cluster includes Fontainebleau Las Vegas, Walmart Madison, TA 45 Madison, Hart & Crown Tavern, Holiday Inn Express, and vehicle/remote services on the same card suffix pattern. These clusters require traveler identification and payroll/time comparison for any employee who was paid regular duty, overtime, callback, or remote work during the same travel period.

Date	Account	Type	Merchant / descriptor	Loc.	Amount	Audit concern
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,414.96	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Delta Air	CA	\$1,407.95	Airfare; passenger/itinerary required
08/07/2024	7189 Misc. Business	Check card	Allianz Travel Insurance	VA	\$387.20	Travel insurance; identify traveler

Date	Account	Type	Merchant / descriptor	Loc.	Amount	Audit concern
08/07/2024	7189 Misc. Business	Check card	Allianz Travel Insurance	VA	\$66.00	Travel insurance; identify traveler
08/07/2024	7189 Misc. Business	Check card	Allianz Travel Insurance	VA	\$17.82	Travel insurance; identify traveler
08/09/2024	7189 Misc. Business	Check card	Hotel Delta	WA	\$3,461.40	Travel/lodging; folio and traveler required
08/14/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$423.60	Out-of-state lodging
08/14/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$145.25	Out-of-state lodging
08/14/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$191.49	Out-of-state lodging
08/15/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$1,126.56	Out-of-state lodging
08/22/2024	7189 Misc. Business	Check card	Hyatt Regency New Orleans	LA	\$293.81	Out-of-state lodging
08/27/2024	7189 Misc. Business	Check card	Great Wolf Lodge, LaGrange	GA	\$3,930.00	Resort/event/personal-use lead
11/12/2024	7189 Misc. Business	Check card	Fontainebleau Las Vegas	NV	\$971.87	Las Vegas lodging/vacation indicator
11/12/2024	7189 Misc. Business	Check card	WM Supercenter #1363, Madison	GA	\$788.29	Walmart/out-of-county retail; receipt required
11/12/2024	7189 Misc. Business	Check card	TA 45 Madison	GA	\$29.43	Travel-stop/trip cluster
11/15/2024	7189 Misc. Business	Check card	Hart & Crown Tavern, Madison	GA	\$395.52	Tavern/restaurant/trip cluster; attendees required
11/18/2024	7189 Misc. Business	Check card	Holiday Inn Express	GA	\$860.07	Lodging; folio and traveler required
11/25/2024	7189 Misc. Business	Check card	Holiday Inn Express	GA	\$528.20	Lodging; folio and traveler required
08/09/2024	7163 Training Fund	Check card	Delta Air	CA	\$682.96	Training Fund airfare
08/09/2024	7163 Training Fund	Check card	Allianz Travel Insurance	VA	\$60.24	Training Fund travel insurance
11/05/2024	7163 Training Fund	Check card	Delta Air	CA	\$1,576.95	Training Fund airfare
11/05/2024	7163 Training Fund	Check card	Allianz Travel Insurance	VA	\$86.73	Training Fund travel insurance

E. Retail, Event, Subscription, Art/Decor, and Personal-Use Indicators

The retail/event/subscription charges require itemized receipts because bank descriptors alone cannot determine public purpose. The strongest personal-use indicators are Netflix and Disney/Max on the Training Fund, Great Wolf Lodge, Fontainebleau Las Vegas, high-dollar BrandsMart purchases, PetSmart, Party City, and the Madison GA retail/tavern/hotel cluster. The Chaney/Chaney Art descriptor should be treated as a decor/art vendor lead unless the invoice confirms an official Sheriff's Office purpose.

Date	Account	Type	Merchant / descriptor	Loc.	Amount	Audit concern
08/19/2024	7189 Misc. Business	Check card	Henderson Florist	IN	\$273.80	Out-of-state florist/event lead
08/21/2024	7189 Misc. Business	Check card	WWW Chaney / Chaney Art	FL	\$285.69	Art/decor vendor lead; invoice needed
08/27/2024	7189 Misc. Business	Check card	Great Wolf Lodge, LaGrange	GA	\$3,930.00	Resort/event/personal-use lead
08/29/2024	7189 Misc. Business	Check card	BrandsMart USA Stockbridge	GA	\$4,059.84	High-dollar retail/electronics; inventory needed
08/30/2024	7189 Misc. Business	Check card	BrandsMart USA Stockbridge	GA	\$3,915.34	High-dollar retail/electronics; inventory needed
11/01/2024	7189 Misc. Business	Check card	Party City, Morrow	GA	\$548.86	Event supplies; event file needed
11/01/2024	7189 Misc. Business	Check card	Party City, Fayetteville	GA	\$418.68	Event supplies; event file needed
11/01/2024	7189 Misc. Business	Check card	Jonesboro Dwarf House	GA	\$137.08	Food/restaurant; attendee list needed
11/04/2024	7189 Misc. Business	Check card	Party City, Fayetteville	GA	\$243.94	Event supplies; event file needed
11/12/2024	7189 Misc. Business	Check card	WM Supercenter #1363, Madison	GA	\$788.29	Walmart/out-of-county retail; receipt required
11/14/2024	7189 Misc. Business	Check card	PetSmart Morrow	GA	\$226.79	K-9/pet/personal-use issue; receipt required
11/15/2024	7189 Misc. Business	Check card	Home Depot Morrow	GA	\$315.20	Retail/facility; receipt and receiving record
11/15/2024	7189 Misc. Business	Check card	Hart & Crown Tavern, Madison	GA	\$395.52	Tavern/restaurant/trip cluster; attendees required
11/25/2024	7189 Misc. Business	Check card	Office Depot Jonesboro	GA	\$432.91	Retail/office; receipt and inventory
02/14/2024	7163 Training Fund	Check card	Best Buy Business Advantage	TX	\$183.90	Training Fund retail/electronics; receipt needed
11/27/2024	7163 Training Fund	Check card	Netflix	CA	\$22.99	Training Fund subscription/personal-use lead
11/27/2024	7163 Training Fund	Check card	Disney Max Bundle	NY	\$29.99	Training Fund subscription/personal-use lead

F. Inmate Trust / Inmate SSI / Social Security Incentive Fund Review

The current searchable ORA text did not confirm a 2024-2025 inmate-trust charge to Walmart, Great Wolf Lodge, Fontainebleau, Netflix, Disney/Max, PetSmart, clothing vendors, or other facially personal retail/event vendors. However, the SSI/Social Security Incentive register contains older non-routine purchases that should be categorized and reconciled before drawing conclusions about restricted-fund use. These legacy entries are not presented as current Sheriff Allen-period proof; they are included because they show why restricted inmate/SSI-related accounts require asset, invoice, and public-purpose controls.

Date	Fund / account	Payee / descriptor	Amount	Audit issue
02/23/2012	Inmate SSI / Social Security Incentive	Wesley International / cart for meal trays	\$17,908.00	Appears operational/inmate-service related but should have invoice, receiving, and asset documentation.
03/20/2017	Inmate SSI / Social Security Incentive	Home Depot / paint supplies	\$8,389.11	Large retail/facility purchase from SSI-related fund; invoice, project file, and public purpose needed.
08/23/2019	Inmate SSI / Social Security Incentive	Battery Source of Hampton / golf cart purchase	\$10,599.00	Vehicle/cart-type purchase from SSI-related fund; requires title/asset file, assignment, and inmate-program justification.
08/23/2019	Inmate SSI / Social Security Incentive	Cycle Specialty Co. Inc. service/inspection	\$832.49	Vehicle/cart-related service; match to public asset.
09/16/2019	Inmate SSI / Social Security Incentive	Battery Source of Hampton / golf cart keys	\$15.96	Related golf-cart expense; requires asset link.
09/18/2019	Inmate SSI / Social Security Incentive	Toyota Forklifts of Atlanta / service inspection	\$60.00	Equipment service; requires asset and purpose support.

G. Clothing / Uniform / Apparel Charges Located

No confirmed current 2024-2025 card charge to a standard clothing retailer such as Burlington, Ross, Macy's, Nike, Adidas, Old Navy, Gap, Shoe Carnival, Foot Locker, or similar merchant was confirmed in the 7163/7189 card statements reviewed. The searchable registers do contain historical uniform, T-shirt, apparel, shoe repair, cleaning, embroidery, and event-clothing entries. These should not be used as current Allen-period proof unless additional records tie them to the relevant period. They are included because the request specifically asked for clothing charges and because public funds used for clothing or apparel require proof of official uniform/event purpose.

Date	Account	Payee / descriptor	Amount	Finding
04/19/2012	Sheriff Miscellaneous	Blankenship & Walker / T-shirts	\$289.80	Historical community-relations clothing item; receipt/event file needed if relied on.
07/13/2012	Sheriff Miscellaneous	Affordable Screen Printing & Embroidery / Citizens Academy T-shirt	\$350.00	Historical event/clothing item.
06/12/2013	Sheriff Miscellaneous	Jonesboro Sports Center / uniforms for CCSO flag football	\$1,169.72	Historical flag-football uniform item; not current Allen-period proof.
06/04/2013	Forfeited Drug Money	T&T Uniforms / Honor Guard polos	\$410.00	Historical uniform item.
06/20/2012	Forfeited Drug Money	Blankenship & Walker / camp T-shirts & bags	\$2,895.27	Historical clothing/event item.
05/01/2018	Forfeited Drug Money	Special Olympics of Georgia / T-shirts for Torch Run	\$555.00	Historical event clothing item.
11/01/2010	Honor Guard	Shoe repair, alteration & embroidery	\$110.00	Historical uniform-support item.
01/07/2015	Honor Guard	Elvis Lynch / reimbursement for T&T Uniforms	\$154.09	Historical uniform item.
06/26/2018	Honor Guard	Designer Cleaners / clean uniforms	\$51.00	Historical uniform-cleaning item.

H. What This Adds to the Public-Fund-Misuse Theory

The additional review strengthens the theory that Sheriff-controlled accounts may have been treated like flexible discretionary spending accounts rather than restricted public accounts. The evidence is strongest where bank-card charges, high-dollar checks, Tara Best's post-demotion financial-control conflict, campaign-period communication charges, employee overtime/schedule deviations, and relationship/control links point in the same direction.

- Walmart: the confirmed current item is \$788.29 at WM Supercenter #1363, Madison, Georgia, on 11/12/2024, within a broader Madison/Las Vegas travel cluster. Alabama is not confirmed by the bank descriptor currently reviewed.
- Travel/vacation: August 2024 and November 2024 contain airfare, travel insurance, hotels/resorts, Las Vegas lodging, New Orleans lodging, Madison GA lodging/tavern/retail, and Great Wolf Lodge activity requiring traveler and payroll comparison.
- Communications-platform transactions: Facebook, Robodial, and EZTexting charges are campaign-capable communication-platform transactions and should remain campaign-nexus audit exceptions. The issue is whether ad content, recipient lists, scripts, timing, cardholder identity, employee work time, or campaign records show candidate/campaign benefit rather than an authorized Sheriff Office public-information purpose.
- Personal-use indicators: Netflix and Disney/Max on the Training Fund, Great Wolf Lodge, Fontainebleau Las Vegas, BrandsMart, PetSmart, Party City, and tavern/restaurant activity require receipts and official-purpose support.
- Inmate/SSI funds: no current 2024-2025 personal-retail inmate-fund charge was confirmed in the searchable text, but historical SSI/Social Security Incentive purchases show why restricted funds must be reconciled to public assets and inmate-program purposes.
- Clothing: no current clothing-retailer card charge was confirmed, but historical uniform/T-shirt/apparel records demonstrate that any clothing-related public spending must be tied to uniforms, programs, or events and not personal wardrobe use.

I. Records Required to Prove or Disprove Misuse

- Cardholder assignment logs for every 7163 and 7189 card suffix, especially suffixes ending 3664, 7467, 0629, 6451, and 6454.
- Itemized receipts for WM Supercenter #1363, BrandsMart, Best Buy, PetSmart, Home Depot, Office Depot, Party City, Great Wolf Lodge, Netflix, Disney/Max, Henderson Florist, Chaney/Chaney Art, and every restaurant/tavern charge.
- Passenger names, ticket numbers, itinerary records, travel authorizations, per diem records, and training/conference agendas for every Delta and Allianz charge.
- Hotel folios for Hotel Delta, Hyatt Regency New Orleans, Fontainebleau Las Vegas, Holiday Inn Express, and any other lodging charge.
- Attendee lists and public-purpose memoranda for Jonesboro Dwarf House, Hart & Crown Tavern, Party City, Great Wolf Lodge, Appreciation Ball expenses, community-event expenses, and any food/event spending.
- Inventory and receiving records for BrandsMart, Best Buy, Home Depot, Office Depot, DroneMobile, SiriusXM Guardian, OnStar, and vehicle/equipment-related purchases.
- Payroll, MUNIS, Kronos, schedule-change, remote-work, overtime, callback, leave, key-card, GPS, and device-login records for any employee connected to travel, communications-platform transactions, or event purchases.
- All check fronts and backs, endorsements, W-9s, invoices, and vendor files for Bond Community Federal Credit Union, Porsche Cars North America, The Shopper, Blu Enclave, Pirouette, Bickers, Tara Best-signed checks, and any high-dollar event-related payee already flagged in the report.

J. Recommended Report Finding

The new bank-statement and register review supports a stronger referral finding: the Sheriff-controlled public accounts show a recurring pattern of non-core spending, including communications-platform transactions requiring classification, travel/lodging, resort/event expenses, retail/electronics, subscriptions, food/tavern charges, vehicle/remote services, and restricted-fund questions. These transactions do not prove

criminal conduct by themselves, but they create a specific and articulable basis for a forensic audit and public-integrity investigation. If itemized receipts, cardholder records, payroll records, travel records, and campaign records show that these public funds paid for personal travel, campaign activity, employee private benefit, non-county events, personal subscriptions, or unsupported retail purchases, the evidence may support investigation into theft by conversion, false writings, unlawful public-agency campaign contributions, and misuse of restricted public funds.

XXXII. Economic-Crimes Clarification and Final Integration Correction

Purpose. This section clarifies the analytical framing of the final report while preserving the campaign-nexus concern. Facebook/Meta, EZTexting, and Robodial charges remain campaign-capable public-account exceptions requiring content, audience, recipient-list, cardholder, and campaign-calendar review. The report proceeds under two separate public-integrity theories: (1) public funds, public employee time, or public resources may have been used to support campaign-related activity; and (2) public funds may have been used for personal benefit, travel, vacation, entertainment, retail, clothing, lodging, subscriptions, gifts, or other non-public purposes.

A. Campaign-related misuse theory. The campaign-related theory applies only where the records show or may show that Sheriff Office money, staff time, equipment, public events, communications platforms, public vendors, vehicles, or public accounts benefited a candidate, campaign committee, election activity, voter contact, phone banking, campaign advertising, campaign signage, or campaign labor. Facebook, EZTexting, and Robodial are campaign-capable communication tools and remain campaign-nexus audit exceptions. They should be tested against the underlying ad content, message scripts, recipient lists, targeting, cardholder identity, employee work records, campaign calendars, and campaign bank records to determine whether public funds benefited candidate/campaign activity rather than a documented Sheriff Office public-information purpose.

B. Personal-benefit / non-public-use theory. The personal-use theory is separate. Travel, lodging, resort, hotel, airline, restaurant/tavern, Walmart, retail, clothing, electronics, subscriptions, florist/gift, event, art/decor, vehicle-related, or similar charges should be evaluated as possible personal-benefit or public-purpose exceptions unless a campaign connection is separately proven. These charges should not be mislabeled as campaign charges merely because they occurred near an election period. They should be treated as public-account spending exceptions requiring itemized receipts, cardholder records, traveler names, approval memoranda, payroll/leave comparison, inventory records, and written public-purpose support.

C. Corrected reviewer instruction. Where this report refers to Facebook, EZTexting, Robodial, communication, outreach, digital advertising, public information, or mass-notification services, the reviewing agency should classify the transaction only after obtaining the original invoice, content, target audience, recipient list, approving user, public-purpose memorandum, and campaign comparison records. Where this report refers to travel, lodging, resort, retail, clothing, electronics, subscriptions, gifts, events, or similar charges, the reviewing agency should first treat them as personal-use/public-purpose exceptions and then determine whether a campaign connection also exists.

D. Professional economic-crimes standard. The economic-crimes issue is not whether a payee name looks suspicious in isolation. The issue is whether public money can be traced from a public account to a personal, political, private, campaign, or unauthorized end use through bank records, cardholder records, invoices, approvals, endorsements, MUNIS/Kronos audit logs, vendor files, employee time records, and witness testimony. This final version

preserves the campaign-resource theory and the personal-benefit theory as distinct tracks so that a reviewing agency can subpoena the correct proof without overstating either track.

XXXIII. Election-Day and Runoff Public-Account Spending Isolation

Purpose. This section isolates Sheriff-controlled public-account charges in the immediate election windows surrounding the May 21, 2024 primary election and the June 18, 2024 runoff election. The purpose is to test whether public-facing events, community-outreach vendors, communications platforms, mailing services, florist/gift spending, or employee/event activity were used as a public-purpose cover for campaign benefit or private political advantage.

Audit theory. The issue is not that every community event, Facebook charge, text platform, mailing, or florist purchase is automatically unlawful. The issue is that the timing, vendor type, amount, and lack of visible public-purpose documentation require a forensic comparison against campaign calendars, campaign disclosures, ad content, message scripts, recipient lists, public-event files, employee time records, and approving officials. These transactions remain campaign-nexus audit leads and public-purpose exceptions until the underlying documentation confirms the lawful public purpose.

A. May 21, 2024 Primary-Election Window

Finding. Within the 20 days before the May 21, 2024 primary election, the Sheriff-controlled 7189 Miscellaneous Business Account shows Facebook/Meta, Robodial, and EZTexting charges. On election day itself, the public-account check population shows a Morrow Florist & Gift Shops, Inc. check for \$5,459.00. On the following dates, additional Facebook, mailing-service, community-outreach, and vehicle/golf-cart support entries appear. The clustered timing requires the Sheriff Office to produce the underlying public-purpose proof.

Date	Vendor / Payee	Account / Source	Amount	Audit significance
05/01/2024	FACEBK CWUPK3LRT2	7189 Sheriff Misc. Business	\$161.94	Meta/Facebook invoice, ad content, administrator logs, public-purpose memo, and campaign comparison.
05/13/2024	FACEBK LAPZ764RT2	7189 Sheriff Misc. Business	\$250.00	Meta/Facebook invoice, ad content, administrator logs, public-purpose memo, and campaign comparison.
05/13/2024	ROBODIAL ORG LLC	7189 Sheriff Misc. Business	\$663.90	Robodial invoice, script, call list, caller ID, public-purpose memo, and campaign comparison.
05/14/2024	EZTEXTINGCOM	7189 Sheriff Misc. Business	\$1,500.00	EZTexting invoice, message content, recipient list, user account, public-purpose memo, and campaign comparison.

Date	Vendor / Payee	Account / Source	Amount	Audit significance
05/21/2024	Morrow Florist & Gift Shops, Inc. - Check #1409	Public-account check record	\$5,459.00	Recipient list, delivery address, invoice, event file, public-purpose approval, and endorsement.
05/22/2024	FACEBK CXVFTSQRT2	7189 Sheriff Misc. Business	\$250.00	Meta/Facebook invoice, ad content, administrator logs, public-purpose memo, and campaign comparison.
05/23/2024	The Shopper - Check #1426	Public-account check record	\$26,750.21	Mail piece, mailing list, invoice, endorsement, public-purpose memo, and campaign comparison.
05/23/2024	Sabra Skidmore - Check #1427	Public-account check record	\$2,500.00	Event/work file, invoice, recipient or attendee list, approval, and campaign comparison.
05/28/2024	Battery Source of Hampton - Check #1428	Public-account check record	\$2,575.90	Work order, assigned equipment/vehicle, event use, approval, and public-purpose proof.

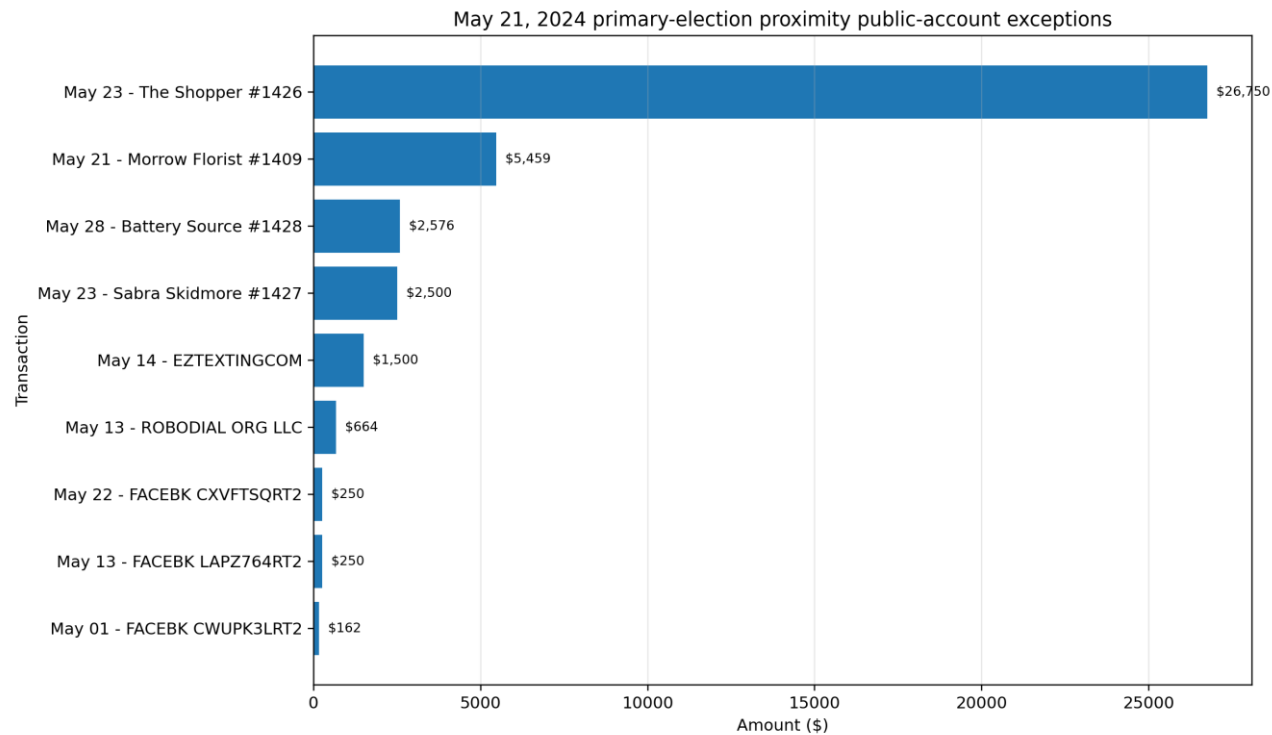


Figure XXXIII-1. May 21 primary-election proximity public-account exceptions. The highest May-window item is The Shopper mailing-service check #1426, followed by Morrow Florist check #1409 on election day.

B. June 18, 2024 Runoff Window and Community-Event Charges

Finding. The June runoff window contains a distinct concentration of public-account event, community-outreach, and mailing-service entries. The key date is June 18, 2024, the runoff election day. On that date, the current reviewed check population identifies The Family Entertainment Center, check #1443, for \$900.00, and Steven Silva, check #1447, for \$400.00. Those two runoff-day community-event entries total \$1,300.00. The day before the runoff, Answer The Bell and Frederick Anderson entries total \$1,050.00. Six days after the runoff, additional OuterSpace Game Truck and Buddy's Playhouse/Benjamin Reyes entries total \$2,469.00.

Date	Vendor / Payee	Account / Source	Amount	Audit significance
06/05/2024	Market Grocery - Check #1432	Public-account check record	\$2,960.64	Itemized receipt, delivery/use location, event file, approval, and campaign/public-event comparison.

Date	Vendor / Payee	Account / Source	Amount	Audit significance
06/07/2024	The Shopper.net - Check #1434	Public-account check record	\$22,291.29	Mail piece, mailing list, invoice, endorsement, public-purpose memo, and campaign comparison.
06/17/2024	Answer The Bell - Check #1444	Public-account check record	\$450.00	Event file, invoice/contract, attendance or participant proof, photos/flyer, approval, and campaign comparison.
06/17/2024	Frederick Anderson - Check #1448	Public-account check record	\$600.00	Event file, invoice/contract, attendance or participant proof, photos/flyer, approval, and campaign comparison.
06/18/2024	The Family Entertainment Center - Check #1443	Public-account check record	\$900.00	Event file, invoice/contract, attendance or participant proof, photos/flyer, approval, and campaign comparison.
06/18/2024	Steven Silva - Check #1447	Public-account check record	\$400.00	Event file, invoice/contract, attendance or participant proof, photos/flyer, approval, and campaign comparison.
06/24/2024	OuterSpace Game Truck - Check #1436	Public-account check record	\$799.00	Event file, invoice/contract, attendance or participant proof, photos/flyer, approval, and campaign comparison.
06/24/2024	Buddy's Playhouse / Benjamin Reyes - Check #1437	Public-account check record	\$620.00	Event file, invoice/contract, attendance or participant proof, photos/flyer, approval, and campaign comparison.
06/24/2024	Outer Space Game Truck - Check #1445	Public-account check record	\$1,050.00	Event file, invoice/contract, attendance or participant proof, photos/flyer, approval, and campaign comparison.

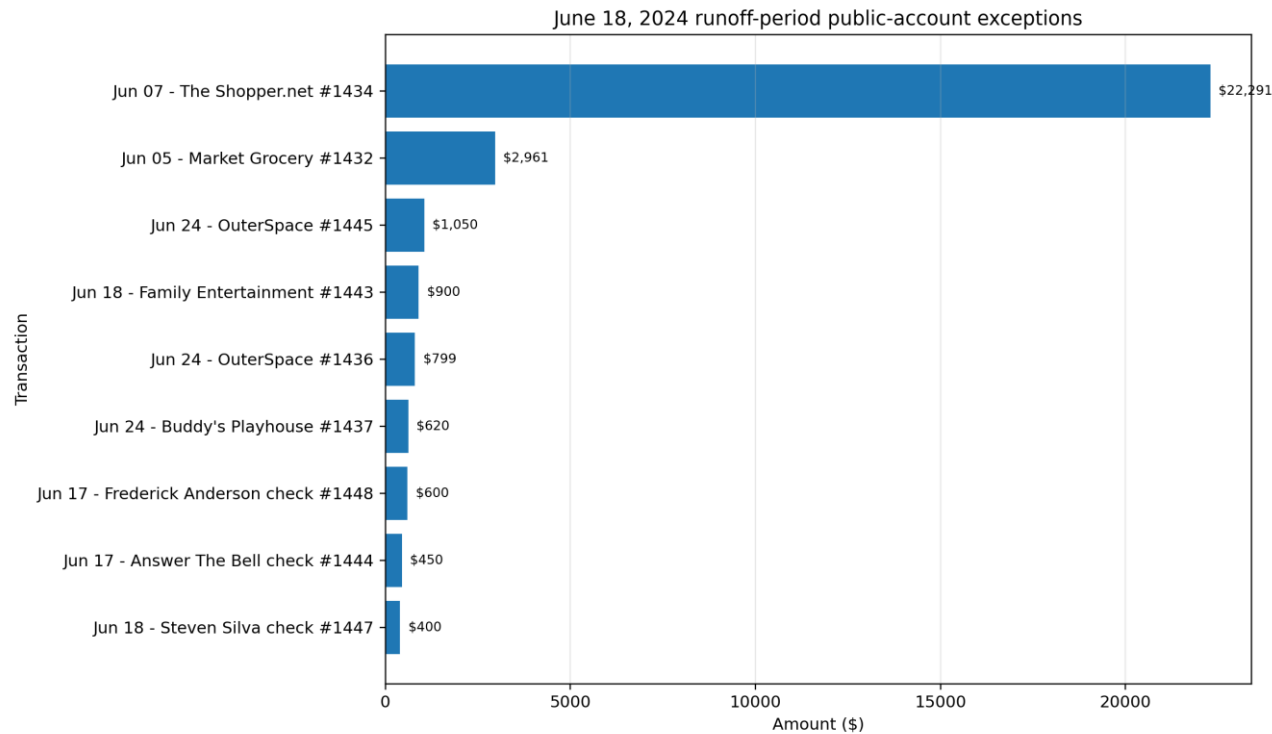


Figure XXXIII-2. June 18 runoff-period public-account exceptions. The Family Entertainment Center check #1443 for \$900.00 is charged on runoff election day, together with Steven Silva check #1447 for \$400.00.

C. Key Totals and Investigative Interpretation

Metric	Items included	Amount	Why it matters
May 1-May 14 pre-primary communication/outreach charges	Facebook/Meta, Robodial, EZTexting	\$2,575.84	Strongest pre-primary communications-platform cluster.
May 21 primary election day florist/gift charge	Morrow Florist & Gift Shops, Inc. check #1409	\$5,459.00	Must be tied to recipient, event, delivery, invoice, and public purpose.
May 21-May 28 primary/post-primary public-account exception cluster	Morrow Florist, Facebook, The Shopper, Sabra Skidmore, Battery Source	\$37,535.11	Requires event, mailing, recipient, public-purpose, and campaign comparison.
June 17 day-before-runoff community-event charges	Answer The Bell and Frederick Anderson	\$1,050.00	Day-before-runoff community/event entries requiring public-purpose proof.
June 18 runoff election-day community-event charges	The Family Entertainment Center and Steven Silva	\$1,300.00	Runoff-day event entries requiring event file, services, attendees, and campaign comparison.
June 5-June 24 runoff-period public-account exceptions listed in this section	Market Grocery, The Shopper.net, community/event vendors	\$30,070.93	Runoff-period exception population requiring forensic validation.

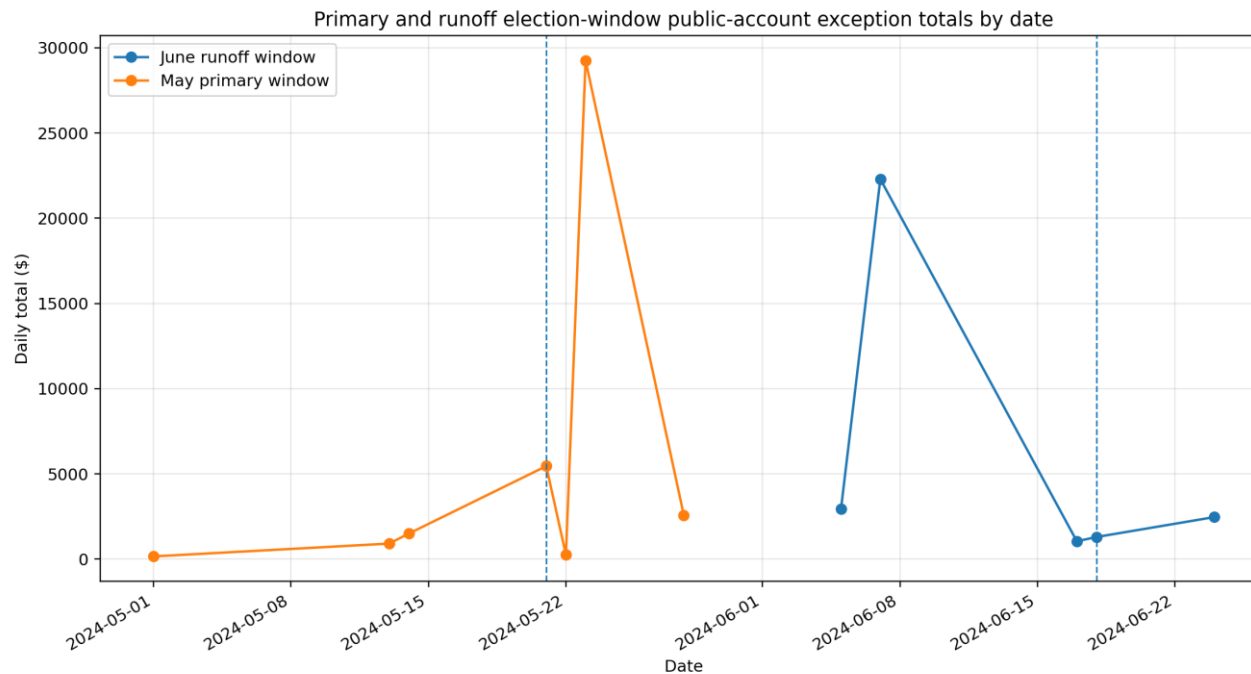


Figure XXXIII-3. Primary and runoff election-window public-account exception totals by date. The chart highlights clustered activity near the May 21 primary and June 18 runoff markers.

Investigative conclusion. The May 21 and June 18 election markers materially strengthen the timing analysis. The May window contains public-account Facebook/Meta, Robodial, EZTexting, florist/gift, mailing-service, and community-outreach entries. The June runoff window contains mailing-service, grocery/market, and multiple community-event/entertainment entries, including The Family Entertainment Center on the exact runoff date. These transactions should be tested against Sheriff Allen campaign records, campaign event calendars, official Sheriff Office event files, public-information postings, message scripts, recipient lists, photos, vendor contracts, employee time records, and public-purpose approvals. If the records show that public funds, public employees, public equipment, or public vendors were used to promote campaign activity or to stage campaign-style events under a public-purpose label, the transactions should be treated as campaign-resource misuse leads in addition to public-fund-misuse leads.

Records required for this section. The reviewing authority should obtain: Facebook/Meta ad-account exports; EZTexting invoices, message content, recipient lists, and administrator logs; Robodial invoices, scripts, call lists, and caller-ID records; Morrow Florist check #1409 invoice, recipient list, and delivery address; The Shopper check #1426 and #1434 mail pieces, mailing lists, invoices, and endorsements; all June community-event check fronts/back, endorsements, invoices, contracts, photos, flyers, public notices, attendance/participant records, and campaign-comparison files; and MUNIS/Kronos/payroll records for employees involved in the events or communications activity.

XXXIV. Sabra Skidmore \$2,500 Election-Adjacent Community-Outreach Payment

Individual payee, church/ministry record mismatch, and two-day post-election timing issue

This section isolates a \$2,500.00 Sheriff Miscellaneous Business Account check written to Sabra Skidmore two days after the May 21, 2024 primary election. The check image reflects check #1427, dated 05/23/2024, payable to "Sabra Skidmore," with the memo/purpose line identifying "Sheriff's Community Outreach." The timing and payee structure create a specific audit issue because the payment was made to an individual rather than directly to a church, ministry, nonprofit, or event vendor. This finding should not be stated as proof that votes were purchased; it should be stated as an election-adjacent individual payment requiring immediate documentation, endorsement tracing, and sworn explanation.

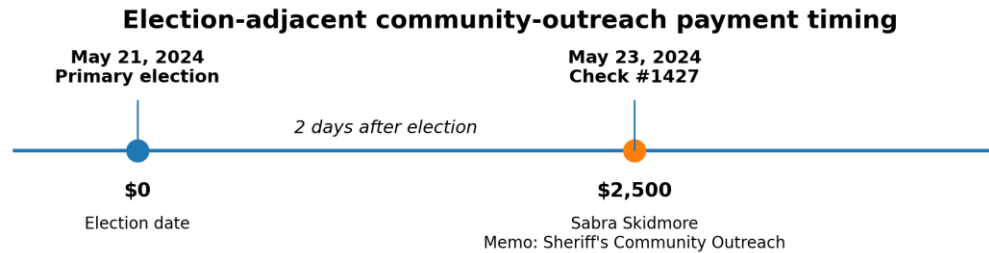


Figure S-1. Timing of the Sabra Skidmore payment in relation to the May 21, 2024 election date.

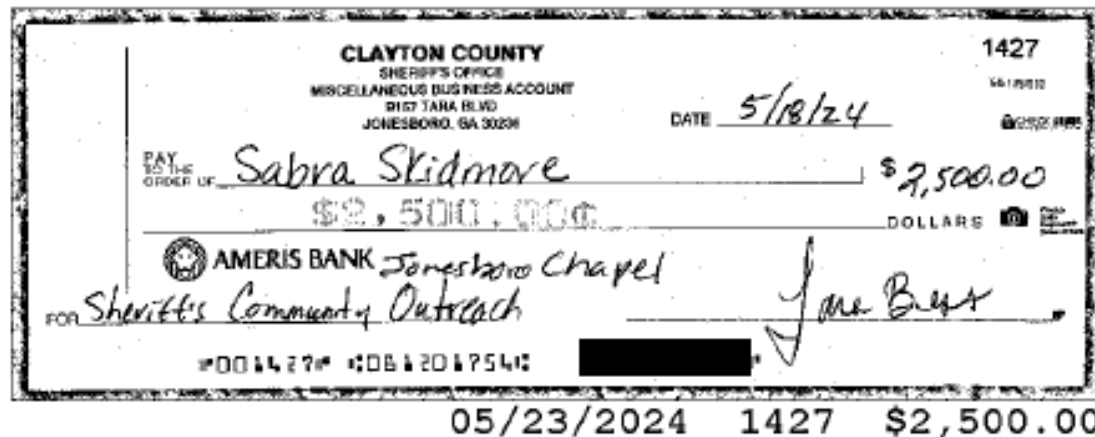


Figure S-2. Check #1427 payable to Sabra Skidmore for \$2,500.00, dated 05/23/2024, with memo/purpose line showing Sheriff's Community Outreach.

A. Transaction facts and immediate audit issue

Field	Record / issue
Payee	Sabra Skidmore - individual payee, not a church/ministry/entity payee.
Date	05/23/2024 - two days after the May 21, 2024 primary election.
Check number / account	Check #1427 from the Sheriff Miscellaneous Business Account ending 7189.
Amount	\$2,500.00.
Memo / stated purpose	Sheriff's Community Outreach.
Audit concern	If the purpose was church, ministry, pastor, community outreach, or public event support, the payment should be traceable to a valid entity, invoice, W-9, event file, recipient list, and public-purpose approval. Paying an individual two days after the election creates a vote-influence / private-benefit audit question that must be resolved through original records.

B. Church/ministry entity comparison and payee mismatch

The uploaded Georgia Secretary of State records identify two Sabra Skidmore-linked entities. Jonesboro - Strong Tower Church of God, Inc. is listed as a domestic nonprofit corporation, but the business status is "Admin. Dissolved," with a dissolved date of 12/07/2016. Sabra Skidmore is listed as registered agent and secretary. Separately, Full Circle Ministries 360 LLC is listed as an active/compliance domestic limited liability company formed on 02/07/2024, with Sabra Skidmore listed as registered agent. The existence of these records strengthens, rather than resolves, the audit issue because the public-account check was not made payable to either organization. If the \$2,500 was intended for a church, pastor, ministry, nonprofit outreach program, or official public-facing event, the reviewing authority should determine why the check was written to Sabra Skidmore personally instead of to the entity allegedly providing the service.

Entity / record	Status shown	Sabra Skidmore connection	Why it matters
Jonesboro - Strong Tower Church of God, Inc.	Domestic nonprofit corporation; admin. dissolved; dissolved date 12/07/2016.	Registered agent and Secretary.	A dissolved nonprofit status raises questions if the payment was intended as church/ministry support. It also makes the individual-payee structure more important.
Full Circle Ministries 360 LLC	Domestic LLC; active/compliance; formed 02/07/2024.	Registered agent.	Active entity exists, but the check was still not made payable to the LLC or a ministry account.

C. Investigative theory and required proof

The proper economic-crimes framing is that this check is an election-adjacent individual payment coded or described as community outreach. The concern is not merely that the Sheriff Office supported community outreach. The concern is that the payment was made to an individual two days after the election, where entity records show a church/ministry connection but the check was not paid to a church/ministry entity. That combination requires a forensic audit to determine whether the payment was legitimate outreach, an undocumented honorarium, a disguised campaign benefit, an improper gratuity/private benefit, or an election-related payment for support, influence, turnout, endorsements, or votes.

Required record	Purpose of demand
Front and back of check #1427, endorsement, and deposit account	Determines who actually received the money and whether it was deposited personally or into an entity/church/ministry account.
Invoice, W-9, contract, vendor file, and payment request	Determines whether Sabra Skidmore was treated as an individual vendor, church representative, ministry, nonprofit, or personal payee.
Event file, flyer, date, location, photos, sign-in sheet, beneficiary list, and public notice	Tests whether there was a real official community outreach event connected to the payment.
Approval memo, MUNIS/payment coding, and public-purpose justification	Tests whether the payment had lawful public purpose and was approved through proper controls.
Campaign calendar, campaign communications, endorsements, call lists, social media, and voter-contact records	Tests whether the payment overlapped with campaign support, election turnout efforts, endorsements, or vote-influence activity.
Communications between Sheriff Allen, command staff, Sabra Skidmore, Donnie Skidmore, and campaign/community-event personnel	Determines the true purpose of the payment and who authorized it.

D. Recommended referral language

The Sabra Skidmore check should be treated as a high-priority election-adjacent audit exception. The Sheriff Miscellaneous Business Account shows check #1427, dated 05/23/2024, payable to Sabra Skidmore in the amount of \$2,500.00, with the stated purpose of Sheriff's Community Outreach. The payment occurred two days after the May 21, 2024 primary election. Georgia Secretary of State records identify Sabra Skidmore as connected to church/ministry-related entities, including an administratively dissolved nonprofit church and an active LLC; however, the check was made payable to Sabra Skidmore individually rather than to a church, ministry, nonprofit, or

The following Secretary of State business-search comparison exhibit is included to document the payee/entity mismatch issue. The exhibit does not prove wrongdoing by itself; it establishes why the payee, endorsement, event file, and public-purpose documentation must be obtained.

BUSINESS SEARCH		
BUSINESS INFORMATION		
Business Name:	JONESBORO - STRONG TOWER CHURCH OF GOD, INC.	Control Number: K612219
Business Type:	Domestic Nonprofit Corporation	Business Status: Admin. Dissolved
Business Purpose:	NONE	
Principal Office Address:	9671 THOMAS RD, JONESBORO, GA, 30238-5847	Date of Formation / Registration Date: 4/5/1996
State of Formation:	Georgia	Last Annual Registration Year: 2014
Dissolved Date:	12/07/2016	
REGISTERED AGENT INFORMATION		
Registered Agent Name:	SABRA SKIDMORE	
Physical Address:	624 Clubland cir SE, Conyers, GA, 30094, USA	
County:	Rockdale	
OFFICER INFORMATION		
Name	Title	Business Address
DONNIE L SKIDMORE	CEO	624 Clubland Cir, Conyers, GA, 30094, USA

Figure S-3. Sabra Skidmore-linked entity records. Full Circle Ministries 360 LLC is active/compliance; Jonesboro - Strong Tower Church of God, Inc. is administratively dissolved. The public-account check was payable to Sabra Skidmore individually, not to either entity.

This section adds the newly provided check-image screenshots and bank-statement screenshots into the report as additional evidence supporting the public-fund misuse and personal-benefit review. The images are important because they show actual check faces, visible payees, dates, amounts, memo lines, account identifiers, and apparent signer information rather than only extracted/OCR transaction text.

This section does not replace the earlier transaction schedules. It supplements them with direct image evidence and identifies the specific records that must be obtained before a formal charging decision can be made: original front/back checks, bank endorsements, invoices, contracts, W-9s, purchase orders, debit-card itemized receipts, cardholder assignment records, and written public-purpose approvals.

A. Andrea/Audrea Unique Art LLC and Decorative-Upgrades Evidence

The newly uploaded check-image evidence provides a stronger connection between the photographed portrait-style artwork and public-account payments. The images show at least two public-account checks payable to Andrea/Audrea Unique Art LLC, both with memo language indicating “decorative upgrades.” The exact legal spelling must be confirmed through the vendor W-9, invoice, bank endorsement, and Georgia Secretary of State/business records.

Date / posting shown	Check #	Payee	Amount	Memo/purpose shown	Audit significance
09/03/2024 / posted 09/04/2024	1475	Andrea/Audrea Unique Art LLC	\$9,000.00	Decorative upgrades	Direct image support for artwork/decorative-upgrade public-purpose review.
10/08/2024 / posted 10/09/2024	1487	Andrea/Audrea Unique Art LLC	\$6,000.00	Decorative upgrades	Second same-vendor decorative-upgrade payment.
09/10/2024 / posted 09/11/2024	1477	Chantel E. Curry	\$2,500.00	Decorative upgrades	Separate decorative-upgrade payment requiring invoice and public-purpose review.

Total decorative/artwork-related checks visible in the newly uploaded screenshots: \$17,500.00, consisting of \$15,000.00 to Andrea/Audrea Unique Art LLC and \$2,500.00 to Chantel E. Curry. The records should be evaluated against the photographs of customized artwork depicting Sheriff Allen and against any invoice, procurement record, asset tag, delivery location, and written public-purpose justification.

Figure XXXVI-1. Artwork and decorative-upgrades photographic exhibit.



ANTHONY L. ROBBINS, P.A.

Premier Investigations • Forensic Audits • Criminal Referral Support

Exhibit - Artwork and Decorative-Upgrades Evidence

Photographs of portrait-style artwork associated with public-account decorative-upgrade payments.



Portrait-style podium artwork depicting Sheriff Allen.



Decorative glitter-style office portrait display.



Framed desk portrait artwork depicting Sheriff Allen.

INVESTIGATIVE SIGNIFICANCE

- 1 The photographed pieces appear to be custom portrait-style artwork depicting Sheriff Allen.
- 2 Check-image evidence identifies public-account payments to Andrea/Audrea Unique Art LLC for "decorative upgrades."
- 3 If purchased with Sheriff-controlled public funds, the expenditure requires proof of a lawful public purpose and inventory/asset control.
- 4 Required validation includes invoice records, procurement approval, funding source, delivery location, business justification, and check endorsements.
- 5 This exhibit should be reviewed together with the related check images, bank statements, vendor files, and Tara Best signer-authority issue.

B. Additional Visible Check-Image and Debit-Card Exceptions

The additional screenshots show multiple large-dollar or non-core public-account transactions that require forensic audit. Some may ultimately be supported by legitimate public-purpose records; however, the visible memo lines and merchant descriptions show categories that are not self-validating Sheriff Office expenses without supporting documents.

Date shown	Check/card ref.	Payee / merchant	Amount	Memo / descriptor	Audit significance
08/13/2024 / posted 08/14/2024	1466	Carl Black Auto Super Store / Hiram	\$142,249.50	Vehicle purchase	Requires purchase order, title, VIN, assignment, inventory, approval, and public-purpose documentation.
09/16/2024	Card transaction	Airbnb HMPVWTR9XA @ Airbnb CO CA	\$2,220.38	Check-card purchase	Travel/lodging/personal-use exception requiring guest, location, dates, purpose, and payroll comparison.
09/17/2024	Card transaction	PayPal Carter UNL D / San Jose descriptor	\$4,387.00	Check-card purchase	Payment processor descriptor requires invoice and ultimate beneficiary identification.
10/01/2024	Card transaction	BrandsMart USA Stockbridge GA	\$4,720.92 less \$161.99 refund	Check-card purchase/refund	Retail/electronics exception requiring itemized receipt, receiving record, and asset inventory.
10/16/2024	Card transaction	Walmart.com Bentonville AR	Amount not visible in screenshot	POS purchase	Online retail exception requiring complete statement page and itemized receipt.
10/16-10/17/2024	Card transactions	Amazon.com / Amazon Marketplace Seattle WA	Amounts not visible in screenshot	POS/check-card purchases	Online retail exceptions requiring full statement, itemized receipts, cardholder identity, and public-purpose explanation.
09/03/2024 / 09/24/2024 visible screenshots	1471, 1472, 1482	Blu Enclave Industries	\$21,000.00 visible	Consulting	Repeated exact-dollar consulting pattern; requires contract, invoices, deliverables, and related-party review.
09/23/2024 / posted 09/24/2024	1480	Marc Norsworthy & Co.	\$44,025.00	Consulting	High-dollar consulting payment requiring contract, scope, work product, approval, and conflict review.
10/07/2024	1483	Summit	\$18,302.97	Meals for staff	High-dollar staff meal expense requiring attendee list, itemized invoice, event purpose, and approval.
10/15/2024	1494	Reggie Jaye Signature LLC	\$29,625.00	Memo unclear/not visible	High-dollar vendor payment requiring invoice, contract, approval, and endorsement review.
10/24/2024	1498	Porsche Cars North	\$13,175.00	Sheriff's Event / CSLC 2024	Public-purpose exception requiring event file, contract, invoice, recipients, and approval.
11/11/2024 / posted 11/18/2024	1518	Porsche Cars North	\$35,000.00	Appreciation Ball	Major event/personal-benefit exception requiring full invoice, attendee list, event purpose, and legal authorization.

Figure XXXVI-2. Additional check and debit-card evidence exhibit.



ANTHONY L. ROBBINS, P.A.

Forensic Audit Check-Image Exhibit

Exhibit - Additional Check/Card Evidence

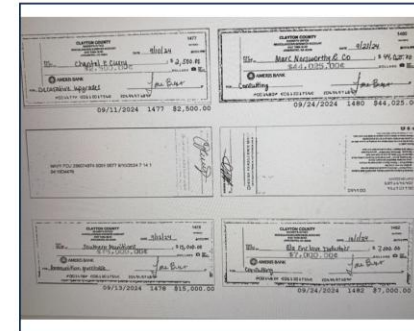
Decorative upgrades, vehicle purchase, travel/lodging, retail, consulting, and event exceptions requiring invoice and endorsement review.



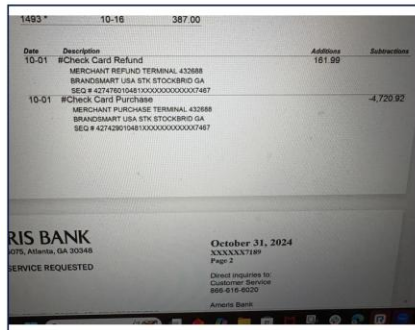
A. 08/13/2024 - Carl Black Auto Super Store - \$142,249.50 vehicle purchase; also Morrow Florist \$1,512.00.



B. 08/30-09/03/2024 - Blu Enclave \$7,000 + \$7,000; Market Grocery \$2,444.72; Andrea/Audrea Unique Art LLC \$9,000.



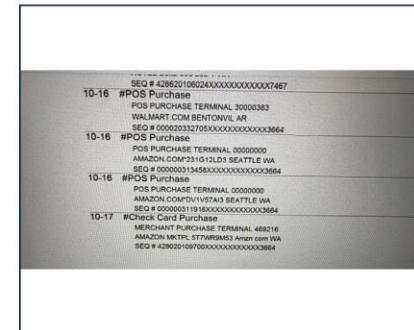
C. 09/10-09/24/2024 - decorative upgrades, ammunitions, consulting, Blu Enclave consulting.



D. 10/2024 - Summit meals for staff; Sam's Club; Juicy Crab; Andrea/Audrea Unique Art LLC \$6,000.



E. 09/16-09/17/2024 - Airbnb \$2,220.38 and PayPal/Carter entry \$4,387.00.

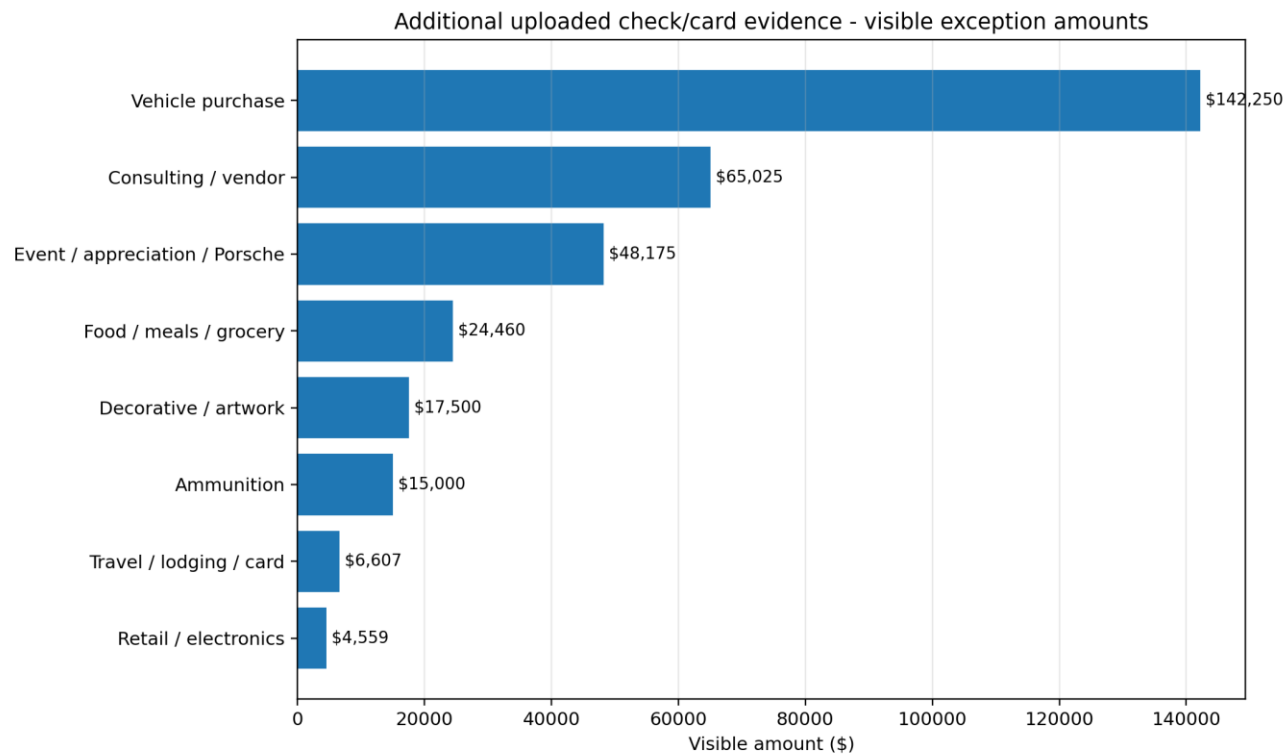


F. 10/2024 - Walmart.com Bentonville AR and Amazon entries; amounts require full statement page.

ASSESSMENT

These source images show actual public-account check images and debit-card descriptors rather than only extracted ledger text. They should be matched to bank-certified statements, front/back checks, endorsements, invoices, procurement approvals, vendor W-9s, asset records, receipts, and public-purpose memoranda.

Figure XXXVI-3. Visible exception totals from the newly uploaded check/card screenshots. Amounts are limited to values visible in the screenshots and exclude Walmart/Amazon entries where the amount is not visible on the cropped image.



C. Assessment of Evidentiary Value

The newly uploaded images materially strengthen the report because they provide direct visual support for the public-account exception theory. The check images show that the Sheriff Miscellaneous Business Account was used for personalized decorative upgrades, large vehicle purchases, high-dollar consulting, meals, event expenses, retail purchases, and travel/lodging-related charges. These are not automatically unlawful, but they are not self-validating Sheriff Office expenses.

The strongest new assessment point is the combination of personalized portrait artwork, checks payable to Andrea/Audrea Unique Art LLC for “decorative upgrades,” a separate decorative-upgrade check to Chantel E. Curry, and other large public-facing/event/personal-benefit expenses. If the artwork or decorative items were obtained for personal image promotion rather than a documented public function, the expenditures may support scrutiny under theft/conversion, false-writing, procurement, gratuities/public-purpose, and public-agency campaign-resource theories, depending on the final evidence.

A second strong point is the continued appearance of Tara Best’s signature or authorization on high-dollar checks. This should be reviewed together with the prior section addressing Tara Best’s classification conflict and signer-authority issue. If Tara Best was classified as Security Specialist during this period, investigators must determine whether she remained lawfully authorized to sign checks, whether the bank signature card was stale, whether she was working outside classification, and whether the Sheriff Office used her signature as a financial approval seal for non-core expenditures.

D. Required Records to Complete the Assessment

- Original bank-certified front and back of every check shown in the screenshots, including endorsements and deposit accounts.
- Vendor W-9s, contracts, invoices, scope-of-work documents, and deliverables for Andrea/Audrea Unique Art LLC, Chantel E. Curry, Blu Enclave Industries, Marc Norsworthy & Co., Reggie Jaye Signature LLC, Summit, Porsche Cars North, and other listed payees.
- Procurement approvals, purchase orders, budget codes, receiving records, and inventory/asset tags for artwork, decorative upgrades, vehicles, electronics, retail items, and ammunition.
- Debit-card holder records, card custody logs, complete Ameris statements, and itemized receipts for Airbnb, PayPal/Carter, BrandsMart, Walmart.com, Amazon, and other card transactions.
- Travel authorizations, guest names, lodging dates, event files, attendee lists, public-purpose memoranda, and payroll/time comparisons for all travel, lodging, event, food, and community-outreach expenses.
- Tara Best signer-authority records, Ameris signature cards, removal/addition histories, MUNIS access logs, and documentation explaining why a Security Specialist was signing or certifying financial-account records.

Preliminary conclusion: The new check-image and card-statement screenshots should be incorporated into the final referral package as direct source-image support. They support a request for compulsory production of original bank records, invoices, endorsements, procurement records, and public-purpose documentation. They do not by themselves establish criminal guilt; however, they materially strengthen the basis for a forensic audit and public-integrity referral.

XXXV. A'Miyah Arthur Campaign-Labor Photograph and Overtime Payroll Match

Purpose of section. This section is added as a separate employee-specific corroboration lead so it does not disturb the structure of the existing public-account, vendor, overtime, Tara Best, Skidmore, and election/runoff analyses. The purpose is to isolate a user-provided photograph identified by the complainant as A'Miyah Arthur, compare that lead to the overtime list, and identify the records needed to determine whether public payroll or overtime compensated campaign activity.

Key audit lead	Finding requiring payroll/campaign corroboration
Photograph	The uploaded image, which the complainant identifies as A'Miyah Arthur, shows a person wearing a Levon Allen Sheriff campaign shirt and holding a Levon Allen Sheriff campaign sign.
Overtime match	The extracted overtime snapshot identifies ARTHUR A'MIYAH / Employee ID 32851, with 80.00 overtime hours and \$1,986.68 in overtime pay; ranked 247 by overtime amount in the extracted ranking.
Audit issue	The photograph does not by itself prove the person was on duty or paid overtime at that moment. It creates a targeted proof lead: compare the photo date, location, metadata, witness statements, and campaign-event records against payroll, overtime, schedule, remote-work, and time-entry records.
Referral theory if corroborated	If payroll records show Arthur was paid regular time, overtime, remote-work time, or public-duty time while performing campaign sign-holding or voter-contact activity, the facts would support investigation into public-funded campaign labor, overtime/time-theft, false time records, and unlawful use of public resources for campaign benefit.



Figure XXXV-1. User-provided campaign sign photograph identified by the complainant as A'Miyah Arthur. Identity, date, time, location, and payroll status must be confirmed by original metadata, witness statement, and payroll/timekeeping records.

A. Payroll/O.T. Comparison

Employee	Employee ID	Position / payroll role	OT hours	OT amount	Audit use
Arthur, A'Miyah	32851	Sheriff Services Clerk / clerical-service position	80.00	\$1,986.68	Compare payroll dates and time-entry method against the campaign photograph, sign-holding event records, witness statements, and campaign calendar.

The overtime entry is not among the highest-dollar overtime recipients, but it is still relevant because the issue is not only the amount. The issue is whether any public employee, including a lower-dollar overtime recipient, was compensated with public funds while performing political campaign work. A single verified on-duty campaign event can materially corroborate the larger Angela Cooper witness-disclosure theory and the election-season schedule/overtime review.

B. Why the Photograph Matters to the Existing Report Theory

- The photograph is visually consistent with campaign activity: the person is wearing a Levon Allen Sheriff campaign shirt and holding a Levon Allen Sheriff campaign sign. The report should treat this as a campaign-labor exhibit requiring independent verification, not as a stand-alone final finding.
- The significance increases because the report already identifies an alleged public-funded campaign-labor scheme in which employees were allegedly told to alter schedules, claim remote work, or otherwise receive public compensation while making campaign calls, holding signs, or engaging in reelection activity.
- If the photograph can be tied to a date/time when Arthur was on duty, on overtime, working remotely, or being paid by the Sheriff Office, the photograph becomes a direct corroboration exhibit for public-paid campaign labor. If the photograph was taken off duty and without compensation, it remains campaign evidence but would not establish payroll fraud by itself.

C. Records Required to Confirm or Disprove the Lead

- Original photograph or social-media source file, including EXIF metadata, upload date, caption, account owner, and any comments identifying the event.
- Payroll, Kronos/MUNIS, timecard, overtime, schedule, leave, remote-work, and manual-entry logs for Arthur for the week of the photograph and for the full April-July 2024 election period.
- Campaign calendar, sign-waving schedule, campaign volunteer list, campaign staff payment records, campaign reimbursement logs, and any photo/video from the same event.
- Supervisor approval records and assignment sheets showing whether Arthur was scheduled for county work, remote work, overtime, callback, clerical duty, or leave during the photographed campaign activity.
- Cell-phone, GPS/location, vehicle, access-card, VPN/computer-login, and camera records, if available, to determine whether the claimed work location matches the photograph/location.
- Sworn statement from Arthur, the photographer/poster, campaign staff, supervisor, and any witness who can identify the date, time, location, and whether the activity was compensated by public funds.

D. Report Finding Language

Finding: The user-provided campaign photograph, identified by the complainant as A'Miyah Arthur, should be added to the public-funded campaign-labor section as a corroboration lead. The overtime list identifies Arthur, A'Miyah, Employee ID 32851, as receiving 80.00 overtime hours totaling \$1,986.68 in the reviewed overtime snapshot. The photograph does not independently prove that Arthur was on duty or receiving overtime at the moment depicted. However, if payroll,

schedule, metadata, or witness records show that Arthur was paid regular duty time, remote-work time, or overtime while participating in campaign sign-holding activity, the evidence would support investigation into public-funded campaign labor, overtime fraud/time theft, false payroll documentation, and unlawful use of public resources for campaign benefit.

Classification note: Because Arthur is identified in the overtime review as a Sheriff Services Clerk / clerical-service employee, the review should apply the same clerical-overtime controls used elsewhere in this report: supervisor approval, manual-entry audit logs, work product, remote-work authorization, schedule justification, and actual public-purpose duties performed.

XXXVII. Final Integrated Update: Campaign-Trail Work-Hours Exhibit, Tashee' Allen Fueling-Station Exhibit, CMRA/Registered-Agent Address Review, and Contributor Credits

Purpose. This final integration section adds the most recent evidence updates into the report without disturbing the original report structure. It consolidates: (1) campaign-trail photographic evidence involving user-identified command, accounting/payroll-control, clerical, and secretary personnel; (2) the Tashee' Allen / Levon Allen campaign-vehicle fueling-station lead; (3) the Blue/Blu Enclave and Pirouette/Piroette/Pierutte UPS Store / CMRA registered-address and service-of-process issue; and (4) updated contributor credits for the investigative team.

A. Updated Investigation Contributors

The following names should be added as key contributors to this investigation and referral package:

Contributor	Role / Contribution
Anthony L. Robbins, P.A.	Chief Investigator / Forensic audit referral support
Julie Mayer	Investigator
Shakima Brown	Background Investigator

B. Campaign-Trail Photographs and Accounting/Payroll-Control Significance

This subsection adds the most recent campaign-trail photographic evidence. The user identifies the persons shown in the group photograph as Asst. Chief Tate, Chief Rayjuanda Hardnett, and Clerk Steffany Trent. The user identifies the single-person photograph as Principal Secretary Latosha Miller. The key investigative concern is not merely that employees appear in campaign imagery; the concern is whether any photographed employee was simultaneously on duty, working remotely, receiving overtime, receiving callback pay, or otherwise being compensated with public funds while performing campaign activity.

Accounting/payroll-control significance. The concern is heightened because the user asserts that Asst. Chief Tate and Chief Rayjuanda Hardnett are high-level command personnel with oversight or influence over accounting and payroll functions. If those officials were involved in campaign activity during compensated public time, the inquiry should examine whether their command or financial-control roles affected timekeeping, overtime approval, remote-work coding, schedule changes, or approval of payroll records.



Figure XXXVII-1. Campaign-trail activity during apparent work hours - professional visual exhibit based on submitted photographs and source-attributed identifications.

Source-image preservation note. The following source-image crops are inserted for evidence preservation and should be compared against the original files, metadata, witness statements, and payroll/timekeeping records. The identities are source-attributed identifications that require independent confirmation before any final prosecutorial conclusion.



Figure XXXVII-2. Source-image crops from user-provided photographs showing campaign-sign activity. Panel A user identifications: Asst. Chief Tate, Chief Rayjuanda Hardnett, Clerk Steffany Trent. Panel B user identification: Principal Secretary Latosha Miller.

Identity and records-to-test matrix:

Photo position	User-stated identity	Why it matters	Records required
Panel A - closest to roadway	Asst. Chief Tate	High-level command staff; user asserts accounting/payroll oversight or influence	Payroll/time sheet, overtime, callback, remote-work, supervisor assignment, vehicle/GPS/CAD, campaign schedule
Panel A - middle	Chief Rayjuanda Hardnett	High-level command staff; user asserts accounting/payroll oversight or influence	Payroll/time sheet, overtime, schedule change, MUNIS/Kronos approval logs, access-card, campaign schedule
Panel A - third individual	Clerk Steffany Trent	Clerical employee / campaign-trail lead	Work schedule, payroll status, overtime, leave, assignment sheet, campaign sign-waving list
Panel B	Principal Secretary Latosha Miller	Principal secretary / campaign-trail lead	Timekeeping, remote-work logs, schedule, supervisor approval, GPS/location, campaign records

C. Tashee' Allen the Levon Allen Connection - Campaign Van at County Fueling Station

This subsection adds the user-provided photograph showing a campaign-branded van associated with Tashee' Allen at a fueling location the user identifies as a county fueling station. The user states Tashee' Allen is the wife of Sheriff Levon Allen. The Clayton County Board of Commissioners official page identifies Tashee' Allen as the District 3 Commissioner. The investigative concern is whether county fuel, county facilities, county employees, or any public resource was used to benefit a related political campaign or campaign vehicle.

Source reference: Clayton County Board of Commissioners official page, <https://www.claytoncountyga.gov/government/board-of-commissioners/> (accessed July 5, 2026).

Source note. The official Clayton County Board of Commissioners page lists Tashee' Allen as District 3 Commissioner. The spousal relationship, the vehicle ownership, the fueling-location status, and the date/time of the photograph should be verified through certified records, witness statements, vehicle records, campaign records, and county fuel-system logs.



ANTHONY L. ROBBINS, P.A.
 Forensic Audit Visual Exhibit • Public-Resource / Campaign-Fuel Review

TASHEE' ALLEN - THE LEVON ALLEN CONNECTION
Campaign Van at Alleged County Fueling Station

PANEL A - CAMPAIGN-MARKED VAN



User-provided image: campaign-marked van at alleged county fueling station.

PANEL B - REFERENCE IMAGE



Tashee' Allen
 User-stated
 related-party
 campaign lead

Reference image for audit context.

Audit Focus: fuel logs • fleet records • campaign reimbursements • surveillance • driver assignments • payroll/timekeeping

Figure XXXVII-3. Tashee' Allen / Levon Allen connection exhibit - user-provided photograph of a campaign-marked van at a fueling location identified by the user as a county fueling station, plus user-provided reference image. The exhibit requires fuel-system, fleet, campaign, and payroll corroboration before any final conclusion.

Records to demand for the Tashee Allen / fueling-station issue:

- County fuel-system transaction logs for the date/time/location shown or alleged, including pump number, card number, vehicle number, odometer entry, fuel type, gallons, and authorizing employee.
- County fuel-card assignment records, fleet records, vehicle-tag/VIN records, surveillance footage, and access/control logs for the fueling facility.
- Campaign records for Tashee' Allen, including fuel reimbursements, van rental or ownership records, campaign vehicle logs, driver assignments, and any campaign expense reports for fuel.
- Payroll, schedule, overtime, remote-work, and assignment records for any county employee who drove, fueled, photographed, or supervised the campaign vehicle during compensated work time.

- Communications between Sheriff Office personnel, campaign personnel, county fleet/fuel administrators, and any person associated with the campaign-marked van.

Audit significance. If the campaign-marked vehicle was fueled using county fuel, county fuel-card access, county employee time, or county facilities, the issue should be reviewed as a potential public-resource campaign benefit and related-party public-fund misuse lead. The photograph by itself should be treated as a visual lead requiring certified fuel, fleet, campaign, and payroll records.

D. Blu Enclave / Pirouette UPS Store - CMRA / Private Mailbox and Registered-Agent Compliance Overlay

This update does not claim that a UPS Store or commercial mail receiving address (CMRA) is automatically illegal. The issue is whether Blue/Blu Enclave and Pirouette/Piroette/Pierutte used UPS Store / CMRA / private mailbox addresses as if they were principal offices, operating locations, or registered-agent offices while receiving repeated public-account and campaign-side payments. That address structure becomes a significant vendor-transparency issue when paired with repeated payments, missing deliverables, related-party concerns, and campaign/public-account overlap.

Registered-agent/service-of-process concern. Georgia LLC law requires a limited liability company to maintain a registered office and a registered agent, and the registered agent business-office address must match the registered office identified in the public filing. The practical concern raised by the new screenshot and address review is whether the listed address functioned only as a mail drop/private mailbox and whether any authorized registered agent was actually available at that location during ordinary business hours to accept service of process. If no authorized agent was available at the address, the issue should be treated as a compliance and transparency red flag requiring Secretary of State records, service-of-process records, and mailbox-user documentation.

Report-safe language. The final report should characterize this as a vendor-transparency and service-of-process audit lead, not as a standalone criminal finding. The address issue matters because a mail-drop or CMRA structure can make it harder to verify who controlled the vendor, where services were actually performed, who received public funds, who retrieved mail, and whether the vendor had a real operational footprint.

Records to demand for the CMRA/UPS address issue:

- Georgia Secretary of State filing history, annual registrations, registered-office records, registered-agent records, and name-history records for each entity spelling variation: Blue Enclave, Blu Enclave, Pirouette, Piroette, and Pierutte.
- UPS Store / CMRA mailbox applications, USPS Form 1583 records, mailbox rental agreements, authorized users, mailbox numbers, renewal history, identification documents, and mail-pickup logs.
- Vendor W-9s, contracts, invoices, scope-of-work records, payment authorizations, procurement files, campaign records, and bank endorsements showing who controlled the payee account.
- Service-of-process logs, attempted-service records, returned-mail records, and any proof that a registered agent or authorized representative was present and available at the listed address during normal business hours.
- Deliverables and work product for all consulting, marketing, outreach, event, printing, or public-account services tied to the listed entities.

Source/legal note: This section relies on the investigative address exhibit, Georgia business-record review, and O.C.G.A. § 14-11-209 as the registered-office/registered-agent framework. The user-provided Google screenshot is treated only as a lead supporting further legal and records verification, not as controlling legal authority.

E. Integrated Referral Significance

The new materials should be read together with the earlier sections of this report, not as isolated accusations. The campaign-trail photographs strengthen the public-funded campaign-labor theory only if payroll, overtime, schedule, and assignment records confirm that the pictured persons were being paid public compensation at the time. The Tashee' Allen campaign-van fueling-station photograph strengthens the related-party public-resource theory only if fuel-system, fleet, campaign, and payroll records confirm that county fuel, facilities, personnel, or accounts supported a campaign vehicle. The CMRA/UPS address information strengthens the vendor-transparency theory by showing why vendor control, operational footprint, registered-agent availability, and mailbox-control records must be obtained.

Recommended final finding. The updated evidence supports a formal forensic audit and criminal-referral review focused on whether public payroll, public accounts, county fuel/fleet resources, public communications platforms, public-event payments, vendor payments, and Sheriff-controlled account access were used for campaign activity, personal benefit, related-party benefit, or other non-public purposes. The reviewing authority should obtain certified records before any final determination, including original checks, endorsements, vendor files, invoices, county fuel logs, campaign records, payroll/timekeeping records, vehicle/fleet records, bank records, cardholder records, and communications.

XXXVIII. Treasure Allen / Qiarra Allen Fuel-Card Communication, Employee No. 33390, and Election-Season Overtime Cross-Check

Purpose of section. This section is integrated into the original preliminary public-integrity audit request as a new family-connected fuel-card and public-resource lead. It preserves the submitted identification photograph and text-message screenshot, isolates the visible fuel-station and employee-number information, and connects the evidence to the existing overtime, campaign-labor, public-fund misuse, and related-party benefit theory. It is written as a preliminary audit section requiring certified record validation, not as a stand-alone charging conclusion.

Core finding. The text-message exhibit appears to show a conversation addressed to Treasure in which one participant discusses meeting before a work shift, providing a “key thing” so the other person can go when she wants, identifying two fuel locations, and providing “Employee number 33390.” The same employee number appears in the election-season overtime ranked file as ALLEN TREASURE with 3.00 overtime hours and \$118.21 in overtime pay. The report should treat this as a direct public-resource control lead because the same communication contains fuel-location information, access language, and an employee number tied to a payroll/overtime record.

Identity and family-relationship note. The submitted exhibit labels the left photograph as Treasure Allen and the right photograph as Qiarra Allen. The individuals are identified in the submitted materials as allegedly being nieces/family members within Sheriff Levon Allen’s family network. The identities, exact spelling of each name, family relationship, employment status, and county-authorized fuel access must be verified through HR records, personnel files, sworn statements, county fuel-system records, original message metadata, and witness corroboration before any final determination is made.

A. Preliminary Audit Exhibit - Treasure Allen / Qiarra Allen Identification Photograph and Fuel-Card Communication

Preliminary Audit Exhibit - Treasure Allen / Qiarra Allen Fuel-Card Communication

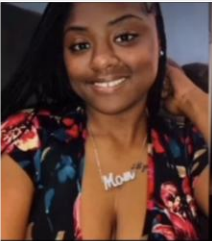


ANTHONY L. ROBBINS, P.A.
28 West Flagler Street, Suite 900, Miami, FL 33125 | 754-971-9331

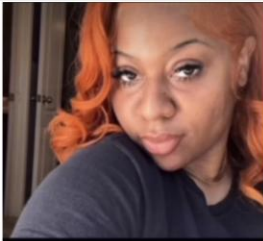
PRELIMINARY AUDIT EXHIBIT

Treasure Allen / Qiarra Allen Fuel-Card Communication

IDENTIFICATION PHOTOGRAPHS - ALLEGED FAMILY MEMBERS

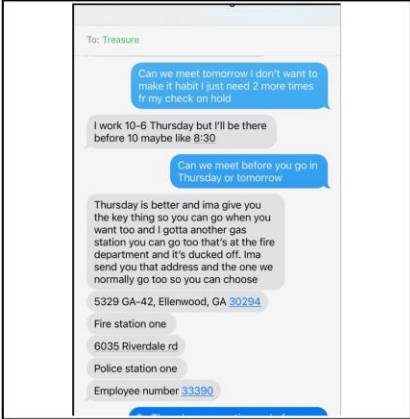


Treasure Allen (L)



Qiarra Allen (R)

TEXT MESSAGE STATEMENT / FUEL-CARD COMMUNICATION



VISIBLE STATEMENT HOOKS FOR AUDIT TESTING

Recipient: "To: Treasure"

Shift reference: "I work 10-6 Thursday ... before 10 maybe like 8:30"

Access language: "Ima give you the key thing so you can go when you want"

Fuel locations: "5329 GA-42, Ellenwood, GA 30294" / "6035 Riverdale rd"

Location types: "Fire station one" / "Police station one"

Employee number: "33390"

Audit significance: The communication contains specific testable record hooks: a recipient name, work-shift timing, access/key language, two fuel-location references, and Employee No. 33390. Authentication, device metadata, fuel-system logs, card/key/PIN custody records, HR records, and witness statements are required before any final finding.

EXHIBIT TYPE: Preliminary Audit Exhibit

EXHIBIT PURPOSE: Preserve submitted identification photographs and text-message communication for public-resource/fuel-access review.

PREPARED BY: Anthony L. Robbins, Chief Investigator, Anthony L. Robbins, P.A.

DATE PREPARED: July 5, 2026

NOTE: Preliminary audit use only; authenticity, context, public purpose, and authorization require certified records and sworn verification.

Figure XXXVIII-1. Preliminary audit exhibit compiling the submitted identification photographs and the text-message communication concerning fuel-location access language, a key/access reference, and Employee No. 33390. The exhibit uses preliminary-audit language only; identity, family relationship, message authenticity, and county fuel authorization must be verified through certified records and sworn witness review.

Anthony L. Robbins, P.A. | 28 W. Flagler St., Ste. 900, Miami, FL 33125 | 754-971-9331 | FL Investigator Lic. C3400304 | FL Agency Lic. A3400163

B. Message Content Extracted for Audit Testing

The visible communication should be preserved because it provides specific record hooks that can be tested against county fuel systems, employee records, payroll records, and discipline files. The strongest audit hooks are the recipient name “Treasure,” the work-shift reference “I work 10-6 Thursday,” the access-language reference to giving a “key thing,” the two location references, and the employee-number reference “33390.”

Visible exhibit language	Audit meaning	Records required
“To: Treasure”	Identifies the text thread recipient as Treasure and supports comparing the communication to HR, payroll, and fuel-access records.	Original device extraction, contact record, phone number, carrier records, and witness confirmation.
“I work 10-6 Thursday but I’ll be there before 10 maybe like 8:30”	Creates a date/time/work-shift record hook. The work schedule should be compared to payroll, overtime, access-card, and fuel-system activity.	Timecard, Kronos/MUNIS entry, schedule, supervisor approval, access-card logs, GPS/camera records.
“I’m giving you the key thing so you can go when you want”	Raises a county-resource access-control concern involving a possible key, fob, card, gas-card credential, or other access mechanism.	Fuel-card/key/fob assignment logs, card custody records, PIN records, access-control records, discipline/IA records.
“another gas station ... at the fire department” and “the one we normally go to”	Suggests multiple fueling locations and repeated prior use; this should be tested against county fuel-station logs and surveillance.	Fuel-system transaction logs, pump logs, surveillance video, fire/police station access logs, vehicle logs.
“5329 GA-42, Ellenwood, GA 30294” and “6035 Riverdale rd”	Provides specific location data for the fuel-system review.	Fuel-site records for each address/location, pump number, gallons, card number, vehicle number, odometer entry, and employee authorization.
“Employee number 33390”	Connects the communication to an employee identifier that appears in the election-season overtime ranked file as ALLEN TREASURE.	Personnel file, employee-ID assignment, payroll profile, overtime records, fuel-access authorization, supervisor chain.

C. Overtime and Spelling-Variant Cross-Check

The currently available indexed overtime material identifies a payroll/overtime hit for the spelling ALLEN TREASURE and Employee ID 33390. The available report text did not contain a prior Treasure/Tresure/Qiarra/Qiara/Kiarra entry, so this section adds the new lead and preserves the spelling-variant issue for certified HR review.

Name / variant tested	Employee ID	Indexed overtime result	Audit interpretation / limitation
ALLEN TREASURE / Treasure Allen	33390	3.00 overtime hours; \$118.21 overtime pay; source page/line in the election-season overtime ranked file.	Matches the employee number visible in the fuel-card communication exhibit. Low amount does not clear the issue because the concern is whether public resources, fuel access, training, discipline, or overtime benefits were connected to family status or unauthorized fuel use.
Tresure / Treazure / other likely misspellings	To verify	No separate confirmed hit located in the accessible indexed report text.	Spelling variants should be checked against HR exports, payroll exports, POST records, fuel-card records, and discipline files. Absence from the current indexed text is not a clearance because original HR/payroll exports may use aliases, legal names, married names, or OCR variants.
Qiarra / Qiara / Qierra / Kiarra / Kiara Allen	To verify	No validated Qiarra Allen overtime hit was confirmed in the accessible indexed material. A separate "PRUITT KIARA" overtime entry should not be treated as Qiarra Allen without HR proof of name, alias, or identity.	This preserves the name-variant lead without falsely merging separate people. Certified HR records, employee IDs, legal-name histories, and payroll identifiers are required before any final conclusion.

D. Administrative Action, Mandate Training, SWAT Placement, and Public-Benefit Concern

The referral lead further reports that no administrative action was taken after the fuel-card communication and that Treasure Allen later received employment benefits, including mandate-related training and placement on the SWAT Team. This should be framed as a nepotism, discipline, and public-benefit validation issue. The fact that a family member may have received training, assignment, or overtime is not automatically unlawful. The audit concern arises if the records show that unauthorized fuel access was ignored, discipline was withheld, training slots were granted without equal process, or public benefits were awarded because of family relationship, loyalty, campaign usefulness, or preferential treatment.

Required records for the mandate/SWAT/discipline issue:

- Employee No. 33390 personnel file, job application, hire packet, probation records, chain of command, and duty assignment history.
- POST mandate records, academy sponsorship records, training approvals, training costs, travel/per diem costs, and any Sheriff Office memoranda approving mandate attendance.
- SWAT selection criteria, application/tryout records, roster history, training attendance, equipment assignment, qualification records, and command approvals.
- Internal-affairs, disciplinary, counseling, written warning, and complaint records concerning fuel-card use, key/fob/card custody, unauthorized access, or misuse of county fuel.

- Fuel-card/cardholder assignment logs, PIN assignment records, key/fob records, station-access records, pump logs, gallons, vehicle number, odometer entries, and user ID records for Employee No. 33390 and any related employee.
- Original text-message metadata, full text thread, phone numbers, contact names, device extractions, and witness statements from both participants.
- Payroll, overtime, work schedule, leave, remote-work, access-card, GPS, vehicle, and camera records for the date of the text thread and the surrounding pay period.
- Campaign records and public-employee communications to determine whether fuel, training, overtime, or assignments were tied to campaign work, campaign loyalty, or family-related benefit.

E. Integrated Referral Significance

This lead should be reviewed together with the Tashee Allen county-fueling-station issue, the campaign-trail work-hours photographs, the election-season overtime section, the related-person/payee cross-check, and the existing public-fund misuse findings. The new evidence adds a different category of public-resource risk: not only campaign-vehicle fueling or public-funded campaign labor, but possible family-member access to county fuel resources through an employee number, card, key, PIN, or fueling-location knowledge.

Recommended audit finding. The Treasure Allen / Qiarra Allen communication should be treated as a direct fuel-access and family-benefit lead. If certified fuel-system records confirm that county fuel, a county fuel card, a county PIN, a county key/fob, a county employee number, county staff time, or county facilities were used for non-public fueling, the matter should be reviewed for public-resource misuse, theft/conversion, false time/fuel records, discipline failures, preferential treatment, and any campaign-related or family-related public benefit. The text-message exhibit does not by itself prove every element of a criminal offense; it creates a specific, testable, record-based basis for subpoena-level fuel, HR, discipline, payroll, and communications review.

END OF TREASURE ALLEN / QIARRA ALLEN FUEL-CARD COMMUNICATION SECTION

XXXIX. Alleged On-Duty Relationship / Quid-Pro-Quo Subordinate-Favoritism Lead, Internet Video Still Review, and Computer-Enhancement Disclaimer

Purpose of section. This section preserves a new public-integrity lead concerning an alleged intimate relationship between Sheriff Levon Allen and a subordinate identified in the submitted materials as Raquel Walton. The issue is not framed as whether a private consensual relationship is unlawful by itself. The audit concern is whether the Sheriff was on duty, in uniform, using public time, public authority, public resources, or public position during the alleged conduct, and whether the subordinate received promotion, assignment, training, overtime, protection from discipline, or other preferential treatment as a result of the relationship.

Preliminary exhibit note. The submitted exhibit uses a portrait photograph identified as Raquel Walton, a submitted still identified as Sheriff Levon Allen showing a badge worn around his neck, and a redacted still from the circulated video. The exhibit is intended only as a preliminary public-integrity review aid. Identity, authenticity, date, time, duty status, and context require independent verification through the original video, metadata, witness statements, and official records.

A. Preliminary Audit Exhibit - Submitted Image Review

Preliminary Audit Exhibit - Sheriff Levon Allen / Raquel Walton Submitted Image Exhibit



ANTHONY L. ROBBINS, P.A.

PRELIMINARY AUDIT EXHIBIT

Sheriff Levon Allen / Raquel Walton – Submitted Image Exhibit

1

Submitted Portrait –
Raquel Walton



2

Submitted Still –
Sheriff Levon Allen



3

Redacted Submitted Still –
Alleged Inappropriate Interaction



Exhibit Type: Preliminary Audit Exhibit

Purpose: Submitted image exhibit for public-integrity review

Status: Redacted / non-graphic

Note: The images above have been submitted for preliminary review in connection with a public-integrity audit. These images require independent verification of authenticity, context, date, time, identity, and duty status. This exhibit does not constitute a finding of misconduct.

B. Computer-Enhancement / Image-Cleanup Disclaimer

Enhancement disclaimer. Some of the still images used for exhibit presentation were cleaned up, cropped, resized, brightened, sharpened, or otherwise computer-enhanced for visual clarity and page presentation. The purpose of the enhancement was to improve legibility and presentation quality only. The enhancement process was not intended to change the underlying scene content, create new content, or replace the original source material.

Original-source disclaimer. The original video and/or the video circulating on the internet remains the primary source for review and comparison. Any person reviewing this report should compare the enhanced exhibit images against the original unenhanced source video, source stills, upload history, metadata, and chain-of-custody information before making any final factual determination.

C. Third-Party Verification / Witness-Information Disclaimer

Witness-information disclaimer. The investigator is reporting information that was relayed by third parties and information that could be preliminarily compared against the submitted and circulating video materials. According to information relayed to the investigator, multiple individuals have represented that the relationship between Sheriff Allen and Raquel Walton was known or verified within the relevant community or office environment. In addition, third-party testimony relayed to the investigator states that Raquel Walton has acknowledged or verified the video as valid. These statements are reported as witness information and investigative lead material, not as a final sworn finding by the investigator.

Investigator-limitation disclaimer. The investigator is only reporting what was relayed and what could be visually compared or preliminarily validated through the available video and still images. The investigator is not representing that every aspect of the allegation has been independently proven absent the original source file, metadata, sworn witness statements, and certified official records.

D. Public-Integrity Relevance of the Lead

The public-integrity significance of this lead depends on duty status, public-resource use, and preferential-treatment evidence. If the original video or corroborating records show that Sheriff Allen was on duty, in uniform, being paid, using public equipment, using county property, or acting under color of office during the alleged conduct, the matter becomes a public-resource and public-trust issue rather than a purely private relationship matter. The issue is heightened if Raquel Walton received promotion, assignment, overtime, training, team placement, discipline protection, or other employment benefits inconsistent with normal policy or inconsistent with how similarly situated employees were treated.

E. Required Records and Validation Steps

The following records should be requested to confirm or disprove this lead:

- Original video file, original circulating upload, metadata, source device information, chain-of-custody documentation, and any earlier or longer versions of the video.
- Sworn statements or recorded interviews from the individuals who stated that the relationship was known, verified, or acknowledged, including any witness claiming that Raquel Walton verified the video as valid.
- Duty rosters, payroll records, time sheets, overtime records, leave records, assignment logs, and vehicle/equipment logs for Sheriff Allen and Raquel Walton for the relevant date and time period.

- Promotion records, personnel-action forms, evaluation files, disciplinary files, training records, specialized-unit or team-placement records, and any documents showing changes in rank, assignment, or benefits provided to Raquel Walton.
- Text messages, emails, phone records, internal communications, or supervisory communications relevant to the relationship, the video, or any related employment actions.
- Any agency policy governing fraternization, supervisor-subordinate relationships, sexual conduct on duty, misuse of county time, misuse of public resources, conflicts of interest, or preferential treatment.

F. Recommended Report Language / Finding

Recommended finding. The submitted and circulated video stills, together with the related witness information, support adding this matter as a formal preliminary public-integrity audit lead. The report should state only that the investigator received and reviewed submitted/circulating visual materials, that some exhibit images were computer-enhanced for clarity, that the original source video remains available for review, and that third-party sources relayed that the relationship was known and that Raquel Walton purportedly verified the video as valid. The report should further state that the investigator is reporting what was relayed and what could be preliminarily validated through the available video materials, while reserving all final findings for original-file review, metadata review, sworn testimony, and certified official records.

END OF ALLEGED ON-DUTY RELATIONSHIP / INTERNET VIDEO STILL REVIEW SECTION

XL. Command Circle, Family/Relationship Network, and Financial-Control Pathway Map

Purpose of section. This section adds a relationship-and-control map showing how Sheriff Levon Allen is alleged to have placed close friends, family members, reported romantic partners, and loyalty-based command staff into positions that could affect staffing, payroll, MUNIS, accounting records, certifications, overtime, discipline, and public-resource controls. The purpose is not to make a final criminal finding. The purpose is to show why the relationship structure itself is a forensic-audit issue requiring certified records, sworn statements, and independent verification.

Plain-English explanation. Think of the Sheriff as the person sitting in the middle of a wheel. The top commanders are the people who can control employees, assignments, discipline, and loyalty. The HR/personnel, clerical, payroll, MUNIS, and accounting path is the paperwork path that can make a payment, time entry, overtime entry, certification, or check signature look official. The family and reported-relationship paths show people who may have personal loyalty, conflicts, or benefits connected to the Sheriff. The audit question is simple: if the same trusted circle receives benefits and also controls the records used to approve, certify, or hide those benefits, independent financial controls may be weakened.

Core audit theory. The reported investigative theory is that Sheriff Allen's command circle and personal network allegedly created a closed control environment. In that environment, command staff could protect decisions, HR/personnel staff could influence personnel records, clerical staff could affect records and certifications, payroll/MUNIS access could affect time and overtime, and accounting-related personnel could affect check certifications or check-signature records. This report treats that theory as a lead requiring formal forensic audit testing, not as a final conclusion.

A. Preliminary Audit Relationship / Influence Map

Preliminary Audit Relationship / Influence Map

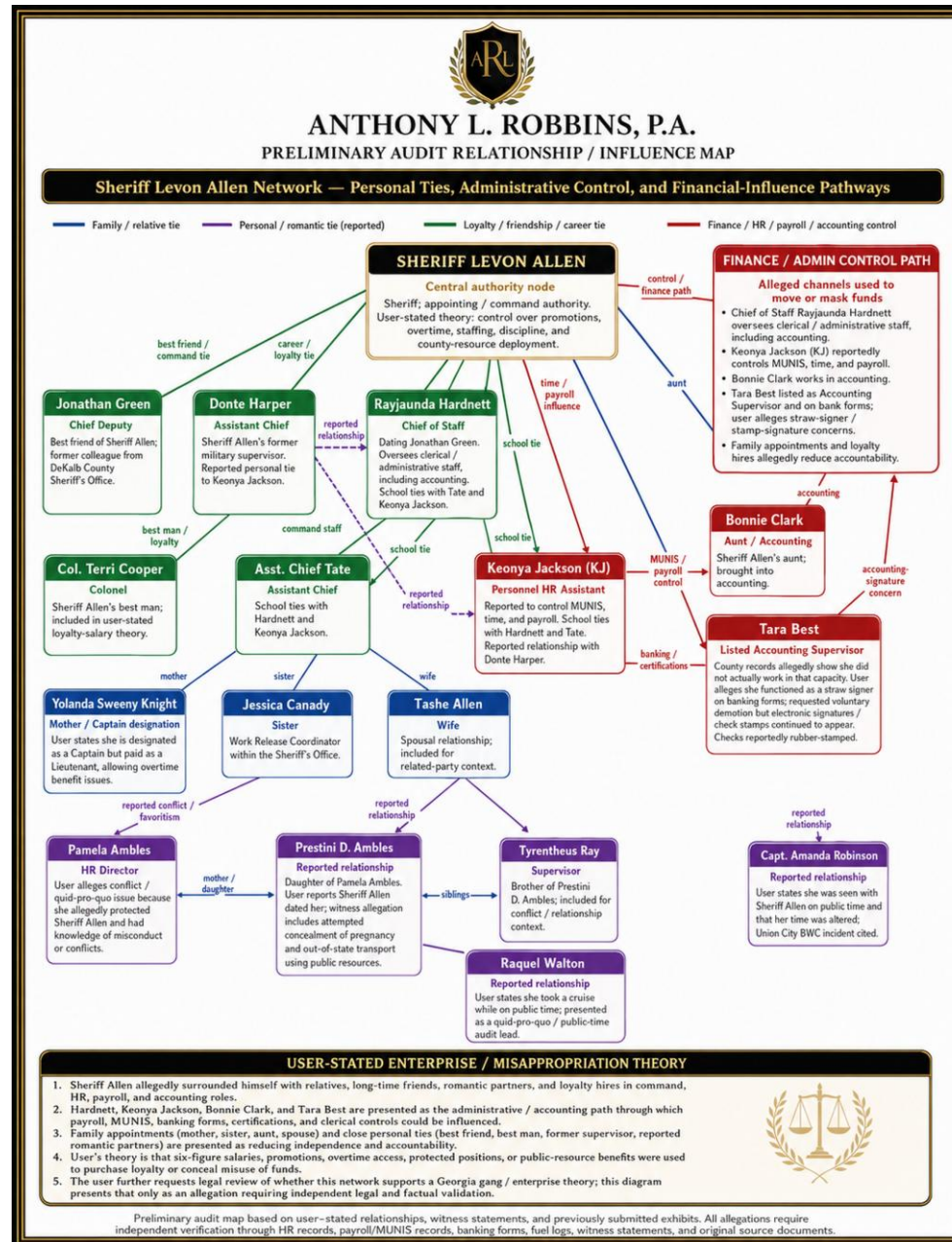


Figure XL-1. Preliminary audit relationship / influence map showing the reported command circle, family ties, reported relationship leads, and finance/HR/payroll/accounting-control pathway. The map is a visual audit aid and does not constitute a final finding; every relationship, title, duty status, financial-control role, and record-access claim requires independent verification.

B. Role-to-Risk Summary

The relationship map is designed to make the theory easy to understand. The alleged control risk can be separated into four lanes:

- **Green lane - Command / loyalty circle:** Chief Jonathan Green, Asst. Chief Donte Harper, Chief Rayjaunda Hardnett, Asst. Chief Tate, and Col. Terri Cooper are identified as the Sheriff's top command or loyalty circle. The concern is whether command loyalty affected promotions, assignments, discipline, overtime access, or protection from accountability.
- **Red lane - Money / records control path:** Chief Hardnett is identified as the supervisory link to Keonya Jackson (KJ) and Asst. Chief Tate. KJ is reported to control MUNIS, time, and payroll. Asst. Chief Tate is identified as over service clerks. Bonnie Clark, Tara Best, and Carol Yansey are identified as accounting-related leads. The concern is whether payroll, accounting, certifications, check signatures, and MUNIS records could be influenced by the same loyalty network.
- **Blue lane - Family / relatives:** Yolanda Knight, Jessica Canady, Commissioner Tashe Allen, and Bonnie Clark are included as family or relative-related leads. The concern is whether family-connected employment, assignments, overtime, or public-resource benefits received the same review as similarly situated employees.
- **Purple lane - Reported relationship / quid-pro-quo path:** Prestini D. Ambles, Capt. Amanda Robinson, and Raquel Walton are included as reported relationship leads. Pamela Ambles and T. Ray are included because of their HR and clerical-supervisory connection to Prestini D. Ambles. The concern is whether relationship-based benefits, protection, time alteration, public-time travel, or HR conflicts affected official records or discipline.

C. Accounting-Signature / Tara Best Control Concern

Tara Best issue. The user identifies Tara Best as a key accounting-control concern because she is listed as Accounting Supervisor, but the submitted records indicate that she requested or received a voluntary demotion in May 2023 to Security Specialist. If Tara Best no longer functioned as Accounting Supervisor but her name, rubber-stamp signature, electronic certification, or check-authorization information continued to appear on certifications or checks, the reviewing authority should determine who actually authorized the payment, who controlled the stamp or electronic signature, who entered the certification, and whether any certification was made outside the employee's actual classification or authority.

Accounting-department uncertainty. The user also identifies Bonnie Clark as Sheriff Allen's aunt/relative working in accounting and identifies Carol Yansey as a reported accounting-department employee, with spelling and exact position to be verified. The central financial-control issue is whether the accounting department was under direct or indirect command influence through Chief Hardnett, KJ, service clerks, or loyalty-based appointments.

D. Enterprise / Gang-Theory Legal Review Caveat

Legal-theory caveat. The user has asked that the reviewing authority consider whether the relationship structure and alleged repeated misappropriation of public funds could support a Georgia gang, enterprise, or organized-misconduct theory. This report does not label the Sheriff's Office, the badge, or any employee as a gang. The defensible audit formulation is that the records and relationships should be reviewed by counsel to determine whether any statutory enterprise, conspiracy, criminal-gang, theft, false-writing, public-resource, or racketeering theory is supported by certified evidence.

Proof required. Any such theory would require proof beyond relationship proximity. The required proof would include common purpose, knowledge, participation, repeated predicate acts or unlawful acts where required, specific financial transactions, false records, public-resource misuse, payroll/MUNIS manipulation, and evidence tying each person to a knowing role. Relationship, friendship, marriage, school ties, command rank, or shared employment are audit leads; they are not final proof by themselves.

E. Records Required to Confirm or Disprove the Map

- Certified organization charts, chain-of-command records, appointment letters, promotion files, job descriptions, and salary histories for all persons listed in the map.
- MUNIS access logs, payroll-permission records, user-role exports, time-entry audit logs, overtime approval logs, manual-entry records, and any changed/voided payroll records.
- Bank signature cards, electronic-payment authorizations, rubber-stamp custody records, check-signature authority, check images, certification logs, and audit trails showing who approved or certified each payment.
- Tara Best personnel file, May 2023 demotion records, classification records, authority limits, accounting-supervisor designation records, and any documents showing who controlled her signature or electronic credentials after demotion.
- Bonnie Clark, Carol Yansey, KJ, Chief Hardnett, Asst. Chief Tate, and service-clerk job descriptions, access privileges, chain-of-command records, and records of their role in accounting, certifications, payroll, MUNIS, or check processing.
- Personnel files, salary histories, overtime histories, discipline records, special-assignment records, training/mandate records, and public-resource-use records for family-connected, loyalty-connected, and reported relationship-connected personnel.
- Witness statements, sworn interviews, text messages, emails, phone records, calendars, cruise/travel records where applicable, fuel-card logs, vehicle/GPS logs, and video/source-file metadata relevant to the reported relationship and public-time allegations.

F. Recommended Finding Language

Recommended audit finding. The relationship map provides a coherent explanation of how control over command decisions, HR/personnel records, service-clerk functions, MUNIS/time/payroll entries, accounting records, and check certifications could allegedly be concentrated within Sheriff Allen's personal and loyalty network. This concentration of relationships and control points does not prove criminal conduct by itself. It does, however, create a specific and testable forensic-audit basis to demand certified HR records, payroll/MUNIS records, bank records, check-signature records, accounting-supervisor authority records, source documents, and sworn testimony.

END OF COMMAND CIRCLE / FINANCIAL-CONTROL PATHWAY MAP SECTION

XLI. Supplemental Payroll and Overtime Validation: Relationship-Control Compensation Nexus

Purpose of section. This supplemental section incorporates the newly reviewed 2024 payroll advices and timecard records for Canady, Durham, Terry-Cooper, Hardnett, Knights, Jackson, Robinson, and Fullerton. The purpose is not to declare that any overtime payment was unlawful. The purpose is to convert the relationship/control map into a payroll-specific audit trail that can be tested against original MUNIS/Kronos approval logs, time-entry edits, supervisor certifications, duty rosters, campaign-event calendars, and work-product records.

Plain-English explanation. The relationship map shows who is connected to whom. These payroll records show the money side of that map. In simple terms, the map shows the people around the control system, and the payroll records show the pay records that must now be checked. The key question is whether the overtime and call-back payments reflect verified county work, or whether the payroll system was used to reward, protect, or compensate people within a closed command, family, or relationship network.

Primary audit finding. The newly reviewed records materially strengthen the report because several individuals already appearing in the command, family, relationship, or finance-control theory also show substantial overtime, call-back, or unusual timecard activity. The current records answer one unanswered question: the payroll/overtime issue is financially measurable and concentrated enough to require formal forensic payroll validation. They do not answer the final question of whether the hours were earned, authorized, manually edited, campaign-related, or improperly approved.

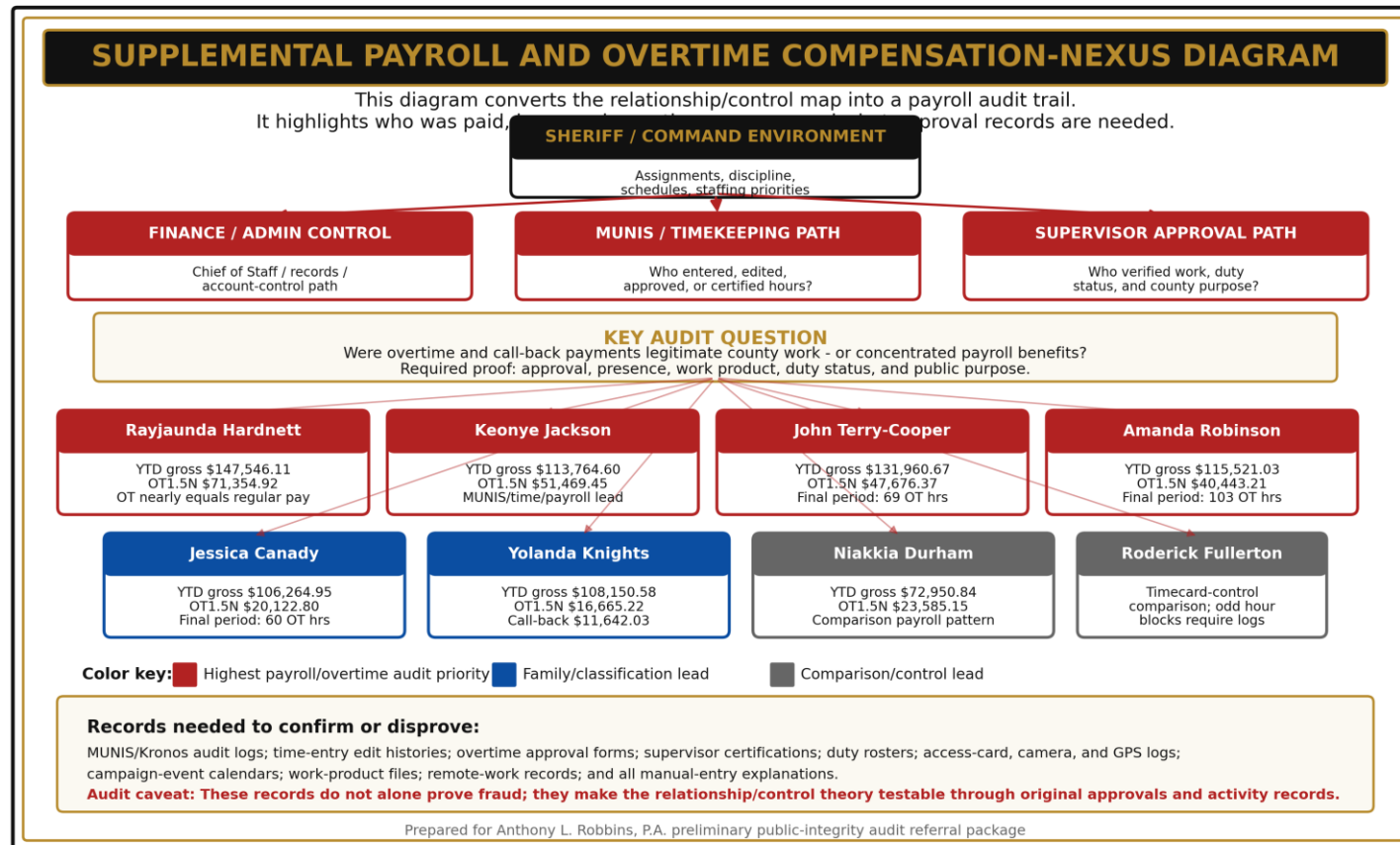


Figure XLI-1. Supplemental payroll and overtime compensation-nexus diagram showing the relationship/control theory as a testable payroll audit trail.

A. Payroll Records That Strengthen the Audit Theory

Employee / Lead	Relationship-Control Relevance	2024 YTD Gross	2024 YTD OT1.5N	2024 YTD Call-Back	Audit Significance
Rayjaunda Hardnett	Chief of Staff / finance-administrative control lead	\$147,546.11	\$71,354.92	\$1,222.67	OT nearly equals regular pay (\$71,403.80 HR FT); timecard shows repeated long days/weekend entries.
Keonye Jackson	Personnel / MUNIS-time-payroll lead	\$113,764.60	\$51,469.45	\$1,069.71	High overtime tied to person identified as payroll/timekeeping-control lead; timecard shows repeated added Hours Worked entries.
John Terry-Cooper	Reported best-friend / command-loyalty lead	\$131,960.67	\$47,676.37	\$2,675.37	Final pay period shows 40 regular hours, 69 OT hours, and 7 call-back hours; requires work-product and approval validation.

Amanda Robinson	Reported relationship / campaign-period lead	\$115,521.03	\$40,443.21	\$372.96	Final payroll advice shows 24 regular hours and 103 overtime hours; a major forensic payroll audit lead.
Jessica Canady	Family-link / work-release coordinator lead	\$106,264.95	\$20,122.80	\$5,908.58	Final pay period shows 65 regular hours and 60 overtime hours; requires work support and approval chain.
Yolanda Knights	Family-link / rank-classification issue	\$108,150.58	\$16,665.22	\$11,642.03	Call-back pay is significant; classification and overtime eligibility should be tested against position records.
Niakkia Durham	Comparison payroll pattern	\$72,950.84	\$23,585.15	\$5,004.79	Useful comparison record to determine whether payroll issues were network-specific or a broader control breakdown.
Roderick Fullerton	Timecard-control comparison	No payroll advice in current set	N/A	N/A	Timecard contains odd hour blocks requiring edit-history and approval-log review before any conclusion is made.

B. Combined Payroll Exposure Shown by the Usable 2024 Payroll Advices

The seven usable 2024 payroll advices for Hardnett, Jackson, Terry-Cooper, Robinson, Canady, Knights, and Durham show the following combined exposure. Fullerton is not included in this combined-dollar table because the current uploaded material reviewed for him was a timecard-control record rather than a payroll advice showing YTD totals.

Metric	Combined Amount	Audit Meaning
Combined gross pay	\$796,158.78	Shows the compensation pool for the seven payroll advices reviewed.
Combined regular HR FT pay	\$453,520.40	Baseline regular-pay amount used to compare overtime exposure.
Combined OT1.5N overtime	\$271,317.12	Material overtime exposure requiring approval, edit-history, and work-product validation.
Combined call-back pay	\$27,896.11	Requires call-back orders, supervisor approval, and proof of actual callback work.
Combined additional pay	\$21,494.83	Requires pay-code basis and authorization support.
Combined holiday pay	\$16,921.07	Requires holiday scheduling and double-counting review where combined with worked hours.

C. What These Records Answer

- They answer whether the payroll theory is financially material: yes. The uploaded payroll advices show substantial overtime and call-back exposure among several individuals already identified in the relationship/control map.
- They answer whether the issue is limited to a single employee: no. The records show multiple payroll patterns, including high OT1.5N, call-back pay, holiday/worked-hour combinations, and timecard entries that require original edit-history review.
- They answer whether the report should request formal payroll audit logs: yes. The records make MUNIS/Kronos audit logs, approval histories, and supervisor certifications essential rather than optional.

D. What Remains Unanswered

- Who actually entered, edited, approved, certified, or rejected each overtime, call-back, holiday, and manual-hours entry.
- Whether the work was physically performed, remotely performed, campaign-related, personal, or county-authorized public work.
- Whether any person in the relationship/control map approved overtime or time entries for a family member, reported romantic partner, command ally, or subordinate under a conflict of interest.
- Whether any overtime dates overlap campaign events, campaign photographs, public-resource use, fuel-card activity, travel, or other exhibits already discussed in this report.

E. Records Required for Formal Payroll Validation

- Complete MUNIS/Kronos audit logs showing user IDs, timestamps, creation, edits, overrides, approvals, rejections, and manual entries for every named employee.
- Overtime approval forms, call-back orders, holiday-work approvals, remote-work approvals, and supervisor certifications for each pay period.
- Duty rosters, assignment sheets, CAD/activity logs, email/text work orders, work-product files, access-card logs, camera logs, vehicle/GPS records, and device-login records to verify actual work and location.
- Campaign-event calendars, campaign photographs/videos, public-resource-use records, and public-office communications to test whether paid time overlapped campaign activity.

- HR position-control records, exempt/non-exempt classifications, job-title histories, salary-status records, and position-action forms to confirm who was overtime-eligible and why.

F. Recommended Finding Language

Recommended audit finding. The newly reviewed payroll and timecard records materially strengthen the relationship-control and compensation-nexus section of this report. The records show that several named individuals within the reported command, family, relationship, or finance-control network received substantial overtime, call-back, or additional pay. The correct investigative conclusion is not that the payroll records alone prove fraud. The correct conclusion is that the records create a specific, measurable, and document-supported basis to require a formal forensic payroll audit, including MUNIS/Kronos edit logs, supervisor approvals, duty rosters, work-product proof, and campaign-date cross-checks.

Investigator-auditor determination. These payroll records should be incorporated into the final referral package as a supplemental payroll-validation exhibit. They answer the previously open question of whether the relationship/control theory can be tested through objective payroll data. They also identify the precise records necessary to confirm legitimate county work or to disprove/validate public-payroll misuse, payroll favoritism, unauthorized overtime, or public-funded campaign-labor theories.

END OF SUPPLEMENTAL PAYROLL AND OVERTIME VALIDATION SECTION

XLII. 2025 BOC Sheriff Overtime / Payroll-Control Snapshot and Payroll-Validation Lead

Purpose of section. This supplemental section adds the 2025 BOC Sheriff overtime/payroll-control snapshot to the referral package. It is designed to be read together with the 2024 payroll advices/timcards, the command-circle relationship map, and the report sections addressing MUNIS, timekeeping, approval authority, and financial-control pathways.

Source and date caveat. The 2025 diagram and findings are based on the June 17, 2025 BOC Sheriff Audit Update attributed to Landry Merkison and the Kim Booth overtime snapshot material. The overtime snapshot window referenced is April 14, 2025 through May 6, 2025. This is not presented as a complete certified 2025 payroll export unless and until Clayton County produces a certified payroll file, MUNIS/Kronos audit logs, approval histories, and supervisor certifications.

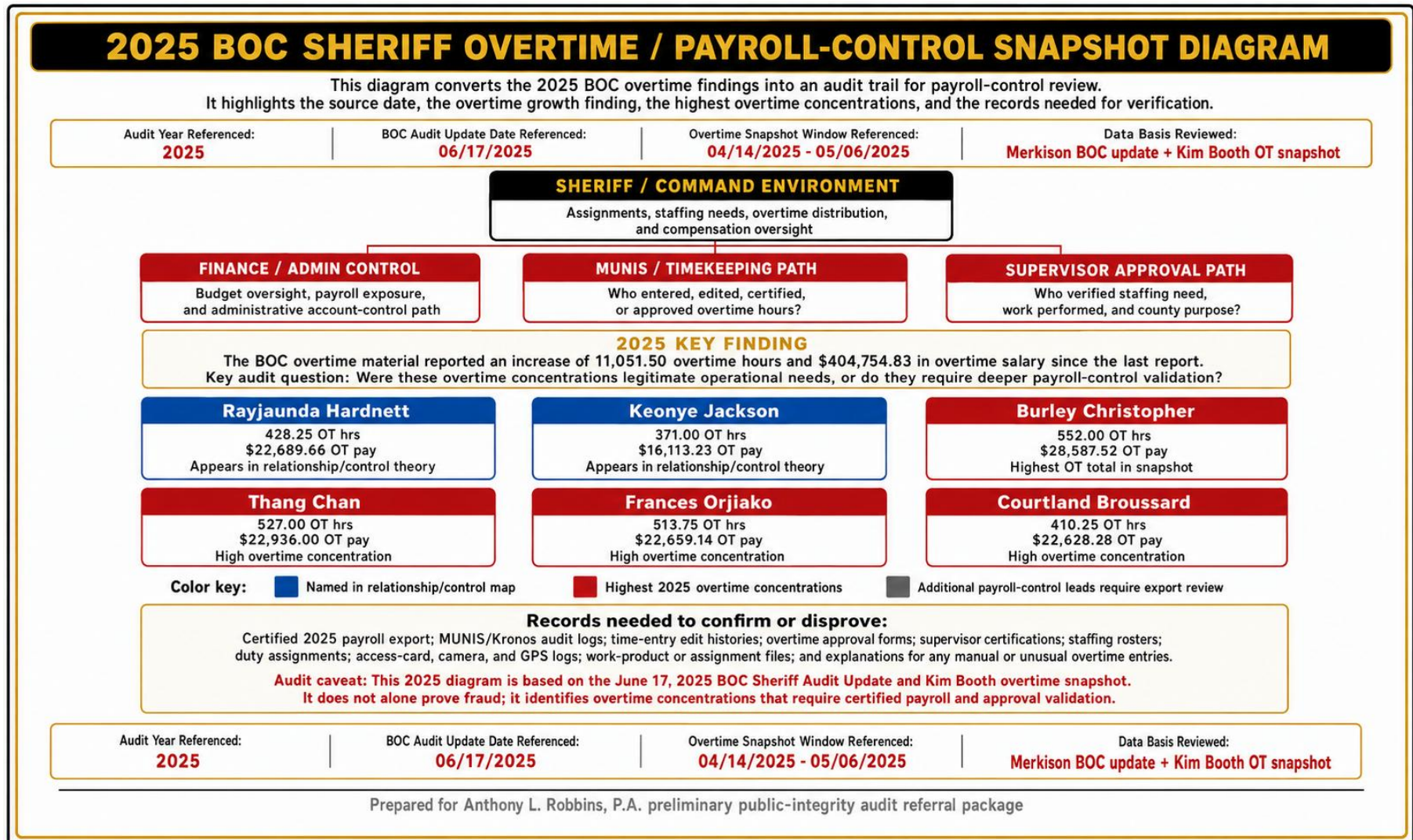


Figure XLII-1. 2025 BOC Sheriff overtime / payroll-control snapshot diagram showing the audit year, BOC update date, overtime snapshot window, top overtime concentrations, relationship/control overlap, and records required for payroll validation.

A. 2025 Overtime Snapshot Finding

Primary finding. The 2025 BOC overtime material reports an increase of 11,051.50 overtime hours and \$404,754.83 in overtime salary since the last report. That finding is material because it places overtime growth directly within the same public-fund, payroll-control, MUNIS/timekeeping, and supervisor-approval concerns already identified elsewhere in this package.

Employee	OT hours	OT pay	Audit significance
Rayjaunda Hardnett	428.25	\$22,689.66	Appears in relationship/control theory; requires approval and work-product validation.
Keonye Jackson	371.00	\$16,113.23	Appears in relationship/control theory; relevant to MUNIS/time/payroll-control review.
Burley Christopher	552.00	\$28,587.52	Highest overtime total in the snapshot.
Thang Chan	527.00	\$22,936.00	High overtime concentration requiring certified export and approval review.
Frances Orjiako	513.75	\$22,659.14	High overtime concentration requiring staffing and duty-status validation.
Courtland Broussard	410.25	\$22,628.28	High overtime concentration requiring payroll and supervisor-approval validation.

B. Relationship-Control Tie-In

Audit significance. The 2025 snapshot is especially relevant because Rayjaunda Hardnett and Keonye Jackson appear in the relationship/control theory and also appear in the 2025 overtime snapshot. This does not prove improper payroll activity. It does make the relationship/control theory testable through original payroll approvals, time-entry audit logs, work-product files, supervisor certifications, access logs, and duty rosters.

C. Records Required to Confirm or Disprove the 2025 Snapshot

- Certified 2025 payroll export showing all employees, all pay periods, regular hours, overtime hours, call-back, holiday pay, additional pay, and gross compensation.
- MUNIS/Kronos audit logs showing user IDs, timestamps, creation, edits, overrides, approvals, rejections, and manual entries for the named employees and top overtime earners.
- Overtime authorization forms, staffing rosters, supervisor certifications, work orders, assignment logs, and public-purpose explanations for each relevant overtime entry.
- Access-card logs, camera logs, GPS/vehicle logs, CAD/activity records, device-login records, emails/texts, and work-product files to determine whether the work was performed and whether it served a county purpose.
- Campaign-event calendars, photographs/videos, fuel/fleet records, and public-employee communications to test whether any paid time overlapped campaign activity, public-resource use, or personal/family/relationship benefit.

D. Recommended Finding Language

Recommended audit finding. The 2025 BOC/Merkison update and Kim Booth overtime snapshot should be incorporated into the referral package as a supplemental payroll-control exhibit. The snapshot does not alone prove fraud; it identifies overtime concentrations and relationship/control overlap that require

a certified 2025 payroll export, MUNIS/Kronos audit logs, supervisor certifications, duty-status records, and work-product validation before the overtime can be accepted as legitimate county work.

END OF 2025 BOC SHERIFF OVERTIME / PAYROLL-CONTROL SNAPSHOT SECTION

CLOSING EXHIBIT — EXECUTIVE-ORDER REFERRAL RECOMMENDATION AND GEORGIA PRECEDENT

Comparison reference: State executive intervention involving Towns County Sheriff Kenneth Henderson



Sheriff Levon Allen — Clayton County



Sheriff Kenneth Henderson — Towns County

The Towns County Sheriff Kenneth Henderson matter is presented as a Georgia precedent for state-level review when serious official misconduct allegations prompted executive action.

Georgia Executive-Order Precedent

- Gov. Brian Kemp issued executive orders addressing allegations of misconduct involving Towns County Sheriff Kenneth Henderson.
- Executive Order 09.19.25.02 appointed a committee to investigate alleged misconduct.
- Executive Order 10.21.25.01 suspended Sheriff Henderson for 60 days.
- Executive Order 12.02.25.01 appointed a Review Commission to examine the indictment.
- Executive Order 12.18.25.01 suspended Sheriff Henderson from the Office of Sheriff of Towns County.
- This sequence demonstrates that the Governor has exercised executive authority in response to serious sheriff-related misconduct allegations and indictment-based review.

Recommendation for State-Level Review in the Clayton County Matter

- Based on the records summarized in this package, the matter should be referred to authorities with subpoena power and prosecutorial authority for independent review.
- Recommended recipients: Governor of Georgia, Georgia Bureau of Investigation (GBI), Georgia Sheriffs' Association, and any appropriate criminal-investigative or prosecutorial authority.
- Requested actions: independent criminal investigation; review of payroll, overtime, campaign-finance, and public-resource records; and support for a full forensic audit.
- The documented concerns include payroll/overtime concentration, campaign/public-resource overlap, financial-control irregularities, and incomplete production of requested records.
- This exhibit does not declare guilt; it recommends executive and investigative review based on the totality of the records and reported evidence assembled in this package.

Why this closing exhibit matters

★ It gives County Commissioners a clear rationale for voting to authorize a forensic audit.

★ It gives state investigative authorities a concise referral pathway.

★ It shows that executive intervention involving a Georgia sheriff has recent precedent.

Prepared for Anthony L. Robbins, P.A. — preliminary public-integrity audit referral package



CERTIFICATION PAGE

Private Investigation Firm Authorization, Florida Licensure, Reciprocity Compliance, and Transparency Statement

This back-page certification identifies the firm, licensure basis, Florida-origin engagement representation, limited reciprocity framework, electronic signature, and license-verification transparency notice for the attached preliminary public-integrity audit referral package.

Certification Statement

1. Anthony L. Robbins, Inc. d/b/a Anthony L. Robbins, P.A. certifies that this package was prepared by a private investigative firm represented in this package as licensed and authorized in the State of Florida, including Florida Class A Private Investigative Agency License No. A 3400163 and Florida Class C Private Investigator License No. C 3400304 for Anthony L. Robbins.
2. The firm certifies that the engagement was treated as a Florida-originated investigative engagement and records-review matter handled through the Florida-licensed private investigative firm and its Florida office location. The report is not submitted as a Georgia governmental report, Georgia law-enforcement agency report, or Georgia private-detective agency advertisement or solicitation.
3. The firm understands that Florida regulates private investigative agencies and investigators under Chapter 493, Florida Statutes, and that FDACS guidance recognizes limited reciprocity for Florida licensed private investigators following qualifying cases that originated in Florida into reciprocity states.
4. The firm further understands that limited reciprocity is subject to restrictions, including that the investigation must originate in the home state of licensure; qualifying out-of-state activity is limited to no more than thirty (30) days per case per year; and the investigator may not solicit new business, advertise services, establish a business, or establish residence in Georgia during the limited follow-up activity.
5. This certification does not assert that Anthony L. Robbins, Inc. d/b/a Anthony L. Robbins, P.A. holds a Georgia private detective agency license. It certifies that this report was prepared by a Florida-licensed private investigative firm under the Florida-origin engagement and limited-reciprocity framework, with Georgia-related activity limited to lawful records review, public-record review, source review, communications, or other activity permitted by law.
6. A State of Florida FDACS license-verification record is identified for attachment to the official submission copy for transparency. The receiving authority should independently verify current license status through the Florida Department of Agriculture and Consumer Services license verification system before relying on any licensure representation for official action.

Firm / License Identification

Firm: Anthony L. Robbins, Inc. d/b/a Anthony L. Robbins, P.A.

Florida agency license: A 3400163

Florida investigator license: C 3400304

Business address: 28 West Flagler Street, Suite 900, Miami, Florida 33125

Phone: 754-971-9331

License Verification Transparency Notice

A copy of the State of Florida FDACS license-verification record is referenced as attached/provided with the official submission for transparency. Current status should be independently confirmed through FDACS license verification before official reliance.

Electronic Signature and Certification

Electronically signed:

/s/ Anthony L. Robbins

Chief Investigator-Auditor

Anthony L. Robbins, Inc. d/b/a Anthony L. Robbins, P.A.

Date: July 6, 2026

Authority References Considered

- Florida Statutes, Chapter 493.
- Fla. Admin. Code R. 5N-1.121 (Reciprocity).
- FDACS Private Investigation Licenses and Private Investigator Reciprocity guidance.
- Georgia Secretary of State Private Detective and Security Agency FAQ.

Certification Caveat

This page is a licensure and reciprocity-compliance certification. It is not a charging document, legal opinion, or final adjudication. All factual findings remain subject to independent verification, certified records, subpoena-level production, and lawful review by the receiving authority.