

These are screen captures of the Deborah Dance letter. It is PDF format and included many attachments that did not address our concerns. The letter in its entirety is in Drop Box along with documentation. The PDF file was too large to send by email.

This is a link to all documentation in Drop Box.

<https://www.dropbox.com/sh/2w3e9ikxfwzswch/AABQVpA - FzaeVVJcQAKhGtPa?dl=0>



COBB COUNTY ATTORNEY'S OFFICE

100 Cherokee Street, Suite 350  
Marietta, Georgia 30090-7003  
Phone: (770) 528-4000 Fax: (770) 528-4010

Deborah L. Dance  
County Attorney

January 18, 2019

Joshua R. McKoon  
3 Bradley Park Court, Suite D  
Columbus, GA 31904

RE: Response to Ante Litem Notice - Proper Accounting for SPLOST Revenues

Dear Mr. McKoon:

Please accept this correspondence in further response to your notice to Chairman Boyce of citizen allegations against Cobb County for alleged failures to provide proper accounting for SPLOST revenues raised.

Based upon our review of those claims, we have concluded that Cobb County properly funded the projects identified in your correspondence with SPLOST funds because they were sufficiently identified SPLOST projects and that mandatory SPLOST reporting required by the Georgia law has been satisfied.

Each of the projects was specifically identified or fit within a category approved by the electorate for each SPLOST. Thereafter, the approval for funding for each project was voted on in a public meeting by the Board of Commissioners after the funding request was submitted by staff to the Board of Commissioners for approval.

The County Finance Department prepares multiple SPLOST financial reports, including those

The County Finance Department prepares multiple SPLOST financial reports, including those required by statute, as well as those that may be requested by departments or the citizen oversight committee. Many have been provided to your identified clients. One required report is published in the local newspaper each year. I have included a copy of 2018's SPLOST advertisement published on December 19, 2018, and I have also attached the excel revision of this report for years 2010 through 2018 .

An additional report that the County Finance Department prepares is the County's Comprehensive Annual Financial Report (CAFR). The CAFR includes a balance sheet and a statement of revenues, expenditures and changes in fund balance for the SPLOST funds in the Basic Financial Statements Section. There is also a Schedule of Projects Constructed with Special Sales Tax Proceeds in the Compliance Section. The CAFR includes an audit opinion from Nichols, Cauley & Associates, LLC. The County's CAFRs are submitted to the Georgia Department of Audits for review, as well as to the Government Finance Officers Association (GFOA). For your information, the County received the Certificate of Achievement for

Equal Opportunity Employer

Cobb County...Expect the Best!

[www.cobbcounty.org](http://www.cobbcounty.org)

Joshua R. McKoon  
January 18, 2019  
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Excellence in Finance Reporting for the GFOA for the 2017 CAFR, and has received that award annually since 1986. I have provided a link below to the 2017 CAFR. The CAFR can be found on the county web site at: [cobbcounty.org/finance/comprehensive-annual-financial-reports](http://cobbcounty.org/finance/comprehensive-annual-financial-reports).

The Cobb County Citizen SPLOST Oversight Committee meets every two (2) months to review SPLOST expenditures, and they have found the County's documentation and accounting to be commendable.

Demonstrating the County's commitment to transparency in government, Cobb employees have met and communicated with the individual clients you have identified in your letter on multiple occasions.

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Demonstrating the County's commitment to transparency in government, Cobb employees have met and communicated with the individual clients you have identified in your letter on multiple occasions.

Given the County's compliance with Georgia law, as discussed herein, and prior efforts to provide your clients with information concerning that compliance, the County is not aware of any additional information or actions that will serve to satisfy your clients' concerns.

Following your review of the above-related information and enclosures, please advise whether you have additional questions or any recommendations for resolution.

Thank you for your attention to these matters.

Sincerely yours,



Deborah L. Dance  
County Attorney

Enclosures

cc: Chairman Mike Boyce (via e-mail)  
Keli Gambrill, District 1 Commissioner (via e-mail)  
Bob Ott, District 2 Commissioner (via e-mail)  
Keli Gambrill, District 3 Commissioner (via e-mail)

Additional information or questions may be directed to the County Attorney's Office.  
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Deborah L. Dance  
County Attorney

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cc: Chairman Mike Boyce (via e-mail)  
Keli Gambrell, District 1 Commissioner (via e-mail)  
Bob Ott, District 2 Commissioner (via e-mail)  
JoAnn Birrell, District 3 Commissioner (via e-mail)  
Lisa Cupid, District 4 Commissioner (via e-mail)  
R. Hosack, County Manager (via e-mail)