

**Performance Audit:  
Council Expenditures**

**March 2009**

**City Auditor's Office**

**City of Atlanta**

File #08.06





### ***Why We Did This Audit***

The City Council requested a review of 2006-2008 expenditures for each Council member and the President's office for compliance with the City Charter and Code in an October 5, 2008, letter to the Integrity Steering Committee.

### ***What We Recommended***

Our recommendations are intended to clarify the rules governing council expense accounts and to provide greater transparency and accountability regarding the expenses. The City Council should:

- Adopt an internal policy to specify the types of expenses that are allowed and not allowed – addressing grants, gifts, flowers, donated goods, ads, and project accounts.
- Amend the code to disallow carry-over of unspent funds in individual Council accounts and overspending of annual appropriations.
- Direct the chief financial officer to revise the disbursement request form for council member expenditures to capture the public purpose of the expense.
- Direct the chief financial officer to assist council staff in developing council operating budgets, including a limited contingency account for expenses not covered in line items.
- Establish, by ordinance, separate project accounts to fund programs or projects for the public good.
- Request procurement training the beginning of each term
- Seek advice from Law on hiring temporary labor.
- Encourage their staff to attend ethics training for employees.

For more information regarding this report, please contact Amanda Noble at 404.330.6750 or [anoble@atlantaga.gov](mailto:anoble@atlantaga.gov).

## ***Performance Audit:***

### **Council Expenditures**

#### ***What We Found***

Two council members made payments from their expense accounts that violated the city's Code of Ordinances. The payments amounted to about \$48,000, 15% of the over \$300,000 in council expenses we reviewed in detail. The Board of Ethics approved settlement agreements in which the council members acknowledged that they violated the code and agreed to pay the city \$27,950 in fines and repayments.

Three council members made cumulative annual payments to individual vendors that exceeded \$20,000 in fiscal years 2007 and 2008. These payments may have violated the city's procurement code, which requires that purchases over \$20,000 must be competitively bid. These payments totaled about \$100,260, 6.8% of the total payments from council non-salary accounts in fiscal years 2006-2008.

We were unable to determine whether almost one-third of the expenditures we reviewed in detail from fiscal years 2006 through 2008 complied with code provisions due to ambiguity in the code and lack of detail in required support. The city code provides a narrow list of types of expenditures that are explicitly allowed from council member expense accounts. While the code clearly contemplates a broader use of the funds, key terms are not defined. Deciding whether an expense is allowable depends on the public purpose of the expense, which is not captured in supporting documents required by the city. Council members were able to explain why they thought the expenses were for a public purpose or for official city business, but expressed differing interpretations of what these terms mean in practice.

The city's accounting and reimbursement practices for Council member expense accounts lack transparency, which increases risk of error, wrongdoing, or appearance of wrongdoing. Council members have significant discretion in how to spend the money from their expense accounts and, because they can carry unspent funds over from year-to-year, have relatively large amounts of funds available. Council expense account balances as of November 30, 2008, were about \$2.2 million.

## Council Member Responses to Audit Recommendations

Summary of Council Member Responses	
<b>Recommendation #1:</b>	<b>Adopt an internal policy to more clearly specify the types of expenses that are allowed and not allowed from Council expense accounts. The policy should address grants, gifts, flowers, donated goods, advertisements, mailing lists, and when and how to establish separate accounts to fund events or projects.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.
<b>Recommendation #2:</b>	<b>Request training from the Department of Procurement at the beginning of each term.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.
<b>Recommendation #3:</b>	<b>Seek advice from the Law Department on hiring temporary labor.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.
<b>Recommendation #4:</b>	<b>Encourage their staff to attend ethics training for employees.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.
<b>Recommendation #5:</b>	<b>Amend the code to disallow carryover of unspent funds in individual Council accounts.</b>
<b>Responses:</b>	Six council members and the council president agreed. One council member agreed in principle. Eight council members did not respond to the audit recommendations.
<b>Recommendation #6:</b>	<b>Amend the code to disallow overspending of individual Council account budgets within a year.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.
<b>Recommendation #7:</b>	<b>Direct the chief financial officer to revise the disbursement request form for council member expenditures to capture the public purpose of the expense.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.
<b>Recommendation #8:</b>	<b>Direct the chief financial officer to assist council staff in developing council operating budgets similar to other city departments. The operating budgets should include a limited contingency account for expenses not covered in line items.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.
<b>Recommendation #9:</b>	<b>Establish, by ordinance, separate project accounts to fund programs or projects for the public good.</b>
<b>Responses:</b>	Seven council members and the council president agreed. Eight council members did not respond to the audit recommendations.



# CITY OF ATLANTA

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Cecelia Corbin Hunter  
Council President Lisa Borders

March 16, 2009

Honorable Mayor and Members of the City Council:

The City Council requested this audit of council expense account expenditures. In an October 5, 2008, letter to the Integrity Steering Committee, the City Council requested a review of 2006, 2007, and 2008 (YTD) expenditures for each Council member and the President's office for compliance with the City Charter and Code. The City Council also asked us to research and report on expenditure policies in similar jurisdictions for comparison.

Our audit results are based on analysis of all payments and a detailed review of 528 payments totaling \$317,324, which accounted for 21.3% of the \$1.5 million paid for fiscal years 2006 through 2008. We were unable to determine whether almost one-third of the expenditures we reviewed in detail complied with code provisions due to ambiguity in the code and lack of detail in required support. Our recommendations are primarily intended to clarify the rules governing council expense accounts and to provide greater transparency and accountability regarding the expenses. Responses to our recommendations are included in Appendix B.

The Audit Committee has reviewed this report and is releasing it in accordance with Article 2, Chapter 6 of the City Charter. Council President Borders, a member of the Audit Committee, did not participate in committee discussions or review of this work. We appreciate the courtesy and cooperation of City Council members and their staff throughout the audit. The team for this project was Brandon Haynes, Katrina Clowers, Lesia Johnson, and Stephanie Jackson.

Leslie Ward  
City Auditor

Fred Williams  
Audit Committee Chair

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# Council Expenditures

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# Introduction

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We conducted this performance audit of Council Expenditures pursuant to Chapter 6 of the Atlanta City Charter, which establishes the City of Atlanta Audit Committee and the City Auditor's Office and outlines their primary duties.

A performance audit is an objective analysis of sufficient, appropriate evidence to assess the performance of an organization, program, activity, or function. Performance audits provide assurance or conclusions to help management and those charged with governance improve program performance and operations, reduce costs, facilitate decision-making and contribute to public accountability. Performance audits encompass a wide variety of objectives, including those related to assessing program effectiveness and results; economy and efficiency; internal controls; compliance with legal or other requirements; and objectives related to providing prospective analyses, guidance, or summary information<sup>1</sup>.

We undertook this audit at the request of the City Council, which sent a letter to the Integrity Steering Committee October 5, 2008, requesting a review of 2006, 2007, and 2008 (YTD) expenditures for each Council member and the President's office for compliance with the City Charter and Code. The City Council also asked us to research and report on expenditure policies in similar jurisdictions for comparison. The Integrity Steering Committee consists of representatives of the City Auditor's Office, the Ethics Office, and the Department of Law's Compliance Unit.

The Council requested the review about a month after the Atlanta Journal Constitution (AJC) submitted an open records request to the Department of Finance for records on how City Council members spent their expense account funds from 2006 through 2008; each council member's expense account balance, and policies and procedures governing council expense accounts. The AJC amended its request to ask for supporting documents for all reimbursements to individual council members and payments to specific vendors, including Georgia Wholesale, Pendulum Consulting, Jim Maddox Jr.,

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<sup>1</sup> Comptroller General of the United States, *Government Auditing Standards*, Washington, DC: U.S. Government Accountability Office, 2007, p. 17-18.

NGP Software, Land's End Business Outfitters, Catering with a Flair, Fluff & EM Florist, NAACP – Atlanta Branch, Atlanta Pride Committee, Atlanta Symphony Orchestra, Publix Super Market, and Strickland Communications.

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## Background

Section 2-39 of the city's Code of Ordinances authorizes council expense accounts. The accounts are intended for expenses relating to official city business, including but not limited to business travel; conventions and training; newsletter and other publication or correspondence production and distribution; office and operating supplies; service, maintenance or repair contracts; and subscriptions to publications. Council members may use a portion of their expense accounts to fund projects "for the public good" within their district or citywide. They are to establish, by ordinance, a separate account to fund such projects that are outside the scope of their regular office expenses. At-large council members can use funds from their expense accounts to fund projects in any district within the city as well as citywide. Other than city code provisions, no other policies and procedures are in place governing council expense accounts.

### **City Code Treats City Council Members as Department Heads for Budget Purposes**

The council member representing each district or post is considered the equivalent of a department head regarding the use of funds in their accounts. Council members are to abide by city code provisions when using their expense accounts, including city procurement and travel policies. Appropriations for salaries can only be used for compensation and benefits for council assistants and cannot be transferred to any other account, except Council members can transfer funds from their expense and salary accounts to operating departments.

### **Council appropriations carry over within and across terms.**

Council members may carry forward unspent funds from one fiscal year to the next and from one term to the next as long as they serve continuous uninterrupted terms. Unspent funds return to the general fund when a council member leaves office. Council members are allowed to overspend their budgets within a year; in these cases the next year's appropriation is reduced by the overage. A council

member who is not serving in office in the next year is required to immediately reimburse the city the amount overspent.

**Council Staff Director’s office reviews expenditures.** In most cases, council members’ staff submits invoices or receipts to the Council Staff Director’s office. His office is responsible for ensuring the supporting documentation is complete, preparing a disbursement request to send to the Department of Finance, and following up on unpaid requests. Finance has final approval authority over council expenditure requests.

**Council Expenses Totaled \$1.5 Million in Fiscal Years 2006 through 2008**

Council members made 2,617 payments from their expense, postage, service grants, and trust accounts for the three fiscal years, totaling \$1.5 million, as shown in Exhibit 1. These payments do not include budget transfers to other city departments. Payments by vendor from each council member are listed in Appendix A.

**Exhibit 1  
Council Expenditure Summary - Fiscal Years 2006 – 2008**

District	Count	Amount	Count	Amount	Count	Amount	Total
	FY 06		FY 07		FY 08		
Council President	72	\$11,149	157	\$56,626	111	\$57,804	\$125,578
01	12	\$3,861	56	\$33,961	52	\$20,900	\$58,723
02	15	\$12,823	24	\$32,074	43	\$16,444	\$61,341
03	23	\$7,154	74	\$41,535	95	\$441,996	\$490,684
04	32	\$9,493	47	\$13,346	70	\$31,707	\$54,546
05	29	\$11,103	57	\$32,032	60	\$39,910	\$83,045
06	11	\$1,891	30	\$10,574	33	\$11,360	\$23,825
07	6	\$10,675	6	\$1,777	16	\$4,083	\$16,535
08	7	\$2,000	34	\$24,211	26	\$12,234	\$38,445
09	48	\$24,693	83	\$32,607	78	\$29,973	\$87,273
10	39	\$9,797	93	\$27,562	91	\$21,394	\$58,753
11	23	\$6,129	33	\$4,124	58	\$9,490	\$19,743
12	57	\$21,101	133	\$42,531	147	\$38,535	\$102,166
POST 1	27	\$14,819	70	\$37,417	72	\$25,647	\$77,883
POST 2	20	\$11,359	46	\$48,623	89	\$69,502	\$129,485
POST 3	48	\$11,106	102	\$20,706	62	\$15,138	\$46,950
<b>Total</b>	<b>469</b>	<b>\$169,154</b>	<b>1,045</b>	<b>\$459,705</b>	<b>1,103</b>	<b>\$846,118</b>	<b>\$1,474,977</b>

Source: Council Members’ Paid Invoice reports, fiscal years 2006-2008.

**Westside TAD fund accounts for the bulk of District 3 payments in fiscal year 2008.** Payments from the District 3 service grants account include \$400,000 from the Westside tax allocation district (TAD) fund for service grants to organizations in the district. The Westside Redevelopment Plan & TAD was adopted to promote development around Centennial Olympic Park and the surrounding communities. The service grants were initiated by the City Council and approved by resolution.

- Resolution 07-R-2411 authorized the Mayor to enter into an agreement with the Ralph David Abernathy III Foundation, Inc, for \$200,000 for land acquisition for a civil rights museum.
- Resolution 07-R-2416 authorized the Mayor to enter into an agreement with Tyler Place Community Development Corporation for \$100,000 for land acquisition for housing.
- Resolution 07-R-2414 authorized the Mayor to enter into an agreement with the Hagar Civilization Training Missionaries, Inc, for \$100,000 for preservation of properties in the community.

Most of the remaining council expense payments made in fiscal years 2006 through 2008 were funded from the city's general fund. Subsequent to our audit work, Department of Finance staff transferred these TAD expenditures from District 3 to the Department of Finance.

**Separate accounts are rarely used.** Although the city code allows council members to establish separate accounts to fund projects outside the scope of their regular office expenses, most council members have not used this option. Three separate accounts were set up as trust funds, which are used to record private contributions and donations. Expenditures from these trust accounts from fiscal years 2006 through 2008 totaled \$49,358, about 3% of the total amount spent during the period.

We elected to review supporting documentation for the 607 payments that the AJC requested in its open records request. The payments totaled \$342,133, shown in Exhibit 2. The payments included reimbursements to individual council members and payments to selected vendors for fiscal years 2006 and 2007, and the first six months of fiscal year 2008 (July through December 2007).

**Exhibit 2**  
**Expenses Reviewed for Fiscal Years 2006 - 2008**

District	Number of Payments	Dollar Amount
Council President	67	\$21,890
01	24	\$16,532
02	13	\$15,475
03	30	\$20,261
04	36	\$25,731
05	47	\$9,571
06	19	\$4,173
07	4	\$384
08	21	\$18,389
09	72	\$35,758
10	17	\$5,328
11	23	\$5,571
12	98	\$38,210
POST 1	85	\$59,651
POST 2	37	\$60,982
POST 3	14	\$4,230
<b>Total</b>	<b>607</b>	<b>\$342,133</b>

Source: Department of Finance response to AJC Open Records Request

**Finance did not provide supporting documents for 79 of the requested payments.** The Department of Finance provided copies of supporting documents for 528 of the 607 payments. Therefore our audit results are based on analysis of all of the payments and a detailed review of 528 payments, which accounted for 21.3% of the \$1.5 million paid from council expense accounts in fiscal years 2006, 2007 and 2008. Council members were able to provide documentation for 28 of the 79 payments for which Finance provided no backup. We did not attempt to determine why documents were not provided – whether they were never submitted, are currently missing from the files, or overlooked when responding to the open records request. The Department of Finance is responsible for ensuring documentation is adequate when approving payments and is the custodian of the records.

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## Audit Objectives

This report addresses the following objectives:

- Did council member expense account expenditures in fiscal years 2006, 2007, and 2008, comply with the city charter and code?
- How do expenditure policies in similar jurisdictions compare to the Atlanta City Council's expenditure policies?

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## Scope and Methodology

We conducted this audit in accordance with generally accepted government auditing standards. We conducted audit fieldwork from November 2008 to January 2009. Our analysis covered 607 expenditure records provided to the AJC in response to its open records requests. The sample was not a random sample and results cannot be used to generalize to all fiscal year's 2006, 2007 and 2008 council expenditures.

Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Department of Finance submitted council expenditure reports and requested supporting documentation for 2006 and 2007 to the Atlanta Journal Constitution and the City Auditor's Office. We also asked Finance to provide supporting documentation for council member reimbursements between January 1 and November 10, 2008. Although we received the 2008 expenditure report, Finance did not provide the supporting documentation for the expenses until January 5, 2009, after we completed our analysis and met with council members to discuss the results of our review.

Our audit methods included:

- Compiling criteria to assess whether council expenditures were in compliance with provisions of the charter and code of ordinances, including the ethical and procurement provisions. Examining City Council expenditures for code and charter compliance, adequate controls and available balances.
- Interviewing council members and council staff to understand council process and procedures and individual council expenditures in our review.
- Reviewing council policies and procedures from benchmark cities.

We conducted this audit with assistance from the ethics officer and the Law Department's compliance manager. We identified transactions that appeared to be questionable compared to criteria, and we referred potential issues to either the ethics officer or compliance manager for further inquiry and investigation.

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## Findings and Analysis

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### About \$48,000 of Council Expenses Were Not Allowable

About \$48,000 (15%) of the \$317,324 in council expenses we reviewed in detail were not allowable under the city code and code of ethics. The Board of Ethics approved settlement agreements in which two council members acknowledged that they'd violated the code and agreed to pay the city \$27,950 in fines and repayments.

#### Expenditures Were Not Allowable Under City Code

Two council members made expenditures that violated the city's Code of Ordinances. Council member Ceasar Mitchell made 42 payments totaling just under \$37,000<sup>2</sup> in fiscal year 2007 and the first half of fiscal year 2008 from his expense account to a company called Pendulum Consulting, Inc, which is owned by his brother. The city's ethics code prohibits officials from contracting with immediate family members. The ethics code was amended in July 2006 to expand the definition of immediate family to include mother, father, sister, brother, and adult children. All the payments that we're counting as not allowable occurred after this change. In addition, Council member Mitchell failed to disclose on his 2007 and 2008 city financial disclosure statements that his brother's company was doing business with the city. He did not amend his statements until October 2008.

Council member Kwanza Hall made seven payments totaling \$11,200 for services from NGP Software, Inc, in fiscal years 2006 through 2008. NPG is a national software company that delivers technology and support to help elect Democrats through consulting, custom database solutions, and political software. Some of Council member Hall's use of the software appears to have been related to political campaigns. The code prohibits the use of city funds for the private advantage of any city official.

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<sup>2</sup> Council member Mitchell made four additional payments to Pendulum Consulting during fiscal year 2008 totaling \$4,450. These payments were not included in our scope for detailed review because the Department of Finance did not provide timely copies of supporting documentation.

**Exhibit 3**  
**Unallowable Expenses – Fiscal Years 2006 - 2008**

<b>Vendor Name</b>	<b>Council Member</b>	<b>Number of Transactions</b>	<b>Total Dollar Amount</b>	<b>Reason Unallowable</b>
Pendulum Consulting	Cesar Mitchell	42	\$36,980	Payment to Relative
NGP Software, Inc.	Kwanza Hall	7	\$11,200	Campaign Expenditure
<b>Total</b>		<b>49</b>	<b>\$48,180</b>	

**Sources:** Department of Finance - Expenditure Data & Support Documentation

**The code prohibits financial transactions with family members.** The ethics provisions in the city code prohibit officials from participating directly or indirectly in any contract in which they know or should know that a member of their immediate family has a financial or personal interest. We do not interpret this provision as being limited to formal contracts. The Code of Ethics was amended in July 25, 2006, to add mother, father, sister, brother, and adult children to the definition of "immediate family" and make the definition in the Code of Ethics consistent with the definition used in the Civil Service Code and other provisions in the Code of Ordinances. Prior to that date, the term "immediate family" was defined as a spouse, registered domestic partner, or dependent children. The 42 payments to Pendulum Consulting were all made after the code was amended.

**Financial disclosure is required by the ethics code.** The Code of Ethics requires officials to file annual financial disclosure statements to enable the public to review the assets and income sources of city officials and employees for actual and potential conflicts of interest between the individual's official duties and private interests. Council member Mitchell did not disclose on his 2007 or 2008 financial disclosure forms (which cover the previous years' activities) that his brother owned a company doing business with the city. He filed amended statements in October 2008.

**Council member Mitchell provided an explanation for his selection of Pendulum.** Council member Mitchell said that he retained Pendulum Consulting in 2004 to assist his office with

community outreach, drafting and distributing newsletters, and for other communication needs. He said he selected the company because it was familiar, trustworthy, had more than 10 years of experience, would advance payments to sub-contractors for the council office, and had performed work for other council members.

**The code prohibits use of city funds for campaigning.** The city code prohibits officials and employees from using city property, including city funds, for the private advantage of city officials or any other person or private entity. The Board of Ethics has interpreted this provision to mean that city property cannot be used to solicit political campaign contributions, promote a political candidate, or distribute campaign literature.

**Council member Hall used the NGP software both prior to and after his election.** Council member Hall told us that he used NGP Software, Inc. tools to communicate and keep track of his constituents. He paid \$3,000 in campaign funds and \$11,200 in city funds for the software since his election in 2005. In 2007 and 2008, he says he used the software to send three emails that were of a political nature and not official city business. Because charges for the service are based on a monthly fee rather than for a specific mailing or service, the emails were partially paid with city funds. Council member Hall resumed paying for the service from campaign funds in October 2008.

### **Council Members Reached Settlements Concerning Unallowable Expenses**

Council members Mitchell and Hall both entered into settlement agreements with the ethics officer for the unallowable transactions. Council member Mitchell agreed to pay the city a civil penalty of \$5,000 within 10 days of the agreement and \$10,000 by March 1, 2009, for consulting fees paid to Pendulum Consulting and for his failure to disclose Pendulum's business with the City on his 2007 and 2008 financial disclosure statements. Council member Hall agreed to pay the city \$750 from personal funds as an administrative sanction, and repay the city the full amount of \$11,200 from campaign funds. On January 15, The Board of Ethics approved these agreements, which resolved all issues involving these council members raised under the Code of Ethics.

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## **Three Council Members Made Annual Payments Greater than \$20,000 to Individual Vendors**

Three council members made cumulative annual payments to individual vendors that exceeded \$20,000 in fiscal years 2007 and 2008. These payments may have violated the city's procurement code, which requires that purchases over \$20,000 must be competitively bid. All together, the payments totaled about \$100,260, 6.8% of the total payments from council expense accounts in fiscal years 2006 through 2008.

### **Procurement Rules Require Competitive Bids for Purchases of \$20,000 or More**

The Procurement and Real Estate Code allows purchases under \$20,000 without competitive bids. According to the code, department heads can make small purchases without going through the chief procurement officer if the purchase does not exceed \$20,000 and is paid by a requisition. Purchases over \$20,000 must be competitively bid. Payments must not be artificially divided so as to constitute a small purchase.

We interpret these provisions to mean that cumulative payments to a vendor from an individual council member within a fiscal year should not exceed \$20,000. Except for service grants approved by resolution, no single payment from a council member's account was \$20,000 or more. However, three council members made cumulative payments to individual vendors that exceeded \$20,000 in fiscal years 2007 and 2008.

### **About \$100,000 in Payments May Have Violated the Procurement Code**

- Council member Mary Norwood received reimbursement for payments of about \$25,000 made to Tucker Castleberry and Tucker Mailing Printing for printing services in each of fiscal years 2007 and 2008. While the companies have separate tax ID numbers, Tucker Castleberry owns Tucker Mailing Printing and they share a secretary. The services provided were related to individual mailings in the spring and fall of 2007. Council member Norwood provided a written explanation of

the circumstances of the purchases, which is included in Appendix B.

- Council member Mitchell paid Pendulum Consulting, Inc. \$28,800 for services in fiscal year 2007. He first retained Pendulum Consulting in 2004 to provide services for special and ongoing office projects and outreach efforts. Mitchell said he did not solicit other bids because he did not think it was practical.
- Council President Borders made seven payments totaling \$21,250 to Anthony D. Benton in fiscal year 2008. Council President Borders explained that he is a part-time employee who assists with constituent services and attends community meetings on her behalf. She said that he should have been paid out of a salary account. We confirmed that Benton has been paid from a salary account since January 2008.

We recommend the City Council request training from the Department of Procurement at the beginning of each term so that they are fully informed about the procurement rules they need to follow.

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## **Charter and Code Do Not Clearly Define “Public Purpose” Or “Official City Business”**

We were unable to determine whether about one-third of the expenditures we reviewed in detail from fiscal years 2006 through 2008 complied with code provisions due to ambiguity in the code and lack of detail in required support. In the absence of clear guidelines, council members’ views differ on how they should use the money appropriated for their expense accounts to conduct official business and serve their constituents. We identified practices that are not necessarily disallowed depending on individual facts and circumstances, but could give the appearance of impropriety. At the same time, council members have limited their use of funds for permitted expenses in order to have funds to address perceived needs in their districts.

The city’s accounting and reimbursement practices for Council member expense accounts lack transparency, which increases risk of error, wrongdoing, or appearance of wrongdoing. We identified

errors made by council and/or finance staff that resulted in the city reimbursing for sales taxes, drawing payments from the wrong account and, in one case, paying a vendor when no work was performed. Council members have significant discretion in how to spend the money from their expense accounts and, because they can carry unspent funds over from year-to-year, have relatively large amounts of funds available. Council expense account balances as of November 30, 2008, were about \$2.2 million.

We recommend steps the Council should take to clarify the public purpose of different types of expenses. We also identified practices in other jurisdictions that could improve transparency and streamline administration of Council expense accounts.

### **Public Purpose Not Clear For \$99,000 of Expenses We Reviewed**

We could not determine whether about \$99,000 of the \$317,324 (31.2%) in expenditures we reviewed in detail complied with the code due to ambiguity in code provisions and lack of specificity in required supporting documents. The city code provides a narrow list of types of expenditures that are explicitly allowed from council member expense accounts. While the code clearly contemplates a broader use of the funds, key terms are not defined. Deciding whether an expense is allowable depends on the public purpose of the expense, which is not captured in supporting documents required by the city. Council members were able to explain why they thought the expenses were for a public purpose or for official city business, but expressed differing interpretations of what these terms mean in practice.

**Key terms in code provisions are not clearly defined.** The city code allows for council expense accounts to be used for expenses relating to official city business including, but not limited to, business travel, newsletters and correspondence, certain types of office expenses, and "projects for a public purpose."<sup>3</sup> The charter and code prohibit using city funds for campaign costs and prohibit officials from using city property (including funds) for personal gain or for the advantage of a private person or entity, unless it is made available to the public at large or "is provided as a matter of stated public policy for the use of officials ... in the conduct of official city business."<sup>4</sup>

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<sup>3</sup> Secs. 2-36, 2-39

<sup>4</sup> Secs. 2-308, 2-811, 5-401

The code and charter do not define official city business or public purpose. The Council has no written policies and procedures for council expenditures, other than provisions included in the city code.

**The code allows discretionary use of some funds; amounts are limited through the budget process.** While the code doesn't provide a general definition of public purpose, it stipulates that expenditures from the Mayor's and Council President's contingency funds for flowers and similar items are for a public purpose. The Mayor and Council President are authorized unrestricted contingency funds, to be spent for any lawful expenditure at their discretion for items such as gifts, entertainment, flowers, telegrams, luncheons, dinners, and receptions. The code states, "such expenditures are declared to be for a public purpose."<sup>5</sup> The Mayor's unrestricted contingency fund was budgeted at about \$50,000 in fiscal year 2008. Department heads are authorized similar discretionary funds to be used for items such as refreshments for receptions and meetings, employee recognition programs, and departmental publicity.<sup>6</sup> The code limits departmental contingency funds to \$2,000 per year.

**Board of Ethics offered guidance on defining "official city business."** The Atlanta Board of Ethics adopted an advisory opinion in 2004 to provide guidance on what constitutes official city business. The Board concluded that city officials or employees conduct "official city business" when they act in an official capacity and perform official duties on behalf of the city. The Board also concluded that "The city's official business does not include an activity or event done solely for the personal benefit of an individual official or employee, such as a political campaign activity, a private business transaction, or an event sponsored by a private or non-city group. To determine whether an official or employee is entitled to use a facility for official city business, it is important to examine the purpose of the event and whether it furthers a city policy or department mission contained in the City Charter, ordinance, resolution, administrative or executive order, or court order."<sup>7</sup> The guidance specifically addressed a question about use of a city facility without paying customary rental fees, but applies to use of city funds as well.

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<sup>5</sup> Sec. 2-924

<sup>6</sup> Sec. 2-925

<sup>7</sup> FAO2004-1 *What Constitutes Official City Business*

**Required support doesn't ensure compliance with charter and code provisions.** The city's documentation does not capture the purpose of a council member's expense, so it is not possible to determine the purpose of the expense and whether it furthers a city policy solely from a review of the documents. Council staff completes a disbursement request form to request payment of invoices or reimbursement of expenses. The form asks for information such as vendor, invoice amount, fund, account, department and function. The form does not ask for description of purpose. Staff attaches the invoice to the form, or receipts or record of payment when seeking reimbursement, and sends it to Finance.

Unlike city departments, the account codes that council members use do not indicate a category of expense – such as supplies, non-consumable supplies, memberships, consulting – that provide more detailed information about the type of expense. Council accounts are coded in the city's chart of accounts as "Council expense" or "postage," so the accounting information recorded in the city's financial system provides little information about the nature of the payment.

**The public purpose was not clear for about a third of expenses we reviewed.** In reviewing supporting documentation for payments from the council member accounts from fiscal years 2006 through 2008, we could usually, but not always, infer from the invoice or receipt what was purchased, but could not tell why or how the purchase fulfilled a public purpose. In a few cases, supporting documentation was incomplete or copies were not legible. For these reasons, we were unable to determine whether about \$99,000 (31.5%) of the expenses we reviewed complied with the code. Examples include expenditures for items such as food, flowers, apparel, and payments to schools or other organizations.

**Council members offered different interpretations of how the money may be used.** We met with each council member to discuss the transactions we reviewed from their accounts. Council members were able to explain why they thought their individual expenses met a public purpose or were for official city business, but expressed differing interpretations of what these terms mean in practice.

Council members agreed that expenses were reimbursable or funds could be used for items related to the duties of the office and could not be used to pay for personal or campaign expenses. Beyond this

broad agreement, council members described the duties of their offices differently. Some took a more narrow view that the money should be used to run their offices. Others said that they use the funds to respond to constituent needs, including sending flowers to funerals of prominent constituents, survivors, or when constituents are ill; providing refreshments for town hall meetings or community events; supporting or organizing events in their districts; donating to organizations in the community; and distributing items such as holiday turkeys and school supplies. Council members described using the funds to address community needs not addressed in the budget. In some cases, council members organize events to address these needs, such as community clean-up or electronic recycling events. In other cases, council members transfer money to city departments to supplement the budget. Such budget transfers are allowed under the code, but are not treated as expenses and were not part of the scope of our review.

**Council members have limited their spending for permitted expenses in order to address perceived district needs.** Some council members told us that they do not travel because they do not think it benefits their constituents. Some council members do not request reimbursement for mileage, parking, or meal expense for meetings that they attend for city business. Council members provided other examples where they personally paid for costs related to their official city business because they prefer to have funds available to provide services to their constituents.

**The Council should clarify the public purpose of expenses.** We identified practices that are not necessarily disallowed depending on individual facts and circumstances, but could give the appearance of impropriety. These include use of office expense accounts to make charitable contributions to organizations, providing gifts that benefit individuals or groups of individuals, paying cash for itinerant labor, purchasing advertisements, and purchasing voter registration lists for mailings.

- **Charitable contributions.** Some council members have been reimbursed for donations of cash or purchased goods made to churches, public schools, and non-profit organizations. Guidance from the Board of Ethics notes that “a private event, no matter how laudable its purpose, is not transformed into the city’s

business merely because it benefits the community”.<sup>8</sup> Further, use of personal checks to make donations obscures the public nature of the donation, makes it difficult for the recipient to distinguish whether the council member is acting in a personal or official capacity, and could amount to a personal benefit to the council member. We recommend that grants to organizations be approved by resolution and be made on city checks. Donations of goods purchased with city funds should be treated as gifts and handled as described below.

- **Gifts.** Some council members have used office expense accounts to purchase or be reimbursed for purchase of goods and services for the primary benefit of individuals. These include flowers and fruit baskets for constituents, distribution of school supplies at community events, and distribution of holiday turkeys. While the code provides for funds for the Mayor and Council President to purchase gifts and flowers “as a public purpose,” no such language pertains to Council expense accounts. We recommend the Council establish a policy regarding gifts and flowers. This could be accomplished by amending the code to authorize contingency funds for council members similar to department heads, or by requiring resolutions to authorize expenditures each time a council member wishes to recognize an individual. For gifts distributed as part of a community event, each council member should establish a separate project account by ordinance, as required by Section 2-39 of the city code. Each account should be program or project specific.
- **Labor.** At least one council member has paid day laborers cash for performing services in the district. We understand that the practice is intended to benefit the laborer as well as the community. However, the practice raises potential liability issues for the city. We recommend the Council seek advice from the Law Department on hiring temporary labor.
- **Publicity.** Some council members have used office expense accounts to purchase ads in church bulletins or in business or school directories. While the intent may be to provide information targeted to a particular group or to recognize the accomplishments of a group, the ads could give the appearance of promoting the individual council member. Other ways exist to commend organizations without the use of city funds. We

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<sup>8</sup> FAO2004-1 *What Constitutes Official City Business*

recommend council members write letters or sponsor resolutions to recognize groups. Campaign funds should be used for ads providing general information about a council member.

- **Voter registration lists.** Some council members have used office expense accounts to purchase lists of registered voters in their districts from the Secretary of State. We understand these lists have been used to send newsletters, which are expressly permitted under the code, and that the lists are conveniently formatted and provide more information than is available from property tax records. However, targeting registered voters rather than all the residents in a district could give the appearance of campaigning. We recommend that the Council seek sources of more inclusive lists for district-wide mailings.

### **Accounting and Reimbursement Practices Lack Transparency**

The city's accounting and reimbursement practices for council member expense accounts lack transparency, which increases risk of error, wrongdoing, or appearance of wrongdoing. Council members have significant discretion in how to spend funds from their expense accounts and have relatively large amounts of funds available. Council expense account balances as of November 30, 2008, were about \$2.2 million in total. Council members had an additional \$3.6 million in salary accounts as of November 30, 2008.

**Council members are not using the mechanism established in the code to fund public projects in their districts with expense account money.** Section 2-39 of the code states, "Should council members desire to utilize a portion of their expense accounts to fund projects for the public good within their districts or citywide, they may by ordinance establish a separate account from which to fund such projects which are outside the scope of regular office expenses." Council members explained that a number of their expenses were for supplies for events or projects within their districts, but most have not set up separate accounts for these projects. Only three separate accounts were in existence in fiscal years 2006 through 2008 – District 3 Senior, District 3 Holiday, and District 12 Annual Holiday – and these were set up as trust accounts to accept private donations. Over the three fiscal years, expenditures from these accounts amounted to about \$49,000, about 3% of the total. Establishing separate accounts to fund district projects would provide

more information about the nature of the expenses and, since the accounts are approved by ordinance, would establish that the entire Council has recognized the projects are for the public good or further a public policy.

**Reimbursements to council members lack transparency.** As shown in Exhibit 4, about \$184,000 (12.5%) of payments made from Council expense accounts in fiscal years 2006 through 2008 were direct reimbursements to council members, excluding travel-related expenses. Reimbursements lack transparency because information recorded in the city's financial system doesn't specify the vendor or the purpose of the payment. Reimbursements could therefore circumvent procurement or conflict of interest rules. In addition, the city is not subject to sales taxes. Council members must deduct sales taxes from requests for reimbursement when they purchase goods or services themselves for official city business.

**Exhibit 4  
Council Member Reimbursements, Excluding Travel  
Fiscal Years 2006 - 2008**

<b>District</b>	<b>Number of Transactions</b>	<b>Amount</b>	<b>Percent of Total Dollar Amount</b>
Council President	57	\$14,007	11%
01	12	\$2,474	4%
02	0	\$0	0%
03	13	\$4,911	1%
04	46	\$33,115	61%
05	26	\$11,903	14%
06	14	\$2,387	10%
07	0	\$0	0%
08	17	\$5,315	14%
09	33	\$12,825	15%
10	10	\$2,889	5%
11	21	\$2,658	13%
12	48	\$19,585	19%
POST 1	31	\$8,427	11%
POST 2	22	\$60,800	47%
POST 3	14	\$2,837	6%
<b>Total</b>	<b>364</b>	<b>\$184,134</b>	<b>12.5%</b>

**Sources:** Council Members Paid Invoice reports, fiscal years 2006, 2007, and 2008; supporting documents provided by the Finance Department.

**No evidence of conflicts of interest.** We examined all reimbursements to council members paid from January 2006 through December 2007 as part of the audit.<sup>9</sup> We found no evidence that council members were reimbursed for payments to entities with which they had financial ties, as disclosed in their annual financial disclosure statements submitted to the Ethics Office. We did find that Council member Norwood was reimbursed for payments of over \$20,000 to a vendor in a fiscal year, which should have been competitively bid (see page 11), and was mistakenly reimbursed for over \$1,500 in sales tax. She promptly repaid the city for the sales tax when we brought it to her attention.

**Reimbursements and direct pays require more manual processing, which increases the likelihood of error.** We identified errors made by council and/or finance staff that resulted in drawing payments from the wrong account and, in one case, paying a vendor when no work was performed. Council members told us that they do not receive regular reports on their expense accounts to monitor their expenditures and count on council or finance staff to catch errors. We reviewed expenditures with each council member as part of the audit. We found three instances where council members were reimbursed from another council member's expense account. We found another instance where Finance sent a vendor a \$700 payment in error. The payment should have been a reimbursement for a council member's travel, but an incorrect vendor number was written on the disbursement request form. Finance is attempting to recover the money after we brought the error to their attention.

**Exposure to risk is increased.** The city's exposure to risk is increased because council members have significant discretion in how to spend the money from their expense accounts and have relatively large amounts of funds available. City code allows council members to carryover unspent funds including salary from one fiscal year to the next and from one term to the next, as long as they are in office. Councilmember expense account balances (expense and postage accounts) as of November 30, 2008, were about \$2.2 million; excluding service grants. Account balances, including salary accounts exceeded \$5.8 million (see Exhibit 5). While appropriations for salaries are not subject to the same level of discretion –

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<sup>9</sup> We asked the Department of Finance to provide supporting documentation for council member reimbursements between January 1 and June 30, 2008. Finance did not provide the information until January 5, 2009, after we finished our analysis and met with council members to discuss the results of our review and request clarification, if needed.

appropriations for salaries can only be used for compensation and benefits for council assistants and cannot be transferred to any other account except to operating departments by legislation – accruing balances isn't a sound budget practice.

**Exhibit 5  
Council Account Balances**

<b>District</b>	<b>Overall Account Balance Year Ended June 2008</b>	<b>Expense Account Balance Year Ended June 2008</b>	<b>Overall Account Balance as of November 2008</b>	<b>Expense Account Balance as of November 2008</b>
Council President	\$78,469	\$2,613	\$266,982	\$4,489
01	\$166,403	\$148,825	\$315,953	\$141,928
02	\$215,650	\$135,892	\$409,825	\$141,925
03	\$184,789	\$116,236	\$386,989	\$122,071
04	\$299,105	\$228,096	\$451,378	\$213,685
05	\$214,741	\$119,697	\$406,764	\$106,310
06	\$260,086	\$208,463	\$462,314	\$213,462
07	\$285,673	\$295,731	\$457,750	\$303,545
08	\$330,985	\$247,073	\$525,932	\$255,008
09	\$140,198	\$150,158	\$308,836	\$159,554
10	\$37,076	\$48,604	\$204,077	\$54,209
11	\$275,412	\$211,244	\$471,921	\$218,429
12	\$83,901	\$12,570	\$286,640	\$20,396
POST 1	\$161,192	\$114,570	\$339,303	\$107,498
POST 2	\$171,028	\$128,176	\$367,751	\$135,086
POST 3	\$15,774	\$17,296	\$213,811	\$34,919
<b>Total</b>	<b>\$2,920,481</b>	<b>\$2,185,243</b>	<b>\$5,876,224</b>	<b>\$2,232,514</b>

**Source:** Oracle Funds Available Analysis Report

**Adopting Practices from Other Cities Could Improve Transparency and Streamline Administration**

We interviewed Council staff in five other cities, reviewed policies, procedures or code provisions from seven cities, and reviewed a sample policy drafted by the state of California to guide local governments. While the sources we reviewed are subject to different state and local laws and structures of government, we identified practices that could improve transparency and streamline administration of Council expense accounts.

**Carryover of funds is an unusual practice.** None of the sources we reviewed provided for carryover of Council funds from term-to-term. Only one other jurisdiction – Miami – allows carryover of funds from fiscal year to fiscal year, and the practice is only allowed when there is a citywide budget surplus.

Council members told us that the practice of carrying funds over allows them to be more fiscally prudent because they have no incentive to spend their remaining appropriations at the end of each year. Further, the practice allows them to fund multi-year or higher dollar projects in their districts that aren't funded in the budget process. Several council members recognized the incongruity of carrying over their funds while the city is experiencing a severe budget shortfall, but noted that their surpluses allowed them to return money as part of the 2009 budget process. Some council members also said that the city's shortfall increases needs in their districts, and returning money to the budget doesn't address those specific needs.

We understand council members' concerns, but question whether allowing carryover is sound public policy, especially given the city's budget cuts. Returning the carryover to the general fund or re-appropriating funds for targeted services or projects could reduce cuts in needed city services and more effectively aid constituents than ad hoc district services or events. The City Council is the body responsible for appropriating funds. Making relatively large amounts of public funds available at the discretion of individual council members increases the city's risk and increases risk to the council members of appearing to misuse the funds.

We recommend the City Council amend the code to disallow carryover of unspent funds in individual Council accounts.

**Backup documentation directly addresses code compliance.** Cleveland and Memphis require documentation of the purpose or description of an official's expense to ensure that expenses comply with code requirements. Memphis requires written substantiation that an expenditure request is for city business. Cleveland's required expense reimbursement form asks for a description or purpose of expenses and provides a checklist for compliance with other rules. Providing more specificity in required supporting documents would help council members and reviewers ensure that expenses are allowable under the code and applicable rules were followed.

We recommend the City Council direct the chief financial officer to revise the disbursement request form for council member expenditures to capture the public purpose of the expense.

**Budget office expenses similar to other city departments.**

Council members do not have expense accounts in two of the cities we talked to – Charlotte and Memphis. Expenditures are budgeted by line item. Memphis limits reimbursement to travel and supplies. No other source we reviewed allowed council members to overspend their annual budgets.

Most of the Council's expenses could be budgeted in operating accounts like those of other city departments, which would increase transparency in the purpose and uses of the funds. Further, increasing use of Oracle for processing routine purchases would reduce the need for reimbursements and direct pays, mitigating control weaknesses inherent in these types of payments. The budget office told us that the code requires council appropriations to be established in salary, council expense and postage accounts. However, we found no such provision. Sec. 2-39 b of the code states that expenditures other than compensation and benefits for council assistants shall be charged against the appropriate expense account in the city's chart of accounts.

We recommend the City Council direct the chief financial officer to assist council staff in developing council operating budgets similar to other city departments. The operating budgets should include a limited contingency account for expenses not covered in line items. The City Council should also amend the code to disallow overspending of individual Council account budgets within a year.

**More specific lists of permitted and prohibited activities.** The city of Seattle Legislative Department has internal procedures that provide lists of both allowable and disallowed expenditures from council member office budgets. The lists state that they are not intended to be comprehensive, but provide more detail than the list of allowable items in Atlanta's code. When in doubt, council members are instructed to ask the Finance Manager or Accounting Technician. Items chargeable to council member office budgets include:

- Training, tuition, event, and conference registration fees
- Travel (subject to restrictions outlined in city travel rules)

- Expenses for substantive meetings at which topics directly related to a member's work on the Council are discussed, meetings of organizations on which the council member holds membership and represents the city, and meetings of community or civic groups at which civic interests are discussed.
- One day parking permits (\$10/each)
- Vehicle rentals through the motor pool
- Cell phone purchase and air time
- Staff PDAs and wireless service fees
- Background check for new staff, temporary employees, and volunteers
- Subscriptions, newspapers, publications, and books
- Office supplies and equipment
- Furniture and software if not provided citywide
- Repair and maintenance of equipment
- Postage and delivery charges
- Dues and memberships
- Letterhead and business cards
- Personalized note cards and return envelopes
- Certain printing, binding, and duplicating from outside vendors
- Certain consultant services
- Press photo (not for campaign purposes)

City funds cannot be used for:

- Any item that does not serve a city purpose
- Personal long distance phone calls
- Newspaper ads, except for certain council or council member events
- Gifts (Washington state law prohibits purchasing gifts with public funds)
- Payments of meals and light refreshments for city employees, unless related to retreats, conferences, or events where city rules allow such expenditures.
- Payments of meals and light refreshments for non-city employees unless the person is involved in department

retreats or serving on a city task force and substantive work is being done during the meal.

- Organization or neighborhood breakfast, lunch, dinners or receptions which are for political outreach (PR) purposes, especially if any or all of the cost of the event is for fundraising/donation purposes.
- Various travel related charges (air phone charges, airline upgrade certificates, alcoholic beverages, briefcases/luggage, clothing, dry cleaning, flight insurance, massage/spa charges, personal entertainment, toiletries).

We recommend the City Council develop an internal policy to more clearly specify the types of expenses that are allowed and not allowed from Council expense accounts. The policy should address grants, gifts and flowers, and when to establish separate accounts to fund events or projects.



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## Recommendations

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To ensure that Council members, their aides and staff understand the rules governing council expense accounts, the City Council should:

1. Adopt an internal policy to more clearly specify the types of expenses that are allowed and not allowed from Council expense accounts. The policy should address grants, gifts, flowers, donated goods, advertisements, mailing lists, and when and how to establish separate accounts to fund events or projects.
2. Request training from the Department of Procurement at the beginning of each term.
3. Seek advice from the Law Department on hiring temporary labor.
4. Encourage their staff to attend ethics training for employees.

To provide greater transparency and accountability regarding expenses, the City Council should:

5. Amend the code to disallow carryover of unspent funds in individual Council accounts.
6. Amend the code to disallow overspending of individual Council account budgets within a year.
7. Direct the chief financial officer to revise the disbursement request form for council member expenditures to capture the public purpose of the expense.
8. Direct the chief financial officer to assist council staff in developing council operating budgets similar to other city departments. The operating budgets should include a limited contingency account for expenses not covered in line items.
9. Establish, by ordinance, separate project accounts to fund programs or projects for the public good.



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# Appendices

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**Appendix A**  
**Council Member Expenditures by Vendor**  
**Fiscal Years 2006-2008**

<b>Council President – Lisa Borders</b>		
<b>FY 06</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
ATLANTA REGIONAL COM	1	\$2,250
LANDS END BUSINESS O	1	\$2,197
STERNS PRINTING & EN	2	\$1,478
WENDI CLIFTON	21	\$1,416
UNITED NEGRO COLLEGE	1	\$700
GEORGE'S MOTOR COACH	1	\$550
WENDI LEE CLIFTON	5	\$484
LISA M BORDERS	22	\$398
GEORGIA WHOLESale	2	\$390
VANESSA MANLEY	10	\$340
NEW HORIZONS	1	\$293
PEDESTAL AFFAIRS CAT	1	\$209
MICHAL EVANS FLORAL	1	\$184
DELVONNIE M BURRIS D	1	\$160
ATLANTA BUSINESS CHR	1	\$90
GLEN PAUL FREEDMAN	1	\$10
<b>TOTAL</b>	<b>72</b>	<b>\$11,149</b>

<b>FY07</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
BENTON, ANTHONY D.	8	\$15,500
WENDI CLIFTON	30	\$9,753
LANDS END BUSINESS O	2	\$4,919
RICHARD GOLDSTUCKER	3	\$4,025
OFFICE DEPOT	12	\$3,414
ATLANTA REGIONAL COM	1	\$2,500
LISA M BORDERS	25	\$2,439
DELL MARKETING L.P.	2	\$2,206
STATELY EVENTS	2	\$1,404
JANICE DAVIS, CFO	32	\$1,311
CHARLIE'S EVENT	1	\$1,000
DIGITAL PRINTING & I	1	\$754
HENRY GOODGAME D/B/A	1	\$750
EINSTEIN'S	1	\$735
VANESSA MANLEY	10	\$686
GEORGIA WHOLESale	3	\$678
DELVONNIE M BURRIS D	2	\$666
SPECTRUM SOFTWARE	1	\$646
CONSTANT CONTACT	1	\$561

STERNS PRINTING & EN	3	\$540
NATIONAL BLACK ARTS	1	\$500
JVAOLOGY	1	\$319
ATLANTA PRIDE COMMIT	1	\$200
FEDEX	4	\$182
NAACP-ATLANTA BRANCH	1	\$150
PEDESTAL AFFAIRS CAT	1	\$117
SAVIOR AUDIO VISUAL	1	\$115
IMAGING TECHNOLOGIES	1	\$100
FASTSIGNS DOWNTOWN	1	\$97
SPECIALTY ENGRAVING	1	\$97
ATLANTA BUSINESS CHR	1	\$93
MEDIASOUTH COMPUTER	1	\$89
GLEN PAUL FREEDMAN	1	\$79
<b>TOTAL</b>	<b>157</b>	<b>\$56,626</b>

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
BENTON, ANTHONY D.	7	\$21,250
LISA M BORDERS	10	\$11,170
OFFICE DEPOT	5	\$7,234
ATLANTA REGIONAL COMMISSION	1	\$2,550
STATELY EVENTS THE COMPASS GROUP	3	\$2,452
MEDIASOUTH COMPUTER SUP. INC	3	\$2,188
JANICE DAVIS	45	\$1,526
WENDI CLIFTON	7	\$1,474
MOVING IN THE SPIRIT	1	\$1,000
DIGITAL PRINTING & I	2	\$930
GEORGIA BUILDING AUT	1	\$780
LANDS END BUSINESS OUTFITTERS	3	\$733
TECH DEPOT	2	\$712
CONSTANT CONTACT	1	\$612
CATERING WITH A FLAI	2	\$538
SPELMAN COLLEGE	1	\$500
SAVIOR AUDIO VISUAL	1	\$419
DELVONNIE M BURRIS D	1	\$366
G.A.B.E.O	1	\$250
VANESSA MANLEY	5	\$240
BUTLER ST. YMCA	1	\$195
ATLANTA BUSINESS CHRONICLE	1	\$173
FEDEX	2	\$151
VERIZON WIRELESS	1	\$118
STERNS PRINTING & ENGRAVING	2	\$117
LAUREN RANDALL	1	\$100
SPECIALTY ENGRAVING	1	\$27
<b>TOTAL</b>	<b>111</b>	<b>\$57,804</b>

**District 1 – Carla Smith****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
CARLA SMITH	3	\$2,221
STERNS PRINTING & EN	1	\$547
PEDESTAL AFFAIRS CAT	1	\$419
SOFTWARE SPECTRUM, I	1	\$338
CLAXTON PRINTING AND	1	\$180
FLUFF & EM FLORIST	1	\$62
SIGNATURE BASKETS LT	1	\$48
SPECIALTY ENGRAVING	3	\$47
<b>TOTAL</b>	<b>12</b>	<b>\$3,861</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
STRICKLAND COMMUNICA	3	\$5,820
A RICHARD PRODUCTION	2	\$5,538
PATIENCE BURTON	4	\$4,500
MADDOX, JIM	2	\$3,907 <sup>1</sup>
CARLA SMITH	6	\$2,982
CLAXTON PRINTING AND	3	\$1,696
DREAM STUDIO INTERAC	1	\$1,620
CRAFT CREATION & DES	1	\$1,050
MOVING IN THE SPIRIT	1	\$1,000
MAUD BAKER FLOWER SH	13	\$965
CITY OF ATLANTA DEPT	1	\$784
ABRACADABRA VIDEO, I	1	\$688
FASTSIGNS DOWNTOWN	3	\$608
TUCKER MAILING & DIS	1	\$574
GEORGIA WHOLESALE	3	\$437
WOMENS HISTORY MONTH	1	\$350
ARTIFACTS INC.	1	\$275
CULTURAL AFFAIRS	1	\$250
SHERYL BENNETT	1	\$222
GLOBAL GOVT/EDU. SOL	2	\$187
J. MONSON COMMUNICAT	1	\$183
FRED WILLIS, JR.	1	\$150
SIGNATURE BASKETS LT	1	\$90
STERNS PRINTING & EN	1	\$54
JANICE DAVIS, CFO	1	\$31
<b>TOTAL</b>	<b>56</b>	<b>\$33,961</b>

<sup>1</sup> Reimbursements to Council Member Jim Maddox of \$3,907 were charged to Council Member Carla Smith's account in error. Department of Finance staff said they will correct the error.  
Council Expenditures

FY08		
Vendor/Payee	Number of Transactions	Amount
A RICHARD PRODUCTION	2	\$6,150
VERIZON WIRELESS	14	\$3,530
PATIENCE BURTON	2	\$2,500
DELL MARKETING L.P.	1	\$2,070
DREAMSTUDIO INTERACTIVE, INC	3	\$1,360
CARLA SMITH	5	\$1,179
FRIENDS OF PEOPLETOW	1	\$1,000
MAUD BAKER FLOWER SH	10	\$620
STONE SOUP KITCHEN	1	\$570
ATLANTA RECYCLING SO	1	\$525
MT NEBO BAPTIST LIFE CENTER INC	1	\$300
GRANT PARK COOPERATIVE PRESCHOOL	1	\$250
YMCA OF METROPOLITAN	1	\$225
DELL COMPUTERS ONE DELL WAY	1	\$197
SHERYL BENNETT	2	\$195
MEDIASOUTH COMPUTER	1	\$160
JANICE DAVIS	3	\$44
GEORGIA WHOLESALE	2	\$25
<b>TOTAL</b>	<b>52</b>	<b>\$20,900</b>

**District 2 – Kwanza Hall****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
NGP SOFTWARE INC	2	\$3,700
KWANZA HALL	4	\$2,846
STERNS PRINTING & EN	2	\$2,218
MARKUS J BUTTS D/B/A	1	\$1,736
SERENDIPITY MEDIA GR	2	\$1,689
GLOBAL GOVT/EDU. SOL	2	\$633
TUCKER MAILING & DIS	2	\$1
<b>TOTAL</b>	<b>15</b>	<b>\$12,823</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
BENTON, ANTHONY D.	6	\$17,000
MARKUS J BUTTS D/B/A	2	\$4,000
NGP SOFTWARE INC	2	\$3,000
DELL MARKETING L.P.	1	\$2,822
ATLANTA REGIONAL COM	1	\$1,850
KWANZA HALL	2	\$1,428
STERNS PRINTING & EN	2	\$735
JUSTIN POLLARD	2	\$350
WOMENS HISTORY MONTH	1	\$350
KAREN TAUCHES	1	\$200
DELVONNIE M BURRIS D	1	\$172
ACME LOCK & KEY, INC	1	\$90
CRE8IVE WEBSITES	1	\$50
SPECIALTY ENGRAVING	1	\$27
<b>TOTAL</b>	<b>24</b>	<b>\$32,074</b>

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
NGP SOFTWARE INC	3	\$4,500
MEDIASOUTH COMPUTER	3	\$3,984
TERESA ALEXANDER	1	\$1,842
VERIZON WIRELESS	9	\$1,066
GEORGIA WHOLESALE SUPPLY CO	5	\$1,003
GLOBAL GOVT/EDU. SOL	1	\$920
JAY TRIBBY	1	\$692
CREATIVE ADVERTISING	1	\$543
JANICE DAVIS	8	\$400
THE TROLLEY BARN	1	\$363
CULTURAL AFFAIRS	1	\$250
INTEGRATED VISIONS PRODUCTIONS LLC	1	\$200
DEAN CLEANING SERVICE	1	\$150
ABOA	1	\$141
CATERING WITH A FLAIR	1	\$125
FULTON COUNTY DEPT OF HEALTH & WELLNESS	1	\$91
PRIME PHOCUS LLC	1	\$82
STERNS PRINTING & EN	1	\$50
SPECIALTY ENGRAVING	2	\$43
<b>TOTAL</b>	<b>43</b>	<b>\$16,444</b>

<b>District 3 - Ivory Lee Young Jr.</b>		
<b>FY06</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
IVORY LEE YOUNG JR	1	\$1,616
CREATIVE DATA DESIGN	1	\$875
COLLINS DIGITAL IMAG	1	\$830
CLAYTON COUNTY BOARD	1	\$800
CUSTOM SIGN TODAY	1	\$450
QUILL CORP	6	\$433
STERNS PRINTING & EN	1	\$421
GEORGIA COALITION OF	1	\$400
DELVONNIE M BURRIS D	1	\$310
FASTSIGNS DOWNTOWN	1	\$294
PEDESTAL AFFAIRS CAT	1	\$209
MI LAN HENDERSON	2	\$192
FLUFF & EM FLORIST	2	\$154
REAL MEN COOK FOR CH	1	\$100
SPECIALTY ENGRAVING	1	\$48
PUBLIX SUPER MARKETS	1	\$22
<b>TOTAL</b>	<b>23</b>	<b>\$7,154</b>

<b>FY07</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
IVORY LEE YOUNG JR	12	\$7,561
MICHAEL MADISON D/B/	2	\$6,675
PUBLIX SUPER MARKETS	3	\$6,424
COLLINS DIGITAL IMAG	3	\$2,970
MGR FOOD SERVICE, IN	2	\$2,700
CLAYTON COUNTY BOARD	2	\$2,600
HUNTER DIGITIZING &	2	\$2,345
MI LAN HENDERSON	4	\$2,074
QUILL CORP	18	\$1,504
SHOCK THEORY INTERAC	1	\$1,000
CREATIVE DATA DESIGN	2	\$835
GEORGE'S MOTOR COACH	1	\$835
NORMAN HUDSON	1	\$650
STERNS PRINTING & EN	1	\$615
CASTLEBERRY'S MEATS	2	\$560
FLUFF & EM FLORIST	4	\$447
DWIGHT D HOWARD FOUN	1	\$400
FASTSIGNS DOWNTOWN	1	\$384
INTERPARK	4	\$234
SPECIALTY ENGRAVING	1	\$178
ROLY POLY	1	\$131
PEDESTAL AFFAIRS CAT	1	\$127
JANICE DAVIS, CFO	3	\$100
BOOKER T. WASHINGTON	1	\$100
ACME LOCK & KEY, INC	1	\$85
<b>TOTAL</b>	<b>74</b>	<b>\$41,535</b>

FY08		
Vendor/Payee	Number of Transactions	Amount
RALPH DAVID ABERNATHY FOUNDATION	1	\$200,000 <sup>2</sup>
HAGAR CIVILIZATION TRAINING MISSIONARY	1	\$100,000*
TYLER PLACE, CDC	1	\$100,000*
PUBLIX	4	\$7,597
IVORY LEE YOUNG JR	11	\$6,371
MICHAEL MADISON D/B/	1	\$6,150
GEORGE'S MOTOR COACH	1	\$3,335
QUILL CORP	20	\$2,446
ADAM STARKS	3	\$2,048
MI LAN HENDERSON	8	\$1,838
CLAYTON COUNTY BOARD OF COMMISSIONERS	2	\$1,700
CATERING WITH A FLAIR	2	\$1,509
VERIZON WIRELESS	12	\$1,468
DELL COMPUTERS ONE DELL WAY	1	\$1,349
HUNTER DIGITIZING &	2	\$1,204
FOOD SERVICE MANAGMENT BY MGR, LLC	1	\$1,080
DDA LEVY RESTAURANTS		
PAULSEN FOODS, LLC	2	\$1,001
BRITTANY MOSBY	1	\$476
JMA CATERING	1	\$475
CREATIVE DATA DESIGNS	2	\$357
FLUFF & EM FLORIST	3	\$328
INTERPARK	5	\$293
KNIGHTS OF COLUMBUS	1	\$200
SPECIALTY ENGRAVING CO., INC.	1	\$183
HOSTMYSITE.COM	1	\$143
BOOKER T. WASHINGTON	1	\$100
REAL MEN COOK FOR CH	1	\$100
VALERIE BELL-SMITH	1	\$89
NATIONAL LEAGUE OF CITIES	1	\$50
SIGNATURE BASKETS LT	1	\$48
JANICE DAVIS, CFO	1	\$30
ULINE SHIPPING SUPPLY	1	\$28
<b>TOTAL</b>	<b>95</b>	<b>\$441,996</b>

<sup>2</sup> Service grants to 3 organizations totaling \$400,000 (\*) from the Westside TAD Fund were recorded as District 3 expenses in FY08. After Councilmember Young questioned the appropriateness of recording these transactions as City Council expenses, Department of Finance staff recently transferred them to the Department of Finance.

**District 4 - Cleta Winslow****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
MCNEALEY & ASSOCIATE	6	\$3,149
WINSLOW, CLETA	3	\$1,529
BARBARA B WASHINGTON	1	\$1,200
THE WREN'S NEST HOUS	1	\$1,000
ROBERT H. WHITE D/B/	8	\$710
DISCOUNT MAILING SER	1	\$607
MARSHALL THOMAS	3	\$463
OFFICE MAX	2	\$227
PEDESTAL AFFAIRS CAT	2	\$195
GLOBAL GOVT/EDU. SOL	1	\$157
MEDIASOUTH COMPUTER	1	\$116
INTERNATIONAL COUNCI	1	\$100
ATLANTA TRIBUNE	1	\$35
UNITED PARCEL SERVIC	1	\$6
<b>TOTAL</b>	<b>32</b>	<b>\$9,493</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
WINSLOW, CLETA	15	\$10,695
MARSHALL THOMAS	12	\$1,047
ROBERT H. WHITE D/B/	8	\$565
FLUFF & EM FLORIST	2	\$194
ULI-THE URBAN LAND I	1	\$190
DELVONNIE M BURRIS D	1	\$172
DISCOUNT MAILING SER	1	\$155
THE GALLERY COLLECTI	1	\$149
FEDEX	3	\$93
JANICE DAVIS, CFO	3	\$87
<b>TOTAL</b>	<b>47</b>	<b>\$13,346</b>

<b>FY08</b>		
<b>Vendor//Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
CLETA WINSLOW	32	\$28,327
MCNEALEY & ASSOCIATE	2	\$694
VERIZON WIRELESS	9	\$591
CARLA ROBERTSON	1	\$460
MARSHALL THOMAS	4	\$365
CLARK ATLANTA UNIVERSITY	1	\$300
GABEO	1	\$250
JANICE DAVIS	14	\$234
CITY OF ATLANTA	1	\$194
DISCOUNT MAILING SER	1	\$145
METROPOLITAN BARCODE	1	\$68
FEDEX	2	\$52
SPECIALTY ENGRAVING CO., INC.	1	\$27
<b>TOTAL</b>	<b>70</b>	<b>\$31,707</b>

**District 5 - Natalyn Mosby Archibong****FY06**

<b>Vendor/Payee</b>	<b>Number of Transaction</b>	<b>Amount</b>
NATALYN MOSBY ARCHIB	3	\$2,796
PROTEGE ALLIANCE SEC	3	\$1,840
HITSVILLE PERSONAL T	1	\$1,800
LG EDWARDS	1	\$1,500
HSI SYSTEMS & CONSUL	1	\$823
WILLIAM ARNOLD	1	\$400
DISCOUNT MAILING SER	1	\$380
DILL PRINTING & CONS	1	\$366
FLUFF & EM FLORIST	4	\$293
GEORGIA WHOLESALE	8	\$289
ONE CALL SYSTEMS INC	1	\$230
MEDIASOUTH COMPUTER	1	\$185
DELVONNIE M BURRIS D	1	\$160
ULINE SHIPPING SUPPL	1	\$25
SPECIALTY ENGRAVING	1	\$15
<b>TOTAL</b>	<b>29</b>	<b>\$11,103</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
YUWSHUA ZADOK	4	\$5,550
BRYANT ART DIRECTION	5	\$4,440
ELGIN EDWARDS	1	\$4,250
NATALYN MOSBY ARCHIB	11	\$3,394
BRITTANY MOSBY	4	\$3,108
DERRICK STEWART	1	\$2,000
HSI SYSTEMS & CONSUL	2	\$1,508
RACHAEL SPIEWAK	1	\$1,320
WENDELL MARSH	1	\$1,200
DILL PRINTING & CONS	2	\$1,122
NAKITA FOWLER D/B/A	1	\$975
FLUFF & EM FLORIST	7	\$767
RESURGENS RISK MANAG	1	\$676
GEORGIA WHOLESALE	6	\$527
DEXTER PORTER	1	\$500
EARL WILLIAMSON	1	\$320
DELVONNIE M BURRIS D	1	\$172
JANICE DAVIS, CFO	4	\$71
ATLANTA REGIONAL COM	1	\$55
NATIONAL BLACK CAUCU	1	\$50
ULINE SHIPPING SUPPL	1	\$27
<b>TOTAL</b>	<b>57</b>	<b>\$32,032</b>

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
HSI SYSTEMS & CONSULTANTS, INC	6	\$13,227
NATALYN ARCHIBONG	13	\$6,460
DISCOUNT MAILING SERVICE	3	\$6,398
BRYANT ART DIRECTION	6	\$4,521
YUWSHUA ZADOK	1	\$3,500
BRITTANY MOSBY	6	\$2,758
NAKITA FOWLER D/B/A	3	\$995
VERIZON WIRELESS	9	\$532
BK TRANSPORTATION	1	\$350
ANTHONY R. AGNEW	1	\$325
GEORGIA WHOLESALE SUPPLY CO	7	\$311
CARLYLE'S CORPORATE	1	\$236
FLUFF & EM FLORIST	1	\$154
MEDIASOUTH COMPUTER SUP. INC	1	\$97
DILL PRINTING & CONS	1	\$47
<b>TOTAL</b>	<b>60</b>	<b>\$39,910</b>

**District 6 - Anne Fauver****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
MEDIASOUTH COMPUTER	1	\$476
GEORGIA WHOLESALE	2	\$347
CITY OF ATLANTA DEPT	2	\$300
MIDTOWN ALLIANCE INC	1	\$250
PEDESTAL AFFAIRS CAT	1	\$209
ANNE FAUVER	1	\$203
OLMSTED LINEAR PARK	1	\$75
SPECIALTY ENGRAVING	2	\$31
<b>TOTAL</b>	<b>11</b>	<b>\$1,891</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
GEORGIA CONSERVANCY	1	\$2,500
HAWORTH, INC	1	\$2,095
ATLANTA REGIONAL COM	1	\$1,900
STERNS PRINTING & EN	4	\$738
ANNE FAUVER	7	\$735
GEORGIA WHOLESALE	6	\$672
PIEDMONT PARK CONSER	1	\$500
WOMENS HISTORY MONTH	1	\$350
DELVONNIE M BURRIS D	1	\$334
MIDTOWN ALLIANCE INC	1	\$275
RICHARD E CAVANAUGH	1	\$250
PEDESTAL AFFAIRS CAT	2	\$175
JANICE DAVIS, CFO	3	\$51
<b>TOTAL</b>	<b>30</b>	<b>\$10,574</b>

FY08		
Vendor/Payee	Number of Transactions	Amount
NEXTEL	12	\$3,707 <sup>3</sup>
ANNE FAUVER	7	\$3,337
DELL COMPUTERS ONE DELL WAY	1	\$1,032
STERNS PRINTING & ENGRAVING	1	\$719
CDA GRAPHIC DESIGN, LLC	3	\$710
GITTINGS PORTRAITURE	1	\$618
ROAD SHOWS	1	\$338
MIDTOWN ALLIANCE INC	1	\$275
CONSTANCE E. WARD-CAMERON	1	\$250
GEORGIA WHOLESALE SUPPLY CO	3	\$151
ALLSTATE ACCESS LOCK AND SECURITY	1	\$135
MAUD BAKER FLOWER SH	1	\$88
<b>TOTAL</b>	<b>33</b>	<b>\$11,360</b>

<sup>3</sup> Councilmember Fauver questioned the accuracy of wireless telephone charges to her account in FY07 and FY08. As a result, Department of Finance staff credited the District 6 account for \$3,006.98 in November 2008 and transferred the expense to the Department of Information Technology.

**District 7 - Howard Shook****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
PARK PRIDE ATLANTA,	1	\$10,000
MEDIASOUTH COMPUTER	1	\$345
PEDESTAL AFFAIRS CAT	1	\$209
GEORGIA WHOLESALE	1	\$78
ULINE SHIPPING SUPPL	1	\$25
JANICE DAVIS, CFO	1	\$18
<b>TOTAL</b>	<b>6</b>	<b>\$10,675</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
OFFICE IMAGES INC	1	\$1,135
GEORGIA WHOLESALE	3	\$306
ALL TRAFFIC DATA SER	1	\$250
MAUD BAKER FLOWER SH	1	\$86
<b>TOTAL</b>	<b>6</b>	<b>\$1,777</b>

**FY08**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
NEXTEL	13	\$2,851
BARCO PRODUCTS CO.	1	\$1,000
GEORGIA WHOLESALE SUPPLY COMPANY	1	\$138
FEDEX	1	\$94
<b>TOTAL</b>	<b>16</b>	<b>\$4,083</b>

<b>District 8 - Clair Muller</b>		
<b>FY06</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
ADRIENNE ALEXANDER	2	\$495
GEORGIA WHOLESALE	1	\$470
MEDIASOUTH COMPUTER	2	\$431
NORTHCUTT GRAPHICS I	1	\$394
PEDESTAL AFFAIRS CAT	1	\$209
<b>TOTAL</b>	<b>7</b>	<b>\$2,000</b>

  

<b>FY07</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
MULLER, CLAIR M.	16	\$16,564
DOVE MAILING, INC.	1	\$3,995
ADRIENNE ALEXANDER	9	\$2,148
MARGARET MCMILLIAN	3	\$690
HAINES & CO	1	\$311
BEN TAUBE	1	\$260
RICHARD E CAVANAUGH	1	\$100
GEORGIA WHOLESALE	1	\$89
STERNS PRINTING & EN	1	\$54
<b>TOTAL</b>	<b>34</b>	<b>\$24,211</b>

  

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
CLAIR MULLER	12	\$4,927
COLLINS DIGITAL IMAGING, INC.	1	\$2,275
U.S. POSTMASTER	1	\$1,991
MARGARET MCMILLIAN	7	\$1,655
LISA DAVENPORT	1	\$702 <sup>4</sup>
HAINES & CO	1	\$336
DELVONNIE M BURRIS D	1	\$204
MEDIASOUTH COMPUTER SUP. INC	1	\$103
GEORGIA WHOLESALE	1	\$42
<b>TOTAL</b>	<b>26</b>	<b>\$12,234</b>

<sup>4</sup> A reimbursement of \$702 to Councilmember Muller was paid to Lisa Davenport in FY08, apparently because of an error in the vendor number. Department of Finance staff has corrected the error.

**District 9 - Felicia Moore****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
FELICIA A MOORE	11	\$7,673
DELL MARKETING L.P.	4	\$5,079
AUDREY V WALDON	3	\$3,582
QUICKFLIGHT	2	\$3,513
OFFICE MAX	12	\$2,485
GEORGIA WHOLESALE	5	\$711
OLD MADISON TRAVEL	1	\$482
STERNS PRINTING & EN	1	\$366
G.A.B.E.O	1	\$250
MARY P TAYLOR	3	\$175
NATIONAL LEAGUE OF C	2	\$165
DELVONNIE M BURRIS D	1	\$160
SPECIALTY ENGRAVING	2	\$52
<b>TOTAL</b>	<b>48</b>	<b>\$24,693</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
FELICIA A MOORE	31	\$18,532
AUDREY V WALDON	5	\$4,180
OFFICE MAX	8	\$1,903
DENISE BOOTH	1	\$1,529
DELL MARKETING L.P.	2	\$1,357
GEORGIA WHOLESALE	10	\$995
MARY P TAYLOR	13	\$960
SIT ON IT SEATING IN	1	\$894
NATIONAL LEAGUE OF C	1	\$705
STERNS PRINTING & EN	2	\$423
CULTURAL AFFAIRS	1	\$250
G.A.B.E.O	1	\$250
GEORGIA MUNICIPAL AS	1	\$250
FEDEX	2	\$176
TOOL BANK	1	\$90
JANICE DAVIS, CFO	2	\$58
ADRIAN SMITH	1	\$56 <sup>5</sup>
<b>TOTAL</b>	<b>83</b>	<b>\$32,607</b>

<sup>5</sup> A reimbursement in FY08 to Adrian Smith (an aide to Councilmember Willis) of \$56 was charged to Councilmember Moore's account in error. Department of Finance staff said they will correct the error.

FY08		
Vendor/Payee	Number of Transactions	Amount
FELICIA A MOORE	28	\$13,866
COLLINS DIGITAL IMAGING, INC.	4	\$7,236
AUDREY V WALDON	3	\$2,202
COLLINS COMPUTER SOLUTIONS	1	\$1,490
WINSLOW, CLETA	1	\$1,059 <sup>6</sup>
FEDEX	9	\$1,040
VERIZON WIRELESS	9	\$633
MARY ALICE'S KNICK KNACKS	4	\$480
MARY P TAYLOR	4	\$400
U S POSTMASTER	1	\$299
OFFICE OF CULTURAL AFFAIRS	1	\$250
SIT ON IT SEATING IN	1	\$235
GEORGIA WHOLESALE	3	\$229
STERNS PRINTING & ENGRAVING	1	\$158
NATIONAL LEAGUE OF CITIES	1	\$130
OFFICE MAX	1	\$94
LAWSON'S FLOWERS AND GIFTS	1	\$69
JANICE DAVIS, CFO	3	\$49
BELL-POW PERSONAL SE	1	\$42
DENISE BOOTH	1	\$12
<b>TOTAL</b>	<b>78</b>	<b>\$29,973</b>

<sup>6</sup> Reimbursement to Council Member Cleta Winslow of \$1,059 was charged to Council Member Moore's account in error. Department of Finance staff said they will correct the error.

<b>District 10 - Clarence T. Martin</b>		
<b>FY06</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
GUY F BROUGHTON, JR	3	\$1,750
DELL MARKETING L.P.	1	\$1,541
SIGNATURE BASKETS LT	15	\$837
BROOKHOLLOW	1	\$769
C. T. MARTIN	3	\$674
CATERING WITH A FLAI	2	\$650
DELVONNIE M BURRIS D	1	\$610
MCNEALEY & ASSOCIATE	1	\$536
QUILL CORP	2	\$446
MEDIASOUTH COMPUTER	1	\$401
HAINES & CO	1	\$311
SKILLPATH SEMINARS	1	\$299
JOYA L. WALKER	1	\$250
ATLANTA BUSINESS CHR	2	\$174
ATLANTA JOURNAL CONS	1	\$157
OFFICE MAX	1	\$133
ANDREA BOONE	1	\$130
DIAZO SPECIALTY BLUE	1	\$130
<b>TOTAL</b>	<b>39</b>	<b>\$9,797</b>

<b>FY07</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
GUY F BROUGHTON, JR	7	\$4,422
BRIANNA RAGLAND	5	\$3,390
DELL MARKETING L.P.	2	\$2,997
JOYA L. WALKER	8	\$1,845
STERNS PRINTING & EN	4	\$1,465
SIGNATURE BASKETS LT	21	\$1,272
CATERING WITH A FLAI	3	\$1,264
C. T. MARTIN	3	\$1,005
JASON RANDALL	2	\$1,000
YVETTE HARRIS	5	\$960
CLYDE WILSON	2	\$850
BROOKHOLLOW	1	\$792
CLAXTON PRINTING AND	1	\$758
PENDULUM CONSULTING	1	\$684
DELVONNIE M BURRIS D	1	\$668
ANDREA BOONE	3	\$515
BRANNAN SPORTS ENTER	3	\$370
PASCHALS RESTAURANT	1	\$357
WOMENS HISTORY MONTH	1	\$350
CAPITAL STRATEGIES	1	\$330
HAINES & CO	1	\$321
SKILLPATH SEMINARS	1	\$299

DIAZO SPECIALTY BLUE	1	\$260
CHANTERELLE'S	1	\$250
MEDIASOUTH COMPUTER	2	\$235
CAREER TRACK	1	\$195
JONES FLOWERS	1	\$193
ATLANTA JOURNAL CONS	1	\$157
MARTINA ROBINSON	1	\$150
JANICE DAVIS, CFO	5	\$134
GEORGIA WHOLESale	1	\$36
QUILL CORP	1	\$24
SKILLPATH ON SITE TR	1	\$14
TOTAL	93	\$27,562

FY08		
Vendor/Payee	Number of Transactions	Amount
GUY F. BROUGHTON, JR	5	\$3,850
CATERING WITH A FLAIR	3	\$1,351
DOVE MAILING, INC	1	\$1,348
BRIANNA RAGLAND	2	\$1,280
VERIZON WIRELESS	12	\$1,246
C. T. MARTIN	4	\$1,210
YVETTE HARRIS	6	\$1,169
GROGAN'S	1	\$1,150
TIM WYNN	1	\$1,000
BROOKHOLLOW	1	\$999
BRANNAN SPORTS ENTER	5	\$735
DEL'S TROPHY PALACE	1	\$726
JOYA L. WALKER	3	\$545
BALLONS BY J WESTLEY	2	\$500
SIGNATURE BASKETS LTD	8	\$444
JANICE DAVIS	11	\$422
CLYDE WILSON	2	\$400
HAINES AND COMPANY, INC	1	\$336
ANDREA BOONE	4	\$332
A-JOY DESIGN, LLC	1	\$330
MTL JANITORIAL SERVICES, INC.	1	\$300
DIAZO SPECIALTY BLUE	1	\$250
JEFF COOPER	1	\$250
NEW YORK TIMES	3	\$229
MEDIASOUTH COMPUTER	2	\$178
ATLANTA JOURNAL CONSTITUTION	1	\$160
FLUFF & EM FLORIST	2	\$129
AERO SURVEYS OF GA	1	\$124
QUILL CORP	2	\$116
THERESA MICHELLE SMI	1	\$100
ATLANTA BUSINESS CHR	1	\$93
JUDY JORDAN	1	\$92
TOTAL	91	\$21,394

<b>District 11 - Jim Maddox</b>		
<b>FY06</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
MADDOX, JIM	8	\$3,392
QUILL CORP	3	\$1,011
SHEAN L. ATKINS	1	\$704
JAMES MADDOX, JR	1	\$500
BRANNAN SPORTS ENTER	2	\$217
ATLANTA JOURNAL CONS	1	\$174
JANICE DAVIS, CFO	7	\$130
<b>TOTAL</b>	<b>23</b>	<b>\$6,129</b>

<b>FY07</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
QUILL CORP	7	\$1,181
MADDOX, JIM	8	\$719
PENDULUM CONSULTING	1	\$684
DELVONNIE M BURRIS D	1	\$496
ATLANTA JOURNAL CONS	2	\$313
REDUX PICTURES	1	\$250
JANICE DAVIS, CFO	8	\$212
GITTINGS SOUTHEASTER	1	\$112
STERNS PRINTING & EN	1	\$61
MCNEALEY & ASSOCIATE	1	\$60
SHEAN L. ATKINS	2	\$36
<b>TOTAL</b>	<b>33</b>	<b>\$4,124</b>

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
DOVE MAILING, INC.	1	\$3,109
STERNS PRINTING & ENGRAVING	7	\$1,701
JAMES F MADDOX SR	9	\$1,659
QUILL CORP	10	\$1,045
GABEO	3	\$750
DELVONNIE M BURRIS D	1	\$378
JANICE DAVIS	20	\$306
MECCA ANDERSON	2	\$181
MYESHA C GOOD	2	\$181
SPECIALTY ENGRAVING	1	\$77
JOYCE M SHEPERD	1	\$60
STANLEY'S FLORIST & INTERIOR DESIGN	1	\$43
<b>TOTAL</b>	<b>58</b>	<b>\$9,490</b>

**District 12 - Joyce Sheperd****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
JOYCE SHEPERD	15	\$7,148
STRATEGIC REALITIES	2	\$4,000
CHARLIE'S EVENT	4	\$3,950
GEORGIA WHOLESALE	9	\$1,694
JOCELYN BIVINS	4	\$961
FLUFF & EM FLORIST	6	\$851
DION SINCLAIR	2	\$550
ATLANTA TECHNICAL CO	1	\$425
BEARROCK CAFE	3	\$296
GRESHAM'S FLORIST	2	\$238
MCNEALEY & ASSOCIATE	1	\$210
PATRICIA CURTIS	1	\$185
STERNS PRINTING & EN	1	\$170
JUMP & SLIDE	1	\$135
JOLIZET THOMAS D/B/A	1	\$100
TOOL BANK	1	\$100
DOMAIN REGISTRY OF A	1	\$40
JANICE DAVIS, CFO	1	\$32
SPECIALTY ENGRAVING	1	\$16
<b>TOTAL</b>	<b>57</b>	<b>\$21,101</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
JOYCE SHEPERD	27	\$17,457
CHARLIE'S EVENT	7	\$5,358
GEORGIA WHOLESALE	20	\$2,892
DELL MARKETING L.P.	1	\$2,070
STERNS PRINTING & EN	6	\$1,553
JOCELYN BIVINS	8	\$1,020
JAMES E. FITTS PHOTO	1	\$1,000
WILLIAM L MANN	2	\$1,000
G & B CONTRACTORS IN	1	\$947
NATIONAL LEAGUE OF C	1	\$795
VICTORIA SCHEER	4	\$770
METROLANES & GAMES	2	\$737
FLUFF & EM FLORIST	5	\$589
PAPER DIRECT, INC.	2	\$507
NLC MEETING SVCS C/O	1	\$455
BEARROCK CAFE	5	\$414
JANICE DAVIS, CFO	13	\$404

ATLANTA TECHNICAL CO	2	\$375
J. MONSON COMMUNICAT	1	\$365
FRANKLIN COVEY	1	\$365
SHEBA CALLOWAY D/B/A	1	\$315
BETTY J. HARVEY	1	\$306
NETTSITES DESIGN & D	1	\$300
MEDIASOUTH COMPUTER	3	\$291
BLU JOHN PORTABLE SA	1	\$250
CULTURAL AFFAIRS	1	\$250
DION SINCLAIR	1	\$250
WHOS WHO PUBLISHING	1	\$225
PATRICIA CURTIS	1	\$185
GEORGIA DEPT. OF COM	1	\$180
DELVONNIE M BURRIS D	1	\$172
CITY OF ATLANTA DEPT	1	\$150
GEORGIA INSTITUTE OF	1	\$120
CITY OF ATLANTA	1	\$100
CARLYLE'S CORPORATE	1	\$96
ULINE SHIPPING SUPPL	2	\$86
LESLIE R. MOYE	1	\$69
AT LAST CREATIVE SOL	1	\$59
SPECIALTY ENGRAVING	2	\$54
<b>TOTAL</b>	<b>133</b>	<b>\$42,531</b>

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
JOYCE M SHEPERD	26	\$16,781
STRATEGIC REALITIES	1	\$3,000
VERIZON WIRELESS	15	\$1,847
GEORGIA WHOLESALE SUPPLY CO	8	\$1,591
HOLIDAY INN ATLANTA	1	\$1,500
JOCELYN BIVINS	5	\$1,313
DISCOUNT MAILING SERVICE	1	\$1,031
BLU JOHN PORTABLE SANITATION	10	\$850
CARDSDIRECT, LLC	1	\$796
FRANKLIN COVEY	1	\$795
PTS SCREEN PRINTING	1	\$700
JANICE DAVIS	23	\$579
PENDULUM CONSULTING	1	\$576
BEARROCK CAFE	8	\$564
THE COUNCIL ON AGING	1	\$550
PAT'S PARTY PERFECT	1	\$548
DION SINCLAIR	1	\$500
HOLLAND USA INC DBA AMSTERDAM PRINTING & LITHO	1	\$477
FLUFF & EM FLORIST	4	\$415
VICTORIA SCHEER	3	\$400
KAREN MCAFEE	2	\$390
MEDIASOUTH COMPUTER SUP. INC	3	\$316
ATLANTA JOURNAL CONSTITUTION	2	\$304

FREEMAN FORMS AND SUPPLIES	5	\$301
AFFINITY PICTURES	1	\$250
YMCA OF METROPOLITAN	1	\$225
SIGNATURE BASKETS LTD	3	\$212
BIZ BOOKS, INC	1	\$211
DEL'S TROPHY PALACE	1	\$204
DELVONNIE M BURRIS D	1	\$204
NETTSITES, INC	1	\$200
RAPID SIGN SYSTEMS	1	\$144
GEORGIA CONSERVANCY	1	\$120
NAMIFIERS	1	\$100
INTERNATIONAL COUNCI	1	\$100
ATLANTA TECHNICAL CO	1	\$90
MAUD BAKER FLORIST D/B/A CENTRAL AMERICAN FLOWERS	1	\$81
LESLIE MOYE	3	\$81
PEGGY PERRY	1	\$80
STERNS PRINTING & EN	1	\$61
GA MUNICIPAL ASSN, I	1	\$30
SPECIALTY ENGRAVING	1	\$19
<b>TOTAL</b>	<b>147</b>	<b>\$38,535</b>

**Post 1 - Ceasar Mitchell****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
PENDULUM CONSULTING	14	\$11,943
GLOBAL GOVT/EDU. SOL	1	\$1,120
FRANK FOSTER	1	\$800
STEPHANIE JOHNSON	3	\$243
PIEDMONT PARK CONSER	1	\$200
ATLANTA JOURNAL CONS	1	\$157
MEDIASOUTH COMPUTER	1	\$127
STERNS PRINTING & EN	2	\$111
ZITECHLOGIC	1	\$75
SPECIALTY ENGRAVING	2	\$44
<b>TOTAL</b>	<b>27</b>	<b>\$14,819</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
PENDULUM CONSULTING	35	\$28,800
CEASAR C MITCHELL	12	\$5,051
STRICKLAND COMMUNICA	1	\$1,850
ZITECHLOGIC	2	\$500
WOMENS HISTORY MONTH	1	\$350
STEPHANIE JOHNSON	6	\$282
JANICE DAVIS, CFO	7	\$238
ATLANTA JOURNAL CONS	1	\$157
GEORGIA WHOLESAL	2	\$94
STERNS PRINTING & EN	1	\$61
MARK P. QUICK	1	\$20
SPECIALTY ENGRAVING	1	\$15
<b>TOTAL</b>	<b>70</b>	<b>\$37,417</b>

FY08		
Vendor/Payee	Number of Transactions	Amount
PENDULUM CONSULTING, INC	14	\$15,195
CEASAR MITCHELL	19	\$3,376
J. STRICKLAND COMMUNICATIONS CO.	1	\$2,000
JAMILA JONES	2	\$1,490
IN TIME SERVICES, INC	1	\$904
STERNS PRINTING & ENGRAVING	4	\$524
JANICE DAVIS	16	\$503
POWER OF THE PEN, LLC	2	\$420
DEL'S TROPHY PALACE	2	\$408
CATERING WITH A FLAI	1	\$380
SPECIALTY ENGRAVING	3	\$130
REAL MEN COOK FOR CH	1	\$100
STEPHANIE JOHNSON	2	\$82
ATLANTA COMMUNITY TO	1	\$50
GEORGIA WHOLESALE SUPPLY COMPANY	2	\$45
FASTSIGNS DOWNTOWN	1	\$40
<b>TOTAL</b>	<b>72</b>	<b>\$25,647</b>

**Post 2 - Mary Norwood****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
TUCKER MAILING & DIS	2	\$4,944
MARY NORWOOD	5	\$3,633
SERENA HENRY	1	\$818
ANTHONY BENTON	2	\$704
MEDIASOUTH COMPUTER	2	\$328
STERNS PRINTING & EN	2	\$316
ROBERT H. WHITE D/B/ DELVONNIE M BURRIS D	3	\$312
SAMARITAN HOUSE OF A	1	\$160
SPECIALTY ENGRAVING	1	\$130
	1	\$15
<b>TOTAL</b>	<b>20</b>	<b>\$11,359</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
MARY NORWOOD	10	\$27,765
SAMARITAN HOUSE	2	\$4,545
MARKET + MAIN INC	1	\$4,500
BENTON, ANTHONY D.	1	\$3,000
MICHOLOUS MCIVER	1	\$2,160
MEDIASOUTH COMPUTER	2	\$2,009
CATERING WITH A FLAI	1	\$1,320
GEORGIA WHOLESALE	4	\$1,217
JANICE DAVIS, CFO	14	\$617
STERNS PRINTING & EN	2	\$406
WOMENS HISTORY MONTH	1	\$350
LANIER PARKING SYSTE	2	\$300
SPECTRUM SOFTWARE	1	\$279
BIG BETHEL AME CHURC	1	\$75
SPECIALTY ENGRAVING	2	\$42
GLOBAL GOVT/EDU. SOL	1	\$39
<b>TOTAL</b>	<b>46</b>	<b>\$48,623</b>

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
MARY NORWOOD	10	\$31,018
CHRISTOPHER JAMES WH	5	\$11,638
JAMES WESLEY LTD	1	\$6,523
HORIZON SOFTWARE ENGINEERING, INC	6	\$5,643
PRODUCTION CONSULT.	9	\$4,143
CISION US INC	3	\$2,329
SEMCO PRODUCTIONS LLC	1	\$2,000
CORLISS CLAIRE	2	\$1,240
JAMES E. FITTS PHOTO	1	\$1,000
GEORGIA WHOLESALE SUPPLY COMPANY	14	\$644
JERRY DILTS AND ASSO	1	\$596
ENO	1	\$430
VERIZON WIRELESS	9	\$367
STERNS PRINTING & ENGRAVING	2	\$308
LANIER PARKING SYSTE	5	\$300
CATERING WITH A FLAI	1	\$264
DEL'S TROPHY PALACE	1	\$219
DELVONNIE M BURRIS D	1	\$204
LISA BAKER	1	\$169
JANICE DAVIS	8	\$160
SPECIALTY ENGRAVING	3	\$100
MEDIASOUTH COMPUTER SUP. INC	1	\$63
GEORGIA ROBERT	1	\$60
ATLANTA VOICE, THE	1	\$55
ERIKA BARNES FORD	1	\$30
<b>TOTAL</b>	<b>89</b>	<b>\$69,502</b>

**Post 3 - H. Lamar Willis****FY06**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
LEADERSHIP DEKALB	1	\$2,000
ALISIAS	1	\$1,875
DELL MARKETING L.P.	2	\$1,609
CASCADE UNITED METHO	1	\$1,500
QUILL CORP	14	\$985
LAW BY DESIGN	1	\$900
H. LAMAR WILLIS	2	\$878
SPECTRUM SOFTWARE	2	\$356
THE ATLANTA CONSTITU	1	\$225
FEDEX	8	\$209
KENNETH WILSON	2	\$177
AMERIPRESS	1	\$111
CAREERS IN GOVERNMEN	1	\$90
SPECIALTY ENGRAVING	4	\$60
MALANEE FARRAH	4	\$52
ATLANTA TRIBUNE	1	\$35
ULINE SHIPPING SUPPL	1	\$25
ADRIAN SMITH	1	\$21
<b>TOTAL</b>	<b>48</b>	<b>\$11,106</b>

**FY07**

<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
MINUTEMAN PRESS	1	\$2,741
LAW BY DESIGN	3	\$2,700
H. LAMAR WILLIS	10	\$2,549
QUILL CORP	21	\$1,406
JMA CATERING	1	\$1,250
STERNS PRINTING & EN	2	\$1,044
LANIER PARKING SYSTE	6	\$900
PHILIP K EURE	1	\$768
ATLANTA SYMPHONY ORC	1	\$675
DELVONNIE M BURRIS D	2	\$511
MEDIASOUTH COMPUTER	3	\$434
EPROMOS	1	\$423
ATLANTA NEIGHBORHOOD	1	\$360
PASCHAL'S	1	\$342
KELLY MILLS	1	\$325
ALFAGO SHUMAKE	1	\$300
FREDERICK LIVINGSTON	1	\$300
NEKO BROWDER	1	\$300
SHERLYN THOMAS	1	\$300
GLOBAL GOVT/EDU. SOL	1	\$293

AMERIPRESS	4	\$274
PARKING COMPANY OF A	2	\$263
ULI-THE URBAN LAND I	2	\$260
NOVARE EVENTS LLC	1	\$247
SHERI WILSON D/B/A	2	\$225
URBAN LAND INSTITUTE	1	\$225
JANICE DAVIS, CFO	12	\$212
WOMEN LOOKING AHEAD	1	\$200
MALANEE FARRAH	3	\$167
DELL MARKETING L.P.	1	\$167
FEDEX	7	\$128
THE CIVIC LEAGUE FOR	1	\$125
CAREERS IN GOVERNMEN	1	\$90
REGIONAL ATLANTA CIV	1	\$75
FIGIS GIFTS IN GOOD	1	\$59
ATLANTA REGIONAL COM	1	\$50
KENNETH WILSON	1	\$20
<b>TOTAL</b>	<b>102</b>	<b>\$20,706</b>

<b>FY08</b>		
<b>Vendor/Payee</b>	<b>Number of Transactions</b>	<b>Amount</b>
APPLE COMPUTER INC	1	\$4,366
LAW BY DESIGN	4	\$3,600
VERIZON WIRELESS	12	\$1,257
LEADERSHIP ATLANTA	1	\$1,000
LANIER PARKING SYSTE	6	\$750
STERNS PRINTING & EN	2	\$454
KELLY MILLS PHOTOGRAPHY	1	\$450
MARY NORWOOD	2	\$433
QUILL CORP	6	\$380
MEDIASOUTH COMPUTER	2	\$323
DAISHA TENNILLE REED	1	\$280
SAMUEL KENNEDY	1	\$280
H. LAMAR WILLIS	3	\$263
G.A.B.E.O	1	\$250
ADRIAN SMITH	2	\$227
TOPPUN.COM	1	\$187
JAMES LEE	1	\$120
MARLENA G MIDDLEBROOK	2	\$96
THE CIVIC LEAGUE FOR	1	\$75
MALANEE FARRAH	2	\$72
JANICE DAVIS, CFO	3	\$70
NEKO BROWDER	1	\$60
SPECIALTY ENGRAVING	2	\$46
ERIKA BARNES FORD	1	\$38
FIGIS GIFTS IN GOOD	1	\$29
PEACH	1	\$20
JEZEBEL	1	\$12
<b>TOTAL</b>	<b>62</b>	<b>\$15,138</b>

**Source:** Council Members Paid Invoice reports, Fiscal Years 2006–2008

**Appendix B**  
**Council Member Responses to Audit Recommendations**



ATLANTA CITY COUNCIL

LISA M. BORDERS  
PRESIDENT

55 TRINITY AVENUE, S.W.  
SUITE 2900  
ATLANTA, GEORGIA 30303  
Main (404) 330-6035  
Fax (404) 658-7551  
Email [lborders@atlantaga.gov](mailto:lborders@atlantaga.gov)

**MEMORANDUM**

**TO:** Leslie Ward  
City Auditor

**FROM:** Lisa M. Borders   
President of Council

**SUBJECT:** City Council Expenses Audit - Response

**DATE:** March 9, 2009

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Members of the City Council have received and reviewed the **DRAFT** Audit Report prepared by your office of council expenses for 2006, 2007 & 2008. After a full review, I find that I agree with the complete list of nine recommendations. It is my intention to implement all of your recommendations immediately in my office to the best of my ability.

Please note that all findings in our office requiring change or an update in procedure have been addressed. As has been noted, I have not previously requested reimbursement for mileage from the City since I was elected in 2004 and I shall abide by this practice as long as I am in this office. As is expected and required, I will continue to spend taxpayer dollars judiciously.

Please let me know if you have questions or need additional information.

**From:** Mary Norwood [mailto:norwood@onecallweb.com]  
**Sent:** Saturday, March 07, 2009 2:17 PM  
**To:** Ward, Leslie  
**Subject:** Recommendations

This is to respond to the recommendations contained in the Audit Report.

I agree with all of the recommendations contained therein.

Thank you for your work for the City of Atlanta.

Sincerely,

Mary Norwood



ATLANTA CITY COUNCIL

MARY NORWOOD  
COUNCILMEMBER  
CITYWIDE POST 2

55 TRINITY AVENUE, S.W.  
SUITE 2900  
ATLANTA, GEORGIA 30303  
Direct (404) 330-6302  
Home (404) 237-3774  
Email mary@marynorwood.com

RECEIVED MAR - 5 2009

March 2, 2009

To: The Integrity Steering Committee  
Re: Tucker Castleberry Printing and Tucker Mailing

Dear Ms. Ward,

Regarding the case of the vendor Tucker Castleberry Printing and Tucker Mailing, after further investigation, we believe that the amount spent per fiscal year by my council office has not exceeded \$20,000 to any single vendor. I have outlined below the amounts paid to Tucker Castleberry Printing and Tucker Mailing.

**Fiscal Year 06/07**

Company	Printing	Mailing Services	Total
Tucker Castleberry Printing	11,616.48		11,616.48
Tucker Mailing		2,093	2,093.00

**Fiscal Year 07/08**

Company	Printing	Mailing Services	Total
Tucker Castleberry Printing	9,678.96		9,678.96
Tucker Mailing		2,113	2,113.00

The additional charge on the Tucker Mailing invoices (one for FY 06/07 and one for FY 07/08) was a "pass-through" amount. Tucker Mailing, in each instance, purchased postage from the U.S. Postal Service in order to mail the Town Hall notices. Tucker Mailing received a fee as listed above for "Mailing Services." The Tucker Mailing "Postage" item contains no hidden fees or extra costs; it is strictly for metered postage per mailer. Since Tucker Mailing did not receive any remuneration for the Postage amounts, it is our finding, and we hope you will concur, that our office did not pay over \$20,000 to any vendor in fiscal year 06/07 or 07/08.

**Fiscal Year 06/07**

Company	Postage paid to USPS	Total
Tucker Mailing - pass through to USPS	11,333.37	11,337.37

**Fiscal Year 07/08**

Company	Postage paid to USPS	Total
Tucker Mailing - pass through to USPS	13,375.50	13,375.50

I respectfully request that the report be modified to reflect this additional information and clarification.

Sincerely,

Mary B. Norwood

**Ward, Leslie**

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**From:** Hall, Kwanza  
**Sent:** Tuesday, March 10, 2009 12:52 PM  
**To:** Ward, Leslie  
**Subject:** RE: responses to council expenditures audit

Leslie:

Thanks for your hard work. I accept all of the recommendations.

*Kwanza*  
Kwanza Hall  
Atlanta City Council District 2

**Ward, Leslie**

---

**From:** Smith, Carla  
**Sent:** Tuesday, March 10, 2009 12:11 PM  
**To:** Ward, Leslie  
**Subject:** RE: responses to council expenditures audit

1-9 Agree

*Carla Smith*

Councilmember  
District One  
Visit the District One Web-site  
[www.district1atlanta.com](http://www.district1atlanta.com)

**Ward, Leslie**

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**From:** Fauver, Anne  
**Sent:** Tuesday, March 10, 2009 12:02 PM  
**To:** Ward, Leslie  
**Subject:** audit response

*Agree with 1-4 and 6-9.*

*My response to 5 is*

*I agree in principle with Council funds being budgeted annually rather than by term. The balances in our accounts per this audit vary from \$ to \$ . Some of us have set aside funds for specific projects. Others have allocated their expenses throughout their term.*

**Councilmember Anne Fauver**  
**District 6**  
**55 Trinity Ave., SW**  
**Atlanta, Georgia 30303**  
**404-330-6049**  
**404-658-6073 fax**

Dear Ms. Ward,

Thank you for your audit of and recommendations regarding Council's office expenditures. Below are my responses to each *Recommendation*.

Howard Shook

## Recommendations

1. Adopt an internal policy to more clearly specify the types of expenses that are allowed and not allowed from Council expense accounts. The policy should address grants, gifts, flowers, donated goods, advertisements, mailing lists, and when and how to establish separate accounts to fund events or projects.

**I agree.**

**Response & proposed action:** *I will support legislation amending the applicable code section(s).*

**Timeframe:** *As quickly as said legislation can be developed by the appropriate committee (Committee on Council).*

2. Request training from the Department of Procurement at the beginning of each term.

**I agree.**

**Response & proposed action:** *I will recommend that the Clerk of Council, Chair of the Committee on Council, and Department of Procurement collaboratively develop such subject matter for inclusion into existing 'orientation' curriculum.*

**Timeframe:** *Done 2/23/09.*

3. Seek advice from the Law Department on hiring temporary labor.

**I agree.**

**Response & proposed action:** *I will request a formal opinion on the hiring of temporary labor from the City Attorney.*

**Timeframe:** *Done 2/23/09.*

4. To provide greater transparency and accountability regarding expenses, the City Council should encourage their staff to attend ethics training for employees.

**I agree.**

**Response & proposed action:** *I will request the City's Chief Ethics Officer to develop such curriculum.*

**Timeframe:** *Done 2/23/09.*

5. Amend the code to disallow carryover of unspent funds in individual Council accounts.

**I agree.**

**Response & proposed action:** *I will support legislation amending the applicable code section(s).*

**Timeframe:** *As quickly as said legislation can be developed by the appropriate committee (Committee on Council).*

6. Amend the code to disallow overspending of individual Council account budgets within a year.

**I agree.**

**Response & proposed action:** *I will support legislation amending the applicable code section(s).*

**Timeframe:** *As quickly as said legislation can be developed by the appropriate committee (Committee on Council).*

7. Direct the chief financial officer to revise the disbursement request form for council member expenditures to capture the public purpose of the expense.

**I agree.**

**Response & proposed action:** *I will recommend that the Director of Council Operations, Chair of the Committee on Council, and Department of Finance collaboratively develop the revised form.*

**Timeframe:** *Done 2/23/09.*

8. Direct the chief financial officer to assist council staff in developing council operating budgets similar to other city departments. The operating budgets should include a limited contingency account for expenses not covered in line items.

**I agree.**

**Response & proposed action:** *I will recommend that the Director of Council Operations, Chair of the Committee on Council, and Chief Financial Officer collaboratively develop the revision.*

**Timeframe:** *Done 2/23/09.*

9. Establish, by ordinance, separate project accounts to fund programs or projects for the public good.

**I agree.**

**Response & proposed action:** *I will support legislation amending the applicable code section(s).*

**Timeframe:** *As quickly as said legislation can be developed by the appropriate committee (Committee on Council).*

**Ward, Leslie**

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**From:** cmmuller@earthlink.net  
**Sent:** Friday, March 06, 2009 6:47 PM  
**To:** Ward, Leslie  
**Subject:** Audit recommendations

I agree with all audit recommendations  
Clair Muller

**Ward, Leslie**

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**From:** Moore, Felicia  
**Sent:** Monday, March 09, 2009 3:03 PM  
**To:** Ward, Leslie  
**Subject:** RE: responses to council audit

**Importance:** High

Dear Ms Ward:

*Following is my individual response to the Audit findings:*

I would like to thank the Integrity Steering Committee for your prompt action on the Council's request for a audit of our expenses. I believe your findings will help the Council as we develop practices to make our expenditure of funds more transparent and in order.

To that end, I am generally supportive of all of the nine recommendations. With further discussion and enhancement, I'm sure I will be 100% in support of the policy and procedural changes needed to help the Council be more efficient.

I will look forward to working with my colleagues as we deliberate on your recommendations.

Felicia A. Moore  
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