



# CITY OF ATLANTA

**BOARD OF ETHICS  
AND INDEPENDENT COMPLIANCE**

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**ETHICS OFFICE**

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By Electronic and United States Mail

December 30, 2019

Scott Grubman  
CHILIVIS COCHRAN LARKINS & BEVER  
3127 Maple Drive, NE  
Atlanta, Georgia 30305

**RE: Case No. CO-18-004 In the matter of Jimmie A. Beard**

Dear Mr. Grubman

Enclosed is a signed copy of the Final Opinion and Order and Certificate of Service in the above referenced case.

If you have any further questions or concerns, please feel free to contact our office.

Sincerely,

Carlos R. Santiago  
Deputy Ethics Officer

**BEFORE THE CITY OF ATLANTA  
BOARD OF ETHICS AND INDEPENDENT COMPLIANCE**

In the Matter of:	)	
	)	
Jimmie A. Beard	)	Case No. CO-18-004
	)	
Respondent	)	
	)	

**FINAL OPINION AND ORDER**

This matter came before the City of Atlanta Board of Ethics and Independent Compliance (the "Board") for a public enforcement hearing on November 21, 2019 (the "Hearing") to determine whether, during his employment with the City of Atlanta (the "City"), former Chief Financial Officer ("CFO"), Jimmie A. Beard (the "Respondent"), violated Section 2-811 of the City's Standards of Conduct ("Code of Ethics"). Respondent received notice through his attorney of the public enforcement hearing in this matter by regular and electronic mail on November 21, 2019. Neither the Respondent nor his attorney appeared at the hearing.

The City of Atlanta Ethics Office (the "Complainant") submitted the following exhibits into the record:

**Exhibits**

1. Complainant's Exhibits A-B relate to Respondent's dates of employment and job duties and responsibilities with the City. Exhibits C-F relate to the request for, issuance and renewal of Respondent's city issued credit card. Exhibits G1-G2 relate to Respondent's completion of online ethics training. Exhibits H-Q2 relate to Complainant's notices to Respondent, responses from Respondent to Complainant, and associated correspondence between Respondent and Complaint which is relevant to this matter. Exhibits R-S relate to the City Financial Disclosure Statements filed by Respondent which are relevant to this matter. Exhibits T1A-T41KK relate to the charges made by Respondent using his city credit card which are at issue in this matter.
2. Complainant submitted the following findings of fact for adoption by the Board:

**Findings of Fact**

3. Respondent was employed by the City from July 12, 2010 to May 18, 2018. In his role as CFO, Respondent's duties and responsibilities included preparing and monitoring the annual budget and expenditure of city funds; delegating fiscal duties where authorized; investing City funds to protect assets; establishing and maintaining fiscal policies, including the City's travel policy; maintaining fiscal liquidity; and maximizing income in compliance with local and state laws. As a result, due to his position of trust as CFO and as the head of the City's Department of Finance (the "DOF"), Respondent owed a

fiduciary duty to the City and the taxpaying citizens of Atlanta. Enforcement Hearing Transcript ("Hrg. Transcr.") p. 14: 12-25 (Nov. 21, 2019); Complainant's Exhibits A, B.

4. City records requested by the Ethics Office on April 25, 2018 and provided to the Ethics Office by the DOF on May 17, 2018 showed that in his position as CFO, Respondent was initially issued a City business credit card (the "City Card") to be used only for official City business on June 5, 2012. Hrg. Transcr. at 15: 1-7; Exhibits C, D, P1.
5. Upon issuance of the City Card, Respondent executed a credit card issuance agreement. Pursuant to the credit card issuance agreement, (i) Respondent was responsible for properly documenting expenses incurred on the card and for properly documenting said expenses by way of the physical original receipts, and (ii) Respondent was required to resolve any discrepancies within 30 days of receipt of the next monthly statement and prohibited from making any personal charges on the card. Hrg. Transcr. at 15: 10-19; Exhibit D.
6. City records show Respondent renewed his City Card twice, on December 30, 2015 and February 13, 2018. Hrg. Transcr. at 15: 20-22; Exhibits E, F.
7. City records show Respondent last took ethics training as an employee of the City on January 14, 2016. Hrg. Transcr. at 16: 1-3; Exhibits G1, G2.
8. City records revealed that Respondent failed to provide sufficient supporting documentation to DOF demonstrating the City business justification for numerous charges to his City issued credit card. Hrg. Transcr. at 29: 7-11, 31: 3 to 43: 8; Exhibits T1A-T41KK
9. Several of Respondent's credit card charges were for travel to perform paid outside work in his capacity as a member of the Municipal Securities Rulemaking Board ("MSRB") Board of Directors, also in potential violation of Section 2-811. Hrg. Transcr. at 29: 19-23, 33: 1-15, 35: 8-13, 41: 12-21, 42: 16-23; Exhibits T7A-D, T8A-C, T16A-D, T37A-D, T40A-D,
10. Respondent disclosed his outside work on behalf of the MSRB on his 2017 and 2018 City Financial Disclosure Statements. Respondent reported making more than \$5,000 as a MSRB Board member in both 2017 and 2018. Hrg. Transcr. at 29: 24 to 30:1-3; Exhibits R, S.
11. On December 6, 2018, following the Ethics Office's review of Respondent's City Card statements and the insufficient supporting documentation provided by Respondent to DOF, the Ethics Office initiated an ethics complaint against Respondent alleging that while employed by the City of Atlanta as CFO, Respondent used his city-issued credit card for a large number of charges, including but not limited to: charges for premium domestic and international travel, hotel, retail and other potentially unallowable expenses for the private advantage of current and former city employees, non-city employees, and himself, in potential violation of Section 2-811 of the Code of Ethics (the "Code") on use of city property and services. Hrg. Transcr. at 29: 25 to 30: 1-3; Exhibit H.

12. On December 6, 2018, the Ethics Office provided notice to Respondent of the ethics complaint against him by electronic and US mail. Hrg. Transcr. at 23: 4-7; Exhibit H.
13. In its notice of complaint, the Ethics Office requested that Beard review his records from the beginning of his employment with the City in July 2010, and affirmatively disclose any other expenses for which he was reimbursed with City funds or charged to any City issued credit card that would not qualify as legitimate city expenses. See Exhibit H.
14. On January 7, 2019, Respondent's attorney provided a written response to the ethics complaint asserting that the Board lacked jurisdiction over Respondent because his employment with the City ended in May 2018 and he was not a current city employee or official as defined by the Code. Respondent's attorney further stated that the Respondent had no access to documents or information related to his previous employment, nor knowledge of any improper expenditures during his employment as the City's CFO. Respondent failed to provide any documents showing a business justification for the relevant expenses. Hrg. Transcr. at 23: 10-12; Exhibit I.
15. On January 8, 2019, the Ethics Office sent a letter by electronic and US mail to Respondent's attorney. In the letter, the Ethics Officer stated that the Ethics Office "requested and thoroughly reviewed all city records obtained from Mr. Beard's former department, and find that during his tenure as CFO, Mr. Beard failed to provide or submit any of the relevant documents or receipts to support the city business justification for the transactions listed in the notice of complaint, including but not limited to, premium domestic and international travel, hotel, retail and other potentially unallowable expenses for current and former city employees, non-city employees, and himself. Pursuant to our process, Mr. Beard should provide relevant documents to support his contention that each of the expenses were legitimate and explain the city business justification for the listed transactions." Hrg. Transcr. at 23: 15-18; Exhibit J.
16. On January 9, 2019, Respondent's attorney provided a Response to the Ethics Office's January 8, 2019 letter, again denying that the Board had jurisdiction over Beard, and failed to provide any documents supporting the City business justification for the relevant credit card expenses. Hrg. Transcr. at 23: 20-23; Exhibit JJ.
17. On January 24, 2019, the Ethics Office sent a letter to Respondent's attorney by electronic and US mail. In the letter, the Ethics Officer re-asserted the Board's jurisdiction over the Respondent, and requested a response to the Complaint or the Ethics Office would proceed to a probable cause hearing. Hrg. Transcr. at 23: 25 to 24: 4; Exhibit K.
18. On April 18, 2019 the Ethics Office provided notice of the probable cause report and May 16, 2019 probable cause hearing in this case to Respondent's attorney by electronic and US mail. Hrg. Transcr. at 24: 6-9; Exhibits L1, L2.
19. On May 1, 2019, Respondent's attorney provided a response, again denying that the Board had jurisdiction over Respondent, claiming that Respondent had no access to documents or information related to Respondent's city employment and no knowledge of any improper expenditures during his employment as the City's CFO, and asked the Board to decline to pursue this matter further. Hrg. Transcr. at 24: 13-16; Exhibit M.

20. On May 16, 2019 the Board held a probable cause hearing regarding potential violation(s) of the Code and determined the Board had jurisdiction over Respondent in this case and found sufficient probable cause existed to set this matter down for an enforcement hearing. Neither Respondent nor his attorney appeared at the hearing. Hrg. Transcr. at 24: 18-23.
21. On August 20, 2019, the Ethics Office sent a formal Request for a Pre-trial Conference to Respondent's attorney by electronic mail and inadvertently to Respondent by regular mail. Hrg. Transcr. at 24: 24 to 25: 3; Exhibits N1, N2.
22. On August 30, 2019, Respondent's attorney provided a response to the Request for Pre-trial Conference, declining the Ethics Office's request, denying that the Board had jurisdiction over Respondent, and claiming Respondent does not have access to documents or information related to his city employment. Hrg. Transcr. at 25: 6-9; Exhibit O.
23. On October 21, 2019, the Ethics Office provided formal notice of the November 21, 2019 enforcement hearing with a certificate of service to Respondent's attorney by electronic and US mail. Hrg. Transcr. at 25: 12-15; Exhibits P1, P2.
24. On November 11, 2019, Respondent's attorney provided a response to the Notice of Enforcement Hearing, again denying the Board had jurisdiction over Respondent and insisting that his client had no access to documents or information related to his previous employment. Further, Respondent's attorney alleged, without providing evidence, that the City destroyed evidence potentially relevant to his client's defense by repurposing Respondent's work computer following the end of Respondent's employment with the City. Hrg. Transcr. at 17: 22 to 18: 1, 25: 20-21; Exhibits Q1, Q2.
25. The Ethics Office asserts that it has no knowledge of any facts regarding this allegation and no involvement in the repurposing of City computers. Repurposing is handled by the Department of Atlanta Information Management and is a standard practice. The vast majority of the documents for which this case relies are public open records, such as credit card statements and receipts for purchases and receipt replacements, which were provided to our office directly by Respondent's former department and did not require any access to Respondent's City issued computer. Email records and calendar records are maintained in the Microsoft 365 cloud. A simple open records request could be used to attain documentation from the Department of Finance or any other city department relevant to ascertain the city purpose of the charges at issue in this case. Hrg. Transcr. at 26: 24 to 28:24.
26. Respondent failed to provide the City with sufficient documentation to support a City business justification for the following charges to his City issued credit card with **total charged amount of \$94,600.27:**
  - a) **July 13-16, 2014 Delta flights from Fort Lauderdale, FL to Atlanta, from Atlanta to Washington, D.C., from D.C. to Atlanta, and from Atlanta to Fort Lauderdale for a total charge of \$1,076.** Hrg. Transcr. at 31: 11-16; Exhibits T1A, T1B;

- b) **February 12, 2016** hotel expense in New York City, NY at The London NYC for a **total charge of \$285.73**. Hrg. Transcr. at 31: 19-22; Exhibit T2;
- c) **February 25-27, 2016** hotel expense in New York City, NY at The Plaza Hotel, restaurant expense at Quality Meats, New York, and ground transportation expense with Awesome Taxi Management, NY for a **total charge of \$1,733.69**. Hrg. Transcr. at 31: 24 to 32: 5; Exhibit T3;
- d) **May 26, 2016** roundtrip Delta flight from Atlanta to Fort Lauderdale, FL for a **total charge of \$353.00**. Hrg. Transcr. at 32: 7-10; Exhibit T4;
- e) **August 8-9, 2016** ground transportation expenses in New York City, NY with Fortune Limousines, Inc for a **total charge of \$1,038.54**. Hrg. Transcr. at 32: 12-16; Exhibits T5A-T5E;
- f) **August 16, 2016** expense for the Atlanta Jazz Festival for a **total charge of \$1,500**. Hrg. Transcr. at 32: 19-22; Exhibits T6A-T6C;
- g) **September 27-28, 2016** roundtrip Delta flight from Atlanta to Chicago, IL (Delta Comfort Class), hotel expense at The Gwen, and ground transportation expenses with Chicago Carriage Cab to attend MSRB new member orientation for a **total charge of \$1,027.85**. Hrg. Transcr. at 32: 25 to 33: 7; Exhibits T7A-T7D;
- h) **October 25-27, 2016** roundtrip Delta flight from Atlanta to Washington, D.C. (Delta Comfort Class) to attend a meeting of the MSRB Board of Directors for a **total charge of \$389.20**. Hrg. Transcr. at 33: 10-15; Exhibits T8A-T8C;
- i) **November 13-20, 2016** Delta flight expenses to Barcelona, Spain, international accommodation portal expense with B Network, Barcelona, hotel expense at Hotel Born and the Monument Hotel, restaurant expenses at La Pepa, El Nacional La Braseria, Moments and L'Olive, and ground transportation expenses with Aula Tecnica Del Taxi, and Jororo S.L. for a **total charge of \$17,616.86**. Hrg. Transcr. at 33: 18 to 34: 2; Exhibits T9A-T9C;
- j) **December 2, 2016** Delta flight expense for a **total charge of \$416.20**. Hrg. Transcr. at 34: 5-7; Exhibit T10;
- k) **December 9, 2016** retail expense at Walmart for a **total charge of \$229.95**. Hrg. Transcr. at 34: 9-11; Exhibit T11;
- l) **December 15, 2016** Delta flight expense for a **total charge of \$413.20**. Hrg. Transcr. at 34: 13-15; Exhibit T12;
- m) **December 18, 2016** hotel expense at the St. Regis Hotel, Atlanta for a **total charge of \$1,355.68**. Hrg. Transcr. at 34: 17-19; Exhibit T13;

- n) **December 20, 2016** restaurant expense at Manuel's Tavern, Atlanta for a **total charge of \$248.89**. Hrg. Transcr. at 34: 21-24; Exhibits T14A, T14B;
- o) **January 12, 2017** restaurant expense at The Consulate, Atlanta for a **total charge of \$288.23**. Hrg. Transcr. at 35: 2-5; Exhibits T15A, T15B;
- p) **January 26, 2017** restaurant expense at The Hay Adams, Washington, D.C. and ground transportation expense with SPL, Washington, D.C. to attend a meeting of the MSRB Board of Directors for a **total charge of \$93.83**. Hrg. Transcr. at 35: 8-13; Exhibits T16-T16D;
- q) **April 3, 2017** restaurant expense at Marcel, Atlanta for a **total charge of \$528.00**. Hrg. Transcr. at 35: 16-18; Exhibit T17;
- r) **April 4, 2017** Delta flight expenses purchased for former Human Resources Commissioner, Yvonne Yancy for a **Total charge of \$13,904.96**. Hrg. Transcr. at 35: 20-23; Exhibit T18;
- s) **April 17, 2017** hotel expense at the Shangri-La Hotel, Paris, France: **Total charge of \$10,277.67**. City records obtained from DOF show Respondent paid back the City the full \$10,277.67 amount charged on April 20, 2019. Hrg. Transcr. at 35: 25 to 36: 9; Exhibits T19A-T19E.
- t) **April 30, 2017** Delta flight expense for a **total charge of \$684.25**. Hrg. Transcr. at 36: 12-15; T20A, T20B;
- u) **May 16, 2017** Hotel expense with Priceline for a **total charge of \$1,289.72**. Hrg. Transcr. at 31: 18-21; Exhibits T21A, T21B;
- v) **May 18, 2017** Delta flight expense for a **total charge of \$1,064.40**. Hrg. Transcr. at 36: 24 to 37: 2; Exhibits T22A, T22B;
- w) **May 30, 2017** Delta flight expense for a **total charge of \$775.00**. Hrg. Transcr. at 37: 5-8; Exhibits T23, T23B;
- x) **June 12, 2017** Delta flight expense for a **total charge of \$464.40**. Hrg. Transcr. at 37: 11-14; Exhibits T24A, T24B;
- y) **June 21-23, 2017** roundtrip Delta flight from Atlanta to Washington, D.C. (Delta Comfort Class) for a **total charge of \$910.40**. Hrg. Transcr. at 37: 17-21; Exhibits T25A-T25C;
- z) **June 25-July 2, 2017** roundtrip Delta flight to Beijing, China (First class on ATL-SEA leg and Business Class on remaining legs) purchased for Yvonne Yancy for a **total charge of \$9,519.76**. Hrg. Transcr. at 37: 24 to 38: 11; Exhibits T26A-T26C;

- aa) **July 14, 2017** hotel expense at the Monument Hotel, Barcelona, Spain for a **total charge of \$2,852.70**. Hrg. Transcr. at 38: 14-17; Exhibits T27A, T27B;
- bb) **July 18, 2017** Delta flight expense for a **total charge of \$894.40**. Hrg. Transcr. at 38: 20-22; Exhibits T28A, T28B;
- cc) **July 21-23, 2017** hotel expense at The London NYC and ground transportation expenses with NYC Taxi and Taxi SVC, Long Island, NY for a **total charge of \$1,442.73**. Hrg. Transcr. at 38: 25 to 39: 5; Exhibits T29A-T29C;
- dd) **August 15, 2017** restaurant expense at Marcel, Atlanta for a **total charge of \$682.54**. Hrg. Transcr. at 39: 8-11; Exhibits T30A-T30C;
- ee) **August 28, 2017** Delta flight expense for a **total charge of \$589.40**. Hrg. Transcr. at 39: 14-16; Exhibits T31A-T31C;
- ff) **October 18-22, 2017** Delta flights from Atlanta to New York City, NY, New York City to Fort Lauderdale, FL and Fort Lauderdale to Atlanta (Delta Comfort Class); hotel expense at the London NYC and ground transportation expenses with Queens Medallion, Taxi SVC Long Island, Taxi SVC, LLC and NYC Taxi for a **total charge of \$2,842.32**. Hrg. Transcr. at 39: 19 to 40: 4; Exhibits T32A-T32E;
- gg) **November 15, 2017** restaurant expense at Restaurant Lasarte, Barcelona, Spain for a **total charge of \$1,245.38**. Hrg. Transcr. at 40: 7-12; Exhibits T33A-T33C;
- hh) **December 11-12, 2017** roundtrip Delta flight to New York City, NY (First Class), hotel expense at The Langham New York, ground transportation expenses with NYC Taxi and Taxi SVC New York for a **total charge of \$2,112.55**. Hrg. Transcr. at 40: 15-21; Exhibits T34A-T34E;
- ii) **December 11, 2017** retail expense at Le Jardin Francais, Atlanta for a **total charge of \$1,208.19**. Hrg. Transcr. at 40: 24 to 41:3; Exhibits T35A-T35C;
- jj) **December 15, 2017** payment to the United Negro College Fund for a **total charge of \$7,500**. Hrg. Transcr. at 41: 6-9; Exhibits T36A-T36C;
- kk) **January 23-25, 2018** hotel room upgrade expenses at the Sofitel Hotel, Washington D.C. and ground transportation expense with Union Cab, Washington, D.C., to attend a meeting of the MSRB Board of Directors for a **total charge of \$707.80**. Hrg. Transcr. at 41: 12-21; Exhibits T37A-T37D;
- ll) **March 1-3, 2018** roundtrip Delta flight to New York City (LGA), hotel expense at The London NYC, and ground transportation expenses with NYC Taxi and Taxi SVC New York for a **total charge of \$1,831.17**. Hrg. Transcr. at 41: 24 to 42: 6; Exhibits T38A-T38G;



- mm) **March 5, 2018** Delta flight expense for a **total charge of \$402.60**. Hrg. Transcr. at 42: 9-13; Exhibits T39A-T39C;
- nn) **March 23-25, 2018** hotel expense at The London NYC and ground transportation expenses with NYC Taxi and Taxi SVC Woodside NY to attend a meeting of the MSRB Board of Directors for a **total charge of \$1,324.18**. Hrg. Transcr. at 42: 16-23; Exhibits T40A-T40D;
- oo) **July 6, 2016 - April 1, 2018** 22 Gogo Inflight Internet charges which are non-reimbursable travel expenses per city policy: **Total charge of \$1,478.90**. Hrg. Transcr. at 43: 1-9; Exhibits T41A-T41KK.

### **Conclusions of Law**

27. The Code of Ethics is found in the Standards of Conduct of the City of Atlanta's Code of Ordinances. See Atlanta, Ga., Code §§ 2-801 to 2-825 (part II, ch. 2, art. VII, div. 2).
28. Section 2-801 of the Code defines an "official or employee" as "any person elected or appointed to or employed or retained by the city or any agency, whether paid or unpaid and whether part time or full time. This definition also includes retired employees or former city employees during the period of time in which they are later employed or retained by the city or any agency." Hrg. Transcr. at 20: 9-17; *Id.* at § 2-801.
29. The definition of "officials and employees" in the Code simply serves to describe individuals who fall under that definition and are therefore subject to the Code for actions taken while serving as an official or employee. The definition alone does not speak towards when or whether a current or former official's or employee's action may be investigated. Hrg. Transcr. at 20: 17-21.
30. Section 2-804 of the Code empowers the Board with the authority to investigate **any** alleged violation of the Code as follows: (1) Upon a sworn written complaint by any person in a form prescribed by the board; (2) Upon the request of the ethics officer; or (3) Upon the determination by a majority of the board that any matter should be investigated. Hrg. Transcr. at 20: 22 to 21: 4.
31. A plain reading of Section 2-804(k) allows for the Board to investigate **any** violation of the Code; it does not specify that the person must be a current employee. More importantly, there is no provision of the Code that requires the subject of an investigation be a current official or employee of the City. Hrg. Transcr. at 21: 5-10.
32. Respondent's flawed interpretation of the Board's jurisdiction would mean that any official or employee could violate the Code to his or her own benefit during the person's time of employment or service with the knowledge that he or she could simply resign from his or her position and not be held accountable. In addition, this interpretation would mean that the City could not terminate a problematic employee if the City sought to preserve a potential or pending ethics investigation. Hrg. Transcr. at 22: 4-14.

33. The Ethics Office asserts that the issue as to the Board's jurisdiction is not *when* the individual was employed at the initiation of the complaint/investigation, but *whether* the individual was an official or employee at the time of the alleged prohibited conduct and whether the notice of the complaint was provided to the Respondent within the two year statute of limitations, which began tolling on May 17, 2018 at the point of discovery by the Ethics Office of the transactions at issue in this case. Hrg. Transcr. at 21: 21 to 22, 45: 21 to 46: 7, 69: 16 to 70: 22.
34. The Ethics Office discovered the existence of a newly started city credit card program in March 2018 following an open records request made by local media outlets. The media's open records request ultimately exposed in subsequent public articles several credit card transactions involving city officials and employees, which were previously unknown to the Ethics Office, including transactions involving the Respondent. Hrg. Transcr. at 69: 16 to 70: 22.
35. The Ethics Office opened an ethics investigation and requested credit card documentation from Respondent's former department, the Department of Finance, on April 25, 2018. The Ethics Office was provided copies of the City Card statements and supporting documentation on May 17, 2018. Hrg. Transcr. at 15: 1, 45: 21 to 46: 7, 69: 16 to 70: 22.
36. The complaint against Respondent was issued on December 6, 2018, well within the two-year statute of limitations, based on the discovery of the potential violations pursuant to Georgia law governing civil practice. See GA Code §§ 9-3-33 and 9-3-96; Hrg. Transcr. at 23: 4-7; Exhibit H
37. Pursuant to Section 2-801 of the Code, Respondent was an employee of the City at the time of the alleged ethics violations and at the initiation of the investigation of this matter, and the Ethics Office is not investigating any post-employment activity. Therefore, the Board finds that Respondent and this matter are subject to the jurisdiction of the Board. Hrg. Transcr. at 14: 7-9, 22:15-19; Exhibit A.
38. Section 2-811 of the Code prohibits city officials or employees from requesting, using or permitting the use of any publicly owned or publicly supported property, vehicle, equipment, labor or service for the private advantage of such official or employee or any other person or private entity. See Atlanta, Ga., Code § 2-811; Hrg. Transcr. at 44: 7-15.
39. The misuse of a City issued credit card by a City official or employee where the payment of the card balance comes from City funds is a misuse of City property and services, and constitutes a violation of Section 2-811 of the Code. Hrg. Transcr. at 44: 16-20.
40. Despite multiple efforts by the Ethics Office to provide Respondent an opportunity to demonstrate the City business purpose of the expenses at issue in this case, Respondent failed to provide any documents or make himself or his attorney available to

clarify the purpose of these expenses. Hrg. Transcr. at 45: 2-8 Exhibits H, J, K, L1-L2, N1-N2, P1-P2.

41. Respondent refused to participate at any point in these proceedings; no request for discovery of the documents was ever made to the Ethics Office and Respondent did not agree to meet for a pre-trial conference where documents could be shared with and reviewed by Respondent and/or his attorney. Hrg. Transcr. at 28: 2-8, 46: 16-19.
42. The listed expenditures for which the Ethics Office sought supporting documentation and information are for hotel stays and airfare with supporting documentation which would be readily available to Respondent by way of applications and websites easily available using his own private accounts, to which the Office does not have access. The same goes for the transactions involving other vendors referenced in the complaint, probable cause report, enforcement hearing notice, and this Opinion and Order. Hrg. Transcr. at 27: 15 to 28: 1.
43. Respondent's attorney's claims of a lack of due process in this case are without merit, and the Board rejects the repeated assertions by the Respondent's attorney that the Respondent does not have access to City documentation, as the documents relied upon by the Ethics Office in this case are open records accessible pursuant to state law as well as documents which should be readily accessible to Respondent through his own private accounts. Hrg. Transcr. at 28: 17-24.
44. In summary, the expenditures at issue in this matter show a troubling pattern of the Respondent using his City issued credit card for unallowable travel, hotel stays and dining, and failing to adhere to the credit card issuance agreement he signed prior to being issued a City credit card. Hrg. Transcr. at 45: 9-12.
45. Section 2-807 of the Code provides that the Board of Ethics may assess, amongst other remedies, an administrative sanction of \$1,000 for any intentional violation of the Code, seek the recovery of the value of any gratuity transferred or received in breach of the Code, and may issue a public reprimand against the violator. See Atlanta, Ga., Code § 2-807.
46. The Board finds that Respondent, a former City employee subject to the jurisdiction of the Board for actions taken in his official capacity as CFO, failed to provide any documentation to support a City business justification for the expenses listed in paragraph 26, sub-paragraphs a-oo referenced above during his tenure as the Chief Financial Officer for the City, and therefore used publicly owned property and/or services for his own or others private benefit in violation of Section 2-811 of the Code of Ethics. Hrg. Transcr. at 56: 4 to 77:9.
47. The Board finds that each of the 41 expenditures referenced in paragraph 26, sub-paragraphs a-oo above should be treated individually as a violation of Section 2-811. Id.

### Sanctions

48. The Board issues a public reprimand for Respondent which should be forwarded to the Department of Human Resources for inclusion in his employment file. Hrg. Transcr. at 76: 3 to 77:9.
49. The Board imposes a total administrative sanction of **\$18,700** against Respondent for the 41 violations of Section 2-811 of the Code listed in paragraph 26, sub-paragraphs a-oo of this Opinion and Order. Id.
50. The Board orders the recovery of the value of gratuities transferred or received by Respondent in breach of Section 2-811 of the Code in the amount of **\$84,322.60**. Id.
51. The Board orders that this matter be referred to the City Solicitor's Office for prosecution if Respondent fails to pay the imposed fine within 30 days of this Order. Id.

The Respondent has the right to appeal this opinion and order by seeking review by writ of certiorari to the superior court of the county. See Atlanta, Ga., Code § 2-807(d).

So ordered this 30th day of December, 2019.

For the City of Atlanta Board of Ethics and Independent Compliance

  
\_\_\_\_\_  
Kate Wasch  
Chair

**CERTIFICATE OF SERVICE**

I, Carlos R. Santiago, certify that on December 30, 2019, I served copies of the Final Opinion and Order on the following party and person by way of electronic and regular mail:

Scott Grubman  
CHILIVIS COCHRAN LARKINS & BEVER  
3127 Maple Drive, NE  
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