County Clerk

BURNET COUNTY COMMISSIONERS COURT
October 8, 2024
Public Comments from Claire Nybro

Good morning. Claire Nybro, Burnet County voter, taxpayer and interested person.

On Sunday, October 6, 2024, I received a response to a Public Information Request made to Shirley Bullard in July 2024. Under direction from Ms. Bullard, County Attorney Arredondo claimed that this information was exempt from public disclosure. I objected to the exemption & asked Mr. Arredondo to obtain an Attorney General opinion. On September 23, 2024, the AG's office directed Mr. Arredondo to disclose 122 pages of emails, mostly between Judge Oakley and Baker Tilly personnel.

Of particular interest is an email Judge Oakley wrote on June 13, 2024, to Paul Nash, his Baker Tilly contact in London.

A few salient points:

- In his June 13th email, Judge Oakley mentioned under the "Interviews" section that "the BT team did not contact everyone they were instructed to contact. The report only documents rhetoric from the Sheriff and Chief Deputy. **Please remove.** The Sheriff was not asked the questions the BT team was directed to ask."
- Under the "Recommendations" section, Judge Oakley wrote, "Maybe a one sentence response recommending a criminal investigation."
- Paul Nash responded on June 27, 2024, in which he said "We received the single whistleblower complaint (an image of a text message) which provided very limited details."
- Judge Oakley replied on June 28, 2024: "Please pay special attention to the items that were requested to be taken out. I see it as problematic to add things at this point. The best take away from the draft is the gross number of entries that are included on a table. That is really the meat of the report."
- On August 13, 2024, when the Baker Tilly report finally dropped, Judge Oakley said this on the record: "So, I can't stress enough, there's nothing personal about this" and "I have an obligation to see that through, without an expected outcome."

If there was no expectation of a desired outcome, then why did Judge Oakley tell Baker Tilly to remove statements made by Sheriff Boyd and Chief Deputy Trevino? Why was Judge Oakley giving the Baker Tilly team the questions he wanted them to ask the Sheriff? Why did he ask for a sentence recommending a criminal investigation to be included?

When my 3 minutes are up, other Burnet County voters, taxpayers and interested persons will follow behind me, each using their 3 minutes until the entire email is read into the record.

BURNET COUNTY COMMISSIONERS COURT
October 8, 2024
Public Comments from Claire Nybro

Good morning. Claire Nybro, Burnet County voter, taxpayer and interested person.

On Sunday, October 6, 2024, the day before yesterday, I received a response to a Public Information Request made to Shirley Bullard in July 2024. County Attorney Arredondo claimed that this information was exempt from public disclosure. I objected to such an exemption, so I asked Mr. Arredondo to obtain an Attorney General opinion. On September 23, 2024, the AG's office directed Mr. Arredondo to disclose 122 pages of emails, mostly between Judge Oakley and Baker Tilly personnel.

Of particular interest is an email Judge Oakley wrote on June 13, 2024, to Paul Nash, his Baker Tilly contact in London.

I will start by reading the email. When my 3 minutes are up, other Burnet County voters, taxpayers and interested persons will follow behind me, each using their 3 minutes until the entire email is read into the record.

Paul Nash, FCCA

Managing Director

Forensic, Litigation & Valuation Services

<image001 png>

T: +44 (0) 20 7065 7875 | M: +44 (0) 7971 217760

paul.nash@bakertilly.com | bakertilly.com

2 London Wall Place, London, EC2Y 5AU

<image002.png>
<image003.png>
<image004.png>
<image005.png>

From: James Oakley <judgejamesoakley@gmail.com>
Sent: Thursday, June 13, 2024 9:33 PM
To: Nash, Paul <Paul.Nash@bakertilly.com>; Sultan, Zaid <Zaid.Sultan@bakertilly.com>
Cc: Sara Ann Luther <saraannluther@gmail.com>; Shirley Bullard <hrc@burnetcountytexas.org>; Shelly Denton <sdenton@burnetcountytexas org>; Jim Luther <jluther@burnetcountytexas.org>; Stephanie McCormick <smccormick@burnetcountytexas.org>
Subject: Burnet County- comments on draft and other observations

Paul,

As requested, please see our written concerns about the project and draft report that mostly follows what we voiced on the call yesterday. Also, this engagement was approved on a not-to-exceed $20k, to date, we have been invoiced and likewise erroneously paid over $28k.

Orientation-

I wanted to provide background to BT that is for perspective only and not for reproduction. I do want the report to include that this forensic audit is the result of complaints received from current and former employees made to the Burnet County Auditor's office.

The reason Burnet County engaged with Baker Tilley was due to our need to have a large and reputable firm produce and present a report that documented time clock entries wherein the original entry had been later edited (by a supervisor) such that time was added and coded with either FTO or CTO. The time added was overtime, yet it was for time not actually worked. This was done so that the employee received extra pay for a task performed during their daily shift. The task performed was that the employee would train a new employee as a part of their shift work. The Sheriff's Office, (SO) management made the decision to give those employees a premium for performing those duties. That premium pay was in the form of giving out overtime pay by altering the employee's timesheet by adding time to it, even though that time was not actually worked. That is against the law. There is no budget established for premium pay. In local government, nothing can be paid that is not budgeted for by line item.

This activity was discovered based on complaints from current and former SO employees that knew what was happening was not legal. When it was brought to SO's attention in early August '22 , they said if it is occurring that it would cease immediately. The District Attorney (DA) was also informed of the activity. The occurrences continued and, after three months from the initial revelation of activity, the DA was informed in early November '22 of the continued activity. He said "the Sheriff says it isn't happening." That was the end of that conversation as he made it clear he did not intend to look into it. I made it clear to the DA that the payroll fraud would become public as our annual outside audit would be completed at the end of March '23 and I would apprise them of the activity. To keep that from happening, the DA and Sheriff brought up false charges against me such that I was suspended in early March.

When I was cleared of the charges and came back six months later (September) is when the Commissioners Court made the unanimous decision to seek a forensic audit. We engaged with Baker Tilley (BT) in late September. Because the DA seemingly will not investigate, the Commissioner's Court (CC) needed a formalized report from an outside firm to reinforce the internal findings. The BT report would be used as a basis for the CC to direct the County Attorney to seek a criminal investigation & prosecution from an appropriate state entity. The County Attorney's Office is not an investigative office and the fraud activity is a felony level crime to which the County Attorney does not have authority on felony charges.

I m providing all th s background for your team to gain perspe t ve as to why we engaged. This information is not to be included in the report.

Draft report -

The draft we received contains non-pertinent information such as background of allegations and specifically who was responsible for reporting the activity. The draft makes mention of the separation of the then HR Director. That does not need to be included. Her separation seems to used as an excuse for the shortcomings and budget mismanagement of BakerTilley. It was clearly communicated that Mrs. Luther was available via her cell phone and personal email address for any needs. She was never contacted. Beyond our initial "Hello, meet the team" phone call in October, no one was ever contacted for any technical needs, other questions or concerns. The portal access that was provided during the initial phone call was not utilized for three months Then on the January 17th '24 call, we were informed of budget constraints and the need to l mit activities. We all looked at each other perplexed as nothing really had been done yet.

The draft report does not include most of the key elements that we understood would be included. Burnet County agreed to provide access to Time Clock Plus. BT team was advised of how to access the system to view audit logs to determine when time entries were made or altered, and by whom It was the understanding of Burnet County the BT would use the sampling of time records provided as a template for conducting a more thorough audit.

About the only good part of the draft report is it illustrates the number of instances that FTO & CTO was used in the time sheet edits. It does not show that the time added to the entry was added by a supervisor later and not part of the orig nal entry. Only Supervisors have the ability to edit time entries.

Interviews-

The BT team did not contact everyone they were instructed to contact. The report only documents rhetoric from the Sheriff and Chief Deputy. Please remove. The Sheriff was not asked the questions BT team was directed to ask :

* How s FTO/CTO funded ?
* Is there a line item in the budget approved by CC for FTO/CTO ?
* There is an advertisement on the SO's facebook page calling for job applicants that include "FTO pay" as one of the benefits. Is there an FTO pay program ?

What about the responses from the current and former employees ? What were they asked ?

When our County Auditor, Kar n Smith, told me she had been contacted by BT, she told me they ask questions that were not relevant to the topic. She confided in me that they didn't seem to know what they were doing and ask nothing specific to our situation". Based on her account of the phone call, I m not confident of any of the interviews unless provided information to the contrary.

DA outreach -

We are ok with the report documenting the DA's repeated outreach attempts and that communication with that office was not within the scope of service. The report should not include any perceptions of an investigation by the DA.

Recommendations-

BT's draft report contains recommendations I'm not sure that is really necessary but we can have that discussion Maybe a one sentence response recommending a criminal investigation

Presentation-

As was stressed prior to engagement and sure to be included in the scope was the importance of a representative to present findings. It would appear that BT does not intend to honor that aspect of scope. In light of how this project has played out, I'm not sure there is a member of the BT team that, thus far, grasps the nature of our project such that I would be comfortable with them being subjected to public questions.

I hope this communication helps to clear the gap between the draft prov ded vs the work product anticipated We look forward to the next conversation.

Ja er Oakley

Burnet County Judge

512 744-5205 cell-text

judgejames[illegible]

Sent from Phone

Nash, Paul <Paul.Nash@bakertilly.com> Fri, Jun 28, 2024 a
To: James Oakley <judgejamesoakley@gmail.com>
Cc: "Royster, Derek" <Derek.Royster@bakertilly.com>, "Rusch, Katie" <Katie.Rusch@bakertilly.com>, "Sultan, Zaid" <Zaid.Sultan@bakertilly.com>, Sara Ann Luther <saraannluther@gmail.com>, Shirley Bullard <sbullard@burnetcountytexas.org>, Shelly Denton <sdenton@burnetcountytexas.org>, Stephanie McCormick <smccormick@burnetcountytexas.org>

Dear Judge Oakley,

I will discuss what, if any, changes we can make to the draft report with the team, and revert back to you.

Kind regards,

Paul

Paul Nash, FCCA

Managing Director

Forensic, Litigation & Valuation Services

bakertilly

T: +44 (0) 20 7065 7875 | M: +44 (0) 7971 217760

paul.nash@bakertilly.com | bakertilly.com

2 London Wall Place, London, EC2Y 5AU

From: James Oakley <judgejamesoakley@gmail.com>
Sent: Thursday, June 27, 2024 8:03 PM
To: Nash, Paul <Paul.Nash@bakertilly.com>
Cc: Royster, Derek <Derek.Royster@bakertilly.com>; Rusch, Katie <Katie.Rusch@bakertilly.com>; Sultan, Zaid <Zaid.Sultan@bakertilly.com>; Sara Ann Luther <saraannluther@gmail.com>; Shirley Bullard <sbullard@burnetcountytexas.org>; Shelly Denton <sdenton@burnetcountytexas.org>; Stephanie McCormick <smccormick@burnetcountytexas.org>
Subject: Re: Burnet County- comments on draft and other observations

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Paul -

I'm traveling but wanted to timely let you know I received your responses to a portion of the items I brought up. I did not see a revised draft ?

James Oakley

Burnet County Judge

512-744-5205 cell / text

judgejamesoakley@gmail.com

Sent from iPhone

On Jun 27, 2024, at 11:56 AM, Nash, Paul <Paul.Nash@bakertilly.com> wrote:

Dear Judge Oakley,

Thank you for your email, and for your patience whilst I collated responses and discussed the points you raised internally. In the response below I have sought to address the key points you raise in order.

As a general observation, I have to reiterate the assumptions we set out in the original engagement letter, specifically Para 11(d), which states that delivery of our scope of work is reliant on: *(i) your internal investigation and data analysis being performed using a data set for which completeness, accuracy, and integrity have been validated, and (ii) the methodologies used in performing the internal investigation and analysis are clearly documented and available for Baker Tilly*. Unfortunately, the internal investigations and data analysis did not meet the aforementioned threshold, and therefore we could not simply undertake an accuracy and completeness review of the internal investigations and data analysis, hence discussing and agreeing a narrower scope of work on the January 17 call. As we have discussed previously, we have always been willing to expand the investigations and analysis, but to do so, it would require an increase to the original budget.

Once you have read the responses I would welcome any follow up questions from you.

Kind regards,

Paul

1. **Budget.**

1. ***"Also, this engagement was approved on a not-to-exceed $20k, to date, we have been invoiced and likewise erroneously paid over $28k."*** You paid a USD 7.5k retainer upfront which will be returned to you in the next week

1. **'Orientation' Section:**

1. ***"...this forensic audit is the result of complaints received from current and former employees"*** We received the single whistleblower complaint (an image of a text message) which provided very limited details. It would have been beneficial to receive copies of any other documented complaints at an earlier stage of the investigation.

1. ***"...produce ... a report that documented time clock entries wherein the original entry had been later edited such that time was added and coded with either FTO or CTO."*** We discussed this analysis in our January call with you and the team, and specifically that due to the manual and time intensive work necessary to complete this analysis that we would unlikely progress this activity. Sara Ann Luther was part of the January call and agreed that this analysis was manual and time intensive, and that she had only reviewed a limited number of items for this reason (this links to the assumption in the engagement letter that the methodologies used [by Sara] in performing the internal investigation and analysis were clearly documented.

1. **'Draft Report' Section.**

1. ***"It was clearly communicated that Mrs. Luther was available via her cell phone and personal email address for any needs."*** Mrs. Luther was present on calls discussing our work on the following days: October 4, October 25, November 29, January 3, and January 17. We were informed on October 25 that Mrs. Luther no longer worked for Burnet County. Whilst Mrs. Luther was named by you on the discussion/interviewee listing, we did not reach out to her because we had already spoken about the work she had conducted previously, and the information provided on previous calls

1. ***"Beyond our initial "Hello, meet the team" phone call in October, no one was ever contacted for any technical needs, other questions or concerns."*** We conducted calls with multiple parties during the project, as set out below

   1. October 4 | Kick off call
   2. October 25 | Whilst we were informed that Mrs. Luther was no longer working for Burnet County, you looped in Mrs. Luther to the call. Mrs. Luther and Katie discussed the approach and methodology for her original analysis. Mrs. Luther and Katie discussed the login created for Baker Tilly to the time clock system.
   3. November 16 | BT team were introduced to Shirley Bullard, the new HR Director. We provided Ms. Bullard with access to our file sharing portal to upload documents
   4. November 17 | BT team spoke with you regarding Mrs. Luther's availability (post her departure), the prior meeting discussion topics, the whistleblower complaint, and obtaining access to the time clock system.
   5. November 29 | BT team had a detailed call with you, Ms. Luther, and Ms. Bullard regarding the analysis conducted to date, terminology, timeline of allegation and Burnet County's work relating to it, supporting documentation, information provided to date, and the time clock system and how to navigate the data. BT team received access to the time clock system during this call. BT team discussed documents outstanding, and additional documents required (audit logs, timeline of situation).
   6. January 3 | Call between BT team, you, Ms. Luther, Mr. Luther, and Ms. Bullard regarding scope and current focus of analysis
   7. January 17 | Call between BT team and you, Mrs. Luther, someone from the HR office, and Ms. Stephanie McCormick to provide an update on (i) analysis undertaken (ii) challenges with tying back data to the Burnet County internal investigations and data analysis, and (iii) to discuss and confirm next steps (e.g., narrower scope focusin on specific individuals and date ranges, small number of interviews, reporting)

8. January 18 | BT team sent an email to you to set out the preliminary analysis of the data (instances of FTO & CTO by individual) and guidance on potential interviewees (e.g., contact details for interviewees, ranking by priority with reference to available budget)

9. February 1 | Call between BT team and you to discuss content of email dated January 18. BT team discussed specific terminology, instances of time entries edited later in time, and priority interviewees.

1. ***"BT team was advised of how to access the system [Time Clock Plus] to view audit logs to determine when time entries were made or altered, and by whom."*** On November 29 we had a detailed call regarding the analysis conducted to date, information provided to date, and the time clock system and how to navigate the data. We received access to the time clock system during the call. We utilized time clock plus to extract all the payroll reports in Microsoft Excel format, and this is the source data for our analysis. In the system it is possible to undertake a manual review by person/by entry to review details on the entry and if they were manually updated – we walked through a few examples during the call, but ultimately, we could not undertake a detailed analysis due to the budget constraints.

1. ***"About the only good part of the draft report is it illustrates the number of instances that FTO & CTO was used in the time sheet edits."*** Our analysis forms the narrower scope of work agreed on the January 17 call – the analysis was focused on identifying the instances of the specific phrases "FTO" and "CTO" within Dispatch and SO Shift employees across the relevant period.

1. ***"It does not show that the time added to the entry was added by a supervisor later and not part of the original entry."*** In order to undertake this analysis, we would have to manually review the time clock system for each entry to identify if and/or when time was added/edited/updated (and by which individual). The audit log is shown directly in the system, and is not a system print out by a supervisor. In principle, we could review supporting documentation of the original schedules (if available at the Sheriff Department) created to show what the employee was assigned to work, to identify any discrepancies, in comparison to documentary evidence of overtime requests, approvals etc.

1. <u>'Interviews' Section:</u>

1. ***"BT team did not contact everyone they were instructed to contact."*** In the engagement letter we state that we would 'Conduct interviews of county professionals (if appropriate)'. We acknowledge that you provided us with a listing of five individuals for interview on October 16, and a separate list of nine individuals on January 29, but we stated that further to the January 17 call the budget constraints would limit the number of interviews, and on February 23 you asked for us to interview the Sheriff.

2. *"The Sheriff was not asked the questions BT team was directed to ask."*? On February 23 you contacted the BT team by emailed to state that you had *"...decided to limit your inquiry to only the Sheriff"* and that he should be asked about (i) the policy on FTO/MCO pay; the recruitment ad that promotes FTO pay; how the FTO/MCO program was funded how much is the program funded each fiscal year; and whether he has any written communications and/or directives concerning FTO or MCO pay. The areas you set out, with the exception of the recruitment advert, were discussed during the meeting.

Paul Nash, FCCA

Managing Director

Forensic, Litigation & Valuation Services

bakertilly

T +44 (0) 20 7065 7875 | M +44 (0) 7971 217760

paul.nash@bakertilly.com | bakertilly.com

2 London Wall Place, London EC2Y 5AU

[Quoted text hidden]
[Quoted text hidden]

James Oakley <judgejamesoakley@gmail.com> Fri, Jun 28, 2024 at
To: "Nash, Paul" <Paul.Nash@bakertilly.com>
Cc: "Royster, Derek" <Derek.Royster@bakertilly.com>, "Rusch, Katie" <Katie.Rusch@bakertilly.com>, "Sultan, Zaid" <Zaid.Sultan@bakertilly.com>, Sara Ann Luther <saraannluther@gmail.com>, : Bullard <sbullard@burnetcountytexas.org>, Shelly Denton <sdenton@burnetcountytexas.org>, Stephanie McCormick <smccormick@burnetcountytexas.org>, Jim Luther <jluther@burnetcountytex

Please pay special attention to the items that were requested to be taken out. I see it as problematic to add things at this point. The best take away from the draft is the gross number of entries th included on a table. That is really the meat of the report.

James Oakley
Burnet County Judge
512-744-5205 cell / text
judgejamesoakley@gmail.com

Sent from iPhone

On Jun 28, 2024, at 6:56 AM, Nash, Paul <Paul.Nash@bakertilly.com> wrote:

Dear Judge Oakley,

R

Gmail

Shirley Bullard <sbullard@burnetcountytexas.org>

Re: Burnet County

1 message

James Oakley <judgejamesoakley@gmail.com> Wed, Jul 10, 2024 at 8:43 AM
To: "Mailandt, Cary" <Cary.Mailandt@bakertilly.com>
Cc: Shirley Bullard <hrc@burnetcountytexas.org>

Also, if there is a need to access the time clock portal, etc.. please contact the HR Director, Shirley Bullard 512-756-5489. She is a wealth of information on this situation.

7/10

James Oakley
Burnet County Judge
512-744-5205 cell / text
judgejamesoakley@gmail.com

Sent from iPhone

> On Jul 9, 2024, at 9:14 PM, Mailandt, Cary <Cary.Mailandt@bakertilly.com> wrote:
>
> Hi James - as a quick update, I was able to connect live with Derek Royster today, our senior partner that leads the forensics and litigation support team in the USA. He will be reaching out to both [redacted] and [redacted] tomorrow to follow up with them. He will also coordinate directly with Paul to ensure the changes are made to the document. Please keep me posted on the progress, but I do think you're in a better spot now as I've prioritized your case. Thanks very much for being persistent and getting in touch with me so I can help out! I look forward to meeting you in person one day as I'm just up the road. Have a great week and lets stay in touch.
>
> Cary Mailandt
>
> Managing Principal, Corporate Finance & Forensics (CFF)
>
> Cary.Mailandt@bakertilly.com
> --
> Elaine McCoy
> Executive Assistant
> T: +1 (972) 505 3822 | elaine.mccoy@bakertilly.com
>
> -----Original Message-----
> From: James Oakley <judgejamesoakley@gmail.com>
> Sent: Tuesday, July 9, 2024 1:47 PM
> To: Mailandt, Cary <Cary.Mailandt@bakertilly.com>
> Subject: Burnet County
>
> CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
>
>
> Cary -
>
> I am ever so thankful of your call today. Of the things I forwarded on to you is an email to Paul that sums up the project pitfalls. One of the biggest concerns is when your folks called our internal auditor, Karin Smith. Karin told me after the interview call that "those people have no idea what that are doing". That only leads me to believe that the other calls were worthless as well. Please call me for any clarifications, etc..
>
> I would ask that 2 calls be made to better understand the mechanics of what happened and what we need.
>
> [redacted]
>
> [redacted]
>

> I really think it would be helpful if they were contacted.
>
>
> Again, please call me anytime with any questions. Thanks again.
>
> James Oakley
> Burnet County Judge
> 512-744-5205 cell / text
> judgejamesoakley@gmail.com
>
> Sent from iPhone

Eddie Arredondo

From: Shirley Bullard <sbullard@burnetcountytexas.org>
Sent: Wednesday, June 12, 2024 10:46 AM
To: James Oakley
Cc: Shirley Bullard; Eddie Arredondo
Subject: Re: Short n sweet feedback

Chapter 37. just goes on & on. Takes a legal mind to decipher all the if's, and's or but's.

Shirley Bullard
Burnet County
Human Resources Director
512-756-5489

On Wed, Jun 12, 2024 at 10:34 AM James Oakley <judgejamesoakley@gmail.com> wrote:

Shirley -

Thanks for your input. Ok, I'm curious, based on comments from the get go on this, I thought the consequence for falsifying a government document was a felony ? Is it a class A if it is the employee and maybe a felony if someone else tampers with the document ?

Eddie -

Your thoughts ?

James Oakley
Burnet County Judge
512-744-5205 cell / text
judgejamesoakley@gmail.com

Sent from iPhone

1/4

Eddie Arredondo

From: James Oakley <judgejamesoakley@gmail.com>
Sent: Wednesday, June 12, 2024 10:34 AM
To: Shirley Bullard
Cc: Eddie Arredondo
Subject: Short n sweet feedback
Attachments: Short and Sweet.docx; Untitled attachment 04202.txt

Shirley -

Thanks for your input. Ok, I'm curious, based on comments from the get go on this, I thought the consequence for falsifying a government document was a felony ? Is it a class A if it is the employee and maybe a felony if someone else tampers with the document ?

Eddie -

Your thoughts ?

Colleen Davis

From: James Oakley <judgejamesoakley@gmail.com>
Sent: Wednesday, June 12, 2024 11:34 AM
To: Shirley Bullard
Cc: Eddie Arredondo; Colleen Davis
Subject: Re: Short n sweet feedback
Attachments: Short and Sweet.docx; Untitled attachment 00145.txt

Colleen has answered my questions on this,, all good.

James Oakley
Burnet County Judge
512-744-5205 cell / text
judgejamesoakley@gmail.com

Sent from iPhone

> On Jun 12, 2024, at 10:34 AM, James Oakley <judgejamesoakley@gmail.com> wrote:
>
> Shirley -
>
> Thanks for your input. Ok, I'm curious, based on comments from the get go on this, I thought the consequence for falsifying a government document was a felony ? Is it a class A if it is the employee and maybe a felony if someone else tampers with the document ?
>
> Eddie -
>
> Your thoughts ?
>
>

Baker Tilley was engaged to investigate an alleged charge of falsifying time sheet records of some employees within the Sheriff's Department. The false entries were entered by supervisors, not the employee who received extra compensation for the added time entered but not worked. The employee and the supervisor must sign the time sheets which include the statement as follows:

Burnet County time sheets are governmental documents
And as such require accurate and truthful information and are subject to Texas Penal Code 37.10.
Falsifying a time sheet, a government record, is a Class "A" Misdemeanor.
I CERTIFY THAT THIS IS A CORRECT AND A COMPLETE RECORD OF THE HOURS WORKED THIS PAY PERIOD.

Adding time for work that was not authorized as FTO and/or CTO, was not funded within the scope of annual budgeting and was falsely entered into the employee's time sheet (as time worked) by a supervisor was not legal.

The initial complaint came from an employee. The Sheriff's Office was informed of the issues (multiple employees records created to fund an unauthorized & unfunded program). Upper management gave assurance the activity would cease. That also was a false statement. The time sheets continued to include additional time.

The County Attorney passed on investigating the complaint, thereby sending the complaint on to the District Attorney. The District Attorney made one inquiry to the Sheriff and was told the activity was not happening. An employee in the District Attorney's office did an independent investigation and stated that, yes indeed the was sufficient documentation to open a formal investigation. The District told his employee to "stand down".

This is a short, concise overview of the situation we presented to Baker Tilly. All we need is a report that confirms the occurrences of falsifying time sheets for the purpose of funding unauthorized and unfunded work. We then will have confirmation that the charge is true and correct and does indeed require a full investigation by the District Attorney's office.

2/4

Colleen Davis

From: Eddie Arredondo <earredondo@burnetcountytexas.org>
Sent: Wednesday, June 12, 2024 11:37 AM
To: 'Shirley Bullard'; 'James Oakley'
Cc: 'Shirley Bullard'; 'Colleen Davis'
Subject: RE: Short n sweet feedback

Judge,
There are different versions of the offense. The one I believe best fits is the felony version. I am out of the loop. Has the accounting report come out?

Eddie A.

From: Shirley Bullard <sbullard@burnetcountytexas.org>
Sent: Wednesday, June 12, 2024 10:46 AM
To: James Oakley <judgejamesoakley@gmail.com>
Cc: Shirley Bullard <hrc@burnetcountytexas.org>; Eddie Arredondo <earredondo@burnetcountytexas.org>
Subject: Re: Short n sweet feedback

Chapter 37. just goes on & on. Takes a legal mind to decipher all the if's, and's or but's.

Shirley Bullard
Burnet County
Human Resources Director
512-756-5489

On Wed, Jun 12, 2024 at 10:34 AM James Oakley <judgejamesoakley@gmail.com> wrote:

Shirley -

Thanks for your input. Ok, I'm curious, based on comments from the get go on this, I thought the consequence for falsifying a government document was a felony ? Is it a class A if it is the employee and maybe a felony if someone else tampers with the document ?

Eddie -

Your thoughts ?

James Oakley
Burnet County Judge
512-744-5205 cell / text
judgejamesoakley@gmail.com

Sent from iPhone

3/4

Colleen Davis

From: James Oakley <judgejamesoakley@gmail.com>
Sent: Wednesday, June 12, 2024 1:14 PM
To: Eddie Arredondo
Cc: Shirley Bullard; Shirley Bullard; Colleen Davis
Subject: Re: Short n sweet feedback

We received a draft that needs revisions and clarity of scope.

James Oakley
Burnet County Judge
512-744-5205 cell / text
judgejamesoakley@gmail.com

Sent from iPhone

> On Jun 12, 2024, at 11:37 AM, Eddie Arredondo <earredondo@burnetcountytexas.org> wrote:
>
> Judge,
> There are different versions of the offense. The one I believe best fits is the felony version. I am out of the loop. Has the accounting report come out?
>
> Eddie A.
>
> **From:** Shirley Bullard <sbullard@burnetcountytexas.org>
> **Sent:** Wednesday, June 12, 2024 10:46 AM
> **To:** James Oakley <judgejamesoakley@gmail.com>
> **Cc:** Shirley Bullard <hrc@burnetcountytexas.org>; Eddie Arredondo <earredondo@burnetcountytexas.org>
> **Subject:** Re: Short n sweet feedback
>
> Chapter 37. just goes on & on. Takes a legal mind to decipher all the if's, and's or but's.
>
> Shirley Bullard
> Burnet County
> Human Resources Director
> 512-756-5489

On Wed, Jun 12, 2024 at 10:34 AM James Oakley <judgejamesoakley@gmail.com> wrote:

Shirley -

Thanks for your input. Ok, I'm curious, based on comments from the get go on this, I thought the consequence for falsifying a government document was a felony ? Is it a class A if it is the employee and maybe a felony if someone else tampers with the document ?

Eddie -

Your thoughts ?

James Oakley
Burnet County Judge
512-744-5205 cell / text
judgejamesoakley@gmail.com

Sent from iPhone

4/4

TRANSCRIPT COMMISSIONERS COURT
August 13, 2024
Part 2, After Recess Ended at 10:30 AM
Baker Tilly Results Discussion

Discussion begins at approximately Minute 4:27.

Judge Oakley: I'm just gonna scroll on down because I think there's a lot of interest in Item 20, this is discussion or action concerning the results of the Baker Tilly investigation audit as ordered by the Burnet County Commissioners Court on September 26, 2023. So, a little background on this, because this is all new to the court. Whenever this all started, um, it was based on some complaints that came in, um...

Charlie Parker: Can you repeat that, sir? Please, I can't hear.

JO: I'm sorry, I wasn't speaking into the microphone. So I'm opening up Agenda Item 20, and, um, I'm giving a little background on the item, before we get into the report, because it's all new to the court, it's never been talked about in public, it's never been talked about in Commissioners Court, because, um, at the time whenever the issue arose, um, normally what would happen is the county auditor would make a report to the court. But in this case that didn't happen, because there was fear there could be an ongoing investigation, she didn't want to interfere with any investigation. Is that a true statement, ma'am?

Karin Smith: Um, I, when I received the complaint, I just turned it over to the proper investigative body.

JO: Okay. But it's never been talked about in court.

KS: No.

JO: Okay. So, that's why, at some point, whenever we, in September when we ordered this, it was flying blind. And I get that. It was based on some, um, payroll anomalies that, the, had been brought to my attention. So, um, in August of 2022, about this time 2 years ago, um, I was contacted, uh, by um, I believe it was the auditor who let me know that she, that there had been a complaint made about some payroll issues, and that got, um, she reported, she looked into it, and it looked like it had some merit, and so she, um - please, correct me if I'm wrong on where I'm going on this step by step - that you notified the county attorney, and the county attorney said, oh, this is, if these

allegations are true, that's a felony and that's a district attorney level. Is that a fair assessment?

KS: Um, I received a complaint and I just turned it over to the sheriff's office, as well as the county attorney.

JO: Right.

KS: And the county attorney recommended I go and visit with the district attorney.

JO: Right. Okay, so that's the way that played out. And um it's my understanding that in late August, I think it was August the 28th, possibly, there was a, um, a meeting was had - I wasn't privy to it - where it was brought up, um, with the sheriff and the district attorney, and the statement was made that, don't think that's happening, but if it is, it would stop immediately. Is that a fair assessment? No, yes?

KS: (pause) I, um, I can't.....

JO: Not trying to put you on the spot, I'm trying to go through...

Charlie Parker: Please speak up!

JO: I'm trying to go through the....

KS: I'm sorry, I don't recall all the meetings.

Charlie Parker: Please speak up so everyone can hear.

JO: Alright.

KS: I kind of recommend you talk with the sheriff, or the DA, or the county attorney on those issues.

JO: Okay.

Charlie Parker: If it was given to the county attorney....

JO: He can't hear, there. Okay.

Charlie Parker: If it was given to the county attorney....

JO: Well, so it was brought up, and from my understanding, it was said, oh, if that's happening, then we'll stop. Okay. That's great. Nobody went looking for anything, there's nothing personal about this, there was some whistleblowers, there was some current employees and previous employees that came forward with an allegation. Okay. So it got looked into. And I understand, it had some merit, and so, okay, we'll stop, that's the number one game, stop. Then I got contacted, um, we were contacted, I think myself and the auditor were both contacted by the HR director at the time, that said, well, it's still happening, it's just a little bit different path on the way it's happening, but it's still happening.

Charlie Parker: Who was the HR director at the time?

JO: That was Sara Ann Luther. Yeah. And said that it's still happening...yep...

Sara Ann Luther: I do want to clarify.

JO: Please do.

SAL: I did not decide of my own volition come up and say, I was asked to confirm that it had stopped.

JO: You were asked.

SAL: I was asked to confirm that it had stopped.

JO: By whom?

SAL: I believe it was the auditor.

JO: Okay. So you looked into it...

SAL: I looked into it.

JO: And you reported that it was still going on.

SAL: It was still going on.

JO: Okay. So, um, you got with the auditor and like what's next, and so I suggested well maybe we should meet with the DA to see, you know, what the deal is, what's

going on. So, on November the 3rd, if I'm recalling that right from my calendar, um, Karin and I went over at 10 o'clock and met with um the DA, and said, well, there's a problem that still appears to be going on. And the response was, well, the sheriff says it's not happening, is there anything else I can do for you? I said, okay. He didn't intend to look into it. And I said, okay, well, here's the deal, we've got an outside, our normal outside audit happens in March of each year, and that's where we do a limited scope, but a scope of services that we do each year, it's been with Patillo Brown, that's been the firm that's done it. And part of that process is is they normally send out an affidavit if you're aware of any fraud. You sign a sworn statement saying that you're not aware of any fraud. And I just told the DA at the time, I said, well, the deal is, I think this is probably gonna come out, because I know I'm not, I can't make a sworn statement that I'm not aware of fraud whenever I've been presented with a situation where there's some fraud going on. And, or alleged fraud. And, okay, I said, that'll, I told him that's happening at the end of March. Okay. Well, we're trucking along there, and first part of March I got eliminated from the picture, um, based on false charges and malicious prosecution, I'm gonna call it that.

Ma'am, please. So, I became out of the picture. Flash forward to September, whenever I come back, and there's some basically some unfinished business because nothing's gone forward. Actually, let's flash forward to August, because I think there was some irritation that nothing's being looked into. And, um, based on a request, not from me, but I know a more detailed look was done internally, um.....

Charlie Parker: By whom?

JO: Ms. Luther, you could speak to that, where, uh, uh, a, um, report was assembled, and this was in August, and it was brought forward to the county attorney's office, and it's my understanding that, you know, it was like, look, this is going on, here's this. And so that information got forwarded on to the district attorney's office, and that was again in August and nothing happened. We come back in September, and I asked, what do we do with this, because we've got some current and former employees that went through a whistleblower process, and, you know, it just needs to be looked into, because when it was first looked into, it had merit, there was something there. And so, we, as shown on this agenda, we contracted with Baker Tilly, who's a international firm to do a look at it, and that was based on conversations with the county attorney, because in my talks with them, it was well, okay, if the district attorney's not going to look at it, I guess it just goes away or what do we do? And the suggestion was made, that if you got an outside audit and present it to the court, the court could look at the findings and decide whether or not it had merit to, um, for the court to instruct the county

attorney to seek another appropriate state agency to look into the allegations. Okay, so that's what happened in September. And…sir…

Charlie Parker: Why wouldn't the county attorney, why did he not look into this himself? Isn't that his job, the county attorney, to actually investigate things within his (unintelligible)

JO: Great question. I'll let the county attorney answer that.

Eddie Arredondo, County Attorney: The matters discussed would have been of a felony level type offenses, that's the purview of the district attorney.

Charlie Parker: You're saying that a paperwork mistake was a felony? Is that what you just said?

EA: If, if criminal offenses have occurred, it would have been of the nature that it would of been of a felony level. My authority does not go to felony level offenses.

JO: Okay. So we engaged with Baker Tilly. And um, they are a huge organization. While in their scope of work they said this is a ten week project, I'm not sure they even figured out how to correctly pronounce Burnet, (laugh) in that short of a time frame. They are huge. I was engaged, we had a Zoom meeting and there was, you know, four people on the phone, in all parts, different parts of the country, but we kind of get the things, kind of get the things going and, um, talking, they're getting their portal access to look into the records, because you can't look at any of it unless you get access to look into the software where all the records are kept. So, um, to your questions about why it took so long, Baker Tilly is huge. It would be like me calling 1-800-Coca Cola and expecting to get a slushie delivered that afternoon. They're huge. And they are, anytime you talk with somebody, suddenly they're no longer with them, I mean they're very reputable, this is probably the smallest project that they've done, they have multi-million dollar contracts with big firms, but they're certainly reputable and they're certainly independent, and all that. So, um, about, about …ma'am, could you please take a seat?

Claire Nybro: I, I just have…

JO: Could you please take a seat?

CN: I have a question about what you were just talking about.

JO: I understand that, but you're obstructing what's going on right now. I would really rather you please take a seat, raise your hand to be recognized, and I will get to all the questions, I promise you that. I promise you that.

So, indeed, it took much longer than I wanted. I was very frustrated. Trying to get to the right person, you get with them, oh they're no longer with us, oh they're not on the case anymore, oh they're this. And I got shuffled off, the case got shuffled off to a group in London because they had a miss, they had a reorg in the fall and blah blah blah. Bottom line is, um, yeah, there was a draft report, there's lots of questions about, why can't you show us the draft report, well, the draft report contained names of employees that needed to be redacted to protect their jobs, and there were things in there that shouldn't be in there that protected privates. It just, it just is what it is. So, make sure I got my timeline here….so we set, we engaged in September. So in October, after we engaged, I've come to the understanding that the district attorney sent Jack Schumacher over to the HR office where he looked through some records with Ms. Luther who was, um, packing up some stuff leaving, but she was able to meet with him and he had some questions about, um….

Sara Ann Luther: It was a phone call.

JO: Oh, it was a phone call, a phone call. So, um, anyway, there was contact, the first time HR office had been contacted about it, um, the results of that phone call, from my understanding, the quote that I, that burns into my mind but I would welcome for you to reiterate that, was that, well, geez, how's a person work the same hour twice. Is that, some of the….

SAL: I can't tell you what the specific wording was, if there was a surprise, I couldn't quote verbatim…(unintelligible)

JO: I remember it as being, well geez, how do you, and everybody who knows Jack Schumacher, he's a funny guy, and he kinda talks in riddles, and he's kinda like, what, the quote I heard fit as something that I would expect him to say, but that can come up later, if it gets deeper.

SAL: I'm not saying that's not correct, I'm just saying I couldn't….

JO: And I get that, you're, you came here as an observer and I'm putting you on the spot, so that's fine. Um, and then in December, um, I understand that DA staff went and visited with a former SO employee, and they had photocopies of documents, everything was laid out, and the investigator was fairly overwhelmed at, wow, that's all

there. And it's my understanding that the investigator went back to the office and was told to stand down, whenever that was reported, for whatever reason, told to stand down. So that was in December. Well, here we are today, and we finally have a Baker Tilly report. Baker Tilly was supposed to be here in person and do a presentation and all that. Well, they just said we're not going to be able to be there. And I don't have a lot of leverage with them, they won't be here, well, I can't make 'em be here. Um, but I do have their report, which all this information is the first time I have told the court about that. Mr. Luther has been involved with it because I can talk with one member of the court without breaking Open Meetings. Have I ever discussed, you know, I haven't gotten to the specific? No. I've been frustrated that it's taken so long, so we share that, okay? But here we are. And, you know, the issue is, there was a thing called FTO and CTO pay, which means Field Training Officer and Communications Training Officer, where, wherein the employee, in theory, you get premium pay if you are producing this sort of a function, if you're doing this extra job during your normal job, you would get premium pay for it. But we have...

Chief Deputy Alan Trevino: That's not correct.

JO: Sir?

AT: That's not correct.

JO: Yet there's no budget line item for FTO or CTO. There's not a fund that's set up to do premium pay for those times. But what we have found, through the report and through the allegations, is that the, um, there was time added to the employee's - now the employee never did this, it was always a supervisor that added time to a timesheet. I understand that the way the system works, that an employee does not have the clearance and the authorization on the software program to be able to edit a prior entry. I will stand at the ready and be corrected on that by Shirley. Is Shirley here? There's Shirley, hiding in the back. Please, jump in and correct me if that's not right, that they cannot edit and do that. Okay.

Shirley Bullard, HR Director: That's correct.

JO: So, time was added to a timesheet whenever, allegedly, the time wasn't worked. Again, nobody went looking for this. This is the result of a whistleblower. And if you want transparency, you want whistleblowers. You go in and you verify whether or not it's true or not. This went through the process, the auditor said it had merit, so that's why it got looked into at the level it did. And it wasn't 28 thousand, it was 20 thousand, is the agreed upon price, there was a retainer that was put in up front but we got that back, so it's a net of about 20 thousand. I think they may have actually overbilled by about $900, and if they did, they'll do it back. Again, they're huge, we're little. It's just an interesting conversation to have with them. Bottom line is, their scope of work had it to where they looked back to January of 2020, to look at the electronic files to see if timesheets had been altered, and with that connotation. The reason it went back to January of 2020 is because a couple weeks before then, we had a breach in our network such as there was an open port out at the jail, and a vendor was hooked into it and we got a malware thing to where they were wanting to hold us hostage and us pay an exorbitant amount of money for some records. Obviously that didn't happen and those timesheet records were lost. Now we still have the physical records in boxes in storage that show, because of some other people came forward and said this had been happening since at least 2018 because I was a part of it, so HR went out and looked and did a sampling on some of the equipment, of some the files, the hard files, and this was happening back in, as early as 2018. Very important to note that this scope of this work only goes back to January of 2020. Okay? So, as the report will indicate, I mean, it's very careful not to mention any names, it's, you know, all it is is very factual, and I'll pass out copies in just a moment. The key there is on page 17, I mean page 7 of 15...

Patty Cope: Can we have the copies?

JO: Yes, I'm fixing to hand that out, soon as I introduce....

Charlie Parker: Why weren't these copies posted on the website?

JO: Here you are. Thank you, ma'am. And there's more. But I call your attention to page 7 of 15, where it indicates, there's 957 instances of timesheets being altered with this code to justify it, but there's no, um, and it shows where there's...justify using a fund when it's not there. There's no such thing as a C, FTO fund or a CTO fund. Even though there's a......

Patty Cope: Do you have more copies?

JO: I've got a couple more. Hold on, let them....okay. And we can make more. Uhh, so there's no money for FTO in the budget yet here's a recruiting ad that was on social media that shows FTO pay is available when there's no such thing.

Patty Cope: Judge, what numbered page are you on?

JO: This particular printout is not in the ad, is not in the report. So, I can't stress enough, there's nothing personal about this. I wish that I wouldn't have been put in the

position as chief budget officer to be involved with this, but when you've got employees, current and past, that look up to you and expect something to be done on something that they feel is wrong, as against the law, I have an obligation to see that through, without an expected outcome. This is somebody looking at it from the outside, and so, I just want to make sure that everyone in the audience knows that I take no joy in this. There's lots of positive things I'd love to be doing for the county. However, I took an oath to uphold the laws, and if this is against the law, then it's against the law. It's an allegation at this point. There's a process to go through, and we went through this process to see if the court wanted to go to the next level of process with the county attorney, uh, suggested is that we do an outside audit and the court could decide whether or not to move forward. Now is not the time for a back and forth on justification on anything. Okay? I appreciate that, but now is not the time to do that.

Sheriff Calvin Boyd: This is exactly the time. This is extremely inappropriate. You just laid out a whole case.

Audience members: Yes, sir. Yup. That's right.

JO: I'm telling you exactly what happened.

CB: I know. It's very inappropriate to do it this way. I appreciate the way you did this, you know, holding it all to yourself, and then putting it in front of, you know, this audience and the newspaper.

JO: Would you like to give testimony today? Would you like to give testimony today?

CB: And the newspaper. You're giving your testimony today.

JO: If you'd like to give testimony today, I need to put you under oath.

CB: I'm gonna tell you....

JO: Sir...

Audience: Do it! Listen to the sheriff! Do it!

CB: I'm not gonna testify to anything.

Charlie Parker: Mr. Oakley! Stand down!

JO: So you're not gonna testi...you're not gonna go under oath.

CB: No.

JO: Alright. Be of record, the sheriff won't do it.

Charlie Parker: Listen to the sheriff!

JO: Sir? Please?

Charlie Parker: Let the sheriff speak!

JO: And if you wouldn't, it'd make it easier (laughs).

Charlie Parker: You quiet down, you're out of order!

CB: I just want to tell you a couple of things......Hey, I think that's my job. Let me....I just want to say a couple of things that have to do with the case. Um, the district attorney did do a full investigation. It's right here. There was some thoughts that maybe the Rangers didn't look at it, they did look at it, they said there was nothing criminal, so they didn't investigate it. After, after..

JO: Um, if I may... the Rangers? Um, they did take a look, it's my understanding, and it's my understanding is that they called Ms. Luther, and they called the auditor and said, if you've got a problem with, um, if you've got a problem, you need to call the DA. That's what, and that's what...

CB: And they did call the DA.

JO: That's right, and it got turned in, and nothing got reported back.

CB: Well, after, after you ordered the audit...

JO: Um hum.

CB: I asked Sonny to do a full investigation...

JO: Okay, good.

CB: And he did. And I'm not gonna tell you the outcome, 'cause it sounds like you're going to push for this to go forward.

JO: No. This is up to the court.

CB: But I think that we wasted twenty thousand dollars and all these man hours on an investigation that says that we're not guilty of anything criminal. Uh, so, I would stress to these four gentlemen up here, I know why you're doing it, but I would stress to these four gentlemen up here, let's quit wasting money and time and man hours on this, um, you can get this from the DA's office, and and look at it, before you make some kind of decision, if you want to go forward.

JO: I think it's interesting. I'd like to see that report because, what, we were already provided with it, I mean, why weren't we already provided with it?

CB: I asked Sonny to send it to you and he didn't want to do it.

JO: Okay. Well, he can speak to that.

Patty Cope: Yes, please.

JO: So, I would say this to, the court, it's a lot to divulge in a moment's notice, but um, this all went forward because there was merit in something.... Shirley, could you come up, please? I know she's like, oh my gosh.

I know there was a transition, that this all started out under Sara Ann's purview, and you kinda walked into it. Um, but you've been involved with the conversations.

Shirley Bullard: Yes sir, I have.

JO: Yeah. And, um, do you - I'm trying not to put you too much on the spot here, but this is what the HR office does. I mean, they track time sheets, track time sheets, that's, you know, what they do.

SB: That's correct. And uh, like you say, I came in at the back end of everything, and was in on the phone conversations with Baker Tilly, and ah, looked at some of the drafts and formed my own opinion about what was going on, and, everything that I saw showed that the sheriff's office was giving premium pay to some employees, they were being paid an hour of time and a half on numerous occasions for numerous employees, and everybody's so concerned about the money for the taxpayers. The employees of the county are also taxpayers, we're also citizens and we pay taxes too. I work for the employees of Burnet County. The employees were being paid twice for the same hour. Some of the employees were making an hour's overtime on a daily basis, for this FTO. So they were training and a new employee was sitting and watching what they were doing or they were doing some training. All offices have new employees, all new employees get trained. That's not in my job description, but I trained a new employee. I don't get double pay for it. It was wrong. Some of the employees recognized that it was wrong, and they had the courage to speak up. And we're just speaking the truth about what happened.

JO: Okay.

Craig Cosgray: Miss, can you tell us who you are?

JO: Oh, I should have introduced her, this is Shirley Bullard, she's the director of Human Resources. Okay. Commissioners, do you have any.......

Joe Don Dockery, Precinct 4 Commissioner: First time we've ever seen the report.

JO: Right, I get it, it's, it's.......

Damon Beierle, Precinct 2 Commissioner: I think this needs to go to another court. There's no way we can take action on this.

Audience member: Yeah, correct. (unintelligible)

JO: You think it needs to go to another court.

DB: To another commissioners court. We need to....I'm not taking any action on this today, I don't think it's appropriate.

Jim Luther Jr, Precinct 1 Commissioner: I think we give it to Eddie and let him determine....

Audience member: No notice.

JO: So, so.....

JLJr: County attorney.

DB: You can put it on the next court.

JO: So forward it to the county attorney's office for review and then..

JLJr: And if he thinks there's anything, you know either yes or no, he'll figure it out.

DB: Or the DA and we can see his investigation.

JDD: Yeah, it sounds like we're behind the curve. First time we've seen this report.

JO: And I get that, but you understand that, according to county attorney, it's not something we can talk about in Executive Session. I asked him if there was an item, if there's a way we could talk about this in Executive Session, and what I heard was is that there wasn't, and since it was something that was being looked at, I didn't feel that it was appropriate that we talk about it. Raymond, with all due respect, that was my intent with my comment was that we can't talk about it in open session because I didn't have it as an agenda item. Now I probably misspoke, but that was the intent, that we can't talk about it in open session because I don't have an agenda item placed on it, and I've been told it's not something we can talk about in Executive Session. So nothing, no disrespect was meant to you in my calling that out, okay. Um…

SB: Does anyone have a question for me?

JO: Is there, is there a motion then?

Patty Cope: Judge Oakley, you said that you were going to….

JO: You're going to need to to come to the microphone because she can't hear you for the audio recording so she can have proper Minutes.

Patty Cope: Thank you, Ms. Bullard. My question was, you said that everybody was going to get their questions answered today, you're making a motion, are you going to take questions now? Since everybody's here and very interested in this conversation, or are you going to move this to a next, commission…..

JO: Well, I think getting a motion and a second shows intent…

Patty Cope: Um hum.

JO: And there's some interpretation of Robert's Rules of Order, that you cannot have discussion until you have a motion and a second.

PC: That's correct.

JO: Which that's blown out of the water. But I think, first of all, what this court has to say, as far as questions and motions and all that, that needs to be heard first.

PC: Yes.

JO: And so,

PC: But you'll open it up for public and employee questions…..

JO: Yes.

PC: Before you vote.

JO: And there's certain things we can probably get in to, and certain things we can't. So.

PC: But if you've redacted your report, you're talking about a class of employees so you may discuss all the contents, the only time you can't is when you're speaking of a specific employee. Mr. Arredondo can….

JO: And that's true. There's not supposed to be anybody names mentioned in there. And there's not now. So, um, commissioners, what's your take on this? It's a lot, and I realize that, and it's in mumbo jumbo form, so, um….

DB: Is it appropriate to make a motion to table this until our next commissioners court so we can digest this and find out what all the questions are?

JO: I think, I think there's a lot of latitude on what we could do.

DB: Then that's my motion.

Billy Wall, Precinct 3 Commissioner: I second.

JO: Alright. So at this point, is there any other thoughts on that, from commissioners? The motion and second is to just table the item until the next court. Nothing that time sensitive about it, it's just, it's just an exercise - again, when you have whistleblowers, you have to look into things. I a hundred percent believe in that. So.

Audience member: Except when you don't. (pause) I can stare too.

JO: I can't hear.

Audience member: Yeah.

JO: I can't hear. Anything?

JDD: You have a motion and second.

DB: Motion and second, sir.

JO: Yup. Alright, so that's where we're at. County Attorney, we good with that? I'm sure we are. Alright, we have a motion and second to table the item until a future court. Alright, all in favor please signify by saying Aye.

All 5 Commissioners: Aye.

JO: Any opposed? Motion carries. Now we've got lots of other business to tend to.

Patty Cope: Aren't you going to have discussion? You said you would take questions.

JO: Well, it's tabled. Um, but if you have a question, if you have a question I'll be happy to attempt to answer it.

PC: Can you rescind your motion, please? Let's take questions. That's, you committed to taking questions today. You're not going to pull......

JO: I did, so please ask and make sure they're....

PC: Okay, except you've already voted to table, which means to indefinitely postpone, you need to move it to the next meeting and not table it. Anyway, it's Robert's Rules. Um, you talked about whistleblowers? And whistleblowers are supposed to go to a law enforcement authority. Now, I think everybody knows that Ken Paxton had a trial (laugh), and there were whistleblowers involved in Ken Paxton's trial. They were named. Those whistleblowers were named. So, when your whistleblowers came forward and they spoke with Mrs. Luther and Karin, ah, Karin did the right thing,

because she's supposed to take her information to district, but your HR person is supposed to take, according to the State statute, is supposed to go to law enforcement, not to anybody in the county, that's the way that the poster reads.

JO: Well, I think that would be fairly counterintuitive because in this case, it was law enforcement that was the subject of the whistleblower. Listen, whatever, whatever the county attorney says is the path we should be on and how things get processed, that's what I live with, and....

PC: Okay, there was, there was.....

JO: I don't think there was anything - I never heard reference of needing to go through the State's whistleblower program. Uh, it just, when the complaint came in, I think it was dealt with in a responsible way.

PC: I'm sorry, could you repeat that about the State's whistleblower program?

JO: You're quoting the State whistleblower program...

PC: Yes sir, I am.

JO: And I'm not sure if that is what we operate under or not, I rely on the county attorney to let us know if we're doing things right or wrong, and it was my understanding everything was being done in a legitimate way.

PC: Would you like to see the....I have the statute.

JO: Alright.

Eddie Arredondo: All I have to say is, when issues came to my plate, that were forwarded on to what I thought was the appropriate authority, that's the district attorney.....

PC: Uh huh.

EA: At this point, it's my understanding the district attorney completed an investigation and that investigation has been done.

PC: Um hm.

EA: It's got sensitive information, with names of individuals and those kinds of things, it's his report, it's his investigation, if you have questions about that, I suggest that you might want to speak to him about it.

PC: Um hm.

EA: Um, all I can tell you is that his investigation's conclusion was that he didn't believe there was anything criminal in what's occurred. But you're going to have to ask him questions to that effect, um, I do not, I cannot answer his questions.

PC: So we, public, dug public information requests for the Texas Rangers reports that include the fact that they received a call from Mrs. Luther and they called her back. It talks about communications with all the county employees, so we do actually have that information somewhere if anybody would like to see it. Also, the sheriff asked if Mr. Arredondo could talk about something?

Sheriff Calvin Boyd: No, I asked him to give the district attorney's case to Judge Oakley. He wouldn't do that.

PC: Can you address that, please?

EA: Sure. Again, it's the district attorney's investigation, he handed me a copy, um, it was not my investigation, it was not my report, if he had wanted it to be known to the commissioners, he should have presented it to them at that point. Again, the questions that may arise out of that investigations are his to answer. I received it, the report, again it's got information, uh, I think is sensitive in terms of privacy releases, um, and so therefore, at that point in time, I got the information as a prosecutor to another prosecutor, I got that information, and that's why I didn't pass it on.

JO: Alright.

PC: Can you ask if anybody else has any questions?

JO: Thank you for keeping me in order.

Charlie Parker: I was told by the district attorney that it was one, one disgruntled employee.

Audience member: Can you go to the mic please? We can't hear you.

Charlie Parker: I've spoken to the district attorney about this, and I was told by the district attorney it was one disgruntled employee.

JO: Then he didn't look deep enough.

Claire Nybro: And the district attorney has been quoted in the paper as saying it was a mislabeling. So now the Texas Rangers and the DA have looked at it, they've both declined to investigate, but you wanted to go forward with it. What compelling evidence is there....

JO: No, no, the district, the open records....

CN: After they say there is nothing there.....

JO: Ma'am, are you going to talk over me?

CN: I'm gonna ask.....

JO: Ma'am, are you gonna talk over me?

CN: I was not done with my question.

JO: I have the printout.

CN: I have a printout too.

JO: I gave it to you.

CN: I have something more than that.

JO: Oh great. They didn't look into it. They called and asked and said, if you've got a problem then you need to call the DA. That's not much of an investigation, according to what I have. I didn't ask for it, it was asked for by somebody else. And it didn't, but it's not really official unless the court votes for the county attorney to engage with them to do a criminal investigation. That's a future talk with the court after looking at the report to figure out if it justifies that or not. I don't really care. I mean, I'm just, I'm just trying to do what I was elected to do and that's to represent the laws of the State of Texas. This came forward as a complaint, as an allegation of being against the law....

CN: I understand that.

JO: And so it's going through a process.

CN: Can I ask you another question?

JO: Please.

CN: Um, you sent an email to the county attorney on June 12, 2024, in which you said, "we received a draft that needs revisions and clarity of scope." What does that mean?

JO: That means they need to take out names that were left in the report that would....

CN: From Baker Tilly?

JO: Yes, there were names in there that should not be in there. They were supposed to be protected. And the scope of work was talking about their timeline of delivery and what all was supposed to be included in the report.

CN: So why has it taken all these public information requests from other people to find out what's going on here? Why, when you.....

JO: All you've gotta do is ask, it doesn't have to....

CN: I asked you for the Baker Tilly proposal that somebody else gave me dated September 15th of last year, that said that the results....

JO: Oh, the contract? That's public record.

CN: Well, why didn't you ever.....

PC: It wasn't in the agenda.

CN: It was never on the agenda. We had to do a PIR in order to get that.

JO: No, that contract was on the agenda.

PC: The contract verbiage but not the....

JO: The contract was on the agenda. I don't understand what you're saying.

CN: Not the proposal, there was a proposal, a PowerPoint presentation, a proposal dated September 15th, 2023, that had the timeline in there that we never saw before. I can show it to you.

JO: Then great. It should have been part of the deal. The contract is what matters.

CN: Well, that's what our problem is, because there seems a very, be a very huge lack of transparency in all of this.

JO: A proposal isn't the same as a contract. There, when you call to engage a service...

CN: Well then, if you're being transparent like you claim that you are, why are you not giving us this information?

JO: If the proposal is part of the record within the auditor's office, then I'm fine with it. The contract....

CN: But it took a PIR in order to get it. Why couldn't....

JO: The contract very much....the contract very much reflects what the scope of the services show in the contract. The proposal leads to contract. This is what we propose to do, we go uh...

CN: But you never disclosed the initial proposal. You never disclosed it. We had to ask for it.

JO: I wasn't trying to hide it. What's there to hide? The proposal's just...

CN: Well, that's what we want to know. Why didn't you, why didn't you make it available to the public if there's nothing to hide?

JO: There's nothing to hide.

CN: You're hiding things.

JO: You're always looking for smoking guns.

CN: My gosh. Wow. Wow.

JO: Yeah, the first thing you did was sue the county when you moved here, so, geez…

CN: No, I didn't do that.

JO: Well, somebody did.

CN: Well, it wasn't me. You need to get your facts straight.

JO: I probably do.

CN: You probably do.

JO: Thank you.

CN: So you did not, you did not disclose that, nobody did, it took a PIR from somebody else to get information that you should have publicly disclosed.

JO: So, so we have proposals all the time.

CN: Ah, you….

JO: We have work proposals….

CN: So you're defending yourself for not being transparent?

JO: Absolutely!

CN: For not being transparent!

JO: Absolutely I am. I'm saying you're trying to pick something and make it something that it's not. We get proposals from vendors all the time, and they say, we propose to do this…

CN: So why can't we see it?

JO: Pardon me?

CN: Why can't the public see it?

JO: Because it's not something that's being voted on, the contract gets voted on. And in this case, I'm not sure if there's any difference in…

CN: Then do you ever wonder why we're wondering why you're hiding things from us?

JO: Ma'am…

CN: This is why we're asking. Because this is what you do.

JO: It's not a required document. It's a proposal that turns into a contract.

CN: Wow. Wow.

PC: So can we all agree that this topic is one of exceptional public interest? When you have items that are of exceptional public interest, you're obligated, your duty is to provide full disclosure. So, if you're going to investigate the sheriff, okay, so while you were suspended, somebody whistleblew, whistleblowed - how do you say that - somebody whistleblowed about the sheriff's payroll, and while you were suspended these things happened.

JO: No no no no. It happened before.

PC: Before you were suspended?

JO: Yes.

PC: The whistleblower….

JO: August of 22.

PC: Okay, so before you were suspended, this started. So when did we find…..

JO: And I say that's why I say they're connected.

PC: Okay. Wait a minute, you're saying somebody talked….ooohhh…..oh, I see, okay. (laughs) So, I mean, getting indicted is not for leaving the potato chip bag open.

JO: No, it's malicious prosecution.

PC: Well, you could call it that, but it's hard to get indicted.

JO: Well, whenever, whenever a law is turned around, to break something that's not against the law, that's a problem. That's off topic.

PC: Yes, it is.

JO: We have....

PC: So I want.....

JO: We voted on this agenda item.

PC: That's correct. But you promised....

JO: So it will reappear....

PC: You promised we would be able to ask questions, we're asking questions.

JO: To some limitation.

PC: Does anyone else have questions?

JO: To some limitation.

PC: Oh, you didn't, you didn't say that when you committed before you voted.

JO: I'm referring back to the decorum rules...

PC: Okay.

JO: That we all voted on. It's gotta be reasonable, ma'am.

PC: Why don't you set your timer and let me have my 3 minutes?

JO: It's just insatiable.

PC: Okay. When you are, um, when you have a topic that is of high level of public interest, you owe it to the public, as an elected official who is upholding the Constitution of this wonderful State, to share with us why - who what why where when and how. Okay. So just because you say the proposal was only a proposal and it wasn't a

contract, there's a whole bunch of things that were not publicly disclosed in court to us, who are your supervisors. That's why we're here talking, as taxpayers and voters, it's our job to remind you of your duties, if you don't uphold your duties on your own. Transparency is super important to me as a taxpayer, probably one or two other people here agree with that, and um, so I just want to remind you. If there's exceptional public interest, don't just follow the rules, go raise the bar, improve the process. All we ask is 1%. If you improve your transparency by 1% each meeting, in a year we're gonna have tremendous transparency. So thank you very much.

JO: You get up here wanting to ask questions but you end up giving direction. So. Alright. Let's try and wrap it up, please.

Charlie Parker: Okay. So you've made the point, through your dissertation there, ah, that Baker Tilly is huge....

JO: They're a large corporation.

Charlie Parker: Oh, just, oh, they're so big. And I've gone to the Baker Tilly website, I certainly can say that you are correct. The bottom line is $28,707.50, you guys voted on - 3 of you voted on without even seeing it - but the original proposal that we've talked about here, that was gotten, was received through a public information request, Baker Tilly is in the business to make money, as any large corporation is. And they state on the proposal, that in, in, because of their expertise, the timeline of something this size was 9 weeks. It was from September the 15th til, til November the 6th, the week of the 6th, Monday, that was a Monday, that they would have the results. You're telling us now we just finally got the results. And and....

JO: I'll tell you what, I would, I would be happy to share with you any Baker Tilly contacts that I dealt with....

Charlie Parker: I, I.....

JO: And you can ask them the same question, because whenever I asked them, they look over, "well, I don't know, because well, Manny's not here anymore, and well, no, she's not on it". They don't have an answer. And I don't have a lot of leverage there. Now I want to really put this to bed on this deal between the proposal and the contract. I don't doubt that we got a proposal, we looked at it and probably went ah, we could probably take this out, or, we review contracts left and right, all the time. It happens with the county attorney's office, that's where all contracts go through the auditor's office and the county attorney's office to make sure that it has in there or doesn't have in there

items. I don't recall what was different between the proposal and the actual contract, we can put them side by side, go down line by line. I don't care. There's nothing to be hid there. Proposals happen all the time. You know, we get a proposal to buy a trailer, well guess what, no it says 28 foot, no, we wanted a 30 foot. That's your time to make fine adjustments.

Patty Cope: Are they going to give us a refund for not doing a presentation?

JO: What's your last question?

PC: Sorry, Mr. Parker, for interrupting you. The proposal and the money that's already been paid includes a presentation to the court of their results. Since they're not making a presentation to the court, are we going to get a refund for some portion...

JO: I intend, I intend to request it, yeah. And it's not $28,000. Please. The limitation of the contract was $20,000. They, we had to pay a retainer up front, then they return the retainer. So the net billing is just over $20,000. It should have been limited at $20,000, but somehow it got - I think it was $900 over, or something like that - but we will rectify that, to hold them to the terms of the conditions of the contract, and I will be asking for a refund because they weren't here today to answer questions.

Charlie Parker: Well, the last paperwork that I got from the auditor showed the final payment was on April the 9th, I believe, and that total was $28,707. I haven't seen anything that would indicate that a $7,500 retainer was received. Do we have that, do you have that on file? I'm talking to the auditor.

Karin Smith: Let me ask the Treasurer. Did we receive the.....

(Unintelligible)

KS: She's going to check that out.

JO: There was communication about it, and they said where does it need to be sent, and I said it needs to be sent to the Treasurer's office, so....

Charlie Parker: So, we...

JO: I don't track the in box.

Charlie Parker: So we have received $7,500 back on the retainer?

KS: The Treasurer is checking with her staff right now.

JO: Okay. Alright, well, I don't think we all need to sit around and wait for that answer, I can assure you that it will be returned, it's already returned. Okay. Gentlemen, is there a need for a break, or we want to....

End of Baker Tilly discussion at approximately Minute 56:35 of 8/13/2024 Part 2 audio.