STATE BOARD OF EDUCATION
STATE OF GEORGIA

IN RE:
SUSPENSION OF THE BOARD MEMBERS OF THE DUBLIN CITY BOARD OF EDUCATION

JOINT STIPULATIONS OF FACTS AND DOCUMENTS

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STIPULATION OF FACTS

The Members of the Dublin City Board of Education and the Georgia Department of Education present this joint stipulation of facts and documents by all parties. Pursuant to a statutory hearing under O.C.G.A. § 20-2-73, the following facts are stipulated between the parties as true and correct:

I. DUBLIN CITY SCHOOLS AND BOARD OF EDUCATION

1. Dublin City Schools operates public education within the City of Dublin, Georgia for students through twelfth grade. Enrollment for the previous school year was 2,318 students.
2. Dublin City Schools is governed by the Dublin City Board of Education, which consists of seven members.
3. The current members of the Dublin City Board of Education are:
    a. John Bell (Vice Chair and Former Chair)
    b. Jeff Davis
    c. Joanna Glover
    d. Peggy Johnson (Former Treasurer)
    e. James Lanier (Former Vice Chair)
    f. Mandy Smith (Chair)
    g. Kenny Walters (Former Chair)

4. The Georgia Department of Education is seeking the suspension of the Dublin City Board of Education members listed above according to O.C.G.A. § 20-2-73.
5. The above-listed members of the Dublin City Board of Education oppose such a suspension.
6. The hearing under O.C.G.A. § 20-2-73 began on June 9, 2026 and was continued to August 12, 2026.

II. DUBLIN CITY BOARD OF EDUCATION MEMBERS[1]

7. Amanda "Mandy" Smith
   a. Ms. Smith is the current Chair of the Board of Education.
   b. She represents District 3 and was first elected in 2023.
   c. She began serving on the Board of Education in January 2024.
   d. Her current term is set to expire in December 2027.
   e. Ms. Smith became Chair of the Board in January 2026.
8. John Bell
   a. Mr. Bell is the current Vice Chair of the Board of Education.
   b. He represents Super District 2 and was first elected in 1999.
   c. He began serving on the Board of Education in 1999.

[1] *See* DCBOE Board Member Photographs, attached hereto as Exhibit 104; *see also* DCBOE District Map, attached hereto as Exhibit 103.

d. His current term is set to expire in December 2029.

e. Mr. Bell is a former Chair of the Board of Education.

9. Peggy Johnson

a. Ms. Johnson is a current member of the Board of Education.

b. She represents District 2 and was first elected in 2011.

c. She began serving on the Board of Education in January 2012.

d. Her current term is set to expire in December 2027.

e. She is a former Treasurer of the Board of Education and the Treasurer position does not exist any longer.

10. James Lanier

a. Mr. Lanier is a current member of the Board of Education.

b. He represents District 4 and was first elected in 2007.

c. He began serving on the Board of Education in January 2008.

d. His current term is set to expire in December 2027.

e. Mr. Lanier is a former Vice Chair of the Board of Education.

11. Kenny Walters

a. Mr. Walters is a current member of the Board of Education.

b. He represents Super District 1 and was first elected in 2017.

c. He began serving on the Board of Education in January 2018.

d. His current term is set to expire in December 2029.

   e. Mr. Walters is a former Chair of the Board of Education.

12. Joanna Glover

   a. Ms. Glover is a current member of the Board of Education.
   b. She represents District 1 and was first elected in 2023.
   c. She began serving on the Board of Education in January 2024.
   d. Her current term is set to expire in December 2027.

13. Jeff Davis

   a. Mr. Davis is a current member of the Board of Education.
   b. He represents the At-Large District and was first elected in 2025.
   c. He began serving on the Board of Education in January 2026.
   d. His current term is set to expire in December 2029.

14. Regina McRae

   a. Ms. McRae is a former member of the Board of Education.
   b. She represented the At-Large District and was first appointed in 2023.
   c. She began serving on the Board of Education in 2023, following the resignation of former member Nelson Carswell IV.
   d. She was defeated in seeking an elected term to the Board and her term ended in December 2025.

III. PERSONNEL OF DUBLIN CITY SCHOOLS

15. Fred Williams

    a. Dr. Williams is former Superintendent of Dublin City Schools.

    b. Dr. Williams served as Superintendent from 2015 through his retirement on October 3, 2025.

    c. His retirement was announced at a meeting of the Dublin City Board of Education on September 30, 2025.

16. Marcee Pool

    a. Ms. Pool is Interim Superintendent of Dublin City Schools.

    b. Ms. Pool was announced as Interim Superintendent at a meeting of the Board of Education on September 30, 2025.

    c. Ms. Pool began serving as Interim Superintendent on October 3, 2025, upon the retirement of Dr. Williams.

    d. On June 17, 2026, the Dublin City Board of Education announced the intention to hire a permanent Superintendent and that Ms. Pool would remain on staff in a different role.

17. Chad McDaniel

    a. Mr. McDaniel is former Finance Director of Dublin City Schools.

    b. On and about August 28, 2025, Mr. McDaniel resigned at a special meeting of the Dublin City Board of Education.

18. Other Directors for Dublin City Schools

    a. Jameson Travick – Former Director of Curriculum

    b. Dr. LaRonda Fleming – Director of Federal Programs

    c. Amy Duke – Director of Human Resources

    d. Takeshia Thomas – Director of Special Education

IV. PERSONNEL OF THE GEORGIA DEPARTMENT OF EDUCATION

19. Richard Woods is the State School Superintendent for the State of Georgia.

20. Stephanie Johnson serves as the Deputy Superintendent for School and District Improvement and Chief Turnaround Officer for the Georgia Department of Education.

    a. On October 3, 2025, the State School Superintendent appointed Dr. Johnson to serve as Special Advisor to Dublin City Schools.

    b. Dr. Johnson was appointed to support Dublin City Schools in implementing the Financial Improvement Plan it submitted to the Georgia Department of Education.

    c. Dr. Johnson spent significant time on-site, interacting with all schools within Dublin City Schools, administrative personnel, and the Dublin City Board of Education.

21. Rusk Roam is the Chief Financial Officer of the Georgia Department of Education.

22. Amy Rowell is the Director of Financial Review and Grants Accounting at the Georgia Department of Education.

23. Jasmine Williams is a member of the Financial Review Team at the Georgia Department of Education and worked on-site in Dublin on behalf of the Georgia Department of Education. Ms. Williams was named Georgia Department of Education Special Finance Advisor to Dublin City Schools.

24. Joyce Davis and Betty Corbitt are independent contractors previously hired by the Georgia Department of Education to provide direct assistance to Dublin City Schools. Davis and Corbitt have since been hired directly by Dublin City Schools to assist it directly.

25. At various times relevant to these proceedings, Johnson, Roam, Rowell, Williams, Davis, and Corbitt were all assisting with issues related to Dublin City Schools, including each being present on-site at various times and for various periods. Additional personnel and staff were assigned or temporarily assisted in projects related to Dublin City Schools.

V. INITIAL DEFICIT SPENDING, BUDGETS, AND AUDITS

26. For each fiscal year ending June 30, 2009 through June 30, 2014, the Dublin City Board of Education reported deficits in its Unassigned General Fund balance.[2]

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[2] *See* GADOE Letter (June 15, 2015), attached hereto as Exhibit 2.

27. Beginning on and around January 2011, the Dublin City Board of Education sent monthly financial reports to the Georgia Department of Education required for ongoing monitoring of the financial status during a period of persistent deficits.[3]

28. As part of said financial reporting, the Dublin City Board of Education issued Revenue & Expenditure Statement by Fund reports (sometimes called Monthly Financial Reports), which were signed by members of the Board of Education.[4]

29. For December 2011, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$3,355,134.09. This report was signed by current Dublin City Board of Education members John Bell (then Vice Chair), James Lanier, and Peggy Johnson.[5]

30. On February 13, 2012, the Dublin City Board of Education signed a Deficit Elimination Plan anticipating a "Maximum Deficit Anticipated" of $0 by June 30, 2012. This plan was signed by current Dublin City Board of

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[3] *See* GADOE Email (March 25, 2016), attached hereto as Exhibit 14.

[4] *See, e.g.,* DCBOE Revenue & Expenditure Statement (December 2011), attached hereto as Exhibit 65.

[5] *See* DCBOE Revenue & Expenditure Statement (December 2011), attached hereto as Exhibit 65.

Education members John Bell (then Vice Chair), James Lanier, and Peggy Johnson.[6]

31. On March 11, 2013, a different Deficit Elimination Plan was signed and entered into the Board Minutes of the Dublin City Board of Education, indicating a deficit for June 2012 of $3,096,683.00 and a "Maximum Anticipated Deficit" of zero dollars by June 30, 2015. This plan was signed by current Dublin City Board of Education members John Bell (then Vice Chair), James Lanier, and Peggy Johnson.[7]

32. On March 23, 2015, the Financial Review Team from the Georgia Department of Education met with Dublin City Schools staff regarding the ongoing deficit.[8]

33. By June 2015, the Georgia Department of Education had notified Dublin City Schools that the district had reported deficits in Unassigned General Fund Balance for fiscal years 2009 through 2014, and that the Georgia Department of Education was responsible for collecting and evaluating additional financial reporting from districts in deficit until the deficit was eliminated.[9]

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[6] *See* DCBOE Deficit Elimination Plan (February 13, 2012), attached hereto as Exhibit 60.

[7] *See* DCBOE Deficit Elimination Plan (March 11, 2013), attached hereto as Exhibit 61.

[8] *See* GADOE Letter (June 15, 2015), attached hereto as Exhibit 2.

[9] *See* GADOE Letter (June 15, 2015), attached hereto as Exhibit 2.

34. On June 15, 2015, the Georgia Department of Education sent a letter to Dublin City Schools to discuss plans for deficit elimination in the upcoming fiscal year and request a July 15, 2015 meeting to discuss deficit elimination and why the deficit had been allowed to continue for over six years.[10]

35. As to July 1, 2016, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$4,253,787.68. This report was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), and Peggy Johnson.[11]

36. For September 2016, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$4,505,933.76. This report was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), and Peggy Johnson.[12]

37. For April 2017, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$1,906,645.01. This report was signed by current Dublin

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[10] *See* GADOE Letter (June 15, 2015), attached hereto as Exhibit 2.

[11] *See* DCBOE Revenue & Expenditure Statement (September 2016), attached hereto as Exhibit 67.

[12] *See* DCBOE Revenue & Expenditure Statement (September 2016), attached hereto as Exhibit 67.

City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), and Peggy Johnson.[13]

38. As to July 1, 2017, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$3,746,204.78. This report was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters.[14]

39. For December 2017, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$3,935,962.14. This report was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters.[15]

40. For November 2018, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$4,068,238.59. This report was signed by current Dublin

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[13] *See* DCBOE Revenue & Expenditure Statement (April 2017), attached hereto as Exhibit 68.
[14] *See* DCBOE Revenue & Expenditure Statement (December 2017), attached hereto as Exhibit 69.
[15] *See* DCBOE Revenue & Expenditure Statement (December 2017), attached hereto as Exhibit 69.

City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters.[16]

41. While initially reported as a positive General Fund Balance for July 1, 2019, by May 2020, the Dublin City Board of Education adjusted the July 1, 2019 General Fund balance downward by $2,805,145.33, creating a negative fund balance. The report reflecting this adjustment was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), and Peggy Johnson, as well as being approved by Kenny Walters "via Zoom."[17]

42. This deficit spending and Dublin City Board of Education reporting continued through Fiscal Year 2020, where the Dublin City Board of Education reported a deficit in the General Fund as follows:

    a. –$989,750.07 (negative number) in one report (to the Georgia Department of Education), confirmed by Dublin City Schools then Chief Financial Officer;[18]

    b. –$813,200.58 (negative number) in a second report (Revenue & Expense Statement Report), signed by current Dublin City Board of

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[16] *See* DCBOE Revenue & Expenditure Statement (November 2018), attached hereto as Exhibit 70.

[17] *See* DCBOE Revenue & Expenditure Statement (May 2020), attached hereto as Exhibit 71.

[18] *See* GADOE Letter (November 2, 2020), attached hereto as Exhibit 3.

Education members John Bell (then Chair), Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams;[19]

c. –$708,280.68 (negative number) in a third and fourth report (Corrective Action Report and The Courier Herald Newspaper publication), each signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams;[20] and

d. –$708,281.00 (negative number) in a fifth report, signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams.[21]

43. Prior to July 1, 2026, O.C.G.A. § 20-2-67 required the Department of Audits and Accounts of the State of Georgia to designate a school system as high-risk if the local district has reported budget deficits or irregularities for three or more consecutive years.

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[19] *See* DCBOE Revenue & Expenditure Statement (November 2020), attached hereto as Exhibit 72.

[20] *See* DCBOE Corrective Action Report (Fiscal Year 2021), attached hereto as Exhibit 63; The Courier Herald (July 19, 2022), page 5, attached hereto as Exhibit 143.

[21] *See* DCBOE Deficit Elimination Plan (Fiscal Year 2020), attached hereto as Exhibit 62.

44. According to O.C.G.A. § 20-2-67, the Department of Audits and Accounts designated Dublin City Schools as high-risk following Dublin City Schools' financial reporting as to Fiscal Year 2020.

45. On November 2, 2020, Amy Rowell from the Georgia Department of Education sent a letter to Fred Williams, indicating that the Dublin City Board of Education needed to complete and submit a Deficit Elimination Plan to the Georgia Department of Education.[22]

46. Following Fiscal Year 2020, a Deficit Elimination Plan under O.C.G.A. § 20-2-67 was later signed by the Dublin City Board of Education, including current members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams. Said plan was entered into the minutes of the Dublin City Board of Education on July 14, 2022.[23]

47. On November 2, 2020, Amy Rowell from the Georgia Department of Education also informed then Superintendent Fred Williams by letter that pending completion of an audit of Fiscal Year 2020, Dublin City Schools may

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[22] *See* GADOE Letter (November 2, 2020), attached hereto as Exhibit 3.

[23] *See* DCBOE Deficit Elimination Plan (Fiscal Year 2020), attached hereto as Exhibit 62.

be required to comply with a publication of a financial statement pursuant to O.C.G.A. § 20-2-67.[24]

48. On July 19, 2022, the newspaper The Courier Herald published a statement signed by the Dublin City Board of Education as to the fiscal year that ended on June 30, 2020, showing a negative balance in the general fund. This report was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams.[25]

49. For November 2020, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$3,731,727.41. This report was signed by current Dublin City Board of Education members John Bell (then Chair), Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams.[26]

VI. COVID AND FINANCIAL ISSUES 2020-2025

50. The COVID pandemic also began in 2020.

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[24] *See* GADOE Letter (November 2, 2020), attached hereto as Exhibit 3.
[25] *See* The Courier Herald (July 19, 2022), page 5, attached hereto as Exhibit 143.
[26] *See* DCBOE Revenue & Expenditure Statement (November 2020), attached hereto as Exhibit 72.

51. After the beginning of the pandemic, Dublin City Schools began receiving temporary federal funds, including the federal Elementary and Secondary School Emergency Relief Fund (ESSER), for several years.

52. In Fiscal Year 2021, the Dublin City Board of Education signed a Corrective Action Report indicating that the General Fund had a deficit on June 30, 2020. This report was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters.[27]

53. In Fiscal Year 2021, the Dublin City Board of Education reported that it received $5,770,810 in COVID ESSER Funds.[28]

54. Between Fiscal Year 2021-2024, Dublin City Schools received and used approximately $19,700,000.00 in temporary ESSER/COVID funds to pay for ongoing costs, as found later by the Department of Audits and Accounts.[29]

55. For December 2022, the Dublin City Board of Education signed a report indicating that revenues were $8,188,030.23 and expenditures were $10,632,438.65. This report was signed by current Dublin City Board of Education members John Bell (then Chair), James Lanier (then Vice Chair),

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[27] *See* DCBOE Corrective Action Report (Fiscal Year 2021), attached hereto as Exhibit 63.

[28] *See* DCBOE Corrective Action Report (Fiscal Year 2021), attached hereto as Exhibit 63.

[29] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, p. 10.

Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams.[30]

56. On January 26, 2023, Dublin City Schools issued a Strategic Improvement Planning Report, the framework for which was approved by the Dublin City Board of Education in May 2022. Planning Team members included current Dublin City Board of Education member John Bell, former Superintendent Fred Williams, and Chad McDaniel. Action Team members included former Superintendent Fred Williams, later Interim Superintendent Marcee Pool, and Chad McDaniel.[31]

57. On May 8, 2023, the Dublin City Board of Education approved an Amended Budget for Fiscal Year 2023, "increasing expenditures by $2.2 million and converting an initial $0.3 million surplus into a $0.5 million deficit. Subsequently, the actual FY 2023 expenditures exceeded the amended budget total by an additional $2.2 million."[32]

58. For May 2023, the Dublin City Board of Education signed a report indicating that revenues were $22,035,805.96 and expenditures were $23,188,815.74. This report was signed by current Dublin City Board of Education members

[30] *See* GADOE Photograph of DCS Office (February 3, 2026), attached hereto as Exhibit 38J (DCBOE Revenue & Expenditure Statement (December 2022)).
[31] *See* DCS Strategic Improvement Planning Report (January 26, 2023), attached hereto as Exhibit 124, pp. 1, 3-4, 19.
[32] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, p. 13.

John Bell (then Chair), James Lanier (then Vice Chair), Peggy Johnson, and Kenny Walters, as well as then Superintendent Fred Williams.[33]

59. An audit of Fiscal Year 2023, completed on January 8, 2026, also found that payments due to the State Health Benefit Plan for health insurance were not paid on time, with amounts due in May and June 2023 not paid until January 2024.[34]

60. The Dublin City Board of Education reported no deficit in Fiscal Years 2021-2023 in its then-available financial reporting to the Georgia Department of Education; however, independent audits of those reports were not completed until at least 2024.[35]

61. On July 8, 2024, Amy Rowell from the Georgia Department of Education sent an email to Fred Williams and Chad McDaniel, indicating that the Georgia Department of Education had not received a Fiscal Year 2021 audit and indicated that the Financial Review Team of the Georgia Department of Education was recommending a high risk level for Dublin City Schools due to the delay of the audit, a separate risk determination than O.C.G.A. § 20-2-67 (Senate Bill 68). Dublin City Schools later provided the audit. The related

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[33] *See* GADOE Photograph of DCS Office (February 3, 2026), attached hereto as Exhibit 38G (DCBOE Revenue & Expenditure Statement (May 2023)).
[34] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, p. 92 (identified as page 83 on the document pages).
[35] *See* GADOE Email (July 8, 2024), attached hereto as Exhibit 15.

email chain stretches back for almost two years prior to July 8, 2024, including the decision that the Dublin City Board of Education's audit would be undertaken by a different entity, causing delay.[36]

62. Between the submission of its 2021 Fiscal Year audit and through August 2025, Dublin City Schools did not submit fully complete audits for the years 2022, 2023, 2024, or 2025.

63. During this period, the Georgia Department of Education sent correspondence to Dublin City Schools directing it to complete audits.[37]

64. Audits were later completed through Fiscal Year 2023, the most recent of which was completed in January 2026.[38]

65. Dublin City Schools again began reporting deficits for Fiscal Year 2024.

66. As to July 1, 2024, the Dublin City Board of Education signed reports indicating that the General Fund balance for Dublin City Schools was (negative number) –$1,834,023.63. Various reports with this amount were signed by current Dublin City Board of Education members Kenny Walters (then Chair), Peggy Johnson, John Bell, Joanna Glover, James Lanier, and

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[36] *See* GADOE Email (July 8, 2024), attached hereto as Exhibit 15.
[37] *See, e.g.,* GADOE Email (January 23, 2025), attached hereto as Exhibit 17.
[38] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58.

Amanda Smith, as well as then Superintendent Fred Williams and former member Regina McRae (then Vice Chair).[39]

67. On October 11, 2024, Amy Rowell from the Georgia Department of Education sent an email to Fred Williams and Chad McDaniel reminding Dublin City Schools that its submission of Fiscal Year 2024 financial data was not final, as Dr. Williams still needed to sign off by October 15, 2024.[40]

68. On November 11, 2024, Amy Rowell from the Georgia Department of Education sent a letter to Fred Williams, indicating that the Dublin City reported a deficit of $1,834,023.63 and that the Board of Education needed to submit a Deficit Elimination Plan.[41]

69. For November 2024, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$6,901,125.20. This report was signed by current Dublin City Board of Education members Kenny Walters (then Chair), Peggy Johnson, John Bell, Joanna Glover, James Lanier, and Amanda Smith, as well

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[39] *See, e.g.,* DCBOE Revenue & Expenditure Statement (April 2025), attached hereto as Exhibit 77.
[40] *See* GADOE Email (October 11, 2024), attached hereto as Exhibit 16.
[41] *See* GADOE Letter (November 11, 2024), attached hereto as Exhibit 4.

as former Superintendent Fred Williams and former member Regina McRae (then Vice Chair).[42]

70. The Georgia Department of Education noted other failures during Fiscal Year 2024, including incomplete monthly reports prepared by administration, delayed Dublin City Board of Education consideration and approval of monthly reports, and submission of regular electronic error checking reports.[43]

71. The October 2024 financial report was presented to the Dublin City Board of Education in December 2024 and was approved in January 2025.[44]

72. For December 2024, the Dublin City Board of Education signed a report indicating that the General Fund balance for Dublin City Schools was (negative number) –$7,302,200.16. This report was signed by current Dublin City Board of Education members Kenny Walters (then Chair), Peggy Johnson, John Bell, Joanna Glover, James Lanier, and Amanda Smith, as well

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[42] *See* DCBOE Revenue & Expenditure Statement (November 2024), attached hereto as Exhibit 73.

[43] *See* GADOE High Risk CFM Checklist (Fiscal Year 2024), attached hereto as Exhibit 35.

[44] *See* GADOE High Risk CFM Checklist (Fiscal Year 2024), attached hereto as Exhibit 35.

as former Superintendent Fred Williams and former member Regina McRae (then Vice Chair).[45]

73. On January 13, 2025, the Dublin City Board of Education signed a Corrective Action Plan indicating that the General Fund has a deficit on June 30, 2024 and signing that they believed the General Fund would have a positive balance before the end of Fiscal Year 2027. This report was signed by current Dublin City Board of Education members John Bell, James Lanier, Peggy Johnson, Kenny Walters, Joanna Glover, and Amanda Smith, as well as former Superintendent Fred Williams and former Board member Regina McRae.[46]

74. Through the end of Fiscal Year 2025, the Dublin City Board of Education signed monthly reports indicating that the General Fund balance for Dublin City Schools had a negative balance. These reports were signed by current Dublin City Board of Education members Kenny Walters (then Chair), Peggy Johnson, John Bell, Joanna Glover, James Lanier, and Amanda Smith, as well

[45] *See* DCBOE Revenue & Expenditure Statement (December 2024), attached hereto as Exhibit 74.
[46] *See* DCBOE Corrective Action Report (January 13, 2025), attached hereto as Exhibit 64.

as former Superintendent Fred Williams and former member Regina McRae (then Vice Chair).[47]

75. On January 13, 2025, the Dublin City Board of Education approved a new Deficit Elimination Plan.[48]

76. On January 23, 2025, Amy Rowell from the Georgia Department of Education sent an email to Fred Williams, copying Chad McDaniel, requesting November and December 2024 financial reports, that correspondence regarding debt elimination be sent to her attention, and audit status.[49]

77. On April 30, 2025, Amy Rowell from the Georgia Department of Education sent an email to Chad McDaniel requesting the March 2025 board report and audit status.[50]

78. On April 30, 2025, Chad McDaniel of Dublin City Schools sent an email to Amy Rowell providing the March 2025 board report and stating that they

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[47] *See* DCBOE Revenue & Expenditure Statements, examples from Fiscal Year 2025, attached hereto as Exhibits 73-78 (noting the occasional month where one the of the specific members may not have signed a specific month report; however, each Dublin City Board of Education member signed multiple reports).

[48] *See* GADOE High Risk CFM Checklist (Fiscal Year 2024), attached hereto as Exhibit 35.

[49] *See* GADOE Email (January 23, 2025), attached hereto as Exhibit 17.

[50] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.

expected the Fiscal Year 2022 audit would be received within two weeks based on his recent meeting with the audit team.[51]

79. On June 4, 2025, Amy Rowell from the Georgia Department of Education sent an email to Chad McDaniel requesting the April 2025 board report and the Fiscal Year 2022 audit status.[52]

80. On June 5, 2025, Chad McDaniel of Dublin City Schools sent an email to Amy Rowell stating that he had been out of the office for several weeks due to an unexpected and more extensive heart procedure than anticipated, as well as complications during recovery, and that he was transitioning back on a limited basis. He also stated that the April 2025 financials would be presented to the Board of Education at their June 9 meeting for approval. He also stated that a question arose regarding the Fiscal Year 2022 audit during his absence that he had been able to address the previous week, and that he anticipated it would be received any day.[53]

81. On June 9, 2025, the Dublin City Board of Education revised and reviewed Policies A through C as part of a comprehensive policy review.[54]

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[51] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[52] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[53] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[54] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 11; DCBOE Board Policy BH, attached hereto as Exhibit 95.

82. On June 10, 2025, Chad McDaniel of Dublin City Schools sent an email to Amy Rowell stating that the April 2025 financial report had been approved by the Board of Education. He also stated that he was scheduling a call with an auditor about the Fiscal Year 2022 and Fiscal Year 2023 audit.[55]

83. On June 11, 2025, Amy Rowell from the Georgia Department of Education sent an email to Chad McDaniel noting that May 2025 salaries/benefits will cause an overspend and sought deficit projections.[56]

84. On June 12, 2025, Chad McDaniel of Dublin City Schools sent an email to Amy Rowell stating that "we" are working on deficit estimates and May reports.[57]

85. On June 24, 2025, Amy Rowell from the Georgia Department of Education sent an email to Fred Williams and Chad McDaniel seeking the Fiscal Year 2022 audit, noting the Dublin City Board of Education was three years behind on audits, that Dublin City Schools faced a large deficit at the end of the Fiscal Year, and the deficit would need to be published in the community newspaper.[58]

[55] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[56] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[57] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[58] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.

86. On June 25, 2025, Chad McDaniel of Dublin City Schools sent an email to Amy Rowell stating that the audit for Fiscal Year 2022 would be issued within the week and that the audit for Fiscal Year 2023 would be issued in July 2025.[59]

87. On July 18, 2025, Amy Rowell from the Georgia Department of Education sent an email to Fred Williams and Chad McDaniel seeking an update and noting no Fiscal Year 2022 audit had been provided.[60]

88. On July 21, 2025, Chad McDaniel of Dublin City Schools sent an email to Amy Rowell providing the initial Fiscal Year 2022 audit, but noting there had been no exit conference yet, preventing an official final report.[61]

89. On August 11, 2025, the Dublin City Board of Education revised, reviewed, and adopted portions of Policy D as part of a comprehensive policy review.[62]

VII. GEORGIA DEPARTMENT OF COMMUNITY HEALTH

90. On August 11, 2025, the Georgia Department of Community Health notified the Georgia Department of Education that Dublin City Schools had not been making payments to the State Health Benefit Plan. In that same notice, an email chain shows that the Department of Community Health had been in

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[59] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[60] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[61] *See* DCS Emails (through July 21, 2025), attached hereto as Exhibit 114.
[62] *See* DCBOE Board Policies DFC, DIE, and DJED, attached hereto as Exhibits 92-94.

contact with the Chief Financial Officer of Dublin City Schools, Chad McDaniel, on multiple occasions regarding the issues since June 5, 2025, both by phone and by email.[63]

91. On August 11 and 14, 2025, the Georgia Department of Community Health notified the Georgia Department of Education that Dublin City Schools had not paid any employer contributions to the State Health Benefit Plan during Fiscal Year 2025, which totaled approximately $5,600,000.[64]

92. On August 11 and 14, 2025, the Georgia Department of Education was made aware by the Georgia Department of Community Health that Dublin City Schools had not paid employee contributions to the State Health Benefit Plan since March 28, 2025, and that payment was for April 2024.[65]

93. On August 15, 2025, representatives from Dublin City Schools, Georgia Department of Education, and Georgia Department of Community Health met together.[66]

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[63] *See* DCH Emails (through August 11, 2025), attached hereto as Exhibit 137.
[64] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, pp. 4, 9, 15.
[65] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, pp. 4, 9, 15.
[66] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, pp. 4, 9; GADOE Letter (August 25, 2025), attached hereto as Exhibit 5.

94. Following said meeting, a Financial Improvement Plan was created for Dublin City Schools.[67]

95. By August 25, 2025, Dublin City Schools wired $780,512 to the Department of Community Health for employee contributions that had not been paid, making the District current on its outstanding obligations for employee contributions.[68]

VIII. FINANCIAL IMPROVEMENT PLAN

96. At the August 15, 2025 meeting, leaders of Dublin City Schools and the Georgia Department of Education met to discuss financial issues related to Dublin City Schools.[69]

97. On August 15, 2025, a Financial Improvement Plan was approved by the leadership of Dublin City Schools, which included the following:

    a. Payment of $780,512 in employee contributions to the State Health Benefit Plan;

    b. Completion of pending audits;

    c. Submission of deficit reduction and cash flow plans; and

[67] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, pp. 4, 9.
[68] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, pp. 4, 9.
[69] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, pp. 4, 9.

d. Ongoing Financial Reporting to the Georgia Department of Education.[70]

98. On August 20, 2025, Dublin City Schools completed the Fiscal Year 2022 Audit Exit Conference and provided the documentation to the Georgia Department of Education.[71]

99. On August 22, 2025, Dublin City Schools submitted a deficit reduction plan to the Georgia Department of Education.[72]

100. On August 25, 2025, the State School Superintendent issued a formal letter authorizing the Financial Improvement Plan, setting deadlines for audit completion, and related directives.[73]

101. The August 25, 2025 letter required a resubmitted deficit reduction plan to include a balanced budget by Fiscal Year 2027.[74]

102. Later on August 25, 2025, then Superintendent Fred Williams of Dublin City Schools, responded to the letter from the State School Superintendent and accepted the Financial Improvement timeline by email.

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[70] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, pp. 4, 9.
[71] *See* GADOE Letter (August 25, 2025), attached hereto as Exhibit 5.
[72] *See* GADOE Letter (August 25, 2025), attached hereto as Exhibit 5.
[73] *See* GADOE Letter (August 25, 2025), attached hereto as Exhibit 5.
[74] *See* GADOE Letter (August 25, 2025), attached hereto as Exhibit 5.

Dublin City Board of Education's then Chair, Kenny Walters, is copied to the email.[75]

103. On August 28, 2025, Dublin City Schools Chief Financial Officer McDaniel resigned.[76]

104. On September 3, 2025, the Chief Financial Officer and Chief of Staff of the Georgia Department of Education met with then-Superintendent Fred Williams of Dublin City Schools to review progress on the Financial Improvement Plan.[77]

105. On September 12, 2025, the State School Superintendent sent a letter to Dublin City Schools confirming escalation of issues and additional directives, including notations of a $6,684,963.81 outstanding balance due to the State Health Benefit Plan and $13,418,076.12 projected cashflow shortage by June 30, 2026.[78]

106. As of the September 12, 2025 letter, the Georgia Department of Education stated that Dublin City Schools deficit reduction plan was "Incomplete," as the plan provided by Dublin City Schools "did not

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[75] *See* DCS Email (August 25, 2025), attached hereto as Exhibit 115.
[76] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 10.
[77] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 10.
[78] *See* GADOE Letter (September 12, 2025), attached hereto as Exhibit 6.

adequately address GaDOE's request and did not clarify how the district will accomplish a balanced budget by FY27."[79]

107. As of the September 12, 2025 letter, the Georgia Department of Education stated that Dublin City Schools had completed the Financial Improvement Plan directive to obtain State Health Benefit Plan's approval of a repayment plan and verification of continued benefits.[80]

108. As of the September 12, 2025 letter, the Georgia Department of Education stated that Dublin City Schools was "In Progress" of meeting the Financial Improvement Plan directive of submitting all pending documents for the Fiscal Year 2023 Audit to the District's auditors, and noted that the deadline to complete that directive had not yet passed.[81]

109. As of the September 12, 2025 letter, the Georgia Department of Education stated that Dublin City Schools was "In Progress" of meeting the Financial Improvement Plan directive to continue to meet with the Georgia Department of Education's Financial Review team as requested, noting that "Dublin City Schools has responded promptly to all requests to meet with

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[79] *See* GADOE Letter (September 12, 2025), attached hereto as Exhibit 6.
[80] *See* GADOE Letter (September 12, 2025), attached hereto as Exhibit 6.
[81] *See* GADOE Letter (September 12, 2025), attached hereto as Exhibit 6.

the GaDOE Financial Review team, and Dr. Williams traveled to Atlanta to meet directly with GaDOE leadership."[82]

IX. QBE FUND ADVANCEMENT

110. On September 19, 2025, then Superintendent Fred Williams and Dublin City Schools requested a $1,450,136.80 advance on Quality Basic Education (QBE) Funds to meet payroll obligations.[83]

111. On September 22, 2025, the State School Superintendent sent a letter confirming receipt of the QBE advance request and other directives.[84]

112. On September 26, 2025, the State of Georgia transmitted said requested advance of $1,450,136.80 to Dublin City Schools.

113. Dublin City Schools asked for and has received multiple QBE advancements following September 2025.[85]

X. SUPERINTENDENT CHANGE

114. On September 30, 2025, the Dublin City Board of Education conducted a meeting.

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[82] *See* GADOE Letter (September 12, 2025), attached hereto as Exhibit 6.

[83] *See* DCS Email (September 19, 2025), attached hereto as Exhibit 116; GADOE Email (September 22, 2025), attached hereto as Exhibit 19.

[84] *See* GADOE Letter (September 22, 2025), attached hereto as Exhibit 7.

[85] *See* various DCS Emails, GADOE Emails, and GADOE Letters referenced herein for multiple months of requests.

115. On September 30, 2025, Dr. Williams formally announced his retirement, effective October 3, 2025.

116. At the meeting on September 30, 2025, the Dublin City Board of Education appointed Marcee Pool as Interim Superintendent, effective October 3, 2025.

117. On October 3, 2025, the State School Superintendent issued a letter to Dublin City Schools that recognized the appointment of Ms. Pool.[86]

XI. GEORGIA DEPARTMENT OF EDUCATION PERSONNEL ONSITE

118. In the October 3, 2025 letter, the State School Superintendent asked Ms. Pool to ensure that she had reviewed and familiarized herself with the directives of the Georgia Department of Education's Financial Improvement Plan outlined in letters on August 25, September 12, and September 22.

119. In the October 3, 2025 letter, the State School Superintendent named Dr. Stephanie Johnson as Special Advisor to Dublin City Schools as well as issued additional directives, including cooperation with audit activity by independent auditors Mauldin & Jenkins and the Georgia Department of Audits and Accounts, noting that Dublin City Schools had not fulfilled the directive to provide documentation to GaDOE that all necessary audit

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[86] *See* GADOE Letter (October 3, 2025), attached hereto as Exhibit 8.

documentation for the pending Fiscal Year 2023 audit had been submitted to Mauldin & Jenkins.[87]

120. The October 3, 2025 letter noted that the deficit reduction plan had been resubmitted to the Georgia Department of Education, but remained incomplete, as it did not include a balanced budget for Fiscal Year 2027 and appeared to outline possible solutions with no definitive timeline for implementation.[88]

121. On October 6, 2025, Georgia Department personnel, including the Special Advisor, began work onsite in Dublin.[89]

122. On October 6, 2025, the Special Advisor and Chief of Staff Christy Todd of the Georgia Department of Education met with leadership from Dublin City Schools and made school visits.[90]

123. On October 6, 2025, the Dublin City Board of Education submitted a Fiscal Year 2026 budget that when calculated still had an approximately $4,500,000.00 deficit with approximately $3,200,000.00 in reductions.[91]

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[87] *See* GADOE Letter (October 3, 2025), attached hereto as Exhibit 8.
[88] *See* GADOE Letter (October 3, 2025), attached hereto as Exhibit 8.
[89] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 11.
[90] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 11.
[91] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 11.

124. On October 7, 2025, the Dublin City Board of Education submitted a balanced Fiscal Year 2027 budget for verification by the Georgia Department of Education.[92]

125. On October 8, 2025, the Learning Leaping Leprechaun Daycare was terminated.[93]

126. On October 10, 2025, the Chief Financial Officer of the Georgia Department of Education, Mauldin & Jenkins audit personnel, and Department of Audits and Accounts personnel, met with Interim Superintendent Pool to discuss audit completion and set a goal of October 15, 2025 for completion of the Fiscal Year 2023 audit.[94]

127. On October 14, 2025, the Dublin City Board of Education held a meeting.[95]

128. On October 14, 2025, the State School Superintendent and Special Advisor addressed the Dublin City Board of Education.[96]

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[92] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 12.

[93] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 5.

[94] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 12.

[95] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 4.

[96] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 12.

129. At that meeting on October 14, 2025, the Dublin City Board of Education approved Phase I of the Deficit Reduction Plan.[97]

130. On October 15, 2025, Dublin City Schools submitted updated cash flow report as well as QBE and State Health Benefit Plan repayment schedules.[98]

131. A mid-October 2025 report by Dublin City Schools indicated a deficit of approximately $5,400,000.00.[99]

132. On October 16, 2025, the Georgia Department of Education assigned Financial Review Team members to assist Dublin City Schools. [100]

133. On October 20, 2025, the Dublin City Board of Education held a meeting.[101]

134. On October 20, 2025, the Dublin City Board of Education approved Phase II of the Deficit Reduction Plan.[102]

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[97] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 4.
[98] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 12.
[99] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 5.
[100] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 12.
[101] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 4.
[102] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, pp. 4, 6.

135. On October 23, 2025, the Georgia Department of Education hired two temporary consultants to work full-time with Dublin City Schools to provide assistance in finance, processes, and human resources.[103]

136. In October 2025, Interim Superintendent Pool and Dublin City Schools sought a QBE advance of $1,537,642.00 to make payroll obligations.[104]

137. On October 24, 2025, the State School Superintendent sent a letter to Dublin City Schools to provide an update on the Financial Improvement Plan, which stated the District had reported approximately $4.7 million in payroll reductions, and that "[b]ased on current projections provided by Dublin City Schools, the district's cash position has shown signs of improvement, with estimates indicating a potential positive balance by the end of FY26."[105]

138. The October 24, 2025 letter also included directives and financial instructions, including consideration of Dublin City Schools's request of a second QBE advancement of $1,537,642.00.[106]

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[103] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 12.
[104] *See* GADOE Email (October 24, 2025), attached hereto as Exhibit 20.
[105] *See* GADOE Letter (October 24, 2025), attached hereto as Exhibit 9.
[106] *See* GADOE Letter (October 24, 2025), attached hereto as Exhibit 9.

139. The October 24, 2025 letter provided an update on the Financial Improvement Plan Directives:

- Dublin City Schools had provided a deficit reduction plan that included a balanced budget by FY27, which was being reviewed and verified by Georgia Department of Education staff
- Dublin City Schools had provided the requested Cash Flow Analysis, which was being reviewed and verified by Georgia Department of Education staff
- Dublin City Schools had submitted all FY23 pending documents to Mauldin & Jenkins
- Dublin City Schools had assisted the Department of Audits and Accounts with their special examination as requested by the Georgia General Assembly.[107]

140. As part of the Deficit Reduction Plan, the Dublin City Board of Education voted to waive their per diem of $150.00 per meeting for Fiscal Year 2026 and Fiscal Year 2027, as well as eliminate all Board of Education travel expenses for Fiscal Year 2026.[108]

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[107] *See* GADOE Letter (October 24, 2025), attached hereto as Exhibit 9.

[108] *See* DCS Deficit Reduction Plan Phase II (October 30, 2025), attached hereto as Exhibit 127.

141. On and between October 24-27, 2025, Dublin City Schools and agencies of the State of Georgia confirmed approval for the second QBE advance of $1,537,642.00.[109]

142. On October 29, 2025, the Georgia Department of Education issued a Summary Report for Dublin City Schools: Financial Improvement Plan and Deficit Reduction Efforts.[110]

143. On November 6, 2025, Dublin City Schools submitted its annual charter report, which described the Learning Leaping Leprechaun Daycare as operational.[111]

144. On November 14, 2025, the State School Superintendent sent a letter to Dublin City Schools regarding Financial Improvement Plan updates, Dublin City Schools' need to complete Fiscal Year 2026 budget items, and State Health Benefit Plan reconciliation.[112]

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[109] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1, p. 13; GADOE Email (October 29, 2025), attached hereto as Exhibit 21.
[110] *See* GADOE Summary Report (October 29, 2025), attached hereto as Exhibit 1.
[111] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 5.
[112] *See* GADOE Letter (November 14, 2025), attached hereto as Exhibit 10.

145. In November 2025, Dublin City Schools sought, and the State of Georgia provided, a QBE advance of $1,005,826.10 to make payroll obligations.[113]

146. On November 14, 2025, the Board of Education approved a memorandum of understanding accepting private contributions to maintain the jobs of three specific personnel at no cost to the District including two educators who also served in supplemental coaching positions. That memorandum provided for donations to be made in advance each month, and the District was not obligated to maintain the employment of the three individuals if a monthly payment was missed.[114]

XII. DEPARTMENT OF AUDITS & ACCOUNTS AUDIT AND REPORT

147. During 2025-2026, the Department of Audits & Accounts (DOAA) conducted an analysis of Dublin City Schools, including a Special Examination of Dublin City Schools by State Auditors in September 2025.[115]

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[113] *See* DCS Email (November 12, 2025), attached hereto as Exhibit 118; GADOE Email (November 12, 2025), attached hereto as Exhibit 22; GADOE Letter (November 14, 2025), attached hereto as Exhibit 10.

[114] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 6.; *See* Memorandum of Understanding (December 8, 2025), attached hereto as Exhibit 128. (Department reserves the right to object to any redacted version at trial).

[115] *See* DOAA Email (September 20, 2025) attached hereto as Exhibit 57; DOAA Letter (September 20, 2025) attached hereto as Exhibit 56.

148. On September 20, 2025, each member of the Dublin City Board of Education received notice of the upcoming Special Examination by the Department of Audits & Accounts, including current Board of Education members Kenny Walters, Peggy Johnson, John Bell, Joanna Glover, James Lanier, and Amanda Smith, as well as former member Regina McRae and former Superintendent Fred Williams.[116]

149. In January 2026, the Department of Audits & Accounts issued a Special Report on Dublin City Schools deficiency sections of "Potential Waste and Abuse," "Overstaffing," "Excess Personnel Costs," and "Use of Temporary Funds for Ongoing Expenditures." In making these findings, the causes of the problems were identified in the areas of "Weak and/or Absent Expenditure Controls" and "Deficient Budget Development Processes."[117]

150. The audit found that "the initial FY 2024 budget projected an $849,000 deficit while actual expenditures exceeded budgeted amounts by nearly $5 million. While the FY 2023 budget included $4.3 million in temporary COVID funds, primarily for operational staff positions, the related expenditures were not appropriately transitioned back into the FY

[116] *See* DOAA Email (September 20, 2025) attached hereto as Exhibit 57.
[117] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, p. 1.

2024 General Fund budget... the FY 2024 budget omitted $1.3 million in expected increases in State Health Benefit Plan (SHBP) costs..."[118]

151. The DOAA report found that Dublin City Schools spent approximately $3,900,000.00 more on salaries than peer systems, including more on salaries for the superintendent and directors positions.[119]

152. The DOAA report found that Dublin City Schools spent more than three times the extended-day supplements, more than double the extended-year supplements, as well as more in coaching supplements, than peer systems.[120]

153. The DOAA report found that over $14,000,000.00 of ESSER funds received by Dublin City Schools were spent on salaries and benefits rather than academic programs.[121]

154. The DOAA report found that the variances between actual expenses and the original budgets adopted by the Dublin City Board of Education were approximately $15,600,000.00 over three years between Fiscal Years 2022-2024 ($4,435,491.00 for Fiscal Year 2022, $4,367,775.00 for Fiscal Year 2023, and $6,781,025.00 for Fiscal Year 2024).[122]

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[118] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, p. 13.
[119] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, p. 7.
[120] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, p. 8.
[121] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, pp. 10-11.
[122] *See* DOAA Report (January 2026), attached hereto as Exhibit 55, pp. 13-14.

XIII. MAULDIN & JENKINS AUDIT AND REPORT

155. During 2025-2026, the accounting firm Mauldin & Jenkins, LLC conducted an audit of Dublin City Schools as to Fiscal Year 2023.

156. Mauldin & Jenkins conducted initial fieldwork in March 2024, and received the final documents from its various requests to the District in November 2025.[123]

157. On January 8, 2026, Mauldin & Jenkins, LLC issued an Independent Auditor's Report on Fiscal Year 2023, which was included with the Annual Financial Report issued by the Dublin City Board of Education for the Fiscal Year Ended June 30, 2023.[124]

158. On January 8, 2026, independent auditors at Mauldin & Jenkins issued a Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, identifying certain deficiencies in internal control considered to be material weaknesses and significant deficiencies.[125]

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[123] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, p. 89.

[124] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, pp. 5-8 (identified as pages 1-4 on the document pages).

[125] *See* DCBOE Annual Financial Report for Fiscal Year 2023, Mauldin & Jenkins Internal Control Report, attached hereto as Exhibit 58, p. 78.

159. On January 8, 2026, independent auditors at Mauldin & Jenkins issued a Report on Compliance for Each Major Program and on Internal Control, which included qualified and unmodified opinions, finding, among other things, that the Dublin City Board of Education did not comply with federal grant requirements.[126]

160. The Summary of January 8, 2026 Audit Results states that the findings of January 8, 2026 were required to be reported in accordance with federal law.[127]

161. The Summary of January 8, 2026 Audit Results independent auditor found that Dublin City Board of Education was not qualified as a low-risk auditee.[128]

162. The Schedule of Findings and Questioned Costs of the January 8, 2026 Audit Report includes areas of concern sections titled "Significant Lack of Financial Controls," "Interfund Activity and Cash," "Accounting and Reporting of Expenses and Liabilities," "Personnel File Records," "Management of Property Tax Receivables, Revenue, and Unavailable

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[126] *See* DCBOE Annual Financial Report for Fiscal Year 2023, Mauldin & Jenkins Report on Compliance, attached hereto as Exhibit 58, p. 80.
[127] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, p. 88 (identified as page 79 on the document pages).
[128] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, p. 88 (identified as page 79 on the document pages).

Revenue," "Improper Recording of Debt Service Payments," "Title I," and "Education Stabilization Fund."[129]

163. In response to the findings of the independent auditors, the Dublin City Board of Education authorized "Management's Corrective Action Plan for the Fiscal Year Ended June 30, 2023" concurring with each deficiency finding.[130]

164. The 2023 audit by Mauldin & Jenkins also found that a "review of subsequent fiscal year financial information reveals that expenditures and other financing uses exceeded revenues and other financing sources by $5,232,926 and $3,824,239 for fiscal years 2024 and 2025, respectively."[131]

XIV. COGNIA ACCREDITATION REVIEW

165. Cognia, Inc. is an entity recognized under O.C.G.A. § 20-3-519 as the principal recognized accreditation agency for the State of Georgia's kindergarten through twelfth grade public school system.

166. A decision by Cognia to downgrade a district's accreditation is a precursor to action under O.C.G.A. § 20-2-73.

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[129] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, pp. 89-97 (identified as pages 80-88 on the document pages).

[130] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, pp. 99-100 (identified as pages 90-91 on the document pages).

[131] *See* DCBOE Annual Financial Report for Fiscal Year 2023, attached hereto as Exhibit 58, p. 90 (identified as page 81 on the document page).

167. On August 21, 2025, Cognia sent email correspondence to Dublin City Schools regarding needing to submit materials as part of a Mid-Cycle Progress Report, indicating the need to submit written evidence of improvement from previous performance of Dublin City Schools and following up on correspondence sent in February 2025. Responses were to be uploaded August-October 2025. Responses were due by November 1, 2025.[132]

168. On October 6, 2025, Cognia sent a letter to Dublin City Schools regarding additional content needed as part of the mid-cycle progress report due to Dublin City Schools' Financial Improvement Plan. The additional review was initiated in part based on required mid-cycle progress reporting and in part based on complaints, notifications, and communications received from the Georgia Department of Education regarding the system's financial condition, and focused on governance, fiscal management, and the impact of financial conditions on educational services. The letter also notes that Dublin City Schools owed Cognia $8,400.00 as an outstanding invoice, and that Cognia was offering a temporary extension for payment in light of the district's financial circumstances.[133]

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[132] *See* Cognia Email (October 13, 2025), attached hereto as Exhibit 49.
[133] *See* Cognia Letter (October 6, 2025), attached hereto as Exhibit 45; Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 2.

169. On October 11-12, 2025, Interim Superintendent Pool sent a response email to Cognia, asking how to upload evidence. Cognia responded on October 13, 2025.[134]

170. On October 26, 2025, Interim Superintendent Pool began attempting to submit responses to inquiries for documentation.[135]

171. On October 30, 2025, Interim Superintendent Pool sent an email to Cognia, submitting responses to inquiries and status reports to Cognia.[136]

172. On December 16, 2025, after Dublin City Schools provided mid-cycle progress report information, Cognia sent a letter to Dublin City Schools determining that Dublin City Schools would need to host an on-site Monitoring Review.[137]

173. On January 12, 2026, Andre Harrison, Travis Nesmith, Terri Johnson of Cognia, Interim Superintendent Pool, and members of Dublin City Schools leadership met on a zoom call to discuss an upcoming Monitoring Review, which included reference materials and resources.[138]

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[134] *See* Cognia Email (October 13, 2025), attached hereto as Exhibit 49.
[135] *See* Cognia Email (October 27, 2025), attached hereto as Exhibit 50.
[136] *See* DCS Email (October 30, 2025), attached hereto as Exhibit 117 (attaching DCS Mid-Cycle Progress Report (October 30, 2025), attached hereto as Exhibit 125; DCS Deficit Reduction Plan (October 30, 2025), attached hereto as Exhibit 126; and DCS Deficit Reduction Plan Phase II (October 30, 2025), attached hereto as Exhibit 127); Cognia Email (October 30, 2025), attached hereto as Exhibit 51.
[137] *See* Cognia Letter (December 16, 2025), attached hereto as Exhibit 46.
[138] *See* Cognia Email (January 12, 2026), attached hereto as Exhibit 52.

174. On January 13, 2026, Cognia formally notified Dublin City Schools leadership of the Monitoring Review dates of February 23-25, 2026 and general review information through correspondence.[139]

175. On and between February 23-25, 2026, a Cognia Monitoring Review was conducted at Dublin City Schools to determine the Dublin City Board of Education's adherence to the Cognia Accreditation Standards.[140]

176. Cognia's Monitoring Review Report states that it reviewed regular and called board meeting agendas and minutes for the prior 14 months, attended a regularly scheduled board meeting, conducted stakeholder interviews, reviewed evidence, and conducted site visits at all schools.[141]

177. On February 23, 2026, Cognia's Regional Accreditation Evaluator contacted system leadership to request clarification regarding issues with past Board meeting minutes/actions, but no response was provided.[142]

178. As part of its Monitoring Review, Cognia's Monitoring Review Report states that it interviewed 135 stakeholders, including seven members of the Dublin Board of Education.[143]

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[139] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 2.
[140] *See* Cognia Accreditation and Certification Policies and Procedures, attached hereto as Exhibit 44.
[141] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 2.
[142] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 10. These issues were later updated on Dublin City Schools' website. *Id.*
[143] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 3.

179. Cognia's Monitoring Review Report states it considered evidence aligned to Cognia Performance Standards and Assurances and examined whether systems were in place to ensure accountability, transparency, and responsible stewardship of public funds.[144]

180. A Cognia Monitoring Review Report was later generated by Cognia from said review.[145]

XV. FISCAL YEAR 2027 BUDGET CREATION AND APPROVAL

181. From October 2025 through April 2026, the Georgia Department of Education provided on-site assistance of full-time and independent contract personnel.[146]

182. High ranking personnel from Georgia Department of Education met with and communicated with Dublin City Schools leadership, including the interim Superintendent and members of the Board of Education. These included the Georgia Department of Education Special Advisor, Georgia Department of Education Chief of Staff, Georgia Department of Education Chief Financial Officer, Georgia Department of Education Finance Director,

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[144] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 2.
[145] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43.
[146] *See* GADOE Letter (October 3, 2025), attached hereto as Exhibit 8; GADOE Letter (March 24, 2026), attached hereto as Exhibit 12.

and Georgia Department of Education Special Finance Advisor to Dublin City Schools.[147]

183. In December 2025, Interim Superintendent Pool and Dublin City Schools sought, and the State of Georgia provided, a QBE advance of $1,302,882.39 to make payroll obligations.[148]

184. On December 22, 2025, counsel for Dublin City Schools sent a letter to the State School Superintendent regarding updates on the Financial Improvement Plan. Current Dublin City Board of Education members Kenny Walters (then Chair), John Bell, James Lanier, Peggy Johnson, Joanna Glover, and Amanda Smith, as well as Regina McRae (then Vice Chair) were copied to the letter.[149]

185. In January 2026, Interim Superintendent Pool and Dublin City Schools sought, and the State of Georgia provided, a QBE advance of $200,000.00 to make payroll obligations.[150]

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[147] *See, e.g.,* GADOE Email (January 21, 2026), attached hereto as Exhibit 25 (including January 20, 2026 Meeting Notes, Action Step Notes, and correspondence to Dublin City Board of Education Chair Amanda Smith regarding January 22, 2026 meeting).

[148] *See* DCS Email (December 4, 2025), attached hereto as Exhibit 119; GADOE Email (December 5, 2025), attached hereto as Exhibit 23.

[149] *See* DCS Letter (December 22, 2025), attached hereto as Exhibit 110; DCS Email (December 22, 2025), attached hereto as Exhibit 120; DCBOE Email (December 22, 2025), attached hereto as Exhibit 105.

[150] *See* GADOE Email (January 16, 2026), attached hereto as Exhibit 24.

186. On January 20, 2026, the Special Advisor, Chief Financial Officer, Chief of Staff, Finance Director, and Special Finance Advisor of the Georgia Department of Education met with Interim Superintendent Pool to discuss the on-site and current issues of Dublin City Schools.[151]

187. At the January 20, 2026 meeting, the Georgia Department of Education staff reported findings, including $485,000.00 in undisclosed unpaid purchase orders (two subsets of $140,000.00 and $345,000.00).[152]

188. At the January 20, 2026 meeting, the Special Finance Advisor of the Georgia Department of Education reported that the Georgia Department of Education was doing 100% of the work on-site in Dublin, Dublin City Schools was ignoring deadlines, and that Dublin City Schools continued to provide wrong information to the Georgia Department of Education staff and consultants.[153]

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[151] *See* GADOE Meeting Agenda and Notes (January 20, 2026), attached hereto as Exhibit 36.

[152] *See* GADOE Meeting Agenda and Notes (January 20, 2026), attached hereto as Exhibit 36.

[153] *See* GADOE Meeting Agenda and Notes (January 20, 2026), attached hereto as Exhibit 36.

189. At the January 20, 2026 meeting, the Finance Director of the Georgia Department of Education reported that Dublin City Schools was still not paying the State Health Benefits Plan properly.[154]

190. On January 21, 2026, the meeting notes from the January 20, 2026 meeting were sent to the Chair of the Dublin City Board of Education, Amanda Smith.[155]

191. On January 22, 2026, the leadership of the Georgia Department of Education similarly met with the Chair of the Dublin City Board of Education, Amanda Smith.[156]

192. For the January 22, 2026 meeting with the Chair of the Dublin City Board of Education, Amanda Smith, the Special Advisor of the Georgia Department of Education created a meeting agenda.[157]

193. By January 27, 2026, Dublin City Schools engaged the services of the Georgia School Board Association (GSBA) to assist with the search for a

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[154] *See* GADOE Meeting Agenda and Notes (January 20, 2026), attached hereto as Exhibit 36.

[155] *See* GADOE Email (January 21, 2026), attached hereto as Exhibit 25 (including January 20, 2026 Meeting Notes, Action Step Notes, and correspondence to Dublin City Board of Education Chair Amanda Smith regarding January 22, 2026 meeting).

[156] *See* GADOE Email (January 21, 2026), attached hereto as Exhibit 25 (referencing upcoming meeting).

[157] *See* GADOE Meeting Agenda (January 22, 2026), attached hereto as Exhibit 37.

permanent Superintendent and publicly posted a job listing for its Chief Financial Officer by February 5, 2026.[158]

194. In February 2026, the two independent contractors hired by the Georgia Department of Education to assist Dublin City Schools were hired directly by Dublin City Schools.[159]

195. On February 2, 2026, the State School Superintendent met with the Chair of the Dublin City Board of Education Amanda Smith.

196. On February 5, 2026, the State School Superintendent sent a letter to Dublin City Schools regarding Financial Improvement Plan updates.[160]

197. A Dublin City Board of Education Revenue and Expenditure Statement from the end of February 2026 indicated that there was $1,192,194.00 less revenue at the end of February 2026 than there was at the end of February 2025.[161]

198. The Dublin City Board of Education Balance Sheet as to its General Fund Year-to-Date Report showed a Total of Liabilities of $7,691,854.25 and Total Assets of $5,927,767.06.[162]

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[158] *See* GADOE Letter (February 5, 2026), attached hereto as Exhibit 11; DCS Email (January 27, 2026), attached hereto as Exhibit 121.

[159] *See* GADOE Letter (February 5, 2026), attached hereto as Exhibit 11.

[160] *See* GADOE Letter (February 5, 2026), attached hereto as Exhibit 11.

[161] *See* DCBOE Revenue Statement (February 2026), attached hereto as Exhibit 90.

[162] *See* DCBOE General Fund Balance Sheet (February 2026), attached hereto as Exhibit 91.

199. A Dublin City Board of Education Fund Balance Report, which is similar to the previously stated Revenue & Expenditure Statement by Fund reports signed by members of the members of the Dublin City Board of Education, was prepared related to the February 2026 financial records.[163]

200. Said report stated that the General Fund Balance for Dublin City Schools was –$1,764,087.19 (negative number indicated).[164]

201. Said report was prepared for the signatures of Dublin City Board of Education Members Amanda Smith, John Bell, Peggy Johnson, Kenny Walters, Joanna Glover, James Lanier, and Jeff Davis.[165]

202. Georgia Department of Education staff, including Jasmine Williams, worked to assist in preparing a Fiscal Year 2027 balanced budget for the approval of the Dublin City Board of Education.

203. By March 17, 2026, personnel from the Georgia Department of Education had determined that more than 40% of the courses in Dublin City Schools were not approved by the State of Georgia. Some courses had incorrect titles, and some courses had not been approved since 1997.[166]

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[163] *See* DCBOE Fund Balance Report (February 2026), attached hereto as Exhibit 89.
[164] *See* DCBOE Fund Balance Report (February 2026), attached hereto as Exhibit 89.
[165] *See* DCBOE Fund Balance Report (February 2026), attached hereto as Exhibit 89.
[166] *See* GADOE Email (March 17, 2026), attached hereto as Exhibit 26.

204. By March 17, 2026, personnel from the Georgia Department of Education had determined that key personnel had not been trained on Infinite Campus, including the Interim Superintendent, directors, and principals of Dublin City Schools.[167]

205. On March 18, 2026, the Interim Superintendent of Dublin City Schools sent a letter to the State School Superintendent regarding updates on the Financial Improvement Plan.[168]

206. On March 18, 2026, the Special Financial Advisor of the Georgia Department of Education sent an email to the Special Advisor of the Georgia Department of Education regarding a Fiscal Year 2027 budget draft, along with an attachment.[169]

207. On March 18, 2026, both the Special Finance Advisor of the Georgia Department of Education and the Special Advisor of the Georgia Department of Education emailed Dublin City Schools Interim Superintendent Pool regarding comparisons of teacher compensation for Fiscal Year 2026 and 2027 budgets.[170]

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[167] *See* GADOE Email (March 17, 2026), attached hereto as Exhibit 26.
[168] *See* DCS Letter (March 18, 2026), attached hereto as Exhibit 111.
[169] *See* GADOE Email 2 (March 18, 2026), attached hereto as Exhibit 28.
[170] *See* GADOE Email 1 (March 18, 2026), attached hereto as Exhibit 27.

208. On March 18, 2026, the Special Advisor of the Georgia Department of Education sent an email to Dublin City Schools Interim Superintendent Pool regarding a Fiscal Year 2027 budget draft, along with an attachment. The attachment indicated it was a "Draft Budget for FY2027 as Prepared by Financial Review – pending review/approval by Dublin City", and showed that expenditures would exceed revenue by $265,914, with a number of listed assumptions, including that the draft budget does not include reduction of days.[171]

209. On and between March 18, 2026 and March 23, 2026, the Special Advisor and Special Finance Advisor of the Department of Education and leadership from Dublin City Schools discussed the Fiscal Year 2027 budget.

210. On March 23, 2026, prior to a meeting of the Dublin City Board of Education, Chair Amanda Smith sent an email responding to constituent concerns.[172]

211. Later on March 23, 2026, the Dublin City Board of Education met and were presented with a Fiscal Year 2027 Budget framework by Betty Corbitt, then working for Dublin City Schools.

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[171] *See* GADOE Email 2 (March 18, 2026), attached hereto as Exhibit 28.
[172] *See* DCBOE Email (March 23, 2026), attached hereto as Exhibit 106.

XVI. WITHDRAWAL OF STATE PERSONNEL

212. On March 24, 2026, the State School Superintendent sent a letter indicating the State of Georgia was pulling all dedicated staff, effective April 3, 2026, stating that the Georgia Department of Education no longer had confidence that the leadership of Dublin City Schools was willing to make decisions necessary to balance the Fiscal Years 2027 and 2028 budgets. [173]

213. Later on March 24, 2026, Amanda Smith, the Chair of the Dublin City Board of Education, also responded to the letter of the State School Superintendent disputing the conclusions from the Georgia Department of Education in its March 24, 2026 letter and asking for a meeting to discuss the issues. Ms. Smith relayed that the tentative budget presented to the Dublin City Board of Education at its meeting on March 23, 2026 reflected a budget surplus of approximately $342,000 and was based on information provided to the District by Jasmine Williams. She also relayed that on March 24, 2026, at approximately 2:45p.m., Interim Superintendent Pool was notified that the budget information presented to the Board of Education was incorrect and would instead result in a slight deficit for Fiscal Year 2027.[174]

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[173] *See* GADOE Letter (March 24, 2026), attached hereto as Exhibit 12.
[174] *See* DCBOE Email (March 24, 2026), attached hereto as Exhibit 107.

214. On March 25, 2026, Interim Superintendent Pool responded to the Georgia Department of Education's March 24, 2026 letter and disputed the information contained in that letter, including the Georgia Department of Education's characterization of the Dublin City Board of Education's actions on coaching supplements, leadership compensation, furloughs, and consideration of a balanced tentative budget at its March 23, 2026 meeting.[175]

215. Also on March 25, 2026, Dublin City Schools received a notice from the Georgia Department of Labor indicating that Dublin City Schools owed $435,798.32 in unpaid taxes, interest, penalties, and costs due to the Department of Labor.[176]

216. On March 25, 2026, the Special Advisor of the Georgia Department of Education reported in an email that the members of leadership of Dublin City Schools did not understand special education funding programs under IDEA (the Individuals with Disabilities Act), including MOE (Maintenance of Effort) and Excess Cost. It was determined that Dublin City Schools was going to lose funding as it did not meet Excess Cost and was challenged to

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[175] *See* DCS Letter (March 25, 2026), attached hereto as Exhibit 112.

[176] *See* GDOL Letter (March 25, 2026), attached hereto as Exhibit 136; DCS Email (April 1, 2026), attached hereto as Exhibit 122.

meet MOE. The Special Advisor sought to secure professional development training for Dublin City Schools leadership.[177]

217. On March 26, 2026, the State School Superintendent sent a letter stating that the Georgia Department of Education stands by the March 24, 2026 letter, and its decision had not changed.[178]

218. On March 30, 2026, Georgia Department of Education personnel conducted training and provided materials to the Dublin City Board of Education.[179]

219. On April 1, 2026, Amy Duke, the Director of Human Resources of Dublin City Schools, drafted a proposed letter to the Georgia Department of Labor acknowledging the tax obligation, but that Dublin City Schools was not in a financial position to satisfy the obligation.[180]

220. On April 3, 2026, the staff of the Georgia Department of Education ended their assignment on behalf of Dublin City Schools.[181]

221. Staff from the Georgia Department of Education, including Amy Rowell, Rusk Roam, Stephanie Johnson, and Jasmine Williams have continued to provide assistance at the request of Dublin City School

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[177] *See* GADOE Email (March 25, 2026), attached hereto as Exhibit 29.
[178] *See* GADOE Letter (March 26, 2026), attached hereto as Exhibit 13.
[179] *See* GADOE Emails (March 30, 2026), attached hereto as Exhibits 30-32.
[180] *See* DCS Email (April 1, 2026), attached hereto as Exhibit 122.
[181] *See* GADOE Letter (March 24, 2026), attached hereto as Exhibit 12.

personnel and according to their statewide job responsibilities since April 3, 2026.

XVII. COGNIA ACCREDITATION FINDINGS

222. On April 10, 2026, Dublin City Schools was conferred the status of "Accredited Under Conditions."[182]

223. This determination placed Dublin City Schools one step away from loss of accreditation.[183]

224. The Cognia 2026 accreditation decision status for Dublin City Schools triggered jurisdiction under O.C.G.A. § 20-2-73.

225. The Cognia Report issued Level 1 findings to Dublin City Schools as to seven standards. A Level 1 finding means "Does not meet the Standard: Insufficient evidence, limited activity." The seven standards were:

   a. "Leaders actively engage stakeholders to support the institution's priorities and guiding principles that promote learners' academic growth and well-being" (Cognia Standard 3);[184]

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[182] *See* Cognia Letter (April 13, 2026), attached hereto as Exhibit 47.
[183] *See* Cognia Letter (April 13, 2026), attached hereto as Exhibit 47.
[184] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 4.

b. “The governing authority demonstrates a commitment to learners by collaborating with leaders to uphold the institution's priorities and to drive continuous improvement” (Cognia Standard 8);[185]

c. “Leaders demonstrate expertise in recruiting, supervising, and evaluating professional staff members to optimize learning” (Cognia Standard 10);[186]

d. “Leaders create and maintain institutional structures and processes that support learners and staff members in both stable and changing environments” (Cognia Standard 11);[187]

e. “Learners’ needs drive the allocation and management of human, material, digital, and fiscal resources” (Cognia Standard 15);[188]

f. “Leaders use data and input from a variety of sources to make decisions for learners’ and staff members’ growth and well-being” (Cognia Standard 24);[189]

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[185] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 9.
[186] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 13.
[187] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 17.
[188] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 21.
[189] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 23.

g. "Leaders regularly evaluate instructional programs and organizational conditions to improve instruction and advance learning" (Cognia Standard 26).[190]

226. The Cognia Report noted inconsistent compliance with open meetings requirements and directed Dublin City Schools to adhere to the Georgia Open Meetings Act going forward.[191]

227. The Cognia Report included the following statements from the Dublin City Board of Education:

a. A Board member stated that the Board historically did not exercise sufficient oversight over hiring decisions or the distribution of financial resources;

b. A Board member stated that "we had directors that we didn't even know about;"

c. A Board member stated that "people that did get supplements that we did not even know about."[192]

228. The Cognia Report found that the Lucky Loot program in Dublin City Schools withheld part of an employee's paycheck during the fall to support

[190] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 23.
[191] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 12.
[192] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 14.

district cash flow, with repayment after cash-flow arrived. This program was not listed in the employee handbook.[193]

229. On April 13, 2026, Andre Harrison from Cognia emailed the Interim Superintendent of Dublin City Schools with the Cognia Monitoring Report, Accreditation and Certification Policies and Procedures, as well as an after-monitoring review letter.[194]

230. On April 17, 2026, Dublin City Schools, through the Interim Superintendent, emailed the Georgia Department of Education regarding the Cognia Monitoring Review. The email copied the Chair of the Dublin City Board of Education, Amanda Smith.[195]

231. On April 17, 2026, Amanda Smith, the Chair of the Dublin City Board of Education, sent an email to State Board of Education members Phenna Petty and Matt Donaldson.[196]

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[193] *See* Cognia Report (April 13, 2026), attached hereto as Exhibit 43, p. 19.

[194] *See* Cognia Email (April 13, 2026), attached hereto as Exhibit 53; Cognia Report (April 13, 2026), attached hereto as Exhibit 43; Cognia Accreditation and Certification Policies and Procedures, attached hereto as Exhibit 44; Cognia Letter (April 13, 2026), attached hereto as Exhibit 47.

[195] *See* DCS Email (April 17, 2026), attached hereto as Exhibit 123.

[196] *See* DCBOE Email (April 17, 2026), attached hereto as Exhibit 108.

232. On April 22, 2026, the Chief of Staff of the Georgia Department of Education sent correspondence to the Dublin City Board of Education regarding the initiation of the O.C.G.A. § 20-2-73 process.[197]

XVIII. POST-INITIAL COGNIA FINDINGS

233. On May 1, 2026, Dublin City Schools, through the Interim Superintendent, issued a letter to Cognia declaring an intent to file a written response to its report, including interventions and action plans.[198]

234. On May 8, 2026, Dublin City Schools, through the Interim Superintendent, issued a press release reporting progress in Financial Improvement Plan goals, budget savings, and the hiring of a Chief Financial Officer. The Interim Superintendent also reported that the audit for Fiscal Year 2024 was still in progress.[199]

235. On May 28, 2026, the State Board of Education issued a Notice and Order setting a timely Hearing on the issue of suspension of the members of the Dublin City Board of Education set before the State Board of Education for June 9, 2026.[200]

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[197] *See* GADOE Email (April 22, 2026), attached hereto as Exhibit 33.
[198] *See* DCS Letter (May 1, 2026), attached hereto as Exhibit 113.
[199] *See* DCS Press Release (May 8, 2026), attached hereto as Exhibit 135.
[200] *See* SBOE Notice and Order (May 28, 2026), attached hereto as Exhibit 140.

236. On June 1, 2026, the Dublin City Board of Education sought a continuance of the Hearing.[201]

237. On June 2, 2026, the State Board of Education issued an Order Regarding Request for Continuance staying the deadlines set forth in the Notice and Order related to the June 9, 2026 hearing.[202]

238. On June 9, 2026, counsel for the Dublin City Board of Education appeared before the State Board for the noticed hearing, requested a continuance, raised no procedural objections or timeliness challenge, and the Georgia Department of Education did not object to the continuance. The State Board continued the remainder of the hearing to August 12, 2026 at 9:00 a.m.[203]

239. On June 11, 2026, the State Board of Education issued a Continuance Order and Notice for the continued August 12, 2026 Hearing.[204]

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[201] *See* SBOE Order Regarding Request for Continuance (June 2, 2026), attached hereto as Exhibit 141.
[202] *See* SBOE Order Regarding Request for Continuance (June 2, 2026), attached hereto as Exhibit 141.
[203] *See* SBOE Order Granting Continuance and Notice (June 11, 2026), attached hereto as Exhibit 142.
[204] *See* SBOE Order Granting Continuance and Notice (June 11, 2026), attached hereto as Exhibit 142.

240. On June 16, 2026, the Dublin City Board of Education set a Board Meeting for June 17, 2026, to include the naming of the one finalist for new Superintendent.

241. On June 17, 2026, the Dublin City Board of Education named DeMarco Holland as the finalist for the Superintendent of Dublin City Schools.

242. On June 24, 2026, Dublin City Schools submitted documents to Cognia, which included a narrative response, an action plan, and supporting materials.[205]

243. On July 9, 2026, Cognia submitted a letter in response, after reviewing the information provided by Dublin city Schools, finding that Dublin City Schools will retain its Accredited Under Conditions status, must implement its plan of action, must submit documented evidence of progress, and submit to a second Monitoring Review. Dublin City Schools will retain its Accredited Under Conditions status until at least after the next Monitoring Review.[206]

[205] *See* DCS Narrative Response to Cognia (June 24, 2026), attached hereto as Exhibit 131; DCS Action Plan to Cognia (June 24, 2026), attached hereto as Exhibit 132; Cognia Letter (July 9, 2026), attached hereto as Exhibit 48.

[206] *See* Cognia Letter (July 9, 2026), attached hereto as Exhibit 48; Cognia Email (July 9, 2026), attached hereto as Exhibit 54.

XIX. ADDITIONAL FACTUAL STIPULATIONS

244. The website for Dublin City Schools is *https://www.dcirish.com*. All materials and webpages within said website and its linked pages (including those located on Simbli) are deemed authentic and admissible by the parties.

245. Dublin City Board of Education recent meetings have been placed on Dublin City Schools' Facebook page and/or on YouTube. The parties deem that they are authentic and admissible.[207]

246. The parties have stipulated the admissibility and authenticity of the following exhibit documents.

STIPULATION OF DOCUMENTS

EXH. NO.	EXHIBIT
	GEORGIA DEPARTMENT OF EDUCATION DOCUMENTS
1	GADOE Summary Report (October 29, 2025)
2	GADOE Letter (June 15, 2015)
3	GADOE Letter (November 2, 2020)
4	GADOE Letter (November 11, 2024)
5	GADOE Letter (August 25, 2025)
6	GADOE Letter (September 12, 2025)
7	GADOE Letter (September 22, 2025)
8	GADOE Letter (October 3, 2025)

[207] *See, e.g.*, Facebook (https://www.facebook.com/dcsirish) and YouTube (https://www.youtube.com/@jasonhalcombe2461/streams).

9	GADOE Letter (October 24, 2025)
10	GADOE Letter (November 14, 2025)
11	GADOE Letter (February 5, 2026)
12	GADOE Letter (March 24, 2026)
13	GADOE Letter (March 26, 2026)
14	GADOE Email (March 25, 2016)
15	GADOE Email (July 8, 2024)
16	GADOE Email (October 11, 2024)
17	GADOE Email (January 23, 2025)
18	GADOE Email (April 30, 2025)
19	GADOE Email (September 22, 2025)
20	GADOE Email (October 24, 2025)
21	GADOE Email (October 29, 2025)
22	GADOE Email (November 12, 2025)
23	GADOE Email (December 5, 2025)
24	GADOE Email (January 16, 2026)
25	GADOE Email (January 21, 2026)
26	GADOE Email (March 17, 2026)
27	GADOE Email 1 (March 18, 2026)
28	GADOE Email 2 (March 18, 2026)
29	GADOE Email (March 25, 2026)
30	GADOE Email 1 (March 30, 2026)
31	GADOE Email 2 (March 30, 2026)
32	GADOE Email 3 (March 30, 2026)
33	GADOE Email (April 22, 2026)
34	GADOE Journal Entry (January 20, 2017)
35	GADOE High Risk CFM Checklist (Fiscal Year 2024)
36	GADOE Meeting Agenda and Notes (January 20, 2026)
37	GADOE Meeting Agenda (January 22, 2026)

38	GADOE Photographs of DCS Office (February 3, 2026) (A-R)
39	GADOE Photographs DCBOE Board Training (April 2, 2026) (A-E)
40	GADOE Presentation for DCBOE Board Training (April 2, 2026)
41	GADOE Sign-In Sheet for DCBOE Board Training (April 2, 2026)
42	GADOE Received Constituent Correspondence (A-N)
	COGNIA DOCUMENTS
43	Cognia Report (April 13, 2026)
44	Cognia Accreditation and Certification Policies and Procedures
45	Cognia Letter (October 6, 2025)
46	Cognia Letter (December 16, 2025)
47	Cognia Letter (April 13, 2026)
48	Cognia Letter (July 9, 2026)
49	Cognia Email (October 13, 2025)
50	Cognia Email (October 27, 2025)
51	Cognia Email (October 30, 2025)
52	Cognia Email (January 12, 2026)
53	Cognia Email (April 13, 2026)
54	Cognia Email (July 9, 2026)
	DEPARTMENT OF AUDITS AND ACCOUNTS DOCUMENTS
55	DOAA Report (January 2026)
56	DOAA Letter (September 20, 2025)
57	DOAA Email (September 20, 2025)
	DUBLIN CITY BOARD OF EDUCATION DOCUMENTS
58	DCBOE Annual Financial Report FY 2023 (including Mauldin & Jenkins Audit documents)
59	DCBOE Deficit Elimination Plan (March 14, 2011)

60	DCBOE Deficit Elimination Plan (February 13, 2012)
61	DCBOE Deficit Elimination Plan (March 11, 2013)
62	DCBOE Deficit Elimination Plan (Fiscal Year 2020)
63	DCBOE Corrective Actions Report (Fiscal Year 2021)
64	DCBOE Corrective Actions Report (January 13, 2025)
65	DCBOE Revenue and Expenditure Statement (December 2011)
66	DCBOE Revenue and Expenditure Statement (May 2013)
67	DCBOE Revenue and Expenditure Statement (September 2016)
68	DCBOE Revenue and Expenditure Statement (April 2017)
69	DCBOE Revenue and Expenditure Statement (December 2017)
70	DCBOE Revenue and Expenditure Statement (November 2018)
71	DCBOE Revenue and Expenditure Statement (May 2020)
72	DCBOE Revenue and Expenditure Statement (November 2020)
73	DCBOE Revenue and Expenditure Statement (November 2024)
74	DCBOE Revenue and Expenditure Statement (December 2024)
75	DCBOE Revenue and Expenditure Statement (February 2025)
76	DCBOE Revenue and Expenditure Statement (March 2025)
77	DCBOE Revenue and Expenditure Statement (April 2025)
78	DCBOE Revenue and Expenditure Statement (May 2025)
79	DCBOE Financial Statements (August 2024)
80	DCBOE Financial Statements (September 2024)
81	DCBOE Financial Statements (October 2024)
82	DCBOE Financial Statements (November 2024)
83	DCBOE Financial Statements (December 2024)
84	DCBOE Financial Statements (January 2025)
85	DCBOE Financial Statements (February 2025)
86	DCBOE Financial Statements (March 2025)
87	DCBOE Financial Statements (April 2025)
88	DCBOE Financial Statements (May 2025)

89	DCBOE Fund Balance Report (February 28, 2026)
90	DCBOE Revenue Statement (February 28, 2026)
91	DCBOE General Fund Balance Sheet (February 28, 2026)
92	DCBOE Board Policy DJED: Bids and Quotations
93	DCBOE Board Policy DIE: Fraud Prevention
94	DCBOE Board Policy DFC: Federal Funds
95	DCBOE Board Policy BH: Board Code of Ethics
96	DCBOE Board Policy BHA: Board Member Conflict of Interest
97	DCBOE Budget (Fiscal Year 2025)
98	DCBOE Budget (Fiscal Year 2023)
99	DCBOE Budget (Fiscal Year 2022)
100	DCBOE Budget (Fiscal Year 2020)
101	DCBOE Minutes and Documents (March 23, 2026)
102	DCBOE Minutes and Documents (April 13, 2026)
103	DCBOE District Map
104	DCBOE Member Photographs
105	DCBOE Email (December 22, 2025)
106	DCBOE Email (March 23, 2026)
107	DCBOE Email (March 24, 2026)
108	DCBOE Email (April 17, 2026)
	DUBLIN CITY SCHOOLS DOCUMENTS
109	DCS Letter (September 30, 2010)
110	DCS Letter (December 22, 2025)
111	DCS Letter (March 18, 2026)
112	DCS Letter (March 25, 2026)
113	DCS Letter (May 1, 2026)
114	DCS Emails (through July 21, 2025)
115	DCS Email (August 25, 2025)

116	DCS Email (September 19, 2025)
117	DCS Email (October 30, 2025)
118	DCS Email (November 12, 2025)
119	DCS Email (December 4, 2025)
120	DCS Email (December 22, 2025)
121	DCS Email (January 27, 2026)
122	DCS Email (April 1, 2026)
123	DCS Email (April 17, 2026)
124	DCS Strategic Improvement Planning Report (January 26, 2023)
125	DCS Mid-Cycle Progress Report (October 30, 2025)
126	DCS Deficit Reduction Plan (emailed October 30, 2025)
127	DCS Deficit Reduction Plan Phase II (emailed October 30, 2025)
128	DCS Memorandum of Understanding (December 8, 2025)
129	DCS Supplement Schedules (Fiscal Year 2026)
130	DCS General Ledger Detail (February 2026)
131	DCS Narrative Response to Cognia (June 24, 2026)
132	DCS Action Plan to Cognia (June 24, 2026)
133	DCS Document Response to Cognia (June 24, 2026) (A-H)
134	DCS Press Release (April 22, 2026)
135	DCS Press Release (May 8, 2026)
	DEPARTMENT OF LABOR DOCUMENTS
136	GDOL Letter (March 25, 2026)
	DEPARTMENT OF COMMUNITY HEALTH DOCUMENTS
137	DCH Emails (through August 11, 2025)
	STATE BOARD OF EDUCATION HEARING DOCUMENTS
138	SBOE Minutes (March 2017)

139	SBOE Meeting (March 26, 2026)
140	SBOE Notice and Order (May 28, 2026)
141	SBOE Order Regarding Request for Continuance (June 2, 2026)
142	SBOE Order Granting Continuance and Notice (June 11, 2026)
	<u>PUBLIC STATEMENTS AND ARTICLES</u>
	THE COURIER HERALD
143	The Courier Herald (July 19, 2022), p. 5
144	The Courier Herald Article (August 29, 2025)
145	The Courier Herald Article (September 17, 2025)
146	The Courier Herald Article (October 15, 2025)
147	The Courier Herald Article (October 22, 2025)
148	The Courier Herald Article (November 5, 2025)
149	The Courier Herald Article (November 12, 2025)
150	The Courier Herald Article (January 27, 2026)
151	The Courier Herald Article (February 27, 2026)
152	The Courier Herald Article (April 15, 2026)
153	The Courier Herald Article (April 29, 2026)
154	The Courier Herald Article (May 19, 2026)
155	The Courier Herald Article (June 13, 2026)
156	The Courier Herald Article (June 16, 2026)
157	The Courier Herald Article (June 17, 2026)
	13WMAZ
158	13WMAZ Article (January 13, 2026)
159	13WMAZ Article (January 14, 2026)
160	13WMAZ Article and Video (January 16, 2026)
161	13WMAZ Article (January 28, 2026)
162	13WMAZ Article (February 19, 2026)

163	13WMAZ Article (April 17, 2026)
164	13WMAZ Article (April 20, 2026)
	WGXA
165	WGXA News Article (September 30, 2025)
166	WGXA News Article (October 1, 2025)
167	WGXA News Article (October 16, 2025)

IT IS SO STIPULATED this 29th day of July, 2026.

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