

May 2026

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Georgia Fiscal Management Council

# NEWSLETTER

Ready to shape the future?



**2026  
Annual Training Conference  
Savannah, Georgia**

**Sunday, September 20 - Wednesday, September 23**

**Join us for our Annual Training Conference!**

- Policy updates
- Expert-led sessions
- Connect with Colleagues
- Networking opportunities
- Collaborate across agencies
- Gain valuable skills to drive success

**REGISTER NOW!**

# The Office of the State Inspector General

by Nigel Lange, Inspector General



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Located on the 11<sup>th</sup> floor of the Twin Towers building, OIG is comprised of investigators and auditors committed to promoting accountability and integrity in state government.

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## BACKGROUND

On March 29, 2023, Governor Brian Kemp signed Senate Bill 59, amending Chapter 12 of Title 45 of the Official Code of Georgia Annotated<sup>1</sup>, which officially established the Office of the State Inspector General (OIG). This bill effectively enumerated and expanded OIG's authority, cemented the office as a law enforcement agency, and provided OIG with all the powers inherent in such an organization.

OIG was initially established in 2003 via Executive Order by Governor Sonny Purdue. It is tasked with investigating fraud, waste, abuse and corruption in the executive branch of state government. Now with its expanded authority, OIG has the capacity to thoroughly conduct criminal investigations as well as administrative investigations, including matters related to ethics complaints and evaluations or inspections of state agencies, programs, etc. OIG has the authority to enter the premises of any state agency without prior announcement, question any state official, officer, or employee, and inspect and copy any books, records, or papers in the possession of the agency. It also has the authority to compel production of documents and records through administrative subpoenas, administer oaths, and examine witnesses under oath.

Through Executive Order 01.14.19.02, issued by Governor Kemp in 2019, OIG has assumed the additional role of statewide oversight of sexual harassment investigations. The executive order provided OIG with the authority to conduct impartial sexual harassment investigations and audit agencies' compliance with the Statewide Sexual Harassment Prevention Policy. Additionally, OIG conducts sexual harassment trainings for agencies when requested or necessary and conducts various fraud awareness and ethics trainings.

In combating fraud, waste, abuse, and corruption, OIG's Investigations Unit is involved in various types of cases. Potential perpetrators can range from hourly employees to those at director level and above. There is no typical profile of a perpetrator. However, what is typical is the presence of three items that lead the perpetrator to commit fraud: pressure, opportunity, and rationalization. These items are conceptually described in what is commonly known as, "The Fraud Triangle."

*Financial pressure* is present when there is a non-shareable financial need. In the eyes of a fraudster, when confronted with this problem, the solution can only be solved through unlawful taking of cash or other assets. Perceived *opportunity* is the chance of committing fraud without getting caught. *Rationalization* is often the primary motivation for the fraud before it has taken place. It begs the question, "why not me, I certainly deserve it." Such a mentality becomes easier for the fraudster to justify as time passes and the frequency of committing the fraud increases.

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<sup>1</sup>See O.C.G.A. §§ 45-12-210 – 45-12-216

OIG investigates many different types of cases including grant fraud. Significant amounts of funding are provided by the federal government to the states through grants. While this funding can be very helpful to constituents who need it, it can also be taken advantage of by fraudsters. Federal grants are primarily passed through state agencies to 501(c)(3) nonprofit organizations or directly to individuals in need. Nonprofit organizations are bound by federal/state laws, rules, and regulations in how the grant funds are administered. If such funds are not administered correctly by state agencies or nonprofit organizations, or if they are directly misused by the public, OIG often investigate.

According to a report by the Congressional Research Service<sup>2</sup>, the federal government provided an estimated \$1.1 trillion in grants to state and local governments during fiscal year 2024. The state of Georgia has received many of these grants over the years, and in seeking to maintain the integrity of the programs, has also identified instances of fraud. The below examples outline fraud identified in the Supplemental Nutrition Assistance Program (SNAP), Georgia Mortgage Assistance Program, Unemployment Insurance (UI) program and Tuition Assistance program.

## **Investigative Cases**

### ***SNAP Fraud***

SNAP is currently a trending topic in the country due to the recent government shut down. Less discussed is that the program has also been subjected to fraud in the State of Georgia and throughout the United States. OIG and the Department of Human Services – Office of Inspector General (DHS-OIG) worked jointly to review a case in which a state employee was alleged to have made false statements on seven SNAP/Food Stamp applications over a four-year period. The accused was alleged to have underreported income and failed to report additional secondary income to qualify for benefits from the program. The allegations were substantiated by obtaining the employee's wage verifications. The accused pled guilty to five counts of Public Assistance Fraud (OCGA 49-4-15) and four counts of False Statements (OCGA 16-10-20) and was sentenced to seven years of probation and ordered to pay approximately \$15,000 in restitution.

### ***Georgia Mortgage Assistance Program Fraud***

OIG investigated a case that involved a person accused of falsifying homeowner's association invoices to qualify for the HomeSafe Georgia Mortgage Assistance program. To receive assistance from the program, an applicant must submit yearly income and mortgage payment information. In this case, the fraudster ensured eligibility by having fabricated homeowner's association invoices to increase monthly home expenditures. The receipt of falsified invoices alerted the Department of Community Affairs (DCA) to the fraud. An investigation by OIG led to the discovery of the receipt of \$12,435.82 in fraudulent mortgage assistance. The case was referred to the Georgia Attorney General's Office for prosecution. The accused pled guilty to two counts of Public Housing Fraud (O.C.G.A. 16-9-55(a)) and was sentenced to 24 months' probation and ordered to pay \$12,435.82 in restitution.

### ***Unemployment Insurance Fraud***

Another example of fraud that has recently been under public scrutiny involves the Unemployment Insurance program. This source of federal funds was increasingly utilized as a consequence of the COVID-19 epidemic. Currently, there are numerous cases under investigation and/or pending prosecution. In 2021, OIG reviewed state employees who had received unemployment assistance while also working for the state. Upon identifying the perpetrators, OIG investigated and substantiated the allegations for several state employees and several state representatives. The employees allegedly received UI overpayments based on the submission of false certifications in the Department of Labor UI claim portal in order to receive unentitled weekly benefits

<sup>2</sup>See <https://www.congress.gov/crs-product/R40638>, "Federal Grants to State and Local Governments: Trends and Issues," updated on June 26, 2025.

continued from page 2

### *Tuition Assistance Fraud*

Based on a complaint from the Georgia Vocational Rehabilitation Agency (GVRA), OIG learned that a state employee had misappropriated GVRA-purchased computer devices and accessories that were intended for clients of GVRA's Vocational Rehabilitation program. The investigation led to the discovery that the clients never requested or received the devices. The investigation also uncovered a larger scheme that exceeded over a million dollars to defraud GVRA. OIG worked with the Georgia Office of the Attorney General, the United States Attorney's Office, and the Federal Bureau of Investigation (FBI) during the investigation.

***Link below is a news story related to OIG's investigative work involving prosecution of fraud:***

<https://www.wsbtv.com/news/local/dekalb-county/ex-agency-head-program-help-low-income-people-with-housing-pleads-guilty-rico-scheme/Y6WGTAOQFVEF7H2WFDVGFMLDTA/>

### **Proactive Reviews**

The fight against fraud can benefit greatly by preventive measures. While OIG investigations are typically a reactive response to fraud that has already occurred, OIG also focuses on proactive solutions by conducting audits and/or reviews of state programs. Through these activities, the Audit Unit can dramatically reduce future incidents of fraud.

For example, the Audit Unit recently conducted a proactive review of a state government agency to determine the extent of fraud within a program and to identify improvements to strengthen internal controls. Through the review, the Audit Unit found that outside of \$174,951 in fraud that was uncovered by the investigation, an additional \$25,984 in errors and further fraud had occurred. Payments were made to recipients who were not entitled. The Audit Unit also made policy recommendations to prevent future fraud in the program.

In making recommendations, OIG has helped state agencies increase efficiency and reduce fraud, thus saving the tax dollars of Georgia citizens. It is prudent that state agencies consider engaging OIG for conducting proactive reviews. OIG auditors can review agency operations and how federal and/or state funds are administered based on established policy. OIG may then make recommendations on improving processes and internal controls, as well as suggesting policy changes that would mitigate risk and reduce the likelihood of future fraud.

*OIG would be delighted to discuss the contents of this article in more detail with any relevant interested party. Contact OIG at [oig.georgia.gov](http://oig.georgia.gov) for more information.*

# MEMBER SPOTLIGHT



## Normicka Forest

**Normicka Forest** is a Budget Manager with the Georgia Department of Juvenile Justice, with over 15 years of experience in state government finance. Normicka's role centers on budget development, monitoring, and fiscal oversight. Focused on ensuring compliance with state requirements while providing accurate analysis and clear financial guidance throughout the budget cycle, including legislative and planning phases.

### **What do you enjoy most about your job?**

What I enjoy most is turning complex financial data into clear, meaningful information that supports sound decision-making. I value the responsibility of managing large budgets, identifying trends, and ensuring resources are aligned with both the agency's operational needs and long-term goals.

### **What is the biggest challenge you have faced in your career, and how did you overcome it?**

One of the biggest challenges in my career has been navigating change while managing increasing levels of responsibility, often during periods of fiscal constraint and uncertainty. I overcame this by staying prepared, getting a head start whenever possible, and being strategic in how I prioritize my work to meet deadlines while maintaining accuracy, accountability, and consistency.

### **What's the best professional advice you've ever received?**

The best advice I've received is to always understand the *why* behind the numbers. Budgets are more than spreadsheets. They tell a story. When you understand what's driving the numbers, you can explain them clearly, strengthen your analysis, and make confident, informed decisions.

### **What advice would you give to new employees?**

Learn the fundamentals, ask questions, and take the time to understand the budget process from start to finish. Attention to detail matters, and strong technical knowledge will help you identify issues early, explain your work confidently, and build credibility over time.

### **What do you like most about FMC?**

FMC feels like a fiscal family reunion. It's a great opportunity to connect with fellow finance professionals, receive valuable updates on state fiscal policy and systems, and attend sessions that are both informative and immediately applicable to our work.

## Kenley Finlayson



Kenley Finlayson is the Chief Enabler at the Georgia Department of Defense, but some people prefer to call him the Chief Financial Officer. He is much fonder of the former title because it is what he likes to focus on as he leads the GA DODs administrative operations. He has spent time working in both the Legislative and Executive branches of state government, including a few years with the Legislative Budget Office (HBRO, now) as well as the Office of Planning and Budget. He was even lucky enough to be appointed Executive Director of the Criminal Justice Coordinating Council by former Governor Sonny Perdue. He is originally from Alabama where he earned a bachelor's and master's degrees from Auburn University at Montgomery. He and his wife, Janet, are proud parents of four wonderful children, 2 doodles and reside in Kennesaw, Georgia.

### ***What is your favorite part of your job and why?***

The part of my job I love the most is passing along my knowledge, removing roadblocks to progress and enabling our staff to do their jobs. Gone are the days where I am involved at a tactical level so enabling those who are, is my favorite task.

### ***What is your biggest work challenge?***

The biggest challenge for me is staying focused and making sure I communicate effectively with our staff. One of our former Adjutant Generals once said, "communication is the hardest things we do," and he was absolutely right. Sometimes your perspective is shaped by the chair where you sit, but it is my job to level that playing field and not let your chair define that perspective..... Sometimes, I fail at that task.

### ***Advice to other professionals seeking to develop their skills and looking for career growth in finance, procurement or budget.***

My advice.... Develop and grow your skills! Nothing is going to come to you, you must seek it, kill it and eat it! I would suggest moving at a measured pace but never stop moving towards your ultimate goal. I would also recommend leveraging your membership in FMC. Attend as many monthly and yearly meetings as possible, get out of your comfort zone and meet your colleagues in other agencies and learn from them. Lastly, never stop asking yourself whether something can be done more efficiently and effectively!

### ***What do you enjoy most about FMC?***

I have been involved with FMC for more than 20 years! I would say it is seeing new members get involved and reveal their thirst for knowledge and growth. If you don't know how to do something, one of your colleagues in state government does. I enjoy networking and getting to know other members as well.

### ***What's next for DOD & FMC?***

Just like all other agencies, we are excited (nervous too) to see the state move to a new more modern ERP system and how it might impact our daily tasks. DOD is an exciting place to work, and I expect some significant changes over the next 3-5 years.

I expect the same of FMC! Our yearly training conference is setting attendance records, and I believe you will see it evolve and focus more on hands-on training while still bringing you the enterprise level general sessions. FMC is led by very capable colleagues and will be relevant for many years to come!

# MEMBERSHIP

by Barbara Kaumeyer

## Fiscal Management Council

### New Memberships

#### Report

July 2025 – April 2026

### State Agency New Members

Tamara Ewing, DBHDD	Addrenna Latham, DHS
Kippine Smith, Georgia DHS	Crystal Munoz, GPDC
Jose Gomez, GPDC	Peter Yip, GPDC
Lisa Weaver, Subsequent Injury Trust Fund	Craig Timmons, DOAA
Carlos Hardy, DJJ	D' Angelo Battle, DJJ
Davida Walker, DHS	Krystal Brogaard, DOAS
Shinita Howard, DHS	Tomesha Thornton, DHS
Deja Favours, Atl Regional Transit Auth	Kevin Jia, Atl Regional Transit Auth
Timi Jafojo, GPDC	Shiquitta Bowman, Judicial Council
Olin Lundy, Jr, DPS	Kevin Johnson, GCI
Jonathan Johnson, DHS	Edward Holmes, Business Admin
Kelli Kendrick, GaDOE	Sherry Settle, SAO
Adrian Owens, DHS	Jordan Boyd, DOL
Nic Wallis, (unknown)	China Redman, Early Care and Learning
Linda Orban, SAO	Rhonda Zubas, SAO
Saisandeep Goud Anantha, SAO	Gavin Cheyney, Corrections
Roxelle Williams, DCH	Alexandria Carrion, DHS
Ja'Melle R. Smith, DHS	Lara Bankole, DHS
Shalonda Lewis-king, SAO	Valencia Reid, DHS
Natasia John Dyer, DCA	Kimberly Mitchell, DHS
Brenda Anderson, LLI Authority	Jacqueline K Haralson, DOT
Cheryl Cason-Burch, PAC	Sharon Wilkes Brown, DHS
Karen Hardy, DHS	Christina Lam, SRTA
Alicia Grisson, Southern Regional Tech College	Angela Jones, Atlanta Technical College
Chelsea McDuffey, Atlanta Technical College	Akisha Joseph, DBHDD
Belinda Hale, DBHDD	Sakina Strozier, DBHDD
Stacey Stith, DBHDD	Tomika Turner, DBHDD

### State Partners New Members

Brian Orth, Truist Bank	Dee Dee Whitmire, Focus People
Lynn Hurley, WorkDay	Evan Hill, CBR Advisory, LLC
Hudson Askins, CBR Advisory, LLC	Jennifer Mt. Castle, RSM US LLP
Joe Murdroch, WorkDay	Josh Shockley, Focus People
Michelle del Pino, RSM US LLP	Michelle Knowles, Synovus Bank
Rene Beach, Focus People	Rob Prinzo, The Prinzo Group, Inc.
Adam Kovic, Apexanalytix	Adam Perry, Apexanalytix
Albert Blackmon, SAS	Kirby Montague, SAS
Sunnah Pasha, EY	



# MEMBERSHIP

by Barbara Kaumeyer

## Updating or Changing your Password - need email verification

When you know that you are getting ready to change jobs, access the FMC website, <https://georgiafmc.com/> and change your email (login) to a personal email address, then change it to your new work email when you start your new position.

Instructions on how to change your email (login).

Log into the FMC website

Top ribbon: Membership

Drop Down: My FMC Account

Under “Manage Account”, change the email address, click “Save and Continue”.

Your email address (login) is changed.



# Georgia Fiscal Management Council



## Join Today

Membership to the Georgia Fiscal Management Council is open to any State employee engaged in a function related to fiscal operation and/or management. If you would like to join, please complete an [application form](#).

### Benefits of being an FMC Member

- **Professional Development.** An FMC membership gives you access to up-to-date information on fiscal matters. When a change in methodology, policy or procedure is required, FMC usually hears about it first.
- **Mentorship.** FMC is made up of many leaders across the state of Georgia. These leaders are seasoned professionals and career state government employees. The depth of knowledge is vast and they provide a strong support system within the fiscal community.
- **Leadership Development.** An FMC membership gives you access to an organization where the possibilities of participation is unlimited! Build your leadership skills by serving/chairing on a committee or leading an effort.
- **Networking.** Being a member of FMC allows you to mix and mingle with others in the fiscal community within the state of Georgia. You can establish relationships with other FMC members who share common professional interests and similar business concerns.
- **Jobs.** Most fiscal officers in FMC share open job or vacancy announcements with the FMC since it represents the state's fiscal community.

### Council Leadership and Committees

Jackson DeFore	President
Dave Lakly	President Elect
Kelly Dudley	Past President
Chad DaBella	Treasurer
Alicia Hautala	Secretary

#### Contact Us:

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Membership (Chair: [Barbara Kaumeyer](#))

Newsletter (Chair: [Carla Morris](#))

Program and Professional Development (Chair: [Dave Lakly](#))

Scholarship (Chair: [Teresa Loggins](#))

Sponsorship (Chair: [Kenley Finlayson](#))

Website (Chair: [Kenley Finlayson](#))