

From: [Goldman, Alan J. - Manager, Tax Administration](#)
To: [Gutteridge Años, Laura A. - Mgr Financial Accounting & Reporting](#); [Wannemacher, Ryan F. - Chief Financial Officer](#)
Cc: [Caffey, Russell J. \(Robert Half\)](#); [Johnson, Akiesha D. - Manager, Project Accounting](#)
Subject: RE: ADP Implementation
Date: Wednesday, November 20, 2019 10:43:57 AM

I agree with Laura's assessment.
If the move to ADP is necessary we need to have several payrolls that run in both Oracle and ADP so that we can compare the results of the ADP tax calculations and the ADP GL posting/interface to Oracle (GL and Projects) to insure that they agree.

Alan Goldman

Tax Manager – T-14
Direct: (904) 665-7286
Fax: (904) 665-8334

From: Gutteridge Años, Laura A. - Mgr Financial Accounting & Reporting <guttla@jea.com>
Sent: Wednesday, November 20, 2019 9:40 AM
To: Wannemacher, Ryan F. - Chief Financial Officer <wannrf@jea.com>
Cc: Caffey, Russell J. (Robert Half) <caffrj@jea.com>; Johnson, Akiesha D. - Manager, Project Accounting <johna@jea.com>; Goldman, Alan J. - Manager, Tax Administration <GoldAJ@jea.com>
Subject: ADP Implementation

Hi Ryan,

I am writing to express my deep concern about the undue pressure being placed on the Accounting Services team to transition the payroll process to ADP. We were told this implementation was happening due to the Performance Unit Plan and hence the tight deadline around it. Now it has been confirmed by JEA in the media that we are no longer moving forward with this plan. However, we are still being pushed to transition to ADP in spite of that fact. This transition is also not moving forward in a traditional way. Typically you would map out the current state, analyze it, and then assess what the best solution is to address any problems while preserving the necessary controls from the current state. Executing an implementation like this without following that process makes it a very risky endeavor that would likely have serious consequences to the accuracy of the accounting data.

We have several concerns about the lack of project accounting controls at ADP, which were communicated in the attached. We have received no response to these concerns and instead are continuing to be pushed into implementing this process without any communications regarding the reasons behind it. This is to the point where I am feeling bullied into accepting something improper without being allowed to ask any questions. This makes me very uneasy.

Do you have any insights into the hard push as to why this is happening even though the PUP is going to be cancelled? We are all team players and want to do what is best for JEA. The process currently being followed of an accelerated transition without proper analysis is disconcerting and does not appear in the best interest of JEA. Any information you could provide that would allay these concerns would be very appreciated.

Thanks,
Laura Gutteridge Años, CPA

Manager, Financial Accounting & Reporting

Direct: (904) 665-8295

Fax: (904) 665-8334