

**From:** [Hill, Miriam R. \(COJ OGC\)](#)  
**To:** [Wannemacher, Ryan F. - Chief Financial Officer](#)  
**Subject:** RE: ADP Implementation  
**Date:** Wednesday, November 20, 2019 12:09:10 PM

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Ok. You can reach me at my desk or on my mobile.

**Miriam Hill**

Assistant General Counsel, OGC

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**From:** Wannemacher, Ryan F. - Chief Financial Officer <[wannrf@jea.com](mailto:wannrf@jea.com)>  
**Sent:** Wednesday, November 20, 2019 11:13 AM  
**To:** Hill, Miriam R. (COJ OGC) <[hillmr@jea.com](mailto:hillmr@jea.com)>  
**Subject:** Fwd: ADP Implementation

See below...

I will call you to discuss.

Thanks

Ryan

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----- Forwarded message -----

From: "**Gutteridge Años, Laura A. - Mgr Financial Accounting & Reporting**" <[guttla@jea.com](mailto:guttla@jea.com)>  
Date: Wed, Nov 20, 2019 at 9:40 AM -0500  
Subject: ADP Implementation  
To: "Wannemacher, Ryan F. - Chief Financial Officer" <[wannrf@jea.com](mailto:wannrf@jea.com)>  
Cc: "Caffey, Russell J. (Robert Half)" <[caffrj@jea.com](mailto:caffrj@jea.com)>, "Johnson, Akiesha D. - Manager, Project Accounting" <[johna@jea.com](mailto:johna@jea.com)>, "Goldman, Alan J. - Manager, Tax Administration" <[GoldAJ@jea.com](mailto:GoldAJ@jea.com)>

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  
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