

# Executive Memo

To: P.T. Wood, Mayor  
City Council  
Larry Lorentzen, City Administrator

From: Jodi McClurkin, CPA, Director of Finance and Administrative Services

Date: March 12, 2018

Re: Mr. LiVecchi's Guest Opinion in the Mountain Mail, 3/7/2018

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I am writing this memo in response to Mr. LeVecchi's Op-ed in last Wednesday's Mountain Mail. Below are issues that should be brought to light regarding Mr. LiVecchi's statements.

**Statement:** Mr. LiVecchi stated "[t]he city recently completed a thorough analysis of every invoice Mr. Kahn submitted. After cross-referencing 95-plus matters and more than 20,000 time entries, the city concluded there was never any double billing or overbilling."

**Fact:** I stated in the executive memo to the council on January 9, 2018, that invoices and/or statements between "April 2016 – September 2017" have not been [reviewed]. And only that I believed the sample I had taken between October through December 2018 were representative of the population.

**Statement:** "The city concluded there was never any double billing or overbilling."

**Fact:** I never said this. It is impossible to determine if there was ever any overbilling. Overbilling indicated that Mr. Kahn inflated his hours. To determine if this were true, would require first-hand, visual knowledge of Mr. Kahns' time spent on each matter, time in discussion with others required in city business affairs, time spent pondering issues and outcomes, etc. Obviously this claim is beyond the realm of reason.

Regarding double-billing. I clearly stated what I thought was the presupposition of the cause leading to that conclusion. Specifically, "*I believe all of this [see conclusion section of said memo] combined led to the idea that he may have been double-billing, as someone not accustomed to billings of attorneys would reasonably conclude. It was the chaotic character of the invoices and the statements that caused doubt to be cast.*"

Furthermore, I provided a step-by-step calculation of the application of payments to statements in the prior memo to council.