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June 9, 2025

Office of Open Records Counsel
Tennessee Comptroller of the Treasury
James K. Polk State Office Building
505 Deaderick Street, Suite 1600
Nashville, TN 37243

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Subject: Complaint Against City of South Pittsburg for Non-Response to Public Records Requests Dated May 18 and May 19, 2025

Dear Open Records Counsel,

I am writing to file a complaint against the City of South Pittsburg, Tennessee, for failing to respond to my public records requests dated May 18, 2025, and May 19, 2025, in violation of the Tennessee Public Records Act (T.C.A. § 10-7-503(a)(2)(B)). As a resident of South Pittsburg, I requested financial records related to the city's involvement with the Annual National Cornbread Festival, particularly the 2024 event held on April 27-28, 2024, to ensure transparency in the use of public funds. The city's non-response hinders public oversight and raises concerns about financial accountability, especially given the city's provision of in-kind support (e.g., police services, maintenance workers) for the festival and ongoing governance issues documented in the city's 2024 Annual Financial Report.

On May 18, 2025, I submitted a public records request to City Recorder Heather Pickett, seeking financial documents detailing the city's revenues and expenditures for the National Cornbread Festival, including in-kind support, contracts, grants, and related correspondence for fiscal years 2022–2025. The request, compliant with T.C.A. § 10-7-503, asked for a response by May 27, 2025, and offered to cover reasonable costs. The city initially responded, claiming “no financial records” exist and directing me to National Cornbread Festival, Inc., despite knowingly providing police and maintenance support, which should generate records (e.g., payroll, budget entries).

Concerned by this incomplete response, I sent a follow-up request on May 19, 2025, clarifying my demand for records of in-kind support (e.g., police overtime, utilities), budgets, contracts, grants, and meeting minutes, with a response due by June 5, 2025. I emphasized that such expenditures must be documented per generally accepted

accounting principles and are public records under T.C.A. § 10-7-503(a). To date, June 9, 2025, the city has not responded to either request with records, a denial with statutory exemptions, or an estimated production timeline, violating the seven-business-day response requirement.

The city's non-response is particularly troubling given its 2024 Annual Financial Report, which documents noncompliance with T.C.A. § 9-2-102(b) for delayed record closure (Finding 2024-001, p. 70) and \$738,925 in unearned grant revenue (p. 11), suggesting financial management weaknesses. The absence of festival-related financial data in the audit (e.g., General Fund, p. 17-21; Schedule of Expenditures, p. 61), despite in-kind support, prompted my May 17, 2025, request to the Tennessee Comptroller of the Treasury for a state audit. The city's failure to provide records obstructs public scrutiny and supports my audit request, as it indicates potential unreported expenditures or oversight lapses.

I respectfully request that the Office of Open Records Counsel investigate the City of South Pittsburg's non-compliance and compel the city to:

1. Provide the requested records, including those documenting in-kind support (e.g., police, maintenance, utilities), budgets, contracts, grants, and correspondence related to the National Cornbread Festival for 2022–2025.
2. If no records exist, provide a written explanation confirming that no public funds or resources were used, despite in-kind contributions.
3. If records are exempt, provide specific statutory exemptions per T.C.A. § 10-7-503(a)(2)(B).

Attached are copies of my May 18 and May 19, 2025, requests, the city's initial response, and relevant excerpts from the 2024 audit report (Finding 2024-001, p. 70; General Fund Budget, p. 17-21). I am available to provide additional details or meet to discuss this matter. Please contact me at 954-790-1886 or sthrngntdh@live.com.

Thank you for your assistance in enforcing the Tennessee Public Records Act and promoting transparency in South Pittsburg. I look forward to your response and resolution of this issue.

Sincerely,

Daniel Hinderliter

Resident of South Pittsburg, Tennessee

Attachments:

- Public Records Request to City of South Pittsburg, May 18, 2025
- Follow-Up Public Records Request, May 19, 2025
- City's Initial Response (undated, claiming "no financial records")
- Excerpts from City of South Pittsburg 2024 Annual Financial Report (Finding 2024-001, p. 70; General Fund Budget, p. 17-21; Statement of Net Position, p. 11)