

Shelby County Treasurer - Erica Firnhaber

From: Alyssia Benford [REDACTED]
Sent: Friday, October 25, 2024 5:26 PM
To: shcotre@shelbycounty-il.gov
Subject: RE: DRAFT - Agreed Upon Procedures - Shelby County Dive Team
Attachments: IL Attorney General - Confirmation of Complaint filing.pdf; charityorglaws.pdf

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I have attached a copy of the confirmation screen for the filing with Illinois Attorney General. I have also included the IL Charitable Organization Laws so you have them as a reference going forward.

The report has been filed with a special agent for the criminal division of the Internal Revenue Service.

The report will also be forwarded to the Federal Bureau of Investigations.

Please have a nice weekend.



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From: Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>
Sent: Friday, October 25, 2024 3:55 PM
To: Alyssia Benford [REDACTED]
Subject: RE: DRAFT - Agreed Upon Procedures - Shelby County Dive Team

Alyssia,

I would like to request that you contact all appropriate authorities with this report on my behalf.

Thank you,

Erica Firnhaber

Shelby County Treasurer
301 E. Main, P.O. Box 326
Shelbyville, IL 62565
217-774-3841

From: "Alyssia Benford" [REDACTED]
Sent: 10/25/24 3:49 PM
To: Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>
Subject: DRAFT - Agreed Upon Procedures - Shelby County Dive Team

Treasurer Firnhaber,

Attached please find a draft of the agreed upon procedures regarding the Shelby County Dive Team. I am aware of the recent change in leadership, therefore at this time, I am only sending the draft to you so you can ensure the report covers the items that you and former Board Chair Orman requested that our firm review. If there are any areas that are missing please let me know.

This report contains finding of possible bank fraud which is a federal crime. This report also contains findings of possible serious violations of the Internal Revenue Code as it pertains to 501c3 rules and possible tax evasion and avoidance which are all extremely serious crimes. You are the Shelby County Treasurer during our period of review so we recommend you seek legal counsel and explain your knowledge of what has occurred during your time as Treasurer.

We also strongly recommend that you consider turning over this report of all authorities responsible for compliance.

You should also strongly encourage to recommend the board to do the same thing as they will be made aware of these possible crimes when they review this report which means no board member can then claim plausible deniability.

Please enjoy your weekend. I will send the invoice for services in a separate email.



Alyssia Benford
Partner

8334 S. Stony Island Avenue Chicago, Illinois 60617
Phone: (773) 731-1300 ext. 405 (office)
Fax: (773) 731-1301 (fax)
www.benfordbrown.com

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