

Shelby County Treasurer - Erica Firnhaber

From: Alyssia Benford [REDACTED]
Sent: Wednesday, November 27, 2024 4:41 PM
To: shcboardchair@shelbycounty-il.gov; Shelby County Clerk - Jessica Fox; Shelby County Treasurer - Erica Firnhaber
Subject: Agreed Upon Procedures Report
Attachments: Agreed-Upon Procedures Report 2024 - Shelby County Dive Team - Draft.pdf

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Chair Ross, Treasurer Firnhaber and Clerk Fox,

Attached please find a draft of the agreed upon procedures for the Shelby County Dive Team. Our firm is aware of the recent leadership changes at the county.

I am making of you aware that the attached report contains findings 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 rule and possible tax evasion and/or avoidance which are also serious allegations.

We strongly recommend you make the board aware of these matters and notify the appropriate authorities as soon as possible.

You have received our outstanding invoices. Please let me know if we need to continue with our legal counsel regarding payment for services or if the board plans to take action regarding payment.

Please have a safe and happy holiday.



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To send me information securely, please visit www.benfordbrown.com and select Sharefile Portal.

From: Shelby County Board Chair - Sonny Ross <shcboardchair@shelbycounty-il.gov>

Sent: Tuesday, November 19, 2024 8:31 AM

To: Alyssia Benford [REDACTED]

Cc: Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>

Subject: Re: Shelby Dive Team

Good Morning,

As of a few short minutes ago, Treasurer Firnhaber produced signed documents of what appears to be a letter of acceptance/contract. I am in receipt and am reviewing it.

I look forward to further communication with you regarding the other topics of interest as discussed last evening, but wished to clarify that on my end, new documents have surfaced.

If you wish to send one anyway, I completely understand and would appreciate it.

Look forward to hearing from you.

*Thank you,
Sonny Ross
217-254-2588*

From: "Alyssia Benford" [REDACTED]

Sent: 11/18/24 7:32 PM

To: "shcboardchair@shelbycounty-il.gov" <shcboardchair@shelbycounty-il.gov>

Cc: Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>, Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>

Subject: Re: Shelby Dive Team

I am on another meeting zoom this evening. I will respond to your other questions when I am back at my computer.

As auditors, especially during a forensic audit, we do don't disclose or explain our audit procedures prior to completing them.

Please let me remind you that requesting a list of the current dive team members is public information. Any information requested is subject to FOIA. Hesitation to provide information requested, especially a simple request as to who are the current members of the dive team raises a lot of concern to an auditor.

Also, please know there are no tensions on behalf of our firm. We were engaged to provide a service that we have provided and we are attempting to conclude those services provided. Our firm should not be collateral damage because of the turnover of leadership. If there was a concern regarding the invoices or questions, we would have responded to those prior to the meeting. This is the first time I'm receiving any questions.

I will respond to your questions. However if we do not have a scheduled date that the invoices will be considered for payment then the file will be forwarded to our legal counsel. It is our desire to close the matter based on the request we received as quickly as possible.

Alyssia Benford

On Nov 18, 2024, at 6:58 PM, Shelby County Board Chair - Sonny Ross
<shcboardchair@shelbycounty-il.gov> wrote:

Alyssia,

Thank you for this response. I am kindly requesting that you not involve your legal counsel at this time as I feel this matter can be easily cleared up without the need to involve others. YES, the additional invoices were withheld at the most recent board meeting. Those claims have NOT been denied, simply withheld as additional information was not available in the needed time frame.

I have been the Chairman of the board for a very short time, and in that time, I have not been apprised of any of this ongoing situation.

I did reach out to Mr. Watson, the night of the Finance Committee meeting to attempt to gain insight on the invoices presented to the committee. Until today, no one has responded to me regarding the issues and questions I have been charged with getting asked and answered.

Earlier today, I reached out to the Treasurer for a copy of the contract and scope of the work being performed, and either that office doesn't have one, or it was refused to me.

On Wednesday of last week, being in communication with the County Clerk's office on this matter, I discovered that there is not a copy of the contract in their office either.

All I am seeking is additional information from your firm to validate a few concerns regarding these additional invoices.

Tensions are very high, I understand and am aware of that; however, we should be able to communicate with each other, instead of communicating through legal counsel.

For starters, can you guide me to a contract between Shelby County and Benford & Brown regarding an audit for the Shelby County Dive Team?

Is the audit complete?

Is this additional, nearly eight thousand dollars worth of invoices, the final invoices that will be submitted?

If the audit is not complete, what information is needed to help you make it complete?

I understand you have, and are continuing to make a request for a current roster for the Shelby County Dive Team.

Can you provide insight as to why a current roster is either needed or beneficial to an audit being performed on a department with different members than the current members?

Is this roster of members the last missing piece to completing the audit?

How does the roster of members have an impact on the audit report itself?

You indicated that "Another draft report will be provided..." I have yet to see the first draft audit report, nor any subsequent draft audit reports. Would it be possible that I be provided all draft audit reports that have been created to this point?

You went on to add in that same sentence ".....as we received some additional information....."

How long do you anticipate you will continue gathering information, before the determination is made that the audit is complete?

I am confident that we can work together to mitigate this situation as amicably as possible with as minimal fanfare and a positive outcome for all.

I genuinely appreciate your efforts to work with me as I attempt to get up to speed and work to resolve the issue.

If you prefer, feel free to call me and we can discuss any issue, questions or concerns.

**Thank you,
Sonny Ross
217-254-2588**

From: "Alyssia Benford" <[REDACTED]>
Sent: 11/18/24 5:22 PM
To: Board Chariman <shcboardchair@shelbycounty-il.gov>
Cc: "shcotre@shelbycounty-il.gov" <shcotre@shelbycounty-il.gov>
Subject: Fwd: Shelby Dive Team

Sonny,

I have been in constant communication with the county treasurer. Our firm requested a list of the current dive team members and someone from the county has refused to turn that information over. They responded asking why did we want the information.

All other work has been completed based on the information we have been provided. It is our understanding that once again our invoices have been denied for payment, so they will be turned over to our legal counsel for payment.

Another draft report will be provided as we received some additional information that will require an update to the report.

Alyssia Benford

Begin forwarded message:

From: Timothy Watson <[REDACTED]>
Date: November 18, 2024 at 2:38:44 PM CST
To: shcboardchair@shelbycounty-il.gov
Cc: Alyssia Benford <[REDACTED]>
Subject: RE: Shelby Dive Team

Sonny,

I apologize for not getting back to you sooner – I just saw this email today. I have copied my partner, Alyssia Benford on the email so that she can respond directly.

Sincerely,

<image001.png>

From: Shelby County Board Chair - Sonny Ross <shcboardchair@shelbycounty-il.gov>

Sent: Tuesday, November 12, 2024 4:56 PM

To: Timothy Watson [REDACTED] >

Subject: Shelby Dive Team

Good evening.

I'm looking at an invoice for \$7,800 dollars regarding Shelby Dive Team F...

I believe it is in regards to an audit of the funds of the Shelby County Dive Team, but I am not certain.

Can you verify that is in fact what it's referring to?

Can you confirm if all of that work is finished? I've yet to see any documentation about it. Or a copy of that audit.

It appears we paid a \$5000 retainer which has been used up +\$75. And then there is an additional \$7,762.50.

Once this is paid, is this all of what will be required, or is there still more to be paid?

I appreciate your help, look forward to hearing back from you.



Thank you,

Sonny Ross

217-254-2588