

2

Firnhaber <shcotre@shelbycounty-il.gov>; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>

Cc: Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>; AuditReport <AuditReport@lauterbachamen.com>; Anna Cadmus <Anna.Cadmus@sikich.com>


Subject: RE: Partner Review Follow-up

Importance: High

Hi All,

To finalize the County's FY2023 audit, we will need the Representation Letter printed on the County's letterhead, signed, and returned to us as soon as possible. Only one signature is required, but if you feel as though two signers would be more appropriate, you have the option to add the additional.

Thank you,

	<b>Brad Porter</b>   Principal
	LAUTERBACH & AMEN, LLP
	668 N. River Road   Naperville, Illinois 60563
	Main: 630.393.1483   Cell: 630.328.0551
	bporter@lauterbachamen.com   lauterbachamen.com

Our clients' satisfaction remains our highest priority. If you have any concerns or questions, please call: 630.393.1483 or email [feedback@lauterbachamen.com](mailto:feedback@lauterbachamen.com). Thank you.

From: AuditReport <auditreport@lauterbachamen.com>

Sent: Tuesday, February 17, 2026 6:50 AM

1

To: Anna Cadmus <Anna.Cadmus@sikich.com>; Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>; Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>

Cc: Brad Porter <bporter@lauterbachamen.com>; Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>

Subject: RE: Partner Review Follow-up

Good morning,

Here are the updated files for Shelby County AFR 23. Below are the updates:

- Management Letter – Removed investment policy comment, removed collateral comment, updated management responses, added Grant Administration as comment #2. Please let us know if you'd like to update the management response for the new comment.
- AFR – Updated transfers, capital assets, collateral note, risk management note, over budget note, and consistency with the American Rescue Plan fund name.
- Representation Letter – Attached please find the dated Audit Representation Letter. Please print this onto your letterhead, sign where indicated, and scan/email the entire document back at your earliest convenience. We simply ask that you make no text changes to the document, including the letter date on page 1. If you have any questions, please do not hesitate to reach out. Please note that we are unable to release the final PDFs and bound reports until we receive this signed document back.

Any questions please let us know!

<jhabada@lauterbachamen.com>; AuditReport <auditreport@lauterbachamen.com>; Anna.Cadmus@sikich.com

**Subject:** RE: Partner Review Follow-up

This message originated outside of your organization. Sender: [shcotre@shelbycounty-il.gov](mailto:shcotre@shelbycounty-il.gov).

Brad,

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I do not have county letterhead to print this on. I believe the Board Chairman would be the person to sign this as it is the board that engages the auditor. If I am wrong in that, I will sign it and return it but only if advised to do so.

Thank you,

**Erica Firnhaber**  
Shelby County Treasurer  
P.O. Box 326  
Shelbyville, IL 62565  
217-774-3841

**From:** Brad Porter <bporter@lauterbachamen.com>

**Sent:** Friday, February 20, 2026 1:23 PM

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**To:** Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>; Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>


**Cc:** Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>; AuditReport <auditreport@lauterbachamen.com>; Anna Cadmus <Anna.Cadmus@sikich.com>

**Subject:** RE: Partner Review Follow-up

Hi all,

I wanted to take another opportunity to follow-up on the management's representation letter – if we do not receive it by 3pm today, we will plan to finalize the audit upon receipt early next week.

Thank you,

	<b>Brad Porter</b>   Principal
	LAUTERBACH & AMEN, LLP
	668 N. River Road   Naperville, Illinois 60563
	Main: 630.393.1483   Cell: 630.328.0551
	bporter@lauterbachamen.com   lauterbachamen.com

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**From:** Brad Porter

**Sent:** Thursday, February 19, 2026 1:44 PM

2

**To:** Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>; Shelby County Treasurer - Erica

<shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>

**Subject:** RE: Partner Review Follow-up

This message originated outside of your organization. Sender: [shcotre@shelbycounty-il.gov](mailto:shcotre@shelbycounty-il.gov).

Brad,

I am happy to sign it if someone can get it on letterhead.

Thank you,

**Erica Firnhaber**

*Shelby County Treasurer*

*P.O. Box 326*

*Shelbyville, IL 62565*

*217-774-3841*

**From:** Brad Porter <[bporter@lauterbachamen.com](mailto:bporter@lauterbachamen.com)>

**Sent:** Friday, February 20, 2026 1:30 PM

**To:** Shelby County Treasurer - Erica Firnhaber <[shcotre@shelbycounty-il.gov](mailto:shcotre@shelbycounty-il.gov)>

**Cc:** Erin K. Sordo (Kuhn) <[esordo@lauterbachamen.com](mailto:esordo@lauterbachamen.com)>; Kyle Brown <[kbrown@lauterbachamen.com](mailto:kbrown@lauterbachamen.com)>; Jaxon Habada <[jhabada@lauterbachamen.com](mailto:jhabada@lauterbachamen.com)>; AuditReport <[auditreport@lauterbachamen.com](mailto:auditreport@lauterbachamen.com)>; Anna.Cadmus@sikich.com;


Shelby County Board Chair - Tad Mayhall <[shcoboardchair@shelbycounty-il.gov](mailto:shcoboardchair@shelbycounty-il.gov)>; Shelby County Clerk - Jessica Fox <[shcoclerk@shelbycounty-il.gov](mailto:shcoclerk@shelbycounty-il.gov)>; Circuit Clerk - Peter Otis <[cc1@shelbycounty-il.gov](mailto:cc1@shelbycounty-il.gov)>

**Subject:** RE: Partner Review Follow-up

Hi Erica,

Thank you for your response. Though it is ultimately the decision of the County, I will add that is common practice for our other county clients that both the Treasurer and Board Chairman sign the letter.

Have a nice day

	<b>Brad Porter</b>   Principal
	LAUTERBACH & AMEN, LLP
	668 N. River Road   Naperville, Illinois 60563
	Main: 630.393.1483   Cell: 630.328.0551
	<a href="mailto:bporter@lauterbachamen.com">bporter@lauterbachamen.com</a>   <a href="http://lauterbachamen.com">lauterbachamen.com</a>

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**From:** Shelby County Treasurer - Erica Firnhaber <[shcotre@shelbycounty-il.gov](mailto:shcotre@shelbycounty-il.gov)>

**Sent:** Friday, February 20, 2026 1:27 PM

**To:** Brad Porter <[bporter@lauterbachamen.com](mailto:bporter@lauterbachamen.com)>; Shelby County Board Chair - Tad Mayhall

<[shcoboardchair@shelbycounty-il.gov](mailto:shcoboardchair@shelbycounty-il.gov)>; Shelby County Clerk - Jessica Fox <[shcoclerk@shelbycounty-il.gov](mailto:shcoclerk@shelbycounty-il.gov)>; Circuit Clerk - Peter Otis <[cc1@shelbycounty-il.gov](mailto:cc1@shelbycounty-il.gov)>

**Cc:** Erin K. Sordo (Kuhn) <[esordo@lauterbachamen.com](mailto:esordo@lauterbachamen.com)>; Kyle Brown <[kbrown@lauterbachamen.com](mailto:kbrown@lauterbachamen.com)>; Jaxon Habada

- Peter Otis <cc1@shelbycounty-il.gov>

**Subject:** RE: Partner Review Follow-up

This message originated outside of your organization. Sender: [shcotre@shelbycounty-il.gov](mailto:shcotre@shelbycounty-il.gov).

I have attached a signed copy on my letterhead. I hope this will work.

Thank you,

***Erica Firnhaber***

*Shelby County Treasurer*

*P.O. Box 326*

*Shelbyville, IL 62565*

*217-774-3841*

**From:** AuditReport <[auditreport@lauterbachamen.com](mailto:auditreport@lauterbachamen.com)>

**Sent:** Friday, February 20, 2026 2:29 PM

**To:** Shelby County Treasurer - Erica Firnhaber <[shcotre@shelbycounty-il.gov](mailto:shcotre@shelbycounty-il.gov)>; Brad Porter <[bporter@lauterbachamen.com](mailto:bporter@lauterbachamen.com)>

**Cc:** Erin K. Sordo (Kuhn) <[esordo@lauterbachamen.com](mailto:esordo@lauterbachamen.com)>; Kyle Brown <[kbrown@lauterbachamen.com](mailto:kbrown@lauterbachamen.com)>; Jaxon Habada <[jhabada@lauterbachamen.com](mailto:jhabada@lauterbachamen.com)>; Anna.Cadmus@sikich.com; Shelby County Board Chair - Tad Mayhall <[shcboardchair@shelbycounty-il.gov](mailto:shcboardchair@shelbycounty-il.gov)>; Shelby County Clerk - Jessica Fox <[shcoclerk@shelbycounty-il.gov](mailto:shcoclerk@shelbycounty-il.gov)>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>

**Subject:** RE: Partner Review Follow-up

Hi All,

I would like to add that the letter currently designates the Treasurer for signature so that signature is required. Another person is welcome to sign the letter in addition. If the Treasurer's signature is not on the letter or you wish to change it we will need to send a revised version with the corrected designation.

I am also happy to send over a version with the letterhead if you can provide the letterhead.

Thanks,



Adrian Trochim

LAUTERBACH & AMEN, LLP

668 N. River Road | Naperville, Illinois 60563

Phone: 630.393.1483 | Fax: 630.393.2516

[atrochim@lauterbachamen.com](mailto:atrochim@lauterbachamen.com) | [lauterbachamen.com](http://lauterbachamen.com)

Our clients' satisfaction remains our highest priority. If you have any concerns or questions, please call: 630.393.1483 or email [feedback@lauterbachamen.com](mailto:feedback@lauterbachamen.com). Thank you.

**From:** Shelby County Treasurer - Erica Firnhaber <[shcotre@shelbycounty-il.gov](mailto:shcotre@shelbycounty-il.gov)>

**Sent:** Friday, February 20, 2026 1:35 PM

**To:** Brad Porter <[bporter@lauterbachamen.com](mailto:bporter@lauterbachamen.com)>

**Cc:** Erin K. Sordo (Kuhn) <[esordo@lauterbachamen.com](mailto:esordo@lauterbachamen.com)>; Kyle Brown <[kbrown@lauterbachamen.com](mailto:kbrown@lauterbachamen.com)>; Jaxon Habada <[jhabada@lauterbachamen.com](mailto:jhabada@lauterbachamen.com)>; AuditReport <[auditreport@lauterbachamen.com](mailto:auditreport@lauterbachamen.com)>; Anna.Cadmus@sikich.com;

Shelby County Board Chair - Tad Mayhall <[shcboardchair@shelbycounty-il.gov](mailto:shcboardchair@shelbycounty-il.gov)>; Shelby County Clerk - Jessica Fox

**To:** "Brad Porter" <bporter@lauterbachamen.com> <bporter@lauterbachamen.com>  
**Cc:** esordo@lauterbachamen.com; kbrown@lauterbachamen.com; jhabada@lauterbachamen.com;  
Anna.Cadmus@sikich.com; Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>;  
auditreport@lauterbachamen.com; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk -  
Peter Otis <cc1@shelbycounty-il.gov>  
**Subject:** RE: Partner Review Follow-up

Brad,

The board chairman and this board do not communicate with me. Tad has been on these emails. I do not know how to proceed other than I have signed it and done the best I can do to cooperate and get this audit done. I cannot speak for the board.

My apologies,

**Erica Firnhaber**  
Shelby County Treasurer  
P.O. Box 326  
Shelbyville, IL 62565  
217-774-3841

---

**From:** Brad Porter <bporter@lauterbachamen.com>  
**Sent:** Friday, February 20, 2026 3:12 PM (a)  
**To:** Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>  
**Cc:** Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>; Anna.Cadmus@sikich.com; Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>; AuditReport <auditreport@lauterbachamen.com>; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>  
**Subject:** RE: Partner Review Follow-up

Thank you, Erica. From our perspective, we can release the final audit but I wanted to confirm that the County does not intend to add a second signer?

	<b>Brad Porter</b>   Principal
	LAUTERBACH & AMEN, LLP
	668 N. River Road   Naperville, Illinois 60563
	Main: 630.393.1483   Cell: 630.328.0551
	bporter@lauterbachamen.com   lauterbachamen.com

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**From:** Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>  
**Sent:** Friday, February 20, 2026 2:42 PM (a)  
**To:** AuditReport <auditreport@lauterbachamen.com>; Brad Porter <bporter@lauterbachamen.com>  
**Cc:** Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>; Anna.Cadmus@sikich.com; Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk

**From:** Brad Porter <bporter@lauterbachamen.com>

**Sent:** Sunday, February 22, 2026 7:02 AM

**To:** Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>

**Cc:** Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>; Anna.Cadmus@sikich.com; AuditReport <auditreport@lauterbachamen.com>;

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


<shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>

**Subject:** RE: Partner Review Follow-up

Hi Tad,

Since we've received a signed copy of the representation letter from Erica already, can you please print the signed copy, sign, and return to us at your convenience?

Thanks,

	<b>Brad Porter</b>   Principal LAUTERBACH & AMEN, LLP 668 N. River Road   Naperville, Illinois 60563 Main: 630.393.1483   Cell: 630.328.0551 bporter@lauterbachamen.com   lauterbachamen.com
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Our clients' satisfaction remains our highest priority. If you have any concerns or questions, please call: 630.393.1483 or email [feedback@lauterbachamen.com](mailto:feedback@lauterbachamen.com). Thank you.

**From:** Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>

**Sent:** Friday, February 20, 2026 11:21 PM

**To:** 'Shelby County Treasurer - Erica Firnhaber' <shcotre@shelbycounty-il.gov>; Brad Porter <bporter@lauterbachamen.com>

**Cc:** Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>; Anna.Cadmus@sikich.com; AuditReport <auditreport@lauterbachamen.com>;

Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>

**Subject:** RE: Partner Review Follow-up

**This message originated outside of your organization. Sender:** [shcboardchair@shelbycounty-il.gov](mailto:shcboardchair@shelbycounty-il.gov).

I prepared this yesterday. I didn't realize that it was needed by the end of today. If items are pressing, having someone call me is best. I don't always have time during my workday to monitor my email, but I do have access to my phone.

Thank you.

Tad A. Mayhall  
Chairman, Shelby County Board  
District 3  
217-246-3592

**From:** Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>

**Sent:** Friday, February 20, 2026 3:18 PM

## Shelby County Treasurer - Erica Firnhaber

---


**From:** Brad Porter <bporter@lauterbachamen.com>  
**Sent:** Monday, February 23, 2026 7:50 PM (14)  
**To:** Shelby County Board Chair - Tad Mayhall  
**Cc:** Erin K. Sordo (Kuhn); Kyle Brown; Jaxon Habada; Anna.Cadmus@sikich.com; AuditReport; Shelby County Treasurer - Erica Firnhaber; Shelby County Clerk - Jessica Fox; Circuit Clerk - Peter Otis  
**Subject:** RE: Partner Review Follow-up

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Thanks Tad, we should be all set to release the finals.

Have a nice evening!

	<b>Brad Porter</b>   Principal
	LAUTERBACH & AMEN, LLP
	668 N. River Road   Naperville, Illinois 60563
	Main: 630.393.1483   Cell: 630.328.0551
	<a href="mailto:bporter@lauterbachamen.com">bporter@lauterbachamen.com</a>   <a href="http://lauterbachamen.com">lauterbachamen.com</a>

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**From:** Shelby County Board Chair - Tad Mayhall <shcboardchair@shelbycounty-il.gov>  
**Sent:** Monday, February 23, 2026 3:24 PM (13)  
**To:** Brad Porter <bporter@lauterbachamen.com>  
**Cc:** Erin K. Sordo (Kuhn) <esordo@lauterbachamen.com>; Kyle Brown <kbrown@lauterbachamen.com>; Jaxon Habada <jhabada@lauterbachamen.com>; Anna.Cadmus@sikich.com; AuditReport <auditreport@lauterbachamen.com>; Shelby County Treasurer - Erica Firnhaber <shcotre@shelbycounty-il.gov>; Shelby County Clerk - Jessica Fox <shcoclerk@shelbycounty-il.gov>; Circuit Clerk - Peter Otis <cc1@shelbycounty-il.gov>  
**Subject:** RE: Partner Review Follow-up

This message originated outside of your organization. Sender: [shcboardchair@shelbycounty-il.gov](mailto:shcboardchair@shelbycounty-il.gov).

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Please find attached the signed letter.

Thank you.

Tad A. Mayhall  
Chairman, Shelby County Board  
District 3  
217-246-3592