



Agreed-Upon Procedures Report
Dive Team Investigatory Accounting Services and Analysis

Period Covering September 1, 2021 - August 31, 2024

(With Independent Accountants' Report Thereon)

SHELBY COUNTY DIVE TEAM

TABLE OF CONTENTS

	<u>Pages</u>
Independent Accountants' Agreed-Upon Procedures Report.....	1 - 2
Background.....	3
Procedures.....	3 - 17
Recommendations.....	18 - 19
Summary.....	20

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Independent Accountants' Agreed-Upon Procedures Report

To the Board of Trustees
Shelby County, Illinois:

We have performed the procedures enumerated below related to the Shelby County Dive Team located in Shelby County, Illinois (County) during the period September 1, 2021 to August 31, 2024. As of July 2023, Shelby County became responsible for operations and compliance with policies and procedures for the Shelby County Dive Team (Dive Team). The Dive Team operation is part of the County's Emergency Management Agency. The Dive Team is comprised of personnel who are trained in underwater search, rescue and recovery.

The County's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist users in determining whether the County maintained compliance with the County's policies and procedures regarding operations and accounting. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures are appropriate for their purposes.

The procedures and the associated findings are as follows:

Benford Brown and Associates, LLC requested financial documents from Shelby County regarding the Shelby County Dive Team. BB&A conducted interviews of key personnel, reviewed board agendas, reviewed board meeting minutes, reviewed payroll registers, reviewed financial statements and reviewed village appropriations ordinances.

We were engaged by the County Board of Shelby County to perform this agreed-upon procedures engagement. We conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

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Benford Brown & Associates, LLC
Chicago, IL
September 22, 2024

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SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

Background

The Shelby County Dive Team is located in Shelby County, Illinois. As of July 2023, the Shelby County Dive Team operations became a part of Shelby County.

The current members of the Shelby County Dive Team are

Michelle Campbell
Joren Davis
Sean Dial
Scott Enkoff
Kenneth Farley
Nicholas Quick
Sandy J. Macari
Craig Martin
Austin Pritchard

The Dive Team is comprised of personnel who are trained in underwater search, rescue and recovery. The Dive Team has been operating since 1997 and never filed Articles of Incorporation in the State of Illinois, nor has the Dive Team filed for tax-exempt status under Internal Revenue Code 501(c)(3) status with the Internal Revenue Service. In July 2023, the Shelby County board voted to assume the operations of the Dive Team. The County is responsible for the maintenance of the budget and payroll and human resources, as well as detection and prevention of fraud, misappropriations, and other irregularities. As stated in its policies and procedures, the County has the primary responsibility for the investigation of all suspected fraudulent acts. The County may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the County will issue reports to appropriate designated personnel. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as well as final dispositions of the case. The current administration seeks to review financial activity to ensure compliance with policies, procedures, board approval and tax laws.

County President Orman and the County Board contracted Benford Brown & Associates, LLC (BB&A) with the task of reviewing the Dive Team activity. For purposes of this engagement, BB&A assessed the accounting policies and procedures as it relates to the Dive Team financial transactions.

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

Objectives and Scope

The objective of the agreed-upon procedures was to review accounting policies, procedures and Dive Team transactions for the time period of September 1, 2021 to August 31, 2024 for completeness, accuracy, and proper approval and to determine whether the County's internal control procedures over the Dive Team's operations were effective in preventing fraud, waste and abuse.

Benford Brown & Associates, LLC's (BB&A) professional services were conducted in accordance with *Statement on Standards for Attestation Services No. 19* (SSAE No. 19) issued by the American Institute of Certified Public Accountants (AICPA). BB&A was engaged to review accounting policies, procedures and Dive Team transactions for the time period of September 1, 2021 through August 31, 2024. Our services were focused on the following objectives:

- Determine whether or not Dive Team transactions was being properly and accurately recorded in its accounting records.
- Determine whether or not Dive Team transactions were budgeted and approved by the County Board
- Determine whether tax documents were filed with the appropriate agencies.
- Evaluate current internal controls and provide recommendations for improvement.

Procedures

BB&A conducted fraud inquiries to address incentive/pressures present within the organization that may lead to fraud, opportunities for persons within the organization to commit fraud, and attitudes/rationalizations of personnel within the organization that may lead to fraud. For the purposes of this engagement, BB&A conducted the following procedures:

Inquiries – BB&A conducted inquiries of key personnel to gain an understanding of the organization, the financial procedures, control environment, and practices as it relates Dive Team activities during the period of September 1, 2021 to August 31, 2024. Inquiries were also used to obtain information about and to understand the reasoning for the agreed-upon procedures. We reviewed the accounting records, accounting policies, appropriation ordinances, board meeting minutes and tax documents.

Result – The agreed upon procedures identified the following:

- **Inadequate Oversight:** There is routine overspend of donations, budgeted, or earned funds by the Shelby County Dive Team.

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

- **Poor Documentation:** Financial records are incomplete, with no bank statements detailing individual transactions.
 - **Unreconciled Revenue:** Revenue generated from County equipment usage is not reconciled, and there are instances of personal use of County equipment.
 - **Incomplete Donation Records:** Documentation of donations is incomplete.
 - **Lack of Documentation of Jobs/Rescues:** No documentation exists showing actual “jobs/rescues” that would generate income or justify the usage of County equipment.
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Details regarding budget and financial statements findings

BB&A reviewed the 2018 Dive Donation Fund Report. BB&A requested documentation for all donations and earnings reported in the 2018 Dive Donation Fund Report.

- BB&A reviewed the 2018 Dive Donation Fund Report noting that \$15,000 was budgeted for the fiscal year ended August 31, 2018. Total revenue for the year was \$3,132.94 per the 2018 Dive Donation Fund Report. BB&A received documentation for \$3,131.22 in donations and \$1.72 in earnings. Expenditures for the year totaled \$5,333.08. BB&A determined that Dive Team expenses were \$2,200.14 more than the documented revenue received for the fiscal year ended August 31, 2018.

BB&A reviewed the 2019 Dive Donation Fund Report. BB&A requested documentation for all donations and earnings reported in the 2019 Dive Donation Fund Report.

- BB&A reviewed the 2019 Dive Donation Fund Report noting that \$7,000 was budgeted for the fiscal year ended August 31, 2019. Total revenue for the year was \$32,494 per the 2019 Dive Donation Fund Report. BB&A received documentation for \$29,394 in donations and \$3,100 in earnings. Expenditures for the year totaled \$39,631.03. BB&A determined that Dive Team expenses were \$7,137.03 more than the documented revenue received for the fiscal year ended August 31, 2019.

BB&A reviewed the 2020 Dive Donation Fund Report. BB&A requested documentation for all donations and earnings reported in the 2020 Dive Donation Fund Report.

- BB&A reviewed the 2020 Dive Donation Fund Report noting that \$19,000 was budgeted for the fiscal year ended August 31, 2020. Total revenue for the year was \$6,540 per the 2020 Dive Donation Fund Report. BB&A received documentation for \$5,490 in donations and \$1,050 in earnings. Expenditures for the year totaled

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

\$27,907.91. BB&A determined that Dive Team expenses were \$21,367.91 more than the documented revenue received for the fiscal year ended August 31, 2020.

BB&A reviewed the 2021 Dive Donation Fund Report. BB&A requested documentation for all donations and earnings reported in the 2021 Dive Donation Fund Report.

- BB&A reviewed the 2021 Dive Donation Fund Report noting that \$19,000 was budgeted for the fiscal year ended August 31, 2020. Total revenue for the year was \$6,540 per the 2020 Dive Donation Fund Report. BB&A received no documentation for donations or earnings. Expenditures for the year totaled \$17,052.53. BB&A determined that Dive Team expenses were \$17,052.53 more than the documented revenue received for the fiscal year ended August 31, 2021.

BB&A reviewed the 2022 Dive Donation Fund Report. BB&A requested documentation for all donations and earnings reported in the 2022 Dive Donation Fund Report.

- BB&A reviewed the 2022 Dive Donation Fund Report noting that \$15,000 was budgeted for the fiscal year ended August 31, 2020. Total revenue for the year was \$229.34 per the 2022 Dive Donation Fund Report. BB&A received documentation for \$229.34 in donations. Expenditures for the year totaled \$15,234.75. BB&A determined that Dive Team expenses were \$15,005.41 more than the documented revenue received for the fiscal year ended August 31, 2022.

BB&A reviewed the 2023 Dive Donation Fund Report. BB&A requested documentation for all donations and earnings reported in the 2023 Dive Donation Fund Report.

- BB&A reviewed the 2023 Dive Donation Fund Report noting that \$15,000 was budgeted for the fiscal year ended August 31, 2023. Total revenue for the year was \$25.85 per the 2023 Dive Donation Fund Report. BB&A received documentation for \$25.85 in earning. Expenditures for the year totaled \$2,722.36. BB&A determined that Dive Team expenses were \$2,696.51 more than the documented revenue received for the fiscal year ended August 31, 2023.

BB&A reviewed the 2024 Dive Donation Fund Report. BB&A requested documentation for all donations and earnings reported in the 2024 Dive Donation Fund Report.

- BB&A received no documentation for donations or earnings.

Inquiries – BB&A conducted inquiries of key personnel to gain an understanding of the organization, the financial procedures, control environment, and practices as it relates Dive Team activities during the period of September 1, 2021 to August 31, 2024. Inquiries were

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

also used to obtain information about and to understand the reasoning for the agreed-upon procedures. We reviewed the receipts for purchases for the Dive Team.

Result – The agreed upon procedures identified the following:

- **Failure to Inventory Equipment:** Equipment purchased with County funds has not been put into inventory nor has the inventory been observed and audited.
- **Potential Commingling of Funds:** There is a potential for commingling of personal and County funds, particularly related to the trade-in of a truck for a County truck.
- **Overspending and Credit Management Issues:** Continued allowance for spending, opening lines of credit without oversight, and movement of County funds between institutions without proper control.
- **Excessive Credit Cards:** An excessive number of open and active credit cards, with potential misuse for personal expenses.
- **Cross Utilization of Funds:** The Dive Team is allowed to use fire and rescue funds, with no access to the records from the fire and rescue funds.
- **Inconsistencies:** Multiple issues with reporting, including active 911 subscriptions, discrepancies in training expense documentation, budget amount mismatches, and inconsistencies between reported and actual expenditures.

Details regarding purchases findings

- BB&A noted over 80 assets and items purchased since 2018. A list compiled by BB&A totaling approximately \$110,000 was sent to the County. BB&A requested additional information regarding where the fixed assets are currently located or when the fixed assets were disposed of. BB&A did not receive any additional information for the following listing of assets:

DATE	ORDER NO	ACCOUNT	SELLER	DESCRIPTION	BASE COST	TAX	TOTAL	COUNTY ACCOUNT NUMBER	FINDINGS
5/11/2019	51141	51141	LEACH-WILSON CHEVROLET BUICK CO	2019 CHEVY SILVERADO - 1GC1KREG9KF251141	\$34,580.00	\$256.00	\$34,708.00		BB&A noted that a 1998 Yukon was traded in for the purchase of this vehicle. BB&A asked for documentation confirming the name of the legal owner of the vehicle and no documentation was received. BB&A noted the auto loan lender requested the tax identification number for the dive team and did not receive the requested information. The purchase documents list an additional \$5,000 was paid for the purchase of the truck over and above the price of the truck. BB&A did not receive any information regarding the additional payment of \$5,000. The auto lender placed the loan in collections on May 13, 2019. BB&A did not receive any documentation that supported the collection matter was resolved.
9/1/2020	I-0080596	100641	FKG OIL	FUEL			\$177.76		BB&A noted the fuel bill contains deisel and unleaded fuel charges incurred on the same day. BB&A requested documentation regarding what vehicles were being fuelled. No documentation was provided. BB&A noted this invoice was paid on October 19, 2020.
9/18/2020	409651		OMNI SCUBA	10 ZODIAC BUYOANCY COMPENSATOR DEVICE (BCDS)	\$3,000.00	\$0.00	\$3,000.00		BB&A asked for location of equipment. Location of equipment was able to be verified. BB&A noted a collection order was issued for the equipment. BB&A was not able to verify the date of the collection order.
7/9/2020	4.33976E+11	488.62	AMAZON	JUMPER CABLES (2), COMPASSES (2), DIVING YOKE (2), TIE DOWNS (2)	\$488.62		\$488.62		BB&A asked for location of equipment. Location of equipment was able to be verified. BB&A noted a collection order was issued for the equipment. BB&A was not able to verify the date of the collection order.
7/24/2020	876364869357	137.81	AMAZON	RIGID BELT CUTTER	\$137.81		\$137.81		BB&A asked for location of equipment. Location of equipment was able to be verified. BB&A noted a collection order was issued for the equipment. BB&A was not able to verify the date of the collection order.
7/1/2020	178	SCDT	SHELBY COUNTY AIRPORT	JUNE AVIATION GAS	\$56.60	\$0.00	\$56.60		BB&A noted receipts for aviation gas and fuel charges for boat. BB&A inquired as to how much gas does do the boats utilize regularly and no response was provided. BB&A noted a collection order was issued for this matter. BB&A was not able to verify the date of the collection order. The vehicle ID listed was OODANNYK
8/1/2020	193	SCDT	SHELBY COUNTY AIRPORT	JULY AVIATION GAS	\$40.82		\$40.82		BB&A noted receipts for aviation gas and fuel charges for boat. BB&A inquired as to how much gas does do the boats utilize regularly and no response was provided. BB&A noted a collection order was issued for this matter. BB&A was not able to verify the date of the collection order. User id 0099 was listed. BB&A requested a list of user names. A list of user names was not provided. The vehicle ID listed was OODANNYK
11/1/2020	672478		AUSTIN PRITCHARD	ALUMNIUM PLAQUES (2)	\$59.23	\$0.00	\$59.23		BB&A noted a refund request was received from Austin Pritchard. BB&A was did not not proof of payment for purchase. A collection order was entered fro this matter on November 5, 2020.
10/31/2020	I-0081090	100641	FKG OIL	DIESEL	\$71.11	-\$7.72	\$63.39		
1/9/2021	5535172		SHELBYVILLE MARATHON	FUEL	\$77.16	\$0.00	\$77.16		BB&A noted fuel and oil charges on receipt
2/28/2021	5599070		SHELBYVILLE MARATHON	FUEL	\$48.01	\$0.00	\$48.01		
4/27/2021	5999106		SHELBYVILLE MARATHON	FUEL AND MAINTENANCE	\$129.04	\$0.00	\$129.04		
5/5/2021	739853589533		AMAZON	MISSING DESCRIPTION	\$1,019.50		\$1,019.50		BB&A noted the third page of the invoices is missing therefore a complete review was not completed.
5/5/2021	453939374779		AMAZON	SHERWOOD BCD STANDARD ELBOW	\$30.00	\$3.00	\$33.00		
5/5/2021	443338686934		AMAZON	TENERGY 12 PACK PREMIUM RACHAR	\$45.96	\$8.88	\$54.84		
5/5/2021	447463587456		AMAZON	NRS RAPID RESCUER//NRES COMPACT RESCUE THROW BAG	\$700.00	-\$0.30	\$699.70		

DATE	ORDER NO	ACCOUNT	SELLER	DESCRIPTION	BASE COST	TAX	TOTAL	COUNTY ACCOUNT NUMBER	FINDINGS
5/5/2021	794387633875		AMAZON	MISSING DESCRIPTION	\$171.27		\$171.27		BB&A noted the third page of the invoices is missing therefore a complete review was not completed.
5/5/2021	463435368558		AMAZON	MISSING DESCRIPTION	\$6.62		\$6.62		BB&A noted the third page of the invoices is missing therefore a complete review was not completed.
5/5/2021	973335486459		AMAZON	SHERWOOD SCUBA K-VALVE	\$110.00	\$7.88	\$117.88		
5/27/2021			DUCKETT' CARET CARE AND AUTO CLEANING SERVICE	CAR WASH/WAX/REMOVE ROAD OIL/CLEAN AND DRESS TIRES- DIVE TEAM VAN	\$300.00	\$0.00	\$300.00		BB&A noted a refund request was received from Austin Pritchard. BB&A was did not not proof of payment for purchase.
6/4/2021	5599109		SHELBYVILLE MARATHON	FUEL-TYPE NOT INDICATED	\$87.00	\$0.00	\$87.00		
6/4/2021	5599110		SHELBYVILLE MARATHON	DIESEL	\$60.01	\$0.00	\$60.01		BB&A noted that there were two receipts for fuel purchased made on the same date.
6/26/2021	5599170		SHELBYVILLE MARATHON	REGULAR FUEL	\$57.15	\$0.00	\$57.15		
6/29/2021	2		GETZ LAWN SERVICE	SPRAY WEED KILLER	\$600.00	\$0.00	\$600.00		BB&A inquired regarding weedkiller being purchased for boats. BB&A did not receive additional information regarding the inquiry.
6/30/2021	1418		HARDY PLUMBING AND HEATING INC	LABOR - INSTALL FLASH VALVE ON URINAL	\$74.00	\$0.00	\$74.00		
			AMAZON			\$0.00			
6/10/2021			AMAZON	MAY ORDER- MISC EQUIPMENT	\$1,766.37	\$0.00	\$1,766.37		
6/2/2021	INV-IL74-189	857063	SUB AQUATICS INC	ANNUAL PREVENTATIVE MAINTENANCE/PARTS	\$649.51	\$0.00	\$649.51		BB&A noted the second page of the invoices is missing therefore a complete review was not completed.
7/3/2021	5599188		SHELBYVILLE MARATHON	DIESEL	\$70.00	\$0.00	\$70.00		
7/19/2021	5299231		SHELBYVILLE MARATHON	DIESEL	\$43.01	\$0.00	\$43.01		
7/20/2021	112000168-1	EO20	GLOBAL TECHNICAL SYSTEMS	CHECK MULTIPLE RADIOS	\$588.03	\$0.00	\$588.03		
7/11/2021			AMAZON	MISC EQUIPMENT	\$4,623.54	\$0.00	\$4,623.54		
8/27/2021			OMNI SCUBA	OTS GUARDIAN FULL FACE MASK/EAR MIC ASSEMBLY	\$1,425.00	\$0.00	\$1,425.00		
8/25/2021	323516	166827	ACTIVE 911	ANNUAL PAGING SUBSCRIPTION	\$208.00	\$0.00	\$208.00	001-033-74230	BB&A noted the annual subscription was paid multiple times during the same year.
9/12/2021	5535406		SHELBYVILLE MARATHON	NO FUEL TYPE SELECTED	\$36.51	\$0.00	\$36.51		BB&A noted that no fuel type was selected. Other documentation was found that support the purchase may have been for an F-150.
9/11/2021	5535404		SHELBYVILLE MARATHON	NO FUEL TYPE SELECTED	\$59.30	\$0.00	\$59.30		
9/11/2021	5535403		SHELBYVILLE MARATHON	NO FUEL TYPE SELECTED	\$63.99	\$0.00	\$63.99		
9/12/2021	5535406		SHELBYVILLE MARATHON	NO FUEL TYPE SELECTED	\$36.51	\$0.00	\$36.51		
9/12/2021	5535407		SHELBYVILLE MARATHON	NO FUEL TYPE SELECTED	\$56.36	\$0.00	\$56.36		BB&A noted that no fuel type was selected. Other documentation was found that support the purchase may have been for an command truck
9/12/2021	5535408		SHELBYVILLE MARATHON	NO FUEL TYPE SELECTED	\$8.51	\$0.00	\$8.51		BB&A noted that no fuel type was selected. Other documentation was found that support the purchase may have been for a Chevy Truck
9/1/2021	331	SCDT	SHELBY COUNTY AIRPORT	100LL AVGAS-JULY	\$72.48	\$0.00	\$72.48		
10/1/2021	346	SCDT	SHELBY COUNTY AIRPORT	100LL AVGAS - SEPTEMBER	\$67.65	\$0.00	\$67.65		
10/21/2021	INV-IL74-286	857063	SUB AQUATICS INC	REPAIRED AIR LEAKS/REPAIRED 2 LOW PRESSURE BULKEHAD FILINGS	\$450.09	\$0.00	\$450.09		
			AUSTIN PRITCHARD						
12/1/2021	369	SCDT	SHELBY COUNTY AIRPORT	100LL AVGAS-NOVEMBER	\$77.15	\$0.00	\$77.15		BB&A noted a vehicle ID listed on the paperwork, however we were not able to confirm if the vehicle belonged to the dive team.
1/29/2022	199857		DIVERS ALERT NETWROK	OXYGEN SUPPLY EUIPMENT	\$1,084.69	\$0.00	\$1,084.69		BB&A noted Austin Pritchard filed for a refund and not the seller. BB&A was not able to find a payment from A. Prichard regarding this transation.
1/30/2022	566595785535		AMAZON	PELICAN STORM CASE/02 GEAR BAG/02 DUFFLE	\$165.95	\$0.00	\$165.95		
4/9/2022	502551		BATTERT AND STARTED SPECIALIST	SONAR BATTERY	\$99.95	\$0.00	\$99.95		

DATE	ORDER NO	ACCOUNT	SELLER	DESCRIPTION	BASE COST	TAX	TOTAL	COUNTY ACCOUNT NUMBER	FINDINGS
12/29/2018	230029	1583	ACE HARDWARE	4 SINGLE SIDED KEYS	\$7.96	\$0.00	\$7.96		BB&A noted that the supporting documentation does not note what dive team asset the keys are for.
12/4/2018	13278801	21269	NEAL TIRE SULLIVAN	INSPECTION AND STICKER-NO VEHICLE LISTED	\$33.00	\$0.00	\$33.00		BB&A noted this as a cash payment by Austin Pritchard. BB&A was not able to determine which vehicle the purchase was for.
2/8/2019	4878		PROFESSIONAL SCUBA INSPECTORS	NICHOLAS QUICK	\$115.00	\$0.00	\$115.00	001-8410-12-033	BB&A inquired as to Nicholas Quick's relation to the dive team. BB&A did not receive a response.
2/13/2019		1581140	O'REILLY	NO INVOICE	\$23.97	\$0.00	\$23.97	001-7423-12-033	
1/12/2019	100		MIKE SCHWENKE	FIRST AID TRAINING (17 PEOPLE)	\$850.00	\$0.00	\$850.00	001-8410-12-033	
11/15/2018	103001606-1	EO20	GLOBAL TECHNICAL SYSTEMS	4 UNICATION G1 VOICE PAGER	\$1,380.00	\$0.00	\$1,380.00	001-7423-12-033	
9/7/2018		166827	ACTIVE 911	ANNUAL RENEWAL	\$211.50	\$0.00	\$211.50	001-7423-12-033	BB&A noted a refund request was received from Austin Pritchard. BB&A was did not not proof of payment for purchase.
8/20/2018	089888		GAMEDAY SCREENPRINTING	CUSTOM PRINTING	\$156.00	\$0.00	\$156.00	001-7423-12-033	
10/25/2018	1162659		GALLS	BOOTS AND PANTS	\$914.58	\$57.17	\$971.75		BB&A noted a refund request was received from Austin Pritchard. BB&A noted the payment was made from a card ending in 8759.
8/20/2018			TJ WATTERS SUPPLY INC	HUMMINBIRD EXTERNAL GPS ANTENNA	\$385.00	\$0.00	\$385.00	001-7423-12-033	
7/27/2018	445478469574		AMAZON	HARD SOLE BOOT/DEA;T DCK940D2/NOCO GENIUS BOOST	\$935.26	\$0.00	\$935.26	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
8/6/2018	433349965568		AMAZON	MAX AIR HIGH VELO FAN	\$135.06	\$0.00	\$135.06	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
8/10/2018	436485875873		AMAZON	TRANSPORT CHAINS	\$119.98	\$0.00	\$119.98	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
8/10/2018	454575748386		AMAZON	BIG SQUEEZE KNIVES	\$129.90	\$0.00	\$129.90	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
8/14/2018	764486967847		AMAZON	KNIVES/	\$805.34	\$0.00	\$805.34	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
9/13/2018			LEACH-WILSON CHEVROLET BUICK CO	VEHICLE INSPECTION-1998 GMC YUKON	\$37.50	\$0.00	\$37.50	001-7423-12-033	BB&A noted the VIN number listed for the vehicle is VIN-1GKEK13R1WJ724755
4/15/2019	1Q2019COMMUN		CATERPILLAR	NO DESCRIPTION	\$1,000.00	\$0.00	\$1,000.00	NO COUNTY INVOICE	
1/21/2019	2377366312	1581140	O'REILLY	MATTHEW	\$23.97	\$0.00	\$23.97		BB&A noted the name Matthew was listed on the documation. BB&A = inquired as to Matthew's relation to the dive team. BB&A did not receive a response.
2/4/2020	I-0079133	100641	FKG OIL		\$15.63	\$0.00	\$15.63	001-7423-12-033	
2/14/2020			PRO-LUBE	CHECK REPAIR BEARINGS ON 3 BOAT TRAILERS	\$150.95	\$0.00	\$150.95	001-7423-12-033	
12/11/2019		222430	ACTIVE 911	ANNUAL RENEWAL	\$208.00	\$0.00	\$208.00	001-7423-12-033	BB&A noted an email from Jordan Camic requesting a refund. BB&A inquired as to Jordan's relation to the dive team. BB&A did not receive a response.
1/23/2020	I-0078888	100641	FKG OIL		\$40.60	\$0.00	\$40.60	001-7423-12-033	
1/11/2020	I-0078888	100641	FKG OIL	DIESEL	\$149.13	-\$21.12	\$128.01	001-7423-12-033	
1/4/2020	468398733475	XXX6529	AMAZON	LAEDERDAL STIFNECK PEDI-SELECT	\$28.31	\$0.00	\$28.31	001-7423-12-033	
1/4/2020	454488684895	XXX6529	AMAZON	RECHARGEABLE BATTERIES	\$41.76	\$0.00	\$41.76	001-7423-12-033	
1/4/2020	566984949856	XXX6529	AMAZON	MARINE PART DEPORT STAINLESS STEEL SNAP SHACKLE	\$44.90	\$0.00	\$44.90	001-7423-12-033	

DATE	ORDER NO	ACCOUNT	SELLER	DESCRIPTION	BASE COST	TAX	TOTAL	COUNTY ACCOUNT NUMBER	FINDINGS
1/4/2020	599746576749	XXX6529	AMAZON	XL MEDICA BAG FIRST RESPONDER	\$239.99	\$0.00	\$239.99	001-7423-12-033	
1/7/2020	588668444896	XXX6529	AMAZON	ATOMIC SAFE SECOND INFLATOR	\$299.95	\$0.00	\$299.95	001-7423-12-033	
1/7/2020	849985836393	XXX6529	AMAZON	TORUNIQUT/ATOMIC SAFE SECOND INFLATOR/FUSION SURFACE MOUNT	\$374.84	\$0.00	\$374.84	001-7423-12-033	
1/4/2020	784443477445	XXX6529	AMAZON	STIFFNECK SELECT COLLARS	\$35.22	\$0.00	\$35.00	001-7423-12-033	
1/4/2020	983559345585	XXX6529	AMAZON	2 AMP DIRECT MOUNT CHARGER	\$47.48	\$0.00	\$47.48	001-7423-12-033	
1/7/2020	455688397857	XXX6529	AMAZON	DIVES KNIVES	\$299.80	\$0.00	\$299.80	001-7423-12-033	
1/4/2020	798687438753	XXX6529	AMAZON	SURFAEC MOUNT DUAL COLOR LED	\$316.00	\$0.00	\$316.00	001-7423-12-033	
1/1/2020			MIKE SCHWENKE	CPR/FIRST AID TRAINING (15 PEOPLE)	\$750.00	\$0.00	\$750.00	001-7423-12-033	
10/5/2019	12858274	21269	NEAL TIRE SULLIVAN	4 NEW TIRES- 2004 FORD 150	\$558.60	\$0.00	\$558.60	001-7423-12-033	BB&A noted the VIN number listed was VIN number 1FTPW14514KB56941
9/3/2019	44922	TCS673	LAKE SARA MARINA	OIL/VAPOR SEPARATOR	\$1,713.69	\$92.08	\$1,805.77	001-7423-12-033	
9/15/2019	I-0077827	100641	FKG OIL	DIESEL/OIL	\$174.24	\$0.00	\$174.24	001-7423-12-033	
8/11/2019			SHELBY COUNTY AIRPORT	100LL AVGAS	\$75.84	\$0.00	\$75.84	001-7423-12-033	BB&A noted a refund request was received from Austin Prichard. BB&A noted the payment was made on a Mastercard ending in 6457.
8/31/2019	I-077548	100641	FKG OIL	DIESEL/OIL/MERCHANDISE	\$192.54	\$0.00	\$192.54	001-7423-12-033	BB&A noted merchandise was purchased.
			FESSI	NO INVOICE	\$390.00	\$0.00	\$390.00		BB&A noted this was was paid via a First Federal account but BB&A did not receive a copy of the invoice for the purchase.
1/11/2021			MIKE SCHWENKE	CPR/FIRST AID TRAINING (11 PEOPLE)	\$325.00	\$0.00	\$325.00	001-8410-12-033	
10/10/2020	I-0081090	100641	FKG OIL	DIESEL	\$63.39	\$0.00	\$63.39	001-7423-12-033	
9/30/2020	I-0080833	100641	FKG OIL	FUEL	\$44.38	\$0.00	\$44.38	001-7423-12-033	
5/2/2022			TJ WATTERS SUPPLY INC	HUMMINBIRD UNIVERSAL MEGA 360/HELIX 12 MSI GPS	\$3,789.99	\$0.00	\$3,789.99		BB&A noted that there was no invoice for purchase and no invoice number. The invoice received was for a different amount.
3/21/2022	79912997	0496-00-793263-5	WEX BANK	FUEL CHARGES	\$154.73	\$0.00	\$154.73	001-7423-12-033	BB&A noted that this was paid from a line of credit. The Shelby County Dive Team is listed as the account holder for the line of credit.
1/27/2022	0004		HART DIVERS INTERNATIONAL	ER O2 FOR SCUBA DIVING INJURIES TRAINING (15 PEOPLE)	\$1,054.20	\$0.00	\$1,054.20	001-033-84100	BB&A noted the training account number listed on the supporting documentation does not appear to be accurate.
1/8/2022			MIKE SCHWENKE	CPR/FIRST AID TRAINING (14 PEOPLE)	\$700.00	\$0.00	\$700.00	001-033-84100	
DATE NOT READABLE	5999213		SHELBYVILLE MARATHON	UNLEADED REGULAR	\$53.63	\$0.00	\$53.63	001-7423-12-033	
6/1/2023	INV-IL65-202	857063	SUB AQUATICS INC	ANNUAL MAINTENANCE	\$745.68	\$0.00	\$745.68	001-7423-12-033	
3/24/2023	88223873	0496-00-793263-5	WEX BANK	FUEL	\$189.66	\$0.00	\$239.66	001-7423-12-033	BB&A noted the invoice lists a \$50 past due amount and a credit card ending in 4873.
2/11/2023			MIKE SCHWENKE	CPR/FIRST AID (12 PEOPLE)	\$300.00	\$0.00	\$300.00	001-033-84100	
1/13/2023	103004669-1	EO20	GLOBAL TECHNICAL SYSTEMS	KENWOOD SPEAKER MICROPHONE	\$98.00	\$0.00	\$98.00	001-7423-12-033	
11/20/2022	86057166	0496-00-793263-5	WEX BANK	PAST DUE BALANCE - CRAD ENDING IN 42413	\$207.00	\$0.00	\$207.00	001-7423-12-033	BB&A noted this is a past due balance.
			A. PRITCHARD	TRAINING	\$275.56	\$0.00	\$275.56	001-033-84100	
1/15/2023	112-0880421-5508224	12-0880421-550822	AMAZON	SEA DOG WATER SPORTS REPAIR PVC GLUE	\$19.99	\$1.45	\$21.44	001-7423-12-033	BB&A noted this is a refund request from Austin Prichard. BB&A noted the payment document provided lists a credit card ending in 9697.
1/22/2023	2301-580407		BEST TRIPLE B HOME CENTER	6 ACID BRUSHES	\$3.54	\$0.29	\$3.83	001-7423-12-033	BB&A noted this was a cash purchase
1/29/2023			SHELBYVILLE ACE		\$26.75	\$2.21	\$28.96	001-7423-12-033	BB&A noted this was a purchase made by Joren Davis with a card ending in 5194.
11/12/2022			WALMART	AAA BATTERIES	\$30.74	\$2.54	\$33.28	001-033-84100	BB&A noted this was a cash purchase
12/10/2022			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$67.26	\$0.00	\$67.26	001-033-84100	BB&A noted this was purchased with a mastercard ending in 6786.
1/14/2023			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$54.56	\$0.00	\$54.56	001-033-84100	BB&A noted this was purchased with a mastercard ending in 6786.
11/12/2022			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$66.23	\$0.00	\$66.23	001-033-84100	BB&A noted this was purchased with a mastercard ending in 6786.
10/31/2022	84860089	0496-00-793263-5	WEX BANK	PAST DUE FUEL CHARGES	\$171.17	\$0.00	\$171.17	001-7423-12-033	

DATE	ORDER NO	ACCOUNT	SELLER	DESCRIPTION	BASE COST	TAX	TOTAL	COUNTY ACCOUNT NUMBER	FINDINGS
9/9/2022	440353		ACTIVE 911	ALERTING SUBSCRIPTION	\$240.00	\$0.00	\$240.00	001-7423-12-033	BB&A noted a refund request from Austin Pritchard. BB&A did not receive proof of payment for original purchase. Receipt notes a "card" was used.
9/8/2022	459557845877	8781-047652-9	AMAZON	SPATULA SET	\$52.00	\$0.53	\$52.53	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
9/8/2022	486433767687	8781-047652-9	AMAZON	GRIDDLE	\$147.74	\$5.36	\$153.10	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
7/11/2022	586796835356	8781-047652-9	AMAZON	NO DETAILS PROVIDED	\$61.60		\$61.60	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
7/12/2022	734668475635	8781-047652-9	AMAZON	NO DETAILS PROVIDED	\$29.55	\$0.00	\$29.55	001-7423-12-033	BB&A noted that the Shelby County Fire Department requested a reimbursement from the dive team account number for this purchase. BB&A did not receive supporting documentation regarding the reimbursement.
6/3/2022	857063	INV-IL74-420	SUB-AQUATICS INC	ANNUAL MAINTENANCE	\$706.48	\$0.00	\$706.48	001-033-74230	
8/20/2018	89888		GAMEDAY SCREENPRINTING	CUSTOM PRINTING	\$156.00	\$0.00	\$156.00	001-7423-12-033	
8/20/2018			TJ WATTERS SUPPLY INC	3 CPS ANTENNA	\$385.00	\$0.00	\$385.00		
7/27/2018			AMAZON	EQUIPMENT	\$2,125.54	\$0.00	\$2,125.54	001-7423-12-033	
6/1/2020			AMAZON	EQUIPMENT	\$99.95		\$99.95	050-5443-12-048	
6/1/2020			AMAZON	EQUIPMENT	\$173.69		\$173.69	050-5443-12-048	
6/1/2020			AMAZON	EQUIPMENT	\$27.88		\$27.88	050-5443-12-048	
6/26/2020			AMAZON	EQUIPMENT	\$314.85		\$314.85	050-5443-12-048	
6/26/2020			AMAZON	EQUIPMENT	\$209.90		\$209.90	050-5443-12-048	
6/29/2020			AMAZON	EQUIPMENT	\$1,812.65		\$1,812.65	050-5443-12-048	
7/31/2020	I-0080355		FKG OIL	FUEL	\$50.81	\$0.00	\$50.81	001-7422-12-033	
6/30/2020	495456		BATTER AND STARTED SPECIALIST		\$179.90	\$0.00	\$179.90	050-5443-12-048	
6/30/2020	I-0080116		FKG OIL		\$115.51	\$0.00	\$115.51	001-7422-12-033	
7/1/2020	E110955		FESSI	HYDRO TEST SCUBA	\$390.00	\$0.00	\$390.00	001-7423-12-033	
6/26/2020	181306		ACTIVE 911	SUBSCRIPTION	\$208.00	\$0.00	\$208.00	001-7800-12-033	
6/23/2020	319088		FRED BIGGS ELECTRIC		\$344.08	\$26.67	\$370.75	050-5443-12-048	
6/22/2020	6037		ARMOR PRODUCTS	HARDBACK ROLLER/FREIGHT	\$1,123.66	\$0.00	\$1,123.66	050-5443-12-048	
6/19/2020	5770		PROFESSIONAL SCUBA INSPECTORS	EQUIPMENT	\$1,205.70	\$0.00	\$1,205.70	050-5443-12-048	
6/1/2020			AMAZON	EQUIPMENT	\$301.52	\$0.00	\$301.52	050-5443-12-048	
6/11/2020	40868771		AUSTIN PRITCHARD (MCMASTER-CARR)	STEELGRATING	\$84.33	\$4.68	\$89.01	050-5443-12-048	
0/0/2020			AUSTIN PRITCHARD (MENDARDS)	MECH TOOL SET//DRAWER	\$647.92	\$42.11	\$690.03	050-5443-12-048	
5/27/2020	0081743		BREATHING AIR SYSTEMS	EQUIPMENT	\$10,580.15	\$0.00	\$10,580.15	No County Invoice	BB&A noted the supporting documetation stated "PG 30 - FY20-83295"
5/31/2020	I-0079875		FKG OIL	DIESEL/PREBLND	\$127.94	\$0.00	\$127.94	001-7800-12-033	
5/28/2020	5719		AUSTIN PRITCHARD (PROFESSIONAL SCUBA INSPECTORS)	TRAINING 6/3-6/4	\$590.00	\$0.00	\$590.00	001-8410-12-033	
5/28/2020	11800		AUSTIN PRITCHARD (PSI)	EQUIPMENT	\$241.11	\$0.00	\$241.11	001-7423-12-033	
3/31/2020	i-0079387		FKG OIL	PREBLEND	\$66.16	\$0.00	\$66.16	001-7422-12-033	
1/11/2020	3510		WILD FLOWER CAFÉ	TRAINING	\$80.00	\$0.00	\$80.00	001-8410-12-033	
2/8/2020	3679		WILD FLOWER CAFÉ	TRAINING	\$80.00	\$0.00	\$80.00	001-8410-12-033	
1/6/2020	201141		WALMART (AUSTIN PRITCHARD)	DIVE LIGHT BATTERIES	\$188.38	\$0.00	\$188.38	001-7423-12-033	
2/3/2020	110054		ACTIVE 911 (JORDAN CAM??)	ANNUAL SUBSCRIPTION	\$208.00	\$0.00	\$208.00	001-7423-12-033	BB&A noted this appears to be the second annual subscription for the same subscription.

DATE	ORDER NO	ACCOUNT	SELLER	DESCRIPTION	BASE COST	TAX	TOTAL	COUNTY ACCOUNT NUMBER	FINDINGS
10/5/2019	12858274		NEAL TIRE	TIRES	\$558.60	\$0.00	\$558.60	001-7423-12-033	BB&A noted the supporting documentation stated F150-2004 -VIN-IFTPW145145KB56941
9/28/2019	16097		LAKE SARA MARINA	EQUIPMENT	\$1,783.11	\$0.00	\$1,783.11	001-7423-12-033	
9/11/2019	NO INVOICE		GAMEDAY SCREENPRINTING	POLO/HATS	\$444.00	\$0.00	\$444.00	001-7423-12-033	
8/9/2021			OMNI SCUBA	CLASS MATERIALS	\$192.83	\$0.00	\$192.83	001-8410-12-033	
8/29/2022			OMNI SCUBA	DOWN PAYMENT ON XL KING DRY SUIT (1)	\$1,906.50	\$0.00	\$1,906.50	001-033-74230/84100/7800	
2/12/2022			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$97.36	\$0.00	\$97.36	001-033-74230	
3/12/2022			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$76.32	\$0.00	\$76.32	001-033-74230	
4/9/2022			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$60.00	\$0.00	\$60.00	001-033-74230	
4/1/2022			DAIRY QUEEN	TRAINING MEALS	\$41.08	\$0.00	\$41.08	001-033-74230	
4/2/2022			WALMART	TRAINING MEALS	\$17.29	\$0.00	\$17.29	001-033-74230	
11/13/2021			TRACTOR SUPPLY	CHEST FOR AIR HOSES	\$108.24	\$0.00	\$108.24	001-033-74230	
7/4/2022			TJ WATTERS SUPPLY INC	HUMMINGBIRD MEGA 360 7 PIN	\$61.24	\$0.00	\$61.24	001-033-74230	
7/8/2022	C0000107485		UNDERSEA SYSTEMS	MK-7, Y-ADAPTOR	\$1,994.00	\$0.00	\$1,994.00	001-033-74230	
6/1/2022	430		SHELBY COUNTY AIRPORT	100LL AVGAS- MAY	\$61.03	\$0.00	\$61.03	001-033-74230	
6/14/2022			OMNI SCUBA	DIVER TRAINING	\$1,290.00	\$0.00	\$1,290.00	001-033-84100	
6/30/2022			WEX	FUEL	\$246.84	\$0.00	\$246.84	001-033-74230	
6/11/2022			MOTOMART	FUEL	\$119.32	\$0.00	\$119.32	001-033-74230	
6/25/2022			MOTOMART	FUEL	\$72.03	\$0.00	\$72.03	001-033-74230	
6/25/2022			MOTOMART	FUEL	\$55.49	\$0.00	\$55.49	001-033-74230	
3/31/2022			MOTOMART	FUEL	\$62.91	\$0.00	\$62.91	001-033-74230	
3/21/2022			MOTOMART	FUEL	\$41.00	\$0.00	\$41.00	001-033-74230	
3/21/2022			MOTOMART	FUEL	\$20.02	\$0.00	\$20.02	001-033-74230	
NO DATE			MOTOMART	FUEL	\$103.17	\$0.00	\$103.17	001-033-74230	
4/10/2021			WALMART	SUPPLIES	\$34.91	\$0.00	\$34.91	001-033-74230	
2/13/2021			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$93.65	\$0.00	\$93.65	001-033-84100	
1/8/2022			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$73.83	\$0.00	\$73.83	001-033-84100	
12/11/2021			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$54.56	\$0.00	\$54.56	001-033-84100	
4/10/2021			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$41.72	\$0.00	\$41.72	001-033-84100	
3/13/2021			LAKEVIEW FAMILY RESTAURANT	TRAINING MEALS	\$47.63	\$0.00	\$47.63	001-033-84100	
7/13/1905	5999213		SHELBYVILLE MARATHON	FUEL	\$53.63	\$0.00	\$53.63	001-033-74220	
3/31/2023	88223873		WEX	FUEL	\$239.66	\$0.00	\$239.66	001-033-74230	
TOTALS					\$108,863.43	\$481.71	\$109,447.68		

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

Inquiries – BB&A conducted inquiries of key personnel to gain an understanding of the organization, the financial procedures, control environment, and practices as it relates Dive Team activities during the period of September 1, 2021 to August 31, 2024. Inquiries were also used to obtain information about and to understand the reasoning for the agreed-upon procedures. BB&A noted that purchases during this period exceeds revenue and donations received by the Dive Team. BB&A inquired about the bank accounts used by the Dive Team, the Dive Team's Federal tax exemption status, and it's registration with the Illinois Charitable Trust Bureau. BB&A was made aware of a report issued by former Shelby County State's Attorney, Robert Hanlon, in May 2024 during the time of our review.

Result – BB&A reviewed the report from former Shelby County State's Attorney, Robert Hanlon, addressed to former Board Chairman, Robert Orman. BB&A noted the following:

- Former Shelby County State's Attorney Hanlon stated in his report that he recovered \$24,703.94 via a cashier's check made payable to the Shelby County Treasurer.
- Former Shelby County State's Attorney Hanlon stated in his report that the funds were diverted to an incorrect entity but should have been deposited in the Dive Team's account maintained by the Shelby County Treasurer.
- Former Shelby County State's Attorney Hanlon stated in his report that in his investigation, he discovered no fact to suggest to him that any individual obtained personal benefit of the diversion of the funds of the Dive Team to the other entity. Therefore, the individuals responsible for the diversion were not charged criminally. There remains time on the Statute of Limitations should the successor elect to advance a criminal charge.
- Former Shelby County State's Attorney Hanlon noted in his report that Mr. Austin Pritchard's alleged refusal to respond to Freedom of Information Act (FOIA) requests. Attorney Hanlon stated the maximum risk at the time of his report was \$45,000 plus attorney fees. BB&A asked for a list of the current Dive Team members as a part of our agreed upon procedures. BB&A did not receive the requested information and that was one of the primary reasons for the delay in issuance of this report. Our report contains a list of the current Dive Team members that were obtained via a FOIA several years ago. We also received an email dated September 24, 2024 from County board member Tad Mayhall inquiring as to why we needed a current team roster and where it fit into our scope of work.

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

- Former State's Attorney Hanlon stated in his report that during his term in office, he learned of the existence of a scheme and artifice to avoid the Board of Review. That artifice was facilitated by the intentional falsification of Certificates of Error whereby the Clerks in the Supervisor of Assessments Office either signed Certificates of Error on behalf of members of the Board of Review or the Clerk used pre-signed blank forms circumventing the entire Board of Review process. After Former State's Attorney Hanlon began looking into this practice, he believes the practice ended. He also believes the creation of the false documents was the product of ignorance and not of a criminal intent. Thus, he declined to commence criminal prosecution of the Supervisor of Assessments. Former State's Attorney Hanlon cannot disclose the substance of the Grand Jury Testimony or the Grand Jury's investigation related to this issue.
- Former State's Attorney Hanlon stated in his report that during his review of property records and applicable taxes and assessments, there are a number of parcels in Shelby County that are significantly under assessed (properties sold for over \$1,000,000 with assessed market values well below sales price). Former State's Attorney Hanlon stated that it is also clear that the Supervisor of Assessments needs education on assessment of riparian rights. Riparian rights are rights of property owners whose property connects to a running body of water. Former State's Attorney Hanlon recommended that the Lithia Springs Marina should have a complete market analysis completed so that a fair share assessment is properly estimated.
- Former State's Attorney Hanlon stated in his report that it came to his attention that the objection petition filed by Mr. Boehm was highly irregular. Mr. Boehm acknowledged in the hearing on the Objection Petition that he did not have all of the necessary paperwork for his petition. Video footage available to former State's Attorney Hanlon and the court demonstrate that Mr. Boehm entered the building with less than a minute to spare to file his objection and did not possess any papers upon entry. In addition, the Clerk's clock was checked for its relationship to the time on the video. A test of that correlation revealed that there was no significant deviation between clocks and therefore the handwritten time on the petition was erroneous. Former State's Attorney Hanlon declined to charge any person and he informed the Clerk of the need to manage her office without irregularities.
- Former State's Attorney Hanlon stated in his report to the County Board that issues exist with respect to a unfair labor practice involving the union and it has

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

implication on the County as a whole. The County executed a labor agreement with a defined bargaining unit and that defined bargaining unit encompasses individuals from the Clerk's office and the Supervisor of Assessment office, the Treasurer's office and the Highway Department. The union is in violation of its duties to the whole defined bargaining unit when they negotiated a Memorandum of Understanding (MOU) with the Highway Department only and the Board approved. The other members of the bargaining unit (i.e. Clerk's office, Supervisor of Assessment Office and Treasurer's office) were not included in the MOU. The Highway Department is part of the bargaining unit and labor agreement negotiations have to include all individuals of the defined bargaining unit.

- Former State's Attorney Hanlon stated in his report that each of us enjoys the presumption of innocence. Therefore, it is not necessary for a State's Attorney to declare that an individual is innocent. That said, despite numerous individuals requesting that Former State's Attorney Hanlon charge Mr. Spessard, he declined to prosecute Alan Spessard. Former State's Attorney Hanlon did not wish to delve into the particulars of Mr. Spessard's conduct and declined to charge based on what he believed was within his discretion. However, Former State's Attorney Hanlon stated had he been the State's Attorney at the time of the misconduct alleged and facts reflected in the investigation, he would have charged Mr. Spessard.

Inquiries – BB&A conducted inquiries of key personnel to gain an understanding of the organization, the financial procedures, control environment, and practices as it relates Dive Team activities during the period of September 1, 2021 to August 31, 2024. Inquiries were also used to obtain information about and to understand the reasoning for the agreed-upon procedures. BB&A was made aware of a large sum of cash that was recovered from the Dive Shed just prior to our review. BB&A was informed that all cash received by the Dive Team is to be deposited into the Dive Team account with the Treasurer.

Result – BB&A was informed the cash was turned over to the Sheriff in evidence by the Shelby County Sheriff.

Inquiries – BB&A conducted inquiries of key personnel to gain an understanding of the organization, the financial procedures, control environment, and practices as it relates Dive Team activities during the period of September 1, 2021 to August 31, 2024. Inquiries were also used to obtain information about and to understand the reasoning for the agreed-upon procedures.

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

BB&A inquired about obtaining information regarding email address shelbydive@shelbycounty-il.com and shelbycountydiveteam@gmail.com.

Result – BB&A was informed that Austin Pritchard has sent emails from the email address shelbydive@shelbycountyil.com however the financial officers for the County and the IT department do not have access to the email. BB&A noted during our review of the purchases that these were the email addresses being utilized for the Amazon purchases. BB&A also noted the financial officers for the County do not have access to the Amazon accounts that are being used for purchases.

Inquiries – BB&A conducted inquiries of key personnel to gain an understanding of the organization, the financial procedures, control environment, and practices as it relates Dive Team activities during the period of September 1, 2021 to August 31, 2024. Inquiries were also used to obtain information about and to understand the reasoning for the agreed-upon procedures. BB&A inquired if the Dive Team or the Dive Team leadership has the authority to sign up for credit on behalf of the County.

Result – BB&A was informed that the Dive Team is not listed on the credit card policy for the County however they do have WEX cards for gas purchases. BB&A reviewed the Credit Card Ordinance approved and adopted on September 14, 2023. The Dive Team commander has given all members accesses to use the cards.

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

Recommendations

Based on our review of the County board agendas, board meeting minutes, and financial records we have the following recommendations:

1. Regarding the cash that was found in the Dive Shed and turned over to the County Sheriff, we recommend an investigation is completed regarding this matter. We recommend the State's Attorney file the appropriate action to get an order to tender the funds to the Treasurer.
2. The State of Illinois and Internal Revenue Service has rules regarding how nonprofit organization are required to operate. BB&A did not receive a copy of a Tax ID number issued by the IRS. BB&A was not able to obtain evidence that the Shelby County Dive Team was properly registered with the Illinois Charitable Trust Bureau. BB&A learned that a local Community Foundation possibly used an account at a local State Bank to hold funds on behalf of the Shelby County Dive Team. At least one person associated with the foundation admitted that the possible intent was to conceal government funds when they ran through the funds through the charity at the bank. Bank fraud, money laundering, tax fraud, and tax evasion are serious crimes. It is our understanding the bank cooperated and issued a cashier's check for over \$24,000, BB&A did not receive any bank statements to review to determine the correct amount of donations and revenue for the Shelby County Dive Team for the entire time they have been operating without the appropriate organizational documents. BB&A is recommending that the County Treasurer report this matter as quickly as possible to the Internal Revenue Service, the Federal Bureau of Investigations and the Illinois Charitable Trust Bureau.
3. Regarding the market value matter, we recommend the board follow the advice of Former State's Attorney Hanlon and direct the current State's Attorney to subpoena various records of the property owner that would help in estimating the market value of various properties. Former State's Attorney Hanlon stated the Supervisor of Assessment has not requested that assistance. Former State's Attorney Hanlon stated despite the recent dramatic increase in assessment on Lithia Springs Marina, based on his professional opinion, that the valuation of the riparian rights is grossly insufficient. Former State's Attorney Hanlon stated the riparian rights are enormous and are not reflected in the assessed valuation by any reasonable means and statutory remedies exist for properties that are significantly undervalued.
4. Regarding the County Clerk's office not properly recording the date and time the documents are received, we recommended the County implement a process that the County Clerk utilize an electronic time stamp machine for stamping electoral documents.

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

5. The County should approve all vendor contracts and obtain an IRS Form W-9 prior to issuing a payment to a vendor regarding Dive Team operations.
6. The County should review budget-to-actual financial reports to ensure expenditures do not exceed approved budgets regarding Dive Team operations.
7. The County should comply with all federal and state laws and municipal ordinances regarding the Dive Team operations.
8. The County should implement a policy regarding record retention of financial records to ensure compliance with audit guidelines, Freedom of Information Act requests and the Illinois State Archives.
9. The County should implement procedures to reconcile revenue to ensure Dive Team and County equipment usage is properly recorded and reported. This reconciliation process will also help prevent and detect personal use of government assets.
10. The County should implement procedures to ensure the completeness of donation records as required by the Internal Revenue Service.
11. The County should implement a process to inventory all current fixed asset and maintain a list of fixed asset purchases and disposals. This information is required for annual financial audits.
12. The County should implement a process to ensure personal funds and County funds are not commingled when assets are purchased.
13. The County should implement a process to ensure proper oversight of spending and credit applied for on behalf of the Dive Team.
14. The County should review the credit cards issued to Dive Team member to ensure there is not an excess number of open and active cards. The County should also implement procedures to ensure the cards are not being used for personal expenses.
15. The County should ensure the Dive Team is not using funds from other departments without proper approval.
16. The County should implement a policy to ensure the Information Technology department and Financial Officers of the County have access to all accounts that are utilizing County funds to make purchases. This would include Amazon accounts.

SHELBY COUNTY DIVE TEAM

Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

Summary

Results from our application of agreed-upon procedures for September 1, 2021 through August 31, 2024 indicate that the accounting processes for the Shelby County Dive Team are not operating in compliance with the County's policies and procedures. The Dive Team does not appear to have been operating in compliance with Internal Revenue Code Section 501(c)(3) and cannot provide a valid tax identification number issued by the Internal Revenue Service. All entities that operate in Illinois must register with the Illinois Secretary of State. There is no record of the Shelby County Dive Team complying with the state law regarding the Secretary of State. All entities that solicit and accept donations in Illinois are required to register with the Illinois Charitable Trust Bureau. There is no record of compliance with the Illinois Charitable Trust Bureau. The County must ensure controls are implemented to ensure compliance with the County's policies and procedures as well as federal and state laws. The Board members and financial officers are also required to report financial crimes to the appropriate authorities immediately.