



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

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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

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### ***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.

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## Agreed-Upon Procedures

Period Covering September 1, 2021 to August 31, 2024

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### *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.

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- **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

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\$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



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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<br>CHEVROLET<br>BUICK CO | 2019 CHEVY SILVERADO -<br>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 fuel. No documentation was provided. BB&A noted this invoice was paid on October 19, 2020.   |
| 9/18/2020  | 409651       |         | OMNI SCUBA                            | 10 ZODIAC BUYOANCY<br>COMPENSATOR DEVICE<br>(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),<br>COMPASSES (2), DIVING<br>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<br>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<br>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<br>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<br>MARATHON               | FUEL   | \$77.16     | \$0.00   | \$77.16     |                       | BB&A noted fuel and oil charges on receipt  |
| 2/28/2021  | 5599070      |         | SHELBYVILLE<br>MARATHON               | FUEL   | \$48.01     | \$0.00   | \$48.01     |                       |   |
| 4/27/2021  | 5999106      |         | SHELBYVILLE<br>MARATHON               | FUEL AND<br>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<br>STANDARD ELBOW   | \$30.00     | \$3.00   | \$33.00     |                       |   |
| 5/5/2021   | 443338686934 |         | AMAZON                                | TENERGY 12 PACK<br>PREMIUM RACHAR                                      | \$45.96     | \$8.88   | \$54.84     |                       |   |
| 5/5/2021   | 447463587456 |         | AMAZON                                | NRS RAPID<br>RESCUER//NRES<br>COMPACT RESCUE<br>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 EQUIPMENT   | \$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 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       |               | BATTERT 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  | 050-05443-12-048      |   |
| 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.   |

SHELBY COUNTY DIVE TEAM  
PURCHASE ANALYSIS  
JANUARY 1, 2018 TO AUGUST 31, 2024  
DRAFT

| 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

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**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.



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- 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

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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.

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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.

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### Agreed-Upon Procedures

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#### *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.

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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.

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### Agreed-Upon Procedures

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#### *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.