

Additional Agenda Items – July 1, 2025

From: Travis Land, Chairman of the Suwannee County Board of County Commissioners

- I believe that after ensuring the safety of our citizens, our next most important obligation is to be proper stewards of taxpayer funds. Further, as elected officials, we are properly held to account if Suwannee County mismanages its public funds. It is in this vein that I submit this additional agenda item.
- Last week, I received information from Powell and Jones, CPA that our annual independent audit is statutorily due by July 1, 2025. They further informed me that they have not begun the audit because the Sheriff's Office has yet to supply any of the requested audit documentation. In January, the Sheriff, as well as the other constitutional officers, assured the BOCC and Clerk that their paperwork would be submitted by March 1 to ensure timely compliance.
- I also received information that the audit of the Emergency Operations Center by Cherry Bekaert was at a standstill due to the Sheriff's Office refusal or inability to provide requested information. The County Attorney obtained a spreadsheet of the requests to the Sheriff's Office that remain unfulfilled.
- As Chairman, it is my obligation to bring this information to the rest of the Board. Due to Sunshine Laws, the only means for me to discuss this information with the Board is in a public meeting.
- At my instruction, the County Attorney has prepared correspondence to the Sheriff's Office which details the current situations and contains what I believe should be the appropriate response from this Board.
- Members of the Board, please review the attached correspondence and be prepared to discuss what is an appropriate response from the Board.

Travis Land

Chairman



Board of County Commissioners

224 Pine Avenue, 2nd Floor, Live Oak, Florida 32064
Travis Land, Chairman

July 1, 2025

Hon. Sheriff Sam. St. John
200 S. Ohio Avenue
Live Oak, Florida 32064

Re: Failure to Submit Paperwork by Deadline for Annual Audit

Dear Sheriff St. John,

Pursuant to Florida Statute 218.39, the County must submit its annual audit performed by an independent auditor no later than July 1 of each year.

As you recall, back on January 10, 2025, I, along with the County Attorney and County Administrator, met with you and the other constitutional officers to ensure we all submitted our audit paperwork to Powell & Jones no later than March 1, 2025 to ensure compliance with the audit deadline.

Today is July 1, 2025. The audit is due. Not only has Suwannee County not submitted its audit as required, but our auditors cannot even start the audit as your office has not yet provided any of the required documentation to them.

Failure to provide the documentation, as you and the other constitutional officers promised and as required by law, harms all citizens of Suwannee County as we cannot expect the legislature to appropriate money if we fail to perform the simple task of proving we are responsible with taxpayer dollars.

The Board is committed to being responsible stewards of County funds. Budget workshops are around the corner. Please be prepared to answer questions about why we should be expected to appropriate money to your office next year, if you refuse to provide proof that demonstrates you were responsible with the funds given last year.

I ask that you provide the audit paperwork to Powell & Jones within 10 days. Otherwise, this correspondence is an invitation to appear at the July 15 meeting of the Board to explain why the audit laws apply to the rest of the County, but not the Sheriff's Office.

Sincerely,

Travis Land
Chairman
Suwannee County Board of County
Commissioners



Board of County Commissioners

224 Pine Avenue, 2nd Floor, Live Oak, Florida 32064
Travis Land, Chairman

July 1, 2025

Hon. Sheriff Sam. St. John
200 S. Ohio Avenue
Live Oak, Florida 32064

Re: Failure to Cooperate with Emergency Operations Audit

Dear Sheriff St. John,

At the April 22, 2025, meeting of the Board of County Commissioners, the Board approved an audit of the Emergency Operations Center to be conducted by Cherry Bekaert ("CB"). Both you and Chief Deputy Williams assured this Board and the public that the Sheriff's office was committed to fully cooperating with the CB Audit.

Last week, County Attorney Adam Morrison – the Board's liaison with CB – informed me that CB's efforts have been hindered due to the Sheriff's Office not providing certain information.

A spreadsheet provided by CB to the County Attorney is attached which details the information requested and the status of the production from the Sheriff's Office.

Matters which I find most troubling are:

- 1) Your office is refusing to permit CB to speak with Michele Emmons, who was the finance director of the EOC from January 2025 through April of 2025.
- 2) Refusal to provide listing of vendors. Note in the spreadsheet, that EOC did provide a list of vendors on 6/20/2025, but there are expenditures in the EOC General Ledger which include vendors not on the EOC vendor listing.
- 3) Failure to provide EOC specific policies and procedures. Does this mean there are no EOC policies or procedures? This is an issue because CB is looking for guidance on how various expenditures are classified between the County, the EOC and the Sheriff's Office.
- 4) Refusal to provide access to WebEOC reports. These reports would show the various issues presented to the EOC during storm activations for which there should be matching expenditures in EOC records.



Board of County Commissioners

224 Pine Avenue, 2nd Floor, Live Oak, Florida 32064
Travis Land, Chairman

Several times in the spreadsheet it says your office is not going to provide certain information unless CB informs the Sheriff's Office "why" the information is necessary. This implies that your office believes it can reject the request for information if you disagree with CB – the auditors – that the requested information is necessary to perform an audit. The CB audit is to ensure we maintain the highest standards for Suwannee County's citizens in their most important times of need. This means the public and this Board expect that if CB requests information, the Sheriff's Office should provide it as quickly as possible. To be unequivocally clear, your office does not have the right to veto any CB requests for information.¹

Please provide all information to CB within 10 days of this letter. If the Sheriff's Office is unable or unwilling to provide all requested information, this letter is an invitation to you to appear before the BOCC at its July 15, 2025, meeting to explain your office's refusal or inability to fully comply with the CB audit.

Sincerely,

Travis Land
Chairman
Suwannee County Board of County
Commissioners

¹ The Board notes that most of the requested information would be public records subject to 119 requests. The only real exception is the request for the addresses of Sheriff's Office employees. The Board fully agrees that information is exempt from public disclosure and would not be disclosed as part of any release of audit information. Per CB, the employee address list is to check the addresses of employees against vendor lists as that is a common and easy way to determine when/if funds are being misused or misappropriated.

Grants Management											
1	Grants Awarded	Please provide a complete listing of grants that were awarded to the EOC during the period from 8/15/2023-4/30/2025.	Fulfilled	04/30/2025	05/09/2025	05/01/2025		Chris Volz,	Heather Henderson-Scheu		CB reviewing grant documents provided.
Expenditures Review											
2	Expenditures Populati	<p>Please provide a population report of all EOC expenditures in excel from the period 8/15/2023-4/30/2025.</p> <p>Include a screenshot of any parameters used to generate the report from the system (i.e. if you had to select certain fields or a date range to display when generating the report).</p>	Returned	04/30/2025	05/21/2025	05/20/2025	YES	Chris Volz,	Jodi Lewis : we\'re happy to hop on a call to talk through the report parameters piece if needed., Heather Henderson-Scheu : That would be great. I was a bit unsure of what that piece is asking for. I am available all day today, Jodi Lewis : @Heather Henderson-Scheu I just want to confirm that the expenditures reports for EMPG, EMPA, and CM that were provided on 5/1/2025 is the most detail we are able to pull for expenditures? We do not have documentation of vendor names, preparer or approver. In addition, per our walkthrough meeting there are expenditures related to the storms that are incurred under EOC activation (i.e. polaris vehicles) that are not recorded under EMPG, EMPA, or CM GLs. Can you confirm who would decide where these expenditures get recorded?	High priori	Per call with Heather & Chris on 6/5/2025 - Heather stated they are unable to see/provide approvers of entries & pointed back to the original file provided for an excel version. We proceeded with an analysis to the extent that we could on the initial detail but lacking significant detail (vendor name, description, approver). There are also transactions that were provided per the county in their obligations tracking spreadsheets that are not present in the EOC General Ledger details that were provided so it does not appear that we have gotten a complete listing of all EOC expenditures. With the current information we will not be able to assess proper approval of expenditures.
3	Vendor Records Listin	<p>Please provide a complete listing of vendors as of 4/30/2025 including the following data fields (Vendor name, date added, vendor address, and any other key vendor information).</p> <p>Include a screenshot of any parameters used to generate the report from the system (i.e. if you had to select certain fields or a date range to display when generating the report).</p>	Returned	04/30/2025	05/21/2025	06/20/2025	YES	Chris Volz,	Jodi Lewis : Could you also provide a listing of all employees for the greater sheriffs office since there may be some employees that overlap with EOC?, Jodi Lewis : the attached vendor listing for EMPG looks like just city, state & zip code. Could you please provide full addresses for these vendors?, Jodi Lewis : @Heather Henderson-Scheu thank you for providing the vendor listing with addresses for the EMPG Fund. Is there also a vendor listing for EMPA/CM? Is this all we have for vendors related to EOC?	High priori	<p>Per call with Heather & Chris on 6/5/2025 - Chris stated they will not be providing us with that information for the full sheriff's office unless we can tell them what that is being used for. Did offer to provide address information for 4 EOC vendors - received a listing on 6/20 of EMPG Vendors.</p> <p>Did not receive listing of vendors for the sheriff's office, EMPA or CM.</p>
4	Employee Listing	<p>Please provide a complete listing of active and inactive employees as of 4/30/2025 including the following data fields (Employee name, employee hire date, employee termination date, employee address).</p> <p>Include a screenshot of any parameters used to generate the report from the system (i.e. if you had to select certain fields or a date range to display when generating the report).</p>	Returned	04/30/2025	05/09/2025	06/20/2025	YES	Chris Volz,	Heather Henderson-Scheu : Is this just for Emergency Management Employees?, Jodi Lewis : @Heather Henderson-Scheu - Thank you for providing the listing of employees with employee name and hire date. Could you please provide this listing with employee addresses as well.	High priori	Per call with Heather & Chris on 6/5/2025 - Chris stated they will not be providing us with that information unless we can tell them what that is being used for. Did receive a listing after this call but did not include employee addresses.
5	Policies and Procedur	Please provide a copy of all procurement, purchasing, and grant policies and procedures for the EOC.	Accepted	04/30/2025	05/09/2025	05/01/2025		Chris Volz,	Heather Henderson-Scheu		<p>Policies aren't applicable under grey skies & EOC activation.</p> <p>Per discussion with Heather & Chris on 6/5/2025 - when an emergency is declared & the EOC is activated, they follow the Florida incident command system (ICS). Per Chris "There are no formal approvals required under activation."</p>

6	Purchase Card Holders	Please provide a list of all employees that hold purchase cards/credit cards for the EOC including dates issued and card numbers from the period 8/15/2023-4/30/2025.	Accepted	04/30/2025	05/09/2025	05/01/2025		Chris Volz, Heather Henderson-Scheu, Shawn Larney		
7	Trial Balance	Please provide a trial balance from the period 8/15/2023-4/30/2025. Include a screenshot of any parameters used to generate the report from the system (i.e. if you had to select certain fields or a date range to display when generating the report).	Accepted	05/16/2025	05/21/2025	06/20/2025		Heather Henderson-Scheu, Jodi Lewis : Can we run these TBs as of 4/30/25? And if possible can we dictate for the period from 3/15/23-4/30/25? If not then it would be helpful to have a TB as of 6/30/24 & 4/30/25 for all funds.		
8	Organization Chart	Please provide a copy of the current organization chart/chain of command as of 4/30/2025. If there have been other iterations from the period 8/15/2023-4/30/2025 please include those versions as well.	Partially Accepted	05/16/2025	05/21/2025	05/16/2025	YES	Heather Henderson-Scheu, Jodi Lewis : Hi Heather, do you have an org chart that has names/titles on it?		Per Heather, unable to provide an organizational chart with names and titles. CB was able to obtain an organizational chart with departments, but no titles or names.
9	EOC Mission Requests	Please provide a report of all EOC mission requests from the WebEOC system for everything from the period 8/15/2023-4/30/2025.	Returned	06/04/2025	06/06/2025	06/18/2025	YES	Jodi Lewis : @Heather Henderson-Scheu Thank you for providing the LSE resolutions for each storm. We would still like to obtain the WebEOC reports.		Per call with Heather & Chris on 6/5/2025 - Chris stated that these reports have no financial data and would not be relevant. Our understanding is that these reports would include all requests from the state during activation for which someone would ultimately be financially responsible. Reports have not been provided.
10	Credit Card Statement	- Account #6764 – statement date 9/3/2024 – we are missing page 4 of 4 of this statement, please provide that missing page. - Account #6764 – Missing statements for 8/2023-9/2023 - Account #9016 – Missing statements from 8/2023-9/2024 - Account #0323 – We only had two statements for this account dated 2/3/2025 & 3/3/2025. Please provide remaining statements for this account covering the period from 8/15/2023-4/30/2025.	Returned	06/18/2025	06/13/2025	06/20/2025	YES	Heather Henderson-Scheu : Account #XXXX – Missing statements for 8/2023-9/2023 CARD DID NOT EXIST DURING THAT TIME PERIOD, Heather Henderson-Scheu : Account #XXXX – Missing statements from 8/2023-9/2024 CARD DID NOT EXIST DURING THAT TIME PERIOD, Heather Henderson-Scheu : #4918 Business Credit Card. Statement supplied are the only ones with EM charges on them, Jodi Lewis : @Heather Henderson-Scheu - thank you for providing additional statements. For CC#XXXX are there any statements prior to 2/3/2025? Even if statements do not include EM expenditures, we would like to confirm that.		Credit card statements were provided, however we are still missing a few of the statements for one of the cards.
11	Walkthrough Meeting - Michele Emmons									We requested a walkthrough with Michele Emmons as she holds the role of Finance Director from the period January 2025-April 2025 and our procedures are through 4/30/2025. Per email with Chris Volz on 5/21/2025 "I have spoken with Sheriff St. John and he has reiterated that Michelle Emmons does not need to be and will not participant in this audit. Her capacity from January 2025 to may 1st 2025 was to process checks and invoices for the sheriff's office." See attached email to the right.

Suwannee County, FL
12/31/2025 - GPS - INTERNAL AUDIT/CONTROLS
Due Date - Not Set

Category	Subcategory	ID	Name	Description	Status	Created Date	Due Date	Fulfilled Date	Accepted Date	Fulfilled By	Currently Over Firm Assignments	Client Assignments	Provided Comments	Priority	CB Comments
Emergency Operations Center (EOC)	Grants Management	1	Grants Awarded	Please provide a complete listing of grants that were awarded to the EOC during the period from 8/15/2023-4/30/2025.	Fulfilled	04/30/2025	05/09/2025	05/01/2025		Heather Henderson-Schau		Chris Volt, Heather Henderson-Schau			CB reviewing grant documents provided.
		Expenditure Review													
		2	Expenditures Population	Please provide a population report of all EOC expenditures in excel from the period 8/15/2023-4/30/2025. Include a screenshot of any parameters used to generate the report from the system (i.e. if you had to select certain fields or a date range to display when generating the report).	Returned	04/30/2025	05/21/2025	05/20/2025		Heather Henderson-Schau	YES	Chris Volt, Heather Henderson-Schau, Shawn Larney	Jodi Lewis: we're happy to hop on a call to talk through the report parameters piece if needed. @Heather Henderson-Schau That would be great. I was a bit unsure of what that piece is asking for. I am available off day today. Jodi Lewis: @Heather Henderson-Schau I just want to confirm that the expenditures reports for EMPG, EMPA, and CM that were provided on 5/1/2025 is the most detail we are able to pull for expenditures? We do not have documentation of vendor names, preparer or approver. In addition, per our walkthrough meeting there are expenditures related to the storms that are incurred under EOC activation (i.e. police vehicles) that are not recorded under EMPG, EMPA, or CM GL. Can you confirm who would decide where these expenditures get recorded?	High priority	Per call with Heather & Chris on 6/5/2025 - Heather stated they are unable to independently approve or reject & passed back to the original file provided for an excel version. We proceeded with an analysis to the extent that we could on the initial detail but lacking significant detail (vendor name, description, approval). There are also transactions that were provided per the county in their obligators tracking spreadsheets that are not present in the EOC General Ledger details that were provided so it does not appear that we have gotten a complete listing of all EOC expenditures. With the current information we will not be able to assess proper approval of expenditures.
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		10	Credit Card Statements	-Account #0764 - statement date 9/1/2024 - we are missing page 4 of 4 of this statement, please provide that missing page. -Account #0764 - Missing statements from 8/2023-9/2023 -Account #0016 - Missing statements from 8/2023-9/2024 -Account #0033 - We only had two statements for this account dated 2/1/2025 & 3/1/2025. Please provide remaining statements for this account covering the period from 8/15/2023-4/30/2025.	Returned	06/18/2025	06/11/2025	06/20/2025		Heather Henderson-Schau	YES		Heather Henderson-Schau - Account #0000 - Missing statements for 8/2023-8/2023 CARD DID NOT EXIST DURING THAT TIME PERIOD. Heather Henderson-Schau - Account #0000 - Missing statements from 8/2023-8/2024 CARD DID NOT EXIST DURING THAT TIME PERIOD. Heather Henderson-Schau - #4918 Business Credit Card. Statement supplied as the only one with EM charges on them. Jodi Lewis: @Heather Henderson-Schau - thank you for providing additional statements. For CC#0000 are there any statements prior to 2/1/2025? Even if statements do not include EM expenditures, we would like to confirm that.		Credit card statements were provided, however we are still missing a few of the statements for one of the cards.
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