

BAKER TILLEY QUESTIONS

Agenda Item #20

August 13, 2024

1. Why isn't there any document or final report regarding the results of the Baker Tilly audit attached to today's Agenda?
2. Why is the Baker Tilly audit now being called an "**investigation**" on today's Agenda? Whose investigation is it?
3. Is the commissioners court an investigative body?
4. If there's nothing to hide, why do taxpayers have to wait to see the audit results and we weren't provided a copy before this meeting?
5. Is it significant that Sara Ann Luther was the one to find the so-called "irregularities" in the Sheriff's Department payroll last year when Judge Oakley was on suspension, and that Commissioner Luther was the only commissioner whom Judge Oakley let see the draft of the audit?
6. Why was Commissioner Luther taken into Judge Oakley's confidence on the draft but Commissioner Dockery, who ran the County in 2023 when Judge Oakley was on judicial suspension, was not afforded that confidence?
7. If the Baker Tilly audit could not be discussed in open court nor in Executive Session, and only Commissioner Luther saw the draft, what was the compelling evidence that was used to justify spending \$20,000 of taxpayer money on this audit, especially since the DA said it was simply a matter of "mislabeling"?
8. Are there any non-county employees who have seen any of the draft audit paperwork?
9. Why didn't Judge Oakley provide the Baker Tilly initial proposal dated September 15, 2023, before the Commissioners voted to fund the audit?
10. If there's nothing to hide, why did it take a Public Information Request to produce the September 15, 2023 proposal from Baker Tilly - shouldn't it have been included in the Minutes?
11. What did Judge Oakley intend in his June 12, 2024 email to the County Attorney saying "We received a draft that needs revisions and clarity of scope"?
12. Did someone not like the draft because it didn't produce the desired results?
13. Why were the results of the audit delayed for 10 months when the initial proposal said the results would be ready by early November 2023?

14. Did Baker Tilly breach the contract when the report wasn't provided within the contract term timeline?
15. What information was disclosed to Commissioners Dockery, Wall and Beierle before they voted to spend this money?
16. If no information was presented, why did the commissioners vote to proceed with the forensic audit?
17. Why was Terry Wilson involved, and who asked for his intercession?
18. When will the public see some actual discussion or debate amongst the commissioners instead of the endless rubber stamping that we see?