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IN THE CIRCUIT COURT OF CASS COUNTY
STATE OF MISSOURI

CITIZENS FOR TRANSPARENCY AND ACCOUNTABILITY
vs.
WESTERN CASS FIRE PROTECTION DISTRICT, et al.
CASE NO. 22CA-CC00219

VIDEO-RECORDED VIDEOCONFERENCE DEPOSITION
OF
IVAN "BUTCH" BEEMAN

February 21, 2023

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IN THE CIRCUIT COURT OF CASS COUNTY
STATE OF MISSOURI

CITIZENS FOR TRANSPARENCY)
AND ACCOUNTABILITY,)
Plaintiff,)
vs.)
WESTERN CASS FIRE PROTECTION)
DISTRICT, et al.,)
Defendants.)

CASE NO. 22CA-CC00219

Video-Recorded Videoconference Deposition of IVAN "BUTCH" BEEMAN, produced, sworn, and examined on the 21st day of February, 2023, between the hours of 1:37 p.m. and 3:04 p.m. of that day, via Zoom Videoconference, before LEI ANN ODOM, Registered Diplomate Reporter, Certified Realtime Reporter, Certified Court Reporter No. 428, and a Notary Public within and for the State of Missouri in a certain cause now pending in the Circuit Court of the County of Cass, State of Missouri, wherein CITIZENS FOR TRANSPARENCY AND ACCOUNTABILITY is the Plaintiff, and WESTERN CASS FIRE PROTECTION DISTRICT, et al. are the Defendants.

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A P P E A R A N C E S
(ALL APPEARING REMOTELY)

REPRESENTING THE PLAINTIFF, CITIZENS FOR TRANSPARENCY AND ACCOUNTABILITY:

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1 IT IS HEREBY STIPULATED AND AGREED, by and between
2 counsel for Plaintiff and counsel for Defendants that the
3 Video-Recorded Videoconference Deposition of IVAN "BUTCH"
4 BEEMAN be taken before Lei Ann Odom, Registered Diplomate
5 Reporter, Certified Realtime Reporter, Certified Court
6 Reporter No. 428 for the State of Missouri, and thereafter
7 caused to be reduced to print by means of computer-aided
8 transcription, and the signature of the witness being waived.

9

10

* * * * *

11

12

IVAN "BUTCH" BEEMAN,

13

called as a witness by the Plaintiff, upon being duly sworn,

14

was examined and testified as follows:

15

16

EXAMINATION

17

BY MR. LAYTON:

18

**Q. Would you state your full name, the name of your
19 business for the record?**

20

A. Ivan E. Beeman. Firm name is Troutt Beeman &
21 Company, P.C.

22

Q. And where is the business located?

23

A. We have offices in Harrisonville, Missouri and
24 Olathe, Kansas.

25

Q. And in some of the correspondence I see Butch. Is

1 **that -- when it says Butch, is that you?**

2 A. That's me. Has been since I was two years old.

3 **Q. I grew up with a friend who is a Butch, but his**
4 **given name was more unusual than yours.**

5 A. Well, just my dad's first name was Ivan, I'm not
6 Jr., and my grandmother on his side first name was Ivan. So
7 Butch it is. And if someone calls me Ivan, I usually know
8 they don't know who I am.

9 **Q. Yeah. So are you a CPA?**

10 A. Yes, sir, I am.

11 **Q. And how long have you been a CPA?**

12 A. Since 1979.

13 **Q. And in your firm how many CPAs do you have?**

14 A. I believe there are seven at this time.

15 **Q. Okay. And can you tell us about your experience in**
16 **doing work for public entities just generally? What kind of**
17 **work, to what degree do you do that?**

18 A. Okay. Literally since I joined the firm in 1978
19 I've worked on governmental entity projects, whether it's
20 auditing, accounting, assisting with cleaning up general
21 ledgers, excuse me. So we have always had throughout that
22 whole span of 45 years or whatever, we have always had
23 numerous governmental entities: Cities, water districts,
24 sewer districts, municipalities, townships, road districts.
25 Just the gamut.

1 **Q. And what kind of services do you provide to these**
2 **public entities over the years?**

3 A. Many of them involve an audit. In fact probably,
4 excuse me, Mr. Layton, the majority would probably involve
5 auditing.

6 But sometimes we've been asked to assist in cleaning
7 up accounting, to help them get ready for an audit. Sometimes
8 we work to help them clean up their general ledger and perhaps
9 streamline their chart of accounts. We've assisted
10 governmental entities with developing budgets. We have
11 counseled together with either their own attorney or bond
12 counsel the terms -- eh, not so much the terms but just the
13 merits of a potential, you know, debt issuance. Look at the
14 cash flow, is it going to help them accomplish what they want
15 to accomplish.

16 On our smaller ones, sometimes it's just as simple
17 as answering a question about a journal entry or a payroll
18 transaction, so.

19 **Q. You mentioned a chart of accounts. What's the**
20 **relationship between a chart of accounts and a budget?**

21 A. Well, literally not much. But many times when
22 people -- I can demonstrate with my hands here but as people
23 develop their budget either vertically in a spreadsheet, you
24 know, the description of the account and then maybe last
25 year's actual one, this year's budget and so on, many times on

1 the far left-hand side they'll have the corresponding general
2 ledger account number for that line item.

3 And so when we're doing accounting, and internally
4 when city personnel or government entity personnel is doing
5 accounting, you typically work with account numbers. Because
6 it's a shortcut. It's hell -- excuse me, it's a lot easier to
7 enter from the ten keypad a number than typing out utilities
8 or whatnot, so.

9 **Q. Okay. So when was your firm first engaged to do**
10 **work for the Western Cass Fire Protection District?**

11 A. Off the top of my head, I don't know the exact date.
12 We were talking about doing their 2020 audit and they're on
13 the fiscal year -- excuse me, calendar year. And at that
14 time -- well, they had not received their 2019 audit, it
15 hadn't been released yet, and so I don't think it was -- as
16 best I recall it wasn't released until November of '20. So I
17 probably had first contact with Western Cass in I'll say late
18 summer, early fall of 2020. Yes.

19 **Q. All right. And do you recall who referred Western**
20 **Cass to you?**

21 A. No, I don't. It --

22 **Q. Do you know -- go ahead.**

23 A. I was going to say, it may have been Monty Olsen.
24 I've worked with Monty over the years, I've known him for 30
25 plus years, and we've had mutual clients over that time

1 period. If it wasn't him, then I don't recall right offhand.

2 **Q. Do you recall Monty telling you anything about the**
3 **Western Cass Fire Protection District?**

4 A. They had some troubles.

5 **Q. So what troubles did -- was he telling you about?**

6 A. At that point I would remember -- recall him to be
7 fairly general. That there was some turmoil within the
8 council, there had been quite a little bit of turnover. There
9 was some issues with chief/fire, you know, firemen. Just of
10 that nature.

11 Oh, and the other thing he mentioned was more
12 financial oriented, specifically it appears that they had
13 overcharged the taxpayers on a bond issue and they were going
14 to have to figure out a plan to either lower future levies to
15 get that repaid to them short of, you know, just an outright
16 actual refund of the full amount of the overpayment.

17 **Q. So that's an interesting concept. When you figure**
18 **out how much has been overcharged in your accounting or in**
19 **your bookkeeping depending on what term you want to use, what**
20 **do you -- what do you do with that amount?**

21 A. I don't know. I've never been involved in that.

22 **Q. Okay.**

23 A. I mean, depending on your basis of accounting you
24 could have a different result but, again, I've not been faced
25 with that issue.

1 Q. Okay.

2 A. I just -- yeah.

3 Q. Okay. I'm going to call up a document that I'd sent
4 you earlier, this is Exhibit 9. And I'm going to share my
5 screen so I can be sure that we're looking at the same one.

6 A. Okay.

7 Q. Okay. Do you see that, that October 29, 2021
8 document?

9 A. Yes.

10 Q. So what is that?

11 A. Well, first of all, I obviously didn't recall
12 correctly. I thought it was late summer, early fall of '20
13 but it was of '21.

14 This was a document that I had had a chance to visit
15 with Kerri about our firm doing some work for the Fire
16 District so it was a proposal, it is a Proposal for Audit
17 Services.

18 And just briefly, it goes through and sets forth our
19 qualifications, what exactly we're going to do. Talks a
20 little bit about the nature of an audit, talks a little bit
21 about the reports that will be issued. Talks about fees,
22 talks about the responsibilities of management as opposed to
23 the responsibilities of the auditor.

24 Q. Okay.

25 A. And references and tell them that we're licensed.

1 Q. Okay. Let me show you another document that may be
2 related to that. And this is 1. I think I've got to share
3 the screen. So this is a document from a little earlier than
4 that.

5 A. Correct.

6 Q. So what was going on that prompted this email
7 exchange?

8 A. Well, this is leading up to -- we had had dialogue
9 about possibly doing the 2020 audit and -- but anyway we'd had
10 some dialogue but, you know, she was telling me she couldn't
11 get the 2019 audit completed by the auditing term.

12 And so this is going on, and I'm asking some
13 questions to help me try to get a handle on the nature of the
14 District, the size of it, what types of things are going on,
15 who keeps track of the fixed assets, who's doing the
16 accounting, what do they do when they do the accounting. As
17 you can see, I had talked about the old districts and 2019 was
18 late getting there and 2020 had not gotten there, had not been
19 completed, when we were talking here in August of '21.

20 You go on, you can talk about, I asked, well, if it
21 was a normal year what might timeframe from the District's
22 perspective look like in terms of conducting the audit. I
23 asked some more questions as you go on down, there would be
24 questions about who performs the bank recs.

25 And their answers to these questions, some were a

1 little vague but that's okay. That's not altogether unusual
2 in and of itself.

3 So I'm just trying to get a handle on what's going
4 on from a financial operating standpoint in the District and
5 trying to identify where some of the audit risks may lie and
6 what we may have to do in response of that during the nature
7 of our audit.

8 **Q. So do you recall whether you had any other**
9 **conversations or correspondence with Ms. VanMeveren between**
10 **then and when you made your offer in October or the proposal**
11 **in October?**

12 A. Sir, you were just a little -- I think you asked me
13 if I had other conversation between August and October.

14 **Q. Yeah.**

15 A. Okay. I would tell you undoubtedly there had to
16 have been because Kerri was a notorious, I mean, emails would
17 come from her fast and furious and so I know there were other.

18 **Q. Okay. So and before you'd give a proposal like**
19 **that, is it your practice to provide a list to the entity of**
20 **saying okay, these are the exact things we're going to need in**
21 **order to do an audit?**

22 A. Yes, sir.

23 **Q. I haven't seen a list like that. What would be on**
24 **it?**

25 A. You have or have not seen?

1 Q. I have not --

2 A. Okay.

3 Q. -- so what would be on it?

4 A. Have not with respect to this engagement or just in
5 general?

6 Q. Oh, just in general. I haven't seen one --

7 A. Okay, that's fine.

8 Q. Yeah, I haven't seen one --

9 A. Okay.

10 Q. -- for this engagement or generally?

11 A. All right. I just was clarifying.

12 So we call it the PVC, the documents that are
13 to be prepared by client. And in no particular order, just
14 off the top of my head, I'll work down the balance sheet,
15 we're looking -- we'll need copies of certain bank statements.
16 We'll need copies of bank reconciliations. We will be --
17 we'll ask them to prepare confirmations, their standard forms
18 developed by the -- primarily by the AICPA, sorry, the
19 American Institute of CPAs, to use to send to banks to confirm
20 cash balances as of a point in time, to send to the creditors
21 to confirm outstanding bond balances or capital lease
22 obligations. We would be looking for if we are doing it in
23 accordance with GAAP, Generally Accepted Accounting
24 Principles. We would need an aged trial balance for their
25 accounts receivable as well their accounts payable.

1 We would need a detailed fixed asset listing of the
2 capital assets of the District: Land, buildings, fire trucks,
3 machinery, equipment, computers. Anything -- not office
4 supplies but, you know, with a capitalization amount of maybe
5 a hun -- thousand. It varies by District depending on the
6 size.

7 We would be looking for copies of Form 941s, W-2s,
8 W-3s, and those are all payroll tax in nature of reports that
9 they would have sent to the IRS or the State of Missouri. And
10 we use that to help tie out payroll. We would have asked for
11 the payroll records. Now, this is in general. I know they
12 don't -- didn't actually have literally people on the payroll
13 getting W-2s and withholding, but I'm just speaking
14 generically.

15 **Q. Okay.**

16 A. With debt, excuse me, with debt we'd be looking for
17 support for their usually it's semi-annual interest payment
18 and annual principal payment. Typically we will get a copy of
19 the bond transcript, you know, clear back to when they
20 approved the ballot until the bond council, you know,
21 delivered their 50, 60, 70 page document that has everybody
22 and everybody's brother sign off on it.

23 We look at the amortization schedule to make sure
24 that beginning balance, payments, ending balance and then does
25 that agree with the confirmation from the bank.

1 On the income statement side, we would look for some
2 sort of, well, how do I want to say this, record -- well,
3 let's back up.

4 Most of the -- a lot of their income was from
5 property taxes. So we will get a copy of the assessed
6 valuation and the levy -- from the County and the levy
7 approval from the Missouri State Auditor's Office so we can do
8 that testing so that will tell us about how much we should
9 have collected.

10 Well, then we ask for support for, you know, often
11 it's printouts, most people have the County collect for them
12 now and remit to them, but we look for a copy of the
13 remittance advices from the County to trace those then to the
14 bank statements. They're all done electric -- electronically,
15 excuse me.

16 Other revenue, it would just depend, Mr. Layton, on
17 the nature of the other revenue what we might need. If it was
18 an indication that they had sold some fixed asset, we would
19 want to see, you know, a bill of sale, some document that
20 supports. Ideally you'd trace it, it ought to be supported by
21 the minutes. They shouldn't be selling capital assets of the
22 District without the Board approval, and we can trace that
23 back. It also would give an indication to the sale price.
24 Did they follow their procedures regarding the sale of
25 property, did they obtain quotes, so on.

1 We would look at repairs and maintenance. More like
2 take the general ledger and scan down the listings. I'm not
3 interested in a \$15 charge at Walmart or expense at Walmart
4 but, you know, if I see something in there for \$25,000, well,
5 I want to know what's going on. Why was it a repair, was it a
6 repair, who was it to, get a copy of the canceled check,
7 invoice and so on.

8 Let's see. What else might there be on there?
9 There would be some nonfinancial type stuff especially if it's
10 an initial audit you're wanting like I talked about bond
11 transcripts, you're looking for copies of signature cards so
12 we can test to see if the appropriate people are signing
13 checks.

14 We'll want to look at their minutes to see that all
15 important decisions were appropriately documented.

16 If they have one, we want a copy of their accounting
17 process or accounting procedures manual that says this is how
18 we're going to do it. Well, did you or didn't you.

19 We'll also be looking for compliance with any State
20 statutes applicable. I mentioned a levy thing, we can do
21 that. Many bond covenants with the bonds, you have to have a
22 certain rate, we'll test that, we'll ask for documentation
23 regarding that.

24 And that's -- that's a pretty good summation of what
25 you might see in a governmental entity request for documents.

1 Q. Okay. And when does that go out in relation to the
2 proposal?

3 A. It goes out after the proposal's been accepted and
4 we have a signed engagement letter.

5 Q. Okay. So let me ask you about a couple of documents
6 that don't clearly to me fit in with the list you just gave
7 but I am curious about is there a document that you provided
8 us to in response to subpoena.

9 So let's -- first let's go to Exhibit 2. Do you see
10 that now, the financial statements for 2019?

11 A. Not yet.

12 Q. That's right. I quit sharing. I've got to share
13 again.

14 A. Okay.

15 Q. Okay. There we go. So Western Cass Fire Protection
16 District 2019. You see that, you have that document?

17 A. Yes, sir.

18 Q. All right. Together with the Independent Auditors'
19 Report. So tell me what this document is. This isn't one
20 that you produced --

21 A. No.

22 Q. -- but it was in your file.

23 A. Right.

24 Q. Tell me what this document is and, you know, how
25 it -- how it compares to what you were talking about in doing

1 **an audit for Western Cass.**

2 A. Well, as a matter of firm procedure, if not
3 professional procedure, you always want to get a copy of the
4 highest level of financial statement that any entity has for
5 the immediately preceding fiscal year.

6 In this case as I said, they were being audited for
7 2019, it was late. Once that came in, Kerri provided me with
8 a copy of it. So this is the District's audited financial
9 statements for the year ended December 31, 2019.

10 And it's laid out in the appropriate sequence as the
11 required -- and I'm saying in a general way. I've not peer
12 reviewed this or anything like that. As I would have looked
13 at it then and as I'm seeing it now, it generally is in the
14 appropriate sequence of events. I certainly can't speak to
15 the validity of any of the amounts contained therein. That's
16 the Independent Auditors' Report that was just up there.

17 **Q. Okay. And is this the kind of thing that you were**
18 **being retained to do back in 2021 for Western Cass to do for**
19 **the year 2020 --**

20 A. 2020.

21 **Q. -- and '21?**

22 A. Yeah. Yeah. Yes, sir, this is what we were engaged
23 to do.

24 **Q. Okay. And you also had in your -- I'm now going to**
25 **turn to a different document. This would be, let's see, 2, 3,**

1 you also had this document in your files which doesn't look
2 quite like the other one --

3 A. No.

4 Q. -- format wise. What is this and how does it
5 compare to what we're just looking at?

6 A. It generally won't. This is -- the best -- I didn't
7 prepare it or our firm did not prepare it. I don't know who
8 prepared it, but it was provided to me by Kerri. And so
9 again, it was just some -- and see it's for the year after the
10 year we were auditing. So other than I have a copy of it, it
11 really was of not any particular value or use as we were
12 planning and hoping to perform the 2020 audit.

13 Q. Okay. All right. So one of the things you did
14 mention that you would need -- actually, let me ask something
15 else before I get to that.

16 Let me show you another document that was in what
17 you produced. This a 11. And we can share that. Okay. You
18 see this Budget Variance?

19 A. Yes, sir.

20 Q. So what is -- what's that?

21 A. Again, I mean, visually it's somebody prepared --
22 looks like if we were to scroll on down, I don't know, but
23 under the title of it would say somebody had put together a
24 schedule that maybe would show, and this is all their bank
25 accounts and CDs, but budget would show that, you know, they

1 had budgeted X dollars of office supplies and budget -- there
2 you go -- and how much had they spent so far this year to
3 date.

4 Again, other than having a copy of it, it was of no
5 value at all. You could see it was for -- it was dated
6 September of 2019, we weren't going to audit 2019, it wasn't
7 for the full year even, so we wouldn't have spent -- we spent
8 more time scanning it in than we would have evaluating it.
9 It's just (inaudible) --

10 **Q. All right. I do have a question about the part that**
11 **I have on the screen, though. This shows repairs, maintenance**
12 **and fuel by vehicle.**

13 **In your experience working with public entities is**
14 **that typically the way things are tracked?**

15 A. Not in this type of schedule. They don't budget by
16 vehicle --

17 **Q. Okay.**

18 A. -- or fire truck.

19 **Q. All right. Now, you mentioned the -- let me show**
20 **you the next exhibit, this is Exhibit 4. And again ask you,**
21 **you know, what that one is.**

22 A. Okay.

23 **Q. This is a 2022 exhibit that refers to 2021. Are you**
24 **familiar with this letter?**

25 A. Yes.

1 Q. So who submitted the financial report postmarked
2 **June 1st, 2022?**

3 A. I don't know.

4 Q. Is that something that you -- that your firm
5 **prepared?**

6 A. No.

7 Q. And do you -- are you involved in submitting
8 **financial reports like this to the State Auditor for some of**
9 **your clients?**

10 A. Sometime -- well, most of the time. Sometimes
11 directly, sometimes indirectly and I don't mean to hedge that
12 a bit. But yes, that section of the State statutes does
13 require a financial report for each year for most political
14 subdivisions. A substitute in lieu of that report you can
15 send them a copy of your audited financial statements and
16 they'll accept that.

17 Obviously this is for the year ended December 31,
18 2021. No audit was done on that year or certainly we did not
19 do an audit for that year and we never prepared -- we have not
20 yet prepared any financial statements for the District. So I
21 speculate that was done in-house or, I don't know, but
22 sometime in '21 I believe they hired an external accounting
23 person to help with their accounting and perhaps even that
24 individual may have prepared that document.

25 Q. **What's your understanding of what the auditor means**

1 **when they acknowledge receipt of the financial report?**

2 A. I take it very literally, just that. They received
3 it. Without, I mean, they're not making any -- they're not
4 saying that it was, you know, okay or good; they're just
5 saying we received this in accordance but it doesn't even say
6 -- yeah, in accordance with the statute we received your
7 financial report.

8 **Q. Okay. So here you were, you've made a proposal,**
9 **been accepted to audit for 2020 and 2021. Did you do that?**

10 A. No, sir.

11 **Q. So why not? What happened?**

12 A. Couldn't. They -- we put the list of documentation
13 that we needed in front of Kerri and you saw if not that one
14 exhibit that was up there, if not in other emails between us,
15 that the records did not exist. And it's a little tough to do
16 an audit if the District does not, cannot provide the
17 underlying financial documents.

18 Now, I will say -- no. Our interaction as I've
19 already stated was almost exclusively with Kerri. I'm not
20 saying this to paint a picture good or bad. There may have
21 been documents. All I know is when it was represented that
22 they didn't have any -- and actually at one time one of my
23 Audit Managers scheduled a date with Kerri, I think it was at
24 the Cleveland location, and there was like a card table and
25 there was just some scattered papers on it and a box about

1 four inches deep, eight and a half by eleven of just odds and
2 ends. And that was all scanned into you, to you.

3 There's no way, based on our numerous requests and
4 the responses received, there was no documentation available
5 to perform the audit.

6 **Q. Okay. One of the things you would need to perform**
7 **the audit is an asset list? Is that one of the things you**
8 **mentioned earlier?**

9 A. It is.

10 **Q. So I'd like to show you Exhibit 5.**

11 A. Okay.

12 **Q. And I know this is on its side but --**

13 A. That's okay. I remember the exhibit.

14 **Q. I thought you would. So is that an asset list that,**
15 **I mean, did you see that as you were trying to do an audit for**
16 **Western Cass?**

17 A. Yes. It's referenced to one of our work papers.

18 **Q. And looking at it now, does it look adequate,**
19 **inadequate, why? What is your reaction to it?**

20 A. Well -- okay. If you either scroll it up on the
21 page or turn it to landscape you'll see on the other end of
22 the page, I mean, look at all the ones that have lines through
23 them so --

24 Well, first of all, it's interesting to note, move
25 it up just a little bit, Mr. Layton, what's the date at the

1 top? Yeah, 12/31/19. Okay. Now we have a number of them
2 with lines through them. Now, I don't know who produced this
3 or when. Well, does that mean that -- often if it's lined
4 through that indicates it no longer exists. Well, when did it
5 no longer exist? This is dated as of, if you will, 12/31/19
6 but that doesn't tell me if this maybe was from the auditor
7 but it was deleted in '19 or if somebody decided there it's no
8 longer gone. Well, then, you know, well, where is it? I
9 mean, and so to me it's -- down here we've got items circled
10 with question marks. That tells me nothing. You know, it's
11 not very helpful. The most clear item on there is a building
12 for \$141,000.

13 You know, look at item 667: Engine (bond funds).
14 They spent over half a million dollars on an engine. That's
15 probably a truck, I mean, you know, a pumper truck or, you
16 know. Well, those things have years and makes and models and,
17 you know, Engine. I don't know. So no, it's not
18 appropriate.

19 **Q. And so can you think of any other specific things**
20 **that you were lacking in order to do the 2020-2021 audits?**

21 A. Well, I mean, pretty much minutes were not complete
22 or at least we couldn't tell if they were complete because
23 normally you would on a scheduled meeting night if they'd
24 meet, you'd say -- it would say no quorum or meeting canceled
25 or something. So you don't know if -- without that you don't

1 know if you got all the minutes. We were not provided bank
2 reconciliations that tied to anything.

3 So no, I'd just say pretty much across the board
4 just didn't have the documentation.

5 **Q. All right. So how did you let the District know**
6 **that you couldn't do the 2020 and 2021 audits?**

7 A. I don't remember if -- I don't remember for sure in
8 which order, if it was through Kerri that I told and/or John
9 Webb as the President of the District.

10 And then I do know after a phone -- excuse me. John
11 stopped by -- well, he made an appointment at our office, we
12 talked about the status of the situation and I said that we
13 could -- we can't do an audit for '20. We can't do a normal
14 audit for '21 because that representation about no documents
15 was extended halfway, you know, it was the middle of '21 when
16 that representation was made. I said the best we could do
17 would be a balance sheet audit of December 31, '21 and then go
18 forward. He said well, that sounds like an approach.

19 And so subsequently there was an engagement letter
20 that covered just that, that we would only audit as of
21 December 31. Basically it's a balance sheet audit because we
22 don't -- we'll hope that we could have enough stuff to do
23 that. Well, but as it turned out there wasn't, I mean, you
24 saw the capital asset list, and things were still going poorly
25 for the Board based on articles in the newspaper, based on

1 comments from Kerri, based on comments from John, so.

2 **Q. So what do you need to do a balance -- a balance**
3 **sheet audit?**

4 A. Well, in the simplest form let me do this: If
5 you're doing a normal audit as you saw it was for the year
6 ended December 31, 2019. So your audit encompasses the full
7 calendar year of 2019. That means you have access and have
8 the ability to test, do whatever you need to do as an auditor
9 to get the satisfaction regarding the whole year. Well, as I
10 said, part of 2021 was being represented that there were no
11 records. So you can't do that the whole year.

12 But a balance sheet is, it's a snapshot, it's a
13 portrait in time. On December 31, 2019 that's the cash
14 balance. It wasn't that the day before, it wasn't that the
15 day after. It was that day. And the hope was that we could
16 get a bank reconciliation that would tie to something we could
17 have -- by then hopefully have them develop, update their
18 listing of capital assets, taking inventory. I mean, just
19 list by again make, model, serial number, VINs, whatever, what
20 all they owned.

21 And if they couldn't look to underlying
22 documentation to get the original cost sometimes we'll
23 encourage them to get information from their insurance agent
24 because they often will list out certainly the bigger pieces
25 of items especially if it's moveable and it will have VINs or

1 serial numbers and we'll specify maybe a dollar amount of
2 coverage. It's a potential start.

3 So you can see we're look -- like the debt, we would
4 be looking to what is the debt balance on December 31, '19
5 with the hope that we would be able to give them this balance
6 sheet income statement they weren't going to get because it
7 was, in my unprofessional opinion, let me just say that, it
8 was going to be junk. Why bother print it and publish it.
9 And so but that would give them a starting point, springboard
10 into '22 was the hope.

11 **Q. Okay. So how does -- how would a balance sheet**
12 **audit relate to what you give the State Auditor?**

13 A. Well, I can't really answer that question
14 definitively. We've never done that. So I don't know what
15 the State Auditor's Office might think of that or have a
16 reaction to it.

17 **Q. Okay. So I'd like you to look at Exhibit -- it's**
18 **really small on my screen, the number, Exhibit 6. I'll share**
19 **that on here. Let's see here. So is this a letter that you**
20 **wrote and sent to the District?**

21 A. Yes.

22 **Q. I'm curious about something right at the beginning,**
23 **it says: To the Board members. When you send a letter to the**
24 **District like this who do you expect is going to see it?**

25 A. Well, I expect that all the Board members would see

1 it but it never is physically or actually sent to every
2 individual Board members.

3 **Q. Okay.**

4 A. As opposed --

5 **Q. So -- sorry.**

6 A. That's okay.

7 **Q. Didn't mean to interrupt you. So what's this**
8 **letter, this April '22 letter?**

9 A. Well, this is putting in writing a summation of the
10 meeting that Mr. Webb and I had just saying that can't do the
11 audit. We requested -- I'm in the second paragraph or --
12 yeah. Second paragraph: We requested various documents to be
13 used. We've been informed that this documentation does not
14 exist, or at least no one has been able to locate it. As I
15 mentioned we made an onsite visit to review what documents
16 there were. They were of no value with respect to the audit.

17 And so we went on and I reminded them that it's the
18 entity's responsibility to provide the information. We simply
19 conduct an audit on the entity's financial information. Based
20 on this fact, audit can't be performed.

21 **Q. And what does this sentence mean: Nor can an audit**
22 **opinion be issued for the income statement for the year ended**
23 **December 31, 2021?**

24 A. Okay. That's exactly what I was speaking to just
25 about three minutes ago, Mr. Layton.

1 Q. Okay.

2 A. Where if you don't have the information for the
3 whole year in its entirety you can't render an opinion on the
4 tax revenue or whatever their other source of revenue is. You
5 can't speak to how much did they spend on repairs or how much
6 was interest expense or whatever because you don't have the
7 records for the whole year. That's why there's a suggestion
8 of the balance sheet only.

9 Q. And then it's you recommend an, yeah, an audit on
10 the balance sheet as of December 31, 2021. That's what you
11 were just talking about.

12 A. Yes, sir. Correct.

13 Q. Okay. So then let's turn to Exhibit 7, and do you
14 recall this email conversation?

15 A. Yes.

16 Q. So what was happening after that April 28th letter?
17 You know, what was going on, how does this fit into what was
18 going on?

19 A. Well, right. You can see right there and we just
20 saw it, the letter to the Board was dated April 28th so this
21 is an email from Mr. Webb approximately a week later and he's
22 saying, you know, let's do what we can to try to keep moving
23 forward, I'm just paraphrasing. We can all read it.

24 While a complete in-depth audit may not be an option
25 due to incompleteness blah, blah, blah but, you know, it

1 appears that they started here and no other evidence is
2 presented or verified.

3 You know, please forward any report amendments you
4 need to submit to the Board. I'm not sure exactly what he
5 means by that sentence but it's basically just him, I took it
6 as him responding on behalf of the Board after my letter to
7 the Board saying audit can't be done. He's basically saying
8 okay, we get that but, you know, we want to kind of try to
9 keep moving forward, we want to try to do something, we've got
10 to try to get the District, excuse me, back on track with
11 regard to its financial reporting.

12 **Q. Okay. All right, then, let's turn to this letter.**
13 **Is that the letter that you sent to the District?**

14 A. No. That was after his email that we saw of
15 May 3rd, this is May 17th and then going back to my letter,
16 the email of April 28th where I suggested the balance sheet
17 audit only. That is -- this is an engagement letter for that.
18 See, it says you have asked to -- you've requested we audit
19 the Statement of Net Position, that's the balance sheet with a
20 governmental entity, for the year ended -- see, it doesn't say
21 anything at all about auditing the income statement.

22 It will also, I think if I remember this right on
23 down, it will say that we will not be issuing any opinion on
24 the income statement. It may not but I believe it does.

25 But that's what it is. It's an income -- engagement

1 letter for the balance sheet only audit.

2 Q. All right. So what happened after you sent this
3 letter?

4 A. Nothing. A lot of --

5 Q. Okay.

6 A. Still a lot of false starts, dialogue. I mean, all
7 this while we're just, you know, incurring time and yet we
8 weren't able to produce any, you know, any tangible document
9 for the District. You know, really it's frustrating. We're
10 here to be of service to our clients but there has to be
11 something to work with. And so no, this did not come to
12 fruition either.

13 Q. So do you know if the District ever acquired a -- or
14 ever had an audit of the Statement of Net Position as of
15 December 31st, 2021?

16 A. No. Well, we didn't.

17 Q. Okay.

18 A. If they engaged an outside party I'm not aware of
19 that and nothing in dialogue since then with Mr. Webb was
20 indicated that they had made other arrangements. So as far as
21 I know --

22 Q. Okay.

23 A. -- they haven't.

24 Q. So sometime late in the year did those, what did you
25 say, false starts, did they result in something a little bit

1 more substantive?

2 A. No.

3 Q. How about the beginning of 2023?

4 A. Okay.

5 Q. I didn't -- are you familiar with -- this is a
6 letter that you sent to Mr. Webb; isn't it --

7 (Indiscernible cross-talk.)

8 A. Right.

9 Q. -- right?

10 A. Right. So --

11 Q. So what discussions led up to this letter being
12 sent?

13 A. Okay. And before I respond would you -- could you
14 move it down just about two inches?

15 Q. Yeah.

16 A. That's good, that's good. I wanted to refresh my
17 memory that it was for the 2022 year.

18 Because a couple of things went into this all
19 stemming from mostly phone but some email conversation with
20 Mr. Webb. They -- I never saw a copy of it but he told me
21 they had gotten -- had gotten, received a delinquency letter
22 from the State Auditor's Office that they hadn't submitted
23 their annual reports --

24 Q. And that will be the report from December 31, 2021?

25 A. Well, they didn't do -- to best of my knowledge they

1 didn't submit one for 2020 or '21, so.

2 Q. Oh, okay.

3 A. I didn't see it in the notice so I don't know which
4 year. And so he says, you know, is there any way you can, you
5 know, A, we want to get, you know, right with the State
6 Auditor's Office. And I said, and we continued talking and
7 again I was told that they had hired back several months,
8 maybe even -- maybe even late in '21, I'm not sure on that
9 date, Mr. Layton, a CPA in fact that was helping them with
10 their monthly accounting. I said -- I asked John if the CPA
11 was still, you know, because I had heard that they had
12 terminated him just through the grapevine, you know. Who
13 knows. Small community here in the neighborhood.

14 He said oh, absolutely he is still working for the
15 District. And so I said and he's providing you with, I mean,
16 is he going to do bank reconciliations, is he providing you
17 with some monthly report or something to -- for the Board
18 members and he said yes. I said, I asked him is it okay if I
19 contacted him. He said yes. And I did.

20 And his name's John Martin. As I said he's a CPA.
21 He said that he was doing those -- those duties,
22 reconciliations, providing monthly reports. He was -- this
23 was early January. He was just about done, well, it was early
24 January this year, he was just about done with all the year
25 end reconciling for December of '22. I said well, could you

1 get back to me when that is -- when you are complete with that
2 process.

3 And I haven't heard from him. I simply will say
4 that's just a little over a month ago. It's tax season, he
5 has other clients. I can't really dictate or drive when he
6 may or may not, or maybe he did finish that and he simply
7 forgot to let me know. So I'm not sure what the status of
8 that is at this time.

9 **Q. Okay. Let's talk about this engagement and then we**
10 **may get into that.**

11 **So what was it that you were proposing to do for the**
12 **District here, you know, a few weeks ago on January 18?**

13 A. We would prepare an Annual Report. That word has a
14 very significant meaning in our profession. It doesn't mean
15 that we're going to put it in a word processor or Excel
16 spreadsheet and prepare it in that sense.

17 Prepare, preparation is a level of report that a CPA
18 firm can issue on a financial statement or on about financial
19 report in this case. There's an audit, there's a review,
20 there's a compilation, and preparation is the lowest level.

21 There is -- you can see that second paragraph,
22 substantially less in scope than an audit. This engagement
23 does not contemplate getting an understanding of their
24 internal control, assessing risk, doing confirmation work,
25 blah, blah, blah. We will not express any opinion regarding

1 that report.

2 So what it would have, it would be in the format of
3 a financial statement, Annual Report as the State Auditor's
4 Office calls them, but we -- there would be no underlying work
5 to determine the validity of it.

6 Q. So let me put that in my own experience terms and
7 make sure I understand it. So the congregation I lead in my
8 church someone comes in twice a year with me and our financial
9 clerk and they pull a bunch of, you know, chats we've written
10 and look, you know, for a selection of those and they look to
11 see if there are receipts underlying those and the checks have
12 cleared and that sort of thing.

13 Is that what you would normally expect to be part of
14 an audit if you were doing an audit?

15 A. Yes.

16 Q. And here you're just -- this is another one where
17 you're just going to look at what's in the bank at the end of
18 the year?

19 A. Pretty much. There's no -- we give no assurance to
20 the numbers.

21 Q. Okay.

22 A. We didn't -- based on the information we had
23 available and the experience over the past whatever, two, two
24 and a half years, I was not willing for our firm to do
25 anything more than that.

1 Q. I'm going to -- did the District accept this
2 proposal?

3 A. Yes.

4 Q. Now, the minutes from 1/18 meeting say: President
5 Webb made a motion to accept Troutt Beeman & Company to do our
6 year end reconciliation.

7 What -- what do you think -- I mean, if you were
8 speaking as an accountant what is a year end reconciliation?
9 I'm not asking you to tell me what John Webb thought he was
10 putting before the Board, but what do those terms, what does
11 that phrase mean to you?

12 A. Literally nothing because I would expect it to be
13 more, yeah, reconciliation of what? That's a, that's a --
14 yeah. Reconciliation of the bank account? You know, we
15 weren't doing reconciliations. Supposedly their third party
16 CPA was doing the reconciliations. So, I mean, I think that's
17 a word that Mr. Webb used that doesn't -- it doesn't speak to
18 what we were going to do or not do.

19 Q. So they accepted this. Have you done anything on it
20 yet?

21 A. No. I apologize but I can't -- I'm blank right now
22 at the lady who emailed me just about a week, ten days ago.
23 Seems like it begins with an "S," but it's probably irrelevant
24 for our conversation.

25 She emailed me and said are there any -- is there

1 anything that I need to be getting ready for you. And I said
2 not at this -- basically I said not at this time. I need --
3 I'm supposed to have dialogue with John Martin and let, you
4 know, get an update on where he's at on his reconciliation for
5 the year, his year end report, before we go down that road.
6 Plus I said it's my understanding now there's a lawsuit going
7 on, I have no idea what it's about or what that may or may not
8 entail.

9 And so it just was left kind of -- I guess you could
10 say it was left in my court. I didn't expect her to contact
11 Mr. Martin because I don't know anything about this lady, she
12 could be very intelligent or she may not know anything about
13 accounting. It would be, CPA to CPA, tell me, John, what
14 position, you know, what's the condition here, is it ready for
15 me to do this Annual Report or not? And so that's probably
16 where we are right now.

17 **Q. And so you haven't gotten the report from**
18 **Mr. Martin.**

19 A. I have not.

20 **Q. Now, once you get that what do you do?**

21 A. What I will do is primarily because, again, we're
22 saying we're not doing any work essentially. I know that
23 seems kind of baffling to the public but that is a perfectly
24 allowable -- allowed engagement.

25 But I would visit with Mr. Martin, I'd want to

1 know -- it wouldn't necessarily be in the form of procedures
2 but I'd want to know that depending on what I got, I certainly
3 could envision asking, you know, these cash numbers, have you
4 reconciled them?

5 Don't misundertake -- misunderstand that when I say
6 at preparation you don't do anything and that I feel, you
7 know, good about that and we're going to let it just -- well,
8 there it is, Mr. Webb. No, I'm not interested in doing that
9 to the District.

10 I would -- I would have a dialogue with John,
11 Mr. Martin. These things reconcile. You know, do you feel
12 like you've got the accounting kind of in -- on board and
13 that, you know, going forward it's going to be -- so I would
14 inquire, you know, just in general dialogue with Mr. Martin
15 but I wouldn't ask him to prove any of it or provide any
16 substantiating documentation.

17 **Q. So would you look at the bank records?**

18 A. No.

19 **Q. Would you look at the accounting records that the
20 District has in QuickBooks or Xero?**

21 A. What he gives me I don't know at this point if it
22 comes from -- I don't know how that interaction works, if he's
23 working it out of his own system or the District's system.

24 Yes, that would happen, I'd want to know where those
25 numbers came from and I'd want to know it was the District's

1 numbers, not some -- something that Mr. Martin, you know, I'd
2 want to know that those were the District's numbers.
3 Hopefully out of the District's computer, laptop, however,
4 whatever they have. I don't know. Maybe it's online and he
5 can access them like maybe QuickBooks online or you said Xero,
6 very similar package.

7 **Q. So would that report involve District property and**
8 **equipment?**

9 A. It depends. It wouldn't necessarily have to. If he
10 was doing it like on a cash basis, then it wouldn't reflect
11 those. If he was doing it more towards generally accepted
12 accounting principles then those non-asset assets would be in
13 the report.

14 **Q. Okay. All right. I'd like to turn to one other**
15 **document and at this point I think we've marked, it's marked**
16 **as Mast Exhibit 2 because it was used in another deposition.**

17 A. Okay.

18 **Q. Let's see. Let's share the screen again. So this**
19 **refers to forensic accounting. So what's forensic --**

20 A. Excuse me, sir. Excuse me, Mr. Layton.

21 **Q. Yes.**

22 A. You were cutting out.

23 **Q. Okay. What -- what's forensic accounting? You're a**
24 **CPA and you do some accounting, but what's forensic**
25 **accounting?**

1 A. Well, you try to go back and reconstruct the
2 accounting records. Rebuild them if you will. You may take
3 source documents, canceled checks, invoices and start trying
4 to put this into a semblance of debits and credits and trying
5 to ultimately end up with some sound balances and some numbers
6 that people can, you know, take some stock in and believe them
7 to be correct or reasonably correct.

8 Sometimes there's limitations. You can only --
9 sometimes forensic accounting can lead you to conclude with a
10 really great set of numbers and sometimes you'll hit the wall
11 and there won't be enough data or information and you hit a
12 dead end and it may only be you hit a dead end in a segment of
13 the accounting process, so.

14 But they're trying to in essence rebuild the
15 financial information for that time period.

16 **Q. So earlier you talked about there wasn't financial**
17 **information, some of that you think you'd need. Is rebuilding**
18 **that the kind of thing that a forensic accountant would be**
19 **involved in?**

20 A. Exactly. And I saw this for the first time when you
21 sent the exhibit over. It was surprising because it speaks in
22 some places pretty significantly or pretty directly toward
23 information and all I can tell you we were repeatedly told by
24 Kerri that that information didn't exist.

25 **Q. I don't understand what you just said. So Kerri**

1 told you the information didn't exist and how does that relate
2 to this exhibit?

3 A. Well, obtain updated written policies and
4 procedures. Well, unless somebody has performed that process
5 since our last dialogue when we were still going to do the
6 audit they don't exist. Now, again, maybe they -- maybe
7 they've drafted them and have them.

8 Obtain documentation on ordinances: Well, if they
9 have -- if the minutes exist, I mean, I don't know how you're
10 going to know they're all there.

11 Various tax levies: Those are approved by the State
12 Auditor's Office so that's easily obtained.

13 Yeah, all that No. 5 if they have written policies
14 then that's just -- they're going to check and talk to
15 District personnel to gain an understanding are they doing
16 those things, are they following policy.

17 Obtain and analyze initial approved budget. Well,
18 again good luck. We were not ever provided with approved or
19 final budgets, so.

20 Q. How about this No. 10?

21 A. Well, somebody has provided -- on the surface it
22 tells me that somebody, someone has provided them with
23 financials from Xero and financials from QuickBooks. I have
24 no idea who.

25 So they -- again, I said Mr. Martin was doing some

1 work, I don't know if he does his work in Xero or QuickBooks,
2 I don't know if somebody's trying to do something in
3 QuickBooks. Again, this is for the year '22 --

4 Q. Yeah.

5 A. -- and none of our work envisioned that year.

6 Q. Because to do a full audit in that year you'd have
7 to have a forensic accountant go back and reconstruct things;
8 is that a fair reading?

9 A. Yeah.

10 Q. Okay. All right.

11 MR. LAYTON: That's all the questions that I have.

12 I suspect that Mr. Racine has some questions.

13

14 EXAMINATION

15 BY MR. RACINE:

16 Q. Thank you. Good afternoon, Mr. Beeman.

17 A. Hello.

18 Q. So when you were first contacted to do anything on
19 behalf of Western Cass Fire Protection District was it Kerri
20 VanMeveren who was the person that you dealt with?

21 A. Yes.

22 Q. And looking at the exhibits and your previous
23 testimony, that happened sometime in, what, August of 2021?

24 A. Yes.

25 Q. Did you know what her role was with the District at

1 **that time?**

2 A. At that time, I may have this backwards, but at that
3 time I believed her to be a Board member and then subsequently
4 also became the Treasurer or perhaps I'm backwards on that,
5 Mr. Racine, but that's -- one or the other that was my
6 understanding of what her role was.

7 **Q. And during your discussions with Ms. VanMeveren, at**
8 **least during part of that time, you believed her to be the**
9 **Treasurer for the District.**

10 A. Correct.

11 **Q. And how many Fire Protection Districts in Missouri**
12 **do you think you've worked with over the years?**

13 A. Well, currently -- currently five. And then we've
14 worked with others that for whatever reason are no longer
15 clients. Some grew, you know, they were a district inside a
16 city, the city grew such that they absorbed the Fire District
17 as part of the services they were providing to the citizens.
18 But currently we serve, whatever, five or six.

19 **Q. During that experience with at least five or six**
20 **current clients and maybe some others in the past have you**
21 **come to an understanding of what the role of the Treasurer is**
22 **in a Fire Protection District?**

23 A. Yes.

24 **Q. What is your understanding of that role?**

25 A. Well, typically at least in these five or six

1 districts and the ones we worked with in the past, they're
2 small, we're not talking about, you know, Johnson County Fire
3 District 1, and so typically the Treasurer's role is --
4 day-to-day is the main or chief bookkeeper.

5 **Q. So the Treasurer would be maintaining financial**
6 **records for the District?**

7 A. Yes.

8 **Q. Or at least have access to them?**

9 A. Yes. Probably writing the checks. Ideally having
10 someone other than herself sign them. But yes, would maintain
11 the financial records, pay the bills, make sure the money got
12 deposited. Probably typically is the chief drafter of the
13 budget document that the council or Board Members then worked
14 through and ultimately approved. So yeah, that's typically
15 expected of the Treasurer.

16 **Q. So during the time that you worked with**
17 **Ms. VanMeveren when she was Treasurer of the Western Cass Fire**
18 **Protection District did she do any of those things to your**
19 **knowledge?**

20 A. No. Again repeatedly throughout this time frame I
21 was -- I and my Audit Manager were told that records don't
22 exist.

23 **Q. Do you recall -- well, let me rephrase the question.**

24 **Do you know anything about the results of the**
25 **April 2022 election for the Board Members of Western Cass Fire**

1 **Protection District?**

2 A. No, sir.

3 **Q. Do you recall when John Webb first came to your**
4 **attention?**

5 A. Well, the email and letters were addressed to him,
6 that was in, you know, May, June, you know, May -- April, May
7 of '22. But I'm -- it was before then because, you know, all
8 of our dialogue was through Kerri. And that's fine, I mean,
9 but I was looking for an independent third party, I mean, of
10 the Board -- to the extent that they could be independent. I
11 mean, if they're on the Board together they're not
12 independent. But third party persons, this is what we're
13 hearing, this is what we're not seeing. Can you shed any
14 light on what is or isn't going on. And those were not long
15 and involved dialogue or meetings, Mr. Racine.

16 **Q. So you were looking for another source of**
17 **information for financial information from Western Cass other**
18 **than from Kerri VanMeveren --**

19 A. Yes.

20 **Q. -- is that correct?**

21 A. Yes, sir.

22 **Q. And did you have any dealings with Marty Hardman**
23 **about any of the issues you've testified about?**

24 A. No.

25 **Q. How about Sue Hosterman?**

1 A. No.

2 Q. Do you know who Chris Johnson is?

3 A. No.

4 Q. You never had any dealings with him about any of
5 these issues you've testified about?

6 A. No. Not that I'm aware. Now, the only thing I
7 might just interject is that again the Audit Manager may have
8 but we worked pretty closely on this engagement so I'm just --
9 I don't know. She may have but I'm not aware of it.

10 Q. Do you recall today how many Board meetings of
11 Western Cass Fire Protection District you attended in person?

12 A. None.

13 Q. I'm sorry, did you say no or none?

14 A. None. I was never invited to attend or it's not my
15 place to just invite myself. I mean, I could have gone as a
16 member of the public but I wouldn't, you know, I couldn't have
17 been on the agenda without their permission. But no, I did
18 not attend any meeting.

19 Q. And you were never invited to attend.

20 A. No.

21 Q. And we've talked about a lot of different dates so I
22 just want to make sure my information's clear: Was there to
23 your knowledge a 2019 audit for the District?

24 A. There was.

25 Q. Do you know who prepared that?

1 A. DSWA.

2 Q. And did you see a copy of that?

3 A. Yes.

4 Q. Did you review it?

5 A. Sure.

6 Q. Did there appear to be anything to your knowledge or
7 experience unusual or out of the ordinary with that document?

8 A. No. Nothing about the document. It just caused
9 some skepticisms like okay, through December of '19
10 apparently, December 31, '19 they felt comfortable with the
11 documentation and evidence that they were provided, yet in '20
12 nothing exists. So I just found that a little odd. But I'm
13 not second guessing their work or anything at all.

14 Q. You didn't go back to check on that --

15 A. No.

16 Q. -- report. Okay.

17 A. No.

18 Q. In your experience -- I think you touched on this a
19 little bit but again I want to be sure: In your experience
20 working with Fire Protection Districts in the State of
21 Missouri are you familiar with what they are required to
22 submit to the Missouri State Auditor in terms of financial
23 reporting?

24 A. Well, maybe yes and maybe no. From a financial
25 statement the audit that we prepare for them I know goes into

1 the State Auditor. Now, there very well may be and probably
2 are some compliance type things like, you know, are the
3 firefighters getting the training, putting in the hours of
4 training. I think there's some, when they first get elected
5 they have a certain amount of time it's my understanding to
6 take a particular class.

7 **Q. Okay. And that's fair. I don't want you to**
8 **speculate on that.**

9 A. Okay.

10 **Q. I'm talking strictly about financial reporting to**
11 **the State.**

12 A. That would be our audit was what they would submit.

13 **Q. And I think this is what you testified to, this is**
14 **my question: Are financial statements in lieu of an audit**
15 **that you would prepare satisfactory to meet that reporting**
16 **requirement?**

17 A. It seems, and I'm not -- you know, you saw the
18 letter from the State Auditor, they just acknowledged receipt
19 of the '21 Annual Report but it was not an audited financial
20 statement by any rhyme nor reason. It doesn't say that, you
21 know, this is great, it meets all the criteria, blah, blah.
22 It just says we received it. If they had any follow-up
23 notification or notices from the State Auditor's Office about
24 it, was it sufficient or not, I have no idea if they did.

25 **Q. You mentioned the bond issue overcharge. Do you**

1 recall that testimony?

2 A. Yes.

3 Q. Can you explain that a little bit more to your
4 understanding what that issue or that problem is?

5 A. Well, this was a verbal conversation with Monty
6 Olsen and he told me that they, the District, excuse me, he
7 told me that the District had overcharged, over-collected,
8 excuse me, property taxes with regard to that bond issue. And
9 I don't recall him ever mentioning a dollar figure but he said
10 they were -- that he was, if I remember correctly, he was -- I
11 think he has served as a consultant to them at various times,
12 he does a lot of that work with Fire Districts throughout the
13 State.

14 That there was an amount that needed to be returned
15 to the citizens and that they were debating, talking,
16 exploring, do we just do it all at once, can we afford to do
17 it all at once or do we look into, you know, was it even
18 feasible, legal, to artificially lower the levy for a year or
19 two to lessen the pain of laying out the cash all at once.

20 So that's how I became aware of it and that's all I
21 know about it. And the status of it, if things changed, I
22 don't know.

23 Q. Did you ever become aware of what year or years had
24 been over-collected?

25 A. No, sir.

1 Q. Do you know if that situation has been resolved in
2 any way?

3 A. No, sir.

4 Q. Did you get the impression that anyone was trying to
5 hide that fact that there had been an over-collection?

6 A. No, sir.

7 Q. And at least someone that you believed to be
8 representing the District or affiliated with the District in
9 fact had acknowledged it to you as a problem?

10 A. Yes.

11 Q. And that there were ongoing efforts or discussions
12 about how to resolve it?

13 A. Correct.

14 Q. Did anybody ever suggest to you it simply was going
15 to be ignored?

16 A. No.

17 Q. You have testified that you have had significant
18 contact with Kerri VanMeveren with regard to your work or at
19 least your anticipatory work on behalf of Western Cass Fire
20 Protection District; correct?

21 A. Yes.

22 Q. And did you form any sort of assessment or opinion
23 in terms of how she was to work with and getting information
24 or obtaining information?

25 A. Well, as I said earlier, she was not bashful about

1 using email. She would, I mean, she was relentless and
2 expected responses immediately, expected work to begin on the
3 audit. And repeatedly I would have to say Kerri, well, you
4 know, you saw that one I went down asking questions, she typed
5 a response, you have to talk to Ms. -- McCoy Accounting was
6 doing this, McCoy Accounting was doing this. You saw that
7 attempt on the fixed assets. I mean, so she would keep -- she
8 was aggressive but I just always had to keep pushing back,
9 saying we can't audit, we can't do the work.

10 **Q. So she was requesting you to perform a job that you**
11 **were not being given the information to perform.**

12 A. Yes.

13 **Q. Well, was that a realistic approach in your**
14 **assessment to completing the work that you'd been asked to do?**

15 A. Oh, there was no way. I mean, I think the theme of
16 that is consistent in my emails and my conversations with
17 Mr. Webb that's documented, in the letter of the Board that we
18 couldn't do an audit. I mean, consistently that was the
19 message that I was telling Kerri and Mr. Webb and then
20 hopefully the Board in total saw that letter addressed to
21 them.

22 **Q. Do you -- well, let me ask you this: At some point**
23 **did you stop communicating with Ms. VanMeveren? You said you**
24 **started to seek another source of information on the Board I**
25 **believe you said that was Mr. Webb but at some point did you**

1 **stop altogether communicating with Ms. VanMeveren?**

2 A. Yes. But I don't -- I don't think it was -- I don't
3 recall it being like a conscious decision that okay, I just
4 can't talk to this person anymore. Somewhere in there she
5 either lost an election or resigned but even before that it
6 just -- it kind of just -- the give and take of the dialogue
7 just kind of fizzled out if you will. I mean, there just
8 never was any productive to the dialogue. She'd want, we
9 couldn't get, that didn't exist, whatever. And so you can
10 only have that conversation so many times.

11 **Q. In your more recent communications with the Board**
12 **with regard to some of your proposals or the work you'd been**
13 **requested to look at, have you formed an impression about the**
14 **current Board or if Mr. Webb if that's who you've been talking**
15 **to, their approach to these financial issues?**

16 A. I can't speak for the Board in total and I can't
17 speak for any Board member other than Mr. Webb, and my
18 comments there would be simply that you saw the email
19 follow-up to my -- his email following up, let's keep moving
20 forward, Butch, let's, you know, got to try to get something
21 in place here. And that was in my dialogue with him and
22 that's what it then led to the engagement letter for the audit
23 of the balance sheet only is like okay, we can't get the best,
24 you know, the full year and all that but let's at least make a
25 stab, and that's consistent to me with an individual that's

1 wanting to move forward, wanting to get to a place. But
2 that's my impression.

3 Q. And that proposal to at least move forward with the
4 information that is available, that has been accepted by the
5 Board; correct?

6 A. Yes.

7 Q. And I believe you testified now we're just
8 waiting -- you're just waiting to hear from the outside
9 accountant.

10 A. That's correct.

11 Q. And do you have any impression that Mr. Webb or the
12 current Board in any way is trying to stonewall you or keep
13 any information from you to prevent you from undertaking that
14 engagement?

15 A. No.

16 Q. Based on -- going back to your email correspondence
17 with Ms. VanMeveren when you were trying to find information
18 so that you could complete the engagement of an audit for
19 2020. Do you remember that email and do you remember your
20 testimony about that?

21 A. Yes.

22 Q. If you can on a scale of 1 to 10 based on your
23 experience with other Fire Protection Districts that you've
24 performed similar work for, 1 being the worst, 10 being the
25 best, what was Western Cass's record keeping financially like

1 **for that period that you looked at?**

2 A. 1. Number 1. I mean, the worst. I mean, we've
3 never -- I've never been in a situation where they couldn't --
4 I mean, couldn't offer -- I mean, it's like someone -- no, I'm
5 just venturing. I'm speaking out loud.

6 I mean, there's no information, there's no
7 documentation, and it's just hard to -- it's hard. You don't
8 want to believe that somebody, you know, has destroyed it in
9 the, you know, I mean, all kinds of speculation starts running
10 through your mind. As an auditor we're charged to be
11 professionally skeptical. And so when people can't provide
12 documentation your mind starts going what if or maybe. But
13 that was -- that's, that's the worst I've seen.

14 **Q. And so to be clear, the period of time we've talking**
15 **about is 2020 and part of 2021; is that correct?**

16 A. Yes.

17 **Q. I'm about done here. You were asked about a scope**
18 **of work from a Ms. Mast on a forensic accounting toward the**
19 **end of your previous testimony.**

20 A. Correct.

21 **Q. Do you recall that document?**

22 A. Sure.

23 **Q. And you've reviewed that document?**

24 A. Once I got it this afternoon -- late morning,
25 afternoon, whatever it was, I read through it, yes.

1 Q. Do you take any issue with the -- let me be very
2 specific how I ask this.

3 Do you take any issue with the proposed approach set
4 forth in that proposal?

5 A. I don't take any issue personally or professionally
6 with the proposed approach. I take a degree of both personal
7 and professional discomfort because the nature of that
8 proposal implies that there's documentation, there are
9 records. And that's simply contrary to what we were
10 consistently and repeatedly told.

11 And so if we've been lied to, if we've been, you
12 know, they just, you know, lack of cooperation or whatever,
13 then professionally I don't -- that doesn't sit well.

14 Q. So let me ask a hypothetical question two ways.
15 Let's assume that what you were told about the existence of
16 financial records when you asked about them is the case.
17 Okay? Can we accept that --

18 A. Yes.

19 Q. -- hypothetical?

20 A. Yes.

21 Q. And let's assume that a forensic audit or accounting
22 is undertaken. Would that forensic accounting or audit in
23 your opinion yield any meaningful results if there's no
24 financial information to audit?

25 A. It wouldn't.

1 Q. And then let's take the flip side to that. Let's
2 assume for purposes of the hypothetical question that there
3 are financial records or documents that you asked for that you
4 weren't provided that are then provided to a forensic
5 accountant. Can we agree to that?

6 A. Yes.

7 Q. Would it be a fair statement, then, that if the
8 documents that you asked for are given to somebody else they
9 were either negligently or intentionally withheld from you
10 when you asked for them?

11 A. That would be correct.

12 MR. RACINE: Okay. I don't have any further
13 questions. Thank you very much.

14 THE WITNESS: You're welcome.

15

16 REEXAMINATION

17 BY MR. LAYTON:

18 Q. Mr. Beeman, let me start with that last point:
19 When you were seeking records and getting these answers from
20 Ms. VanMeveren you were trying to do an audit for -- fiscal
21 and calendar year, they're the same for the District -- 2021;
22 right?

23 A. 2020.

24 Q. 2020. Okay. But the transactions that Ms. Mast is
25 talking about, those are in 2022. So I don't understand the

1 connection between the two that Mr. Racine's trying to make.

2 A. And Mr. Layton, could you put that document, exhibit
3 back up?

4 Q. Sure.

5 A. I may have to --

6 (Audio distortion.)

7 Q. -- this document. Okay?

8 A. Okay. Now, see, the scope here is from January 1,
9 2020 to December 31, 2022. That encompasses the full calendar
10 year of 2020 that we were engaged to audit. So I'll stand by
11 my answer.

12 Q. Okay. The transactions noted in 4 are from 2022.
13 Do you see that?

14 A. Yes, sir.

15 Q. And you were never told there weren't 2022 records;
16 were you?

17 A. No.

18 Q. And in 10, the twelve months ending 12/31/22, you
19 never -- you haven't looked at anything through the end of
20 2022 yet; have you?

21 A. No.

22 Q. Okay.

23 A. I would be if I was going to do that Annual Report
24 that I was engaged to do. I have not seen anything for '22
25 yet, that's correct, sir.

1 Q. All right. Let me ask you another question that
2 arises from Mr. Racine's questioning. So you remember the
3 letter in April of 2022 about not doing the prior two years'
4 audit?

5 A. Yes.

6 Q. And then the email traffic that came right after
7 that in early May?

8 A. Yes, sir.

9 Q. And then the proposal that you made then I think
10 it's like on May 17th. Do you recall that?

11 A. Yes, sir.

12 Q. And I believe that you testified that the Board
13 never accepted that proposal.

14 A. No. Wait a minute.

15 Q. That's the -- that's the May of 2021 proposal.
16 Here, we can get --

17 MR. RACINE: Can we put that on the screen just so
18 he's testifying accurately?

19 A. Yes, please.

20 Q. (By Mr. Layton) One day I'll learn how to print to
21 a bigger type here so I can see these things. Okay. Let me
22 share that. Do you remember that letter?

23 A. Okay. That's when we were wanting to do the balance
24 sheet only audit for '21.

25 Q. And they didn't agree to do that; right?

1 A. Sir, I don't recall.

2 Q. Did you do a balance sheet --

3 A. Oh. No.

4 Q. -- audit for 2021?

5 A. Definitely did not.

6 Q. Okay. So the next time that you actually made a
7 proposal to Western Cass was in January of 2023; right?

8 A. Correct.

9 Q. So do you have any -- did you observe any effort
10 from Western Cass to follow up on that May 20 -- or May 2022
11 letter to do something with regard to fiscal year 2021?

12 A. No.

13 Q. But in January they wanted to retain you to do
14 something for fiscal year 2023 -- I mean 2022, the end of
15 that.

16 A. Correct.

17 MR. LAYTON: Okay. That's all I have.

18 MR. RACINE: I don't have any other questions.

19 Thank you, sir.

20 MR. LAYTON: Thank you, Mr. Beeman.

21 (Discussion held off the record.)

22 (Witness excused.)

23 * * * * *

24 (The deposition was concluded at 3:04 p.m.)

25 (Signature waived.)

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REPORTER'S CERTIFICATE

I, Lei Ann Odom, Registered Diplomate Reporter, Certified Realtime Reporter, Certified Court Reporter No. 428 for the State of Missouri, do hereby certify that the foregoing is a true and correct transcription of my stenographic notes of the testimony taken by me of the witness, IVAN "BUTCH" BEEMAN, in the matter of CITIZENS FOR TRANSPARENCY AND ACCOUNTABILITY, Plaintiff, versus WESTERN CASS FIRE PROTECTION DISTRICT, et al., Defendants, Case No. 22CA-CC00219, said deposition held via Zoom Videoconference on February 21, 2023, between 1:37 p.m. and 3:04 p.m., after said witness had been duly sworn by me, that said testimony was taken down in Stenotype, thereafter caused to be reduced to writing by means of computer-aided transcription, and the signature of said witness being waived.

WHEREOF, I have hereunto set my hand and affixed my seal this 23rd day of February, 2023.



Lei Ann Odom
Certified Court Reporter No. 428
Registered Diplomate Reporter
Certified Realtime Reporter

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IN THE CIRCUIT COURT OF CASS COUNTY
STATE OF MISSOURI

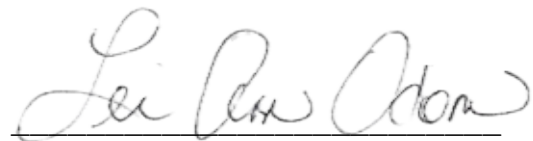
CITIZENS FOR TRANSPARENCY AND)
ACCOUNTABILITY) Case No. 22CA-CC00219
v.)
WESTERN CASS FIRE PROTECTION)
DISTRICT, et al.)

CERTIFICATE OF DEPOSITION

Comes now Lei Ann Odom and pursuant to Rule 57.03(g) (2) (a)
states as follows:

The deposition of IVAN "BUTCH" BEEMAN was taken on
FEBRUARY 21, 2023. The name and address of person or firm
having custody of the original transcript:
JAMES R. LAYTON, ESQ.
TUETH, KEENEY, COOPER, MOHAN & JACKSTADT, P.C.
34 North Meramec Avenue, Suite 600
St. Louis, Missouri 63105

At the time of delivery of the transcript the deposition
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Lei Ann Odom

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