

2018 IL App (1st) 152321-U

No. 1-15-2321

Order filed June 13, 2018

Third Division

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IN THE
APPELLATE COURT OF ILLINOIS
FIRST DISTRICT

THE PEOPLE OF THE STATE OF ILLINOIS,)	Appeal from the
)	Circuit Court of
Plaintiff-Appellee,)	Cook County,
)	
v.)	No. 11 CR 10975
)	
CARL FRAZIER,)	Honorable
)	Timothy J. Joyce,
Defendant-Appellant.)	Judge, presiding.

JUSTICE FITZGERALD SMITH delivered the judgment of the court.
Justices Howse and Lavin concurred in the judgment.

ORDER

¶ 1 *Held:* Evidence sufficient to convict defendant of theft by unauthorized control of over \$10,000.

¶ 2 Following a 2015 jury trial, defendant Carl Frazier was convicted of theft (of over \$10,000 by unauthorized control) and sentenced to three years' imprisonment. On appeal, he contends that the evidence was insufficient to convict him beyond a reasonable doubt. For the reasons stated below, we affirm.

¶ 3 Defendant was charged in June 2011 with various counts of theft, all allegedly committed from April 1, 2007, through March 31, 2009, against money owned by St. Ethelreda Catholic School. The State went to trial on the charge that the theft was by exertion of unauthorized control and the property stolen exceeded \$10,000 in value. All other charges were nol prossed.

¶ 4 At trial, the State entered a certified copy of a Department of Financial and Professional Regulation document stating that defendant was not a certified public accountant (CPA).

¶ 5 Father William Vanecko testified that he was the administrator of St. Ethelreda parish and school from 2003 through 2009. Denise Spells was the school principal. One of his roles was to sign checks to pay bills, about every two or three weeks, after Spells reviewed and approved the bills and the secretary printed the checks. (He did not sign payroll checks because the school used a payroll service.) He read the bills but “not very carefully” because Spells approved them and many concerned school activities he was unfamiliar with. Spells explained unfamiliar bills that he asked about. The school used QuickBooks for its accounts. Fr. Vanecko considered Spells “very effective” except on financial matters, as the school had a growing deficit.

¶ 6 Fr. Vanecko met defendant at a meeting of the school’s financial committee in 2007. Defendant was a parent, and Spells had invited him to participate in the committee’s discussions. Defendant introduced himself in the meeting as a CPA. He was not employed by the school but attended the committee meetings where he was “very strong and assertive,” claiming that “his skills would solve our problems.” After defendant began attending, Fr. Vanecko noted, in reviewing the bills, that the school was using a new maintenance company. Spells assured him that the new company would “work better” and that defendant was “helping us by supplying a maintenance company.” Fr. Vanecko found that unusual because parents usually did not contract

work with the school. Sometime later, Fr. Vanecko noticed in reviewing bills that the school was using a new provider of maintenance supplies. He considered this unusual because the archdiocese had a reduced-rate contract for supplies and because checks for maintenance supplies were made payable to defendant.

¶ 7 Fr. Vanecko denied that a Catholic school would borrow money from parents or a bank, explaining that such issues are addressed through the archdiocese. He did not authorize a loan to St. Ethelreda school from defendant and was unaware of any such loan. In his experience as pastor of parishes with schools, Fr. Vanecko was unaware of any parent receiving free tuition. “There is a discount if you have multiple children *** but there is no free tuition.” He never authorized free tuition at St. Ethelreda for defendant’s children.

¶ 8 On cross-examination, Fr. Vanecko testified that the school paid its deficit by the archdiocese selling unused parish property when the church closed in 2007. After reiterating that he reviewed bills before signing checks, the defense presented him with several documents. He recognized bills for janitor services and plumbing, and checks payable to defendant or CFI Enterprises (CFI) that Fr. Vanecko had signed. He knew that defendant was associated with CFI but not whether he owned it. Fr. Vanecko acknowledged a \$12,682 check to CFI for “services rendered from 3/11 to 4/13,” and checks to CFI for \$7985, \$7434, \$4023, and \$3159 with no description. He acknowledged various checks to defendant: \$1485, \$600, \$3333.33, and \$2400 with no description, two \$1352 checks for janitorial services, \$1901 for janitorial services and supplies, and \$2685, \$1036, \$524, \$2234, and \$3166 for maintenance or janitorial supplies. Fr. Vanecko did not always have bills for supplies but accepted Spells’s assurance that the supplies were received, and he “eventually” saw store receipts. He acknowledged checks to defendant for

\$13,720 and \$3451 for payroll reimbursement, \$705 for payroll, \$6185 for payroll reimbursement and janitorial supplies, and \$3420 for payroll reimbursement and plumbing. He acknowledged a \$1526 check to defendant for “reimbursement from Classmate,” which he believed was an educational program. Fr. Vanecko also saw a document for “principal’s fundraising I’m not familiar with.” Defendant was not present when Fr. Vanecko signed checks. While he did not believe that Spells had authority to sign checks for the school, he believed that she had an account for “incidental things” but he was not privy to it.

¶ 9 Denise Spells, principal of the school, testified that she met defendant in 2006 when a parishioner on the board, Mary Hawthorne, introduced defendant as her son and asked if defendant’s son could be transferred to the school. When defendant’s son enrolled that year, defendant paid his tuition in full. (Most parents of the over-260 students at the school did not pay so promptly.) Defendant told Spells that he was a CPA and had scored second in the state on the CPA exam. He volunteered to work on the school budget for the finance committee, and he worked on the 2006-07 budget. His two daughters also attended the school beginning in 2007.

¶ 10 As of early 2007, the school used a janitorial company “we really couldn’t afford,” and the janitor did not perform his work on a particular weekend. Defendant told Spells that he owned a cleaning service, Hammond Enterprises (Hammond), and would have his firm clean the school that weekend for an upcoming inspection. Defendant’s firm did the work and Spells was satisfied with it. Defendant then offered that his firm perform the school’s janitorial work; he did not mention a price but said that “he would take care of it.” He also offered that his firm buy the janitorial supplies, which the school had purchased up to then. Spells was surprised but believed

that defendant could do so because he was an attorney, CPA, pastor, and mortician who wore elegant clothes and drove expensive cars. She therefore accepted his offer.

¶ 11 When asked if Hammond came to clean the school, Spells testified that two men were hired, and one of them – Joseph Brownlee – was still there as of trial. She saw defendant at the school weekly until the church closed, and almost daily thereafter as “he became our accountant.” He would meet with Spells and the school bookkeeper, Melanie Henry, and was at the school for much of the day. When the school’s science club was invited to a competition in Atlanta, the school could not afford to pay for the trip, so Spells sent letters to parents asking for donations. When donations were insufficient, defendant paid for the trip, and the other donations became the team’s spending money in Atlanta. Defendant also organized a book author’s reading at the school, with students buying the books and defendant catering the event at his expense. He did not seek reimbursement for his expenses on the Atlanta trip or the author’s reading.

¶ 12 Before defendant was the school’s accountant, the school sometimes made partial payments to vendors with their consent. When he was the accountant, vendors often complained to Spells that they had not been paid. Spells asked defendant about this, and he said that “we don’t have the money.” She reminded him that the school was paying its bills until then, and he assured her that he “would take care of it.” However, vendors continued complaining to Spells.

¶ 13 In late fall 2008, Spells and Henry discussed tuition. The school had a before- and after-care program (Program) that was not free or included in tuition, for which some parents received Child Care Initiative assistance (CCI) from the State. Henry showed Spells several tuition-payment envelopes bound together with a note to “hold for CCI checks.” However, CCI checks were not supposed to be grouped with tuition envelopes, as not all parents tendering envelopes

received CCI. After discussing this with Henry, Spells had an accountant acquainted with the school come to the school. Spells then asked the archdiocese to examine the school's accounts.

¶ 14 When the archdiocese sent people to the school, defendant was no longer coming to school daily. Spells did not speak with defendant, and he did not respond to a letter she sent him regarding the accounts. He did respond to a letter regarding tuition, replying that he did not owe the school any money because of the work he had done for the school. In his letter, he referred to himself as a CPA and mentioned that he had loaned money to the school. Spells denied approving or signing such a loan. When she had asked defendant if he was expecting payment for his work for the school, he had said that he was working *pro bono* for tax reasons. Spells identified a \$6,670 bill to defendant for tuition for his two daughters. She denied ever telling defendant that he did not have to pay tuition because of all the work he did for the school.

¶ 15 During the investigation, Henry showed Spells invoices for payments to the janitors who defendant provided. Spells realized the invoices were "not true" and spoke to the janitors to confirm what they were paid. Afterwards, the janitors were put on the school payroll, which cost the school less money than when defendant provided the janitors.

¶ 16 On cross-examination, Spells testified that she prepared the school's budget in cooperation with the business manager and finance committee. While defendant assisted in preparing the budget, using accounts and documents from Henry, he was not solely responsible for the budget. He was not a member of the finance committee but a volunteer, and could not hire school employees. However, as the volunteer accountant, he could accept tuition payments. Spells's duties as principal included interviewing and maintaining certain documentation for all volunteers including a criminal background check and a check with the Department of Children

and Family Services. However, she did not have such checks performed on defendant. Volunteers were supposed to sign in and out upon arriving at and departing the school, but defendant did not.

¶ 17 The school was in “financial trouble” from 2006 through 2009 due in part to decreasing enrollment while operating expenses were basically unchanged. She could not recall what the budget balance was for those years, as she “wasn’t the financial person.” However, she did not believe the accounts were “in the red” in 2008 “because the Archdiocese won’t allow that to happen.” Spells was confronted with, and acknowledged, the annual reports for 2006-07 with an ending cash balance of \$26,844, for 2007-08 with an ending negative balance of \$146,233, and for 2008-09 with a negative balance “over a quarter of a million dollars.”

¶ 18 Spells denied that defendant was ever reimbursed by the school, that she presented Fr. Vanecko in 2007 with checks payable to defendant, or that she reimbursed him from the principal’s account. However, she clarified that she used the principal’s account to consolidate the students’ book purchases for the author’s reading and then paid defendant for the books. She did not recall writing checks to Carl Frazier Enterprises, or CFI, but then admitted when confronted with a 2007 check that it was signed by her and payable to CFI for cleaning.

¶ 19 When Spells was confronted with various checks payable to defendant or CFI and signed by Fr. Vanecko, she denied telling him to sign any of them. Instead, Henry presented Fr. Vanecko with the checks and documentation. Spells recognized a check to defendant for \$1,526.61 for Classmate, insofar as Classmate was a school vendor, and recalled that defendant offered to pay Classmate. Spells denied that defendant gave her money for the school payroll,

but did not know whether he gave Henry money for payroll. The school never failed to pay its payroll. Some school employees were paid in cash by defendant as the volunteer accountant.

¶ 20 When the school received cash tuition payments, Spells or Henry would issue the parent a receipt, put a copy of the receipt with the payment, and place them in a locked drawer in the bookkeeper's office until Henry did the bookkeeping. Only Spells and Henry had keys to the drawer, and the school kept "perfect records" of all cash received from 2006 through 2009. All bank deposits were made by Henry or Fr. Vanecko. Because Fr. Vanecko did not have a key to the cash drawer, Henry gave him the cash deposits. When Henry was sick, defendant gave Fr. Vanecko the cash deposits, though defendant did not have a key to the drawer.

¶ 21 The Program was run by Willa Howard from 2006 through 2009. Howard, Spells, and Henry accepted cash payments for the Program, with Howard giving the money to Spells or Henry to place in the locked drawer. The Program had other employees, including Janice Herring, Mary Hawthorne, and Kevin Davis. Davis is Spells's brother. To the best of Spells's knowledge, Howard never paid Davis in cash.

¶ 22 On redirect examination, Spells testified that, if the school "needed money," she would go to the archdiocese. The archdiocese sold the church to pay the school payroll and made payroll advances to Fr. Vanecko. The school would not borrow from a parent. Spells believed that defendant could afford to pay for the Atlanta trip and the author signing because "he presented himself as one who had money" as a caterer, CPA, and attorney. Spells feared that the school would close when the church closed, and she relied on defendant's expertise when he offered to help save the school.

¶ 23 The school no longer had the records relevant to this investigation, as the archdiocese had them. Defendant did not provide or return records for the investigation. Hawthorne, who referred to defendant as her son, worked with him on the Program. Defendant told Howard to turn over the Program's books to Hawthorne, who was to collect the Program fees. Hawthorne never provided Spells the Program money or receipts despite Spells's request.

¶ 24 On recross examination, Spells testified that defendant was not the supervisor of Hawthorne or Howard.

¶ 25 Willa Howard testified that she worked at the school for over 30 years and was always involved in the Program. She was paid about \$300 weekly, by check delivered to her school mailbox. One of her duties was collecting the Program fees, for which she issued receipts to parents. Another duty was paying her assistant, Kevin Davis, in cash from the Program fees. She would bring the remaining fee payments to the school office in an envelope. Occasionally, when there was only \$10 or \$15 cash left after paying Davis, Howard would keep it or use it to buy snacks for the Program. Howard did not assess Program fees for children who were in the Program while their older siblings were at extracurricular activities, because the children were there for only about an hour and their siblings were "doing the school a service."

¶ 26 Howard met defendant in the fall of 2007 when he came to the school with Hawthorne and others. Howard knew Hawthorne for years as a fellow parishioner, and while Hawthorne referred to defendant as her son, Howard knew that he was not. After defendant met Howard, he was at school daily, and at his behest she no longer collected the Program fees. Instead, defendant and Hawthorne collected the fees, and Hawthorne kept the receipt book in a locked cabinet. Howard heeded defendant's request because "he was working for the school as the

financial advisor, *** there to help the school. *** He was in charge. He was like my boss.” Defendant also told Howard she would receive a raise, and he paid her a “couple of envelopes” of cash rather than increasing her paycheck. He told her to assess Program fees for all children in the Program however briefly. Program attendance declined because many parents would not pay for brief attendances, and many of the older siblings quit their extracurricular activities.

¶ 27 On cross-examination, Howard testified that defendant was not her supervisor. She was interviewed in November 2009 by a man from the archdiocese. She could not recall if his name was Terrence Knight. She denied telling the man that she received between \$2000 and \$3000 weekly for the Program, as she did not collect that much for the Program in a week. Sometimes, she did not have enough cash collected for the Program to immediately pay Davis his \$350 weekly salary. Howard also denied telling the man that she kept the “leftover” cash because her \$600 pay every two weeks was inadequate for her work. She did not have permission from Fr. Vanecko or Spells to keep the excess cash she “sometimes” kept, but she was told she would be paid for only 40 hours weekly despite working about 60-hour weeks. She believed that “any cash left” was “mine” because the Program was “my service” that she began in 1983. Howard denied telling the man that she was sometimes paid in cash but mostly by check. The only time she was paid in cash was when defendant gave her two or three envelopes of cash, no more than \$300, as a raise. Howard also denied telling the man that she lost her raise because Spells told her that she “couldn’t be used anymore.” She did not lose her job, nor was her pay reduced.

¶ 28 On redirect examination Howard testified that she worked for the school until her 2010 retirement. She denied that the cash from defendant stopped because Spells found out about it and told her to stop taking it. Instead, defendant himself stopped paying her cash.

¶ 29 Janice Herring testified that she worked at the school for over 13 years, on the Program, and was paid by check. She met defendant through Hawthorne, who also worked on the Program. When Herring met him, he did not say what his job was and she did not ask. “When he came there to start working for the school, he was in charge of the” Program. Herring had received checks from defendant and Hammond in addition to her school paychecks, though she did not work for Hammond or CFI. While Herring was not certain what relationship defendant had with the school, “he was the one that issued out the [payroll] checks.” Herring identified a June 2008 check for \$525 that she received from defendant. She recalled asking him about it when he gave it to her because it was not an official school paycheck. He told her that “this is one of the checks I’m going to give you.” After receiving the check from defendant, she endorsed it and defendant cashed it for her.

¶ 30 On cross-examination, Herring testified that she was interviewed in November 2009 by a man whose name she could not recall. She denied telling the man that she had previously been paid in cash and that she would receive a check if she did not receive cash. When asked if she told the man that she was never paid with a Hammond check, she answered that “he must have wrote it down wrong” because she provided the man copies of her checks. When shown the June 2008 check, she acknowledged that defendant did not sign it because it was a cashier’s check. However, she denied that she deposited the June 2008 check at her bank rather than having defendant cash it. Generally, Herring was paid by check that was delivered sometimes to her school mailbox, sometimes by Spells, and sometimes by defendant.

¶ 31 On redirect examination, Herring testified that defendant explained why she had been paid other than by school paycheck: “they were trying to work out the budget for the” Program.

¶ 32 Melanie Henry testified that she worked for St. Ethelreda parish until the church closed in 2007 and thereafter worked at the school. Henry was paid by check. Her duties at the school included payroll, collecting tuition, preparing invoices, and paying bills. When a parent paid tuition, Henry would give the parent a receipt and keep a copy of the receipt in the receipt book. She would place the payment in an envelope, write on the envelope the check number or denominations of money received, and keep the tuition payments in a locked drawer. For bank deposits, the cash and checks were counted, a deposit slip was prepared, and either Henry or Fr. Vanecko would take the deposit to the bank. As to payroll, she would send the payroll to a payroll service, which would send the school the checks. Henry would compare the payroll checks to school records before distributing them. As to the school's bills, Henry would produce a check to pay a bill once Fr. Vanecko approved the bill.

¶ 33 Henry was introduced to defendant by Spells in mid to late 2007. Defendant came to school about three or four days per week, reviewing bank statements, bills, tuition payments, and the like. Henry allowed him to do so because he was introduced to her as "the CPA" who would be "over me." He had access to the locked cash drawer by using Henry's keys, either by taking them off her desk or asking her to open the drawer. He sometimes accepted tuition payments, writing a receipt and placing the payment with the other tuition payments. He brought Henry invoices and asked her to write checks for them. Henry did not do so until Fr. Vanecko approved the invoices, which he did. Before defendant was at the school, Henry used QuickBooks to keep the school accounts. Defendant told her that she no longer needed to record transactions in QuickBooks because "CPA's didn't use the accounting system. They use paper and pencil." Because defendant was "the CPA who was above you," she complied.

¶ 34 Before defendant was at the school, Herring, Brownlee, Hawthorne, and Davis were paid either in cash or payroll checks. Afterwards, the Program employees were paid by checks from CFI and the custodians were paid by checks from Hammond, provided by defendant. He told Henry that the school “didn’t have enough money in payroll to pay those employees.” Also, defendant brought the checks to Henry to be cashed. The school did not cash paychecks before defendant came, and stopped doing so after he left. Henry had not made bank deposits for the school after 7 p.m., but she saw defendant sometimes working late on the deposits.

¶ 35 CCI checks, paying a subsidy for some children on the Program, are not used to pay tuition and are not supposed to be commingled with tuition payments. However, in late 2008, Henry reported to Spells that there was a stack of tuition envelopes, containing tuition checks, marked “hold for CCI checks.” Henry recognized defendant’s writing on that note. Henry also told Spells about cashier’s checks that she had photocopied as “proof where my cash was going” and because “it just didn’t look right.” Defendant stopped coming to school at about the same time the archdiocese began its investigation. Henry provided that investigation the receipt books and copies of invoices and checks. At trial, she identified the receipt books and cashier’s checks. Henry was discharged by the school in April 2010.

¶ 36 On cross-examination, Henry testified that she was discharged for stealing money from the school. She denied stealing tuition money. While she was the school bookkeeper, she was not an accountant by either college degree or training. She was provided with an archdiocesan manual on bookkeeping and financial reports, and she became familiar with it. She acknowledged that the manual requires all disbursements be by check rather than in cash, except for petty-cash payments not exceeding \$50, and that certain employees were paid in cash. While

Spells told Henry that defendant would be the CPA “in charge,” she did not say that he was Henry’s supervisor. Henry continued to report to Spells and Fr. Vanecko as well as defendant. Henry was unaware that defendant was only a parent volunteer, and believed him to be the school’s accountant. However, she knew he was not on the school payroll.

¶ 37 Henry identified a letter she sent to Spells in September 2009, memorializing a telephone call from defendant. Defendant had said that he was aware of the “financial exclusion letter that I sent,” the school owed him \$20,000, “a meeting was held downtown about reimbursing his money,” and money owed him for the Atlanta trip should be applied to his tuition. Henry testified that she was unaware of who paid for the Atlanta trip because Spells handled it. She never received any invoices from defendant for the Atlanta trip, and she never prepared any payment from the school for the trip. Defendant paid full tuition for the 2006-07 school year, but Henry could not recall if he paid tuition in full for 2007-08. If a parent owed tuition, the computer printed a letter for Spells to sign and send.

¶ 38 Henry provided Fr. Vanecko the bills or invoices for his approval, he would ask Spells any questions he had about them, and then after he approved the bills Henry provided the checks for him to sign. Henry identified various checks signed by Fr. Vanecko. Based on an invoice provided by defendant, one of the checks was prepared and signed for “services rendered from March 11 to April 13, 2007.” While Henry denied that she would ever prepare a check with a blank memorandum line, she acknowledged that some of the checks had such a blank line. However, she maintained that the checks were still supported by documentation such as a bill.

¶ 39 Henry admitted that there were “certain times when the school couldn’t meet payroll.” At such times, “Spells would call downtown.” Henry was unaware whether defendant loaned money

to the school for payroll at Spells's behest. She acknowledged that some of the checks signed by Fr. Vanecko were to reimburse defendant for payroll, and she had not questioned these checks as they were supported by invoices. While Henry claimed that these checks were for janitorial payroll, and thus for defendant's employees, she acknowledged that one check was for \$13,000. The keys to the locked cash drawer were sometimes kept on Henry's desk, and parents and staff had access to her office. Cash tuition payments were received by Henry, Spells, Hawthorne, and defendant, but a single receipt book was used. A different book was used by Howard to collect Program fees, and Henry saw Howard giving the cash fees to defendant. Henry denied that Howard paid Davis in cash and was not aware that Howard kept any cash from the Program.

¶ 40 On redirect examination, Henry testified that she questioned "a couple" of defendant's invoices for janitorial supplies, but he then provided "a receipt if he had it." Henry did not make a QuickBooks entry or other record at defendant's behest for a loan to the school generally, for a trip, or for the author signing.

¶ 41 Joseph Brownlee testified that he worked at St. Ethelreda school from 2008 onward. He met Spells and defendant when he began working there. He believed defendant to be the "head of maintenance, the boss." He was told that he would be working for Hammond, of which defendant was a co-owner, and defendant issued him a Hammond uniform. Sometime in 2008, defendant told Brownlee that he now worked for CFI. Defendant paid Brownlee, sometimes by check and sometimes in cash. The checks were from defendant, Hammond, or CFI at various times. Defendant sometimes cashed Brownlee's checks, with cash from Henry, after Brownlee endorsed them at defendant's behest. Brownlee also cashed some of his checks at a currency exchange. When Brownlee asked defendant in mid-2008 about working overtime, defendant told

him that “there was no funding from the archdiocese for overtime.” While money for benefits was withheld from Brownlee’s pay, he received no benefits. When he asked defendant about this, again in mid-2008, defendant told him that “he’s going to get back to me with the paperwork.” Defendant never did so. When Brownlee asked about it again, defendant told him that he would be terminated if he kept asking. Brownlee worked at the school five days a week and saw defendant there daily.

¶ 42 On cross-examination, Brownlee testified that, when defendant cashed his paychecks, Henry gave the cash to defendant to give to Brownlee and also gave defendant the check. Brownlee identified his paychecks with his endorsement and bank markings. He acknowledged that he was paid sometimes in 2008 with checks from the school, and he identified those checks. A fellow janitor, not Spells, told Brownlee when he was hired that defendant was the head of maintenance and his “boss.”

¶ 43 On redirect examination, Brownlee testified that he now worked directly for the school and was paid by school payroll check. Defendant paid him about \$640 every two weeks, but he learned from Henry at the end of 2008 that defendant reported paying him \$800-900 every two weeks. When Brownlee cashed his checks at school, it was always with defendant and Henry.

¶ 44 Kevin Davis testified that he is Spells’s brother and worked at the school on the Program from 2001 onwards. He knew Hawthorne, who began working for the Program shortly before he met defendant in the fall of 2007. Defendant was introduced to Davis as “more or less like a business manager of something to the school.” Before Davis met defendant, Howard kept the books for the Program and paid Davis in cash every two weeks. Afterwards, defendant “had taken over the” Program and was at school almost daily, Hawthorne collected the Program fees,

Davis's pay fell \$50 weekly, and Davis was paid by defendant with Hammond checks. Sometimes, defendant would cash Davis's check at Davis's behest: Davis would endorse the check and give it to defendant, then meet defendant in his school office (which was also Henry's office) about 15 minutes later to receive the cash. Davis learned after defendant left the school that Davis's withholding taxes were not paid, and Davis had to pay the back taxes himself. After defendant left, Davis was paid by the archdiocese.

¶ 45 On cross-examination, Davis testified that Spells, his sister, hired him. When Howard paid him in cash, she did not withhold taxes. Defendant never paid Davis in cash. Defendant only cashed some of Davis's paychecks, as he cashed some at a currency exchange. On redirect examination, Davis testified that he reported to defendant once defendant was at the school.

¶ 46 Shirley Hammond (Shirley) testified that she founded Hammond Enterprises (Hammond), a janitorial service, in 1996. She met defendant in 2000 through a friend. Defendant told her that her accountant was overcharging her and he would perform a forensic audit. She believed he was qualified for such an audit because he said he was a CPA. He "supposedly" performed the audit, and she hired him to be Hammond's financial officer. In 2007, Shirley became familiar with St. Ethelreda school when defendant's wife asked her to arrange a speaker for an event there. When Shirley attended the event, she saw a Hammond janitor in a Hammond uniform at the school, though Hammond did not have a contract to clean the school. She asked the janitor why he was there, and he replied that defendant assigned him there. She then asked defendant about the Hammond janitor at the school, and he replied that the janitor was being paid by CFI rather than Hammond. Shirley did not know Davis or Brownlee and had not

authorized Hammond to pay Davis, Brownlee, or anyone else at the school. Defendant was not an owner of Hammond, and only Shirley could enter Hammond into a contract.

¶ 47 On cross-examination, Shirley testified that her son and defendant were authorized to sign Hammond checks.

¶ 48 On redirect examination, Shirley was asked if her son could enter Hammond into a cleaning contract with the school. She replied “I don’t think so. Evidently, somebody did.” She reiterated that she had been unaware that any Hammond employees were working at the school and that she had not authorized it. She also reiterated that she was the only one who could enter Hammond into a contract.

¶ 49 Terrence Knight, a CPA and partner in a forensic accounting firm, testified that he was hired by the archdiocese to investigate St. Ethelreda school. The investigation ran from summer 2009 into January 2010, when Knight issued a report to the archdiocese. The investigation cost the archdiocese about \$80,000. It entailed examining bank records and statements, deposit slips, and cancelled checks as well as the school’s records including budgets, profit-and-loss statements, receipt books, payroll registers, and the QuickBooks accounts. Knight also interviewed Fr. Vanecko, Spells, Henry, Herring, Howard, Davis, Brownlee, and others.

¶ 50 Knight’s conclusion was that “the school lost nearly \$100,000 from the misappropriation of funds” through several schemes. One scheme, costing about \$60,000, was that defendant overcharged the school for services rendered by failing to document expenses he was reimbursed for and claiming that he paid the janitors more than he did. This figure was reached by comparing payments to defendant and CFI to janitorial expenses for which defendant presented receipts, and comparing what defendant was reimbursed for janitorial services to what he paid

the two janitors. There was also \$60,000 in missing cash where receipts did not match deposits for 2007-08. However, further investigation showed that some of the discrepancy was the school cashing payroll checks, so that the net cash shortage was about \$32,000. Also, about \$6,800 in Hammond and CFI checks received by the school and recorded by Henry were not included in the bank deposits. In addition, defendant did not pay about \$9,400 tuition for his three children enrolled at the school, without the school's knowledge or permission. In total, all these issues constituted a \$98,678.51 misappropriation.

¶ 51 Knight noted gaps in the records. Not all bank statements or deposit slips were found, and the school's copies of receipts for 2008-09 were missing. If 2008-09 was similar to 2007-08, there could be an additional \$60,000 in losses. Also missing were records for the Program "except for a handful of checks that found their way into the bank." Without Program attendance records or receipts, Knight had no way of knowing how much was collected in Program fees.

¶ 52 Knight explained that check-for-cash substitution is removing cash from a deposit and replacing it with a stolen check so that the total amount of the deposit is unchanged. There were \$9,111 in checks that were not listed in the deposit slips prepared by Henry but were in the bank deposits, including Program fee payments and school lunch payments. This was not initially noticed because the school "didn't have all the records they should." In one instance, the deposit slip showed \$1,812 in five checks – which Henry photocopied – and \$561.50 cash for a \$2,373.50 total. The bank's record of the deposit had the same total but only \$191.50 was in cash, so \$370 cash was unaccounted for. The total was kept the same by adding two checks, for \$200 and \$170. In another instance, the deposit slip showed an all-cash deposit but the bank records showed that the deposit included \$1,042.50 in checks. The added checks were "extra

checks coming in that nobody knows about” but nonetheless “belong to the school.” In one instance, the deposit was supposed to be for tuition only but one of the checks had a memorandum indicating that it was for a Program fee. The approximately \$9,000 in such substitutions were included in Knight’s calculation of about \$32,000 in missing cash. All such deposits were made after 7 p.m.

¶ 53 Separate from the check-for-cash substitution was \$6,772.50 in cashier’s checks that were removed from deposits.

¶ 54 School records indicated that defendant paid tuition for 2007-08. There was a QuickBooks entry indicating that 2008-09 tuition for defendant’s three children “was essentially written off” or forgiven, with no payment collected. Knight asked Fr. Vanecko and Spells about this write-off, but neither had approved it. Defendant did not qualify for a tuition reduction for school employees, as he was not an employee. As to 2009-10 tuition, defendant had not paid it as of trial, but Knight did not deem this misappropriation because the school could apply its usual collection methods. Knight noted defendant’s letter claiming that he did not owe the school money because of the expenses he incurred on behalf of the school. Before the letter, Knight was aware of most of the \$20,232.50 in expenses listed in the letter; to wit, the payroll checks that Henry and defendant cashed. There was about “\$10,000 we really don’t know what happened to those amounts, so *** we gave [defendant] credit for that” in calculating the \$98,678.51 net loss. A person cannot own a CPA firm if he is not a licensed CPA. Knight never met defendant and did not interview him for his investigation.

¶ 55 On cross-examination, Knight denied that he was assigned to investigate defendant specifically when he was hired by the archdiocese to investigate the school. However, Knight

testified before the grand jury in 2011 that he was assigned to investigate defendant specifically. Knight considered it “a professional judgment call” whether to interview the target of an investigation. There was “a lot of missing documentation” and Knight tried to obtain it through the school but did not contact defendant. The missing records included missing receipts, Program attendance records, and one deposit record from the bank for 2006-07. The school’s QuickBooks records or accounts were not updated by Henry with payroll or tuition records “after a certain date.” Knight was not certain that he received a complete set of bank records for 2007-08 but did not press the matter as he had no cash receipts to compare them to.

¶ 56 Knight interviewed Fr. Vanecko regarding his procedure for signing school checks. Spells did not show him documentation for all checks before he signed them, as defendant presented some of the checks to Fr. Vanecko. Knight’s investigation found that defendant was reimbursed for various expenses by checks signed by Fr. Vanecko, and he obtained the cancelled checks for April 2007 to March 2009. Knight explained why he considered a particular April 2007 check payable to the school as a theft by defendant: the payment was effectively to defendant for janitorial service for the school. When asked if he could prove that the funds from the check went to defendant rather than the school, he replied that he would have to look at the endorsements on the check. Another April 2007 check for \$12,562.73 was payable to CFI, and attributed by Knight to defendant’s theft, but Knight could not recall if he asked Fr. Vanecko if he saw supporting documentation for that check. Knight explained that he computed the school’s loss or defendant’s misappropriation by comparing what defendant was reimbursed for janitorial service – \$144,326.15 in total – with what it cost him to provide it. Knight calculated defendant’s cost as \$78,000 plus receipts that he provided the school in five instances. Regarding defendant’s

letter to the school on the matter of tuition, he had provided documentation for some but not all of the expenditures on behalf of the school that he cited in his letter. Regarding defendant's claim that he made loans to the school, Knight refused to characterize them as loans but accounted for them as funds paid to the school. However, he did not credit defendant for money he spent on the Atlanta trip or the author's reading event.

¶ 57 Tuition payments were collected by Spells and Henry. Each told Knight that, for each payment, she gave the parent a receipt and put the cash in the locked drawer of Henry's desk or the open office safe. The school was engaging in a bad accounting practice when the same person received cash, receipted the payment, prepared a bank deposit, and brought the deposit to the bank. Howard accepted payment of Program fees, and she admitted to Knight that she took some of the cash despite being paid by the school by check. Knight did not attribute any of the school's loss to Howard, nor any of the Program loss to defendant.

¶ 58 As to the cashier's checks missing from school accounts, which were removed from bank deposits before they were made, Knight had "no direct proof" that defendant took the checks. However, defendant stayed late working on the deposits, and he was both receiving payments and preparing deposits, so Knight found the circumstances suspicious and replied "if it wasn't him, who would it be." While Knight had no documentation that defendant worked late on the deposits, he had the interviews of Fr. Vanecko, Spells, and Henry to that effect. Henry was fired for stealing money, but Knight did not rely solely on her interview but had corroborating documentation and interviews.

¶ 59 On redirect examination, Knight testified that he calculated losses based solely on the records he had available. Because he did not have records for the Program, he did not attempt to

calculate a loss from the Program. Knight credited defendant with a \$4,000 “loan” for school payroll because he found no documentation that defendant was reimbursed for it.

¶ 60 The State rested, and defendant unsuccessfully moved for a directed verdict.

¶ 61 Frank Dusek, a CPA and partner in an accounting firm, testified for the defense. He formed an opinion in this case after reviewing all the State’s evidence and additional materials from defendant, all of which were of the type of documents considered in a fraud investigation or forensic accounting investigation. Dusek also interviewed defendant and reviewed Knight’s report. Dusek opined that interviewing the alleged perpetrator of a fraud as soon as possible provided the best information possible. Of about \$70,000 in school checks payable to defendant, Knight classified only four – totaling \$5,894.81 – as “less documented expenses.” Many of the checks indicated that they were for reimbursement, including reimbursement for payroll, and Fr. Vanecko had said that he reviewed documentation before signing checks. One of the reimbursement checks, for \$13,720.10, was attributed by Knight as a school loss or defendant’s misappropriation. Dusek testified that he saw no reason why Knight considered it so and opined that it made no sense to do so. Another check for \$2,400 was attributed by Knight as only a \$80.72 loss, and Dusek could not see a reason for the attribution as there was no documentation supporting it. Presented with \$41,536.68 in checks from defendant and CFI payable to Ladell McDaniels, Dusek presumed they were for payroll. Dusek could not recall if McDaniels was employed by Hammond. Dusek looked at the school’s QuickBooks records but not in much detail because they “were pretty bad.” Dusek understood the school to be underfunded and in poor financial shape. He reviewed documentation provided by defendant. He read defendant’s

letter to the school regarding tuition, and supporting documentation in the form of checks from defendant to the school. He also saw some but not all of defendant's bank accounts and checks.

¶ 62 Dusek issued a report in February 2013, and found \$192,233.10 in payments from defendant to the school, including loans to the school, tuition payments for defendant's children, payments for janitorial service and supplies, and school payroll. He disputed Knight's conclusions and assumptions. He disagreed with Knight attributing checks to defendant's misappropriation that Fr. Vanecko signed or that were payable to Brownlee and other janitors. He disagreed with Knight's presumption that there were only two janitors – finding up to seven janitors at various times – and thus Knight's conclusion regarding how much defendant spent on janitors. He disagreed with reaching conclusions based on the inadequate records. The school's cash-handling practices were “very poor,” and school personnel other than defendant handled cash. Though Howard admitted to taking cash, Knight attributed none of the school's losses to her or to Henry. Dusek opined that Howard could have taken \$30,000 to \$50,000 per year from the Program. Henry cashed cashier's checks for school employees, which was “probably” against archdiocesan policy. Those checks were not endorsed by defendant but the employees they were issued to, and Dusek opined that he saw no reason for Knight to attribute these checks to defendant's misappropriation. Dusek concluded by opining that there was no evidence defendant owed the school money but instead the school owed him.

¶ 63 On cross-examination, Dusek testified that defendant paid him \$415 hourly to testify and \$365 hourly to review documents. He did not interview anyone but defendant. While he testified that he interviewed defendant more than once, he admitted that his report to defense counsel did not mention multiple interviews. He also admitted that his report referred to defendant as a

partial owner of Hammond, though defendant later told Dusek that he was not. Defendant did not tell Dusek that he handled cash for the school or that he took over the Program. Dusek could not recall if defendant gave him documentation regarding the Program. Defendant told Dusek that he was a CPA, and some of defendant's check endorsements identified himself as a CPA. His report did not include a finding that the school had seven janitors. He could not recall if he obtained his information on janitors from Knight's report or defendant's information. In his investigation, Dusek did not prepare a list or "schedule" of the relevant checks but merely reviewed Knight's schedule from his report. While Dusek did not "really" examine QuickBooks, Knight's report indicated that Knight did. Ten of the cashier's checks cashed by Henry were Hammond checks. Dusek admitted that, if he learned that defendant had lied to him, it would change his opinions.

¶ 64 On cross-examination, Dusek testified that defendant lying about being a CPA would not change the documents defendant provided. He did not interview school personnel because he was not employed to perform a forensic investigation but to review Knight's investigation. He did read Knight's interviews of school personnel. Dusek opined that, in light of the incomplete school records, Knight's report was as thorough as it could be for the purpose of trying to prove that defendant took money from the school. From the documents Dusek reviewed, Howard rather than defendant was in charge of the Program. Dusek reached conclusions in his testimony that were not in his report because his report was preliminary and his investigation was not complete.

¶ 65 The parties stipulated at defense behest that, in a 2014 interview, Spells did not say that defendant ever told her that he was an attorney, pastor, or mortician.

¶ 66 Following closing arguments, the jury was instructed on theft of over \$10,000 by unauthorized control. Following deliberations, the jury found defendant guilty.

¶ 67 Defendant filed a posttrial motion arguing in detail that the evidence was insufficient to convict him beyond a reasonable doubt. Following arguments, the court denied the motion, finding the trial evidence “more than sufficient” to convict defendant. Following a sentencing hearing, the court sentenced defendant to three years’ imprisonment.

¶ 68 On appeal, defendant contends that the evidence was insufficient to convict him beyond a reasonable doubt of theft by unauthorized control of over \$10,000. In addition to general issues of credibility, he argues that the State failed to establish that (1) the reimbursements made to defendant were unauthorized, and (2) defendant’s failure to pay his children’s tuition was a crime rather than a contractual dispute.

¶ 69 A person commits theft when he “knowingly [o]btains or exerts unauthorized control over property of the owner.” 720 ILCS 5/16-1(a)(1) (West 2014). On a claim of insufficient evidence, we must determine whether, taking the evidence in the light most favorable to the State, any rational trier of fact could have found the essential elements of the crime beyond a reasonable doubt. *People v. Bradford*, 2016 IL 118674, ¶ 12. It is the responsibility of the trier of fact to weigh, resolve conflicts in, and draw reasonable inferences from the testimony and other evidence, and it is better equipped than this court to do so as it heard the evidence. *Id.*; *In re Jonathon C.B.*, 2011 IL 107750, ¶ 59. This court will not substitute its judgment for that of the trier of fact on questions of witness credibility or the weight of evidence. *Bradford*, 2016 IL 118674, ¶ 12. The trier of fact need not be satisfied beyond a reasonable doubt as to each link in the chain of circumstances; instead, it is sufficient if all the evidence taken together satisfies the trier of fact beyond a reasonable doubt of the defendant’s guilt. *Jonathon C.B.*, 2011 IL 107750, ¶ 60. The trier of fact is not required to disregard inferences that flow normally from the

evidence, or to seek all possible explanations consistent with innocence and elevate them to reasonable doubt, or to find a witness not credible merely because a defendant says so. *Id.* A conviction will be reversed only where the evidence is so unreasonable, improbable, or unsatisfactory that a reasonable doubt of the defendant's guilt remains. *Bradford*, 2016 IL 118674, ¶ 12.

¶ 70 Here, defendant argues that the State failed to establish that (1) the reimbursements to defendant were unauthorized, and (2) defendant's failure to pay his children's tuition was a crime rather than a contractual dispute. However, we need not address these arguments. Accepting the arguments strictly *arguendo*, but taking the evidence in the light most favorable to the State as we must, we find sufficient evidence for a reasonable trier of fact to find defendant guilty of theft by unauthorized control of over \$10,000. In particular, we find sufficient evidence that defendant took about \$32,000 cash and about \$6,800 in cashier's checks that were received by the school but not included in bank deposits. It is reasonable to find that defendant had access to the cash and checks that the school received and intended to be deposited in the bank. Henry admitted that she kept the keys to the cash drawer on her desk and defendant had access to them. Henry testified that she made no bank deposits after 7 p.m. while she sometimes saw defendant working on deposits that late, and Knight testified that all the check-for-cash substitution deposits were made after 7 p.m. Spells testified that defendant (among others) received tuition payments and Program fee payments, and that defendant sometimes gave Fr. Vanecko the bank deposits. There was no evidence from Fr. Vanecko, Spells, or others that defendant had authority to take cash or checks from bank deposits.

¶ 71 Defendant argues that Henry is an incredible witness and tries to raise the specter that Henry took the checks and cash in question. Indeed, Henry (and Fr. Vanecko) made bank deposits for the school, and Henry was discharged by the school for theft. However, Henry also photocopied checks because she perceived a discrepancy, and reported the discrepancy to Spells. Henry documenting and raising the alarm about at least part of the massive discrepancies in the school accounts tends to refute that she was the one who took funds from the bank deposits, as she would have been shining the light of attention on her own misdeeds. We need not raise that possibility to the level of reasonable doubt.

¶ 72 Moreover, there is ample circumstantial evidence that defendant was the person who diverted cash and checks from the bank deposits. Defendant, not Henry, repeatedly misrepresented himself as a CPA. Defendant similarly misrepresented his relationship to Hammond Enterprises, telling Spells that he owned it though Shirley Hammond clearly established that he did not. It is reasonable to infer that both misrepresentations were intended to engender confidence in Fr. Vanecko, Spells, and others in the school so that he could exploit that confidence. Also, the evidence that defendant exaggerated janitorial pay to unduly increase his reimbursement reinforces the inference that he was dealing with the school dishonestly to his own benefit, whether or not that exaggeration constitutes theft by unauthorized control. Lastly, the evidence that defendant stopped going to the school once the investigation began creates a reasonable inference of consciousness of guilt.

¶ 73 Accordingly, the judgment of the trial court is affirmed.

¶ 74 Affirmed.