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NEWS RELEASE

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FOR RELEASE _____ July 11, 2011 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the Glenwood Resource Center (Center) Client Activity Clearing Account (Clearing Account), a separately held bank account. The Center's mission is to improve the quality of life for individuals with disabilities by providing comprehensive services to accomplish individualized goals. The report covers the period January 1, 2009 through June 30, 2010. The special investigation was requested by Center Officials as a result of concerns regarding improper use of the Clearing Account by Carol Tibben, the former Patient Accounting Clerk in the Business Office.

The Center deposits all funds received by its clients in the Clearing Account and maintains an individual ledger account for each client showing deposits, withdrawals and the balance in their account. Clients may use the funds in their accounts for various activities, including field trips, shopping, movies, groceries and other personal items.

Vaudt reported Ms. Tibben made 17 unauthorized cash withdrawals from the Clearing Account, which total \$3,360.00, between January 1, 2009 and June 30, 2010. Of that amount, she redeposited \$2,510.00 before she resigned on June 21, 2010. The remaining \$850.00 has not been repaid. Ms. Tibben also prepared an unauthorized cash withdrawal for \$200.00 which was not withdrawn from the Clearing Account before she was confronted by the Acting Superintendent regarding inconsistencies identified by staff.

Vaudt also reported Ms. Tibben had access to all the activity cash which was properly withdrawn from the Clearing Account for approved activities because it was held in the vault until needed by clients. As a result, it was possible for Ms. Tibben to take the cash on hand

and replace it later without anyone's knowledge. In addition, many of the approved activities were cancelled and the related cash was not redeposited in the Clearing Account in a timely manner, which would allow Ms. Tibben the ability to take the cash and repay it at a later time.

Vaudt reported there were a total of 477 voided cash withdrawals totaling \$45,421.00, including the withdrawals improperly prepared by Ms. Tibben. Of these:

- Cash for 323 withdrawals was not picked up by an Activity Staff member for up to 20 days after the cash had been received in the Business Office.
- Cash for 150 withdrawals was never picked up by an Activity Staff member and remained in the Business Office up to 49 days before being redeposited.
- Cash for 4 withdrawals was improperly used by Ms. Tibben and not redeposited.

The report also includes recommendations to continue to strengthen the Center's internal controls over disbursing cash for client activities.

Copies of the report have been filed with the Department of Human Services, the Glenwood Police Department, the Mills County Attorney's Office, the Iowa Division of Criminal Investigation and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1160-4010-BOP1.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
GLENWOOD RESOURCE CENTER
CLIENT ACTIVITY CLEARING ACCOUNT
FOR THE PERIOD
JANUARY 1, 2009 THROUGH JUNE 30, 2010**

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Auditor of State's Report

To the Director of the Department of Human Services and the
Superintendent of the Glenwood Resource Center:

As a result of the concerns regarding the improper use of certain funds and at your request, we conducted a special investigation of the Glenwood Resource Center (Center) Client Activity Clearing Account (Clearing Account), a separately held bank account. We have applied certain tests and procedures to selected financial transactions of the Center for the period January 1, 2009 through June 30, 2010. Based on a review of relevant information and discussions with staff of the Center, we performed the following procedures:

- (1) Evaluated internal controls surrounding the Clearing Account to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed withdrawals from the Clearing Account prepared by Carol Tibben, the Patient Accounting Clerk, to determine if cash was used for authorized activities or if the activity was cancelled and the cash was properly returned to the Clearing Account.
- (3) Analyzed specific voided Withdrawal Forms for cash withdrawn from the Clearing Account to determine if the cash was returned in a timely manner or withheld for an extended period of time. We also determined if the specific voided withdrawal was supported by adequate documentation.
- (4) Reviewed documentation related to the internal review performed by Business Office staff.

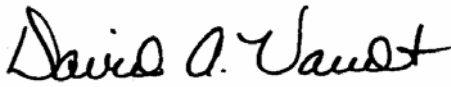
These procedures identified 17 unauthorized cash withdrawals from the Clearing Account which total \$3,360.00, of which \$2,510.00 was repaid to the Center. The remaining \$850.00 has not been repaid. Ms. Tibben also prepared an unauthorized Withdrawal Form for \$200.00. However, the \$200.00 was not withdrawn from the Clearing Account before she was confronted by the Acting Superintendent regarding inconsistencies identified by other staff.

We were unable to determine if additional cash was improperly used from amounts appropriately withdrawn from the Clearing Account for authorized purposes. Because cash may be requested up to a month in advance of an activity, it was possible for Ms. Tibben to substitute cash from 1 activity for another if she was unable to repay the improperly used cash prior to the activity occurring. Because Ms. Tibben had access to the cash and it was not redeposited in a timely manner, it may have been improperly used and replaced without anyone knowing. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A**.

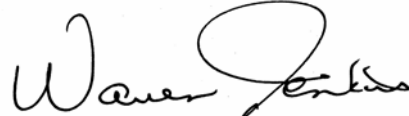
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Glenwood Resource Center, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Department of Human Services, the Glenwood Police Department, the Mills County Attorney, the Iowa Division of Criminal Investigation and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Glenwood Resource Center during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

May 25, 2011

Glenwood Resource Center – Client Activity Clearing Account
Investigative Summary

Background Information

The Glenwood Resource Center's (Center) mission is "to improve the quality of life for individuals with disabilities by providing comprehensive services in partnership with customers to accomplish individualized team developed goals." The Center also works with community based service providers to help transition individuals when they are discharged from the Center to the community of their choice. Currently, the Center serves 282 clients. This number fluctuates throughout the year as clients leave and enter the programs at the Center.

While living at the Center, clients participate in numerous educational and social activities developed to help the client reach their individualized goals. Some of the activities include going on trips to the zoo, shopping, movies and dinner. In many cases, the activities are paid for by the clients.

Clients receive funds from various sources, including the Social Security Administration, Railroad Retirement benefits, Veterans benefits, Civil Service pensions, wages and family members. When received, the funds are deposited by Business Office staff in the Client Activity Clearing Account (Clearing Account) located at a local bank. The Business Office maintains ledgers showing the amount deposited, amount withdrawn and the balance for each client. The ledgers reconcile to the balance in the Clearing Account.

When an activity was planned, the Activity Staff member incharge of the activity completed a "Withdrawal Form" which includes the date, purpose, number of clients participating in the activity and the estimated cost of the activity. A copy of a Withdrawal Form is included in **Appendix 1**. The form was signed by the Activity Staff member and their supervisor and delivered to the Business Office. When the form was received, it was reviewed by the Income Maintenance Worker. If approved, the form was given to Carol Tibben, the former Patient Accounting Clerk, who prepared a check for cash from the Clearing Account. A courier then picked up the cash from the bank and delivered it to the Business Office. Once the cash was received from the bank, Ms. Tibben put the cash into an envelope with a copy of the request and placed the envelope in the vault until an Activity Staff member picked it up from a member of the Business Office staff and signed for the cash.

According to Business Office staff members we spoke with, many of the Activity Staff members drop off requests or fax over requests for an entire month.

When the activity was completed, the Activity Staff member returned any unused cash and copies of receipts and invoices for each client who participated. The Income Maintenance worker used the receipts to post the expense to each client's account. Occasionally, activities were canceled or rescheduled due to staff illness, weather, client illness or disciplinary reasons. If an activity was canceled and not rescheduled, the cash was to be redeposited to the Clearing Account and the Withdrawal Form voided. If an activity was rescheduled, the cash was held in the vault, or if the cash had been picked up, the Activity Staff member held the cash until the date of the activity. The expense for the activity was not posted to the client's individual account until the activity occurred and the Activity Staff member returned the remaining cash, the receipts and a list of the clients participating in the activity.

On June 14, 2010, a clerk in the Business Office identified an activity for which the envelope of returned funds contained \$61.00 more than it should have. In addition, while preparing the deposit on June 18, 2010, the secretary in the Business Office notified the Acting Superintendent she found a receipt for a Withdrawal Form but an envelope with the same Withdrawal Form number could not be found. While searching for the envelope, she found an envelope in the vault which contained \$210.43 with a Withdrawal Form number for an event for which the funds had already been redeposited in the Clearing Account. As a result of these 2 separate instances, the Acting Superintendent began an internal review.

When Ms. Tibben was approached and asked about the variances, she admitted to the Acting Superintendent she had used the cash for personal purposes. At the request of the Acting Superintendent, Ms. Tibben completed a “Statement of Events” in which she stated she began borrowing funds in March 2010 to help her daughter through a divorce. She also “began to gamble more than she could afford and borrowed money from other withdrawals, robbing Peter to pay Paul, trying to catch up.” Ms. Tibben resigned on June 21, 2010. Copies of her statement and resignation letter are included in **Appendix 2**.

As a result of the internal investigation, the Center contacted the Office of Auditor of State to request we review the withdrawals from the Clearing Account and the results of its internal review. As a result of that request, we performed the procedures detailed in the Auditor of State’s Report for the period January 1, 2009 through June 30, 2010.

Detailed Findings

These procedures identified 17 unauthorized cash withdrawals from the Clearing Account which total \$3,360.00. Of this amount, \$2,510.00 was repaid to the Center by Ms. Tibben prior to her resignation. The remaining \$850.00 has not been repaid.

The procedures performed also identified voided Withdrawal Forms for which the cash was not returned to the Clearing Account in a timely manner. As a result, Ms. Tibben had access to the cash and may have improperly used the cash and repaid the cash later without anyone knowing. It was also possible for Ms. Tibben to substitute cash from 1 activity for another if she was unable to repay the cash prior to the activity occurring. The cash from the voided Withdrawal Forms was eventually redeposited to the Clearing Account.

IMPROPER USE OF CASH

The Acting Superintendent directed Business Office staff to perform an internal review as a result of Ms. Tibben admitting she used cash for personal purposes. The internal review included the period March 1, 2010 through June 30, 2010. As part of our procedures, we reviewed the work performed by the Business Office staff to verify their findings. We also expanded our review of the Withdrawal Forms to include the period January 1, 2009 through June 30, 2010. We identified all unauthorized Withdrawal Forms to determine if the cash was properly redeposited into the Clearing Account. By performing these procedures we determined \$850.00 had not been returned to the Clearing Account by Ms. Tibben. **Table 1** summarizes the number of unauthorized Withdrawal Forms, the amount of the withdrawals, the amount redeposited and the amount not returned to the Clearing Account by Ms. Tibben.

Table 1

Description	Number of Withdrawal Forms	Unauthorized Amount
Total unauthorized withdrawals	17	\$ 3,360.00
Amount redeposited	13	2,510.00
Amount not returned	4	\$ 850.00

Exhibit A provides a detailed list of the 17 unauthorized Withdrawal Forms included in **Table 1**, which Ms. Tibben processed in order to obtain cash from the Clearing Account for her personal use.

Based on the internal review performed by Business Office staff, it was determined Ms. Tibben periodically copied a Withdrawal Form after the form had been approved by the Income Maintenance worker. Once copied, she assigned the copied form a new withdrawal number. Ms. Tibben then submitted a request for the cash to be withdrawn from the Clearing Account.

Because the form showed it was approved, the cash was withdrawn and a courier picked up the cash and delivered it to the Business Office.

When the cash was received from the bank, Ms. Tibben placed the envelope with the Withdrawal Form in the vault. According to her statement, she kept the cash and used it for personal reasons. Except for 4 Withdrawal Forms, Ms. Tibben subsequently returned cash to the envelope and redeposited it to the Clearing Account and marked the Withdrawal Form void. At the time of her resignation, an unauthorized Withdrawal Form for \$200.00 had been created by Ms. Tibben but had not been processed. As a result, the \$200.00 is not included in **Table 1**.

According to Ms. Tibben's statement, if she was unable to repay the cash she would take the cash from another activity envelope and use it to replace the cash. This would provide her the time needed to repay the cash. As previously stated, in Ms. Tibben's statement, she indicated she "began to gamble more and was unable to repay the cash".

Voided Withdrawal Forms

As stated previously, Ms. Tibben would copy an approved Withdrawal Form and assign it a separate number and then request the cash. When she repaid the cash she would void the Withdrawal Form. Ms. Tibben also included in her statement she would "rob Peter to pay Paul". As a result, we reviewed all the voided Withdrawal Forms to identify additional instances where Ms. Tibben had access to cash and had the ability to improperly use and repay cash without anyone knowing. We compared the dates cash withdrawals were received in the Business Office to the dates the cash was picked up by the Activity Staff member or the dates the Withdrawal Forms were voided and the cash redeposited to the Clearing Account.

We identified 477 voided Withdrawal Forms totaling \$45,421.00 for the period of our investigation. **Exhibit B** provides a detailed list of the 477 voided Withdrawal Forms. Because the cash was in the vault, Ms. Tibben had access to the cash and could have used the cash for personal purposes and subsequently replaced it before the activity or could have used cash from one envelope to repay the cash she may have used from another envelope until she could catch up again. However, we are unable to determine which, if any, funds associated with the voided Withdrawal Forms were improperly used by Ms. Tibben.

Of the 477 voided Withdrawal Forms identified, the cash from 473 was subsequently redeposited to the Clearing Account. The 4 withdrawals which were not redeposited by Ms. Tibben are included in **Table 1**.

Of the 473 voided Withdrawal Forms which were redeposited, we identified the following;

- Cash for 323 of the Withdrawal Forms were picked up by Activity Staff members within 20 days after the cash had been received in the Business Office. The cash for these 323 activities was later returned to the Business Office when the activity was cancelled.
- Cash for 150 of the Withdrawal Forms were never picked up by Activity Staff members. The cash remained in the Business Office up to 49 days after the cash was received in the office before being redeposited to the Clearing Account.
- The cash was held up to 38 days by Activity Staff members before being returned for cancelled activities. During this period, the Center was at risk of the cash being used by Activity Staff members for personal purposes and repaid.

In all cases, Ms. Tibben had access to the cash for a period of time where she could have used the cash and repaid the cash. For the 323 Withdrawal Forms where the cash was picked up by Activity Staff members, she would have had less time to use and repay the cash or substitute cash from one envelope to another.

Because Activity Staff members could request cash in advance, sometimes up to 30 days in advance of the activity, Ms. Tibben would have had the opportunity to use the cash from any

activity which was not picked up immediately for her personal use. She could use the cash from one activity to repay the cash from another activity when she had improperly used the cash. Because the cash was repaid and the activity took place, we are unable to determine which, if any, funds associated with the voided Withdrawal Forms were improperly used by Ms. Tibben.

Additional Observations and Control Weaknesses

The procedures performed during the course of the investigation also identified the following concerns with the process for withdrawing cash for client activities.

- Withdrawal Forms were not always signed when the cash was picked up or returned and required dates were not always included on the form.
- Withdrawal Forms did not contain the reason the form was voided.
- According to staff we spoke with, there was no policy on how long cash should be kept in the vault before being returned to the Clearing Account.
- The cash could be picked up by an Activity Staff member who was not carrying out the activity.
- There is no policy on how far in advance Withdrawal Forms could be completed and cash requested for an activity. Business Office staff we spoke with stated many of the Activity Staff members submit requests for an entire month at a time.
- A log book was started to sequentially account for the Withdrawal Form numbers. The log book was not consistently maintained by Ms. Tibben. There was no indication the log book was reviewed by an independent party to ensure it was complete and the Withdrawal Forms were being accounted for.
- Access to the vault was not limited. The Center has subsequently installed a key card access system which restricts access to certain individuals during certain times of the day.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Glenwood Resource Center to properly account for funds held for the clients. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Center's internal controls.

- A. Withdrawal Forms – The Glenwood Resource Center requires a Withdrawal Form to be completed by the Activity Staff member who would be overseeing the activity. This form is to be approved by the Activity Staff member's supervisor. If approved, it is submitted to the Business Office for review and approval. If approved, a check for cash is written on the Clearing Account and the cash is delivered to the Business Office. Ms. Tibben put the cash in envelopes for each activity. The envelopes and the Withdrawal Form were kept in the vault until picked up.

Activity Staff members come to the Business Office to pick up the cash. In order to pick up the cash, the Activity Staff member carrying out the activity was to sign the Withdrawal Form. When the activity was complete, the Activity Staff member returned the excess cash and receipts to the Business Office where the expenditure was credited to the client account and the remaining cash was redeposited to the Clearing Account.

The procedures performed identified the following concerns:

- Withdrawal Forms were not always signed when the cash was picked up or returned and required dates were not always included on the form.
- The reason and date an activity was cancelled and the date the Withdrawal Form was voided were not documented.
- Cash could be requested well in advance of the activity. This allowed the Center to be at risk for the loss of cash.
- Cash was not returned in a timely manner by Activity Staff members when an activity was cancelled.
- Business Office staff did not spot check the envelopes to ensure the cash was in the envelopes and any cash withdrawn for activities for which there was a voided Withdrawal Form was redeposited.

Recommendation – The Center should implement policies and procedures which ensure cash is requested as close to the activity date as possible. In addition, the Center should ensure Withdrawal Forms are properly signed and, when activities are cancelled, the date and reason for the cancellation are documented. In addition, cash should be returned as close to the cancellation date or completion of the actual activity as possible.

Current Status – The Center has implemented new policies, including the following:

- The Income Maintenance worker receives and reviews all the Withdrawal Forms from the Activity Staff members requesting the cash. The Income Maintenance worker has no ability to withdraw or disburse the cash. This is handled in the Business Office by an accounting clerk.
- The Withdrawal Forms are assigned a number and entered into an electronic spreadsheet by the Income Maintenance Worker to track the form. In addition the Accounting Clerk 3 may assign a number and input the information into the database if the Income Maintenance worker is unavailable. Previously this would have been done by Ms. Tibben.
- Cash cannot be requested more than 5 days prior to the activity.
- The Budget Analyst prepares the request for cash from the Clearing Account
- Cameras have been installed in the vault and over a center table where the cash is disbursed to Activity Staff members and where Activity Staff members return the remaining cash and receipts showing the amount spent for the activity.
- All cash is to be returned to the Business Office the next business day after the activity is completed or when the activity is cancelled.
- If the activity is cancelled or the Withdrawal Form is voided, an explanation or support is attached indicating the reason. The cash is then to be redeposited to the Clearing Account on the next business day.

**Report on Special Investigation
of the
Glenwood Resource Center
Client Activity Clearing Account**

Exhibits

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Unauthorized Withdrawal Forms Prepared by Carol Tibben
For the period January 1, 2009 through June 30, 2010

Original Document Number	Duplicate Document Created by Ms. Tibben (Voided)	Date Funds Received	Date Document Voided and Redeposited
102459	Copy not found	06/16/10	Not voided
102455	Copy not found	06/16/10	Not voided
102428	Copy not found	06/14/10	Not voided
102341	102350	06/02/10	Not determinable
102142	102177	05/07/10	Not determinable
102014	101962	04/09/10	05/10/10
101919	101896	04/01/10	05/05/10
101916	101895	04/01/10	Not determinable
101088	101081	11/23/09	12/31/09
100956	100943	11/09/09	11/24/09
100960	100944	11/09/09	11/19/09
100953	100913	11/03/09	11/18/09
100953	100940	11/09/09	11/24/09
100910	100888	11/03/09	11/16/09
100909	100886	11/03/09	11/16/09
100958	100899	11/03/09	11/24/09
100405	100425	08/25/09	09/02/09
Total			

NA - A number had not been assigned so we are unable to calculate the number of days.

Days Between Date Received and Redeposited	Amount		
	Received	Redeposited	Undeposited
NA	\$ 100.00	100.00	-
NA	200.00	200.00	-
Not repaid	250.00	-	250.00
Not repaid	200.00	-	200.00
Not repaid	250.00	-	250.00
31	250.00	250.00	-
35	250.00	250.00	-
Not repaid	150.00	-	150.00
38	450.00	450.00	-
16	200.00	200.00	-
11	100.00	100.00	-
16	100.00	100.00	-
16	100.00	100.00	-
14	260.00	260.00	-
14	150.00	150.00	-
22	150.00	150.00	-
7	200.00	200.00	-
	<u>\$3,360.00</u>	<u>2,510.00</u>	<u>850.00</u>

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Voided Withdrawal Forms
For the period January 1, 2009 through June 30, 2010

Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voiced/Funds Redeposited	Amount
102460	-	06/16/10	06/25/10	06/28/10	\$ 50.00
102450	-	06/16/10	06/17/10	06/22/10	25.00
102445	-	06/15/10	06/25/10	06/28/10	50.00
102439	-	06/15/10	06/24/10	06/28/10	50.00
102430	-	06/14/10	06/25/10	06/25/10	25.00
102429	-	06/14/10	06/25/10	06/25/10	80.00
102419	-	06/10/10	^^	07/06/10	21.00
102415	-	06/09/10	06/21/10	06/30/10	200.00
102399	-	06/08/10	06/17/10	06/23/10	100.00
102398	-	06/08/10	06/17/10	06/22/10	50.00
102394	-	06/08/10	^^	06/21/10	120.00
102387	-	06/08/10	06/08/10	06/14/10	200.00
102377	-	06/04/10	06/17/10	06/17/10	200.00
102372	-	06/04/10	06/07/10	06/14/10	30.00
102362	-	06/03/10	06/11/10	06/17/10	90.00
102341	-	06/01/10	06/11/10	06/28/10	200.00
102332	-	05/28/10	06/08/10	06/14/10	60.00
102319	-	05/27/10	06/04/10	06/23/10	100.00
102315	-	05/27/10	06/03/10	06/07/10	100.00
102308	-	05/26/10	06/01/10	06/03/10	75.00
102278	-	05/24/10	06/03/10	06/07/10	100.00
102276	-	05/24/10	06/04/10	06/11/10	200.00
102268	-	05/21/10	^^	06/04/10	200.00
102245	-	05/18/10	05/26/10	06/03/10	50.00
102243	-	05/18/10	05/26/10	05/28/10	50.00
102241	-	05/18/10	05/20/10	05/28/10	199.00
102240	-	05/18/10	05/20/10	05/28/10	199.00
102233	-	05/13/10	05/26/10	06/01/10	150.00
102232	-	05/13/10	05/26/10	06/03/10	80.00
102220	-	05/12/10	^^	05/25/10	50.00
102218	-	05/12/10	05/19/10	05/27/10	50.00
102217	-	05/12/10	05/19/10	05/25/10	100.00
102214	102180	05/10/10	^^	05/12/10	1,000.00
102196	-	05/10/10	05/19/10	05/25/10	50.00
102194	-	05/10/10	05/17/10	05/25/10	50.00
102175	-	05/07/10	05/13/10	05/18/10	50.00
102172	-	05/07/10	05/13/10	05/19/10	200.00
102156	-	05/05/10	05/13/10	05/17/10	120.00
102154	-	05/05/10	05/13/10	05/18/10	50.00
102139	-	05/04/10	05/12/10	05/17/10	50.00
102134	-	05/04/10	05/11/10	06/04/10	200.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
9	3	12	NA
1	5	6	NA
10	3	13	NA
9	4	13	NA
11	0	11	NA
11	0	11	NA
-	-	26	Not needed per e-mail
12	9	21	NA
9	6	15	NA
9	5	14	NA
-	-	13	NA
0	6	6	NA
13	0	13	NA
3	7	10	NA
8	6	14	NA
10	17	27	NA
11	6	17	NA
8	19	27	NA
7	4	11	NA
6	2	8	NA
10	4	14	NA
11	7	18	"ate at house, museum free, snacks from rec house"
-	-	14	NA
8	8	16	NA
8	2	10	NA
2	8	10	NA
2	8	10	NA
13	6	19	NA
13	8	21	NA
-	-	13	NA
7	8	15	NA
7	6	13	NA
-	-	2	NA
9	6	15	NA
7	8	15	NA
6	5	11	NA
6	6	12	NA
8	4	12	NA
8	5	13	NA
8	5	13	NA
7	24	31	NA

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Voided Withdrawal Forms
For the period January 1, 2009 through June 30, 2010

Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
102127	-	04/30/10	05/10/10	05/13/10	50.00
102126	-	04/30/10	05/10/10	05/24/10	200.00
102112	-	04/29/10	05/06/10	05/10/10	80.00
102091	-	04/28/10	05/05/10	05/10/10	80.00
102082	-	04/27/10	#	06/02/10	300.00
102078	-	04/27/10	05/05/10	05/06/10	50.00
102069	-	04/27/10	04/29/10	05/06/10	30.00
102065	-	04/27/10	04/28/10	04/28/10	199.00
102042	-	04/21/10	04/26/10	05/03/10	200.00
102017	-	04/19/10	^^	04/26/10	199.00
102015	-	04/19/10	04/21/10	04/27/10	40.00
102014	101962	04/09/10	^^	05/28/10	250.00
102014	-	04/19/10	04/20/10	05/28/10	250.00
102003	-	04/16/10	04/19/10	04/21/10	40.00
102002	-	04/15/10	04/23/10	04/26/10	100.00
102001	-	04/15/10	04/22/10	04/26/10	80.00
101977	-	04/12/10	^^	04/23/10	200.00
101961	-	04/08/10	^^	04/19/10	200.00
101952	-	04/08/10	^^	04/26/10	120.00
101947	-	04/08/10	04/19/10	04/22/10	120.00
101946	-	04/08/10	^^	04/16/10	50.00
101945	-	04/08/10	04/13/10	04/19/10	60.00
101933	-	04/07/10	^^	04/13/10	85.00
101932	-	04/07/10	^^	04/13/10	50.00
101896	101919	04/01/10	^^	05/05/10	250.00
101893	-	04/01/10	04/13/10	04/13/10	100.00
101892	-	04/01/10	^^	05/03/10	100.00
101889	-	04/01/10	04/06/10	04/16/10	120.00
101860	-	03/26/10	03/31/10	04/06/10	50.00
101847	-	03/26/10	03/31/10	04/12/10	75.00
101843	-	03/24/10	03/31/10	04/01/10	85.00
101837	-	03/24/10	03/30/10	04/01/10	50.00
101827	-	03/22/10	03/29/10	04/01/10	100.00
101812	-	03/18/10	^^	03/29/10	50.00
101800	-	03/16/10	03/26/10	03/31/10	80.00
101747	-	03/09/10	03/17/10	03/23/10	60.00
101744	-	03/09/10	03/16/10	03/23/10	120.00
101742	-	03/09/10	03/15/10	03/17/10	50.00
101734	-	03/05/10	^^	03/16/10	50.00
101730	-	03/05/10	03/12/10	03/19/10	250.00
101725	-	03/05/10	03/11/10	03/16/10	150.00
101716	-	03/03/10	03/12/10	03/15/10	50.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
10	3	13	NA
10	14	24	NA
7	4	11	NA
7	5	12	NA
-	-	36	"Neena did not use"
8	1	9	NA
2	7	9	NA
1	0	1	Check was voided
5	7	12	NA
-	-	7	"Did not use"
2	6	8	NA
-	-	49	"Void - did not need"
1	38	39	NA
3	2	5	mother wanted to pay
8	3	11	NA
7	4	11	NA
-	-	11	Did not use
-	-	11	Did not use
-	-	18	NA
11	3	14	NA
-	-	8	Staff sick
5	6	11	NA
-	-	6	NA
-	-	6	NA
-	-	34	Did not use
12	0	12	Staff sick
-	-	32	Did not use
5	10	15	NA
5	6	11	NA
5	12	17	NA
7	1	8	NA
6	2	8	NA
7	3	10	NA
-	-	11	NA
10	5	15	NA
8	6	14	NA
7	7	14	NA
6	2	8	NA
-	-	11	NA
7	7	14	NA
6	5	11	NA
9	3	12	NA

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Voided Withdrawal Forms
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Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
101704	-	03/03/10	03/11/10	03/23/10	80.00
101691	-	03/02/10	03/10/10	03/16/10	150.00
101688	-	03/02/10	03/08/10	03/23/10	120.00
101669	-	03/02/10	03/03/10	03/05/10	120.00
101622	-	02/12/10	02/26/10	03/01/10	100.00
101618	-	02/12/10	02/26/10	03/01/10	50.00
101616	-	02/12/10	02/26/10	02/26/10	200.00
101608	-	02/11/10	02/24/10	03/05/10	100.00
101600	-	02/11/10	02/22/10	02/24/10	100.00
101599	-	02/11/10	02/22/10	02/24/10	60.00
101595	-	02/11/10	02/22/10	02/26/10	50.00
101568	-	02/09/10	02/17/10	02/22/10	75.00
101566	-	02/09/10	02/17/10	02/22/10	60.00
101565	-	02/09/10	^^	02/26/10	120.00
101558	-	02/09/10	^^	02/26/10	120.00
101556	-	02/09/10	02/17/10	02/19/10	50.00
101553	-	02/05/10	02/15/10	02/19/10	85.00
101551	-	02/05/10	^^	02/26/10	80.00
101550	-	02/05/10	^^	02/17/10	200.00
101545	-	02/05/10	^^	02/26/10	60.00
101540	-	02/04/10	02/11/10	02/15/10	50.00
101517	-	02/03/10	02/11/10	02/24/10	120.00
101489	-	01/29/10	02/08/10	02/15/10	100.00
101488	-	01/29/10	02/08/10	02/14/10	80.00
101486	-	01/29/10	02/08/10	02/10/10	50.00
101483	-	01/29/10	02/08/10	02/09/10	60.00
101475	-	01/28/10	^^	02/08/10	200.00
101472	-	01/28/10	^^	02/09/10	100.00
101430	-	01/22/10	01/29/10	02/01/10	50.00
101420	-	01/19/10	01/28/10	02/02/10	100.00
101418	-	01/19/10	01/28/10	02/01/10	200.00
101414	-	01/19/10	01/27/10	02/01/10	50.00
101393	-	01/14/10	01/25/10	02/01/10	200.00
101389	-	01/14/10	01/22/10	01/25/10	50.00
101381	-	01/14/10	^^	01/27/10	50.00
101376	-	01/13/10	^^	01/25/10	50.00
101375	-	01/13/10	^^	01/25/10	30.00
101374	-	01/13/10	^^	01/29/10	796.00
101333	-	01/07/10	01/11/10	01/13/10	30.00
101316	-	12/30/09	01/20/10	01/20/10	100.00
101313	-	12/30/09	01/20/10	01/20/10	100.00
101307	-	12/30/09	01/14/10	01/14/10	30.00
101284	-	12/29/09	^^	01/11/10	75.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
8	12	20	NA
8	6	14	NA
6	15	21	NA
1	2	3	NA
14	3	17	NA
14	3	17	NA
14	0	14	Money found outside
13	9	22	NA
11	2	13	NA
11	2	13	NA
11	4	15	NA
8	5	13	NA
8	5	13	NA
-	-	17	NA
-	-	17	NA
8	2	10	NA
10	4	14	NA
-	-	21	NA
-	-	12	NA
-	-	21	NA
7	4	11	NA
8	13	21	NA
10	7	17	NA
10	6	16	NA
10	2	12	NA
10	1	11	NA
-	-	11	NA
-	-	12	NA
7	3	10	NA
9	5	14	NA
9	4	13	NA
8	5	13	NA
11	7	18	Cancelled due to staffing
8	3	11	NA
-	-	13	NA
-	-	12	NA
-	-	12	NA
-	-	16	NA
4	2	6	NA
21	0	21	NA
21	0	21	NA
15	0	15	NA
-	-	13	NA

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Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
101283	-	12/29/09	^^	01/11/10	50.00
101281	-	12/29/09	^^	01/11/10	150.00
101280	-	12/29/09	^^	01/11/10	75.00
101276	-	12/28/09	^^	01/13/10	100.00
101274	-	12/28/09	01/06/10	01/11/10	200.00
101273	-	12/28/09	01/06/10	01/11/10	50.00
101270	-	12/28/09	01/06/10	01/06/10	200.00
101269	-	12/28/09	01/06/10	01/06/10	75.00
101266	-	12/24/09	^^	01/07/10	30.00
101265	-	12/24/09	01/04/10	01/13/10	50.00
101260	-	12/24/09	^^	01/07/10	100.00
101258	-	12/24/09	01/04/10	01/08/10	60.00
101255	-	12/24/09	01/04/10	01/06/10	50.00
101248	-	12/21/09	^^	01/04/10	100.00
101245	-	12/21/09	12/30/09	01/06/10	75.00
101244	-	12/21/09	^^	01/04/10	100.00
101241	-	12/21/09	^^	12/30/09	120.00
101221	-	12/14/09	12/28/09	12/30/09	50.00
101220	-	12/14/09	^^	12/23/09	199.00
101214	-	12/14/09	12/16/09	12/21/09	280.00
101213	-	12/14/09	12/15/09	12/18/09	80.00
101208	-	12/11/09	12/28/09	01/05/10	75.00
101199	-	12/09/09	12/23/09	12/28/09	160.00
101198	-	12/09/09	12/23/09	12/24/09	120.00
101197	-	12/09/09	12/23/09	12/30/09	200.00
101196	-	12/09/09	12/22/09	12/28/09	99.00
101182	-	12/07/09	12/17/09	01/08/10	150.00
101179	-	12/07/09	^^	12/31/09	200.00
101178	-	12/07/09	12/18/09	12/21/09	50.00
101174	-	12/07/09	12/17/09	01/06/10	400.00
101168	-	12/04/09	12/05/09	01/08/10	100.00
101164	-	12/04/09	12/15/09	12/15/09	200.00
101163	-	12/04/09	^^	12/15/09	100.00
101159	-	12/04/09	^^	12/31/09	200.00
101151	-	12/03/09	^^	12/17/09	30.00
101149	-	12/03/09	12/04/09	12/10/09	50.00
101132	-	12/02/09	12/11/09	12/14/09	160.00
101129	-	12/02/09	^^	12/11/09	50.00
101124	-	12/02/09	12/03/09	12/04/09	20.00
101120	-	11/30/09	^^	12/15/09	100.00
101116	-	11/30/09	12/10/09	12/14/09	50.00
101113	-	11/30/09	^^	12/11/09	30.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
-	-	13	NA
-	-	13	NA
-	-	13	NA
-	-	16	NA
9	5	14	NA
9	5	14	NA
9	0	9	NA
9	0	9	NA
-	-	14	NA
11	9	20	NA
-	-	14	NA
11	4	15	NA
11	2	13	Lack of Staff
-	-	14	NA
9	7	16	NA
-	-	14	NA
-	-	9	Not used
14	2	16	NA
-	-	9	NA
2	5	7	NA
1	3	4	NA
17	8	25	NA
14	5	19	NA
14	1	15	NA
14	7	21	NA
13	6	19	NA
10	22	32	NA
-	-	24	NA
11	3	14	NA
10	20	30	NA
1	34	35	NA
11	0	11	NA
-	-	11	NA
-	-	27	NA
-	-	14	NA
1	6	7	NA
9	3	12	NA
-	-	9	NA
1	1	2	NA
-	-	15	NA
10	4	14	NA
-	-	11	NA

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Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
101112	-	11/30/09	^^	12/17/09	40.00
101111	-	11/30/09	^^	11/30/09	200.00
101110	-	11/30/09	^^	12/17/09	50.00
101109	-	11/30/09	12/07/09	12/15/09	100.00
101108	-	11/30/09	12/07/09	12/17/09	120.00
101107	-	11/30/09	12/07/09	12/16/09	200.00
101106	-	11/30/09	12/07/09	12/10/09	50.00
101105	-	11/25/09	12/07/09	12/07/09	200.00
101100	-	11/25/09	12/02/09	01/08/10	50.00
101099	-	11/25/09	12/02/09	12/15/09	250.00
101086	-	11/24/09	12/03/09	12/07/09	100.00
101081	101088	11/23/09	^^	12/31/09	450.00
101078	-	11/23/09	12/03/09	12/04/09	15.00
101077	-	11/23/09	12/02/09	12/14/09	200.00
101076	-	11/23/09	12/03/09	12/07/09	50.00
101075	-	11/23/09	^^	12/30/09	195.00
101072	-	11/23/09	12/01/09	12/03/09	50.00
101051	-	11/19/09	11/30/09	12/01/09	100.00
101050	-	11/19/09	11/30/09	12/01/09	200.00
101042	-	11/19/09	11/24/09	11/30/09	50.00
101041	-	11/19/09	^^	11/25/09	60.00
101035	-	11/18/09	11/23/09	11/25/09	60.00
101033	-	11/18/09	11/23/09	12/01/09	50.00
101031	-	11/18/09	11/23/09	11/30/09	100.00
101030	-	11/18/09	11/23/09	12/01/09	400.00
101026	-	11/18/09	11/23/09	12/01/09	35.00
101025	-	11/18/09	^^	11/23/09	50.00
101019	-	11/17/09	11/19/09	11/24/09	60.00
101013	-	11/17/09	11/19/09	11/23/09	50.00
101011	-	11/17/09	^^	12/01/09	210.00
101010	-	11/17/09	^^	12/01/09	10.00
101007	-	11/16/09	11/30/09	12/01/09	60.00
100975	-	11/13/09	^^	11/20/09	175.00
100961	-	11/10/09	11/17/09	11/19/09	60.00
100944	100960	11/09/09	^^	11/19/09	100.00
100943	100956	11/09/09	^^	11/24/09	200.00
100940	100913	11/09/09	^^	11/24/09	100.00
100920	-	11/05/09	11/06/09	12/02/09	100.00
100913	-	11/03/09	^^	11/18/09	100.00
100910	-	11/03/09	11/10/09	11/12/09	260.00
100909	-	11/03/09	^^	11/12/09	150.00
100899	100958	11/03/09	^^	11/24/09	150.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
-	-	17	NA
-	-	0	Not used
-	-	17	NA
7	8	15	NA
7	10	17	NA
7	9	16	Weather restriction
7	3	10	NA
12	0	12	NA
7	37	44	NA
7	13	20	NA
9	4	13	NA
-	-	38	Did not use
10	1	11	NA
9	12	21	NA
10	4	14	NA
-	-	37	NA
8	2	10	NA
11	1	12	NA
11	1	12	NA
5	6	11	NA
-	-	6	NA
5	2	7	NA
5	8	13	Lack of Staff
5	7	12	NA
5	8	13	NA
5	8	13	NA
-	-	5	NA
2	5	7	NA
2	4	6	NA
-	-	14	NA
-	-	14	NA
14	1	15	NA
-	-	7	Double request by staff
7	2	9	NA
-	-	10	Duplicate
-	-	15	Did not pick up
-	-	15	Not Needed
1	26	27	Not Used
-	-	15	Not Needed
7	2	9	NA
-	-	9	NA
-	-	21	Didn't Use

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100888	100910	11/03/09	^^	11/16/09	260.00
100886	100909	11/03/09	^^	11/16/09	150.00
100883	-	10/29/09	^^	11/12/09	150.00
100869	-	10/29/09	11/06/09	11/19/09	195.00
100856	-	10/29/09	11/04/09	11/09/09	40.00
100852	-	10/29/09	11/02/09	11/09/09	60.00
100849	-	10/29/09	11/02/09	11/04/09	75.00
100845	-	10/29/09	11/02/09	11/09/09	60.00
100794	-	10/15/09	^^	11/02/09	195.00
100786	-	10/14/09	10/23/09	10/30/09	50.00
100775	-	10/14/09	^^	10/29/09	200.00
100754	-	10/12/09	^^	10/20/09	25.00
100747	-	10/12/09	10/16/09	10/19/09	30.00
100745	-	10/12/09	^^	10/21/09	45.00
100741	-	10/12/09	^^	10/20/09	10.00
100737	-	10/08/09	^^	10/13/09	200.00
100726	-	10/07/09	10/15/09	10/30/09	100.00
100722	-	10/07/09	10/13/09	10/14/09	120.00
100709	-	10/06/09	10/12/09	10/21/09	75.00
100702	-	10/06/09	10/09/09	10/13/09	100.00
100693	-	10/05/09	^^	10/13/09	100.00
100688	-	10/05/09	10/07/09	10/30/09	100.00
100669	-	10/02/09	^^	10/07/09	60.00
100668	-	10/02/09	^^	10/07/09	100.00
100666	-	10/02/09	10/02/09	10/16/09	100.00
100653	-	09/29/09	^^	10/16/09	20.00
100652	-	09/29/09	10/05/09	11/05/09	30.00
100646	-	09/29/09	10/02/09	10/05/09	20.00
100643	-	09/29/09	10/01/09	10/05/09	75.00
100642	-	09/29/09	^^	10/06/09	120.00
100641	-	09/29/09	10/01/09	10/05/09	150.00
100630	-	09/24/09	09/29/09	09/30/09	100.00
100629	-	09/24/09	09/29/09	10/05/09	60.00
100620	-	09/23/09	^^	09/24/09	20.00
100612	-	09/23/09	09/28/09	10/06/09	35.00
100611	-	09/23/09	09/28/09	09/30/09	100.00
100590	-	09/17/09	09/28/09	09/29/09	50.00
100588	-	09/17/09	09/24/09	09/28/09	100.00
100583	-	09/17/09	09/24/09	09/28/09	75.00
100582	-	09/17/09	09/24/09	09/28/09	80.00
100576	-	09/16/09	09/24/09	09/28/09	25.00
100575	-	09/16/09	09/24/09	09/28/09	80.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
-	-	13	Will not use
-	-	13	Not used
-	-	14	NA
8	13	21	NA
6	5	11	NA
4	7	11	NA
4	2	6	Lack of staff
4	7	11	NA
-	-	18	Not picked up
9	7	16	NA
-	-	15	NA
-	-	8	NA
4	3	7	NA
-	-	9	NA
-	-	8	Not picked up
-	-	5	Not picked up
8	15	23	NA
6	1	7	NA
6	9	15	NA
3	4	7	Staff called in sick
-	-	8	NA
2	23	25	NA
-	-	5	NA
-	-	5	NA
0	14	14	Staff declined
-	-	17	NA
6	31	37	NA
3	3	6	NA
2	4	6	NA
-	-	7	NA
2	4	6	NA
5	1	6	NA
5	6	11	NA
-	-	1	NA
5	8	13	NA
5	2	7	NA
11	1	12	NA
7	4	11	Lack of staff
7	4	11	Rec staff sick
7	4	11	Rec staff sick
8	4	12	Lack of staff
8	4	12	Lack of staff

Report on Special Investigation of the
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Voided Withdrawal Forms
For the period January 1, 2009 through June 30, 2010

Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
100571	-	09/01/09	^^	09/28/09	80.00
100563	-	09/14/09	09/24/09	09/28/09	50.00
100560	-	09/14/09	09/22/09	09/29/09	60.00
100550	-	09/11/09	09/21/09	09/29/09	60.00
100545	-	09/11/09	09/21/09	09/22/09	120.00
100512	-	09/03/09	09/17/09	09/24/09	200.00
100496	-	09/02/09	09/08/09	09/14/09	50.00
100494	-	08/31/09	^^	10/02/09	120.00
100486	-	08/31/09	^^	09/28/09	5.00
100485	-	08/31/09	^^	09/28/09	5.00
100484	-	08/31/09	^^	09/28/09	5.00
100483	-	08/31/09	^^	09/28/09	5.00
100481	-	08/28/09	09/11/09	09/15/09	40.00
100479	-	08/28/09	09/11/09	09/15/09	120.00
100476	-	08/28/09	09/11/09	09/14/09	30.00
100474	-	08/28/09	^^	09/14/09	25.00
100463	-	08/27/09	09/08/09	09/14/09	150.00
100460	-	08/26/09	09/03/09	09/08/09	100.00
100459	-	08/26/09	09/03/09	09/08/09	20.00
100452	-	08/26/09	08/31/09	09/03/09	5.00
100451	-	08/26/09	^^	08/26/09	75.00
100443	-	08/26/09	08/31/09	09/03/09	25.00
100436	-	08/25/09	09/04/09	09/08/09	50.00
100434	-	08/25/09	09/03/09	09/08/09	75.00
100431	-	08/25/09	09/03/09	09/08/09	40.00
100428	-	08/25/09	09/01/09	09/03/09	40.00
100425	100405	08/25/09	^^	09/02/09	200.00
100417	-	08/19/09	08/31/09	09/02/09	185.00
100413	-	08/19/09	^^	09/01/09	100.00
100411	-	08/19/09	08/21/09	08/21/09	200.00
100405	-	08/18/09	^^	09/01/09	200.00
100395	-	08/14/09	08/28/09	08/31/09	25.00
100394	-	08/14/09	08/28/09	08/31/09	50.00
100388	-	08/14/09	08/27/09	08/31/09	75.00
100376	-	08/13/09	08/28/09	09/01/09	100.00
100365	-	08/12/09	^^	08/27/09	40.00
100345	-	08/10/09	08/20/09	08/24/09	100.00
100344	-	08/10/09	08/18/09	08/21/09	30.00
100335	-	08/07/09	08/20/09	08/27/09	50.00
100332	-	08/07/09	08/19/09	08/25/09	60.00
100322	-	08/06/09	^^	08/20/09	50.00
100310	-	08/05/09	^^	08/19/09	50.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
-	-	27	NA
10	4	14	Client used own money
8	7	15	NA
10	8	18	NA
10	1	11	NA
14	7	21	No snack at parade
6	6	12	NA
-	-	32	NA
-	-	28	NA
-	-	28	NA
-	-	28	NA
-	-	28	NA
14	4	18	NA
14	4	18	NA
14	3	17	NA
-	-	17	NA
12	6	18	<i>Unreadable explanation</i>
8	5	13	NA
8	5	13	NA
5	3	8	NA
-	-	0	NA
5	3	8	NA
10	4	14	NA
9	5	14	NA
9	5	14	NA
7	2	9	NA
-	-	8	NA
12	2	14	NA
-	-	13	NA
2	0	2	A Buckner
-	-	14	NA
14	3	17	NA
14	3	17	NA
13	4	17	NA
15	4	19	NA
-	-	15	NA
10	4	14	NA
8	3	11	NA
13	7	20	NA
12	6	18	NA
-	-	14	NA
-	-	14	NA

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Voided Withdrawal Forms
For the period January 1, 2009 through June 30, 2010

Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
100309	-	08/05/09	08/18/09	08/19/09	50.00
100307	-	08/05/09	^^	08/19/09	60.00
100283	-	08/04/09	^^	08/17/09	20.00
100264	-	07/31/09	08/12/09	08/17/09	100.00
100249	-	07/30/09	08/06/09	08/07/09	50.00
100237	-	07/28/09	07/31/09	08/05/09	50.00
100231	-	07/27/09	^^	08/10/09	20.00
100223	-	07/27/09	^^	08/04/09	200.00
100199	-	07/20/09	^^	08/04/09	75.00
100198	-	07/20/09	07/30/09	07/31/09	60.00
100192	-	07/20/09	^^	07/31/09	80.00
100183	-	07/20/09	07/21/09	07/30/09	150.00
100182	-	07/20/09	07/21/09	07/30/09	150.00
100162	-	07/15/09	07/24/09	07/27/09	60.00
100134	-	07/13/09	07/22/09	07/23/09	50.00
100121	-	07/13/09	07/17/09	07/20/09	35.00
100120	-	07/13/09	07/15/09	07/20/09	30.00
100099	-	07/08/09	07/20/09	07/23/09	50.00
100091	-	07/08/09	07/17/09	07/27/09	75.00
100086	-	07/07/09	07/17/09	07/27/09	20.00
100084	-	07/07/09	07/14/09	07/23/09	80.00
100076	-	07/07/09	^^	07/12/09	12.00
100074	-	07/02/09	^^	08/04/09	190.00
100073	-	07/02/09	^^	08/04/09	190.00
100072	-	07/02/09	^^	08/04/09	190.00
100070	-	07/02/09	07/14/09	07/23/09	120.00
100053	-	06/30/09	07/09/09	07/17/09	20.00
100025	-	06/29/09	07/08/09	07/10/09	12.00
100018	-	06/29/09	^^	07/01/09	199.00
100004	-	06/25/09	06/30/09	07/07/09	50.00
92741	-	06/23/09	^^	07/01/09	40.00
92736	-	06/23/09	06/25/09	06/25/09	65.00
92731	-	06/22/09	06/26/09	06/30/09	100.00
92730	-	06/22/09	06/26/09	06/29/09	85.00
92729	-	06/22/09	^^	06/26/09	75.00
92726	-	06/22/09	^^	06/26/09	60.00
92725	-	06/22/09	^^	06/26/09	100.00
92720	-	06/18/09	^^	06/22/09	65.00
92715	-	06/18/09	^^	06/26/09	50.00
92713	-	06/18/09	06/24/09	06/26/09	50.00
92700	-	06/15/09	06/20/09	06/24/09	50.00
92698	-	06/15/09	06/22/09	06/24/09	360.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
13	1	14	NA
-	-	14	NA
-	-	13	NA
12	5	17	NA
7	1	8	NA
3	5	8	NA
-	-	14	NA
-	-	8	Not picked up
-	-	15	NA
10	1	11	NA
-	-	11	NA
1	9	10	NA
1	9	10	NA
9	3	12	NA
9	1	10	NA
4	3	7	NA
2	5	7	NA
12	3	15	NA
9	10	19	NA
10	10	20	NA
7	9	16	NA
-	-	5	NA
-	-	33	NA
-	-	33	NA
-	-	33	NA
12	9	21	NA
9	8	17	NA
9	2	11	NA
-	-	2	NA
5	7	12	NA
-	-	8	NA
2	0	2	NA
4	4	8	NA
4	3	7	Lack of Staff
-	-	4	No Staff
-	-	4	No Staff
-	-	4	No Staff
-	-	4	NA
-	-	8	No Staff
6	2	8	NA
5	4	9	NA
7	2	9	NA

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Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
92696	-	06/15/09	06/20/09	06/24/09	40.00
92687	-	06/12/09	06/19/09	06/22/09	140.00
92686	-	06/12/09	06/19/09	06/22/09	75.00
92683	-	06/12/09	06/18/09	06/22/09	80.00
92680	-	06/10/09	06/18/09	06/22/09	120.00
92668	-	06/10/09	^^	06/18/09	60.00
92663	-	06/10/09	06/18/09	06/22/09	150.00
92647	-	06/08/09	06/15/09	06/22/09	200.00
92643	-	06/08/09	06/10/09	06/15/09	190.00
92639	-	06/05/09	06/15/09	06/17/09	25.00
92615	-	06/03/09	06/11/09	06/16/09	50.00
92609	-	06/03/09	06/10/09	06/19/09	150.00
92607	-	06/03/09	06/10/09	06/19/09	50.00
92577	-	05/29/09	06/03/09	06/09/09	80.00
92565	-	05/28/09	06/08/09	06/11/09	100.00
92560	-	05/28/09	06/02/09	06/11/09	80.00
92542	-	05/21/09	6/6/2009^	06/09/09	75.00
92536	-	05/21/09	05/26/09	05/26/09	190.00
92530	-	05/20/09	05/29/09	06/01/09	100.00
92512	-	05/18/09	05/26/09	05/28/09	80.00
92499	-	05/14/09	^^	05/27/09	70.00
92492	-	05/14/09	^^	06/01/09	100.00
92490	-	05/14/09	^^	06/01/09	100.00
92471	-	05/13/09	05/20/09	05/27/09	60.00
92470	-	05/13/09	05/18/09	05/26/09	100.00
92369	-	05/13/09	^^	05/21/09	250.00
92468	-	05/13/09	^^	05/19/09	30.00
92459	-	05/13/09	05/15/09	05/20/09	30.00
92458	-	05/13/09	05/15/09	05/20/09	70.00
92452	-	05/11/09	^^	05/12/09	260.00
92450	-	05/08/09	^^	05/21/09	40.00
92421	-	04/30/09	05/13/09	05/15/09	30.00
92414	-	04/30/09	05/08/09	05/11/09	50.00
92395	-	04/29/09	^^	05/12/09	100.00
92394	-	04/29/09	^^	05/12/09	80.00
92391	-	04/29/09	05/06/09	05/12/09	80.00
92388	-	04/29/09	^^	05/15/09	75.00
92383	-	04/29/09	05/04/09	05/06/09	50.00
92379	-	04/28/09	05/05/09	05/08/09	100.00
92372	-	04/28/09	^^	05/05/09	40.00
92371	-	04/28/09	^^	05/05/09	30.00
92370	-	04/28/09	04/30/09	05/01/09	200.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
5	4	9	NA
7	3	10	funeral
7	3	10	funeral
6	4	10	used own money
8	4	12	NA
-	-	8	NA
8	4	12	death of client
7	7	14	postponed activity
2	5	7	NA
10	2	12	No Rec staff
8	5	13	NA
7	9	16	NA
7	9	16	NA
5	6	11	NA
11	3	14	NA
5	9	14	NA
-	-	19	Bad weather
5	0	5	NA
9	3	12	NA
8	2	10	NA
-	-	13	Per Phone Call
-	-	18	NA
-	-	18	NA
7	7	14	NA
5	8	13	NA
-	-	8	Not used
-	-	6	NA
2	5	7	NA
2	5	7	NA
-	-	1	Didn't use
-	-	13	Not picked up
13	2	15	NA
8	3	11	NA
-	-	13	Not picked up
-	-	13	Not picked up
7	6	13	Supervisor cancelled activity
-	-	16	NA
5	2	7	NA
7	3	10	NA
-	-	7	NA
-	-	7	NA
2	1	3	NA

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Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
92361	-	04/28/09	04/30/09	05/06/09	75.00
92322	-	04/20/09	04/27/09	04/30/09	100.00
92321	-	04/20/09	04/27/09	04/30/09	95.00
92300	-	04/17/09	04/23/09	04/28/09	30.00
92299	-	04/17/09	04/21/09	04/24/09	100.00
92297	-	04/17/09	04/23/09	04/30/09	125.00
92295	-	04/14/09	^^	04/22/09	40.00
92294	-	04/14/09	^^	04/22/09	40.00
92289	-	04/14/09	^^	05/01/09	5.00
92288	-	04/14/09	04/23/09	04/27/09	100.00
92287	-	04/14/09	04/22/09	04/24/09	60.00
92286	-	04/14/09	04/22/09	04/24/09	50.00
92282	-	04/14/09	04/21/09	04/23/09	20.00
92278	-	04/14/09	04/20/09	04/22/09	50.00
92272	-	04/13/09	04/20/09	04/22/09	45.00
92269	-	04/13/09	04/17/09	04/20/09	50.00
92268	-	04/13/09	04/17/09	04/20/09	100.00
92257	-	04/09/09	04/17/09	04/20/09	75.00
92256	-	04/09/09	04/17/09	04/20/09	35.00
92251	-	04/09/09	^^	04/15/09	32.00
92250	-	04/09/09	^^	04/14/09	50.00
92232	-	04/08/09	^^	04/23/09	150.00
92195	-	03/31/09	^^	04/20/09	100.00
92194	-	03/31/09	^^	04/20/09	75.00
92193	-	03/31/09	04/13/09	04/15/09	100.00
92189	-	03/31/09	04/13/09	04/15/09	30.00
92188	-	03/31/09	04/13/09	04/15/09	60.00
92187	-	03/31/09	04/13/09	04/15/09	60.00
92186	-	03/31/09	^^	04/20/09	50.00
92184	-	03/31/09	04/13/09	04/15/09	75.00
92182	-	03/31/09	04/13/09	04/15/09	60.00
92177	-	03/27/09	03/31/09	04/02/09	60.00
92164	-	03/26/09	^^	04/03/09	150.00
92163	-	03/26/09	^^	04/03/09	8.00
92155	-	03/25/09	04/07/09	04/10/09	100.00
92139	-	03/24/09	04/06/09	04/13/09	35.00
92126	-	03/20/09	04/02/09	05/01/09	199.00
92122	-	03/20/09	04/02/09	05/01/09	199.00
92116	-	03/19/09	^^	04/03/09	60.00
92112	-	03/19/09	^^	03/31/09	20.00
92097	-	03/18/09	03/30/09	04/01/09	100.00
92089	-	03/16/09	^^	03/30/09	75.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
2	6	8	NA
7	3	10	NA
7	3	10	NA
6	5	11	NA
4	3	7	NA
6	7	13	Used payroll money
-	-	8	NA
-	-	8	NA
-	-	17	NA
9	4	13	NA
8	2	10	Lack of staff
8	2	10	Lack of staff
7	2	9	NA
6	2	8	Staff sick
7	2	9	Staff sick
4	3	7	Staff sick
4	3	7	Combined groups
8	3	11	NA
8	3	11	NA
-	-	6	Not picked up
-	-	5	Not used
-	-	15	NA
-	-	20	NA
-	-	20	NA
13	2	15	Not needed
13	2	15	NA
13	2	15	NA
13	2	15	NA
-	-	20	NA
13	2	15	NA
13	2	15	NA
4	2	6	NA
-	-	8	NA
-	-	8	NA
13	3	16	NA
13	7	20	NA
13	29	42	NA
13	29	42	NA
-	-	15	NA
-	-	12	Not picked up
12	2	14	NA
-	-	14	NA

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92081	-	03/16/09	^^	03/30/09	50.00
92080	-	03/16/09	^^	03/30/09	50.00
92069	-	03/13/09	03/25/09	03/30/09	50.00
92065	-	03/13/09	03/26/09	03/27/09	40.00
92053	-	03/12/09	03/19/09	03/23/09	40.00
92047	-	03/11/09	03/17/09	03/27/09	75.00
92031	-	03/10/09	03/12/09	03/20/09	80.00
91997	-	03/09/09	03/19/09	03/23/09	150.00
91996	-	03/09/09	03/19/09	03/24/09	60.00
91995	-	03/09/09	03/19/09	03/24/09	100.00
91977	-	03/05/09	03/16/09	03/18/09	75.00
91962	-	03/05/09	03/10/09	03/17/09	30.00
91955	-	03/03/09	03/13/09	03/20/09	30.00
91952	-	03/03/09	03/11/09	03/16/09	260.00
91946	-	03/03/09	03/10/09	03/20/09	60.00
91945	-	03/03/09	03/10/09	03/20/09	80.00
91937	-	03/03/09	03/09/09	03/11/09	50.00
91911	-	02/26/09	03/02/09	03/10/09	80.00
91898	-	02/25/09	^^	03/02/09	40.00
91891	-	02/23/09	02/27/09	03/02/09	50.00
91889	-	02/23/09	02/26/09	03/02/09	80.00
91888	-	02/23/09	02/26/09	02/26/09	80.00
91884	-	02/23/09	02/27/09	03/03/09	80.00
91876	-	02/19/09	02/27/09	03/02/09	100.00
91858	-	02/18/09	02/25/09	03/05/09	50.00
91856	-	02/18/09	02/23/09	03/05/09	150.00
91829	-	02/16/09	^^	02/23/09	30.00
91816	-	02/11/09	02/24/09	02/24/09	50.00
91812	-	02/11/09	02/19/09	03/02/09	50.00
91801	-	02/11/09	^^	02/17/09	120.00
91790	-	02/10/09	^^	02/20/09	60.00
91784	-	02/10/09	02/12/09	03/02/09	50.00
91762	-	02/09/09	02/12/09	02/17/09	25.00
91754	-	02/09/09	02/12/09	02/17/09	50.00
91748	-	02/06/09	02/12/09	02/26/09	25.00
91747	-	02/06/09	02/11/09	02/24/09	100.00
91743	-	02/06/09	02/10/09	02/13/09	80.00
91726	-	02/04/09	02/09/09	02/12/09	60.00
91724	-	02/04/09	^^	02/12/09	40.00
91714	-	02/04/09	02/06/09	02/13/09	60.00
91712	-	02/04/09	02/06/09	02/10/09	50.00
91696	-	01/30/09	02/05/09	02/10/09	50.00

Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
-	-	14	NA
-	-	14	NA
12	5	17	NA
13	1	14	Due to staffing
7	4	11	Not Enough Time
6	10	16	Unable to Change Date
2	8	10	NA
10	4	14	NA
10	5	15	NA
10	5	15	NA
11	2	13	NA
5	7	12	NA
10	7	17	NA
8	5	13	NA
7	10	17	NA
7	10	17	NA
6	2	8	NA
4	8	12	NA
-	-	5	NA
4	3	7	NA
3	4	7	NA
3	0	3	NA
4	4	8	NA
8	3	11	NA
7	8	15	NA
5	10	15	NA
-	-	7	NA
13	0	13	NA
8	11	19	NA
-	-	6	NA
-	-	10	NA
2	18	20	NA
3	5	8	NA
3	5	8	NA
6	14	20	NA
5	13	18	NA
4	3	7	NA
5	3	8	NA
-	-	8	NA
2	7	9	NA
2	4	6	NA
6	5	11	NA

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Voided Withdrawal Forms
For the period January 1, 2009 through June 30, 2010

Original Document Number	Document Number of Copy	Date Funds Received From Bank	Date Funds Picked up	Date Activity Voided/Funds Redeposited	Amount
91684	-	01/30/09	02/02/09	02/09/09	30.00
91679	-	01/28/09	02/04/09	02/10/09	80.00
91678	-	01/28/09	02/04/09	02/10/09	50.00
91665	-	01/26/09	01/30/09	02/02/09	40.00
91659	-	01/26/09	01/29/09	02/02/09	50.00
91658	-	01/26/09	01/29/09	02/03/09	80.00
91652	-	01/22/09	^^	01/30/09	99.00
91642	-	01/22/09	01/26/09	02/03/09	75.00
91640	-	01/22/09	^^	01/29/09	100.00
91605	-	01/16/09	01/21/09	01/27/09	100.00
					<u>\$ 45,421.00</u>

^ - The form shows a date of May 05, 2009. This was incorrectly signed by the staff member picking it up. It should have been June 06, 2009.

^^ - Date was not included on the form and cash was never picked up.

- The form was dated for 2 different dates. Both were crossed off.

NA - Reason not included on the withdrawal form.


Number of Days Between			Reason Voided if Noted on Withdrawal Form
Receipt and Pick up Dates	Pick up and Voided Dates	Receipt and Voided Dates	
3	7	10	NA
7	6	13	NA
7	6	13	NA
4	3	7	NA
3	4	7	NA
3	5	8	NA
-	-	8	NA
4	8	12	NA
-	-	7	NA
5	6	11	NA

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Brian P. Schenkelberg, CPA, Senior Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Copy of Withdrawal Form

**Glenwood Resource Center
Withdrawal Form**

*For Business Office Use Only	
Withdrawal No.:	_____
Check #:	_____ Date: _____

Section 1. To be completed by requestor:

Requested by:		Extention:	
Area:	Unit:	Account Type:	<input type="checkbox"/> Non-Restricted <input type="checkbox"/> Restricted
Expenditure Purpose:		Est. Amount:	
Cash:	<input type="checkbox"/>	Denominations:	
Check:	<input type="checkbox"/>	Made Payable to:	
Funds Pick-Up Date:		Date of Activity:	
Area Authorization:		(Fax 1389 or Mail #16)	

Section 2. Fiscal Services Authorization: _____ **Date:** _____

Section 3. Funds Picked Up By: _____ **Date:** _____
(If you pick-up funds, but transfer those funds to another individual, *not in-residence*, use Section 5 FUNDS TRACKING on the back of this form.)

Section 4: (See back of form for additional space.)

Notes	GRC #	Client Name	Amount

*For Business Office Use Only			
Posted by: _____		Date: _____	
Posted to:	Account Number: _____	Direct <input type="checkbox"/>	Clearing Account <input type="checkbox"/>
Returned by: _____	Date: _____	Fiscal Serv. Staff: _____	
Cash Return: _____	Amount Spent: _____	Receipt #: _____	

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Copy of Withdrawal Form

Section 4: Continued

Notes	GRC #	Client Name	Amount

Section 5: Funds Tracking (For use when individual checking out money passes to staff or parent.)

Accepted by	Amount	Date
1.		
2.		
3.		
4.		

Form Instructions:

Section 1: Individual requesting the withdrawal must complete and have form signed by Area Authorized Signatory. The form should be faxed to 1389 or mailed to #16 by 8:00a.m. two working days prior to funds pick-up date.

Section 2: Fiscal Services Authorized Signatory will sign and forward to personal account clerk.

Section 3: Individual picking up funds must sign and date.

Section 4: After funds have been expended, complete the form with GRC#, individual to be charged, amount, and any notes. The form, receipts, and any unused cash must be returned to the Business Office within three days from the date of activity. Receipts must be obtained for purchases with exception of vending or concession stands, or \$10.00 monthly allowance.

Section 5: If the individual picking up the funds transfers the funds to another individual, *not in-residence*, the individual receiving the funds should sign, date and indicate the amount on the form.

Notes:

- Money must be spent on "Date of Activity" specified on the request form. The date may be changed if the Personal Account Office (ext. 1410) is notified and the new date is in the same month as the original.
- If the purchase is over \$200.00, the county of legal settlement or DHS representative will be notified by the Business Manager or her Designee. Authorizations will be issued after 15 days, if no objection from the counties or DHS is received.
- Funds not picked up by 2 days after date of activity, will be voided and redeposited.

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Copy of Resignation Letter and Statement of Events

6/21/10
To whom it may concern, I will be resigning
effective today.

Carol Gibson

Witness
Kam Stipe
6-21-10

I accept Carol's resignation.

Ully Brodie

6/21/10

Report on Special Investigation of the
Glenwood Resource Center Client Activity Clearing Account

Copy of Resignation Letter and Statement of Events



STATE OF IOWA

GLENWOOD RESOURCE CENTER
STATEMENT OF EVENTS

Employee Name: (Print): Carol Tibben Job Title: Actg Accounting Clerk 2
 Work Telephone Number: 712-525-1410 Shift Hours: 8-4³⁰
 Assigned Work Area: Admin Bldg Incident Location: _____
 Individual's Name: _____ ID #: _____
 Time and Date of Incident: 6/21/10

About March 20, 2010 I began borrowing from the Client withdrawal account. I would write a check for client withdrawals requested for Recreation activities and use the money for personal reasons. My daughter was getting a divorce and thought I would send money. Then I got into gambling heavier than I could afford and borrowed money from 30 other withdrawals - Robbing Peter to pay Paul and tried to catch up but got behind. I had planned on repaying the 4 withdrawals - 1 for \$150 - WD 101895, \$250 - 102177, \$200 - WD 102350 and 102428 - \$250 on the last pay day of June 2010 which would have been 7/2/2010. I acted upon this totally on my own, no one else was aware of the situation.

Carol Tibben
Signature

5:05pm 6/21/2010
Time and Date

.. 2656
(3/1/06)