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NEWS RELEASE

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FOR RELEASE _____ December 28, 2011 _____

Auditor of State David A. Vaudt today released a report on a special investigation of UNItix, the University of Northern Iowa's (University's) centralized ticketing office, for the period August 1, 2008 through August 31, 2010. The special investigation was requested by University officials as a result of concerns regarding improper transactions processed by John Gogola, a former Assistant UNItix Director. As the centralized ticketing office for the University, UNItix sells tickets for intercollegiate athletic events held in the UNI-Dome and the McLeod Center and performances held in the Gallagher-Bluedorn Performing Arts Center and the Strayer-Wood Theatre. Tickets are also sold for selected road contests and other events within the University community, including performances by the University's School of Music and the Waterloo-Cedar Falls Symphony.

Vaudt reported the special investigation identified \$18,891.00 of collections which were diverted from the UNItix system. Of this amount, \$16,412.00 was diverted to Mr. Gogola's personal debit and credit cards by recording certain improper transactions within UNItix. Vaudt reported a total of 284 improper transactions were identified which were directly or indirectly related to the funds Mr. Gogola diverted to his personal debit and credit cards. The improper transactions were recorded in 112 patron accounts. The improper transactions identified also resulted in \$1,268.00 of losses incurred by 12 patrons. Additional improper transactions may have also been recorded in more patron accounts, but sufficient details were not available. For example, \$2,662.00 of tickets in 14 patron accounts which were recorded as paid for by transactions from other patrons' accounts were identified, but it was not possible to determine which accounts the \$2,662.00 was recorded in as payments. Therefore, the \$2,662.00 is not included in the \$18,891.00 identified.

Vaudt reported the \$18,891.00 identified also includes \$200.00 of cash not deposited and 2011 season football tickets which were issued for \$480.00 less than the appropriate amount because of transactions Mr. Gogola improperly recorded for the 2010 football season. In addition, 4 season football tickets were used but not paid for and 2 tickets to a performance of *Riverdance* were ordered by Mr. Gogola and used, but were not paid for. The value of the season football tickets and the *Riverdance* tickets are \$396.00 and \$135.00, respectively.

Vaudt also reported the special investigation identified 3 instances in which Mr. Gogola charged amounts to his personal debit and credit cards to make certain transactions properly balance. The charges made to Mr. Gogola's personal debit and credit cards total \$4,973.00, which offset the collections he improperly diverted.

In addition, Mr. Gogola issued a \$996.00 personal check to the University after UNItix staff contacted him in November 2010 to question a transaction for which tickets were not properly issued to a patron. Mr. Gogola had posted the entries to this patron's account prior to his resignation from the University in August 2010. In response, Mr. Gogola left the check at a window of the Gallagher-Bluedorn Performing Arts Center and it was accompanied by a note which stated, in part, "Since I never have time to come in, and it was my mistake, here is payment for [PATRON NAME]'s tickets." University staff contacted Mr. Gogola prior to identifying any additional improper transactions.

Due to the manner in which Mr. Gogola improperly recorded transactions, it was not possible to determine if additional funds were improperly diverted.

The report includes recommendations to strengthen internal controls and overall operations, such as monitoring the use of transactions which may result in collections being diverted from the UNItix system and ensuring the monthly reporting process and tracking is continued by an independent party for tickets purchased through payroll deduction. Vaudt also recommended UNItix officials work with its software vendor to electronically prevent tickets or gift certificates which have been used from being voided or refunded.

Copies of the report have been filed with the University's Department of Public Safety, the Division of Criminal Investigation, the Black Hawk County Attorney's Office 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/1161-8030-BE00.pdf>.

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**SPECIAL INVESTIGATION OF THE
UNIVERSITY OF NORTHERN IOWA
CENTRALIZED TICKETING OFFICE**

**FOR THE PERIOD
AUGUST 1, 2008 THROUGH AUGUST 31, 2010**

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David A. Vaudt, CPA
Auditor of State

Auditor of State's Report

To the Members of the Board of Regents,
State of Iowa:

As a result of alleged improprieties regarding certain financial transactions and at the request of University of Northern Iowa (University) officials, we conducted a special investigation of the University's centralized ticketing office, UNITix. We have applied certain tests and procedures to selected transactions recorded in the UNITix system for the period August 1, 2008 through August 31, 2010. Based on a review of relevant information and discussions with UNITix personnel and University officials, we performed the following procedures:

- (1) Obtained an understanding of concerns identified by University officials.
- (2) Interviewed UNITix personnel to obtain an understanding of how John Gogola, a former UNITix Assistant Director, carried out his job duties.
- (3) Evaluated internal controls for the transactions processed by Mr. Gogola to determine whether adequate polices and procedures were in place and operating effectively.
- (4) With the assistance of UNITix personnel, obtained reports which summarized certain transactions for which credits had been issued to determine if the transactions were appropriate or appeared unusual in nature.
- (5) Examined available supporting documentation for selected transactions from August 1, 2008 through August 31, 2010 to determine if they were appropriate, properly supported and properly approved.
- (6) Obtained and reviewed personal bank statements for accounts held at certain financial institutions held by Mr. Gogola to identify the source of certain deposits made to the accounts. We also reviewed disbursements from the accounts to determine if any payments were made to UNITix.
- (7) Obtained and reviewed statements of personal debit and credit cards held by Mr. Gogola to identify the source of certain payments or credits posted to the accounts. We also reviewed purchases made with the debit and credit cards to determine if any payments were made to UNITix.

The procedures identified \$18,891.00 of collections which were improperly diverted from the UNITix system. The \$18,891.00 includes:

- \$16,412.00 diverted to Mr. Gogola's personal debit and credit cards by recording certain improper transactions in the UNITix system. The improper transactions identified also included transactions which resulted in \$1,268.00 of losses incurred by 12 patrons.
- 2 tickets to a performance of *Riverdance* valued at \$135.00 which were ordered by Mr. Gogola and used but not paid for.
- \$200.00 of cash not properly deposited on October 23, 2009 as a result of transactions improperly recorded by Mr. Gogola.

- 2011 season tickets which were improperly issued to a patron as youth tickets instead of adult tickets because Mr. Gogola improperly recorded transactions related to the patron's 2010 football season tickets. As a result, the patron was billed and paid \$480.00 less than the proper amount.
- Football season tickets were identified which were used but not paid for. Mr. Gogola voided the 4 season tickets, which cost \$396.00, after the football season was completed.

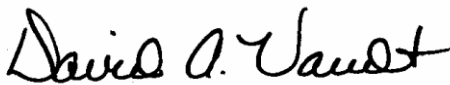
The procedures also identified 3 instances in which Mr. Gogola improperly charged amounts to his personal debit and credit cards to make certain transactions properly balance. The charges made to Mr. Gogola's personal debit and credit cards total \$4,973.00 which offset the improperly diverted collections. In addition, Mr. Gogola provided a \$996.00 personal check to the University in November 2010 which was accompanied by a note which stated, in part, "Since I never have time to come in, and it was my mistake, here is payment for [PATRON NAME]'s tickets."

Due to the manner in which Mr. Gogola improperly recorded transactions, we were unable to determine if additional funds were improperly diverted. Several internal control weaknesses were identified. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **K** of this report.

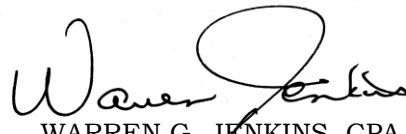
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the University of Northern Iowa centralized ticketing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

Copies of this report have been filed with the University's Department of Public Safety, the Division of Criminal Investigation, the Black Hawk County Attorney's Office 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 Board of Regents' Office of Internal Audits and the University of Northern Iowa during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

September 29, 2011

University of Northern Iowa
Centralized Ticketing Office
Investigative Summary

Background Information

UNITix is the centralized ticketing office for the University of Northern Iowa (University). As the centralized ticketing office for the University, UNITix sells tickets for intercollegiate athletic events held in the UNI-Dome and the McLeod Center and performances held in the Gallagher-Bluedorn Performing Arts Center (GBPAC) and the Strayer-Wood Theatre. Tickets are also sold for selected road contests and other events within the University community, including performances by the University's School of Music and the Waterloo-Cedar Falls Symphony.

John Gogola was initially hired by the University in 2006 as a student employee. He was later hired as a temporary merit employee, then became a UNITix Assistant Director in August 2009. As an Assistant Director, he was responsible for supervising staff who provide customer service and sell event tickets over the phone and at ticket windows located on campus. In addition to selling tickets, staff members are responsible for preparing daily reports which balance the tickets sold to the amounts collected.

Mr. Gogola also performed various assigned tasks and reported directly to the UNITix Director. As an Assistant Director, Mr. Gogola had a higher level of authority for use of the UNITix system which allowed him to override certain controls or reverse certain transactions which other staff members were not able to do. He served as an Assistant Director until he resigned in August 2010. His last day of employment at UNITix was August 23, 2010.

According to the Director, certain event tickets and season tickets are typically printed within a relatively short time prior to the event or the beginning of the season. However, UNITix often sells tickets prior to the date they are printed. The patron's payment is collected at the time the tickets are ordered. Payment may be made with cash, check, money order or a credit card.

If the tickets have been printed at the time an order is placed, they are provided to the patron when the order is accepted. However, if the tickets have not yet been printed, UNITix issues a gift certificate in the patron's name for the cost of the tickets, places the gift certificate with the patron's order form and files the documents until the tickets are printed. Once the tickets are printed, the gift certificate is redeemed and the tickets are issued to the patron.

According to the UNITix Director, a patron contacted UNITix on October 27, 2010 to report she had not received the men's basketball season tickets which had been ordered and paid for earlier in the year. While researching the patron's concern, the UNITix staff located records which documented 4 season tickets had been ordered by the patron earlier in the year and the \$996.00 cost had been paid with a credit card. The staff also located records which documented the cost of the season tickets was refunded by Mr. Gogola to a different credit card on May 19, 2010. UNITix staff later determined the credit card to which the refund had been credited was Mr. Gogola's personal credit card.

By reviewing the patron's account, UNITix staff also determined Mr. Gogola issued a \$1,104.00 gift certificate in the patron's name on July 29, 2010. Because it appeared the gift certificate was issued to pay for the patron's tickets once the season tickets were printed, a UNITix employee attempted to apply the gift certificate issued by Mr. Gogola to the cost of the patron's basketball season tickets on October 27, 2010. However, the UNITix system showed the gift certificate had been previously redeemed by Mr. Gogola. Using information from the UNITix system, staff determined the gift certificate had been used to pay a \$996.00 obligation for another patron and the remaining \$108.00 was used to satisfy the remaining balance due on a 3rd patron's account.

Because the Director was not able to determine why these transactions had occurred, a UNItix employee assisting the Director contacted Mr. Gogola to determine if he recalled the patron's order.

According to the UNItix employee, Mr. Gogola came to the UNItix office to determine what happened with the patron's order and help resolve the concern. However, even with Mr. Gogola's assistance, the UNItix staff member was not able to resolve the concern. Mr. Gogola stated he would check his notes at home to determine if he had anything recorded about the transaction and he would probably be able to stop back in a few days. However, he did not stop back at the UNItix office, even after several additional contacts were attempted.

On December 4, 2010, an envelope containing a \$996.00 personal check from Mr. Gogola dated November 20, 2010 was delivered to the UNItix office. Included in the envelope with the check was a note from Mr. Gogola stating, "Since I never have time to come in, and it was my mistake, here is the payment for [PATRON NAME]'s tickets. I assume if someone calls in and says they were refunded on accident, you can cut me a check back". The note also stated "Figured since I did it, it was probably the early bird price." Copies of the check and note are included in **Appendix 1**.

As a result of the unusual nature of the transactions identified, the Director began reviewing more transactions processed by Mr. Gogola and identified several additional transactions which were improperly credited to Mr. Gogola's personal credit card. University officials contacted the Office of Auditor of State and requested an investigation. As a result, we performed the procedures detailed in the Auditor of State's Report for the period August 1, 2008 through August 31, 2010.

Detailed Findings

The procedures identified \$18,891.00 of collections which were improperly diverted from the UNItix system. The \$18,891.00 includes:

- \$16,412.00 diverted to Mr. Gogola's personal debit and credit cards by recording certain improper transactions in the UNItix system. A total of 284 improper transactions in 112 patron accounts were identified which were directly or indirectly related to the funds Mr. Gogola applied to his personal debit and credit cards. The improper transactions identified also included transactions which resulted in \$1,268.00 of losses incurred by 12 patrons.
- 2 tickets to a performance of *Riverdance* valued at \$135.00 which were ordered by Mr. Gogola and used but not paid for.
- \$200.00 of cash not properly deposited on October 23, 2009 as a result of transactions improperly recorded by Mr. Gogola.
- 2011 season tickets which were improperly issued to a patron as youth tickets instead of adult tickets because Mr. Gogola improperly recorded transactions related to the patron's 2010 football season tickets. As a result, the patron was billed and paid \$480.00 less than the proper amount.
- Football season tickets were identified which were used but not paid for. Mr. Gogola voided the 4 season tickets, which cost \$396.00, after the football season was completed.

Additional improper transactions may have been recorded in more patron accounts but sufficient details were not available. For example, \$2,662.00 of tickets in 14 patron accounts which were recorded as paid for by transactions from other patrons' accounts were identified, but it was not possible to determine which accounts the \$2,662.00 was recorded in as payments. Therefore, the \$2,662.00 is not included in the \$18,891.00 identified.

The procedures also identified 3 instances in which Mr. Gogola improperly charged amounts to his personal debit and credit cards to make certain transactions properly balance. The charges made to Mr. Gogola's personal debit and credit cards total \$4,973.00. In addition, Mr. Gogola provided a \$996.00 personal check to the University in November 2010 which was accompanied with a note which stated, in part, "Since I never have time to come in, and it was my mistake, here is payment for [PATRON NAME]'s tickets."

Due to the manner in which Mr. Gogola improperly recorded transactions, we were unable to determine if additional funds were improperly diverted. The detailed findings are summarized in **Exhibit A** and discussed in the following paragraphs.

Funds Diverted to Mr. Gogola's Personal Debit and Credit Cards – We identified 23 instances between August 1, 2008, and August 31, 2010 in which funds were diverted to Mr. Gogola's personal debit and credit cards. The 23 instances total \$16,412.00. The procedures also identified 3 instances in which Mr. Gogola charged \$4,973.00 to his personal debit and credit cards to make certain transactions properly balance, which offset the improperly diverted collections.

The \$16,412.00 of collections diverted to Mr. Gogola's personal debit and credit cards and the \$4,973.00 of charges to his personal debit and credit cards are summarized in **Table 1**. Because the \$996.00 check from Mr. Gogola has not been deposited by the University, it is not included in the **Table** or in **Exhibit A**.

Table 1

Period	Number of Instances	Amount Diverted from UNITix	Less Personal Charges	Net Amount
06/08/09 – 09/30/09	5	\$ 4,304.00	(2,400.00)	1,904.00
10/01/09 – 12/31/09	2	1,800.00	-	1,800.00
01/01/10 – 03/31/10	9	3,730.00	(1,328.00)	2,402.00
04/01/10 – 06/30/10	6	6,386.00	(1,245.00)	5,141.00
07/01/10 – 08/23/10	1	192.00	-	192.00
Total	23	\$ 16,412.00	(4,973.00)	11,439.00

Exhibit B lists the 23 instances identified in which Mr. Gogola diverted funds to his personal debit and credit cards. The **Exhibit** also includes 3 charges Mr. Gogola placed on his personal debit and credit cards to make certain transactions balance. As stated previously, Mr. Gogola had a higher level of authority for use of the UNITix system which allowed him to override certain controls and record or reverse transactions which non-management staff members were not able to do. As a result, he was able to record non-cash transactions. In addition, he was able to issue refunds for transactions and the refunds were not required to be made to the same debit or credit card to which the purchase was originally charged.

To identify the 23 transactions, we obtained copies of Mr. Gogola's personal bank and credit card statements from various financial institutions and credit card companies. We traced each of the transactions listed in **Exhibit B** to Mr. Gogola's personal bank statements or credit card statements. The \$16,412.00 of diverted funds and \$4,973.00 of charges to Mr. Gogola's personal debit and credit cards are included in **Exhibit A**.

The diverted collections were additions to checking accounts Mr. Gogola held at Veridian Credit Union and Farmer's State Bank or they reduced the balances Mr. Gogola owed on the VISA credit cards he established with US Bank and Chase. The diverted collections were described as "credit reversals" and "check card refunds" on the bank statements issued by Veridian Credit Union and Farmers State Bank, respectively. The diverted collections were found in the credits and payments sections of the monthly statements for the credit cards issued to Mr. Gogola by US Bank and Chase.

With assistance from the UNITix Director, we also obtained a listing of transactions recorded in the UNITix system by Mr. Gogola, including all transactions for which a refund was issued. In addition, we obtained a listing of all UNITix transactions for certain months, scanned the transactions for which refunds were issued and judgmentally selected credit transactions which were recorded by someone other than Mr. Gogola. Additional improper transactions were not identified in the transactions selected for testing.

The 23 instances identified between August 1, 2008, and August 31, 2010 for which funds were diverted to Mr. Gogola's personal debit and credit cards are explained in detail in the following sections numbered 1 through 18. Explanations for the 3 instances identified in which Mr. Gogola charged \$4,973.00 to his personal debit and credit cards, which offset the improperly diverted collections, to make certain transactions properly balance are also included in the applicable paragraphs.

The paragraphs which follow also include **Tables** which summarize certain transactions in the patron's account which included the credit reversals Mr. Gogola applied directly to his debit and credit cards. However, as illustrated by the **Tables**, in order to make the patron's account balance (ie, not show an amount due to or from the patron), Mr. Gogola recorded a number of additional improper transactions in the patron's account. The additional improper transactions involved accounts held by other patrons. The accounts of those additional patrons also include improper transactions recorded by Mr. Gogola. Those transactions, in turn, affected accounts held by still more patrons. The patrons' accounts identified and the relevant transactions are listed in **Exhibits E** through **K**.

For some of the transactions listed in **Exhibits E** through **K**, we were unable to determine what account(s) or funds Mr. Gogola used to allow the transaction to be recorded. As a result, we were unable to determine the number of any additional accounts affected and the number of additional transactions Mr. Gogola improperly recorded. These transactions are referred to as "Unresolved Accounts." The transactions total \$2,662.00 and are listed in **Exhibit C**. Because we were unable to identify the patron accounts used to allow the transactions to be recorded, the \$2,662.00 is not included in **Exhibit A**.

Some transactions listed in **Exhibits E** through **K** also include activity which resulted in patron losses. The 12 instances identified include patron gift certificates which were improperly used, 2 improper charges to credit cards, overbillings and a refund not properly issued. The transactions which resulted in a loss to patrons total \$1,268.00 and are listed in **Exhibit D**. Because UNITix may have an obligation to repay the patrons, this amount is included in **Exhibit A**.

1) On June 8, 2009, a \$198.00 transaction was posted to Mr. Gogola's personal checking account at Veridian Credit Union which increased his account balance. The transaction was made using his debit card and was described on his bank statement as a refund from UNITix. However, the refund was not related to tickets Mr. Gogola purchased from UNITix. Instead, the \$198.00 refund was related to transactions Mr. Gogola posted to a patron's account within the UNITix system.

With the assistance of the UNITix Director, we reviewed activity recorded in the patron's account and determined 2 adult and 2 youth football season tickets were rolled over into the patron's account at a total cost of \$296.00 in February 2009. We also identified several transactions improperly recorded by Mr. Gogola in the patron's account for football tickets.

Transactions in the patron's account related to their football season tickets are summarized in **Table 2**. The improper transactions recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L. Additional information about each transaction is provided in the paragraphs following the **Table**.

Table 2

Date	Type	Description	Transaction Amount	Account Balance
02/19/09	L	2 adult and 2 youth football season tickets rolled over	\$ 296.00	296.00
04/30/09	L	2 youth tickets voided	(74.00)	222.00
04/30/09	L	2 youth tickets issued	74.00	296.00
04/30/09	I	Gift certificate applied from another patron's account	(5.00)	291.00
04/30/09	I	Gift certificate applied from another patron's account	(11.00)	280.00
04/30/09	I	Gift certificate applied from another patron's account	(5.00)	275.00
04/30/09	I	Transfer payment applied to account	(275.00)	-
06/04/09	L	2 adult tickets and fees voided	(198.00)	(198.00)
06/04/09	I	Credit reversal to Mr. Gogola's debit card	198.00	-
06/26/09	I	Transfer payment reversed	275.00	275.00
06/26/09	I	Gift certificate applied from another patron's account	(275.00)	-

- On April 30, 2009, Mr. Gogola voided the 2 youth season tickets which had been rolled over and replaced them with 2 youth season tickets at the same cost. According to the UNItix Director, these transactions appear appropriate and were performed to properly classify the type of the youth tickets as a Panther youth type.

On April 30, 2009, Mr. Gogola also applied several gift certificates to the patron's account to pay for a portion of the cost of the 4 season tickets. However, the gift certificates were applied from other patrons' accounts. In addition, on April 30, 2009, Mr. Gogola improperly recorded a transfer payment on the patron's account.

The gift certificates and transfer payment recorded by Mr. Gogola satisfied the \$296.00 balance due from the patron for the 4 football season tickets. However, the patron's account did not include the payment actually made by the patron. On April 1, 2009, the patron's credit card was charged the \$296.00 cost of the 4 season tickets. However, the payment was applied to another patron's account by Mr. Gogola.

- On June 4, 2009, Mr. Gogola voided the \$198.00 cost of 2 adult season tickets. We confirmed the cost of the 2 tickets should have been refunded to the patron because he was authorized to receive complimentary tickets for work he performed for the Panther Scholarship Club. However, when the \$198.00 credit card payment was reversed, it was not credited to the patron's credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's debit card and resulted in an electronic deposit to his personal checking account at Veridian Credit Union on June 8, 2009. The \$198.00 cost of the 2 adult football season tickets was refunded to the patron's wife on a check issued by the University on June 4, 2009.

After the \$198.00 was applied to Mr. Gogola's debit card, the patron's account again balanced and did not show an amount due to UNItix or a refund due to the patron.

- On June 26, 2009, Mr. Gogola reversed the \$275.00 transfer payment he recorded on April 30, 2009. This caused the account to appear as if the patron owed \$275.00. However, on June 26, 2009, Mr. Gogola applied a gift certificate belonging to another patron to the account. As a result, the amount which appeared to be due from the patron was satisfied.

The transactions listed in **Table 2** for the patron's account include the \$198.00 Mr. Gogola improperly applied to his debit card. However, as illustrated by the **Table**, in order to make the patron's account balance (ie, not show an amount due to or from the patron), Mr. Gogola

recorded 6 additional improper transactions in the patron's account. Of the 6 additional improper transactions, 4 involved accounts held by other patrons. In addition, the \$296.00 payment actually made by the patron was not recorded in the patron's account. Instead it was recorded in a 5th patron's account.

The accounts of those 5 additional patrons include improper transactions recorded by Mr. Gogola. Those transactions, in turn, affected accounts held by still more patrons. The patrons' accounts identified and the relevant transactions are listed in **Exhibit E**. The **Exhibit** also includes the account and transactions listed in **Table 2**.

In total, we were able to identify 27 patron accounts (held by 23 patrons) which included 66 improper transactions which were directly or indirectly related to the \$198.00 Mr. Gogola improperly applied to his personal debit card. The **Exhibit** also illustrates we were unable to determine what account(s) or funds Mr. Gogola used to allow 6 transactions to be recorded. As a result, we were unable to determine the number of any additional accounts affected and the number of additional transactions Mr. Gogola improperly recorded. The 6 transactions are included in **Exhibit C**.

The transactions listed in **Exhibit E** also include activity which resulted in 7 patrons losing the value of gift certificates which had been in their accounts. The value of the gift certificates ranged from \$5.00 to \$206.00. In addition, a \$500.00 payment was posted to a patron's credit card but, even with the assistance of the UNITix Director, we were unable to find any tickets the patron received for the payment. The 7 transactions included in **Exhibit E** which resulted in a loss to a patron are included in **Exhibit D**.

As illustrated by **Exhibit E**, Patron 2-T purchased 15 adult and 5 youth football season tickets and 7 tickets for an away football game. The UNITix system showed the patron owed a total of \$2,099.00 for the tickets. However, the total amount due should have been \$2,199.00. We observed a copy of the check submitted by Patron 2-T for the tickets and confirmed \$2,199.00 was paid. Even with the assistance of the UNITix Director, we were unable to determine why the discrepancy in the amount due occurred. The additional \$100.00 paid by the patron was improperly applied to other patrons' accounts by Mr. Gogola.

- 2) In February 2009, 12 adult football season tickets were rolled over into a patron's account at a total cost of \$1,188.00. The tickets were paid for with the patron's credit card on May 13, 2009. According to information in the UNITix system, Mr. Gogola recorded a transaction in the UNITix system which made it appear the 12 adult season tickets were returned on August 17, 2009 and 12 youth season tickets were issued. The price difference between the adult and youth tickets totaled \$600.00.

On August 21, 2009, Mr. Gogola recorded a credit reversal in the patron's account for \$600.00. However, when the \$600.00 credit card payment was reversed, it was not applied to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's US Bank credit card. We reviewed Mr. Gogola's credit card statement and confirmed the transaction resulted in a \$600.00 reduction to the balance he owed on the credit card on August 24, 2009.

Because the adult season tickets had already been issued to the patron and the adjustments made to the financial portion of the UNITix system did not result in additional tickets issued to the patron, the patron was unaware of the changes made to their account and the type of tickets recorded.

Table 3 summarizes these transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 3

Date	Type	Description	Transaction Amount	Account Balance
02/19/09	L	12 adult football season tickets rolled over*	\$ 1,188.00	1,188.00
05/13/09	L	Payment made with patron's credit card	(1,188.00)	-
08/17/09	I	12 adult tickets returned	(1,044.00)	(1,044.00)
08/17/09	I	12 youth tickets issued	444.00	(600.00)
08/21/09	I	Credit reversal to Mr. Gogola's debit card	600.00	-

* - Includes fees added on 02/19/09 and 05/13/09.

- 3) In February 2009, 10 adult football season tickets were rolled over into a patron's account at a total cost of \$990.00. The tickets were paid for with the patron's credit card on June 8, 2009. The patron's account also shows additional football tickets were ordered and paid for with the same credit card on August 12, 2009.

According to information in the UNITix system, Mr. Gogola voided the 10 adult season tickets on September 3, 2009 and issued 10 youth season tickets. The price difference between the adult and youth tickets totaled \$500.00. Because the adult season tickets had already been issued to the patron and the adjustments made to the financial portion of the UNITix system did not result in additional tickets issued to the patron, the patron was unaware of the changes made to their account and the type of tickets recorded.

On September 3, 2009, Mr. Gogola also recorded a credit reversal in the patron's account for \$500.00. However, when the \$500.00 credit card payment was reversed, it was not applied to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's Chase credit card. We reviewed Mr. Gogola's credit card statement and confirmed the transaction resulted in a \$500.00 reduction to the balance he owed on the credit card on September 3, 2009.

Table 4 summarizes these transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 4

Date	Type	Description	Transaction Amount	Account Balance
02/19/09	L	10 adult football season tickets rolled over*	\$ 990.00	990.00
06/08/09	L	Payment made with patron's credit card	(990.00)	-
08/12/09	L	Patron ordered additional football tickets	317.00	317.00
08/12/09	L	Payment made with patron's credit card	(317.00)	-
09/03/09	I	10 adult season tickets voided	(870.00)	(870.00)
09/03/09	I	10 youth season tickets issued	370.00	500.00
09/03/09	I	Credit reversal to Mr. Gogola's credit card	500.00	-

* - Includes fees applied to the account on 06/08/09.

- 4) On September 8, 2009, a \$606.00 transaction was posted to Mr. Gogola's personal checking account at Veridian Credit Union which increased his account balance. The transaction was made using his debit card and was described on his bank statement as a refund from UNITix. However, the refund was not related to tickets Mr. Gogola purchased from UNITix. Instead, the \$606.00 refund was related to transactions Mr. Gogola posted to a patron's account within the UNITix system.

With the assistance of the UNITix Director, we reviewed activity recorded in the patron's UNITix account and determined 21 adult and 14 youth football season tickets were ordered by a patron at a total cost of \$3,167.00 in February 2009. We also identified several transactions improperly recorded by Mr. Gogola in the patron's account for football tickets.

Transactions in the patron's account related to their football season tickets are summarized in **Table 5**. The improper transactions recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L. Additional information about each transaction is provided in the paragraphs following the **Table**.

Date	Type	Description	Amount	Balance
02/19/09*	L	26 adult and 9 youth football season tickets ordered	\$ 3,167.00	3,167.00
04/06/09	L	Payment made with patron's credit card	(3,167.00)	-
06/08/09	L	8 adult season tickets returned	(872.00)	(872.00)
06/08/09	L	8 adult season tickets issued	872.00	-
09/04/09	I	5 adult season tickets returned	(545.00)	(545.00)
09/04/09	I	5 youth season tickets issued	245.00	(300.00)
09/04/09	I	Gift certificate applied from another patron's account	(202.00)	(502.00)
09/04/09	I	Check payment applied^	(104.00)	(606.00)
09/04/09	I	Credit reversal to Mr. Gogola's debit card	606.00	-

* - Some tickets were rolled over on 02/19/09 and additional tickets were subsequently added to this order. Amount shown includes net amount of fees applied on 04/06/09.

^ - UNITix received a check from a patron for a \$156.00 balance due. However, Mr. Gogola applied \$104.00 of the check to this account and the remaining \$52.00 to a 3rd patron's account.

- On June 8, 2009, 8 adult season tickets were returned and 8 adult season tickets were issued. According to the UNITix Director, these transactions would not be unusual as the UNITix staff worked with the patron to identify an acceptable seat location for the season.
- On September 4, 2009, Mr. Gogola recorded 5 of the adult tickets originally purchased were returned and 5 youth tickets were issued. Because of the price difference between adult and youth tickets, changing the tickets from adult to youth resulted in a \$300.00 credit balance in the account. Because the tickets had already been issued to the patron and the appearance of the adult tickets is the same as the youth tickets, the 5 adult tickets held by the patron were honored at the football games and the patron would have been unaware of the changes made to their account and the type of tickets recorded.

Also on September 4, 2009, Mr. Gogola applied a \$202.00 gift certificate from another patron's account to the account. He also recorded a \$104.00 check payment in the account. However, based on deposit information recorded in the UNITix system and images of the checks deposited by the UNITix office on September 4, 2009, Mr. Gogola applied \$104.00 of a check submitted by another patron who owed \$156.00. The remaining \$52.00 of the patron's balance due was applied to yet another patron's account.

The last transaction Mr. Gogola recorded in the patron's account on September 4, 2009 was a \$606.00 credit reversal. However, when the \$606.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's debit card. We reviewed Mr. Gogola's bank statements and confirmed the transaction resulted in a \$606.00 deposit to his account at Veridian Credit Union on September 8, 2009.

The transactions listed in **Table 5** for the patron's account include the \$606.00 Mr. Gogola applied to his debit card. However, as illustrated by the **Table**, in order to make the patron's account balance (ie, not show an amount due to or from the patron), Mr. Gogola recorded 4 additional improper transactions in the patron's account. Of the 4 additional improper transactions, 2 involved accounts held by other patrons.

The accounts of those 2 additional patrons include improper transactions recorded by Mr. Gogola. Those transactions, in turn, affected accounts held by still more patrons. The patrons' accounts identified and the relevant transactions are listed in **Exhibit F**. The **Exhibit** also includes the account and transactions listed in **Table 5**.

In total, we were able to identify 6 patron accounts which included 18 improper transactions which were directly or indirectly related to the \$606.00 Mr. Gogola applied to his personal debit card. The **Exhibit** also illustrates we were unable to determine what account(s) or funds Mr. Gogola used to allow 2 transactions to be recorded. As a result, we were unable to determine the number of any additional accounts affected and the number of additional transactions Mr. Gogola improperly recorded. The 2 transactions are included in **Exhibit C**.

- 5) In August 2009, 10 men's basketball season tickets were rolled into a patron's account at a total cost of \$2,400.00. The tickets were paid for with the patron's credit card on September 12, 2009. Mr. Gogola also reversed the \$2,400.00 credit card payment on September 12, 2009 within the UNITix system. However, when the \$2,400.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's debit card. We reviewed Mr. Gogola's bank statements and confirmed the transaction resulted in a \$2,400.00 deposit to his checking account at Veridian Credit Union on September 14, 2009.

On September 14, 2009, the 10 tickets were returned by a UNITix employee other than Mr. Gogola and 10 different men's basketball season tickets were ordered on September 15, 2009 for \$178.00 each plus fees. Over the next several weeks, various sets of 10 tickets were voided and reordered for the patron.

According to the UNITix Director, prices for the 2009/2010 men's basketball season tickets were reduced after the costs were initially applied to the patrons' accounts due to a change in the season's schedule. On September 16, 2009, \$300.00 was properly credited back to the patron's credit card to refund the difference between the \$2,400.00 cost of the preordered set of season tickets and the \$2,100.00 cost of the final season tickets received by the patron.

As a result of the reversed credit card payment recorded by Mr. Gogola on September 12, 2009 and the subsequent transactions posted to the account, the account balance near the end of October showed the patron owed \$2,400.00. In order to prevent the patron's account from being included in a delinquent listing at the end of the month, Mr. Gogola charged the \$2,400.00 to his personal Chase VISA credit card on October 22, 2009.

Table 6 summarizes the transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 6

Date	Type	Description	Amount	Balance
08/25/09	L	Patron preordered 10 men's basketball season tickets*	\$ 2,400.00	2,400.00
09/12/09	L	Payment made with patron's credit card	(2,400.00)	-
09/12/09	I	Credit reversal made to Mr. Gogola's debit card	2,400.00	2,400.00
09/14/09	L	10 men's basketball season tickets were voided	(2,400.00)	-
09/15/09	L	Patron ordered 10 different men's basketball season tickets	1,780.00	1,780.00
09/16/09	L	Ticket fees added to order	320.00	2,100.00
09/21/09	L	2 nd set of 10 tickets were voided	(1,780.00)	320.00
09/21/09	L	3 rd set of 10 tickets were ordered	1,780.00	2,100.00
09/21/09	L	Ticket fees added to order	320.00	2,420.00
09/21/09	L	Credit reversal made to patron's credit card to refund \$300.00 price difference from original order to final order	300.00	2,720.00
10/05/09	L	3 rd set of 10 tickets and fees were voided	(2,100.00)	620.00
10/08/09	L	4 th set of 10 tickets were ordered	1,780.00	2,400.00
10/22/09	I	Payment charged to Mr. Gogola's credit card	(2,400.00)	-

* - Includes fees applied to the purchase on 09/12/09.

- 6) On October 22, 2009, a patron ordered 110 tickets for the November 7, 2009 football game at a cost of \$1,100.00. The tickets were paid for with cash on October 23, 2009. The 110 tickets were voided and another 110 tickets were issued on October 28, 2009. According to the UNITix Director, these transactions were legitimate. UNITix staff members worked with the patron to identify acceptable seat locations for the game.

According to the UNITix system, Mr. Gogola reversed the \$1,100.00 cash payment on November 7, 2009 within the UNITix system and the resulting \$1,100.00 credit was applied to Mr. Gogola's debit card. We reviewed Mr. Gogola's bank statement and confirmed the transaction resulted in a \$1,100.00 deposit to his checking account at Veridian Credit Union on November 9, 2009.

In order to satisfy the amount due for the patron's account, Mr. Gogola also voided the 110 tickets on November 7, 2009 at approximately 7:30pm. According to the UNITix system, the tickets were scanned prior to that time and the patrons were allowed admission to the 4:00pm game.

Table 7 summarizes the transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 7

Date	Type	Description	Amount	Balance
10/22/09	L	Patron ordered 110 football tickets	\$ 1,100.00	1,100.00
10/23/09	L	Patron paid cash for tickets	(1,100.00)	-
10/28/09	L	110 football tickets voided	(1,100.00)	(1,100.00)
10/28/09	L	110 football tickets issued	1,100.00	-
11/07/09	I	Credit reversal made to Mr. Gogola's debit card	1,100.00	1,100.00
11/07/09	I	110 football tickets voided by Mr. Gogola	(1,100.00)	-

- 7) On November 13, 2009, a patron ordered 70 tickets for the November 14, 2009 football game at a cost of \$700.00. The tickets were paid for with the patron's credit card on November 14, 2009.

Mr. Gogola reversed the \$700.00 credit card payment on November 14, 2009 within the UNITix system, which left a balance in the patron's account showing the patron owed \$700.00 to UNITix. When the \$700.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's debit card. We reviewed Mr. Gogola's bank statement and confirmed the transaction resulted in a deposit to his personal checking account at Veridian Credit Union on November 16, 2009.

In order to satisfy the amount due for the patron's account, Mr. Gogola voided the 70 tickets in the UNITix system on November 14, 2009. However, according to the UNITix system, the tickets were scanned at the admission gate earlier in the day and the tickets were used.

Table 8 summarizes the transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Date	Type	Description	Amount	Balance
11/13/09	L	70 football tickets ordered by patron*	\$ 700.00	700.00
11/14/09	L	Payment made with patron's credit card	(700.00)	-
11/14/09	I	Credit reversal made to Mr. Gogola's debit card	700.00	700.00
11/14/09	I	70 football tickets voided by Mr. Gogola	(700.00)	-

* - Includes fees applied on November 14, 2009.

- 8) On January 29, 2010, a \$114.00 transaction was posted to Mr. Gogola's US Bank credit card account which decreased the amount he owed. The transaction was described on his credit card statement as a refund from UNITix. However, the refund was not related to tickets Mr. Gogola purchased from UNITix. Instead, the \$114.00 refund was related to transactions Mr. Gogola posted to a patron's account within the UNITix system.

With the assistance of the UNITix Director, we reviewed activity recorded in the patron's account which is summarized in **Table 9**. For purposes of our explanation, the patron is identified in the **Table** as Patron 9-A. As illustrated by the **Table**, the account activity included transactions related to gift certificates. The account to which the credit reversal was posted did not include any tickets for Patron 9-A.

The **Table** also includes the transactions recorded in another patron's account, who we have referred to as Patron 9-B. The transactions in Patron 9-B's account are related to the improper transactions Mr. Gogola recorded in Patron 9-A's account. As illustrated by the **Table**, the transactions in Patron 9-B's account include a transaction which resulted in \$95.00 posted to Mr. Gogola's US Bank credit card. Like the \$114.00 transaction, the \$95.00 transaction decreased the amount Mr. Gogola owed on his U.S. Bank credit card account, even though the patron account to which the transaction was posted was not Mr. Gogola's account.

The improper transactions recorded by Mr. Gogola are denoted with an I in the **Table**. As illustrated by the **Table**, none of the transactions listed were legitimate. Additional information about each transaction is provided in the paragraphs following the **Table**.

Table 9

Date	Type	Description	Amount	Balance
Patron 9-A:				
01/27/10	I	Gift certificate applied which belonged to another patron	\$ (209.00)	(209.00)
01/27/10	I	Credit reversal made to Mr. Gogola's credit card	114.00	(95.00)
03/04/10	I	Gift certificate applied to Patron 9-B's account	95.00	-
Patron 9-B:				
03/04/10	I	15 tickets ordered at 6:04pm for 7:00pm Women's Basketball game	\$ 95.00	95.00
03/04/10	I	Gift certificate applied from Patron 9-A's account	(95.00)	-
03/04/10	I	15 tickets voided at 6:07pm	(95.00)	(95.00)
03/04/10	I	Gift certificate reversed and applied to Mr. Gogola's credit card	95.00	-

- On January 27, 2010, Mr. Gogola established a \$95.00 gift certificate in Patron 9-A's account. The gift certificate was established with a \$209.00 gift certificate from another patron's account. However, after posting the \$209.00 gift certificate, Mr. Gogola recorded a reversed credit card transaction which left \$95.00 of the gift certificate remaining.

The reversed credit card transaction was applied to Mr. Gogola's credit card. We reviewed Mr. Gogola's credit card statements and confirmed the credit reversal recorded on January 27, 2010 resulted in a \$114.00 reduction of the amount he owed on his US Bank credit card on January 29, 2010.

The remaining \$95.00 gift certificate was applied to Patron 9-B's account by Mr. Gogola on March 4, 2010.

- On March 4, 2010, Mr. Gogola was scheduled to work in the UNITix office during an evening women's basketball game. At 6:04pm, he recorded a sale of 15 tickets to the game at a total cost of \$95.00. Based on information recorded in the UNITix system, the tickets were not printed. As a result, they could not have been provided to a patron.

After recording the sale of the tickets, Mr. Gogola recorded a payment for the tickets by applying the \$95.00 gift certificate he established in Patron 9-A's account on January 27, 2010.

At 6:07pm, Mr. Gogola voided the 15 tickets he recorded as sold 3 minutes earlier. Because the gift certificate had been applied as a payment, the account balance showed \$95.00 was due to the patron. Mr. Gogola eliminated this balance due by applying a reversed credit card transaction which resulted in \$95.00 posted to his US Bank credit card on March 8, 2010.

It is apparent Patron 9-B did not actually order 15 tickets for the basketball game. It also appears Mr. Gogola selected this account only to process improper transactions on March 4, 2010 for the purpose of decreasing the amount he owed on his personal credit card. There were no amounts due or prior improper transactions in this account to be offset, as have been identified in a number of the accounts Mr. Gogola recorded improper transactions in.

The transactions listed in **Table 9** are only those in Patron 9-A and 9-B's accounts. However, as illustrated by the **Table**, in order to make Patron 9-A's account balance (ie, not show an amount due to or from Patron 9-A), Mr. Gogola recorded an additional improper transaction in the account. The additional improper transactions involved the account held by a 3rd patron.

The account of the 3rd patron also includes improper transactions recorded by Mr. Gogola. Those transactions, in turn, affected accounts held by still more patrons. The patrons' accounts identified and the relevant transactions are listed in **Exhibit G**. The **Exhibit** also includes the accounts and transactions listed in **Table 9**.

We identified a total of 12 patron accounts (held by 10 patrons) which included 20 improper transactions directly or indirectly related to the \$114.00 and \$95.00 Mr. Gogola applied to his personal credit card. However, the **Exhibit** also illustrates we were unable to determine what account(s) or funds Mr. Gogola used to allow 2 transactions to be recorded. As a result, we were unable to determine the number of any additional accounts affected and the number of additional transactions Mr. Gogola improperly recorded. The 2 transactions are included in **Exhibit C**.

- 9) On February 12, 2010, a patron used their credit card to pay for 6 adult and 2 youth football season tickets at a cost of \$632.00. The payment was applied to the patron's gift certificate account rather than their football account because the football season ticket package was not finalized yet and season tickets did not roll over into the season ticket holders' accounts until February 17, 2010.

According to the UNItix system, Mr. Gogola reversed the \$632.00 credit card payment in the patron's gift certificate account on February 12, 2010. As a result, the gift certificate was not available to pay for the patron's football tickets which left a balance in the patron's football account which showed the patron owed \$632.00 to UNItix. When the \$632.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's debit card and resulted in an electronic deposit to his personal checking account at Veridian Credit Union on February 16, 2010.

In order to satisfy the amount due in the patron's account, Mr. Gogola recorded a \$50.00 payment in the patron's football account with a gift certificate which belonged to another patron. The payment was recorded on March 25, 2010. Mr. Gogola also recorded 2 transfer transactions on March 25, 2010 which satisfied the remaining amount due in the account. **Table 10** summarizes the transactions recorded in UNItix for the patron's gift certificate and football accounts. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 10

Date	Type	Description	Amount	Balance
<u>Gift Certificate Account:</u>				
02/12/10	L	Payment made with patron's credit card	\$ (632.00)	(632.00)
02/12/10	I	Credit reversal to Mr. Gogola's debit card	632.00	-
03/26/10	I	Gift certificate purchased with cash from another patron's account	(10.00)	(10.00)
03/30/10	I	Negative cash payment applied to another patron's account	10.00	-
<u>Football Account:</u>				
02/17/10	L	6 adult and 2 youth football season tickets rolled over	\$ 632.00	632.00
03/25/10	I	Transfer payment applied	(632.00)	-
03/25/10	I	Gift certificate applied from another patron's account	(50.00)	(50.00)
03/25/10	I	Negative transfer payment applied	50.00	-

The transactions listed in **Table 10** are only those in the patron's accounts which included the \$632.00 Mr. Gogola applied to his debit card. However, as illustrated by the **Table**, in order to make the patron's accounts balance (ie, not show an amount due to or from the patron), Mr. Gogola also recorded 5 additional improper transactions in the accounts. Of the 5 additional improper transactions, the gift certificate involved an account held by another patron, the negative cash payment involved an account held by a 3rd patron and the 2 transfer payments involved 4 additional patrons.

The accounts of these 6 additional patrons include improper transactions recorded by Mr. Gogola. The transactions, in turn, affected accounts held by still more patrons. The patrons' accounts identified and the relevant transactions are listed in **Exhibit H**. The **Exhibit** also includes the accounts and transactions listed in **Table 10**.

In total, we identified 10 patron accounts which included 20 improper transactions directly or indirectly related to the \$632.00 Mr. Gogola applied to his personal debit card. However, the **Exhibit** also illustrates we were unable to determine what account(s) or funds Mr. Gogola used to allow 1 transaction to be recorded. As a result, we were unable to determine the number of any additional accounts affected and the number of additional transactions Mr. Gogola improperly recorded. The transaction is included in **Exhibit D**.

The first set of improper transactions listed in **Exhibit H** is not associated with a single account. Instead, the 7 transactions listed are the transfers Mr. Gogola recorded on March 25, 2010 as part of batch number 12322. As illustrated by the **Exhibit**, the total of the 7 transactions is zero. By recording the 7 transactions, Mr. Gogola improperly moved funds from certain patrons' accounts and used those funds in other patrons' accounts.

Exhibit H also includes activity for a patron who paid for their men's basketball season tickets before the price was adjusted by UNITix. Because of the price adjustment, the patron should have received a \$60.00 refund. Instead, Mr. Gogola established a gift certificate in the patron's account which he later used in another patron's account. Because the patron did not receive a refund, the \$60.00 is included in **Exhibit D**.

In addition, **Exhibit H** includes 2 instances in which Mr. Gogola recorded transactions which made it appear the patrons' tickets had been returned for a refund. However, in each case, the tickets were used by the patrons and recorded as returned after the start of the event.

- 10) On February 12, 2010, a patron ordered 20 men's basketball tickets at a total cost of \$205.00. The tickets were paid for with the patron's credit card on February 12, 2010. Mr. Gogola reversed \$200.00 of the \$205.00 credit card payment on February 16, 2010 within the UNITix system, which left a balance in the patron's account showing the patron owed \$200.00 to UNITix. When the \$200.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's debit card. We reviewed Mr. Gogola's bank statements and confirmed the transaction resulted in an electronic deposit to his personal checking account at Veridian Credit Union on February 18, 2010.

In order to satisfy the amount due for the patron's account, Mr. Gogola voided the 20 tickets in the UNITix system on February 16, 2010. However, the basketball game had already occurred and, according to the UNITix system, 15 of the 20 tickets were scanned at the admission gate and the tickets were used.

Table 11 summarizes the transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 11

Date	Type	Description	Amount	Balance
02/12/10	L	Patron ordered 20 men's basketball tickets	\$ 205.00	\$ 205.00
02/12/10	L	Payment made with patron's credit card	(205.00)	-
02/16/10	I	Credit reversal made to Mr. Gogola's debit card	200.00	200.00
02/16/10	I	Mr. Gogola cancelled and voided 20 tickets	(200.00)	-

- 11)** On February 6, 2010, a patron ordered 28 tickets for the February 16, 2010 men's basketball game at a total cost of \$280.00. The tickets were paid for with the patron's credit card on February 16, 2010. Mr. Gogola reversed the \$280.00 payment on February 16, 2010 within the UNITix system, which left a balance in the patron's account showing the patron owed \$280.00 to UNITix. When the \$280.00 payment was reversed, it was not refunded to the patron. Instead, the credit was applied to Mr. Gogola's debit card. We reviewed Mr. Gogola's bank statements and confirmed the transaction resulted in an electronic deposit to his personal checking account at Farmers State Bank on February 18, 2010.

In order to satisfy the amount due for the patron's account, Mr. Gogola made an entry in the UNITix system at 8:29pm on February 16, 2010 which showed the 28 tickets were voided. However, the event was held at 7:07pm. According to the UNITix system, the tickets were scanned at the admission gate and the tickets were used.

Table 12 summarizes these transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 12

Date	Type	Description	Amount	Balance
02/06/10	L	Patron ordered 28 tickets for a men's basketball game	\$ 280.00	280.00
02/16/10	L	Payment made with patron's credit card	(280.00)	-
02/16/10	I	Credit reversal made to Mr. Gogola's debit card	280.00	280.00
02/16/10	I	28 tickets voided	280.00	-

- 12)** On March 8, 2010, a \$121.00 transaction was posted to Mr. Gogola's US Bank credit card which decreased the amount he owed on the credit card account. The transaction was described on his credit card statement as a refund from UNITix. However, the refund was not related to tickets Mr. Gogola purchased from UNITix. Instead, the \$121.00 refund was related to transactions Mr. Gogola posted to a patron's account within the UNITix system.

With the assistance of the UNITix Director, we reviewed activity recorded in the patron's account which is summarized in **Table 13**. As illustrated by the **Table**, the account activity of the patron, identified as Patron 13-A, included transactions related to a gift certificate.

The **Table** also includes the transactions recorded in another patron's account, who is referred to as Patron 13-B. The transactions in Patron 13-B's account are related to the improper transactions Mr. Gogola recorded in Patron 13-A's account. As illustrated by the **Table**, the transactions in Patron 13-B's account also include an improper transaction which was recorded by Mr. Gogola to satisfy the balance due in the account.

The improper transactions recorded by Mr. Gogola are denoted with an I in the **Table**. As illustrated by the **Table**, each transaction recorded in both patrons accounts is identified as improper. Additional information about each transaction is provided in the paragraphs following the **Table**.

Table 13

Date	Type	Description	Amount	Balance
Patron 13-A:				
03/06/10	I	Gift certificate applied from Patron 13-B's account	\$ (121.00)	(121.00)
03/06/10	I	Credit reversal made to Mr. Gogola's credit card	121.00	-
Patron 13-B:				
03/04/10	I	Gift certificate purchased with a ticket return transaction	\$ (121.00)	(121.00)
03/06/10	I	Gift certificate used in Patron 13-A's account	121.00	-

- On March 6, 2010, Mr. Gogola recorded a \$121.00 gift certificate in Patron 13-A's account. With the assistance of the UNITix Director, we determined the \$121.00 gift certificate was a gift certificate from an account held by Patron 13-B. However, because Patron 13-A had not ordered any tickets to be paid for with the gift certificate, the entry caused a \$121.00 balance due to the patron.

On March 6, 2010, Mr. Gogola also recorded a credit reversal which was applied to Mr. Gogola's credit card. We reviewed Mr. Gogola's credit card statements and confirmed the credit reversal recorded on March 6, 2010 resulted in a \$121.00 reduction of the amount he owed on his US Bank credit card on March 8, 2010. Information from UNITix shows the credit reversal was recorded by Mr. Gogola.

- On March 4, 2010, Mr. Gogola also recorded a gift certificate in Patron 13-B's account. The gift certificate was established with proceeds from the return of tickets. On March 6, 2010, Mr. Gogola transferred the gift certificate to Patron 13-A's account.

By reviewing Patron 13-B's account, we determined the gift certificate was established by Mr. Gogola on March 4, 2010 by applying a TR payment. The TR coding means Patron 13-B did not pay by cash, check or credit card for the gift certificate. It appears Mr. Gogola simply entered the payment type to establish the gift certificate which could then be transferred and used in another account.

- On March 17, 2010, a \$623.00 transaction was posted to Mr. Gogola's personal checking account at Veridian Credit Union which increased his account balance. The transaction was made using his debit card and was described on his bank statement as a refund from UNITix. However, the refund was not related to tickets Mr. Gogola purchased from UNITix. Instead, the \$623.00 refund was related to transactions Mr. Gogola posted to a patron's account within the UNITix system.

With the assistance of the UNITix Director, we reviewed activity recorded in the patron's account which is summarized in **Table 14**. As illustrated by the **Table**, the account activity for the patron, identified as Patron 14-A, included transactions related to cash payments which were taken from other patron's accounts.

The **Table** also includes the transactions recorded in accounts established for 2 additional patrons, who are referred to as Patrons 14-C and 14-E. Some of the transactions in Patron 14-C's account are related to the improper transactions Mr. Gogola recorded in Patron 14-A's account and some of the transactions in Patron 14-E's account are related to the improper transactions Mr. Gogola recorded in Patron 14-C's account.

As illustrated by the **Table**, the transactions in Patron 14-C's account include a transaction which resulted in \$116.00 posted to Mr. Gogola's credit card on May 28, 2010. The \$116.00 transaction decreased the amount he owed on the credit card account even though the UNITix account to which the transaction posted was not Mr. Gogola's account. Also as illustrated by the **Table**, the transactions in Patron 14-E's account include a transaction which resulted in \$996.00 being posted to Mr. Gogola's personal checking account at

Veridian Credit Union. The \$996.00 transaction increased his checking account balance on May 21, 2010 even though the UNITix account to which the transaction posted was not Mr. Gogola's account.

The improper transactions recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L. Additional information about each transaction is provided in the paragraphs following the **Table**.

Table 14				
Date	Type	Description	Amount	Balance
Patron 14-A:				
02/17/10	L	Football season tickets rolled over	\$ 623.00	623.00
03/15/10	L	Payment made with Patron 14-A's credit card	(623.00)	-
03/15/10	I	Credit reversal made to Mr. Gogola's debit card	623.00	623.00
04/23/10	I	Cash payment applied from another patron's account	(63.00)	560.00
05/07/10	I	Cash payment applied from Patron 14-C's gift certificate account	(560.00)	-
Patron 14-C's Gift Certificate Account:				
05/07/10	L	Gift certificate purchased with patron's credit card for football season tickets	\$ (890.00)	(890.00)
05/07/10	I	Negative cash payment applied to Patron 14-A's account	560.00	(340.00)
05/07/10	I	Negative cash payment applied to another patron's account	220.00	(110.00)
05/28/10	I	Gift certificate applied to another patron's account	110.00	-
Patron 14-C's Football Tickets Account:				
02/17/10	L	10 adult football season tickets rolled over*	\$ 890.00	890.00
05/28/10	I	Gift certificate applied from another patron's account	(10.00)	880.00
05/28/10	I	Gift certificate applied from Patron 14-E's account	(996.00)	(116.00)
05/28/10	I	Credit reversal made to Mr. Gogola's credit card	116.00	-
Patron 14-E's Men's Basketball Tickets Account:				
05/19/10	L	Men's basketball season tickets ordered	\$ 996.00	996.00
05/19/10	L	Payment made with Patron 14-E's credit card	(996.00)	-
05/19/10	I	Credit reversal made to Mr. Gogola's credit card	996.00	996.00
07/29/10	I	Gift certificate applied from another patron's account	(1,104.00)	(108.00)
07/29/10	I	Negative cash payment applied to another patron's account	108.00	-
Patron 14-E's Gift Certificate Account:				
05/28/10	I	Gift certificate established	\$ (996.00)	(996.00)
05/28/10	I	Gift certificate applied to Patron 14-C's account	996.00	-

* - Includes fees applied to the account on May 6, 2010.

Patron 14-A – Patron 14-A purchased and paid for football season tickets which cost \$623.00. The credit card payment was posted to the patron's account on March 15, 2010. Also on March 15, 2010, Mr. Gogola recorded a credit reversal which caused the patron's account to show \$623.00 was due. On April 23, 2010 and May 7, 2010, cash payments of \$63.00 and \$560.00, respectively, were applied to the account which satisfied the amount due. However, the cash payments were amounts taken from other patron's accounts. Specifically, the \$560.00 cash payment was taken from Patron 14-C's gift certificate account.

Patron 14-C – Because Patron 14-C held football season tickets the previous year, season tickets for the 2010 season were rolled over into their account in February 2010. Patron 14-C paid \$890.00 for the tickets with their credit card on May 7, 2010. However, since the tickets were not yet printed, UNItix applied the payment to the patron’s gift certificate account with the intent the gift certificate would be applied to the patron’s football account once the tickets were printed and distributed to the patron.

Instead of applying the \$890.00 gift certificate to Patron 14-C’s football tickets, Mr. Gogola made \$780.00 of negative cash payments from the gift certificate account on May 7, 2010 and applied \$560.00 to Patron 14-A’s account and the remaining \$220.00 to another patron’s account. The transactions were only entries within the UNItix system. Because the 3 transactions netted to zero, no actual cash needed to be deposited in order to balance the recorded transactions with the May 7, 2010 collections.

Mr. Gogola used the \$110.00 remaining from the \$890.00 gift certificate as a payment for a gift certificate in yet another patron’s account on May 28, 2010.

Because the \$890.00 gift certificate was not available to satisfy the balance due in Patron 14-C’s football tickets account, Mr. Gogola used 2 other sources to reduce the obligation. Mr. Gogola recorded both transactions on May 28, 2010, which was the same day he used the \$110.00 remaining portion of Patron 14-C’s gift certificate in another patron’s account. As illustrated by **Table 14**, Mr. Gogola applied a \$996.00 gift certificate from Patron 14-E’s account and a \$10.00 gift certificate from another patron’s account.

Also as illustrated by the **Table**, after the 2 gift certificates were improperly applied by Mr. Gogola, it appeared UNItix owed Patron 14-C \$116.00. Mr. Gogola eliminated this balance by recording a credit reversal which decreased the amount he owed on his US Bank credit card by \$116.00.

Patron 14-E - Patron 14-E purchased season tickets for men’s basketball and paid \$996.00 for them with their credit card on May 19, 2010. Mr. Gogola recorded a \$996.00 credit reversal in Patron 14-E’s basketball account on May 19, 2010. Mr. Gogola also applied a \$1,104.00 gift certificate from another patron’s account to Patron 14-E’s basketball account on July 29, 2010. As illustrated by **Table 14**, after the gift certificate was improperly applied by Mr. Gogola, it appeared UNItix owed Patron 14-E \$108.00. Mr. Gogola eliminated this balance by recording a negative cash payment in Patron 14-E’s men’s basketball account and posting a \$108.00 cash payment in another patron’s account.

As previously stated, Mr. Gogola used a \$996.00 gift certificate from Patron 14-E’s account to pay for Patron 14-C’s football tickets on May 28, 2010. The gift certificate was in Patron 14-E’s gift certificate account, which was created on May 28, 2010 and paid for with Patron 14-E’s credit card. However, on June 11, 2010, Mr. Gogola was able to override controls built into UNItix which allowed him to refund the gift certificate by reversing the charge applied to Patron 14-E’s credit card and cancelling the gift certificate without that activity being reflected in Patron 14-E’s account.

The transactions listed in **Table 14** are only those in Patrons 14-A, 14-C and 14-E’s accounts. However, as illustrated by the **Table**, in order to make the accounts balance (ie, not show an amount due to or from the patrons), Mr. Gogola also recorded additional improper transactions in other patron accounts.

The accounts of the additional patrons also include improper transactions recorded by Mr. Gogola. Those transactions, in turn, affected accounts held by still more patrons. The patrons’ accounts identified and the relevant transactions are listed in **Exhibit I**. The **Exhibit** also includes the accounts and transactions listed in **Table 14**.

In total, we identified 15 patron accounts which included 39 improper transactions which were directly or indirectly related to the \$623.00, \$116.00 and \$996.00 Mr. Gogola applied to

his personal debit and credit cards. However, the **Exhibit** also illustrates we were unable to determine what account(s) or funds Mr. Gogola used to allow 2 transactions to be recorded. As a result, we were unable to determine the number of any additional accounts affected and the number of additional transactions Mr. Gogola improperly recorded. The 2 transactions are included in **Exhibit C**.

The transactions listed in **Exhibit I** include activity which resulted in several patrons sustaining losses. The 2 transactions included in **Exhibit I** which resulted in a loss to a patron are included in **Exhibit D**.

As illustrated by **Exhibit I**, \$1,104.00 was charged to Patron 14-F's credit card on July 28, 2010 for men's basketball season tickets. A gift certificate was purchased with the credit card payment in anticipation it would be used to pay for the basketball tickets when they were available. However, Mr. Gogola used the \$1,104.00 gift certificate to pay for Patron 14-E's men's basketball tickets on July 29, 2010. In addition, the patron's ticket order was never recorded in the UNITix system. As a result, the patron did not initially receive the season tickets even though they had been paid for.

As stated previously, a patron sent an e-mail to the UNITix Director on October 27, 2010 inquiring about the status of her men's basketball season tickets. That inquiry was made by Patron 14-F. Also as previously stated, because it appeared a gift certificate was issued to pay for the patron's tickets once the season tickets were printed, a UNITix employee attempted to apply the gift certificate to the cost of the patron's basketball season tickets on October 27, 2010. However, the UNITix system showed the gift certificate had been previously redeemed by Mr. Gogola in another patron's account.

Using information from the UNITix system, UNITix staff identified some of the unusual transactions included in **Table 14**. Because UNITix staff were not able to determine why these transactions had occurred, Mr. Gogola was contacted for assistance. After discussions with Mr. Gogola which did not resolve the concerns identified, Mr. Gogola left a \$996.00 check at Gallagher Bluedorn Performing Arts Center with the note included in **Appendix 1**.

As illustrated by **Exhibit I**, Mr. Gogola improperly recorded a \$108.00 gift certificate in Patron 14-F's gift certificate account on his last day of employment, August 23, 2010. When the amount of the improper gift certificate is added to the amount of the check left by Mr. Gogola, the total is \$1,104.00, which is the amount charged to Patron 14-F's credit card. However, Mr. Gogola recorded 4 other improper transactions in the patron's account on August 23, 2010. These transactions reduced the amount of the account to zero.

- 14) On February 22, 2010, a patron ordered 22 tickets for "An Evening with Olympic Gold", featuring Shawn Johnson, at the McLeod Center at a cost of \$337.00. The tickets were paid for with a credit card on February 22, 2010. Mr. Gogola reversed the \$337.00 credit card payment within the UNITix system on March 25, 2010, which left a balance in the patron's account showing the patron owed \$337.00. When the \$337.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola's credit card. We reviewed Mr. Gogola's credit card statements and confirmed the transaction resulted in a \$337.00 reduction to the balance he owed on the credit card on March 25, 2010.

According to information in the UNITix system, Mr. Gogola voided the 22 tickets on March 25, 2010, the night of the event. Information within the UNITix system shows the tickets were scanned as used. The patron would not be aware the tickets were subsequently voided within the UNITix system.

Table 15 summarizes the transactions recorded in UNITix for the patron's account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Table 15

Date	Type	Description	Amount	Balance
02/22/10	L	Patron ordered 22 tickets to Shawn Johnson event	\$ 337.00	337.00
02/22/10	L	Payment made with patron's credit card	(337.00)	-
03/25/10	I	Credit reversal made to Mr. Gogola's credit card	337.00	337.00
03/25/10	I	22 tickets voided.	(337.00)	-

- 15) During our review of credit reversals, we identified a credit reversal recorded in the UNITix system on March 24, 2010. By reviewing information from the UNITix system, it was determined the credit reversal was recorded in an account for which several concerns were identified.

Accounts established in the UNITix system include customer numbers unique to each patron. The account numbers of patrons who are employees or students of the University are their employee or student identification (ID) numbers, respectively. The customer numbers of all other patrons are assigned by the system.

Mr. Gogola established an account in the UNITix system for an individual named Tony Smith. However, the account number established by Mr. Gogola was a student ID number and the student's name was not Tony Smith. The account established by Mr. Gogola was related to an event by Shawn Johnson held at the McLeod Center on March 25, 2010.

On March 24, 2010, Mr. Gogola recorded a credit reversal for \$1,328.00 in the Tony Smith account he established. However, because tickets had not been ordered or paid for, the entry caused a \$1,328.00 balance due from the patron. We reviewed Mr. Gogola's bank statements and confirmed the \$1,328.00 transaction resulted in an electronic deposit to Mr. Gogola's personal checking account at Veridian Credit Union on March 26, 2010.

On March 31, 2010, Mr. Gogola recorded a \$1,328.00 VISA payment in Mr. Smith's account which reduced the amount due in the account to zero. We reviewed Mr. Gogola's bank statements and confirmed the \$1,328.00 VISA payment was made with Mr. Gogola's personal debit card and resulted in a reduction of his personal checking account balance at Veridian Credit Union.

Mr. Gogola recorded a payroll deduction transaction in the account for \$1,400.00 on March 31, 2010. This transaction should have resulted in \$1,400.00 being withheld from the account holder's paycheck in equal installments over the next 6 months. However, because Mr. Smith was not a University employee, the proper amounts could not be deducted from his payroll.

Mr. Gogola also recorded another credit reversal on March 31, 2010. The \$1,400.00 transaction allowed the account to again balance to zero. We reviewed Mr. Gogola's bank statements and confirmed the \$1,400.00 transaction resulted in an electronic deposit to Mr. Gogola's personal checking account at Veridian Credit Union on April 2, 2010.

On June 7, 2010, Mr. Gogola reversed the payroll deduction transaction and applied 2 payments to the account. The net effect of the 3 transactions was zero. The 1st payment applied to the account was a made with another patron's credit card. The payment should have been applied to their account to pay for the patron's football season tickets. The 2nd payment was a check which was issued by a 3rd patron to pay for their football season tickets.

Table 16 summarizes the transactions recorded in the account related to the credit reversal. Because Mr. Gogola improperly established the account for a fictitious patron, and each transaction was improperly recorded by Mr. Gogola, each transaction is denoted with an I in the **Table**.

Table 16

Date	Type	Description	Amount	Balance
03/24/10	I	Credit reversal made to Mr. Gogola's debit card	\$ 1,328.00	1,328.00
03/31/10	I	Payment charged to Mr. Gogola's credit card	(1,328.00)	-
03/31/10	I	P6 payroll deduction applied	(1,400.00)	(1,400.00)
03/31/10	I	Credit reversal made to Mr. Gogola's debit card	1,400.00	-
06/07/10	I	P6 payroll deduction payment reversed	1,400.00	1,400.00
06/07/10	I	Payment made with another patron's credit card	(712.00)	688.00
06/07/10	I	Payment made with another patron's check	(688.00)	-

As illustrated by **Table 16**, the \$1,328.00 credit card payment on March 31, 2010 was made with Mr. Gogola's credit card. However, within the UNITix system, the number of the credit card used appears to be held by an individual named "Eric Waterloo." It appears Mr. Gogola recorded this name in the UNITix system so it was not readily apparent the credit card actually belonged to him. In addition, it appears he created the account for "Tony Smith" only for the purpose of recording the improper transactions which resulted in deposits to his personal checking account.

The transactions listed in **Table 16** are only those in the account Mr. Gogola established in the name of Tony Smith. However, as illustrated by the **Table**, in order to make the account balance (ie, not show an amount due to or from the patron), Mr. Gogola also recorded improper transactions in 2 other patrons' accounts.

The accounts of the 2 additional patrons include improper transactions recorded by Mr. Gogola. Those transactions, in turn, affected accounts held by still more patrons. The patrons' accounts identified and the relevant transactions are listed in **Exhibit J**. The **Exhibit** also includes the account and transactions listed in **Table 16**.

In total, we identified 22 patron accounts which included 66 improper transactions which were directly or indirectly related to the \$1,400.00 Mr. Gogola applied to his personal debit card. However, the **Exhibit** also illustrates we were unable to determine what account(s) or funds Mr. Gogola used to allow 1 transaction to be recorded. As a result, we were unable to determine the number of any additional accounts affected and the number of additional transactions Mr. Gogola improperly recorded. The transaction is included in **Exhibit C**.

The transactions listed in **Exhibit J** also include activity which resulted in 1 patron losing the value of gift certificates which had been in their account. The transaction included in **Exhibit J** which resulted in a loss to a patron are included in **Exhibit D**.

Exhibit J includes 3 patron accounts which include related improper transactions which are summarized in **Table 17**. As illustrated by the **Table**, the total value of 2 patrons' checks were applied to 3 different patrons' accounts. We are unable to explain the \$1.00 difference between the amount of the checks paid and the amounts applied.

Table 17

Checks From		Payments Applied To	
Patron	Amount	Patron	Amount
16-F	\$ 956.00	16-B	\$ 595.00
16-H	478.00	16-D	128.00
Total	<u>\$ 1,434.00</u>	16-C	594.00
		16-C	118.00
		Total	<u>\$ 1,435.00</u>

Also as illustrated by **Exhibit J**, a number of the improper transactions were recorded by Mr. Gogola on August 23, 2010, which was Mr. Gogola's last day of employment at UNITix. On August 23, 2010, he recorded a batch of transactions in the UNITix system. The batch is identified within the UNITix system as batch number 14783. The batch included 9 transactions which totaled \$1,316.00. However, the batch also included 20 additional transactions which netted to zero.

Of the 20 transactions Mr. Gogola improperly recorded, 8 involved a negative payment in 7 patrons' accounts which totaled \$984.80. The remaining 12 transactions applied the total \$984.80 to 5 patrons' accounts. The 12 transactions were necessary to satisfy some of the balances in the 5 accounts because Mr. Gogola previously recorded improper transactions in them. **Table 18** summarizes the 20 transactions included in batch 14783.

Table 18

Negative Payments			Payments Applied		
Patron	Type of Payment	Amount	Patron	Type of Payment	Amount
14-F	Negative cash	\$ (30.40)	14-F	Cash	0.40
16-J	Negative cash	(60.00)	14-F	Check	30.40
16-N	Negative check	(30.40)	14-F	Check	107.60
16-N	Negative check	(2.00)	14-G	Check	100.40
16-O	Negative cash	(240.00)	16-J	Cash	256.00
16-R	Negative cash	(150.00)	16-N	Cash	64.00
16-S	Negative check	(400.00)	16-N	Cash	130.00
16-T	Negative check	(72.00)	16-N	Check	64.00
			16-N	Check	74.00
			16-N	Gift certificate	10.00
			16-N	Gift certificate	20.00
			16-V	Check	128.00
	Totals	<u>\$ (984.80)</u>			<u>984.80</u>

The transactions listed in **Tables 17** and **18** are included in **Exhibit J** for the patrons specified.

As illustrated by **Exhibit J**, Patron 16-O's account includes 5 improper transactions. All 5 transactions were recorded by Mr. Gogola. In addition, the first transaction listed for Patron 16-O is identified as both a legitimate and an improper transaction. The first transaction was an automatic roll over of football season tickets for the patron. Because the patron had ordered 10 season tickets the previous season, 10 tickets were automatically rolled over in the account on February 17, 2010. However, 10 youth season tickets were placed in the account even though the patron ordered 10 adult tickets the previous season. As explained in **Table 4**, Mr. Gogola changed the patron's 10 adult tickets to 10 youth tickets within the UNITix system on September 3, 2009. Since the tickets had already been distributed to the patron, they were unaware the ticket type had been changed.

Because 10 youth season tickets were rolled over into the account for the subsequent season, Mr. Gogola had to change the ticket type back to adult tickets prior to the new season tickets being printed. On May 24, 2010, Mr. Gogola cancelled the 10 youth tickets and ordered 10 adult tickets. The patron subsequently paid the proper amount for 10 adult tickets.

As illustrated by **Exhibit J**, Mr. Gogola also recorded 3 additional improper transactions in the patron's account after the payment. On August 23, 2010, his last day of employment at UNITix, he cancelled 6 of the adult tickets and ordered 6 youth tickets. Mr. Gogola then used the resulting \$240.00 price difference to offset other improper transactions in a batch he

processed on August 23, 2010. The improper transactions Mr. Gogola processed within the batch are summarized in **Table 18**.

- 16)** On May 12, 2010, a patron rolled over 6 men’s basketball season tickets at a cost of \$1,242.00. On June 9, 2010, the 6 tickets were cancelled and replaced with 8 tickets. On the same day, the patron paid \$1,434.00 for the 8 tickets with their credit card.

However, Mr. Gogola reversed the \$1,434.00 credit card payment on June 9, 2010 within the UNITix system, which left a balance in the patron’s account showing the patron owed \$1,434.00 to UNITix. When the \$1,434.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola’s debit card. We reviewed Mr. Gogola’s bank statements and confirmed the transaction resulted in an electronic deposit to his personal checking account at Veridian Credit Union on June 11, 2010.

In order to satisfy the amount due for the patron’s account, Mr. Gogola recorded a series of transactions, including payments by cash and check and the application of gift certificates. A number of these transactions included accounts belonging to other patrons.

Table 19 summarizes transactions recorded in UNITix for the patron’s account. As illustrated by the **Table**, the transactions also include a second credit reversal made to Mr. Gogola’s debit card. The transaction occurred on July 23, 2010 and totaled \$192.00. We confirmed the credit was applied to Mr. Gogola’s debit card and resulted in an electronic deposit to his personal checking account at Veridian Credit Union on July 26, 2010.

The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Date	Type	Description	Amount	Balance
05/12/10	L	6 men’s basketball season tickets rolled over	\$ 1,242.00	1,242.00
06/09/10	L	6 tickets cancelled	(1,242.00)	-
06/09/10	L	8 tickets added	1,434.00	1,434.00
06/09/10	L	Payment made with patron’s credit card	(1,434.00)	-
06/09/10	I	Credit reversal made to Mr. Gogola’s debit card	1,434.00	1,434.00
07/06/10	I	Cash payment applied from another patron’s account	(480.00)	954.00
07/23/10	I	Cancel fees for 6 tickets	(192.00)	762.00
07/23/10	I	Credit reversal made to Mr. Gogola’s debit card	192.00	954.00
07/27/10	I	Check payment applied from another patron’s account	(66.00)	888.00
07/28/10	I	Gift certificate applied from another patron’s account	(170.00)	718.00
07/28/10	I	Cash payment applied from another patron’s account	(718.00)	-
08/06/10	I	Gift certificate applied from another patron’s account	(82.00)	(82.00)
08/06/10	I	Cash payment applied from another patron’s account	(110.00)	(192.00)
08/06/10	I	Ticket fees applied	192.00	-

The transactions listed in **Table 19** are only those in the patron’s account. As illustrated by the **Table**, in order to make the account balance (ie, not show an amount due to or from the patron), Mr. Gogola recorded improper transactions which involved accounts held by additional patrons.

The accounts of the additional patrons also include improper transactions recorded by Mr. Gogola. Those transactions, in turn, affected accounts held by still more patrons. The

patrons' accounts identified and the relevant transactions are listed in **Exhibit K**. The **Exhibit** includes the accounts and transactions listed in **Table 19**.

In total, we identified 6 patron accounts which included 22 improper transactions which were directly or indirectly related to the amounts Mr. Gogola applied to his personal debit card. The transactions listed in **Exhibit K** also include activity which resulted in 1 patron incurring a \$70 loss, which is also included in **Exhibit D**.

Exhibit K includes activity in Patron 19-A's 2010 football account. On August 17, 2009, Mr. Gogola improperly changed 12 adult tickets to 12 youth tickets in Patron 19-A's 2009 football account, which resulted in a \$600.00 price change. As illustrated by **Table 3**, this amount was improperly applied to Mr. Gogola's debit card. Because of the change in August 2009, the tickets rolled over in Patron 19-A's 2010 football account were youth instead of adult. To ensure Patron 19-A's invoice for the 2010 season tickets was for the proper amount, Mr. Gogola cancelled the 12 youth tickets which rolled over in the account to 12 adult tickets.

As illustrated by **Exhibit K**, Mr. Gogola changed the 12 adult season tickets for 2010 back to 12 youth tickets on July 16, 2010. As a result, the tickets rolled over in Patron 19-A's football account as youth tickets for the 2011 season. However, no one changed the youth tickets back to adult tickets for the 2011 season before the invoice was sent to Patron 19-A. As a result, Patron 19-A paid \$588.00 for the 12 youth tickets received instead of \$1,068.00 which should have been billed for 12 adult tickets. The \$480.00 variance will be paid to the Athletics Department by UNItix. Since the youth and adult tickets look almost exactly the same, the difference was probably not identified by the patron or the individuals scanning the tickets upon use. The amount under billed is included in **Exhibit A**.

- 17) On June 15, 2010, a patron paid \$1,245.00 for season tickets for men's basketball with the patron's credit card. Also on June 15, 2010, Mr. Gogola reversed the \$1,245.00 credit card payment within the UNItix system, which left a balance in the patron's account showing the patron owed \$1,245.00 to UNItix. When the \$1,245.00 credit card payment was reversed, it was not credited to the credit card used to make the original payment. Instead, the credit was applied to Mr. Gogola's debit card and resulted in an electronic deposit to his personal checking account at Farmers State Bank on June 17, 2010.

In September 2010, the patron's account still showed \$1,245.00 was due. As previously stated, Mr. Gogola was frequently responsible for following up on outstanding balances and his last day of employment at UNItix was August 23, 2010. After he left, that responsibility was assigned to another UNItix employee. According to the UNItix Director, the employee reviewed the patron's account in September, 2010 and determined the outstanding balance was a result of the credit reversal Mr. Gogola recorded on June 15, 2010. However, she was unable to determine why the credit reversal had been recorded.

The employee contacted Mr. Gogola to ask if he could explain why the credit reversal was made. According to the employee, Mr. Gogola stated he thought he had taken the patron's order form home. He also said he would check for it and get back to her. However, he did not provide an explanation for taking the form home or for the credit reversal.

While Mr. Gogola did not provide an explanation for the credit reversal, he did provide a credit card number to the UNItix employee. It was the employee's understanding the credit card number was the patron's credit card and Mr. Gogola had taken it from the order form he had at home. The UNItix employee used the credit card number to record a payment in the patron's account on September 28, 2010.

However, the number Mr. Gogola provided to the employee was for his personal debit card instead of the patron's credit card. We reviewed Mr. Gogola's bank statement and confirmed his debit card was used to pay \$1,245.00 to UNItix. The transaction was posted on September 30, 2010.

Table 20 lists the transactions recorded in the patron’s account. The improper transactions are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Date	Type	Description	Amount	Balance
06/15/10	L	Men’s basketball tickets ordered by patron	\$ 1,245.00	1,245.00
06/15/10	L	Payment made with patron’s credit card	(1,245.00)	-
06/15/10	I	Credit reversal to Mr. Gogola’s debit card	1,245.00	1,245.00
09/28/10	I	Payment applied to Mr. Gogola’s debit card	(1,245.00)	-

- 18)** On June 25, 2010, a patron paid \$1,195.00 for 5 men’s basketball season tickets with the patron’s credit card. According to the UNITix system, Mr. Gogola reversed the \$1,195.00 credit card payment on June 28, 2010 within the UNITix system, which left a balance in the patron’s account showing the patron owed \$1,195.00 to UNITix. When the \$1,195.00 credit card payment was reversed, it was not credited to the credit card which was used to make the original payment. Instead, the credit was applied to Mr. Gogola’s credit card. We reviewed Mr. Gogola’s credit card statement and confirmed the transaction resulted in a \$1,195.00 reduction to the balance he owed on the credit card on June 28, 2010.

To satisfy the \$1,195.00 balance due from the patron in the UNITix system, Mr. Gogola recorded a “TF” transaction which was used to transfer remaining credit balances and balances due from patrons from the prior ticketing system to the UNITix system during 2008. According to the UNITix Director, the TF transaction codes are no longer to be used by any UNITix staff members.

Table 21 summarizes the transactions recorded in UNITix for the patron’s account. The transactions which were improperly recorded by Mr. Gogola are denoted with an I in the **Table**. The transactions which appear legitimate are denoted in the **Table** with an L.

Date	Type	Description	Amount	Balance
06/25/10	L	Patron preordered 5 men’s basketball season tickets	\$ 1,195.00	1,195.00
06/25/10	L	Payment made with patron’s credit card	(1,195.00)	-
06/28/10	I	Credit reversal made to Mr. Gogola’s credit card	1,195.00	1,195.00
07/05/10	I	Transfer applied from prior ticketing system	(1,195.00)	-

Undeposited cash – Because some of the transactions Mr. Gogola recorded involved tickets which were improperly voided or cancelled after they were used, we performed a test to determine if additional tickets were voided or cancelled after they were used. Based on observation of certain transactions and discussions with the UNITix Director, we determined there are certain times when it is not inappropriate to void tickets which have previously been used. In these situations, the tickets are voided to properly record unsold and unused tickets that were printed in bulk.

After eliminating these situations and the instances which were previously identified above, we identified 1 instance in which tickets were improperly voided after they were scanned. On October 23, 2009, Mr. Gogola voided 20 football tickets of a 100 ticket group sale. The tickets were used at the October 17, 2009 football game. By voiding the tickets, a \$200.00 negative cash transaction was recorded in UNITix.

By reviewing reports for the amounts deposited by all ticketsellers on October 23, 2009, we determined the \$200.00 negative cash transaction was used to offset a portion of a \$1,100.00

cash sale for a large group of football tickets purchased by a local manufacturer. Because only \$900.00 cash was deposited for the day, we were able to determine \$200.00 of cash was not properly deposited. The \$900.00 deposit balanced with the activity recorded in UNItix for the day because of the \$200.00 negative cash transaction resulting from the tickets Mr. Gogola voided. The \$200.00 undeposited cash is included in **Exhibit A**.

Season football tickets - We also identified an instance in which 4 2009 season football tickets were ordered by a patron but were never paid for. Because the tickets were not paid for, they should not have been issued to the patron and should have been held in the UNItix office. However, the 4 tickets were used for the first, fourth and sixth home games of the season. Based on records maintained by the UNItix Director, the patron and the outstanding obligation were included in the September and October 2009 delinquent accounts listing. Mr. Gogola was responsible for contacting patrons on the listing to obtain payment. The tickets were voided by Mr. Gogola after the season was over.

Because the tickets were used throughout the season, the \$396.00 cost is included in **Exhibit A**.

Riverdance tickets - During a review of Mr. Gogola's UNItix account, several ticket purchases were identified. Most of the purchases were traced to payments made with Mr. Gogola's credit card. However, Mr. Gogola's account activity showed 2 tickets to a performance of *Riverdance* at the Gallagher Bluedorn Performing Arts Center were paid for with a single payroll deduction instead of a credit card.

The tickets were ordered on December 23, 2008 and cost \$65.00 each. After a ticket fee was applied, the total cost was \$135.00. Both the order and the payment code were recorded in the UNItix system by Mr. Gogola. Because the payment transaction was recorded on December 28, 2008 it should have been included in the monthly payroll deduction report prepared on January 16, 2009 and withheld from Mr. Gogola's paycheck issued at the end of January. However, the deduction was not included in the January, February or March 2009 payroll deduction reports and the \$135.00 was not withheld from any of Mr. Gogola's paychecks.

Mr. Gogola's UNItix account also shows the 2 tickets were cancelled on March 31, 2009 and the payroll deduction code was reversed. With the assistance of the UNItix Director, we determined the specific seat numbers of the tickets which had been ordered and subsequently released by Mr. Gogola. Also with the assistance of the UNItix Director, we determined tickets for the same 2 seats were scanned the evening of the performance.

After the seats were released from Mr. Gogola's account on March 31, 2009, they were recorded as sold in an account held in the name of Tony Smith. Tony Smith's account number corresponded to a University student identification number which did not belong to a student named Tony Smith. As previously discussed, it was determined Mr. Gogola established the account in Tony Smith's name for purposes of recording improper transactions.

Mr. Gogola recorded the purchase of the 2 *Riverdance* tickets in the account in Tony Smith's name on March 31, 2009. He also recorded the related payment on March 31, 2009. The payment was coded as a TR (ticket return) transaction which does not require a payment with cash or a credit card.

Because Mr. Gogola improperly recorded the payment transactions for the 2 *Riverdance* tickets and he did not pay for the tickets which were used the evening of the performance, the \$135.00 cost is included in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the University's centralized ticketing office to process ticket sales for various events. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or 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 centralized ticketing office's internal controls.

- (A) Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The centralized ticketing office has established controls which ensure the transactions recorded by ticket sellers each day balance with the collections in their assigned drawers. The centralized ticketing office has also established procedures to ensure the related reconciliation reports prepared are reviewed by an independent supervisor.

In addition, ticket sellers were unable to record certain types of transactions in the UNItix system, including credit reversals, transfers and other types of transactions for which collections would not occur. However, certain individuals, including the Assistant Directors and the Director are allowed to record these types of transactions. We identified a number of improper transactions recorded by a former Assistant Director which included credit reversals, transfers, negative cash payments and the use of gift certificates in improper accounts.

According to the UNItix Director, procedures for using gift certificates have been changed and transfer transactions are no longer used.

Recommendation – While we recognize it is necessary for certain levels of management to have the ability to periodically record unusual types of transactions, the use of transactions which may result in collections being diverted from the UNItix system should be monitored by an independent party on a routine basis.

Monthly listings of certain types of transactions, such as transfers and negative cash payments, recorded in patron accounts for athletic events should be reviewed by the Assistant Director overseeing ticket operations for non-athletic events. Likewise, the Assistant Director overseeing ticket operations for athletic events should review similar monthly listings for transactions recorded in accounts for Gallagher-Bluedorn and other non-athletic events. In addition, the Assistant Directors should review the monthly reports of delinquent accounts in a similar manner.

- (B) Payroll Deduction – During our review of UNItix transactions, we identified several payroll deduction transactions which were improperly recorded in UNItix. The UNItix Director has established a monthly reporting process which identifies the payroll deductions recorded in UNItix and ensures the appropriate deductions are made in a timely manner.

Recommendation – The UNItix Director should ensure the monthly reporting process and tracking is continued and follow-up is performed by someone independent of the recording of the payroll deduction transactions.

- (C) Voided/Returned Tickets – During our review of UNItix transactions, we identified several instances in which tickets were improperly recorded as voided or returned when they had actually been used at an event. We also identified tickets which had

been recorded in the UNItix system as sold and returned but had not actually been printed or issued to the patron. For improper instances identified, Mr. Gogola subsequently credited the value of the tickets to his personal credit or debit card or used the value of the returned tickets to balance an account to which he had posted improper transactions. Also, an instance was identified for which \$200.00 was not properly deposited.

Recommendation – The centralized ticketing office should consider implementing procedures which allow for a periodic, independent test of voided and/or returned tickets. The test should include ensuring the tickets were not used at the event and the appropriate resolution of the cost of the tickets was carried out. Depending on the type of event, the cost of the tickets may be refunded to the patron, a gift certificate may be issued to use at a future event or a donation may be made to the performing artists.

- (D) Voided Gift Certificate – During our review of UNItix transactions, we identified a gift certificate which was recorded as both used to pay for tickets and voided.

Recommendation – The University’s centralized ticketing office should work with its software vendor to determine if it is possible to electronically prevent gift certificates which have been used from subsequently being recorded as voided or refunded.

If it is not possible to electronically prohibit the subsequent voiding or refunding of gift certificates, the centralized ticketing office should implement procedures which allow for a periodic, independent test of voided and/or refunded gift certificates. The test should include ensuring voided and refunded gift certificates were not used.

- (E) Incorrect ticket amounts – During our review of transactions posted within the UNItix system, we identified 3 instances for which an incorrect ticket price was applied to a patron’s account. We reviewed each instance identified with the UNItix Director and were unable to determine why the discrepancies occurred. However, the ability of UNItix management staff to override certain controls may have contributed to the incorrect prices.

- As illustrated by **Exhibit D**, Patron 2-T purchased 15 adult and 5 youth football season tickets and 7 tickets for an away football game. The UNItix system showed the patron owed a total of \$2,099.00 for the tickets. However, the total amount due should have been \$2,199.00. Even with the assistance of the UNItix Director, we were unable to determine why the discrepancy in the amount due occurred.
- As illustrated by **Exhibit I**, 3 adult football season tickets were recorded in Patron 14-B’s account. While the 3 tickets were ordered by 1 individual, they were paid for by 3 individuals. The UNItix system showed \$297.00 was owed for the tickets, which was the correct amount for the 3 tickets which cost \$99.00 each. However, the 3 individuals paid \$120.00 each, or a total of \$360.00. Even with the assistance of the UNItix Director, we were unable to determine why the 3 patrons were charged \$120.00 each for the \$99.00 tickets.
- As illustrated by **Exhibit I**, Patron 14-F was charged \$68.00 more than appropriate for men’s basketball season tickets.

Recommendation – University officials should work with representatives of the vendor providing centralized ticketing services to determine if adequate controls can be established which prevent operators from recording incorrect ticket prices.

Exhibits

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Summary of Findings
For the period August 1, 2008 through August 31, 2010

Description	Exhibit/ Page Number	Amount	Less Charges to John Gogola[^]	Net Amount
Funds divereted to John Gogola's debit and credit cards	Exhibit B	\$ 16,412.00	4,973.00	11,439.00
Patron losses	Exhibit D	1,268.00	-	1,268.00
Improperly billed tickets	Page 28	480.00	-	480.00
Undeposited cash	Pages 29 and 30	200.00	-	200.00
Season football tickets	Page 30	396.00	-	396.00
Riverdance tickets	Page 30	135.00	-	135.00
Total		<u>\$ 18,891.00</u>	<u>4,973.00</u>	<u>13,918.00</u>

[^] - Charges made to John Gogola's credit and debit cards to make certain transactions balance.

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Improper Transactions Involving John Gogola's Debit and Credit Cards
For the period August 1, 2008 through August 31, 2010

Per John Gogola's Personal Bank Statements and Credit Card Statements

Table	Date	Account Description	Amount		Net Amount
			Diverted from UNITix	Less: Charges to John Gogola	
Table 2	06/08/09	Veridian Credit Union	\$ 198.00	-	198.00
Table 3	08/24/09	US Bank	600.00	-	600.00
Table 4	09/03/09	Chase	500.00	-	500.00
Table 5	09/08/09	Veridian Credit Union	606.00	-	606.00
Table 6	09/14/09	Veridian Credit Union	2,400.00	(2,400.00) *	-
Table 7	11/09/09	Veridian Credit Union	1,100.00	-	1,100.00
Table 8	11/16/09	Veridian Credit Union	700.00	-	700.00
Table 9	01/29/10	US Bank	114.00	-	114.00
Table 10	02/16/10	Veridian Credit Union	632.00	-	632.00
Table 11	02/18/10	Veridian Credit Union	200.00	-	200.00
Table 12	02/18/10	Farmers State Bank	280.00	-	280.00
Table 13	03/08/10	US Bank	121.00	-	121.00
Table 9	03/08/10	US Bank	95.00	-	95.00
Table 14	03/17/10	Veridian Credit Union	623.00	-	623.00
Table 15	03/25/10	US Bank	337.00	-	337.00
Table 16	03/26/10	Veridian Credit Union	1,328.00	(1,328.00) ^	-
Table 16	04/02/10	Veridian Credit Union	1,400.00	-	1,400.00
Table 14	05/21/10	Veridian Credit Union	996.00	-	996.00
Table 14	05/28/10	US Bank	116.00	-	116.00
Table 19	06/11/10	Veridian Credit Union	1,434.00	-	1,434.00
Table 20	06/17/10	Farmers State Bank	1,245.00	(1,245.00) #	-
Table 21	06/28/10	Chase	1,195.00	-	1,195.00
Table 19	07/26/10	Veridian Credit Union	192.00	-	192.00
Total			\$ 16,412.00	(4,973.00)	11,439.00

* - Posted to John Gogola's Chase VISA credit card on October 22, 2009.

^ - Posted to John Gogola's Veridian Credit Union debit card on April 5, 2010.

- Posted to John Gogola's Veridian Credit Union debit card on September 30, 2010.

Exhibit C

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Listing of Unresolved Accounts
For the period August 1, 2008 through August 31, 2010

Exhibit	Patron	Description	Amount
Exhibit E	2-F	Patron 2-F owed \$245.00. Patron received tickets, but account where payment was posted cannot be identified. Amount due for tickets was satisfied by transactions from other accounts.	\$ 245.00
Exhibit E	2-M	Patron 2-M owed \$156.00. Assume payment was made, but cannot find what account it was posted to. Account balance was satisfied by transactions from other accounts.	156.00
Exhibit E	2-R	Patron 2-R owed \$599.00 for season basketball tickets. Assume payment was made because tickets were used, but cannot find what account the payment was posted to. Account balance was satisfied by transactions from other accounts.	599.00
Exhibit E	2-S	\$29.00 cash payment was posted to Patron 2-S's account on 03/31/09 after event was completed and tickets were used. The cash payment originated from a negative cash payment posted to Patron 2-M's account. Cannot find original payment.	29.00
Exhibit E	2-W	Patron 2-H made a \$297.00 credit card payment on 04/01/09. Of that amount, \$212.00 was posted to Patron 2-H's account. The remaining \$85.00 was posted to Patron 2-W's account. There is no additional activity in Patron 2-W's account to pursue.	85.00
Exhibit E	2-X	Patron 2-X purchased wrestling tickets for \$64.00. A cash payment was posted to the account on 03/31/09 after wrestling season was over and tickets were used. Cannot find Patron 2-X's original payment. The cash payment originated from a negative cash payment posted to Patron 2-M's account.	64.00
Exhibit F	5-D	Unable to determine which account(s) Patron 5-D's \$396.00 payment for men's basketball tickets was posted to.	396.00
Exhibit F	5-E	Unable to determine which account(s) Patron 5-E's \$40.00 payment for men's basketball tickets was posted to.	40.00
Exhibit G	9-D	Patron 9-D's credit card was initially charged for 25 tickets to 1 day of the National Wrestling Duals. A later transaction corrected to 25 tickets for 2 days. 48 of the 50 tickets were used but the additional \$375.00 ticket cost for the 2nd day that should have been collected cannot be identified. It was likely posted to another account.	375.00
Exhibit G	9-G	Patron 9-G purchased tickets to 2 football games. Because the tickets were issued, it appears they were paid for. However, the account(s) the \$80.00 payment was applied to cannot be identified.	80.00
Exhibit H	10-J	Patron 10-J purchased 2 football season tickets for \$178.00. Because the tickets were issued, it appears they were paid for. However, the account(s) the \$178.00 payment was applied to cannot be identified.	178.00
Exhibit I	14-K	Patron 14-K purchased a Panther Pack of tickets for women's basketball. Because tickets were issued, it appears they were paid for. However, the account(s) the \$75.00 payment was applied to cannot be identified.	75.00
Exhibit I	14-O	Patron 14-O purchased a football season ticket for \$220.00. Because the ticket was issued, it appears it was paid for. However, the account(s) the \$220.00 payment was applied to cannot be identified.	220.00
Exhibit J	16-M	Patron 16-M purchased 2 football season tickets. Because the tickets were issued, it appears they were paid for. However, the account(s) the \$120.00 payment was applied to cannot be identified.	120.00
	Total		<u><u>\$ 2,662.00</u></u>

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Listing of Patron Losses
For the period August 1, 2008 through August 31, 2010

Exhibit	Patron	Description	Amount
Exhibit E	2-B	Gift certificate applied to another patron's account	\$ 5.00
Exhibit E	2-C	Gift certificate applied to another patron's account	11.00
Exhibit E	2-D	Gift certificate applied to another patron's account	5.00
Exhibit E	2-E	Gift certificate applied to other patrons' accounts	155.00
Exhibit E	2-O	Gift certificate applied to another patron's account	206.00
Exhibit E	2-P	Gift certificate applied to another patron's account	40.00
Exhibit E	2-V	Cancelled gift certificate	500.00
Exhibit H	10-C	Gift certificate applied to another patron's account	60.00
Exhibit I	14-B	Overpayment applied to another patron's account	63.00
Exhibit I	14-F	Overpayment was applied to other patrons' accounts	68.00
Exhibit J	16-E	Only \$915.00 of Patron 16-E's \$1,000.00 check was applied to Patron 16-E's account. \$85.00 was satisfied by a credit balance in Patron 16-E's account. The remaining \$85.00 of Patron 16-E's \$1,000.00 payment was posted to Patron 16-B's account.	85.00
Exhibit K	19-D	Patron 19-D's credit card charged for tickets previously paid for with a payroll deduction	70.00
Total			<u>\$ 1,268.00</u>

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Transactions Related to June 4, 2009 Credit Reversal
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
2-A	UFB09	L	02/19/09	Rollover 2 adult and 2 youth season tickets for football
		I	04/30/09	Gift certificate applied from Patron 2-B's account
		I	04/30/09	Gift certificate applied from Patron 2-C's' account
		I	04/30/09	Gift certificate applied from Patron 2-D's account
		L	04/30/09	2 youth tickets voided (Season youth)
		L	04/30/09	2 youth tickets issued (Panther youth)
		I	04/30/09	TR payment on account
		L	06/04/09	2 adult tickets and fees voided
		I	06/04/09	Credit reversal posted to John Gogola's debit card
		I	06/26/09	TR transaction reversed
		I	06/26/09	Gift certificate applied from Patron 2-E's account
2-B	UGC09	L	11/19/08	Gift certificate issued
		I	04/30/09	Gift certificate applied to Patron 2-A's account
2-C	UGC09	L	11/19/08	Gift certificate issued
		I	04/30/09	Gift certificate applied to Patron 2-A's account
2-D	UGC09	L	11/19/08	Gift certificate issued
		I	04/30/09	Gift certificate applied to Patron 2-A's account

Amount	Balance Due	Cross-Reference^	Auditor's Notes
\$ 296.00	296.00	2-F	Patron 2-A's credit card was charged \$296.00 on 04/01/09, but the payment was applied to Patron 2-F's account.
(5.00)	291.00	2-B	
(11.00)	280.00	2-C	
(5.00)	275.00	2-D	
(74.00)	201.00		
74.00	275.00		The reissued tickets were for the same seats and the same price. However, the reissued tickets were for Panther Club instead of regular season tickets.
(275.00)	-		
(198.00)	-		The Panther Scholarship Club provided 2 complimentary adult tickets to Patron 2-A.
198.00	198.00		Patron 2-A received a refund with a check issued on 06/04/09.
275.00	275.00		
(275.00)	-	2-E	
<hr/>			
(5.00)	(5.00)		
5.00	-	2-A	Patron lost use of the \$5.00 gift certificate. Included in Exhibit D .
<hr/>			
(11.00)	(11.00)		
11.00	-	2-A	Patron lost use of the \$11.00 gift certificate. Included in Exhibit D .
<hr/>			
(5.00)	(5.00)		
5.00	-	2-A	Patron lost use of the \$5.00 gift certificate. Included in Exhibit D .
<hr/>			

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Transactions Related to June 4, 2009 Credit Reversal
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
2-E	UGC09	L	11/18/08	Credit balance brought over from old ticketing system
		I	06/26/09	\$246.00 gift certificate added to balance of Patron 2-E's account. The gift certificate was paid for from the following accounts: Patron 2-O - \$206.00 Patron 2-P - \$40.00
		I	06/26/09	Gift certificate applied to Patron 2-A's account
		I	06/26/09	Gift certificate applied to Patron 2-Q's account
2-F	UFB08	L	10/06/08	Balance due carried forward from old ticketing system. Balance related to 2008 season football tickets.
		I	04/01/09	Credit card payment applied, but credit card belonged to Patron 2-A
		I	04/01/09	Cash refund recorded to move overpayment to John Gogola's account (Patron 2-G)
2-G	UGC10	I	04/01/09	Cash taken from Patron 2-F's account was deposited to John Gogola's account. Cash was used to purchase a gift certificate.
		I	04/01/09	Gift certificate used in Patron 2-H's account.
NOTE: This is John Gogola's account. Only the portion related to this set of transactions is shown.				
2-H	(1) UFB09	L	02/19/09	Rollover of season football tickets
		I	04/01/09	Credit card payment
	(2) UGC10	I	04/01/09	Gift certificate applied from Patron 2-G's account
		I	04/01/09	Gift certificate applied from Patron 2-J's account
		I	04/01/09	Negative cash payment applied
	(2) UGC10	I	04/01/09	Gift certificate purchased with proceeds from Patron 2-H's football account
I		04/01/09	Gift certificate used in Patron 2-K's account	

Amount	Balance Due	Cross-Reference^	Auditor's Notes
(155.00)	(155.00)		Patron lost use of \$155.00 credit balance. Included in Exhibit D .
(246.00)	(401.00)		
		2-O	
		2-P	
275.00	(126.00)	2-A	
130.00	<u>4.00</u>	2-Q	
245.00	245.00		Unable to find \$245.00 payment posted to another account. Included in Exhibit C .
(296.00)	(51.00)	2-A	
51.00	-	2-G	
51.00	51.00	2-F	
(51.00)	<u>-</u>	2-H	
297.00	297.00		
(212.00)	85.00	2-W	Patron 2-H made a \$297.00 credit card payment on 04/01/09. Of that amount, \$212.00 was posted to Patron 2-H's account. The remaining \$85.00 was posted to Patron 2-W's account.
(51.00)	34.00	2-G	
(48.00)	(14.00)	2-J	
14.00	<u>-</u>	2-H (2)	
(14.00)	(14.00)	2-H (1)	
14.00	<u>-</u>	2-K	

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Transactions Related to June 4, 2009 Credit Reversal
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
2-J	UGC10	L	03/31/09	Gift certificate purchased with a check
		I	03/31/09	Gift certificate purchased with "cash" from Patron 2-M's account
		I	04/01/09	Gift certificate used in Patron 2-H's account
		L	06/08/09	Gift certificate used in Patron 2-J's football account to buy season tickets
2-K	(1) UFB09	L	02/19/09	Rolled over 4 season football tickets
		I	04/09/09	Gift certificate applied from Patron 2-H's account
		I	04/09/09	TR payment type applied
		I	06/26/09	Reversed TR transaction
		I	08/29/09	Gift certificate applied from Patron 2-N's account
		I	08/29/09	Cancelled 4 adult tickets
		I	08/29/09	Ordered 4 Panther Scholarship Club youth tickets
		(2) UGC10	L	03/31/09
I	03/31/09		Git certificate used in Patron 2-M's account	
2-M	UFB09	L	10/06/08	Balance due brought forward from old ticketing system for tickets to a football game
		I	03/31/09	Gift certificate applied from Patron 2-K's account
		I	03/31/09	Negative cash payment applied

Amount	Balance Due	Cross-Reference^	Auditor's Notes
(178.00)	(178.00)		
(48.00)	(226.00)	2-M	
48.00	(178.00)	2-H	
178.00	-		
	<u> </u>		
396.00	396.00	2-M	Patron 2-K's credit card was charged \$396.00 on 03/31/09 and a gift certificate was established to pay for the season football tickets.
(14.00)	382.00	2-H	
(382.00)	-		
382.00	382.00		
(182.00)	200.00	2-N	Gift certificate in Patron 2-N's account was originally \$300.00. Of that amount, \$118.00 was left after \$182.00 was applied to Patron 2-K's account.
(348.00)	(148.00)		The fees were not cancelled, but the ticket prices were.
148.00	<u> </u>		
(396.00)	(396.00)		
396.00	<u> </u>	2-M	
156.00	156.00		Unable to find the \$156.00 payment by Patron 2-M. Included in Exhibit C .
(396.00)	(240.00)	2-K	
240.00	-		The negative cash payment was applied in the following accounts:
	<u> </u>	2-R	\$ 99.00
		2-S	29.00
		2-X	64.00
		2-J	<u>48.00</u>
			<u>\$ 240.00</u>

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Transactions Related to June 4, 2009 Credit Reversal
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
2-N	(1) UFB09	L	02/19/09	Rollover for season football tickets
		I	08/25/09	TR payment applied
		I	08/25/09	TF reversed
	(2) UBC11	L	08/25/09	Credit card charged to purchase gift certificate
I		08/25/09	TF transfer to purchase gift certificate	
I		08/29/09	Gift certificate applied to Patron 2-K's account	
I		08/29/09	Gift certificate applied to Patron 2-T's account	
2-O	UMB09	L	12/17/08	Purchased 4 tickets to MVC tournament
		L	12/17/08	Partial payment made with credit card
		L	03/13/09	Check payment for full amount
		I	06/26/09	Gift certificate applied to Patron 2-E's account
2-P	UGC11	L	11/18/08	Overpaid for 08/09 basketball season tickets in the old ticketing system. The amount overpaid was set up as a \$40.00 gift certificate
		I	06/26/09	Gift certificate applied to Patron 2-E's account
2-Q	UFB09	L	02/19/09	Rollover of 4 season football tickets
		I	05/12/09	Transfer payment
		L	05/12/09	Credit card payment applied
		I	06/26/09	Negative TR payment
		I	06/26/09	Gift certificate applied from Patron 2-E's account

Amount	Balance Due	Cross-Reference^	Auditor's Notes
296.00	296.00		
(300.00)	(4.00)		
4.00	-		
<hr/>			
(296.00)	(296.00)		
(4.00)	(300.00)		
182.00	118.00	2-K	
118.00	-	2-T	
<hr/>			
396.00	396.00		
(206.00)	190.00		
(396.00)	(206.00)		
206.00	-	2-E	Patron 2-O lost their \$206.00 gift certificate. Included in Exhibit D .
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(40.00)	(40.00)		
40.00	-	2-E	Patron 2-P lost their \$40.00 gift certificate. Included in Exhibit D .
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356.00	356.00		
(130.00)	226.00		
(226.00)	-		
130.00	130.00		
(130.00)	-	2-E	

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For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
2-R		L	11/04/08	Season tickets ordered for men's basketball
		I	03/27/09	Credit card payment applied; however, credit card belonged to Patron 2-V
		I	03/31/09	Cash payment posted
2-S		L	11/24/08	Patron purchased 2 tickets to wrestling meet with SUI on 12/11/08
		I	03/31/09	Cash payment
2-T	UFB09	L	02/19/09	Rollover of 15 adult and 5 youth season tickets
		L	07/06/09	7 tickets added for away game
		I	08/29/09	Gift certificate applied from Patron 2-U's account.
		I	08/29/09	Gift certificate applied from Patron 2-N's account.
		I	08/29/09	Backed out 4 adult season tickets
		I	08/29/09	Added 4 youth season tickets
		I	08/29/09	Backed out 2 adult tickets
		I	08/29/09	Added back in 2 youth tickets
		I	08/29/09	Check applied

Amount	Balance Due	Cross-Reference^	Auditor's Notes
599.00	599.00		Patron 2-R owed \$599.00 for season basketball tickets. Payment must have been made because the tickets were used, but the account Patron 2-R's payment was posted to cannot be identified. Included in Exhibit C .
(500.00)	99.00	2-V	Based on the other purchases made with the credit card, it belonged to Patron 2-V. Unable to locate any tickets purchased by Patron 2-V related to this payment.
(99.00)	-	2-M	Transaction originated as part of negative \$240.00 cash payment in Patron 2-M's account.
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29.00	29.00		Patron 2-S owed \$29.00 for 2 tickets. Payment must have been made because the tickets were used at the event, but the account Patron 2-S's payment was posted to cannot be identified. Included in Exhibit C .
(29.00)	-	2-M	Transaction originated as part of negative \$240.00 cash payment in Patron 2-M's account.
<hr/>			
1,730.00	1,730.00		The amount owed for season tickets was \$1,830.00, but only \$1,730.00 was recorded in UNITix. In addition to season tickets, Patron 2-T also ordered tickets for an away game. The total amount owed for all football tickets was \$2,199.00.
369.00	2,099.00		
(80.00)	2,019.00	2-U	
(118.00)	1,901.00	2-N	
(348.00)	1,553.00		
148.00	1,701.00		
(174.00)	1,527.00		
74.00	1,601.00		
(1,601.00)	-		Patron 2-T sent a \$2,199.00 check to UNITix, but only \$1,601.00 was applied to Patron 2-T's account. The remaining amount was applied to 2 other patrons' accounts, as follows:
		2-Y	\$ 396.00
		5-B (Exhibit F)	<u>202.00</u>
			<u>\$ 598.00</u>

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Table - Patron	Season	Type	Date	Description
2-U	(1) UFB09	L	02/19/09	Rolled over 2 adult season tickets and fees
		L	05/13/09	Order changed to 2 Panther Scholarship Club - Senior tickets
		L	05/13/09	Credit card payment applied
		I	08/29/09	Removed 2 Panther Scholarship Club Senior tickets
		I	08/29/09	Added 2 season youth tickets
		I	08/29/09	Negative transfer transaction used to purchase a gift certificate.
		(2) UGC11	I	08/29/09
I	08/29/09		Gift certificate used in Patron 2-T's account	
2-V	UGC10	I	03/27/09	Ticket return transaction to purchase gift certificate
		I	07/14/09	Cancelled gift certificate
2-W	UFB08	I	04/01/09	Credit card payment
2-X	UWR09	L	11/24/08	Patron purchased 2 season tickets for wrestling
		I	03/31/09	Cash payment applied from Patron 2-M's account

Amount	Balance Due	Cross-Reference^	Auditor's Notes
198.00	198.00		
(24.00)	174.00		
(174.00)	-		
(154.00)	(154.00)		
74.00	80.00		
80.00	-		
(80.00)	(80.00)		
80.00	-	2-T	
500.00	500.00	2-R	
(500.00)	-		
(85.00)	(85.00)	2-H	Patron 2-H made a \$297.00 credit card payment on 04/01/09. Of that amount, \$212.00 was posted to Patron 2-H's account. The remaining \$85.00 was posted to Patron 2-W's account. No additional activity was identified. Included in Exhibit C .
64.00	64.00		Patron 2-X owed \$64.00 for 2 season tickets. Payment must have been made because the tickets were used during the season, but the account Patron 2-X's payment was posted to cannot be identified. Included in Exhibit C .
(64.00)	-	2-M	Transaction originated as part of a negative \$240.00 cash payment in Patron 2-M's account.

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For the period August 1, 2008 through August 31, 2010

Table -
Patron

Patron	Season	Type	Date	Description
2-Y	UFB09	L	02/19/09	Season tickets rolled over
		I	05/27/09	TR payment applied
		I	06/26/09	Negative TR payment applied
		I	08/29/09	Part of check from Patron 2-T applied

^ - Identifies another patron's account which was also affected by the improper transactions recorded by Mr. Gogola.

Type:

L - Legitimate transaction.

I - Improper transaction.

Amount	Balance Due	Cross-Reference^	Auditor's Notes
396.00	396.00		
(396.00)	-		
396.00	396.00		
(396.00)	-	2-T	
	<u> </u>		

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Transactions Related to September 4, 2009 Credit Reversal
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Table - Patron	Season	Type	Date	Description
5-A	UFB09	L	02/19/09	Ordered a total of 26 adult and 9 youth season football tickets
		L	04/06/09	Payment made with Patron 5-A's credit card
		L	06/08/09	8 adult season tickets returned
		L	06/08/09	8 adult season tickets issued
		I	09/04/09	5 adult season tickets returned
		I	09/04/09	5 youth season tickets issued
		I	09/04/09	Gift certificate applied that belonged to Patron 5-B
		I	09/04/09	Check payment applied from check belonging to Patron 5-C
		I	09/04/09	Credit reversal to John Gogola's debit card
5-B	UGC11	I	08/29/09	Gift certificate created with part of check from Patron 2-T
		I	09/04/09	Gift certificate applied to Patron 5-A's account
5-C	UGB09	L	<i>Unavailable</i>	Balance due rolled over from old ticketing system

Amount	Balance Due	Cross-Reference^	Auditor's Notes
\$ 3,167.00	3,167.00		
(3,167.00)	-		
(872.00)	(872.00)		
872.00	-		
(545.00)	(545.00)		
245.00	(300.00)		
(202.00)	(502.00)	5-B	
(104.00)	(606.00)	5-C	
606.00	-		
<hr/> <hr/>			
202.00	202.00	2-T (Exhibit E)	
(202.00)	-	5-A	
<hr/> <hr/>			
156.00	156.00		Patron 5-C's payment was applied to the following patrons' accounts:
	<hr/>	5-A	\$ 104.00
		5-D	<u>52.00</u>
			<u>\$ 156.00</u>
<hr/> <hr/>			

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Transactions Related to September 4, 2009 Credit Reversal
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Table - Patron	Season	Type	Date	Description
5-D	UFB09	L	05/01/09	Ordered 4 new adult season tickets
		I	05/01/09	Transfer payment applied
		I	05/06/09	Transfer payment applied
		I	06/24/09	Negative transfer payment
		I	09/04/09	Check payment applied from check issued by Patron 5-C
		L	11/09/09	Rollover of play-off games
		L	11/20/09	Play-off games removed
		I	12/30/09	Negative transfer payment
		I	12/30/09	Tickets voided
		I	12/30/09	Ticket order for Western IL game
		I	12/30/09	Payment for Western IL game
		5-E	UMB09	L
I	05/01/09			Credit card payment applied from credit card belonging to Patron 5-D
I	05/01/09			Cash reversed out and created a gift certificate in Patron 5-F's account
5-F	UMB09	L	10/31/08	Purchased 2 tickets to University of Dubuque men's basketball
		I	05/01/09	Gift certificate applied from Patron 5-E's account

^ - Identifies another patron's account which was also affected by the improper transactions recorded by John Gogola

Amount	Balance Due	Cross-Reference^	Auditor's Notes
436.00	436.00	5-E	Payment made by Patron 5-D was not applied to this account. Instead, it was applied to Patron 5-E's account.
(285.00)	151.00		
(151.00)	-		
432.00	432.00		
(52.00)	380.00	5-C	
80.00	460.00		
(80.00)	380.00		
56.00	432.00		
(432.00)	-		
63.50	63.50		Ticket order and payment made a significant time after the event occurred.
63.50	-		
	<u> </u>		
396.00	396.00		Because the patron received their tickets, it appears they paid for them. However, their payment cannot be located. As a result, the \$396.00 is included in Exhibit C .
(436.00)	(40.00)	5-D	
40.00	-	5-F	
	<u> </u>		
40.00	40.00		Because the patron received their tickets, it appears they paid for them. However, their payment cannot be located. As a result, the \$40.00 is included in Exhibit C .
(40.00)	-	5-D	
	<u> </u>		

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Transactions Related to January 27, 2010 and March 4, 2010 Credit Reversals
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
9-A	UGC10	I	01/27/10	\$209 gift certificate applied from Patron 9-C's account
		I	01/27/10	Credit reversal to John Gogola's credit card
		I	03/04/10	Gift certificate applied to Patron 9-B's account
9-B	UWB10	I	03/04/10	15 tickets ordered for women's basketball game at 6:04pm on game day (7:00 pm game time)
		I	03/04/10	Gift certificate applied from Patron 9-A's account
		I	03/04/10	15 tickets voided at 6:07 pm
		I	03/04/10	Gift certificate payment reversed and applied to John Gogola's credit card
9-C	(1) UMB10	L	01/21/09	50 tickets purchased for basketball game
		L	01/21/10	Patron 9-C's credit card payment applied
		I	01/21/10	Gift certificate applied from Patron 9-D's account
		I	01/21/10	Negative cash payment applied

Amount	Balance Due	Cross-Reference^	Auditor's Notes
\$ (209.00)	(209.00)	9-C	
114.00	(95.00)		
95.00	-	9-B	
<hr/>			
95.00	95.00		Tickets were never printed so could not have been used.
(95.00)	-	9-A	
(95.00)	(95.00)		
95.00	-		
<hr/>			
500.00	500.00		
(500.00)	-		
(375.00)	(375.00)	9-D	
375.00	-		Of the \$375.00 negative cash payment in Patron 9-C's men's basketball account, \$209.00 was applied to Patron 9-C's gift certificate account. The remaining portion was applied to 3 other patrons' accounts, as follows:
		9-C (2)	\$ 209.00
		9-E	102.00
		9-F	24.00
		9-G	<u>40.00</u>
			<u>\$ 375.00</u>

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Transactions Related to January 27, 2010 and March 4, 2010 Credit Reversals
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
	(2) UGC11	I	01/21/10	Gift certificate purchased with "cash" available as a result of the gift certificate applied from Patron 9-D's account
		I	01/27/10	Gift certificate was applied to Patron 9-A's account
9-D	(1) UWR10	L	12/14/09	Patron 9-D bought 25 wrestling tickets to National Duals for 1 day
		L	12/14/09	Patron's credit card payment applied to account
		L	12/16/09	Reversed order for 1 day's tickets
		L	12/16/09	Order placed for 2 days' tickets
		I	01/10/10	Negative cash payment applied
		I	01/10/10	Tickets for 2 days were voided
	(2) UGC10	I	01/10/10	Cash payment taken out of wrestling was used to purchase a gift certificate
		I	01/21/10	Gift certificate applied to Patron 9-C's account
9-E	UVB09	L	07/20/09	Season volleyball tickets rolled over
		I	01/21/10	"Cash" from Patron 9-C applied
		I	01/19/10	TF payment applied from Patron 9-K's account

Amount	Balance Due	Cross-Reference^	Auditor's Notes
(209.00)	(209.00)	9-C (1)	
209.00	-	9-A	
380.00	380.00		
(380.00)	-		
(375.00)	(375.00)		
750.00	375.00		Because tickets ordered by Patron 9-D were used, it appears they were paid for. However, we are unable to locate the patron's payment. As a result, the \$375.00 is included in Exhibit C.
375.00	750.00	9-D (1)	
(750.00)	-		Voided at 11:52am the 2nd day of the event.
(375.00)	(375.00)	9-D (2)	
375.00	-	9-C	
112.00	112.00		
(102.00)	10.00	9-C	
(10.00)	-	9-K	

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Transactions Related to January 27, 2010 and March 4, 2010 Credit Reversals
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Table - Patron	Season	Type	Date	Description
9-F	UMB10	L	08/25/09	Men's basketball season tickets rolled over
		L	09/11/09	Patron's credit card payment applied to account
		L	09/14/09	Season price change/tickets canceled
		L	10/05/09	Added tickets back at new price, including fees
		I	01/21/10	"Cash" payment applied from Patron 9-C's account
9-G	UFB09	L	08/21/09	Tickets purchased for 2 football games
		L	08/21/09	Gift certificate properly applied from Patron 9-H's account
		I	01/21/10	"Cash" payment applied from Patron 9-C's account
9-H	UGC10	L	12/31/08	2 gift certificates purchased for \$40.00 each. Paid for with Patron's credit card.
		L	08/21/09	Gift certificate properly applied to Patron 9-G's account
		L	11/16/09	Gift certificate properly applied to Patron 9-J's account
9-J	UGB10	L	11/16/09	Purchased tickets to <i>The Nutcracker</i>
		L	11/16/09	Gift certificate properly applied from Patron 9-H's account
		L	11/16/09	Patron's credit card payment applied to account
9-K	UMB10	I	01/19/10	TF payment applied to AECOM

- The patron has a number of ticket purchases throughout season. It's likely John Gogola exchanged an adult ticket for a youth ticket to offset the \$10.00 TF transaction. However, we are unable to identify a specific improper transaction. Patron 9-K's account subsequently balanced to zero.

^ - Identifies another patron's account which was also affected by the improper transactions recorded by John Gogola.

Amount	Balance Due	Cross-Reference^	Auditor's Notes
816.00	816.00		Original cost entered did not include \$138.00 of fees.
(816.00)	-		Amount paid by patron did not include \$138.00 fees.
(816.00)	(816.00)		Ticket price decreased because games were added to the season.
840.00	24.00		Tickets added back to account at revised season price, including fees.
(24.00)	-	9-C	Difference results from unpaid fees not covered by revised season price.
<hr/>			
80.00	80.00		A payment from Patron 9-G could not be located. As a result, the \$80.00 due from the Patron is included in Exhibit D .
(40.00)	40.00	9-H	
(40.00)	-	9-C	
<hr/>			
(80.00)	(80.00)		
40.00	(40.00)	9-G	
40.00	-	9-J	
<hr/>			
70.00	70.00		
(40.00)	30.00	9-H	
30.00	-		
<hr/>			
10.00	#	9-E	

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Transactions Related to February 16, 2010 Credit Reversals
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description		
10-A	UEC10	L	03/25/10	Negative TF transaction		
	UFB10	L	03/25/10	Negative TF transaction		
	UEC10	L	03/25/10	Negative TF transaction		
	UEC10	L	03/25/10	Negative TF transaction		
	UEC10	L	03/25/10	TF transaction		
	UFB10	L	03/25/10	TF transaction		
	UFB10	L	03/25/10	TF transaction		
Note: Only the TF transactions are listed						
10-B	(1) UGC11	L	02/12/10	Credit card payment to purchase gift certificate for football tickets		
		I	02/12/10	Credit card payment reversed and posted to Mr. Gogola's credit card and the gift certificate was cancelled		
		I	03/26/10	Gift certificate purchased with cash from Patron 10-C's account		
		I	03/30/10	Negative cash payment applied to Patron 10-H's account		
	(2) UFB10	L	02/17/10	Ordered/rolled over 6 adult and 2 youth football season tickets		
		I	03/25/10	TF payment applied		
		I	03/25/10	Patron 10-C's gift certificate applied		
		I	03/25/10	TF payment applied		
		10-C	(1) UMB10	I	03/15/10	Negative TF applied, which moved cash balance to Patron's gift certificate account
				(2) UGC11	I	03/15/10
I	03/26/10				Gift certificate applied to Patron 10-B's gift certificate account.	
		I	03/26/10	Gift certificate applied to Patron 10-B's football account.		

Amount	Balance Due	Cross-Reference^	Auditor's Notes
(50.00)		10-G	
(50.00)		10-B	
(517.00)		10-F	
(243.00)		10-D	
50.00		10-G	
178.00		10-E	
632.00		10-B	
	-		
(632.00)	(632.00)		
632.00	-		
(10.00)	(10.00)	10-C	
10.00	-	10-H	
632.00	632.00		
(632.00)	-	10-A	
(50.00)	(50.00)	10-C	
50.00	-	10-A	
60.00	-	10-C (2)	Patron paid for tickets online before the price change. John Gogola should have credited a \$60.00 refund to the patron's credit card. Instead, he used a TF transaction to put the \$60.00 into a gift certificate and applied gift certificate to Patron 10-B's account. Amount not returned is included in Exhibit D .
(60.00)	(60.00)	10-C (1)	
10.00	(50.00)	10-B (1)	
50.00	-	10-B (2)	

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For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
10-D	UEC10	L	03/05/10	18 tickets purchased
		L	03/05/10	Patron's credit card payment applied to account
		I	03/25/10	Tickets returned after the start of the event. All tickets were used.
		I	03/25/10	Negative TF payment applied
10-E	UFB10	L	02/17/10	2 adult season tickets rolled over
		I	03/25/10	TF payment applied
10-F	UEC10	L	02/19/10	22 tickets purchased
		L	02/19/10	Patron's credit card payment applied to account
		I	03/25/10	Tickets returned at 7:28pm, after the start of the event. Tickets were used.
		I	03/25/10	Negative TF payment
10-G	UEC10	I	03/25/10	TF Payment
		I	03/25/10	Negative TF payment
10-H	UEC10	L/I	03/30/10	2 tickets purchased to Harlem Globetrotters
		L	03/30/10	Check payment from Patron 10-H applied
		I	03/30/10	Cash applied from Patron 10-A's account
10-J	UFB09	L	04/21/09	2 season tickets
		L	04/21/09	Patron's credit card payment applied to account
		L	06/16/09	Credit card transaction reversed to the same credit card
		I	02/12/10	Patron 10-E's credit card payment applied to account

^ - Identifies another patron's account which was also affected by the improper transactions recorded by John Gogola.

Amount	Balance Due	Cross-Reference^	Auditor's Notes
243.00	243.00		
(243.00)	-		
(243.00)	(243.00)		Tickets were returned at 7:20 pm
243.00	<u>-</u>	10-A	
178.00	178.00	10-J	Patron 10-E's credit card payment was applied to Patron 10-J's account.
(178.00)	<u>-</u>	10-A	
522.00	522.00		
(522.00)	-		
(517.00)	(517.00)		
517.00	<u>-</u>	10-A	
(50.00)	(50.00)	10-A	
50.00	<u>-</u>	10-A	
50.50	50.50		Patron 10-H actually owed \$40.50.
(40.50)	10.00		
(10.00)	-	10-A	John Gogola changed the type of tickets on 03/30/10 from Scouts (discounted) to Group, which resulted in a \$10.00 price increase.
178.00	178.00		A payment from Patron 10-J could not be located. As a result, the \$178.00 due from the Patron is included in Exhibit C .
(178.00)	-		
178.00	178.00		
(178.00)	-	10-E	

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Transactions Related to March 17, 2010, May 21, 2010 and May 28, 2010 Credit Reversals
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Table - Patron	Season	Type	Date	Description
14-A	UFB10	L	03/15/10	Purchased season football tickets
		L	03/15/10	Patron's credit card payment applied to account
		I	03/15/10	Credit card payment reversed to John Gogola's credit card
		I	04/23/10	"Cash" payment applied from Patron 14-B's account
		I	05/07/10	"Cash" payment applied from Patron 14-C's account
14-B	UFB09	L	07/31/09	3 season tickets purchased
		L/I	07/31/09	Payment made by Patron's checks
		I	04/23/10	Negative cash payment applied to Patron 14-A's account
14-C	(1) UGC11	L	05/07/10	Gift certificate purchased for football tickets with Patron's credit card
		I	05/07/10	Negative cash payment applied. "Cash" was moved to Patron 14-A's account (\$560.00) and Patron 14-D's account (\$220.00)
		I	05/07/10	Gift certificate applied to Patron 14-M's account
	(2) UFB10	L	05/07/10	10 Adult season tickets purchased
		I	05/28/10	Gift certificate applied from Patron 14-K's account
		I	05/28/10	Credit card reversal applied to John Gogola's credit card
		I	05/28/10	Gift certificate applied from Patron 14-E's account

Amount	Balance Due	Cross-Reference^	Auditor's Notes
\$ 623.00	623.00		
(623.00)	-		
623.00	623.00		
(63.00)	560.00	14-B	
(560.00)	-	14-C	
<hr/>			
297.00	297.00		
(360.00)	(63.00)		The 3 season tickets were paid for with 3 separate checks. However, each check was for \$21.00 more than each individual season ticket. The \$63.00 overpayment should have been returned to the patrons. Instead, it was used as a negative cash payment applied to another patron's account. The \$63.00 overpayment is included in Exhibit D .
63.00	-	14-A	
<hr/>			
(890.00)	(890.00)		
780.00	780.00	14-A, 14-D	
110.00	-	14-M	
<hr/>			
890.00	890.00		
(10.00)	880.00	14-K	
116.00	996.00		
(996.00)	-	14-E	
<hr/>			

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Table - Patron	Season	Type	Date	Description
14-D	UFB10	L	03/26/10	Purchased 2 adult and 2 youth season football tickets
		I	04/15/10	Check payment applied
		I	05/07/10	Cash payment applied from Patron 14-C's account
14-E	(1) UMB11	L	05/19/10	Men's basketball season tickets ordered
		L	05/19/10	Payment applied to Patron's credit card
		I	05/19/10	Credit card reversal applied to John Gogola's credit card
		I	07/29/10	Gift certificate applied from Patron 14-F's account
		I	07/29/10	Cash payment reversal applied from Patron 14-G's account
(2) UGC11	L	I	05/28/10	Gift certificate ordered and paid for with Patron's credit card
		I	05/28/10	Gift certificate applied to Patron 14-C's account
14-F	UGC12	L	07/28/10	Gift certificate created for new men's basketball season tickets. Payment was made with Patron's credit card.
		I	07/29/10	Gift certificate applied to Patron 14-E's account
		I	08/23/10	Gift certificate purchased with improper cash/check transactions on John Gogola's last day
		I	08/23/10	Negative cash payment
		I	08/23/10	Cash payment
		I	08/23/10	Check payment applied
		I	08/23/10	Check payment applied

Patron 14-F's season tickets were established in a basketball account on October 27, 2010.

Amount	Balance Due	Cross-Reference^	Auditor's Notes
276.00	276.00	14-O	Patron 14-D issued a \$276.00 check on 04/15/10, but only \$56.00 was applied to his account. The remaining \$220.00 was applied to Patron 14-O's account.
(56.00)	220.00		
(220.00)	<u>-</u>	14-C	
996.00	996.00		
(996.00)	-		
996.00	996.00		
(1,104.00)	(108.00)	14-F	
108.00	-	14-G	
(996.00)	<u>(996.00)</u>		
996.00	-	14-C	As shown above, the \$996.00 gift certificate was applied to Patron 14-C's account on May 28, 2010. However, on June 11, 2010, Mr. Gogola was also able to override controls built into UNItix which allowed him to refund the gift certificate by reversing the charge applied to Patron 14-E's credit card and cancelling the gift certificate.
(1,104.00)	(1,104.00)		Patron was charged \$68.00 more than appropriate, but the overpayment was used to benefit other patrons instead of being refunded to Patron 14-F. This amount is included in Exhibit D .
(1,104.00)	-	14-E	
(108.00)	(108.00)		
30.40	138.40	Table 18	
(0.40)	138.00	Table 18	
(30.40)	107.60	Table 18	
(107.60)	<u>-</u>	Table 18	

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Table - Patron	Season	Type	Date	Description
14-G	UMB10	L	04/27/10	Season tickets for men's basketball rolled over
		I	07/21/10	Patron's check applied
		I	07/29/10	Gift certificate applied from Patron 14-J's account
		I	07/29/10	Cash applied from reversed cash payment in Patron 14-E's account
		I	08/23/10	Cash payment applied. However, the total cash deposited by John Gogola totaled only \$.60 for this batch.
		I	08/23/10	Check payment applied
		L	<i>Unavailable</i>	Ticket fees waived by Athletics Department
<hr/>				
14-J	(1) UBG18	L	03/15/10	10 Tickets ordered for Orchestra Iowa Follies. Event was held on 7/18/10 at 2:00 pm.
		L	03/15/10	Payment made in cash for tickets
		<hr/>		
	(2) UGC	I	07/18/10	10 tickets were returned at 3:03pm. Performance began at 2:00pm on 7/18/10. Because GBPAC tickets are not refunded with cash, a gift certificate was established for the price of the tickets
		I	07/29/10	Gift certificate applied to Patron 14-G's account
<hr/>				
14-K	(1) UWB10	L	09/14/10	Tickets ordered for Women's Basketball Panther Pack
		L	05/28/10	Gift certificate applied from Patron's gift certificate account after the end of the season

Amount	Balance Due	Cross-Reference^	Auditor's Notes
956.00	956.00		
(239.00)	717.00	16-H (Exhibit J and Table 21)	Check from Patron 14-G totaled \$1,912.00. Of that amount, \$239.00 was applied to Patron 14-G's account, \$478.00 was applied to Patron 16-H's account and \$1,195.00 was applied to a 3rd Patron's account as set forth in Table 21 .
(350.00)	367.00	14-J	
(108.00)	259.00	14-E	
(30.60)	228.40		
(100.40)	128.00	Table 18	
(128.00)	-		The remaining \$128.00 was for ticket fees which were waived by the Athletics Department because the patron is a sponsor.
	<u> </u>		
350.00	350.00		
(350.00)	<u> </u>		
(350.00)	(350.00)		
350.00	-	14-G	
75.00	75.00		
(75.00)	-	14-K (2)	Because the Patron received and used the tickets, it appears they were paid for. However, we are unable to identify account(s) to which payments were applied. The \$75.00 is included in Exhibit C .
	<u> </u>		

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Table - Patron	Season	Type	Date	Description
	(2) UGC11	I	05/28/10	Gift certificate applied from Patron 14-M's account
		I	05/28/10	Gift certificate applied from Patron 14-N's account
		I	05/28/10	Gift certificate applied to Patron 14-C's account
		L	05/28/10	Gift certificate applied to Patron's Women's Basketball account
14-M	UGC11	L	08/31/09	Gift certificate added to patron's account, but a payment was not recorded
		I	05/28/10	Gift certificate added to balance of Patron 14-C's account
		I	05/28/10	Gift certificate applied to Patron 14-K's account
14-N	UFB10	L	02/17/10	Rollover of 2 adult football season tickets
		L/I	05/04/10	Credit card payment applied
		I	05/04/10	TR payment applied
	UGC11	I	05/04/10	Gift certificate purchased with credit card
		I	05/28/10	Gift certificate applied to Patron 14-K's account
14-O	UMB10	L	11/02/09	Purchased 1 season ticket and received 1 comp ticket
		I	04/15/10	Check from Patron 14-D applied

^ - Identifies another patron's account which was also affected by the improper transactions recorded by John Gogola.

Amount	Balance Due	Cross-Reference^	Auditor's Notes
(35.00)	(35.00)	14-M	
(50.00)	(85.00)	14-N	
10.00	(75.00)	14-C	
75.00	-	14-K (1)	
	<u>75.00</u>		
75.00	75.00		
(110.00)	(35.00)	14-C	
35.00	-	14-K	
	<u>35.00</u>		
158.00	158.00		
(108.00)	50.00		The Patron's credit card was charged \$158.00 for the tickets, but \$50.00 was used to purchase a gift certificate for the Patron.
(50.00)	-		
	<u>50.00</u>		
(50.00)	(50.00)		
50.00	-	14-K	
	<u>50.00</u>		
220.00	220.00		A payment from Patron 14-O could not be located. As a result, the \$220.00 due from the Patron is included in Exhibit C .
(220.00)	-	14-D	
	<u>220.00</u>		

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Table - Patron	Season	Type	Date	Description	Amount
16-A	UEC10	I	03/24/10	Credit card reversal	\$ 1,328.00
		I	03/31/10	Credit card payment made with John Gogola's credit card	(1,328.00)
		I	03/31/10	P6 payroll deduction payment applied	(1,400.00)
		I	03/31/10	Credit card reversal	1,400.00
		I	06/07/10	P6 payroll deduction reversed	1,400.00
		I	06/07/10	Credit card payment from Patron 16-C applied	(712.00)
		I	06/07/10	Check payments applied	(688.00)
<hr/>					
16-B	UFB10	L	02/19/09	5 adult and 4 youth season tickets rolled over	641.00
		I	06/07/10	Check from Patron 16-B applied, but only a portion of the check was applied correctly. The remaining portion was applied to Patron 16-A's account.	(38.00)
		I	06/09/10	Check from Patron 16-D applied. Check was split between 2 accounts.	(8.00)
		I	06/11/10	Check payment applied. The amount applied was a portion of checks from Patron 16-F and 16-H, the total of which was split between this patron account and 2 other patron accounts.	(595.00)

Balance Due	Cross-Reference^	Auditor's Notes
1,328.00		
-		
(1,400.00)		
-		
1,400.00		
688.00	16-C	
-		The \$688.00 payment applied was composed of components from 2 checks from other patrons. See below.
<u>688.00</u>		
	16-E	85.00 Patron 16-E submitted a \$1,000.00 check. Only \$915.00 of the check was applied correctly and the remaining \$85.00 was applied to Patron 16-A's account.
	16-B	603.00 Patron 16-B owed \$641.00. From the \$641.00 check, \$38.00 was applied correctly, but \$603.00 was applied to Patron 16-A's account.
		<u>688.00</u>
641.00	16-A	Patron 16-B paid with a \$641.00 check on 06/07/10, but only \$38.00 was applied to the Patron's account. The remaining \$603.00 was applied to Patron 16-A's account.
603.00		
595.00	16-D	
-	Table 17	
<u> </u>		

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Table - Patron	Season	Type	Date	Description	Amount
16-C	UFB10	L	02/19/09	8 season tickets ordered (6 rolled over and 2 new tickets ordered)	712.00
		I	06/11/10	Check payment applied. The amount applied was a portion of checks from Patron 16-F and 16-H, the total of which was split between this patron account and 2 other patron accounts.	(118.00)
		I	06/11/10	Check payment applied. The amount applied was a portion of checks from Patron 16-F and 16-H, the total of which was split between this patron account and 2 other patron accounts.	(594.00)
16-D	UFB10	L	02/19/09	Rollover of 1 adult and 1 youth season ticket	128.00
		I	06/11/09	Check payment applied. The amount applied was a portion of checks from Patron 16-F and 16-H, the total of which was split between this patron account and 2 other patron accounts.	(128.00)
16-E	UMB10	L	03/01/10	100 tickets purchased for Bracketbuster	1,000.00
		I	06/07/10	Check applied	(915.00)
16-F	UMB11	L	04/27/10	Rolled over 4 adult men's basketball season tickets	956.00
		I	07/22/10	Cash payment applied from Patron 16-G's account	(160.00)
		I	07/22/10	Gift certificate applied from Patron 16-N's account	(478.00)
		I	07/23/10	Check payment applied	(128.00)
		I	07/27/10	Check from Patron 16-J applied. Patron 16-J's check was split between 3 accounts.	(190.00)

Balance Due	Cross-Reference^	Auditor's Notes
712.00	16-A	Credit card payment made by Patron 16-C for this account was posted to Patron 16-A's account.
594.00	Table 17	
-	Table 17	
<hr/> <hr/>		
128.00	16-B and 16-M	Patron 16-D issued a \$128.00 check on 06/09/10, but none of the payment was applied to the account. The \$128.00 check amount was split, with \$8.00 applied to Patron 16-B's account and \$120.00 applied to Patron 16-M's account.
-	Table 17	
<hr/> <hr/>		
1,000.00	16-B	The Patron submitted a \$1,000.00 check, but only \$915.00 was properly applied to Patron 16-E's account. The remaining \$85.00 was applied to Patron 16-B's account.
85.00		Due to the number of tickets purchased and returned throughout the year, it appears the remaining \$85.00 was satisfied by an existing credit. This is included in Exhibit D as a loss to the patron.
<hr/> <hr/>		
956.00	Table 17	Patron's \$956.00 check was deposited on 06/11/10 and improperly split between 3 accounts: 16-B, 16-C and 16-D.
796.00	16-G	
318.00	16-N	
190.00	16-V	Patron 16-V's \$956.00 check was deposited on 07/23/10, but only \$828.00 was applied to Patron 16-V's account. The remaining \$128.00 was applied to Patron 16-F's account.
-	16-J	
<hr/> <hr/>		

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Table - Patron	Season	Type	Date	Description	Amount
16-G	UFB10	L	02/17/10	Rolled over 12 Panther Scholarship Club (PSC) adult tickets, 2 PSC senior tickets and 5 PSC youth tickets	1,569.00
		L	05/28/10	3 adult and 2 youth tickets cancelled	(365.00)
		L	05/28/10	Patron's credit card payment applied	(1,204.00)
		I	07/22/10	4 adult tickets cancelled and 4 youth tickets issued	(160.00)
		I	07/22/10	Negative cash payment applied to Patron 16-F's account	160.00
		I	08/06/10	3 adult tickets cancelled and 3 youth tickets issued	(120.00)
		I	08/06/10	Negative cash payment applied to Patron 17-A's account	110.00
		I	08/06/10	Negative cash payment applied to Patron 17-E's account	10.00
16-H	UMB10	L	04/27/10	Rolled over 2 adult men's basketball season tickets	478.00
		I	07/21/10	Payment applied	(478.00)
16-J	(1) UMB11	L	04/27/10	Ordered season tickets	1,912.00
		I	07/27/10	Check payment applied	(1,656.00)
		I	08/23/10	Payment by cash	(256.00)

Balance Due	Cross-Reference^	Auditor's Notes
1,569.00		
1,204.00		
-		
(160.00)		
-	16-F	
(120.00)		
(10.00)	19-A (Exhibit K)	
-	19-D (Exhibit K)	
<hr/> <hr/>		
478.00	Table 17	Patron's \$478.00 check was deposited on 06/11/10, but it was improperly applied to the accounts of Patron 16-B, Patron 16-C and Patron 16-D.
-	14-G (Exhibit I)	
<hr/> <hr/>		
1,912.00		Patron's \$1,912.00 check was deposited on 07/27/10, but only \$1,656.00 was properly applied. The remaining amount was applied to 2 other patrons' accounts, as follows:
	16-F	
	19-A (Exhibit K)	\$190.00
256.00		66.00
	Table 18	
-		
<hr/> <hr/>		

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Table - Patron	Season	Type	Date	Description	Amount
	(2) UFB10	L	02/17/10	2 adult, 2 senior and 3 youth season tickets purchased	483.00
		L	06/11/10	Payment by check	(483.00)
		I	06/11/10	2 senior tickets returned and 2 youth tickets issued	(60.00)
		I	08/23/10	Negative cash entry	60.00
<hr/>					
16-M	UFB09	L	03/06/09	Ordered 6 adult football tickets to the Indiana State football game	120.00
		I	06/09/10	Check payment applied from Patron 16-D's account	(120.00)
<hr/>					
16-N	(1) UGC12	L	07/22/10	Gift certificate purchased with the Patron's credit card to be used to pay for 2 adult men's basketball season tickets	(478.00)
		I	07/22/10	Gift certificate applied to Patron 16-F's account	478.00
<hr/>					
	(2) UMB11	L	08/18/10	2 adult men's basketball season tickets purchased - initial season	478.00
		I	08/18/10	Cash payment applied from Patron 16-Y's account	(100.00)
		I	08/23/10	Cash payment applied	(64.00)
		I	08/23/10	Cash payment applied	(130.00)
		I	08/23/10	Check payment applied	(74.00)
		I	08/23/10	Negative check payment applied	2.00
		I	08/23/10	Gift certificate applied from Patron 16-P's account	(48.40)
		I	08/23/10	Gift certificate applied	(20.00)
		I	08/23/10	Gift certificate applied	(10.00)
		I	08/23/10	Check payment applied	30.40
		I	08/23/10	Check payment applied	(64.00)

Balance Due	Cross-Reference^	Auditor's Notes
483.00		
-		
60.00		
-	Table 18	
<hr/> <hr/>		
120.00		A payment from Patron 16-M could not be located. As a result, the \$120.00 due from the Patron is included in Exhibit C .
-	16-D	
<hr/> <hr/>		
(478.00)		
-	16-F	
<hr/>		
478.00		Should have been paid for with gift certificate purchased in July, but the gift certificate was used in another Patron's account.
378.00	16-Y	
314.00	Table 18	
184.00	Table 18	
110.00	Table 18	
112.00	Table 18	
63.60	16-P	This transaction is in the batch prepared by John Gogola on 08/23/10, but it is not part of the transactions that net to zero. See Exhibit I - Patron 14-T.
43.60	16-Q	
33.60	16-X	
64.00	Table 18	
-	Table 18	
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Table - Patron	Season	Type	Date	Description	Amount
16-O	UFB10	L/I	02/17/10	Rolled over 10 football season tickets	490.00
		I	05/24/10	10 adult season tickets added to account	890.00
		I	05/24/10	10 youth season tickets cancelled	(490.00)
		L	07/01/10	Payment applied using Patron's credit card	(890.00)
		I	08/23/10	6 adult season tickets cancelled	(534.00)
		I	08/23/10	6 youth season tickets issued	294.00
		I	08/23/10	Cash refund applied	240.00
16-P	UGC11	I	06/03/10	Gift certificate established with P1 payroll deduction	(48.40)
		I	08/23/10	Gift certificate used in Patron 16-N's account	48.40
16-Q	UGC12	L	07/19/10	Gift certificate purchased with a check	(20.00)
		I	08/23/10	Gift certificate used in Patron 16-N's account	20.00
16-R	UGB11	I	08/23/10	Cancelled 2 adult tickets to <i>Sleeping Beauty</i>	(82.00)
		I	08/23/10	Added 2 "Buck a Kid" tickets to <i>Sleeping Beauty</i>	2.00
		I	08/23/10	Cancelled 2 adult tickets to <i>A Christmas Carol</i>	(72.00)
		I	08/23/10	Added 2 "Buck a Kid" tickets to <i>A Christmas Carol</i>	2.00
		I	08/23/10	Negative cash payment	150.00

Balance Due	Cross-Reference^	Auditor's Notes
490.00		The season tickets were rolled over as 10 youth tickets because Mr. Gogola converted the 10 adult season tickets ordered by the Patron to 10 youth season tickets for the prior football season and applied the resulting refund amount to his credit card. Transactions recorded on May 24, 2010 were necessary to ensure the Patron received the appropriate tickets for the 2010 season.
1,380.00		
890.00		
-		
(534.00)		
(240.00)		
-	Table 18	
<hr/>		
(48.40)		This individual is not an employee. Payroll deduction was never set up.
-	16-N	
<hr/>		
(20.00)		
-	16-N	
<hr/>		
(82.00)		The Patron previously purchased and paid for a number of tickets to events at GBPAC.
(80.00)		
(152.00)		
(150.00)		
-	Table 18	

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Table - Patron	Season	Type	Date	Description	Amount
16-S	UFB10	L	02/17/10	8 adult football season tickets rolled over	712.00
		L	06/29/10	Payment applied using Patron's credit card	(712.00)
		I	08/23/10	Cancelled 8 adult tickets	(712.00)
		I	08/23/10	Added 8 youth tickets	312.00
		I	08/23/10	Negative check payment	400.00
16-T	UGB11	L	08/11/10	Tickets purchased for <i>Sleeping Beauty</i>	152.00
		I	08/11/10	Payment applied using Patron's credit card	(152.00)
		I	08/23/10	Cancelled 2 adult tickets	(74.00)
		I	08/23/10	Added 2 youth "Buck a Kid" tickets	2.00
		I	08/23/10	Negative check payment	72.00
16-V	UMB10	L	02/17/10	Rolled over 4 adult season tickets	956.00
		I	07/23/10	A portion of Patron's check applied	(828.00)
		I	08/23/10	Check payment applied	(128.00)
16-X	UGC11	I	06/03/10	Gift certificate established with payroll deduction	(10.00)
		I	08/23/10	Gift certificate used in Patron 16-N's account	10.00

Balance Due	Cross-Reference^	Auditor's Notes
712.00		
-		
(712.00)		
(400.00)		
Table 18		
<hr/>		
152.00		
-		
(74.00)		
(72.00)		
-	Table 18	
<hr/>		
956.00	16-F	Patron 16-V's \$956.00 check deposited 7/23/10, but only \$828.00 applied to Patron's account. Remaining \$128.00 applied to Patron 16-F's account.
128.00		
-	Table 18	
<hr/>		
(10.00)		Payroll deduction was never set up. The UNItix Director identified this as a problem in August 2010 and had asked John Gogola to look into it.
-	16-N	

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Table - Patron	Season	Type	Date	Description	Amount
16-Y	UFB10	L	08/18/10	Rolled over season football tickets	296.00
		L	08/18/10	Payment applied using Patron's credit card	(296.00)
		I	08/18/10	2 adult tickets cancelled	(198.00)
		I	08/18/10	2 youth tickets issued	98.00
		I	08/18/10	Negative cash transaction applied to Patron 16-N's account	100.00

^ - Identifies another patron's account which was also affected by the improper transactions recorded by John Gogola.

Balance Due	Cross-Reference^	Auditor's Notes
296.00		
-		
(198.00)		
(100.00)		
-	16-N	
<u> </u>		

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Transactions Related to July 26, 2010 Credit Reversal
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
19-A	(1) UMB11	L	05/12/10	Rollover of 6 Panther Scholarship Club mens' basketball season tickets
		L	06/09/10	6 tickets cancelled
		L	06/09/10	8 tickets added
		L	06/09/10	Payment made with Patron's credit card
		I	06/09/10	Credit reversal made to John Gogola's debit card
		I	07/16/10	Cash payment applied
		I	07/23/10	Canceled fees for 6 tickets (\$32.00 each)
		I	07/23/10	Credit reversal made to John Gogola's debit card
		I	07/27/10	Cash payment applied
		I	07/28/10	Gift certificate applied from Patron 19-C's account
		I	07/28/10	Cash payment applied
		I	08/06/10	Gift certificate applied from Patron 19-E's account
		I	08/06/10	Cash payment applied from Patron 16-G's account
		I	08/06/10	Ticket fees applied

Amount	Balance Due	Cross-Reference^	Auditor's Notes
\$ 1,242.00	1,242.00		
(1,242.00)	-		
1,434.00	1,434.00		
(1,434.00)	-		
1,434.00	1,434.00		
(480.00)	954.00	19-A (2)	
(192.00)	762.00		
192.00	954.00		
(66.00)	888.00	16-J(1) (Exhibit J)	
(170.00)	718.00	19-B	
(718.00)	-	19-C	
(82.00)	(82.00)	19-D(2)	
(110.00)	(192.00)	16-G (Exhibit J)	
192.00	-		

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Transactions Related to July 26, 2010 Credit Reversal
For the period August 1, 2008 through August 31, 2010

Table - Patron	Season	Type	Date	Description
	(2) UFB10	L/I	02/17/10	Rolled over 12 youth tickets #
		I	05/24/10	Cancelled 12 youth tickets
		I	05/24/10	Issued 12 adult tickets
		I	06/09/10	Payment applied using Patron's credit card
		I	07/16/10	12 adult tickets cancelled
		I	07/16/10	12 youth tickets issued
		I	07/16/10	Negative cash payment.

- On August 17, 2009, John Gogola improperly changed 12 adult tickets to 12 youth tickets in Patron 19-A's 2009 football account, which resulted in a \$600.00 price change. This amount was improperly recorded as a credit reversal to John Gogola's debit card. See **Table 3**. Because of the change in August 2009, the tickets rolled over in Patron 19-A's 2010 football account were youth instead of adult. To ensure Patron 19-A's invoice for the 2010 season tickets was for the proper amount, John Gogola cancelled the 12 youth tickets which rolled over in the account to 12 adult tickets.

Because John Gogola changed the 12 adult season tickets for 2010 to 12 youth tickets, they again rolled over in Patron 19-A's football account as youth tickets. However, for the 2011 season, no one changed the youth tickets back to adult tickets before the invoice was sent to Patron 19-A. As a result, Patron 19-A paid \$588.00 for the 12 tickets instead of the \$1,068.00 that should have been billed to him. The \$480.00 variance will be paid to the Athletics Department by UNITix. This variance is included in **Exhibit A**.

19-B	UGB11	L	07/16/10	Purchased 20 group tickets to Follies event at GBPAC
		L	07/16/10	Payment applied using Patron's credit card
		I	07/18/10	5 of the 20 tickets cancelled
		I	07/28/10	Gift certificate applied to Patron 19-A's account

Amount	Balance Due	Cross-Reference^	Auditor's Notes
588.00	588.00		
(588.00)	-		
1,068.00	1,068.00		
(1,068.00)	-		
(1,068.00)	(1,068.00)		
588.00	(480.00)		
480.00	-	19-A (1)	
	<u> </u>		
<hr/>			
680.00	680.00		
(680.00)	-		
(170.00)	(170.00)		Tickets to the 2:00pm performance were voided by John Gogola at 3:06pm.
170.00	<u> </u>	19-A (1)	Batch 14409

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Transactions Related to July 26, 2010 Credit Reversal
For the period August 1, 2008 through August 31, 2010

**Table -
Patron**

Patron	Season	Type	Date	Description
19-C	UFB10	I/L	02/17/10	Rolled over a total of 35 season tickets #
		L	03/26/10	Cancelled 6 youth tickets
		L	03/26/10	Added 6 Panther Scholarship Club adult tickets
		L	06/29/10	Payment applied using Patron's credit card
		I	07/28/10	Cancelled 18 Panther Scholarship Club adult tickets
		I	07/28/10	Issued 18 youth tickets
		I	07/28/10	Negative cash payment

- On June 8, 2009, John Gogola improperly changed 5 adult tickets to 5 youth tickets in Patron 19-C's 2009 football account, which resulted in a \$300.00 price change. This amount was a portion of a \$606 improper deposit to John Gogola's credit card. **See Exhibit E** (Patron 5-A). Because of the improper charge in June 2009, the tickets rolled over into Patron 19-C's 2010 football account included 5 more youth and 5 fewer adult tickets than had been ordered the previous year.

In 2010, before Patron 19-C was sent an invoice, the Patron made several changes to the composition of the tickets rolled into the account. He cancelled 1 youth ticket (leaving a total of 13 youth tickets ordered), cancelled 10 regular adult season tickets and picked up 7 Panther Scholarship Club adult tickets (leaving a total of 16 adult tickets) and left the 2 senior tickets. The total ticket cost due after the Patron's changes was \$2,239.00.

19-D	(1) UVB10	L	07/13/10	Rolled over volleyball season tickets
		I	08/06/10	Cash payment applied from Patron 16-G's account
		I	09/07/10	Payment applied using Patron's credit card
	(2) UGC12	L	07/29/10	Gift certificate established with payroll deduction to pay for volleyball season tickets
		I	07/28/10	Cash payment applied from Patron 19-D's account
		I	08/06/10	Gift certificate applied to Patron 19-A's account

^ - Identifies another patron's account which was also affected by the improper transactions recorded by John Gogola.


Amount	Balance Due	Cross-Reference^	Auditor's Notes
2,239.00	2,239.00		
(294.00)	1,945.00		
534.00	2,479.00		
(2,479.00)	-		
(1,602.00)	(1,602.00)		
882.00	(720.00)		
720.00	-		The negative cash payment was split and applied to other patrons' accounts, as follows:
		19-A (1)	\$ 718.00
		19-D (2)	2.00
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80.00	80.00		
(10.00)	70.00	16-G (Exhibit J)	
70.00	-		Credit card belonged to Patron 19-D. However, this was the 2nd payment on the account. The tickets were initially paid for with an \$80.00 payroll deduction. Because Patron 19-D did not receive any additional tickets for the \$70.00 charged to his credit card, the \$70.00 is included in Exhibit D .
(80.00)	(80.00)		Confirmed \$80.00 was withheld from Patron 19-E's payroll
(2.00)	(82.00)	19-C	
82.00	-	19-A (1)	

Report on Special Investigation of the
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Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Billie Jo Heth, Senior Auditor II


Tamera S. Kusian, CPA
Deputy Auditor of State

**Special Investigation of the
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Appendix

Report on Special Investigation of the
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Copies of Note and Check from John Gogola

SINCE I NEVER HAVE
TIME TO COME IN, AND IT
WAS MY MISTAKE, HERE IS
PAYMENT FOR [REDACTED] TICKETS.

I ASSUME IF SOMEONE
CALLS IN AND SAYS THEY
WANT REFUNDED ON ACCIDENT,
YOU CAN CUT ME A CHECK BACK.

FORWARD SINCE I DON'T
IT, IT WAS PROBABLY
THE EARLY BIRD PRICE

IDENTITY CHECK PRINTERS 1-800-734-7488 MICRSCAN® Loop Check - 9839

John Gogola
Cedar Falls, IA 50613

Date 11/26/10

Pay to the order of UNITIX \$ 926.00

VERIDIAN CREDIT UNION
PO BOX 7000
WATERLOO, IA 50704

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