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STATE OF IOWA

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NEWS RELEASE

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FOR RELEASE _____ June 25, 2004 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the Taylor County Sanitarian's Office. The report covers the period July 29, 2002 through December 31, 2003. Vaudt reported Jennifer Russell was dismissed from her position as the County Sanitarian by the Taylor County Board of Health amid concerns regarding irregularities in the County Sanitarian's Office.

The special investigation was requested by County officials as a result of a fraudulent claim identified prior to the former County Sanitarian's dismissal. Vaudt reported the special investigation identified \$15,703.37 of undeposited collections, \$3,814.83 of improper disbursements and \$204.30 of unsupported disbursements, which total \$19,722.50.

The undeposited collections included \$11,588.70 from the State of Iowa, \$1,451.15 from Taylor County and \$2,500.00 from customers. In addition, Vaudt reported it could not be determined if all other funds collected by the former County Sanitarian were properly deposited because sufficient records were not available from the County Sanitarian's Office.

The improper disbursements included travel reimbursements to the former County Sanitarian for mileage to events that did not occur or she did not attend. They also included salary costs paid to her for time she reported working for the County when she was in gaming facilities outside the County.

Copies of the report have been filed with the Taylor County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at www.state.ia.us/government/auditor/reports and in the Office of Auditor of State.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
TAYLOR COUNTY SANITARIAN'S OFFICE
FOR THE PERIOD
JULY 29, 2002 THROUGH DECEMBER 31, 2003**

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Auditor of State's Report

To the Members of the Taylor County
Board of Supervisors and the Taylor
County Board of Health:

As a result of alleged improprieties with certain collections and disbursements and at your request, we conducted a special investigation of the Taylor County Sanitarian's Office. We have applied certain tests and procedures to selected transactions of the County Sanitarian's Office for the period July 29, 2002 through December 31, 2003. Based on discussions with County officials and a review of relevant information, we performed the following procedures:

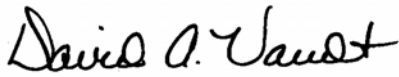
- (1) Evaluated the County's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined certain disbursements of the County Sanitarian's Office to determine if they were appropriate and properly supported.
- (3) Examined payroll disbursements to the former County Sanitarian to determine if the payments were appropriate and properly supported.
- (4) Reviewed gaming records subpoenaed from casinos in Iowa to identify dates of activity recorded for the former County Sanitarian's player's card.
- (5) Confirmed payments made to the County by the State of Iowa and certain third parties to determine if all collections were properly deposited.
- (6) Reviewed the County's bank statements, copies of certain deposit slips and the County Treasurer's miscellaneous receipt documents.
- (7) Confirmed the former County Sanitarian's attendance at training events and meetings, when possible, for which the County incurred a cost.
- (8) Reviewed the bank statements and copies of certain deposit slips for a checking account held by the former County Sanitarian.
- (9) Examined the telephone records for the County Sanitarian's Office for the period May 27, 2003 through December 31, 2003 to determine if calls made were for business purposes.

These procedures identified \$19,722.50 of undeposited collections and improper or unsupported disbursements occurring between July 29, 2002 and December 31, 2003. We were unable to determine whether additional collections may have been undeposited during this time period because sufficient records were not available from the County Sanitarian's Office. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **F** 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 at Taylor County, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Taylor County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Taylor County and the Division of Criminal Investigation during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

May 13, 2004

Taylor County Sanitarian's Office

Investigative Summary

Background Information

The County Board of Health is established by Chapter 137 of the *Code of Iowa*. As provided by the *Code*, each county's Board of Health consists of five members, at least one of whom is licensed in Iowa as a doctor of medicine and surgery or as an osteopathic physician and surgeon, as defined by law. The members of the Board of Health are appointed by the County Board of Supervisors. The Board of Health is responsible for enforcing state health laws and the rules and lawful orders of the Iowa Department of Public Health. The Board may employ persons, as necessary, for the efficient discharge of its duties. The Taylor County Board of Health has employed a public health nurse and a sanitarian to fulfill certain responsibilities.

Jennifer Russell began employment with Taylor County as the County Sanitarian on July 29, 2002. As the County Sanitarian, Ms. Russell was responsible for providing the following environmental health services:

- Environmental health promotion.
- Oversight of new and existing wells, including issuing well permits, performing well inspections and well-water testing.
- Oversight, inspection and authorization of abandoned well closures.
- Approval of private sewer system design and issuance of installation permits.
- Soil analysis.
- Lead testing.
- Inspections of tanning and tattoo parlors and funeral homes.
- Investigation of public health complaints.

To perform the duties assigned to the County Sanitarian, it is necessary to observe facilities and property located throughout the County. The County Sanitarian was allowed to drive her personal vehicle to perform Office duties and receive reimbursement at a rate established by the Board of Supervisors. The County Sanitarian was also eligible for reimbursement of any registration fees, lodging expenses and meal costs, up to the maximum amount established by the County Board of Supervisors, for approved meetings, training events and conventions.

On December 22, 2003, Ms. Russell's father, who is employed by Union National Bank (UNB), faxed a copy of a claim to the County Auditor's Office. The claim identified the vendor as "UNB VISA card" for "computers bioterrorism." The claim also contained Ms. Russell's signature and a stamp and initials indicating the Board of Supervisors' approval of the claim. However, the County Auditor and Board of Supervisors determined the approval stamp and initials were not authentic. The claim was never submitted to the County and Ms. Russell did not return to the County Sanitarian's Office after December 22, 2003 when the fraudulent claim was identified. Ms. Russell was subsequently dismissed by the Board of Health on January 7, 2004 as a result of the concerns identified.

As a result of the identified concerns, County officials requested the Office of Auditor of State conduct an investigation of certain financial transactions of the County Sanitarian's Office. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period July 29, 2002 through December 31, 2003.

Detailed Findings

The procedures identified \$19,722.50 of undeposited collections and improper or unsupported disbursements occurring between July 29, 2002 and December 31, 2003. We were unable to determine whether additional collections may have been undeposited during this time period because sufficient records were not available from the County Sanitarian's Office. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

UNDEPOSITED COLLECTIONS

Payments from the State of Iowa – Taylor County periodically receives funds from the Iowa Department of Public Health (IDPH) for administration of certain programs. We obtained a listing of all warrants issued by the State of Iowa to Taylor County and reviewed a copy of each warrant not deposited by the County to determine how it was redeemed. We identified five warrants issued to Taylor County but deposited to Ms. Russell's personal checking account. The warrants are itemized in **Table 1** and the total of \$10,165.94 is included in **Exhibit A**. Copies of the warrants are included in **Appendix 1**, along with copies of related bank documents.

Table 1

Warrant Number	Warrant Date	Date Deposited	Payable To	Reason for Payment	Amount
02709401	07/24/03	07/28/03	Taylor Co Board Health	Environmental Health Capacity	\$ 1,826.10
02822318	08/13/03	08/18/03	Taylor Co Board Supervisors	Abandoned Wells Project	2,826.00
02908789	09/02/03	09/08/03	Taylor Co Board Health	Environmental Health Capacity	1,327.05
03046237	10/01/03	10/07/03	Taylor Co Board Health	Environmental Health Capacity	1,271.79
03275968	11/26/03	12/08/03	Taylor Co Board Supervisors	Abandoned Wells Project	2,915.00
				Total	\$10,165.94

The County also periodically receives funds from the Iowa Department of Human Services (DHS) as reimbursement for services provided by the County to specified clients. The payments are distributed for DHS by a fiscal administrator. We identified three payments issued to Taylor County but not deposited by the County. Two of the payments were deposited to Ms. Russell's personal checking account and the third payment was endorsed by Ms. Russell. The payments are itemized in **Table 2** and the total of \$1,422.76 is included in **Exhibit A**. Copies of the checks are included in **Appendix 2**, along with copies of the related bank documents, if applicable.

Table 2

Check Number	Check Date	Date Deposited/ Redeemed	Payable To	Amount
1730244	07/28/03	08/06/03	Taylor County Public Health Agency	\$ 355.69
1774162	10/13/03	10/17/03	Taylor County Public Health Agency	711.38
1780680	10/27/03	11/06/03	Taylor County Public Health Agency	355.69
Total				\$ 1,422.76

Payments from Taylor County – Between July 29, 2002 and December 31, 2003, the County Auditor issued three warrants to the Taylor County Environmental Health Department that were not properly deposited. We reviewed copies of the redeemed warrants and determined two of the warrants were deposited to Ms. Russell’s personal checking account and the third warrant was redeemed by Ms. Russell for cash. The warrants are itemized in **Table 3** and the total of \$1,451.15 is included in **Exhibit A**. Copies of the warrants are included in **Appendix 3**, along with copies of the related bank documents, if applicable.

Table 3

Warrant Number	Warrant Date	Date Deposited/ Redeemed	Payable To	Amount
47006	06/26/03	07/01/03	Taylor County Environmental Health	\$ 759.26
47699	08/14/03	08/15/03	Taylor County Environmental Health	177.21
47930	08/28/03	09/02/03	Taylor County Environmental Health	514.68
Total				<u>\$1,451.15</u>

Payments from Customers – Because no deposits to the County Treasurer had been made by the County Sanitarian between July 1, 2003 and December 31, 2003, we sent confirmations to individuals who may have remitted payments to the County Sanitarian’s Office. The confirmations were sent to customers who received services and/or permits from the County Sanitarian’s Office. We identified eleven payments from customers that were not deposited into the County’s bank account.

Of the eleven payments, three were deposited to Ms. Russell’s personal checking account. An additional five payments were endorsed with Ms. Russell’s name and appear to have been redeemed for cash. We did not receive a copy of both the front and back of the redeemed check for the three remaining payments. Because we were able to determine each of the three customers received services or permits that would have been provided only after payments were made, we are satisfied the payments were submitted to the former County Sanitarian but were not deposited to the County’s accounts.

The eleven payments total \$2,500.00 and are itemized in **Exhibit B**. For reasons of privacy, we have identified each of the customers by number rather than by name. The total has also been included in **Exhibit A**. Copies of the checks and related bank documents, when applicable, have been included in **Appendix 4**.

Federal Mileage Reimbursement – In November 2002, Ms. Russell attended a meeting sponsored by the Iowa Air Coalition in Amana, Iowa. According to one of the meeting’s sponsors, an official of the Linn County Public Health Department, individuals attending the meeting were eligible for reimbursement of mileage expenses. The official provided us a copy of an electronic-mail message he received from Ms. Russell on January 20, 2003. In the message, she stated she traveled 448 miles from Bedford to Amana. Because she used her personal vehicle, she requested the reimbursement check be payable to her.

A warrant for \$163.52 was issued to “Russell, Jennifer; Attn: Taylor Co Sanitarian” on February 5, 2003 for mileage expenses. The reimbursement was made by the Linn County Auditor using federal funds. The warrant was redeemed by Ms. Russell on February 7, 2003.

Ms. Russell also submitted a request for reimbursement from Taylor County to attend the same meeting. The documentation we reviewed for the reimbursement also showed she traveled 448 miles to the meeting. She was reimbursed \$134.40 for the mileage expense by the Taylor County Auditor on November 18, 2002.

Since Ms. Russell had already been reimbursed for her mileage by Taylor County, she should have remitted the federal mileage reimbursement to the County. The \$163.52 undeposited reimbursement has been included in **Exhibit A** and a copy of the warrant from the Linn County Auditor is included in **Appendix 5**.

Other Collections- Because sufficient records were not available from the County Sanitarian's Office, we were unable to determine if all other funds collected by the former County Sanitarian were properly deposited to the County's bank account.

IMPROPER DISBURSEMENTS

Mileage Reimbursements and Related Salary Costs – As stated previously, to perform her duties as County Sanitarian, Ms. Russell was required to observe facilities and property outside the office. She also traveled to various training sessions and meetings related to her role as the Sanitarian. She was allowed to drive her personal vehicle to perform these functions and she received reimbursement based on the current authorized County rate and the number of miles driven as recorded on the reimbursement requests and timesheets she submitted.

Ms. Russell received mileage reimbursements for eleven trips to meetings which did not occur or she did not attend or, using information subpoenaed from casinos and racetracks in Iowa, we were able to determine Ms. Russell was at a gaming facility during the time she claimed she was traveling.

In addition to the mileage reimbursements, Ms. Russell received pay for each of the days identified. The gross salary paid to Ms. Russell for the eleven instances identified totals \$1,327.14. The County's share of payroll costs totaled \$177.84 for the times identified.

The total salary costs of \$1,504.98 have been summarized in **Exhibit C** along with the eleven inappropriate mileage reimbursements totaling \$739.20. Both totals have been included in **Exhibit A**. A description of each of the reimbursements, identified by date of event claimed, is summarized as follows:

- 12/04/02 – Ms. Russell claimed 308 miles to and from Ottumwa for a CAFO (Concentrated Animal Feeding Operations) meeting. We were able to confirm a CAFO meeting did not take place on that date.
- 03/31/03 and 04/01/03 – Ms. Russell claimed 384 miles to and from Carroll for an IOWWA (Iowa Onsite Waste Water Association) meeting and recorded 12 hours on her timesheet for each day. We were able to confirm an IOWWA meeting did not occur on these dates in Carroll. In addition, we determined Ms. Russell was gaming at Lakeside Casino in Osceola during most of the day on March 31, 2003. Ms. Russell's player's card shows gaming activity for several periods of time beginning at 2:50 AM and ending at 5:40 PM.
- 06/17/03 – Ms. Russell claimed 248 miles without a specific destination identified. Ms. Russell's calendar indicated she attended a meeting of Southwest Iowa Sanitarians in Lenox, Iowa. We confirmed with another Sanitarian a meeting did not occur on that date. In addition, the mileage claimed is too great for a trip to Lenox which is approximately 20 miles from Bedford. We also determined Ms. Russell was gaming at Lakeside Casino during her normal working hours on June 17, 2003.
- 07/14/03 – Ms. Russell was reimbursed for 64 miles claimed on this date. A travel claim was not submitted, but the mileage was identified on her timesheet with no additional details or destination. In addition, we determined Ms. Russell was gaming and traveling to Council Bluffs during her normal working hours.
- 07/25/03 – Ms. Russell claimed 87 miles for well pluggings training at Bedford Building Supply. We were able to confirm the training did not occur.

- 08/05/03 – Ms. Russell claimed 185 miles to attend well training in St. Charles sponsored by IDPH. We were able to confirm with an official of IDPH Ms. Russell did not attend the training session.
- 08/09/03 – Ms. Russell claimed 132 miles to perform three lead investigations on Saturday, August 9, 2003. Ms. Russell did not record any corresponding time on her time sheet.
- 08/12/03 – Ms. Russell claimed 240 miles to attend a grant meeting with IDPH officials. We confirmed with IDPH officials the meeting was not held.
- 08/26/03 – Ms. Russell claimed 473 miles to Iowa City. We were able to confirm a private water well workshop was held in Iowa City on this date. However, an official from the sponsoring organization confirmed Ms. Russell did not attend the workshop.
- 10/20/03 – Ms. Russell claimed 255 miles to Des Moines for a grant forum. We confirmed with officials of IDPH a grant forum was not held on this date.
- 10/22/03 – Ms. Russell claimed 88 miles to Creston for a Southwestern Iowa Sanitarians meeting. We were able to confirm with another Sanitarian a meeting was not held on this date.

Other Salary Costs– We reviewed each of the salary payments to Ms. Russell by Taylor County. Each of the payments was supported by a timesheet prepared and submitted by Ms. Russell. However, not all of her timesheets were reviewed and approved by the Public Health Nurse. Therefore, we are not able to determine if each of the salary payments made to Ms. Russell was for an appropriate amount based on the actual amount of time she worked.

However, we identified 18 days for which Ms. Russell was paid when it appears she was not working for Taylor County. The gross salary paid by the County to Ms. Russell for this time totaled \$1,058.14. In addition, the County’s share of associated payroll costs were \$141.79 for the dates identified. The total disbursements of \$1,199.93 have been itemized in **Exhibit D** and included in **Exhibit A**. An explanation for each of the 18 days identified follows:

- Using the information subpoenaed from casinos and racetracks, we identified 13 dates for which Ms. Russell did not claim travel reimbursements but was paid an hourly wage for time she was actually gaming at a casino or racetrack.
- Ms. Russell recorded six hours “Meetings/Training” and two hours “Travel” on her timesheet for March 17, 2003 with the notation of 125 miles. However, Ms. Russell did not submit a travel claim for this date. We were not able to identify a meeting or determine a location where Ms. Russell may have been that day.
- Ms. Russell recorded four hours “Travel” on her timesheet for Wednesday, May 21, 2003. According to available supporting documentation, Ms. Russell traveled to Des Moines to attend a five day conference beginning on May 19 and ending on May 23. The supporting documentation included a hotel bill documenting Ms. Russell checked in on Sunday, May 18 and checked out on Wednesday, May 21, 2003. Based on the lack of any additional costs related to the conference, we conclude Ms. Russell returned to Bedford on Wednesday. Only two hours should have been charged to the County for traveling from Des Moines to Bedford on May 21.
- Ms. Russell recorded eight hours “Meetings/Training” on her timesheet for Thursday, May 22, 2003 and Friday, May 23, 2003. She also recorded an additional two hours on Friday for “Travel.” As stated in the previous paragraph, Ms. Russell checked out of the hotel on May 21. Based on the lack of additional expenses for Thursday and Friday, we conclude Ms. Russell did not attend the conference on May 22, 2003 and May 23, 2003.

- Ms. Russell recorded eight hours sick leave for Monday, August 25, 2003. However, gaming information obtained from casino records document Ms. Russell was in a Council Bluffs casino on both Sunday and Monday, August 24 and 25, respectively.

Other Travel Reimbursements – When we reviewed the documents supporting the travel reimbursements to Ms. Russell, we identified the following additional concerns. The related disbursements total \$303.75 and have been included in **Exhibit A**.

- Ms. Russell submitted a receipt for a meal costing \$5.29 on September 4, 2002. County policy limits reimbursement for meals to \$5.00. The additional \$.29 should not have been reimbursed to Ms. Russell.
- Ms. Russell submitted two travel reimbursement requests, each containing a claim of 32 miles on November 18, 2002. Ms. Russell was reimbursed for the 32 miles twice, resulting in an extra \$9.60 being reimbursed to her.
- On May 15, 2003, Ms. Russell charged a gasoline purchase of \$9.53 to the County's credit card. Ms. Russell was also reimbursed for the mileage she incurred on May 15, 2003. Because she was reimbursed the mileage costs, she should not have charged the gasoline purchase to the County's credit card.
- As stated previously, Ms. Russell traveled to Des Moines on Sunday, May 18, 2003, to attend a conference beginning on Monday, May 19. She was reimbursed \$56.00 for lodging and \$13.25 for a meal on Sunday evening. County policy prohibits reimbursement of costs incurred prior to the start of the event. Therefore, Ms. Russell should not have been reimbursed for the expenses incurred on Sunday. In addition, Ms. Russell exceeded the County's meal allowance by \$9.83 for Monday, May 19.
- Ms. Russell charged a gasoline purchase of \$26.50 to the County's credit card on Saturday, May 24, 2003 in Williams, Iowa. No documentation was provided to indicate the purchase was related to County business.
- Ms. Russell incurred lodging costs for three nights at a hotel in Omaha, Nebraska from September 28 through September 30, 2003. According to Ms. Russell's travel claim and timesheet, she attended a conference in Omaha on September 30 and October 1. As stated previously, County policy does not allow for reimbursement of lodging prior to the start of a training event. Therefore, only the lodging costs for the night of September 30 are allowable. In addition, Ms. Russell incurred an additional charge at the hotel for access to wireless internet in her room and she exceeded the authorized meal limit during the trip. Ms. Russell was reimbursed \$178.75 for unallowable charges incurred during the trip to Omaha.

Personal Telephone Calls – The County's telephone bills for the phone in the County Sanitarian's Office were available for our review for the period May 27, 2003 through December 31, 2003. While we were not able to identify the party called for each on the telephone numbers included in the long distance billings, we identified several friends and members of Ms. Russell's family to whom calls were placed. The cost of the calls totaled \$10.32 and they are detailed in **Exhibit E**. The cost of the calls has also been included in **Exhibit A**.

In addition to the cost of the telephone calls made on the phone in the County Sanitarian's Office, we also identified a number of calls made on the former County Sanitarian's cellular telephone not related to County business. A number of the calls were placed to Ms. Russell's friends and family members. Additional calls were placed to a casino, Adventureland and a retail store.

Not all of the calls made with the County Sanitarian’s cellular telephone resulted in a cost to the County. Under the cellular plan held by the County, each minute exceeding a pre-established number of “free minutes” was charged a \$.30 fee. We reviewed each of the cellular telephone bills available to determine the months for which the County incurred costs exceeding the predetermined “plan cost.” For these months, we determined if each of the calls made with the cellular telephone were related to County business or were personal in nature. The personal calls resulting in a cost to the County are summarized in **Exhibit F**. The **Exhibit** also contains the cost of certain calls made to directory assistance. We included these costs only when the next call placed with the cellular phone was personal in nature. The cost of the personal cellular telephone calls totaled \$56.65. The cost has been included in **Exhibit A**.

UNSUPPORTED DISBURSEMENTS

Mileage Reimbursements – On seven occasions, Ms. Russell submitted a request for reimbursement of mileage costs for which she did not indicate a destination or purpose of the travel. The seven instances are itemized in **Table 4**.

Table 4

Warrant Number	Date of Warrant	Amount of Warrant	Date of Travel Identified by Ms. Russell	Number of Miles Claimed	Amount Reimbursed
42190	08/29/02	\$ 124.65	Not identified	50	\$ 15.00
42190	08/29/02	124.65	Not identified	27	8.10
46996	06/26/03	97.80	06/13/03	28	8.40
46996	06/26/03	97.80	06/16/03	26	7.80
46996	06/26/03	97.80	06/19/03	24	7.20
47470	07/31/03	44.10	07/08/03	45	13.50
47470	07/31/03	44.10	07/18/03	38	11.40
				Total	\$ 71.40

In addition, we identified four instances in which Ms. Russell received reimbursement of mileage costs incurred to make various types of inspections. However, Ms. Russell’s timesheets for the four dates do not support the types of inspections identified by Ms. Russell on her travel claim being made. The four instances are itemized in **Table 5**.

Table 5

Warrant Number	Date of Warrant	Amount of Warrant	Date of Travel Identified by Ms. Russell	Inspection Type per Travel Claim	Time Charged per Timesheet	Number of Miles Claimed	Amount Reimbursed
43769	12/05/02	\$ 312.55	12/03/02	Septic	General Office	41	\$ 12.30
44309	01/09/03	57.30	01/02/03	Complaint	General Office	28	8.40
48355	09/25/03	164.40	09/19/03	Well pluggings	General Office	78	23.40
48765	10/23/03	371.40	10/06/03	Lead	General Office, Septic, Wells	48	14.40
						Total	\$ 58.50

Ms. Russell was also reimbursed \$74.40 for 248 miles she reported for a roundtrip from Bedford to Des Moines. The claim she submitted stated “12/2/02; Des Moines – IDPH Grant.” We were unable to confirm the meeting took place with IDPH officials. However, Ms. Russell did not record any hours worked on her timesheet for December 2.

Because Ms. Russell did not provide adequate information to determine if the mileage she received reimbursement for was appropriate, we have determined the resulting payments identified above to be unsupported. The \$204.30 paid to Ms. Russell for these twelve mileage reimbursements has been included in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Taylor County Sanitarian's Office to process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide that the actions of one individual will act as a check on those of another and provide a level of assurance that 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 Taylor County's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former County Sanitarian had control over each of the following areas:
- (1) Receipts – initial receipting and collecting.
 - (2) Disbursements – claim preparation and initial approval.
 - (3) Payroll – preparation and initial approval.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the duties within each area listed above should be segregated between the County Sanitarian and other County officials. In addition, Board members should review financial records and supporting documentation for accounting records on a periodic basis.

- B. Receipts – The County Sanitarian's Office issues septic and well permits and collects the related fees, along with receipts for other Sanitarian purposes. During our review of receipts for the period July 29, 2002 through December 31, 2003, the following conditions were identified:
- (1) Applications and permits issued were not pre-numbered.
 - (2) Review and reconciliation of the permits issued and moneys received was not performed by an independent person.

In addition, prenumbered receipts were not used to record all collections received by the County Sanitarian's Office.

Recommendation – Pre-numbered applications and permits should be issued and reconciled with the resulting fees. An independent review of the records should be performed on a timely basis.

In addition, a pre-numbered receipt should be prepared for each collection made in the County Sanitarian's Office. The receipts should be periodically reviewed by an independent person and compared to deposit records.

C. Disbursements – Our review of the County Sanitarian’s Office disbursements identified the following conditions:

- (1) Only the former County Sanitarian was responsible for preparing the claims and performing the initial approval of all disbursements.
- (2) A credit card in the County’s name was applied for, received and used by the former County Sanitarian without Board approval. The County, however, did not disburse any funds to satisfy charges incurred on this credit card.
- (3) Certain claims did not contain the amount of detail required for payment and some inappropriate expenses were reimbursed.
- (4) In some instances, reimbursements were made to the County Sanitarian without supporting documentation.

In addition, the former County Sanitarian’s timesheets were not consistently reviewed and approved to ensure they were appropriate.

Recommendation – All claims prepared should be reviewed by a person other than the preparer before being submitted to the Board of Supervisors for final approval. Also, all claims should contain detail sufficient to ensure the payment complies with County policies and to ensure the costs incurred are valid.

In addition, all employees’ timesheets should be reviewed and approved to ensure resulting payroll payments are appropriate.

**Special Investigation of the
Taylor County Sanitarian's Office**

Exhibits

Exhibit ASpecial Investigation of the
Taylor County Sanitarian's OfficeSummary of Findings
For the period July 29, 2002 through December 31, 2003

Description	Reference	Amount		
Undeposited Collections:				
Payments from the State of Iowa:				
Iowa Department of Public Health (IDPH)	Table 1	\$ 10,165.94		
Iowa Department of Human Services (DHS)	Table 2	<u>1,422.76</u>	\$ 11,588.70	
Payments from Taylor County	Table 3		1,451.15	
Payments from Customers	Exhibit B		2,500.00	
Federal Mileage Reimbursement	Pages 7-8		<u>163.52</u>	\$ 15,703.37
Improper Disbursements:				
Mileage Reimbursements and Related Salary Costs:				
Mileage Reimbursements	Exhibit C	739.20		
Related Salary Costs	Exhibit C	<u>1,504.98</u>	2,244.18	
Other Salary Costs	Exhibit D		1,199.93	
Other Travel Reimbursements	Page 10		303.75	
Personal Telephone Calls:				
County Sanitarian's Office Telephone	Exhibit E	10.32		
Cellular Telephone	Exhibit F	<u>56.65</u>	<u>66.97</u>	3,814.83
Unsupported Disbursements:				
Mileage Reimbursements	Page 12			<u>204.30</u>
Total				<u><u>\$ 19,722.50</u></u>

Special Investigation of the
Taylor County Sanitarian's Office

Undeposited Payments from Customers
For the period July 29, 2002 through December 31, 2003

Customer	Date of Check	Amount		
Customer #1	06/03	\$ 250.00	^	##
Customer #2	07/05/03	250.00	#	@
Customer #3	07/10/03	250.00	#	@
Customer #4	07/10/03	250.00	#	@
Customer #5	07/11/03	250.00	#	@
Customer #6	07/15/03	250.00	##	@
Customer #7	08/15/03	250.00	*	
Customer #8	10/03/03	250.00	^^	
Customer #9	10/13/03	250.00	*	
Customer #10	10/21/03 **	100.00	##	
Customer #11	11/15/03	150.00	*	
Total		<u>\$ 2,500.00</u>		

^ Specific date of check is not available.

Endorsement on check contains Jennifer Russell's name.

@ Redeemed for cash.

Back of redeemed check not available.

* Check was deposited to Ms. Russell's personal checking account.

^^ Copy of redeemed check not available. We observed a handwritten receipt signed by Jennifer Russell.

** The actual check was incorrectly dated 10/21/02.

Special Investigation of the
Taylor County Sanitarian's Office

Improper Mileage Reimbursements and Related Salary Costs
For the period July 29, 2002 through December 31, 2003

Warrant Information			Improper Reimbursement	
Number	Date	Amount	Date Identified by Ms. Russell	Amount
43769	12/05/02	312.55	12/04/02	\$ 92.40
45720	04/10/03	132.00	03/31/03 & 04/01/03	115.20
46996	06/26/03	97.80	06/17/03	74.40
47470	07/31/03	44.10	07/14/03	19.20
47687	08/14/03	331.20	07/25/03	26.10
47687	08/14/03	331.20	08/05/03	55.50
47687	08/14/03	331.20	08/09/03 ^	39.60
47687	08/14/03	331.20	08/12/03	72.00
47920	08/28/03	170.70	08/26/03	141.90
48765	10/23/03	371.40	10/20/03	76.50
48765	10/23/03	371.40	10/22/03	26.40
Total				<u><u>\$ 739.20</u></u>

^ August 9, 2003 was a Saturday. No time was recorded by Ms. Russell on her timesheet.

Salary					
# of Hours Questioned	Salary per Hour	Gross Salary	County Share of FICA / IPERS	Total Cost	
13.50	\$ 10.00	135.00	18.09	153.09	
24.00	12.00	288.00	38.59	326.59	
12.00	12.00	144.00	19.30	163.30	
4.00	12.36	49.44	6.62	56.06	
8.00	12.36	98.88	13.25	112.13	
12.50	12.36	154.50	20.70	175.20	
-	-	-	-	-	
9.00	12.36	111.24	14.91	126.15	
8.00	12.36	98.88	13.25	112.13	
12.00	12.36	148.32	19.87	168.19	
8.00	12.36	98.88	13.25	112.13	
111.00	120.52	1,327.14	177.84	1,504.98	

Special Investigation of the
Taylor County Sanitarian's Office

Other Improper Salary Costs
For the period July 29, 2002 through December 31, 2003

Date	Description	# of Hours Questioned
Dates at a Casino:		
01/28/03	At Lakeside Casino, Osceola	3.00
01/29/03	At Lakeside Casino, Osceola	3.00
01/31/03	At Lakeside Casino, Osceola	2.50
02/13/03	At Lakeside Casino, Osceola	0.50
04/21/03	At Lakeside Casino, Osceola	5.00
09/08/03	At Ameristar Casino, Council Bluffs	1.83
09/17/03	At Lakeside Casino, Osceola	11.00
09/29/03	At Ameristar Casino, Council Bluffs	8.00
10/01/03	At Harrah's Casino, Council Bluffs	2.50
10/09/03	At Lakeside Casino, Osceola	1.00
10/13/03	At Lakeside Casino, Osceola	5.00
10/15/03	At Lakeside Casino, Osceola	2.50
10/21/03	At Ameristar Casino, Council Bluffs	5.00
		50.83
Other instances:		
03/17/03	Timesheet is not supported by travel claim.	8.00
05/21/03	Charged 4 hours to travel from Des Moines to Bedford instead of 2 hours.	2.00
05/22/03	Charged 8 hours for training; however, Ms. Russell did not attend the conference on this date.	8.00
05/23/03	Charged 8 hours to training and 2 hours to travel; however, Ms. Russell did not attend the conference on this date.	10.00
08/25/03	Paid for 8 hours of sickleave on Monday, August 25, 2003, but was gaming in Council Bluffs on Sunday and Monday.	8.00
		36.00
Total		86.83

	Salary per Hour	Gross Salary	County Share of FICA / IPERS	Total Cost
\$	12.00	36.00	4.82	40.82
	12.00	36.00	4.82	40.82
	12.00	30.00	4.02	34.02
	12.00	6.00	0.80	6.80
	12.00	60.00	8.04	68.04
	12.36	22.66	3.04	25.70
	12.36	135.96	18.22	154.18
	12.36	98.88	13.25	112.13
	12.36	30.90	4.14	35.04
	12.36	12.36	1.66	14.02
	12.36	61.80	8.28	70.08
	12.36	30.90	4.14	35.04
	12.36	61.80	8.28	70.08
		623.26	83.52	706.78
	12.00	96.00	12.86	108.86
	12.00	24.00	3.22	27.22
	12.00	96.00	12.86	108.86
	12.00	120.00	16.08	136.08
	12.36	98.88	13.25	112.13
		434.88	58.27	493.15
		\$ 1,058.14	141.79	1,199.93

Special Investigation of the
Taylor County Sanitarian's Office

Personal Telephone Calls
For the period May 27, 2003 through December 31, 2003

Date of Call	Time	Party Called	Relationship
05/27/03	10:31 AM	Kathy Butler residence	Former Sanitarian's friend
05/27/03	2:35 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
05/29/03	8:34 AM	Henry Russell residence	Former Sanitarian's parents
05/29/03	9:19 AM	Kathy Butler residence	Former Sanitarian's friend
06/24/03	9:10 AM	Kathy Butler residence	Former Sanitarian's friend
06/24/03	10:42 AM	Union National Bank	Former Sanitarian's father's employer
06/24/03	1:35 PM	Union National Bank	Former Sanitarian's father's employer
06/25/03	2:26 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
07/02/03	8:10 AM	Kathy Butler residence	Former Sanitarian's friend
07/02/03	8:12 AM	Kathy Butler residence	Former Sanitarian's friend
07/02/03	3:15 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
07/03/03	9:25 AM	Union National Bank	Former Sanitarian's father's employer
07/10/03	3:55 PM	Henry Russell residence	Former Sanitarian's parents
07/10/03	4:37 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
07/23/03	1:01 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
07/24/03	8:51 AM	Kathy Butler residence	Former Sanitarian's friend
07/29/03	2:21 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
07/31/03	3:58 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
07/31/03	4:48 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
08/04/03	9:17 AM	Kathy Butler residence	Former Sanitarian's friend
08/05/03	8:33 AM	Kathy Butler residence	Former Sanitarian's friend
08/06/03	10:14 AM	Kathy Butler residence	Former Sanitarian's friend
08/06/03	10:16 AM	Kathy Butler residence	Former Sanitarian's friend
08/06/03	10:31 AM	Kathy Butler residence	Former Sanitarian's friend
08/06/03	2:14 PM	Kathy Butler residence	Former Sanitarian's friend
08/08/03	11:07 AM	Kathy Butler residence	Former Sanitarian's friend
08/08/03	3:06 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
08/08/03	3:11 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
08/13/03	9:38 AM	Kathy Butler residence	Former Sanitarian's friend
08/14/03	9:07 AM	Kathy Butler residence	Former Sanitarian's friend
08/18/03	8:21 AM	Kathy Butler residence	Former Sanitarian's friend

Duration in Minutes	Cost of Call
11.6	\$ 0.81
8.0	0.06
23.2	1.62
0.7	0.05
11.5	0.81
0.3	0.02
2.1	0.15
0.6	0.05
3.0	0.02
37.2	2.79
0.5	0.04
1.2	0.08
5.1	0.36
0.8	0.06
0.7	0.05
0.3	0.02
2.0	0.15
0.3	0.02
0.7	0.05
1.5	0.11
1.9	0.14
0.3	0.02
0.3	0.02
0.3	0.02
2.2	0.17
2.9	0.22
0.3	0.02
0.4	0.03
0.3	0.02
0.3	0.02
0.9	0.07

Special Investigation of the
Taylor County Sanitarian's Office

Personal Telephone Calls
For the period May 27, 2003 through December 31, 2003

Date of Call	Time	Party Called	Relationship
08/18/03	8:22 AM	Kathy Butler residence	Former Sanitarian's friend
09/02/03	3:13 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
09/04/03	12:00 PM	Kathy Butler residence	Former Sanitarian's friend
09/05/03	10:32 AM	Union National Bank	Former Sanitarian's father's employer
09/09/03	10:41 AM	Union National Bank	Former Sanitarian's father's employer
09/11/03	9:42 AM	Kathy Butler residence	Former Sanitarian's friend
09/11/03	2:59 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
09/11/03	3:25 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
09/18/03	2:14 PM	Henry Russell residence	Former Sanitarian's parents
09/19/03	8:52 AM	Kathy Butler residence	Former Sanitarian's friend
09/19/03	9:31 AM	Henry Russell residence	Former Sanitarian's parents
09/24/03	2:36 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
10/03/03	2:32 PM	Union National Bank	Former Sanitarian's father's employer
10/09/03	1:42 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
10/09/03	3:54 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
10/09/03	6:43 PM	Jerry's Texaco Food Mart	Former Sanitarian friend's employer
10/15/03	10:30 AM	Kathy Butler residence	Former Sanitarian's friend
10/15/03	10:58 AM	Kathy Butler residence	Former Sanitarian's friend
10/15/03	11:24 AM	Emergency contact number given to County	
10/15/03	11:26 AM	Emergency contact number given to County	
10/16/03	9:56 AM	Kathy Butler residence	Former Sanitarian's friend
10/17/03	9:32 AM	Henry Russell residence	Former Sanitarian's parents
10/23/03	9:18 AM	Kathy Butler residence	Former Sanitarian's friend
10/24/03	10:06 AM	Kathy Butler residence	Former Sanitarian's friend
10/30/03	8:56 AM	Union National Bank	Former Sanitarian's father's employer
10/31/03	10:10 AM	Kathy Butler residence	Former Sanitarian's friend
11/04/03	12:05 PM	Kathy Butler residence	Former Sanitarian's friend
11/05/03	9:30 AM	Emergency contact number given to County	
11/06/03	10:20 AM	Emergency contact number given to County	
11/13/03	8:55 AM	Union National Bank	Former Sanitarian's father's employer
12/10/03	9:19 AM	Kathy Butler residence	Former Sanitarian's friend
Total			

Duration in Minutes	Cost of Call
1.8	0.14
0.3	0.02
0.4	0.03
5.7	0.40
1.3	0.09
0.3	0.02
0.3	0.02
0.3	0.02
0.3	0.02
6.5	0.46
5.0	0.35
0.4	0.03
0.5	0.04
0.3	0.02
0.5	0.04
0.3	0.02
0.5	0.04
1.7	0.12
0.4	0.03
0.3	0.02
0.5	0.04
0.3	0.02
0.6	0.04
0.3	0.02
0.3	0.02
0.8	0.06
0.3	0.02
0.3	0.02
0.3	0.02
0.5	0.04
0.3	0.02
153.00	\$ 10.32

Special Investigation of the
Taylor County Sanitarian's Office

Personal Cellular Telephone Calls
For the period July 1, 2003 through December 31, 2003

Billing Date	Date of Call	Time	Party Called	Relationship
07/14/03				
	06/18/03	10:35 AM	DACALLCOM	Directory Assistance
	06/18/03	10:36 AM	Dillard's - Mall of the Bluffs	
08/14/03				
	07/15/03	7:39 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	07/15/03	7:50 PM	Leon Anderson residence	Former Sanitarian's grandparents
	07/15/03	8:45 PM	Leon Anderson residence	Former Sanitarian's grandparents
	07/15/03	8:49 PM	Kathy Butler	Former Sanitarian's friend
	07/21/03	6:14 PM	Leon Anderson residence	Former Sanitarian's grandparents
	07/21/03	6:18 PM	Leon Anderson residence	Former Sanitarian's grandparents
	07/21/03	7:12 PM	Leon Anderson residence	Former Sanitarian's grandparents
	08/05/03	5:42 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	08/05/03	8:44 PM	Mobile	
	08/06/03	8:18 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	08/07/03	3:36 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	08/10/03	3:10 PM	DACALLCOM	Directory Assistance
	08/10/03	3:12 PM	Adventureland	
09/14/03				
	08/31/03	6:26 PM	DACALLCOM	Directory Assistance
	08/31/03	6:27 PM	Rick Bissell	Former Sanitarian's friend
10/14/03				
	10/09/03	10:02 AM	DACALLCOM	Directory Assistance
	10/09/03	10:03 AM	Lakeside Casino Resort	
11/14/03				
	10/14/03	8:48 PM	Leon Anderson residence	Former Sanitarian's grandparents
	10/15/03	8:43 PM	Leon Anderson residence	Former Sanitarian's grandparents
	10/21/03	9:19 AM	Union National Bank	Former Sanitarian's father's employer
	10/21/03	10:09 AM	Union National Bank	Former Sanitarian's father's employer
	10/23/03	4:56 PM	Emergency contact number given to County	
	10/23/03	7:48 PM	Leon Anderson residence	Former Sanitarian's grandparents
	10/28/03	8:35 AM	Kathy Butler	Former Sanitarian's friend
	10/28/03	8:07 PM	Leon Anderson residence	Former Sanitarian's grandparents
	10/31/03	4:41 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/03/03	6:16 PM	Leon Anderson residence	Former Sanitarian's grandparents

<u>Duration in Minutes</u>	<u># of Minutes Paid by County</u>	<u>Cost Paid by County</u>
1.0		\$ 1.25
2.0		
<u>3.0</u>	-	-
1.0		
1.0		
1.0		
1.0		
5.0		
3.0		
1.0		
1.0		
5.0		
1.0		
3.0		
2.0		1.25
<u>1.0</u>		
<u>26.0</u>	17.0	5.10
2.0		1.25
<u>1.0</u>		
<u>3.0</u>	-	-
1.0		1.25
<u>1.0</u>		
<u>2.0</u>	-	-
1.0		
3.0		
3.0		
2.0		
1.0		
1.0		
1.0		
1.0		
1.0		
1.0		

Special Investigation of the
Taylor County Sanitarian's Office

Personal Cellular Telephone Calls
For the period July 1, 2003 through December 31, 2003

Billing Date	Date of Call	Time	Party Called	Relationship
	11/04/03	12:07 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/04/03	1:46 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/04/03	2:00 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/05/03	10:02 AM	Emergency contact number given to County	
	11/05/03	1:34 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/05/03	1:43 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/05/03	1:49 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/05/03	6:04 PM	Henry Russell residence	Former Sanitarian's parents
	11/06/03	1:19 PM	Emergency contact number given to County	
	11/06/03	1:24 PM	Union National Bank	Former Sanitarian's father's employer
	11/06/03	1:32 PM	Emergency contact number given to County	
	11/06/03	1:35 PM	Emergency contact number given to County	
	11/06/03	5:00 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/06/03	5:04 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/06/03	5:11 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/11/03	1:55 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/11/03	5:20 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/11/03	6:30 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/12/03	4:12 AM	Incoming Call	
	11/12/03	10:13 AM	Kathy Butler	Former Sanitarian's friend
	11/12/03	2:01 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/12/03	5:37 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/13/03	3:21 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/13/03	4:51 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/13/03	4:51 PM	Leon Anderson residence	Former Sanitarian's grandparents
12/14/03				
	11/18/03	1:16 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/18/03	1:34 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/18/03	6:09 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/18/03	6:56 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/20/03	3:10 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/20/03	3:12 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/20/03	7:55 PM	Emergency contact number given to County	
	11/20/03	8:07 PM	Leon Anderson residence	Former Sanitarian's grandparents
	11/20/03	8:11 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
	11/20/03	8:22 PM	Jerry's Texaco Food Mart	Former Sanitarian's friend's employer

<u>Duration in Minutes</u>	<u># of Minutes Paid by County</u>	<u>Cost Paid by County</u>
2.0		
1.0		
2.0		
8.0		
1.0		
2.0		
5.0		
2.0		
1.0		
1.0		
4.0		
2.0		
1.0		
1.0		
2.0		
1.0		
6.0		
6.0		
6.0		
1.0		
1.0		
1.0		
1.0		
<u>76.0</u>	64.0	19.20

2.0
1.0
3.0
1.0
1.0
1.0
12.0
4.0
2.0
2.0

Special Investigation of the
Taylor County Sanitarian's Office

Personal Cellular Telephone Calls
For the period July 1, 2003 through December 31, 2003

Billing Date	Date of Call	Time	Party Called	Relationship
11/20/03	8:37 PM		Leon Anderson residence	Former Sanitarian's grandparents
11/20/03	8:44 PM		Emergency contact number given to County	
11/21/03	9:30 AM		Emergency contact number given to County	
11/21/03	2:21 PM		Henry Russell residence	Former Sanitarian's parents
11/21/03	2:25 PM		Leon Anderson residence	Former Sanitarian's grandparents
11/21/03	2:26 PM		Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
11/21/03	2:41 PM		Leon Anderson residence	Former Sanitarian's grandparents
11/21/03	3:57 PM		Jerry's Texaco Food Mart	Former Sanitarian's friend
11/21/03	6:25 PM		Henry Russell residence	Former Sanitarian's parents
11/24/03	6:24 PM		Leon Anderson residence	Former Sanitarian's grandparents
11/26/03	7:51 PM		Henry Russell residence	Former Sanitarian's parents
11/26/03	7:53 PM		Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
11/26/03	8:16 PM		Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
11/26/03	8:39 PM		Kathy Butler	Former Sanitarian's friend
11/28/03	4:34 PM		DACALLCOM	Directory Assistance
11/28/03	4:35 PM		Lakeside Casino and Resort	
12/01/03	7:54 PM		Leon Anderson residence	Former Sanitarian's grandparents
12/02/03	9:00 AM		Bedford Community Schools	Former Sanitarian's secondary employer
12/05/03	3:12 PM		Leon Anderson residence	Former Sanitarian's grandparents
12/11/03	11:25 AM		Bank of Messena	Former Sanitarian's father's employer
12/11/03	11:29 AM		Leon Anderson residence	Former Sanitarian's grandparents
12/11/03	1:05 PM		Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
12/11/03	2:05 PM		Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
12/11/03	6:29 PM		Leon Anderson residence	Former Sanitarian's grandparents
12/11/03	7:46 PM		Jerry's Texaco Food Mart	Former Sanitarian's friend's employer
12/11/03	8:50 PM		Leon Anderson residence	Former Sanitarian's grandparents
12/11/03	8:55 PM		Kathy Butler	Former Sanitarian's friend
12/12/03	8:10 AM		Union National Bank	Former Sanitarian's father's employer
12/12/03	11:57 AM		Kathy Butler	Former Sanitarian's friend

Total

Duration in Minutes	# of Minutes Paid by County	Cost Paid by County
2.0		
3.0		
3.0		
4.0		
2.0		
2.0		
3.0		
2.0		
4.0		
2.0		
3.0		
3.0		
1.0		
5.0		
1.0		1.25
1.0		
2.0		
2.0		
3.0		
4.0		
1.0		
1.0		
2.0		
1.0		
1.0		
1.0		
1.0		
1.0		
1.0		
<hr/> 91.0	87.0	26.10
<hr/> 201.0	168.0	\$ 56.65

Report on the Special Investigation of the
Taylor County Sanitarian's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Nancy F. Curtis, CPA, Senior Auditor II
Corrine M. Widen, Assistant Auditor



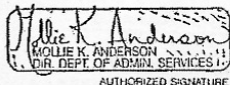
Tamera S. Kusian, CPA
Deputy Auditor of State


Appendices

Appendix 1

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Public Health

ACCOUNT NUMBERS		<i>State of Iowa Warrant</i>	
0001-03-588-K09-0960-2495		VOID 6 MONTHS AFTER 07-24-03	No. 02709401
Pay to the order of		TO THE Treasurer of State Des Moines, Iowa 50319	33-72 730
TAYLOR CO BOARD HEALTH 405 JEFFERSON ST BEDFORD IA 50833		DEPARTMENTAL REFERENCE NOS 588MC199200 XXXXX426906 4 5883EHC15	AMOUNT *****1,826.10
		 AUTHORIZED SIGNATURE	
		7A94808AF830840	
		⑈0000182610⑈	

0130028033	
07292003	
ENT=4641 TRC=4641 PK=01	
WFO HELS, MN 07282003 TRACER# 4151 010 0912-0058-9 2350907693	 7-27-03 07 28 03 7-27-03 07/28/03

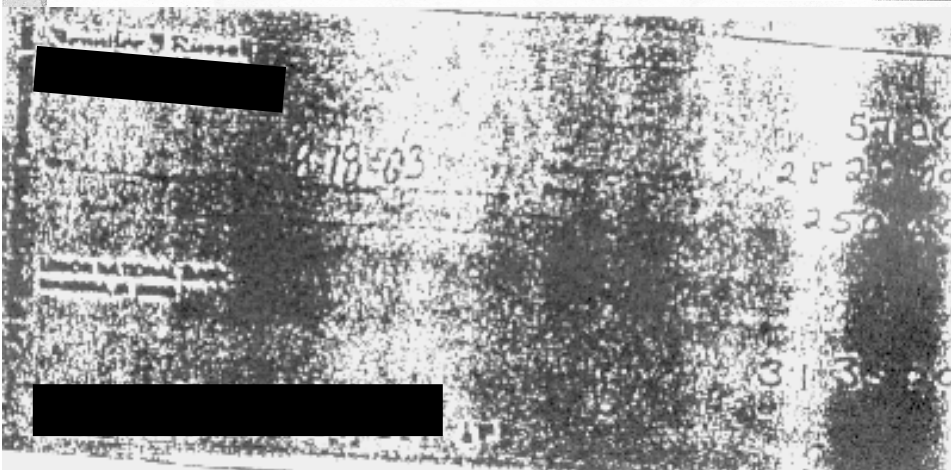
UNION NATIONAL BANK	
ACCOUNT # [REDACTED] Jenny Russell 7-28-03	State of Iowa 1826.10 326.10 1500

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Public Health

ACCOUNT NUMBERS		State of Iowa Warrant	
0001-03-588-K13-1404-2495	VOID 6 MONTHS AFTER 08-13-03	No. 02522318	
TO THE Treasurer of State		33-72 730	
Des Moines, Iowa 50319			
Pay to the order of	DEPARTMENTAL REFERENCE NO'S	AMOUNT	
TAYLOR CO BD SUPERVISORS COURTHOUSE BEDFORD IA 50833	588MC199270 XXXXX426907 5 5883AW87	\$*****2,826.00	
		A7A98808A7AA6470	
		AUTHORIZED SIGNATURE	
		"0000 28 2600"	

0538572459 0730-0033-6 08192003 ENT=4001 TRC=4082 PK=02 0538955326 0730-0033-6 08192003 ENT=0062 TRC=0130 PK=05	732-752-3100 FARMERS NATIONAL BANK DES MOINES, IOWA 308 732-752-3100 FARMERS NATIONAL BANK DES MOINES, IOWA 308
--	--



Appendix 1

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Public Health

ACCOUNT NUMBERS		<i>State of Iowa Warrant</i>	
001-04-588-K09-0960-2495	VOID 6 MONTHS AFTER 09-02-03	No. 02908789	
TO THE		33-72	
<i>Treasurer of State</i>		730	
<i>Des Moines, Iowa 50319</i>			
Pay to the order of	DEPARTMENTAL REFERENCE NO'S	AMOUNT	
TAYLOR CO BOARD HEALTH 405 JEFFERSON ST BEDFORD IA 50833	588MC239503 XXXXX426906 & 5883EHCL5	\$*****1,327.05	
		LAF8078A387F730	
		AUTHORIZED SIGNATURE	
		⑈0000132705⑈	

053566291Z
0730-0033-8
09092003
ENT=4560 TRC=4102 PK=02
0730-0033-6
09092003
ENT=0560 TRC=0560 PK=05

[Handwritten Signature]

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Public Health



Taylor County Sanitarian's Office

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Public Health

ACCOUNT NUMBERS
0001-04-588-K09-0950-2495

State of Iowa Warrant
VOID 6 MONTHS AFTER 10-01-03 No. 03046237

TO THE Treasurer of State
Des Moines, Iowa 50319

33-72
730

Pay to the order of

DEPARTMENTAL REFERENCE NO S AMOUNT

TAYLOR CO BOARD HEALTH 588MC272101 XXXXX426906 5 *****1,271.79
405 JEFFERSON ST 5883EHCL5
BEDFORD IA 50833

Walter K. Anderson
WALTER K. ANDERSON
DIR. DEPT. OF ADMIN. SERVICES

AF4F3086809ALFO

AUTHORIZED SIGNATURE

0000127179

0538230545
0730-0033-8
1039209808
ENT=0669 TRC=3931 PK=02
10082003
ENT=0669 TRC=0670 PK=05

CREDITED TO THE ACCOUNT OF
THE WITHIN NAMED PAYEE
IN ACCORDANCE WITH PAYEE'S
INSTRUCTIONS
UNION NATIONAL BANK
MASSENA, IOWA

DEPOSIT TICKET

72-944/739

Donner J Russell
Bedford, IA 50833

Date 10/07/03

1271.79

Union National Bank
Maskena, IA 50833
212-778-2234

Checks and other items are received for deposit subject to the provisions of the uniform agreement filed in any bank and subject agreement

\$

hm

Appendix 1

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Public Health

ACCOUNT NUMBERS **0001-04-588-K13-1404-2495** *State of Iowa Warrant*
VOID **6** MONTHS AFTER **11-26-03** No. **03275968**

TO THE **Treasurer of State**
Des Moines, Iowa 50319 33-72
730

Pay to the order of

DEPARTMENTAL REFERENCE NO'S	AMOUNT
TAYLOR CO BD SUPERVISORS 588MC302113 XXXXX426907 & MOU2004AW87	\$*****2,915.00

COURTHOUSE
405 JEFFERSON
BEDFORD IA
50833

A34088786AF03970

0000 291500

0250296536
0620010000-8
072090003-8
12080032 TRC=3833 PR=02
EXT=0470 TRC=0470 PR=05

UNION NATIONAL BANK
MASSENA IOWA
12 08 03
UNION NATIONAL BANK
MASSENA IOWA
07300040

CAUTION - ENDORSE IN VIEW OF PERSON CARRYING OR
PRESENTING ENDORSEMENT WITH DEPOSIT ONLY AND
SHOW YOUR ID
BY APPOINTMENT

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Public Health

DEPOSIT TICKET
Jennifer J Russell
Bedford, IA 50833
Date: 12-3-03
Union National Bank
312-778-2234

72-984/739

150.00
2915.00
915.00
\$ 2150.00

hm

EMBLEY COMPANY ORIGINAL DCL-1
CASH OUT TICKET
TELLER NO. 3
UNION NATIONAL BANK
AMOUNT 915.00
Russell

Appendix 2

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Human Services

THIS DOCUMENT HAS A BLUE SECURITY BACKGROUND, NOT A WHITE BACKGROUND, AND A MICRO-PRINT SIGNATURE LINE

CONSULTEC, LLC
P.O. BOX 14422
Des Moines, Iowa 50306-3422

IOWA TITLE XIX MEDICAL ASSISTANCE (MEDICAID) 1730244
1730244

FISCAL AGENT - OPERATING ACCOUNT

VOID After One Hundred Eighty (180) Days

MO	DAY	YR	VOUCHER NUMBER
07	28	03	2157133

PAY EXACTLY *****355 DOLLARS AND 69 CENTS *****355.69

PAY TO THE ORDER OF TAYLOR COUNTY PUBLIC HEALTH AGE
405 JEFFERSON BEDFORD IA 50833

Bank of America N.A. DES MOINES, IOWA

Jeff L. Dishongh
AUTHORIZED SIGNATURE

⑆0000035569⑆

THIS CHEQUE PAPER CONTAINS VISIBLE FIBERS AND A CHAIN WATERMARK - DO NOT ACCEPT WITHOUT EITHER...HOLD TO LIGHT...TO VERIFY WATERMARK

060605358
0830+00350
08038000
R0000000TRC=0420 PE=00
EXT=4046, INC=4284, PE=00

BANK OF AMERICA N.A.
107000030 EM65 33 700
10/17/03

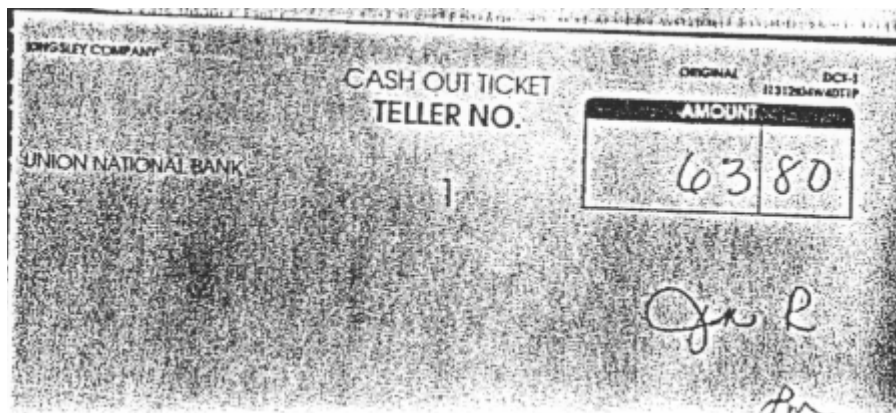
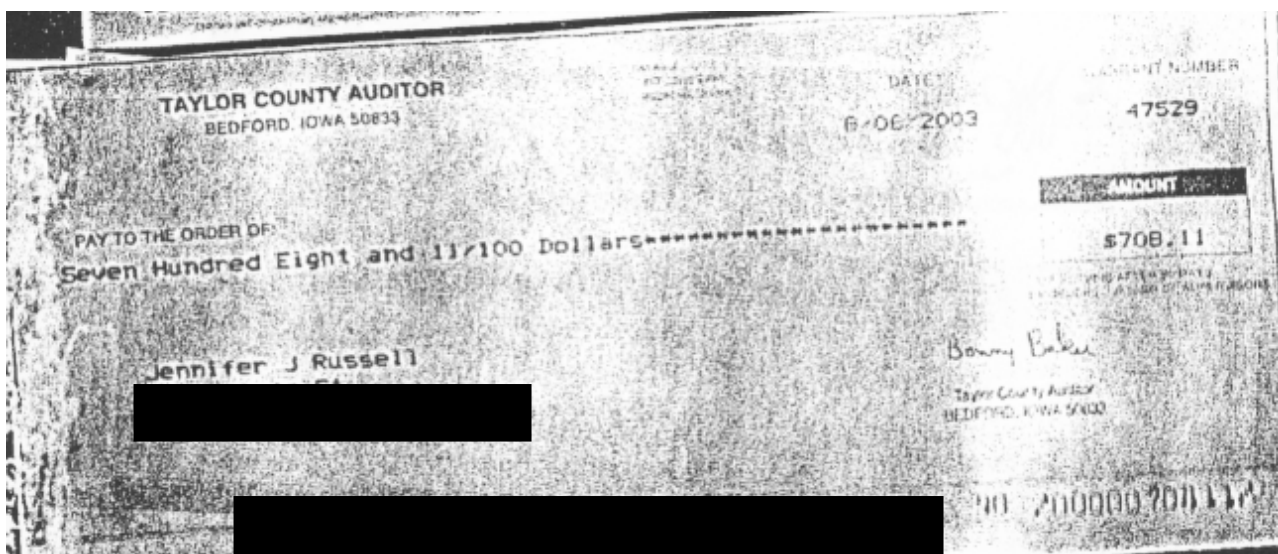
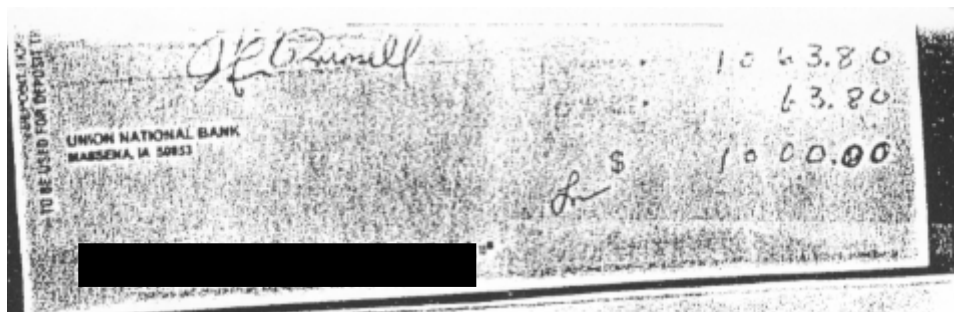
6820001047

Jeff L. Dishongh
Bank of America

DISCOUNTING, DEPOSIT, AND FINANCIAL SERVICES OF BANK OF AMERICA

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Human Services



Appendix 2

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Human Services

THIS DOCUMENT HAS A BLUE SECURITY BACKGROUND, NOT A WHITE BACKGROUND, AND A MICRO-PRINT SIGNATURE LINE

ACS STATE HEALTHCARE, LLC
P.O. BOX 14422
Des Moines, Iowa 50306-3422

IOWA TITLE XIX MEDICAL ASSISTANCE (MEDICAID) 1774162
1774162

33-17
730

FISCAL AGENT - OPERATING ACCOUNT

WARRANT AFTER ONE HUNDRED EIGHTY (180) DAYS

MO.	DAY	YR.	VOUCHER NUMBER
10	13	05	2210608

PAY EXACTLY *****711 DOLLARS AND 38 CENTS *****711.38

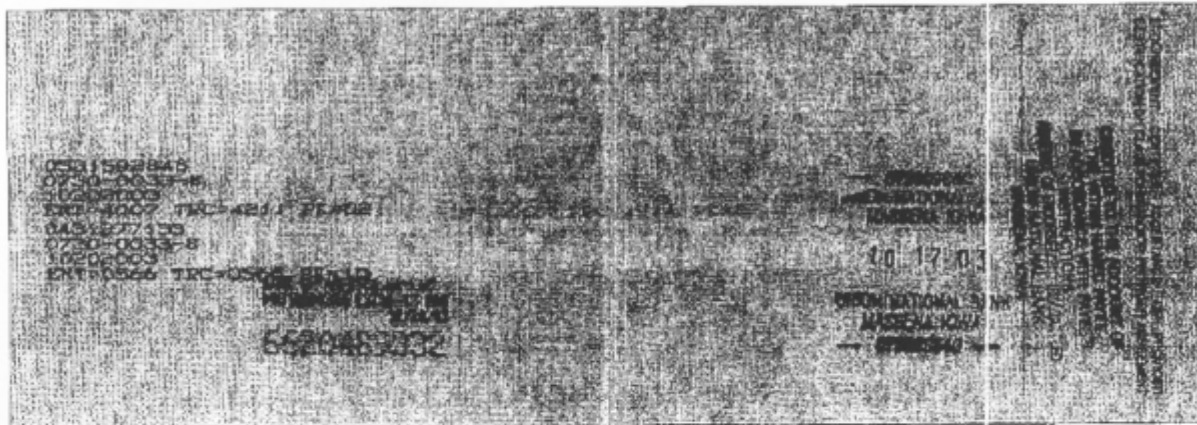
PAY TO THE ORDER OF TAYLOR COUNTY PUBLIC HEALTH AGE
405 JEFFERSON BEDFORD IA 50833

Bank of America, N.A.
DES MOINES, IOWA

Jeff L. Dishong
AUTHORIZED SIGNATURE

⑆0000071138⑆

THIS CHECK/PAPER CONTAINS VISIBLE FIBERS AND A CHAIN WATERMARK. DO NOT ACCEPT WITHOUT EITHER - HOLD TO LIGHT TO VERIFY WATERMARK.



DEPOSIT TICKET

For Mr. J. Russell

Section IA 60653

Date

71-984/739

19 00.00
711.38
250.00

\$ 18,613.71

Bank of America, N.A.
Des Moines, Iowa

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Warrants from
Iowa Department of Human Services

ACS STATE HEALTHCARE, LLC
P.O. BOX 14422
Des Moines, Iowa 50308-3422

IOWA TITLE XIX MEDICAL ASSISTANCE (MEDICAID) 1780680
1780680

FISCAL AGENT - OPERATING ACCOUNT

MO DAY YR VOUCHER NUMBER
10 27 03 2219747

PAY EXACTLY *****355 DOLLARS AND 69 CENTS *****355.69

Multi After One Hundred Eighty (180) Days

PAY TO THE ORDER OF TAYLOR COUNTY PUBLIC HEALTH AGE
405 JEFFERSON BEDFORD IA 50833

Bank of America, N.A.
DES MOINES, IOWA

Jeff L. Dishinger
AUTHORIZED SIGNATURE

⑈0000035569⑈

THIS CHECK/PAPER CONTAINS VISIBLE FIBERS AND A CHAIN WATERMARK - DO NOT ACCEPT WITHOUT EITHER - HOLD TO LIGHT TO VERIFY WATERMARK

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0631362273
0730-0033-8
11072003
ENT=0848 TRC=0630 PK=10

BANK OF AMERICA, N.A.
DES MOINES, IOWA
10/27/03
2219747

ED 9-11

0538571170
0730-0033-8
11072003
ENT=4071 TRC=4035 PK=02

0631362273
0730-0033-8
11072003
ENT=0848 TRC=0630 PK=10

Bank of America, N.A.
DES MOINES, IOWA
10/27/03
2219747

Appendix 3

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited County Warrants

TAYLOR COUNTY AUDITOR
BEDFORD, IOWA 50833

PAYABLE THROUGH
CITIZENS BANK
BEDFORD, IOWA

DATE
6/26/2003

WARRANT NUMBER
47006

PAY TO THE ORDER OF:
Seven Hundred Fifty-Nine and 26/100 Dollars *****

Taylor Co Environmental Health
405 Jefferson
Bedford, IA 50833

PAID
GREAT WESTERN BANK
JUL 08 2003

AMOUNT
\$759.26

VOID AFTER 90 DAYS
BY ORDER OF BOARD OF SUPERVISORS

Bonny Baker
Taylor County Auditor
BEDFORD, IOWA 50833

Health
Taylor County Auditor
Bonny Baker

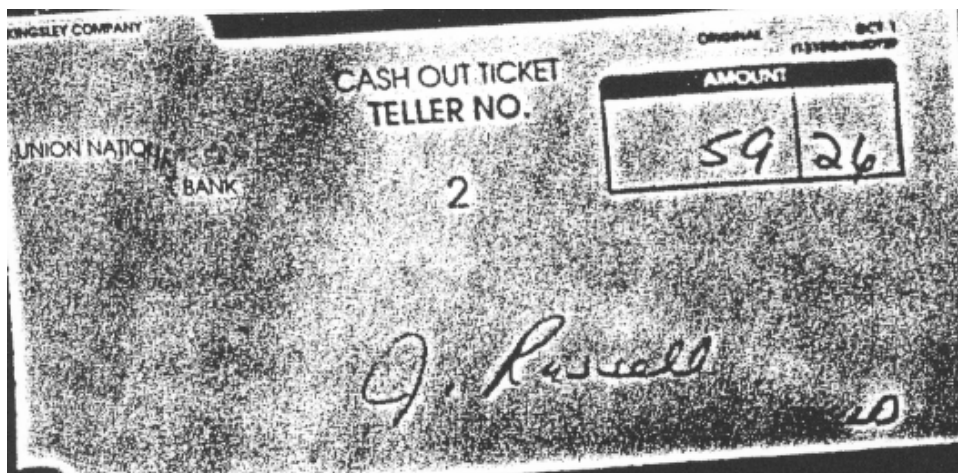
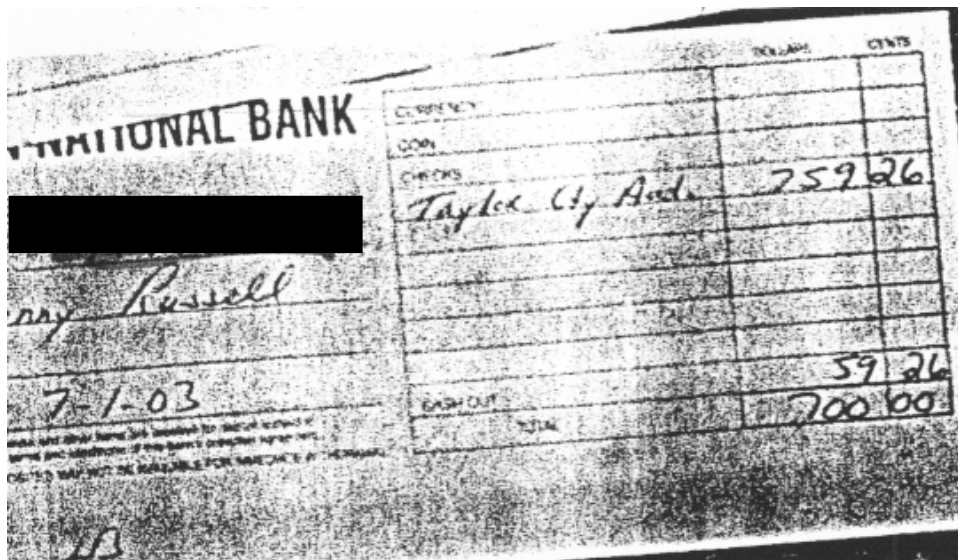
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030-0033-8
0032003
WT-2455 TRC-0811 PE=30

0701006
030-0033-8
0032003
WT-2455 TRC-0811 PE=30

0701006
030-0033-8
0032003
WT-2455 TRC-0811 PE=30

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited County Warrants



Taylor County Sanitarian's Office

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited County Warrants

TAYLOR COUNTY AUDITOR BEDFORD, IOWA 50833	PAYABLE THROUGH CITIZENS BANK BEDFORD, IOWA	DATE 8/14/2003	WARRANT NUMBER 47699
PAY TO THE ORDER OF:	PAID GREAT WESTERN BANK	AMOUNT \$177.21	
One Hundred Seventy-Seven and 21/100 Dollars*****	AUG 20 '03	VOID AFTER 90 DAYS BY ORDER OF BOARD OF SUPERVISORS	
Taylor Co Environmental Health 405 Jefferson Bedford, IA 50833	PAID AUG 20 2003 By _____	Bonny Baker Taylor County Auditor BEDFORD, IOWA 50833	

0003 76132
STATE SAVINGS BANK
BEDFORD, IA 50833
40739158184
AUG 15 03
ENT=1710 TRC=1807 PR=30
08182003
08182003
08182003
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Taylor Co Sanitarian

Appendix 3

Special Investigation of the
Taylor County Sanitarian's Office

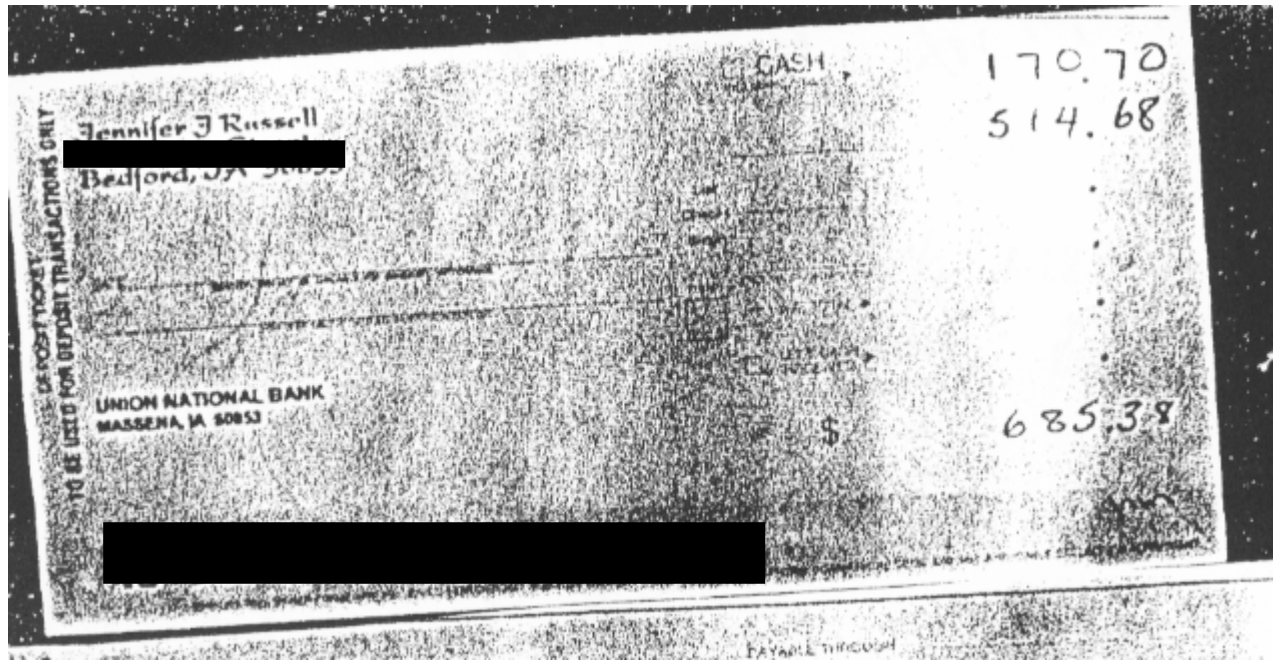
Copies of Undeposited County Warrants

TAYLOR COUNTY AUDITOR BEDFORD, IOWA 50833	PAYABLE THROUGH CITIZENS BANK BEDFORD, IOWA	DATE 8/28/2003	WARRANT NUMBER 47930
PAY TO THE ORDER OF:	PAID GREAT WESTERN BANK	VOID AFTER 90 DAYS BY ORDER OF BOARD OF SUPERVISORS	
Five Hundred Fourteen and 68/100 Dollars*****	SEP 05 2003	PAYMENT \$514.68	
Taylor Co Environmental Health 405 Jefferson Bedford, IA 50833	PAID SEP 05 2003 By	Bonny Baker Taylor County Auditor BEDFORD, IOWA 50833	
90 0000051468			

0636701899 6730-0033-8 09032003 ENT=3701 TRC=3711 PK=01	0397415571 0730-0033-8 09032003 ENT=0867 TRC=1022 PK=30	ADVISOR 09 02 03 07300000	Taylor Co Environmental Health John E. Guinnell
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Special Investigation of the
Taylor County Sanitarian's Office

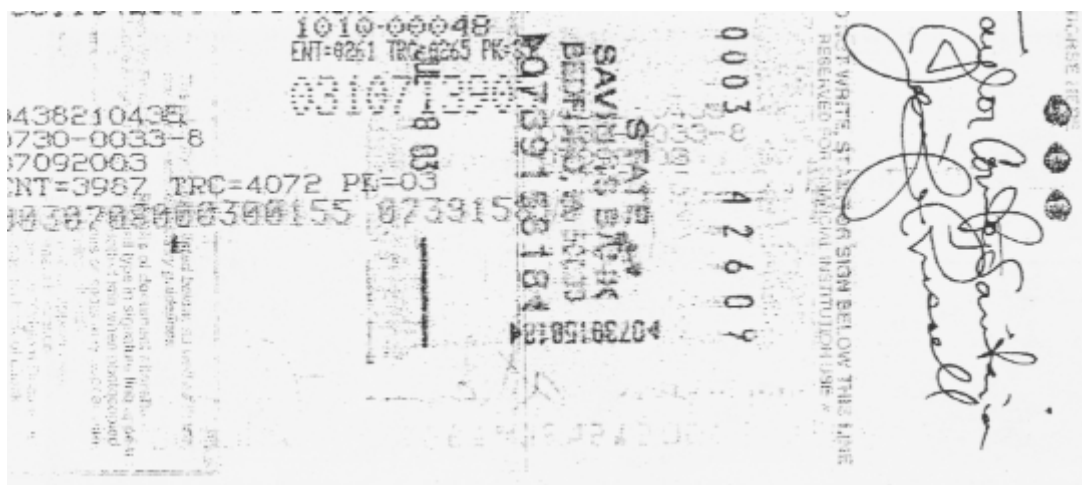
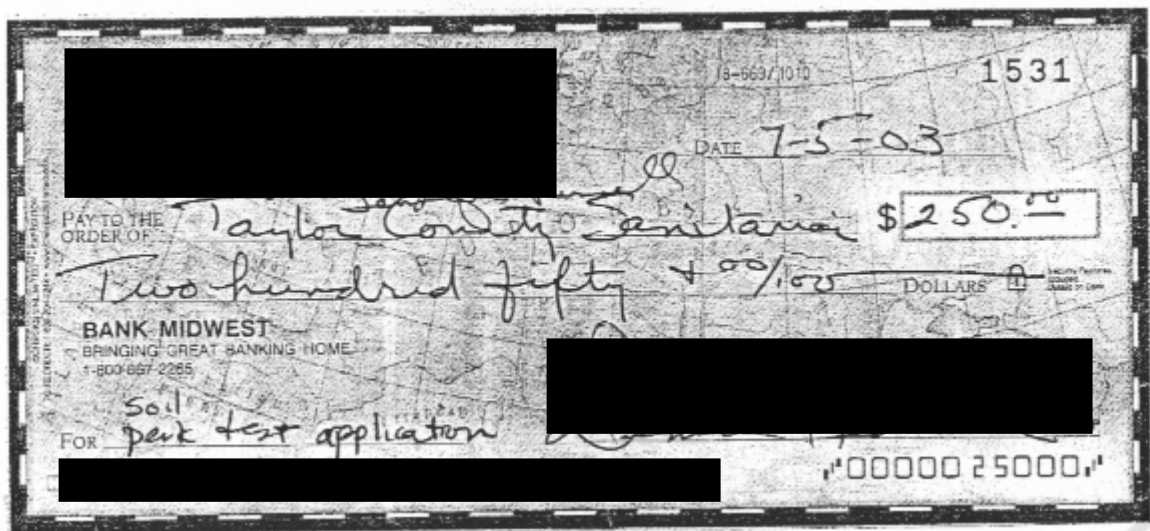
Copies of Undeposited County Warrants



Taylor County Sanitarian's Office

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers



Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers

3-03 STATE SAVINGS BANK
CRESTON • BEDFORD • CLEARFIELD, IOWA
TELLER'S CASH TICKET
TELLER NUMBER
2
Taylor Co Sanitarian

CASH OUT
\$ *500* ¢

2# [REDACTED] 302 #00000 50000#

[REDACTED] DATE *07-10-03* 1003
72-1581739

PAY TO THE ORDER OF *Taylor Co Sanitarian* \$ *250.00*
Two hundred fifty and 00/100 DOLLARS

MEMO [REDACTED] #00000 25000#

STATE SAVINGS BANK
CRESTON, IOWA
BEDFORD, IOWA
CLEARFIELD, IOWA

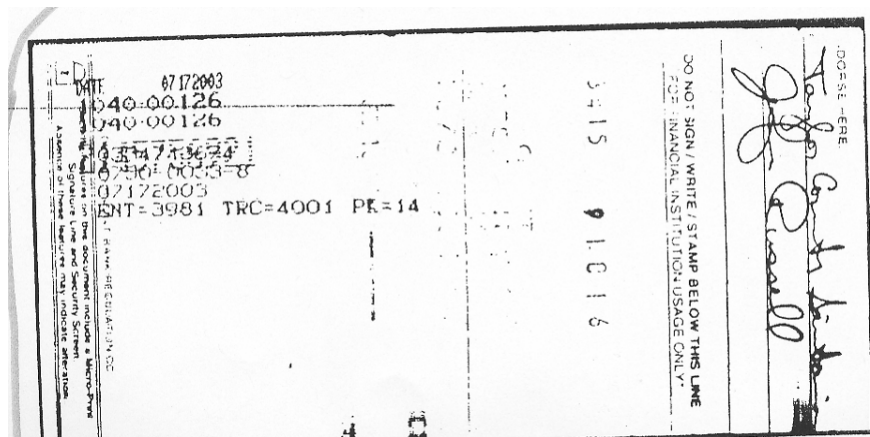
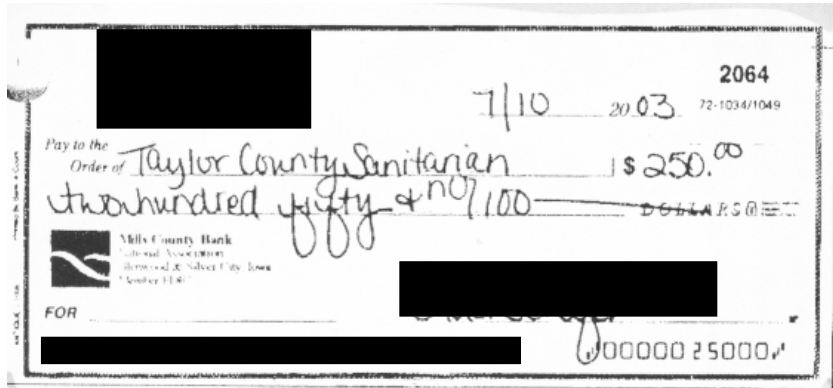
JUL 11 2003

0003 49666

Jeffrey C. Grawell

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers



Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers

11-02 STATE SAVINGS BANK
CRESTON • BEDFORD • CLEARFIELD, IOWA
TELLER'S CASH TICKET
TELLER NUMBER
Russell **3**

CASH OUT
\$ 250 —

3# 303 #00000 25000#

7733
DATE *7-11-03*

PAY TO THE ORDER OF *Taylor County Sanitarian* \$ *250.00*
Two hundred fifty & no/100 DOLLARS

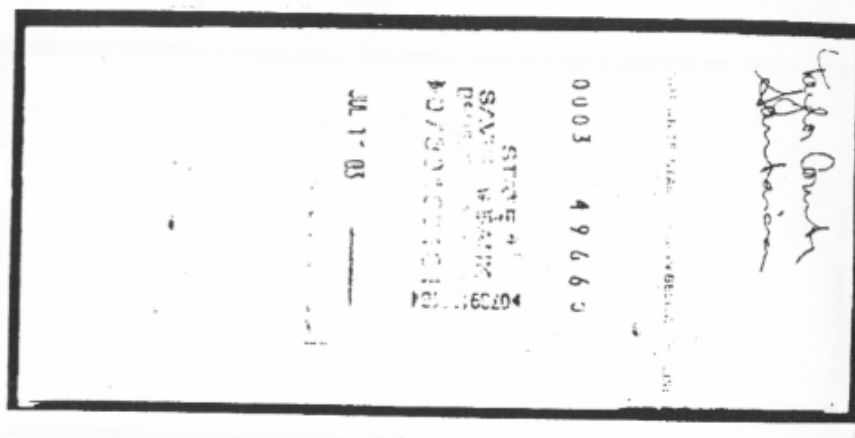
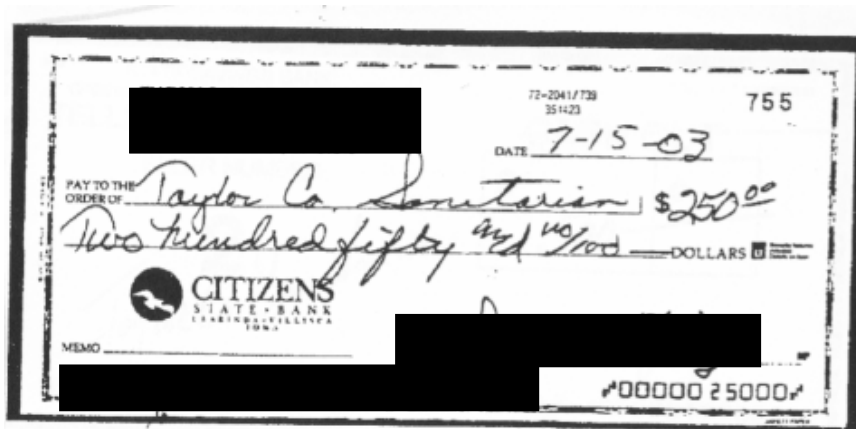
MEMO

#00000 25000#

STATE SAVINGS BANK
CRESTON, IOWA
0003 58319
JUL 25 03
Taylor County Sanitarian

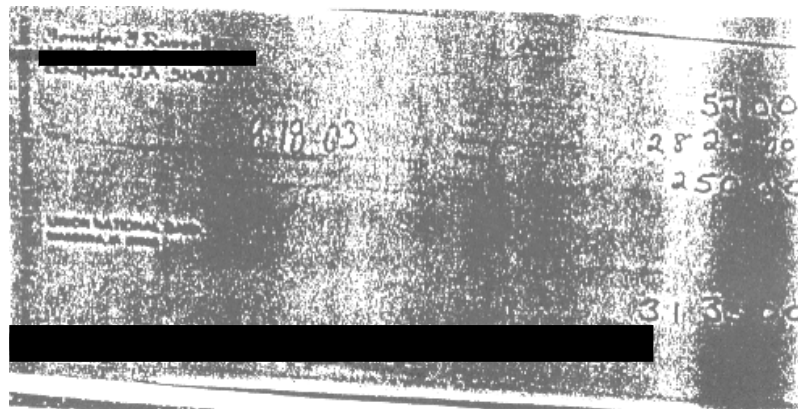
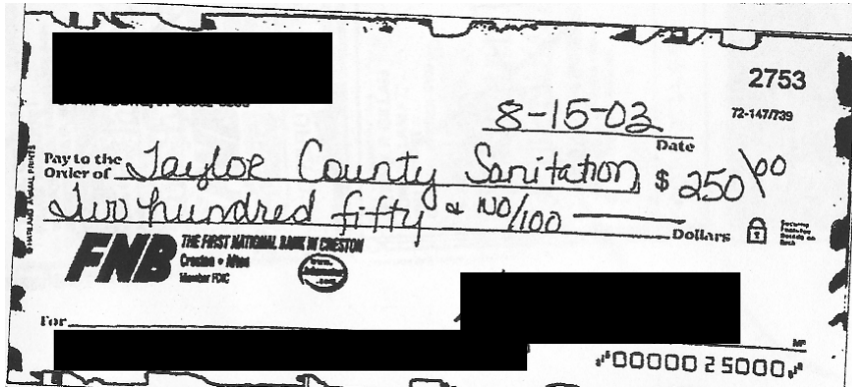
Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers



Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers



Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers

DEPOSIT TICKET

72.00/750 CU SPECIAL

19.00.00

711.38

250.00

Date _____

Union National Bank
National No. 90887
No. 1111

\$ 1861.38

5628

Date 10-13-03 11-35-1210
570

TAYLOR COUNTY SANITARIAN \$ 250⁰⁰/₁₀₀

Two hundred fifty and no/100

Country of America

Customer Since 1983

PERMIT etc

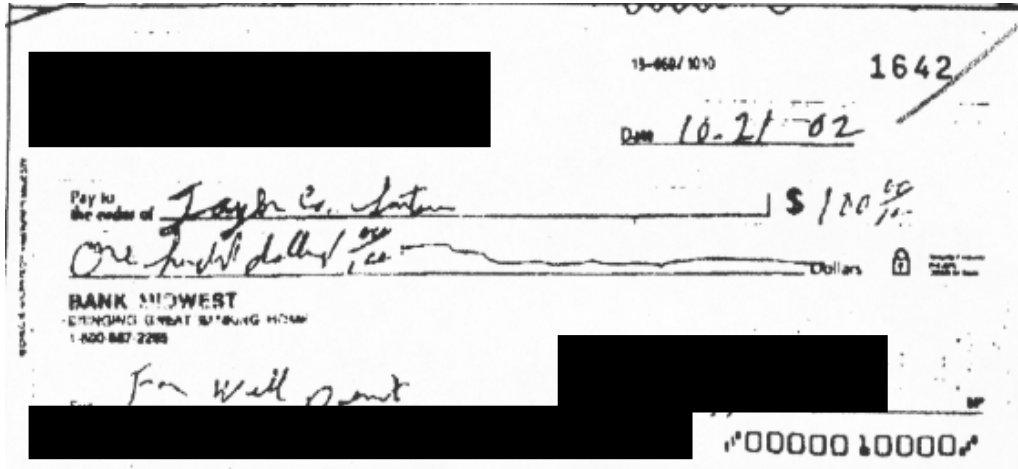
0000025000

John R. ...
Taylor County Sanitarian

Appendix 4

Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers



Special Investigation of the
Taylor County Sanitarian's Office

Copies of Undeposited Payments from Customers

4261
Nov. 15, 2003
72-1061790

PAY TO THE ORDER OF Taylor Co. Sanitation \$150.00

One Hundred Fifty DOLLARS

OSTON IOWA
BRIDGEMAN IOWA
CLEANFIELD IOWA

MFAO _____

0130256535
0730-0033-8
12092003
ENT-3871 TRC=3530 PK=01

0137411804
0730-0033-8
12092003
ENT=1601 TRC=1587 PK=28

UNION NATIONAL BANK
MASSENA IOWA
12 08 03
UNION NATIONAL BANK
MASSENA IOWA
073339260

[Handwritten Signature]

DEPOSIT TICKET

Date 12-8-03

150.00
2915.00

915.00

\$ 2150.00

Union National Bank
Masena, IA 51281
312-776-2234

CASH OUT TICKET
TELLER NO. 3

AMOUNT 915.00

UNION NATIONAL BANK

Taylor County Sanitarian's Office

Special Investigation of the
Taylor County Sanitarian's Office

Copy of Undeposited Federal Mileage Reimbursement

THIS CHECK IS VOID IF MICRO PRINT SIGNATURE BORDER IS UNREADABLE UNDER MAGNIFICATION

TO THE TREASURER LINN COUNTY
Linn County Auditor
930 1ST STREET SW - CEDAR RAPIDS, IA 52404
319-892-5300

UP BANK BURLINGTON, N.A.
BURLINGTON, IOWA
72-4151038

CHECK DATE	CHECK NO.
02/05/2003	200863

CASH WITHIN 60 DAYS - PLEASE
AMOUNT FOR THIS CHECK
*****163.52

ONE HUNDRED SIXTY THREE DOLLARS AND 52 CENTS **PAID** DOLLARS
FEB 12 2003

PAY TO THE ORDER OF
RUSSELL JENNIFER
ATTN: TAYLOR CO SANITARIAN
407 JEFFERSON ST
BEDFORD, IA 50833

LINN COUNTY TREASURER
Linda Langenberg
LINN COUNTY AUDITOR

00000153520