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NEWS RELEASE

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FOR RELEASE May 15, 2013

The Office of Auditor of State today released a report on a special investigation of the City of Indianola. The report covers the period June 1, 2006 through August 31, 2012. The special investigation was performed as a result of concerns regarding the amounts billed to the City by John Hoyman. Mr. Hoyman was hired by the City in 1986 as the City Attorney and represented the City and the Indianola Municipal Utilities (IMU) as general legal counsel. Concerns about the billing submitted by Mr. Hoyman for services provided during August 2012 were identified by the City's administrative staff and representatives of the Police Department.

The special investigation identified improper invoices from Mr. Hoyman for services which resulted in the City being over-billed \$90,839.50. Improper invoices submitted by Mr. Hoyman for the period June 1, 2006 through July 31, 2012 included inaccurate information regarding prosecution services provided by Mr. Hoyman which resulted in an estimated \$81,130.00 of over-billings. Some invoices were identified which also included hourly charges for legal services which were covered by the monthly retainers paid by the City and IMU. The additional hourly charges resulted in \$9,709.50 of over-billings.

During an interview with Iowa Division of Criminal Investigation officials, Mr. Hoyman admitted he falsified monthly invoices to the City for prosecution services. By comparing the invoices submitted by Mr. Hoyman to records from the Warren County Clerk of Court, Indianola Police Department and online Court records, the amount overbilled to the City was estimated to be \$81,250.00 for prosecutions from June 1, 2006 through July 31, 2012. The procedures identified the August 2012 invoice from Mr. Hoyman contained overbillings. However, the City did not pay the August 2012 invoice.

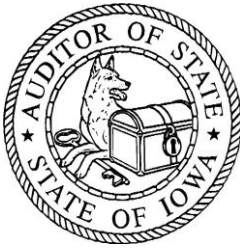
Copies of the report have been filed with the Indianola Police Department, the Warren County Attorney's Office, the Attorney General's Office and the Division of Criminal Investigation. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1220-0873-TE00.pdf>.

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**SPECIAL INVESTIGATION OF
THE CITY OF INDIANOLA
FOR THE PERIOD
JUNE 1, 2006 THROUGH AUGUST 31, 2012**

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Auditor of State's Report

To the Honorable mayor and
Members of the City Council:

In August 2012, officials from the City of Indianola and Indianola Police Department (IPD) identified concerns regarding the amounts billed to the City by John Hoyman. Mr. Hoyman was hired in 1986 as the City Attorney and represented the City and the Indianola Municipal Utilities (IMU) as general legal counsel.

We have applied certain tests and procedures to invoices from Mr. Hoyman for the period June 1, 2006 through August 31, 2012. Because not all records were available, we were not able to perform all procedures for the entire period. Based on discussions with City, IPD and IMU officials and a review of relevant information, including an investigative report prepared by the Iowa Division of Criminal Investigations (DCI), we performed the following procedures for the period of our review, unless otherwise specified:

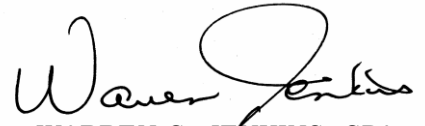
- (1) Evaluated internal controls to determine if adequate policies and procedures were in place and operating effectively regarding billings received from Mr. Hoyman.
- (2) Obtained an understanding of the City Attorney's duties to determine what types of services he provided to the City, what services were billed on an hourly basis and what services were included in the monthly retainer paid to Mr. Hoyman.
- (3) Obtained and reviewed documentation from the Warren County Clerk of Court, Iowa Courts Online and IPD's internal database records to determine the accuracy of Mr. Hoyman's billings for City prosecutions. We also reviewed analyses prepared by IPD officials to determine the accuracy of Mr. Hoyman's billings for City prosecutions.
- (4) Compared invoices submitted by Mr. Hoyman to invoices and timesheet documentation submitted by attorneys who provided legal services to the City after Mr. Hoyman's services were terminated.
- (5) Compared collections the City received for violations to the amounts Mr. Hoyman billed the City for prosecutions to determine if the amount of billings increased proportionally to the amount of collections from violations.
- (6) Reviewed amounts Mr. Hoyman billed the City and IMU for non-prosecution legal services to determine if the services were covered by the monthly retainer paid to Mr. Hoyman.

The procedures identified improper invoices from Mr. Hoyman for services which resulted in the City being over-billed \$90,839.50. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** 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 City of Indianola, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Indianola Police Department, the Division of Criminal Investigation, the Warren 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 City of Indianola, Indianola Police Department, Indianola Municipal Utilities and the Iowa Division of Criminal Investigation during the course of our review.



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 12, 2013

City of Indianola
Investigative Summary

Background Information

The City of Indianola hired John Hoyman in 1986 as its City Attorney. From 1986 to August 31, 2012, Mr. Hoyman represented the City and the Indianola Municipal Utilities (IMU) as general legal counsel. He represented the City's interest and was to appear on behalf of the City before any court, tribunal, commission or board. As the City Attorney, he was also to prosecute or defend all actions and proceedings when requested by the Mayor or City Council. Specifically:

- Mr. Hoyman represented the City as the prosecuting attorney in court proceedings related to City ordinance violations, such as public disturbances, minor traffic violations and various other misdemeanors. Court appearances related to violations of City ordinances are held at the Warren County Courthouse. Mr. Hoyman also represented the City during settlement agreements conducted outside the courtroom.
- Mr. Hoyman attended City Council meetings and provided legal counsel as needed during the meetings. He also acted as a resource for City staff and periodically discussed City operations with them. Rather than billing the City on an hourly basis for these types of services, the services were covered by a monthly retainer the City paid to Mr. Hoyman. In addition, Mr. Hoyman also prepared ordinances, resolutions and other formal documents on behalf of the City and provided legal opinions on contracts or other legal documents used in City operations. Mr. Hoyman billed the City on an hourly basis for these types of services.
- Mr. Hoyman also attended IMU Board of Trustees' meetings during which he provided legal counsel. He also acted as a resource for IMU staff to discuss IMU operations. These services were covered by a separate monthly retainer IMU paid to Mr. Hoyman. In addition, Mr. Hoyman prepared easements, contract documents and other legal documents for IMU and provided legal opinions when needed for IMU operations. Mr. Hoyman billed IMU on an hourly basis for these types of services.

In February 2012, the City Manager resigned and the City's Finance and Administrative Services Director became the interim City Manager. The interim City Manager began reviewing invoices as part of her new duties. In July 2012, the interim City Manager determined the legal fees Mr. Hoyman billed the City for a specific street project appeared too high in relation to the total budget for the street project. As a result, she requested Mr. Hoyman provide an itemized invoice for July and subsequent months. According to the interim City Manager, Mr. Hoyman asked why she needed the itemized invoice and who had requested the detail during a visit he made to her office after the request.

After receiving the itemized July 2012 invoice from Mr. Hoyman, the interim City Manager discussed it with the Police Chief. Upon reviewing the invoice, the Police Chief determined the number of hours shown on the invoice for prosecutions appeared excessive based on the number of citations issued by the IPD. The interim City Manager and Police Chief then began comparing the number of hours included on Mr. Hoyman's earlier invoices for prosecutions to IPD and court records and determined the number of hours on the earlier invoices also appeared excessive. As a result, the Police Chief contacted the Iowa Division of Criminal Investigation (DCI). DCI began an investigation, which included interviews of City personnel, Mr. Hoyman and the secretary from Mr. Hoyman's law office.

Mr. Hoyman was suspended from the City Attorney's position on August 29, 2012 and was suspended from his IMU duties on August 31, 2012. The City hired another law firm to serve as general legal counsel after Mr. Hoyman's suspension. In addition, the Warren County Attorney's Office began representing the City as the prosecuting attorney in court proceedings related to City ordinance violations.

Detailed Findings

The procedures identified improper invoices from Mr. Hoyman for services which resulted in the City being over-billed \$90,839.50. Improper invoices submitted by Mr. Hoyman for the period June 1, 2006 through July 31, 2012 included inaccurate information regarding prosecution services provided by Mr. Hoyman which resulted in an estimated \$81,130.00 of over-billings paid by the City. Some invoices were identified which also included hourly charges for legal services which were covered by the monthly retainers paid by the City and IMU. The additional hourly charges resulted in \$9,709.50 of over-billings. These findings are discussed in detail in the following paragraphs.

PAYMENTS TO JOHN HOYMAN

As previously stated, Mr. Hoyman acted as the City's and IMU's general legal counsel, prepared legal documents for the City and IMU and represented the City's interest and was to appear on behalf of the City before any court, tribunal, commission or board. As the City Attorney, he was to prosecute or defend all actions and proceedings when requested by the Mayor or City Council. He also attended City Council meetings and IMU Board of Trustees' meetings and provided legal counsel to City and IMU staff members.

Table 1 summarizes the amounts Mr. Hoyman was paid by the City and IMU from January 1, 1996 through July 31, 2012. The **Table** also includes the calculated number of hours Mr. Hoyman was paid for his "hourly charges" based on his hourly rate. The hourly rate for Mr. Hoyman's services ranged from \$70.00 to \$90.00 during this period and the monthly retainers he received from the City and IMU ranged from \$725.00 to \$1,000.00. The **Table** also includes the average number of hours Mr. Hoyman billed each month during this period.

Calendar Year	Amount Paid				Hours~	
	Hourly Charges	City Retainer	IMU Retainer	Total	Total Billed	Average per Month
1996	\$ 13,545.00	8,700.00	8,700.00	30,945.00	193.5	16.1
1997	15,008.00	9,075.00	9,075.00	33,158.00	214.4	17.9
1998	17,841.00	9,600.00	9,600.00	37,041.00	254.9	21.2
1999	12,355.00	9,600.00	9,600.00	31,555.00	176.5	14.7
2000	18,354.00	9,600.00	9,600.00	37,554.00	262.2	21.9
2001	11,135.00	10,100.00	10,100.00	31,335.00	147.5	12.3
2002	13,192.00	10,800.00	10,800.00	34,792.00	164.9	13.7
2003	10,478.00	10,800.00	10,800.00	32,078.00	131.0	10.9
2004*	13,496.00	9,900.00	9,900.00	33,296.00	168.7	14.1
2005	17,824.00	10,800.00	10,800.00	39,424.00	222.8	18.6
2006	25,990.00	11,300.00	11,300.00	48,590.00	303.8	25.3
2007	28,521.00	12,000.00	12,000.00	52,521.00	316.9	26.4
2008	24,867.00	12,000.00	12,000.00	48,867.00	276.3	23.0
2009	28,800.00	12,000.00	12,000.00	52,800.00	320.0	26.7
2010	31,635.00	12,000.00	12,000.00	55,635.00	351.5	29.3
2011	38,389.50	12,000.00	12,000.00	62,389.50	426.6	35.6
2012^	41,942.00	7,000.00	7,000.00	55,942.00	466.0	66.6
Total	\$ 363,372.50	177,275.00	177,275.00	717,922.50		

~ - Calculated using hourly charges and hourly rates.

* - Only 11 monthly retainers were paid by both the City and IMU during 2004.

^ - Includes January through July 2012.

As illustrated by the **Table**, the average number of hours Mr. Hoyman billed each month increased substantially between 1996 and 2012. In addition, the total amount the City and IMU paid him increased 80% during this period. However, according to City officials, Mr. Hoyman's duties did not significantly change during the same period. The **Table** also illustrates the hourly charges Mr. Hoyman was paid for fluctuated between \$10,478.00 and \$18,354.00 between 1996 and 2005. However, the hourly charges paid to Mr. Hoyman increased to \$25,990.00 in 2006. Between 2006 and 2011, the hourly charges paid to Mr. Hoyman fluctuated between \$24,867.00 and \$38,389.50. In addition, he was paid \$41,942.00 for hourly charges from January through July 2012.

Copies of certain invoices submitted by Mr. Hoyman to the City are included in **Appendix 1**. As illustrated by the **Appendix**, each invoice has an area titled "City Prosecution." This section included descriptions of the types of prosecution services Mr. Hoyman reported he performed, such as trial preparation, trials, disposition of cases and appearances in court. This section also included the last names of the related defendants. Each of the invoices Mr. Hoyman submitted to the City included a "City Prosecution" section.

The **Appendix** also illustrates the invoices include other sections with various titles, such as "Ordinances", "Dangerous and Dilapidated Buildings" and "Council Procedure." The titles of these sections varied for each invoice submitted by Mr. Hoyman. The services described in these sections include phone calls and various documents Mr. Hoyman reported he prepared, such as letters, ordinances and resolutions.

As illustrated by the **Appendix**, the invoice dated February 3, 2011 included a section titled "Prosecution" in addition to the "City Prosecution" section. As stated previously, the "City Prosecution" section included time Mr. Hoyman reported he spent in court and preparing for court hearings on the City's behalf. In contrast, the "Prosecution" section of the February 3, 2011 invoice was not related to time Mr. Hoyman reported he spent in court. Instead, the .4 hour reported in the "Prosecution" section included a letter to a resident regarding barking dogs.

Copies of certain invoices to IMU submitted by Mr. Hoyman are included in **Appendix 2**. As illustrated by the **Appendix**, each invoice includes a \$1,000.00 charge for the monthly retainer. According to a memo Mr. Hoyman provided to the City, the retainer he was paid was to cover time spent in meetings and with staff. For IMU, the meetings involved 2 meetings per month with the IMU Board of Trustees and phone calls and meetings with IMU staff. According to the IMU General Manager, although there was not a separate contract with Mr. Hoyman for IMU services, the expectations of services provided to IMU were consistent with the expectations of the City. The IMU General Manager stated it was understood Mr. Hoyman's services to prepare or review contract documentation or legal documents would be compensated separately from the monthly retainer.

On September 13, 2012, Mr. Hoyman and his attorney met with 2 DCI agents. During the interview, Mr. Hoyman admitted invoices he submitted to the City from 2006 through August 2012 included incorrect defendant names and an incorrect number of hours in the "City Prosecutions" section of the invoices. He also maintained, even though the hours he reported in the "City Prosecutions" section of the invoices were inflated, he actually did provide an equivalent amount of legal services to the City. However, he did not properly reflect the services he provided in the invoices he sent to the City.

Mr. Hoyman stated several times during the interview he was simply trying to include enough hours on the invoices to reflect the hours he maintained he worked for the City. At times during the interview, he stated he wanted to ensure the invoices included enough hours to reflect that he worked 1 to 1.5 hours per day for the City. At other times during the interview, he stated he wanted to ensure the invoices reflected 1 to 2 hours per day for the City. During the interview, Mr. Hoyman stated, "I just wanted to be in that 1 to 2 hours a day kind of range, which included trial preparation... and everything else I did all five days."

During the interview, Mr. Hoyman confirmed City employees were not aware of his billing practices and City officials had not approved submitting billings with incorrect defendant names and service descriptions. DCI officials also subsequently interviewed City staff members who stated they were not aware of Mr. Hoyman's billing practices and would not have permitted the use of fictitious names on monthly invoices if they had known of his activities.

During the interview, Mr. Hoyman also stated he did not have any documentation, such as time sheets or summaries of services performed, which would substantiate the number of hours he billed the City and IMU.

Mr. Hoyman indicated the other portions of the invoices were not misstated. These portions included the phone calls, document preparation and meetings with City staff members and others.

To determine the accuracy of the invoices Mr. Hoyman submitted, we attempted to compare the defendants listed on the invoices by Mr. Hoyman to records from IPD, the Warren County Clerk of Court and online court records. We also analytically compared the amounts Mr. Hoyman billed for City Prosecutions to the collections the City received for citations over the last several years.

We also compared information Mr. Hoyman reported in the other sections of the invoices to City ordinances, resolutions and other documentation available from the City. In addition, we discussed the individual charges with City officials. We performed comparable procedures for the amounts Mr. Hoyman billed IMU.

Our findings are discussed in detail in the following paragraphs.

CITY PROSECUTIONS

During the interview with the DCI agents, Mr. Hoyman stated he started putting incorrect names in the City Prosecutions section of his monthly invoices when he was late submitting an invoice to the City. He said he wasn't prepared to fill out the details, so he put incorrect names on the invoice to save time and get the invoice submitted to the City as quickly as possible. During the interview, Mr. Hoyman stated he "started goin' down this road of puttin' in names that didn't have squat to do with anything."

Mr. Hoyman also stated the monthly invoices show a pattern which included billing for "trial prep[aration], disposition or trial prep, trial, trial preparation, trial." This pattern is illustrated on the copies of the invoices included in **Appendix 1**. During the interview, Mr. Hoyman also stated, "Just suffice it to say 99% are not the right names." Mr. Hoyman stated some of the names he inaccurately reported on the invoices were names he knew, but most came from the phone book. He also stated he used a 1980 Warren County "plattin' atlas thing." He followed these statements by saying, "They're [the defendant names] made up."

As previously stated, Mr. Hoyman maintained he performed a comparable number of hours of work on official City business billable to the City, but he just didn't maintain specific timesheets or records of work performed. He also stated he was trying to maintain a consistent billing to the City which ranged from 1 to 2 hours per day for City work and he did this by recording incorrect names and dates of trial in the City Prosecutions section of the invoices.

Mr. Hoyman stated the trial and preparation time billed was not necessarily for City Prosecutions and the work he performed was not necessarily on the same date he reported. However, according to Mr. Hoyman, the number of hours he worked on City business was consistent with the total hours he charged to the City.

By scanning invoices Mr. Hoyman submitted to the City for services provided from June 1, 2006 through August 31, 2012, we identified certain instances for which the descriptions Mr. Hoyman provided on the invoices did not appear reasonable. The instances identified are described below.

- Although invoices from Mr. Hoyman consistently showed a trial for defendants 2 or 3 days following a day Mr. Hoyman reported he spent time on trial prep, the invoice he submitted for services he reportedly performed in November 2007 includes trial prep for 31 individuals, but trials were held for only 2 defendants at which he represented the City's interest.
- The invoice from Mr. Hoyman for services he reportedly performed in November 2011 showed he represented the City during 6 trials held on November 11, 2011. However, the Courts in Warren County were closed on November 11, 2011 in observance of Veteran's Day.
- On 3 occasions during 2011 and 2012, Mr. Hoyman billed the City the same amount for City Prosecutions for 2 different months within a short time frame of each other. The months and amounts billed are listed below.
 - July 2011 and August 2011 - \$2,394.00
 - September 2011 and December 2011 - \$2,673.00
 - April 2012 and August 2012 - \$3,393.00
- The invoices Mr. Hoyman submitted for services he reported for April 2011 and prior months included a list of only last names for each defendant within the City Prosecutions section. The first names of the defendants or other identifying information was not provided. However, beginning with the invoice he submitted for May 2011 services and for subsequent months, Ms. Hoyman reported even less detail. He no longer listed the last name of each defendant. Instead, he provided only the number of cases and the last name of 1 defendant followed by "et al."

Based on our review of Mr. Hoyman's interview with the DCI agents, Mr. Hoyman's invoices and documentation available for our review, we identified several ways to analyze invoices to determine the reasonableness of the amounts billed. Specifically, we:

- performed a historical comparison of the amounts Mr. Hoyman billed the City for various services,
- compared the amount of revenues the City received from citations to the amounts billed by Mr. Hoyman,
- compared the number of hours and amounts Mr. Hoyman billed to comparable information from legal counsel engaged by the City after Mr. Hoyman was suspended and
- used information obtained from IPD officials and Iowa Courts Online to determine what percentage of the individuals listed in the City Prosecutions section of Mr. Hoyman's invoices could be traced to supporting information to verify the individual received a citation from the City.

The results of the procedures performed for the City Prosecutions portion of Mr. Hoyman's invoices are discussed in detail in the following paragraphs.

Historical Comparison – According to a memorandum dated February 14, 2001 from Mr. Hoyman to the City Manager, Mr. Hoyman estimated he "consistently spent 36.1 to 48.2 hours per month on City legal work (i.e. retainer and hourly legal work)." The memo also stated Mr. Hoyman assumed a 172 hour work month.

In addition, the memo stated, "I have averaged billing the City 13.4 hours per month under the \$70.00 per hour rate. Therefore, my estimate of time spent each month on City legal work paid for under the retainer is between 22.7 hours and 34.8 hours per month."

Table 2 summarizes the hours Mr. Hoyman reported on invoices to the City for City Prosecutions and other hourly services. The **Table** also includes the hours Mr. Hoyman reported on invoices to IMU. It does not include any hours for services which were covered by the retainers.

Table 2

Calendar Year	Number of Months	Hours Billed			Average Hours per Month
		City Prosecutions	City Legal Services	Total	
2006*	7	126.2	32.9	159.1	22.7
2007	12	212.2	73.1	285.3	23.8
2008	12	230.9	50.4	281.3	23.4
2009	12	254.3	49.0	303.3	25.3
2010	12	232.5	117.1	349.6	29.1
2011	12	349.9	101.5	451.4	37.6
2012^	7	236.8	135.5	372.3	53.2
Total	74	1,642.8	559.5	2,202.3	29.8
Average per month		22.2	7.6	29.8	

* - Includes June through December 2006.

^ - Includes January through July 2012.

As illustrated by the **Table**, the hours per month Mr. Hoyman billed the City significantly increased from the average billing of 13.4 hours per month reported by Mr. Hoyman in his memo dated February 14, 2001. Assuming an average of 13.4 hours per month reported by Mr. Hoyman was accurately billed, Mr. Hoyman has increased his hours billed for hourly services by 69% to 297% since his February 14, 2001 memo.

Citation Revenue - As previously stated, as the City Attorney, Mr. Hoyman was responsible for representing the City during court hearings regarding City code violations, including traffic violations and misdemeanors. All revenues resulting from the related citations are collected by the Warren County Clerk of Court and then remitted to the City.

Because changes in IPD staffing levels or other factors might affect the number of cases for which Mr. Hoyman was responsible for representing the City, we compared the fines collected by the City to City Prosecutions billings from Mr. Hoyman by year.

Table 3 summarizes the total amount the City collected for fines from citations by calendar year from June 1, 2006 through December 31, 2012. The **Table** also includes the amount the City paid Mr. Hoyman for City Prosecutions during the same period and the amount of those payments as a percentage of fines received.

Table 3

Calendar Year	Months	Revenue from Fines	Average Revenue per Month	Billings for City Prosecutions	City Prosecutions as Percentage of Revenue
2006	7	\$ 49,939.59	7,134.23	11,254.00	23%
2007	12	69,589.43	5,799.12	19,088.00	29%
2008	12	59,983.76	4,998.65	20,681.00	33%
2009	12	51,297.28	4,274.77	22,887.00	45%
2010	12	41,996.42	3,499.70	20,925.00	48%
2011	12	66,307.35	5,525.61	31,527.00	48%
2012^	8	43,366.89	5,420.86	24,480.00	56%
2012^	4	15,089.14	3,772.29	1,206.00^	8% *

^ - In 2012, Mr. Hoyman performed city prosecutions for the first 8 months and the Warren County Attorney performed city prosecutions for the last 4 months.

* - For comparison purposes, we used the same hourly billing rate for the Warren County Attorney's Office as billed by Mr. Hoyman.

When Mr. Hoyman was suspended in August 2012, the Warren County Attorney's Office agreed to provide city prosecution services to the City. While the Warren County Attorney's Office has not charged the City for representing the City in these prosecutions, it has tracked the number of hours spent on these services. The amounts shown in **Table 3** for the last 4 months of 2012 are based on the number of hours tracked by the Warren County Attorney's Office for City Prosecutions during this period. We multiplied those hours by the hourly amount paid to Mr. Hoyman during the first 8 months of 2012.

As shown by the **Table**, the amount of City Prosecutions payments as a percentage of fines collected from citations increased each year from 2006 through August 2012. During the first 8 months of 2012, the City paid Mr. Hoyman more than half of the fines collected from citations for the amount of hours he reported he worked on City Prosecutions. However, as illustrated by the **Table**, the amount of the payments calculated for the 4 months after Mr. Hoyman was suspended decreased significantly as a percentage of the fines collected from citations.

Payments to Subsequent Legal Counsel - In addition to comparing the number of hours reported by Mr. Hoyman and the amounts paid to him each year between 2006 and 2012, we also compared the average number of hours Mr. Hoyman charged each month to the number of hours recorded each month by the Warren County Attorney's Office for City Prosecutions and the law firm the City hired as general counsel after Mr. Hoyman was suspended.

Table 4 summarizes the hours recorded during September 2012 through January 2013 by the Warren County Attorney's Office for City Prosecutions and by the law firm hired to act as general legal counsel for the City.

Month	City Prosecutions	Other Legal Services	Total
September 2012	4.6	5.0	9.6
October 2012	5.0	10.4	15.4
November 2012	2.5	25.7	28.2
December 2012	1.6	27.9	29.5
January 2013	5.3	17.6	22.9
Total	19.0	86.6	105.6

As illustrated by the **Table**, the Warren County Attorney's Office provided 19 hours of City Prosecutions services. There were 19 cases worked on during this 5-month time period. This averages to 1 hour per case and approximately 3.8 cases per month. In contrast, during the last 5 months Mr. Hoyman provided City Prosecutions services, he billed the City for 105 cases, averaging 97 minutes each and 21 cases per month, which is over 5 times the monthly case load of the Warren County Attorney's Office for the City's prosecutions. Although it would be reasonable for a smaller firm, such as the Hoyman Law Office, to average more time per case than the average time spent by the Warren County Attorney's Office, averaging over 5 times the case load of the Warren County Attorney's Office per month appears excessive.

As previously stated, the hours Mr. Hoyman billed for City Prosecutions included time for trial preparation and time in court. City and IPD officials stated they believe Mr. Hoyman's monthly billings for trial preparation were unsubstantiated. Of the 1,642.8 hours of City Prosecutions services Mr. Hoyman billed to the City for the period June 1, 2006 through July 31, 2012, 797.4 hours, or 49%, were described by Mr. Hoyman as trial preparation.

According to an IPD officer who routinely worked with Mr. Hoyman on City Prosecutions, minimal preparation was required for any of the trials. He stated Mr. Hoyman typically called him the day prior to the trial. They usually spoke on the phone 1 to 2 minutes, but spent up to 5 minutes if there were specific details the officer needed to provide. During the trials, which the officer stated

typically lasted 15 minutes, Mr. Hoyman followed a standard set of questions. The officer also stated if a jury trial was necessary, the trial lasted approximately 30 minutes.

It would not be unusual for a prosecuting attorney to spend a limited amount of time with individuals, such as representatives of the IPD, preparing for a trial. It is also not unusual for a prosecuting attorney to spend additional time preparing for trial by contacting the defendant and/or his/her attorney, drafting orders, preparing files, meeting with witnesses and performing research.

Based on information obtained from the Warren County Attorney's Office, of the 19 hours spent on City prosecutions during the 5 months after Mr. Hoyman's suspension, 6.3 hours were spent preparing for trial and court hearings, which is 33% of the total hours spent. In contrast, Mr. Hoyman charged 51% of City Prosecutions time to trials and 49% of City Prosecutions time to trial preparation.

Verification of City Prosecutions – To determine the extent of fictitious City Prosecutions cases billed to the City by Mr. Hoyman, we judgmentally selected certain names listed on the invoices submitted by Mr. Hoyman for services provided between June 1, 2006 and August 31, 2012. For the cases selected, we searched Iowa Courts Online records for the names listed.

In addition to matching the last name, the records were also reviewed to determine the jurisdiction which issued the citation, the time period of the citation and the manner in which the citation was resolved. Specifically, we searched for citations issued by the City near (but not after) the time period Mr. Hoyman billed the City for a trial for an individual with the same last name. We also reviewed any applicable cases identified to determine if the violations were handled by the Clerk of Court or if a court hearing was held. For violations which were handled by the Clerk of Court, Mr. Hoyman should not have charged the City for trial prep or time for a trial.

Appendix 1 includes an invoice from Mr. Hoyman dated January 29, 2009. As illustrated by the **Appendix**, Mr. Hoyman billed the City for 3.4 hours he spent doing trial preparation for Hackett, Burkhead, Decker, Jorgensen, Phillips and Ahrends on January 24, 2009. We searched Iowa Courts Online for the 6 case names listed on the invoice. We searched by each defendant's last name to determine if we could locate anyone with the last name of Hackett, Burkhead, Decker, Jorgensen, Phillips or Ahrends who had received a citation from the City around (but not after) January 24, 2009. For the 6 defendants listed by Mr. Hoyman:

- We identified 4 individuals who received citations from the City listed in the Iowa Courts Online system. However, each of the 4 cases identified did not have any proceedings in 2009. In addition, the electronic records available from Iowa Courts Online for the 4 defendants identified documented "Violations handled by the clerk," which means the defendants paid the fine and a court hearing was not held. As a result, it was not appropriate for Mr. Hoyman to bill the City for services related to these individuals on January 24, 2009.
- We determined there were no records in Iowa Courts Online for 1 of the individuals listed. As a result, it was not appropriate for Mr. Hoyman to bill the City for services related to this individual on January 24, 2009.
- For the remaining individuals listed by Mr. Hoyman, there were so many cases included in Iowa Courts Online records for the last name we could not reasonably assume a specific case was the case included on the billing. As a result, we are unable to determine if Mr. Hoyman should have billed the City for services related to this individual on January 24, 2009.

Representatives of the IPD attempted to verify the names Mr. Hoyman listed in the City Prosecutions portion of the invoices which included services he reported for the months of January 2011 through August 2012. In addition to searching Iowa Courts Online records, IPD

representatives researched their internal ticket records database and the Warren County Clerk of Court's official schedule of cases held during the same period. We reviewed a portion of the research performed by IPD representatives and determined their work was reliable. As a result, we combined their results with our testing results for the period which included 2006 through 2010. For the 298 defendants tested:

- We identified 74 individuals in Iowa Courts Online records who received citations from the City. However, each of the 74 cases identified did not have any proceedings close to the dates Mr. Hoyman billed the City for services related to the individuals. In addition, the electronic records available from Iowa Courts Online for 22 of the 74 defendants identified documented "Violations handled by the clerk", which means the defendants paid the fine and a court hearing was not held. As a result, it was not appropriate for Mr. Hoyman to bill the City for services related to these individuals on January 24, 2009.
- We determined Iowa Courts Online did not include any citations issued by the City for 97 of the 298 names tested. As a result, it was not appropriate for Mr. Hoyman to bill the City for services related to these individuals.
- We identified 52 individuals in Iowa Courts Online records, IPD's internal ticket records database and/or the Warren County Clerk of Court's calendar of cases who received citations from the City around the date for which Mr. Hoyman billed the City for City Prosecutions related to an individual with the same last name. As a result, Mr. Hoyman may have appropriately billed the City for services for the 52 individuals. However, because the match was based only on last name and a citation around the same time period as the billing, we cannot definitively determine Mr. Hoyman represented the City in an action against the individual listed on the invoice.
- For the remaining 75 individuals listed by Mr. Hoyman, we could not reasonably assume a specific case was the case included on the billing because there were many cases included in Iowa Courts Online records for individuals with the same last name. As a result, we are unable to determine if Mr. Hoyman should have billed the City for services related to these individuals.

Based on the testing performed, Mr. Hoyman should not have billed the City for 171, or 57%, of the 298 individuals tested. Because Mr. Hoyman did not provide sufficient information on the invoices he submitted to the City, we are unable to definitively determine if Mr. Hoyman should have billed the City for the remaining 43% of the individuals tested.

Using the court calendars available from the Warren County Clerk of Court from November 2011 through August 2012, we identified 57 individuals who received citations from the City but were not listed on an invoice from Mr. Hoyman. While the 57 individuals were not specifically listed in Mr. Hoyman's invoices, 43 of the 57 individuals were listed on the court calendar on a day for which Mr. Hoyman billed the City for City Prosecutions for a specified number of cases and identified the cases only by 1 individual's last name followed by "et al."

For example, Mr. Hoyman billed the City \$360.00 for 4 hours for "Trials for 5 cases (Gierstorf, et al)" on May 25, 2012. While the Clerk of Court's calendar included a court appearance for Jennifer Burrell on May 25, 2012, it did not include any additional court proceedings for any other citations issued by the City on that date. It is possible Ms. Burrell was included in the "et al" noted on Mr. Hoyman's invoice, but it was not appropriate for Mr. Hoyman to bill the City for 4 additional trials on May 25, 2012.

Because Mr. Hoyman did not list the remaining 14 individuals on the invoices, the City did not compensate Mr. Hoyman for any time he may have spent in court representing the City in the prosecution of the 14 individuals.

Overall Conclusion - To calculate the amount of over-billings for City Prosecutions, we considered a number of factors and used multiple methodologies which ensured our estimates are conservative. In addition, we determined it was prudent to expect a slightly higher number of hours for a sole legal practitioner when compared to the hours expected from larger law offices with additional efficiencies and technologies available to them. We determined the most conservative and clearest way to calculate over-billings was to use an average hourly billing per month.

As previously stated, the average time spent on City Prosecutions cases is 3.6 hours per month since the Warren County Attorney’s Office became responsible for City Prosecutions. In contrast, as illustrated by **Table 2**, Mr. Hoyman received compensation for an average of 22.2 hours per month for City Prosecutions from June 1, 2006 through July 31, 2012. To be conservative, we determined a reasonable monthly average for City Prosecutions was 10 hours per month, which is more than double the average time currently being spent on City Prosecutions.

On a percentage basis, allowing 10 hours of 22.2 hours is the same as allowing 45% of the hours previously paid to Mr. Hoyman. This is consistent with the 43% we calculated when comparing the names recorded by Mr. Hoyman in the Iowa Courts Online records, IPD’s internal ticket records database and the Warren County Clerk of Court’s calendar. As previously stated, we were unable to definitively determine if Mr. Hoyman should have billed for all of the 43% of the individuals tested. As a result, that is again a conservative amount.

Table 5 illustrates our estimate of the amount the City was over-billed for City Prosecutions. Mr. Hoyman’s hourly rate charged to the City has been \$90.00 per hour since July 1, 2006.

Description	Amount
Total hours billed for City Prosecutions/month	22.2
Less: Allowed hours for trials/month	(10.0)
Hours over-billed for trials/month	12.2
Multiplied by 73 months [^]	73
Excess hours billed	890.6
Multiplied by \$90.00 per hour	\$ 90.00*
Total for July 2006 through July 2012	\$ 80,154.00
Total for June 2006 (12.2 hours @ \$80/hr.)	976.00
Estimated Total	\$ 81,130.00

[^] - July 1, 2006 through July 31, 2012.

* - Hourly rate billed from July 1, 2006 through July 31, 2012.

As previously stated, this is a conservative estimate. Mr. Hoyman admitted to falsifying his billings during an interview with DCI agents and he stated, “Just suffice it to say 99% are not the right names.” He also stated he was doing comparable work for the time he billed to the City. However, comparison of the hours Mr. Hoyman billed to those reported by the Warren County Attorney’s Office and the firm hired by the City as general legal counsel make it readily apparent the number of hours Mr. Hoyman reported were overstated.

In addition, the legal assistant from Mr. Hoyman’s law firm stated during an interview with DCI agents Mr. Hoyman was only in the office 3 or 4 hours per day, sometimes less. Revenues have not substantially changed to indicate the number of City Prosecutions cases has decreased since Mr. Hoyman was suspended and, on a percentage basis, City Prosecutions fees dropped from 56% of citation revenues during the first 8 months of 2012 to just 8% for the 5 months following Mr. Hoyman’s suspension.

We have included the \$81,130.00 estimate in **Exhibit A** as improper disbursements.

OTHER SERVICES BILLED ON AN HOURLY BASIS TO THE CITY

To determine over-billings related to non-prosecution services Mr. Hoyman provided to the City for an hourly rate, we reviewed City records to determine how to differentiate services covered by the monthly retainer from the City and the services to be compensated on an hourly basis. According to the February 20, 2001 memo from Mr. Hoyman discussed previously, the monthly retainer covered expenses for Mr. Hoyman's attendance at City Council meetings and time spent with City staff on a weekly basis. As a result, Mr. Hoyman should not be compensated separately for City Council meetings or routine meetings with City staff.

During our review of the invoices Mr. Hoyman submitted, we identified billings at an hourly rate for meetings with City staff. For example, Mr. Hoyman billed the City \$90.00 on March 31, 2011 for "conference with Chuck [Bergin]," the City's Director of Community Development. We also determined monthly services billed at the hourly rate increased during 2012. For example, Mr. Hoyman billed the City for 25 hours of "telephone calls and conferences" in the month of February 2012. Without information Mr. Hoyman talked to or met with someone other than City staff members, we concluded the calls and conferences were held with City staff members.

By identifying all meetings with and phone calls to City staff members or officials, we determined Mr. Hoyman billed the City \$8,656.50 for legal services which should have been covered by the monthly retainer paid by the City. We have included \$8,656.50 of over-billings in **Exhibit A** as improper disbursements.

We also traced judgmentally selected City ordinances prepared by Mr. Hoyman and billed at the hourly rate to City records. Based on our testing, we did not identify any amounts billed by Mr. Hoyman for which the City did not receive the related ordinance or other legal document. In addition, City officials we spoke with stated they believe Mr. Hoyman completed the City ordinances, contracts and resolutions listed on the monthly billings. According to City officials, the City Clerk processed the monthly invoices from Mr. Hoyman and was directly involved in the requests for Mr. Hoyman to draft such legal forms for the City. As a result, if an ordinance had been listed on an invoice which the City Clerk did not recognize, she would have questioned Mr. Hoyman about the charge.

BILLINGS TO IMU

As previously stated, IMU paid Mr. Hoyman a monthly retainer of \$1,000.00, which covered monthly Board of Trustees meetings and meetings with IMU staff on a weekly basis. In addition, any legal documents, such as easements or resolutions, created by Mr. Hoyman were billed at an additional fee of \$90.00 per hour.

IMU did not hire another attorney to provide general legal services during the 5 months after Mr. Hoyman was suspended. The IMU General Manager stated IMU was able to continue its operations and Board of Trustees meetings without maintaining an attorney on a monthly retainer. The IMU General Manager also stated IMU will not pay a retainer or have an attorney in attendance at Board of Trustees meetings in the future and planned to use the City's attorney as needed for IMU's occasional needs for legal services.

We reviewed invoices Mr. Hoyman submitted to IMU and identified hourly fees charged to IMU which should have been covered by the monthly retainer. We identified several instances in which IMU incurred additional hourly fees for meetings with IMU or City staff which should have been covered by the monthly retainer. For example, on October 25, 2007, the City paid Mr. Hoyman \$135.00 for a "conference with Kris, Todd and Lou regarding the Simpson water tower lease for communications." Because the names listed on the invoice are IMU staff members and an official legal document was not drafted by Mr. Hoyman, the fees charged should have been covered by the monthly retainer paid to Mr. Hoyman and not billed separately in addition to the retainer.

By identifying meetings with and phone calls to IMU staff members or officials, we determined Mr. Hoyman billed IMU \$1,053.00 for legal services which should have been covered by the monthly retainer paid by the City. We have included \$1,053.00 of over-billings in **Exhibit A** as improper disbursements.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Indianola to process invoices for the City Attorney. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check of 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 finding and observations detailed below, the following recommendation is made to strengthen the City's internal controls.

- A. Review of invoices – The invoices submitted by Mr. Hoyman consistently increased during 2012. As a result of the increasing invoices, the interim City Manager requested Mr. Hoyman provide an itemized invoice for services provided during July 2012.

Because a portion of the invoice included charges for City Prosecutions, the interim City Manager showed the invoice to the Police Chief. According to the interim City Manager, the Police Chief immediately recognized the amount billed for City Prosecutions was excessive. Because the Police Chief was familiar with the number of citations generated by the Police Department, he was in the best position to review the City Prosecutions portion of Mr. Hoyman's invoices. However, Mr. Hoyman's invoices had not been provided to him for review prior to July 2012.

Recommendation – Because the County Attorney's Office is not currently charging the City for services related to City Prosecutions, the City does not receive comparable invoices which should be reviewed by the Police Chief. However, if that situation were to change, all invoices related to City Prosecutions should be reviewed by the Police Chief, or an appropriate designee, for reasonableness.

In addition, the City should ensure invoices for other types of services or goods are reviewed by City staff members for the Departments who ordered the goods or services or who are familiar with the types and quantities of goods or services received.

Exhibit

**Report on Special Investigation of the
City of Indianola**

Report on Special Investigation of the
City of Indianola

Summary of Findings
For the Period June 1, 2006 Through August 31, 2012

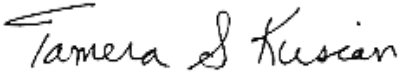
Description	Exhibit/Table/ Page Number	Amount
Improper disbursements:		
City Prosecutions	Table 5	\$ 81,130.00
Other services billed to the City on an hourly basis	Page 15	8,656.50
Billings to IMU	Page 16	1,053.00
Total		<u>\$ 90,839.50</u>

Report on Special Investigation of the
City of Indianola

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Tina Stuart, Senior Auditor II
Tyler Guffy, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on the Special Investigation of the
City of Indianola

Copies of Invoices Submitted to the City

HOYMAN LAW OFFICE

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INDIANOLA, IOWA 50125

CITY ATTORNEY'S BILLING STATEMENT FOR JUNE, 2007
BILLING DATE: July 11, 2007
JOHN R. HOYMAN, CITY ATTORNEY

DATE	DESCRIPTION	CHARGES	SUBTOTAL
	LEGAL SERVICES (VENDOR #22310) CITY PROSECUTION		
05/30/07	Trial prep for Sickels, Wideking, Herman, Berry, Rinkert and Bates. (3.2)	\$ 288.00	
06/01/07	Trials for Sickels, Wideking, Herman, Berry, Rinkert and Bates. (3.5)	\$ 315.00	
06/01/07	Disposition of Wilson. (1.0)	\$ 90.00	
06/05/07	Trial prep for Berry. (.8)	\$ 72.00	
06/08/07	Trial for Berry. (1.2)	\$ 108.00	
06/26/07	Trial prep for Smith, McCoy, Mengwasser, Jones and Bauman. (3.1)	\$ 279.00	
06/29/07	Trials for Smith, McCoy, Mengwasser, Jones and Bauman. (3.3)	\$ 297.00	\$ 1,449.00
	ORDINANCES AND RESOLUTIONS		
06/15/07	Amendment of Junk, Junk Vehicle and Race car Ordinance; conferences with Tim and Chuck. (2.5)	\$ 225.00	\$ 225.00
	DANGEROUS AND DELAPIDATED BUILDINGS		
06/06/07	Close real estate transaction with Habitat for Humanity, 508 and 512 E Euclid. (4.5)	\$ 405.00	\$ 405.00
	UTILITY EASEMENT VACATION		
06/02/07	Preparation of documents for utility easement vacations re: Wickett and Guest. (1.2)	\$ 108.00	\$ 108.00
	GOOD SAMARITAN PAVING PROJECT		
06/01/07	Preparation of three-party paving agreement for 500 block of S 3 rd St. (1.5)	\$ 135.00	\$ 135.00
	TOTAL CHARGES =		\$ 2,322.00
	JUNE RETAINER =		\$ 1,000.00
	TOTAL BALANCE DUE =		\$ 3,322.00

Report on the Special Investigation of the
City of Indianola

Copies of Invoices Submitted to the City

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INDIANOLA, IOWA 50125

CITY ATTORNEY'S BILLING STATEMENT FOR JANUARY, 2009
BILLING DATE: January 29, 2009
JOHN R. HOYMAN, CITY ATTORNEY

DATE	DESCRIPTION	CHARGES	SUBTOTAL
	LEGAL SERVICES (VENDOR #22310)		
	CITY PROSECUTION		
12/30/08	Trial preparation for Smith, Thompson, Adams, Meade & Garrison. (2.5)	\$ 225.00	
01/02/09	Trials for Smith, Thompson, Adams, Meade & Garrison. (3.5)	\$ 315.00	
01/06/09	Trial preparation for Cassidy, Finley, Grasty, Peters & Hoffman. (2.8)	\$ 252.00	
01/09/09	Trials for Cassidy, Finley, Grasty, Peters & Hoffman. (3.7)	\$ 333.00	
01/13/09	Trial preparation for Groves, Drake, & Zarr. (2.8)	\$ 252.00	
01/16/09	Trials Groves, Drake, & Zarr. (3.2)	\$ 288.00	
01/20/09	Trial preparation for Oliver, Campbell, Lobaugh, Fredrich, Nielsen & Cummins. (3.0)	\$ 270.00	
01/23/09	Trials for Oliver, Campbell, Lobaugh, Fredrich, Nielsen & Cummin. (3.5)	\$ 315.00	
01/24/09	Trial preparation for Hackett, Burkhead, Decker, Jorgensen, Phillips & Ahrends. (3.4)	\$ 306.00	\$ 2,556.00
01/15/09	ORDINANCE Preparation of an ordinance to rezone 507 E 2nd. (.6)	\$ 54.00	\$ 54.00
	TOTAL CHARGES =		\$ 2,610.00
	JANUARY RETAINER =		\$ 1,000.00
	TOTAL BALANCE DUE =		\$ 3,610.00

Report on the Special Investigation of the
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INDIANOLA, IOWA 50125

CITY ATTORNEY'S BILLING STATEMENT FOR JANUARY, 2011
BILLING DATE: February 3, 2011
JOHN R. HOYMAN, CITY ATTORNEY

DATE	DESCRIPTION	CHARGES	SUBTOTAL
	LEGAL SERVICES (VENDOR #22310) <u>CITY PROSECUTION</u>		
01/04/11	Trial preparation for Meckley, Butler and Sorensen. (2.1)	\$ 189.00	
01/07/11	Trials for Meckley, Butler and Sorensen. (2.3)	\$ 207.00	
01/12/11	Trial preparation for Utsinger, Boarts, Malli and Groesbeck. (3.6)	\$ 324.00	
01/14/11	Trials for Utsinger, Boarts, Malli and Groesbeck. (3.4)	\$ 306.00	
01/19/11	Trial preparation for Noftsgger, Prescott and Castro. (3.1)	\$ 279.00	
01/21/11	Trials for Noftsgger, Prescott and Castro. (3.4)	\$ 324.00	
01/25/11	Trial preparation for Hankens, Koen, Sorden and White. (3.4)	\$ 324.00	
01/28/11	Trials for Hankens, Koen, Sorden and White. (3.1)	\$ 279.00	\$ 2,232.00
01/04/11	<u>ORDINANCES</u> Preparation of an ordinance adding a special exception use to the R3-Mixed Residential zoning classification to allow retail sales by federally licensed firearms dealers with restrictions. (.6)	\$ 54.00	\$ 54.00
01/20/11	<u>DANGEROUS AND DILAPIDATED BUILDINGS</u> Preparation of closing documents and real estate closing for 506 W. 2 nd Avenue. (3.0)	\$ 270.00	\$ 270.00
01/27/11	<u>PROSECUTION</u> Letter to resident regarding barking dogs. (.4)	\$ 36.00	\$ 36.00
	TOTAL CHARGES =		\$ 2,592.00
	JANUARY RETAINER =		\$ 1,000.00
	TOTAL BALANCE DUE =		\$ 3,592.00

Report on the Special Investigation of the
City of Indianola

Copies of Invoices Submitted to the City

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INDIANOLA, IOWA 50125

CITY ATTORNEY'S BILLING STATEMENT FOR DECEMBER, 2011
BILLING DATE: DECEMBER 28, 2011
JOHN R. HOYMAN, CITY ATTORNEY

DATE	DESCRIPTION	CHARGES	SUBTOTAL
	LEGAL SERVICES		
	<u>CITY PROSECUTION</u>		
12/01/11	Trial preparation for 5 cases (Cehobasic, et al). (4.2)	\$ 378.00	
12/02/11	Trials for 5 cases (Cehobasic, et al). (4.0)	\$ 360.00	
12/06/11	Trial preparation for 3 cases (Bommert, et al) . (3.2)	\$ 288.00	
12/09/11	Trials for 3 cases (Bommert, et al). (3.8)	\$ 342.00	
12/15/11	Disposition of 5 cases (Jiminez, et al). (4.5)	\$ 405.00	
12/21/11	Trial preparation for 4 cases (Kelderman, et al). (3.8)	\$ 342.00	
12/23/11	Trials for 4 cases (Kelderman, et al). (3.5)	\$ 315.00	
12/28/11	Trial preparation for 4 cases (Tippling, et al). (3.5)	\$ 315.00	
12/30/11	Trials for 4 cases (Tippling, et al). (3.6)	\$ 324.00	\$ 3,069.00
	<u>Ordinances and Resolutions</u>		
12/28/11	Preparation of Ordinance for no parking on N. 6 th St. (1.0)	\$ 90.00	\$ 90.00
	<u>I & I</u>		
12/18/11	Conferences and telephone calls regarding repair under house on slab. (1.5)	\$ 135.00	\$ 135.00
	<u>Non-working stop boxes</u>		
12/20/12	Preparation of Certification to County Treasurer two notices. (1.5)	\$ 135.00	\$ 135.00
	<u>302 W. Second Ave.</u>		
12/20/12	Closing of D&D transaction. (3.0)	\$ 270.00	\$ 270.00
	<u>Council Procedure</u>		
12/1-12/28	Telephone calls and conferences, legal research, preparation of notices; special council meeting. (12.5)	\$ 1125.00	\$ 1125.00
	TOTAL CHARGES =		\$ 4,824.00
	DECEMBER RETAINER =		\$ 1,000.00
	TOTAL BALANCE DUE =		\$ 5,824.00

Report on the Special Investigation of the
City of Indianola

Copies of Invoices Submitted to Indianola Municipal Utilities

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110 NORTH FIRST STREET
INDIANOLA, IOWA 50125

TRUSTEE ATTORNEY'S BILLING STATEMENT FOR JUNE, 2007
BILLING DATE: July 11, 2007
JOHN R. HOYMAN, TRUSTEE ATTORNEY

DATE	DESCRIPTION	CHARGES	SUBTOTAL
	LEGAL SERVICES (#22310)		
06/11/07	Conference with Board of Trustees regarding telephone interviews with General Manager candidates. (1.5)	\$ 135.00	
06/13/07	Conference with Board of Trustees regarding interview with General Manager candidate. (1.5)	\$ 135.00	
	TOTAL LEGAL FEES =		\$ 270.00
	JUNE RETAINER =		<u>\$ 1,000.00</u>
	TOTAL BALANCE DUE =		\$ 1,270.00

Report on the Special Investigation of the
City of Indianola

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TRUSTEE ATTORNEY'S BILLING STATEMENT FOR JANUARY, 2011
BILLING DATE: February 3, 2011
JOHN R. HOYMAN, TRUSTEE ATTORNEY

DATE	DESCRIPTION	CHARGES	SUBTOTAL
	LEGAL SERVICES (#22310)		
	TOTAL LEGAL FEES =		\$ 0.00
	JANUARY RETAINER =		<u>\$ 1,000.00</u>
	TOTAL BALANCE DUE =		\$ 1,000.00

Report on the Special Investigation of the
City of Indianola

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TRUSTEE ATTORNEY'S BILLING STATEMENT FOR DECEMBER, 2011
BILLING DATE: DECEMBER 28, 2011
JOHN R. HOYMAN, TRUSTEE ATTORNEY

DATE	DESCRIPTION	CHARGES	SUBTOTAL
12/27/11	LEGAL SERVICES (#22310) <u>OFFICE REMODELING PROJECT</u> Review of MEAN Landfill gas contract. (1.2)	\$ 108.00	\$ 108.00
	TOTAL LEGAL FEES =		\$ 108.00
	DECEMBER RETAINER =		<u>\$ 1,000.00</u>
	TOTAL BALANCE DUE =		\$ 1,108.00