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NEWS RELEASE

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FOR RELEASE November 5, 2013, 12:00 p.m.

Auditor of State Mary Mosiman today released a report on a review of the operations of the Poweshiek County Sheriff's Office (Sheriff's Office) for the period January 1, 2010 through March 31, 2013. The review was requested by County Officials as a result of concerns regarding the operations of the Sheriff's Office and certain purchases and other financial transactions authorized by the former Poweshiek County Sheriff, Tom Sheets.

Mosiman reported the review identified a total loss to the County of approximately \$312,550.00, which includes:

- \$290,635.00 of room and board fees which were billed by the Jail Administrator at rates less than approved by the Board of Supervisors. This amount includes \$925.00 of overbilled room and board fees which should be returned to the inmates.
- \$760.55 of room and board fees which were collected but not properly deposited.
- \$13,635.00 of fees collected by the former Sheriff for teaching gun permit classes which were not deposited with the County.
- \$6,891.85 of improper disbursements, including \$6,150.00 of estimated excess fuel purchases, \$661.80 of improper credit card charges and \$80.05 of unapproved purchases. Former Sheriff Sheets reimbursed the County \$146.49 for personal purchases he made with the County's credit card.
- \$645.00 owed to a School District because 2 checks for security services were improperly deposited by the Sheriff's Office. The District reissued the 2 checks to individual Reserve Deputies. All 4 checks from the District were redeemed.

Mosiman also reported the Jail Administrator did not bill all inmates for room and board fees. Because sufficient records were not available, it was not possible to determine the room and board fees

for the inmates which were not billed. In addition, Mosiman reported sufficient records were not readily available to determine if there were additional undeposited room and board collections or if additional amounts were improperly disbursed.

The report includes recommendations to strengthen the Sheriff's Office internal controls, overall operations and specific procedures over room and board and commissary collections, bond receipts, credit card purchases and fuel purchases.

Copies of this report have been filed with the Division of Criminal Investigation, the Poweshiek County Attorney's Office and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's website at <http://auditor.iowa.gov/specials/1210-0079-BC00.pdf> and in the Office of Auditor of State.

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**REPORT ON A REVIEW
OF THE
POWESHIEK COUNTY SHERIFF'S OFFICE

FOR THE PERIOD
JANUARY 1, 2010 THROUGH MARCH 31, 2013**

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Auditor of State's Report

To the Board of Supervisors and the
Poweshiek County Sheriff's Office:

As a result of concerns regarding the operations of the Sheriff's Office and certain purchases and other financial transactions authorized by the former Sheriff, Tom Sheets, County officials requested we review the operations of the Sheriff's Office and certain transactions authorized by the former Sherriff. We reviewed the operations of the Sheriff's Office and applied certain tests and procedures to selected transactions of the Sheriff's Office for the period January 1, 2010 through March 31, 2013, unless otherwise specified. Based on a review of relevant information and discussions with County officials and Sheriff's Office personnel, we performed the following procedures:

- 1) Evaluated internal controls over receipts, disbursements and inventory to determine whether adequate policies and procedures were in place and operating effectively.
- 2) Obtained and reviewed bank accounts maintained by the Sheriff's Office to determine whether adequate policies and procedures were in place and operating effectively and whether reconciliations were performed timely.
- 3) Reviewed available minutes and bill listings to identify significant actions taken by the Board of Supervisors and to determine if certain payments were properly approved.
- 4) Obtained and evaluated fuel purchases by the Sheriff's Office during the period November 1, 2009 through December 2012 to determine propriety.
- 5) Reviewed the Sheriff's Office's policies regarding the use of credit cards to determine if the policies address the use of credit cards for personal purchases. We also reviewed credit card statements and the related invoices to determine the propriety of activity.
- 6) Examined certain disbursements to determine propriety and whether appropriate supporting documentation was available.
- 7) Examined jail room and board records to determine if individuals were properly billed and collections were properly accounted for and deposited for the period January 1, 2010 through March 31, 2013.
- 8) Examined selected receipts to determine if the collections were properly accounted for and deposited.
- 9) Examined gun permit training class certificates to determine the amount of fees collected and to determine whether the fees should have been deposited with the County.

Based on these procedures, we identified a total loss to the County of approximately \$312,550.00, including \$290,635.00 of room and board fees which were billed at rates less than approved by the Board of Supervisors, \$760.55 of room and board fees which were collected but not properly deposited, \$13,635.00 of fees collected by the former Sheriff for teaching gun permit classes which were not deposited with the County and \$6,891.85 of improper disbursements. In addition, the County owes \$645.00 to a School District because 2


checks for security services were improperly deposited by the Sheriff's Office and \$925.00 to inmates for overbilled room and board fees. We also determined the Jail Administrator did not bill all inmates for room and board fees. Because sufficient records were not available, we were not able to determine the room and board fees for the inmates which were not billed.


Because adequate records were not readily available, it also was not possible to determine if there were additional undeposited room and board collections or if additional amounts were improperly disbursed. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Review Summary and **Exhibits A** through **D** of this report. Based on these procedures, we have developed certain recommendations for the Sheriff's Office.

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 Poweshiek County Sheriff's Office, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Poweshiek County Sheriff's Office during the course of our review.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

July 19, 2013

Report on a Review of the
Poweshiek County Sheriff's Office
Review Summary

Background Information

The Poweshiek County Sheriff's Office (Sheriff's Office) is located in Montezuma, Iowa and is comprised of the Law Enforcement Office and the County Jail (Jail). The Sheriff is elected every 4 years. The Sheriff oversees all operations of the Sheriff's Office. The Sheriff hires deputies and other personnel, including the Jail Administrator and Office Manager. Tom Sheets was the Sheriff for the period January 1, 2000 through December 31, 2012. Tom Kriegel was elected as the Sheriff in the November 2012 election and began serving as Sheriff on January 1, 2013.

The primary revenue sources for the Sheriff's Office include an allocation from the County and proceeds from contracts established by the Sheriff's Office and cities within Poweshiek County for law enforcement services. In addition, room and board fees are received from friends, families or other governmental agencies for housing incarcerated individuals at the Jail. Commissary collections are received from friends or families and used by incarcerated individuals to purchase items such as phone cards and personal hygiene products. The Sheriff's Office also receives bond money and fees for gun licenses.

While reviewing disbursements, including credit card payments, Sheriff's Office staff and the Poweshiek County Auditor identified some concerns regarding certain purchases made by former Sheriff Sheets during December 2012 with the County's credit card. Sheriff's Office staff also alleged the former Sheriff purchased gas with his County credit card during a period when the Sheriff's Office vehicle assigned to him was parked at the Sheriff's Office and not in use. The current Sheriff, Tom Kriegel, brought the concerns to the attention of the County Auditor. The County Auditor contacted the Office of Auditor of State to request a review of the Sheriff's Office.

As a result of the information provided by the Sheriff's Office and the County Auditor, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2010 through March 31, 2013, unless otherwise specified.

Review Summary

The procedures performed during the review identified a total loss to the County of approximately \$312,550.00. Specifically, the following concerns with the operations of the Sheriff's Office and purchases made by the former Sheriff were identified:

- \$290,635.00 of room and board fees which were billed at rates less than approved by the Board of Supervisors. This amount includes \$925.00 of overbilled room and board fees which should be returned to the inmates.
- \$760.55 of room and board fees which were collected but not properly deposited.
- \$13,635.00 of fees collected by former Sheriff Sheets for teaching gun permit classes which were not deposited with the County.
- \$6,891.85 of improper disbursements, including \$6,150.00 of estimated excess fuel purchases, \$661.80 of improper credit card charges and \$80.05 of unapproved purchases. Former Sheriff Sheets reimbursed the County \$146.49 for personal

purchases he made with the County's credit card. We were unable to determine if additional amounts were improperly disbursed because adequate records were not available for all fuel purchases.

- \$645.00 owed to a School District because 2 checks for security services were improperly deposited by the Sheriff's Office. However, the checks should have been given to the individual Reserve Deputies who performed the security services. The District reissued the checks to the individual Reserve Deputies. However, the initial checks were deposited by the Sheriff's Office rather than returned to the District.

As a result of the procedures performed, we identified concerns with the controls used by the Sheriff's office for processing transactions and accessing secure areas. We also identified a lack of oversight performed by the former Sheriff and the Board of Supervisors.

Because adequate records were not readily available, it was not possible to determine if there were additional undeposited room and board collections or if additional amounts improperly disbursed. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

Jail Operations

The Poweshiek County Sheriff's Office operates the Jail to house inmates who are awaiting trial or are serving a sentence. The operations of the Jail are managed by the Jail Administrator who reports directly to the Sheriff. The Jail Administrator and his staff are responsible for handling the following:

- Bonds – recording bonds collected in individual files, depositing in-county bonds with the Poweshiek County Clerk of Court's Office and depositing bond proceeds which are to be forwarded to Clerks of Court in other counties.
- Room and board – preparing billings, preparing payment plan agreements, contacting individuals for payment, posting collections to individual accounts, maintaining accounting records and depositing all money with the Clerk of Court.
- Commissary – placing orders with the supply company, paying invoices, posting collections and payments to individual accounts, maintaining accounting records, preparing and making bank deposits and reconciling the bank statement.

The Jail Administrator is the only person with access to the software used to record collections and prepare room and board billings. He is also responsible for the bank account maintained by the Sheriff's Office for Commissary collections. According to staff we spoke with, there is no independent review of the bank account or bank reconciliations.

When the Jail Administrator is absent, other staff members collect and prepare receipts for room and board payments and bonds. Staff also prepare and receive Commissary orders.

The remaining financial and accounting duties for Commissary collections and bonds are segregated among other Jailer/Dispatchers and office staff. As a result, the Jail Administrator is not solely responsible for the daily or monthly transactions for revenue sources.

Bonds - After an individual is arrested and processed, he or she waits to see the magistrate to make an initial appearance and receive release conditions, if applicable. If the magistrate sets bond conditions, the individual may be released once the bond conditions are met.

When a bond is received, a receipt can be prepared by anyone working in the Sheriff's Office or the Jail. The employee receipting the bond is to complete a pre-numbered, carbon copy receipt and provide a copy of the receipt to the payer. The proceeds are to be put in an envelope with a copy of the receipt. The envelope is to be placed in the gun locker. The key to the gun locker is to be put in a drop box with a note for the Jail Administrator at the end of the shift. The Jail Administrator is the only person with a key to the drop box in the Jail. The next business day, the Jail Administrator is to retrieve the bond from the gun locker, count the proceeds and verify the amount against the court bond paperwork.

If the bond is for a Poweshiek County offender, the bond is to be brought to the County Clerk of Court's Office (Clerk's Office) by any deputy going to the courthouse. Bonds are to be taken to the Clerk's Office the same day or the next business day. Bond payments are to be recorded in the case files by employees in the Clerk's Office. For bonds collected on warrants from other counties, the Jail Administrator is to give the bond and the paperwork to the Civil Clerk. The Civil Clerk is to deposit the out-of-county bond into a separate checking account referred to as the "Civil Account" and is then to issue a check for the bond amount to the appropriate county.

According to Jail personnel we spoke with, the Jail has 2 receipt books. A receipt book is kept at the take-in window and a second book is maintained at the Jail. The distance between the 2 locations makes it inefficient to run back and forth to get receipts. Jail personnel we spoke with also stated there have been times when the Jail has run out of receipts over a weekend and cannot get a new receipt book because they are locked in the Jail Administrator's office. When they run out of receipts, the dispatchers write receipts on whatever paper is readily available.

During the course of our review, we observed multiple receipt book pages lying loose. Jail personnel verified it is not unusual for pages to fall out of the receipt books and they tape them back in if they find them.

Room and Board – The County is required to charge inmates for their room and board. When an individual is placed in custody, the Jail Administrator logs the individual into the jail and begins to track the number of days the individual is in the facility. If the individual is found not guilty or the charges are dropped, they are not billed for room and board fees. The current Jail Administrator has been employed since 2006.

If individuals are sentenced to serve time in the Jail, the judge either orders the individual to serve the days consecutively or to fulfill the sentencing order through a work release program. For individuals who serve their time consecutively, a payment plan agreement is to be established. A copy of a payment plan is included in **Appendix 1**.

The Board of Supervisors approved Resolution #2512 on May 1, 2008 which outlines the fee amounts to be charged for jail room and board. A copy of the Resolution is included in **Appendix 2**. The Resolution authorizes the Sheriff's Office to collect the following fees for room and board:

1. \$55.00 per day from every sentenced inmate in the custody of the Jail.
2. \$40.00 per day from sentenced inmates whom the courts have allowed to serve their sentences in a work release status. However, if an inmate earns less than \$10.00 per hour, the amount will be \$20.00 per day.
3. \$35.00 per day from sentenced inmates in violation of any city ordinance, which shall be billed to the municipality enacting the ordinance the inmate was charged under.

Room and board fees are also collected for housing inmates for other counties and for the Iowa Department of Corrections (DOC). Because the Resolution does not specify a separate rate for individuals whose room and board is being paid by another county or DOC, the \$55.00 per day rate which is to be charged for “every inmate in the custody of the Jail” should apply to these inmates.

Prior to being released, inmates who have been sentenced and have completed their sentencing order are required to review and sign a payment plan agreement which establishes the amount they owe for room and board and the terms under which the fees will be paid. A copy of the agreement is to be given to the inmate upon their release or is to be mailed to them. The Jail Administrator is responsible for billing inmates in accordance with the terms of the payment plan. All payments are to be sent to the Sheriff’s Office.

Inmates participating in the work release program are to pay for their room and board prior to serving their time. If the inmate has the money to pay the room and board fee, the Jail Administrator or another staff person processes the inmate and collects payment.

Room and board fees may also be paid by family or friends. When a payment is received, a pre-numbered triplicate receipt is to be prepared by the Jailer/Dispatcher on duty. The white copy of the receipt is to be given to the person remitting the payment and the pink copy is to be maintained in the receipt book at the Dispatchers’ desk. The yellow copy of the receipt is to be attached to the cash and/or checks received and placed in the drop box for the Jail Administrator to collect. Collections received through the mail are to be recorded in the same manner as collections received at the Sheriff’s Office. The mail is picked up by the receptionist in the main office.

The Jail Administrator is responsible for recording all payments in the individual case files to accurately reflect any outstanding obligation. The Jail Administrator usually handles all room and board cash and is the only employee responsible for taking the collections to the Civil Clerk for deposit.

If an inmate fails to make payments, the Jail Administrator is responsible for recording the information in the inmate’s case file and submitting an application to the Clerk’s Office to have a judge sign a court order requiring payment. An employee of the Clerk’s Office adds the amount owed to the inmate’s record in the Iowa Court Information System (ICIS). This procedure allows the Sheriff’s Office to recoup any funds still owed if the Clerk’s Office collects money from the inmate, either through payments or income offset. If the Jail Administrator fails to file the required paperwork, the Sheriff’s Office is not entitled to any of the funds collected by the Clerk’s Office.

We obtained copies of the sentenced inmate schedule (schedule) from the Jail Administrator’s computer for the period January 1, 2009 through March 31, 2012. The schedule shows the total amount owed, the amount received and the amount still outstanding at the end of each quarter. According to the Jail administrator’s schedule, the amount outstanding as of March 31, 2012 was \$19,972.46. At the time of our fieldwork, the Jail Administrator had not updated the schedule beyond March 31, 2012. However, he determined the amount outstanding as of March 31, 2013 was \$26,037.01.

We also obtained the Civil Account receipt reports from the Civil Clerk for the period January 1, 2009 through March 31, 2012. The reports show the amount of collections deposited with the Civil Clerk for room and board each quarter. **Table 1** compares the amount of collections recorded by the Jail Administrator to the amount deposited by the Civil Clerk by quarter for the period January 1, 2009 through March 31, 2012.

Table 1

Quarter Ended	Room and Board Fees		
	Recorded Collections	Deposited to Civil Account	Undeposited Collections/(Deposits Exceeding Collections)
03/31/09 [^]	\$ 3,505.00	3,505.00	-
06/30/09	3,590.00	3,590.00	-
09/30/09	1,645.00	1,340.00	305.00
12/31/09	2,605.00	2,735.00	(130.00)
03/31/10	5,120.00	430.00	4,690.00
06/30/10	2,135.00	6,739.45	(4,604.45)
09/30/10	3,380.00	2,800.00	580.00
12/31/10	2,855.00	1,525.00	1,330.00
03/31/11	1,820.00	3,130.00	(1,310.00)
06/30/11	5,162.00	5,372.00	(210.00)
09/30/11	12,700.00	12,630.00	70.00
12/31/11	24,173.36	24,133.36	40.00
03/31/12	3,975.00	3,975.00	-
Total	\$ 72,665.36	71,904.81	760.55

[^] - Records prior to January 2009 were not available.

As illustrated by **Table 1**, the jail room and board fees recorded by the Jail Administrator exceeded the amount deposited to the Civil Account by \$760.55 for the quarters ended March 31, 2009 through March 31, 2012. The \$760.55 is included in **Exhibit A** as undeposited collections. As stated previously, the Jail Administrator did not maintain a schedule of the amounts owed and received for the period April 1, 2012 through March 31, 2013. If this information had been readily available, we may have identified additional undeposited collections by comparing the amounts recorded by the Jail Administrator to amounts deposited to the Civil Account.

The **Table** also illustrates there are multiple quarters where the amount collected at the Jail does not equal the amount deposited with the Civil Clerk. Some of the variances are related to the timing of the deposits. For example, the variances for the quarters ended December 31, 2010 and March 31, 2011 net to \$20.00. In addition, the variance for the quarters ended March 31, 2010 and June 30, 2010 net to \$85.55. Jail personnel were unable to explain the reason for the variances.

Checks received by the Jail Administrator are not always remitted to the Civil Clerk in a timely manner. The March 10, 2013 deposit included checks dated January 9, 2013, January 15, 2013 and February 4, 2013. The Jail Administrator stated the checks were misplaced when they were received and were found during preparation for the review. We were unable to determine if the checks were held for a particular reason or were actually misplaced. We were also unable to verify if any other checks received were misplaced and not deposited.

As previously stated, the Jail Administrator is responsible for preparing billings for jail room and board and contacting inmates for payment. According to the Jail Administrator, he does not bill an inmate for time spent in the Jail unless the inmate returns to the Jail after sentencing. When an inmate appears in court, they will either be found not guilty and released or be found guilty and have a sentence imposed. If found guilty, the inmate may be given credit for time already served and be released. The Jail Administrator stated it is too difficult to track which individuals are sentenced and which individuals are not if they do not have to

return to the Jail. As a result, he does not bill those individuals who were sentenced and released. However, according to the Sheriff, all inmates return to the Jail to collect their personal items and change out of the Jail uniform. As a result, the Jail Administrator should have the opportunity to appropriately bill each individual. Based on the records available, we were unable to determine the room and board fees the Sheriff's Office did not collect due to not billing those individuals.

As previously stated, the Board of Supervisors approved the fee amounts to be billed for room and board at the Jail. The Resolution states the Sheriff's Office is authorized to collect fees for room and board from every sentenced inmate in the custody of the Jail.

By reviewing the records prepared by the Jail Administrator, we determined the Jail currently bills the following room and board fees:

- \$35.00 per day for regular inmates and those on work release who serve their time Monday through Friday.
- \$45.00 per day for inmates on work release who serve their time Saturday and Sunday.
- \$50.00 per day for inmates housed for the DOC.
- The Jail does not adjust the work release rate for individuals earning less than \$10.00 per hour.

The Jail Administrator is not billing inmates in accordance with the Resolution. **Table 2** compares the rates per the Resolution to the actual rates billed.

Table 2

Description	Actual Rate Billed	Rate Per Resolution	Over/(Under) Billed
Regular	\$ 35.00	55.00	(20.00)
Work release - weekday	35.00	40.00	(5.00)
Work release - weekend	45.00	40.00	5.00
Work release - adjusted~	45.00	20.00	25.00
DOC	50.00	55.00^	(5.00)

~ - In accordance with the Resolution, the amount billed for individuals participating in work release is to be \$20.00 per day if the individual earns less than \$10 per hour.

^ - Because the Resolution does not specify a separate rate for individuals housed for other counties or the DOC, the "Regular" rate applies.

As shown by the **Table**, inmates who are charged the "Regular" rate, inmates on weekday work release and inmates housed for the DOC are billed at a rate less than specified in the Resolution. Inmates who spend a weekend in jail are billed at a rate which exceeds the rate specified in the Resolution. For example, an inmate serving time for driving under the influence is billed the higher rate since, in many cases, they are allowed to schedule the time they are to serve on weekends so they can continue to work. According to the Jail Administrator, he did not change any of the rates being billed by the former Jail Administrator when he took over in 2010.

We used the jail census for the period January 1, 2010 through December 31, 2012 to calculate how much the Jail Administrator should have billed for room and board according to the Resolution and the actual fees billed. **Exhibit B** provides the detailed census used to summarize the amounts underbilled and overbilled shown in **Table 3**.

Table 3

Description	Actual Amount Billed	Amount to be Billed per Resolution	Over/(Under) Billed
Regular	\$ 510,230.00	801,790.00	(291,560.00)
Work release	8,325.00	7,400.00	925.00
Total	\$ 518,555.00	809,190.00	(290,635.00)

As illustrated by **Table 3**, based on the records available, we determined the Jail Administrator did not bill a net total of \$290,635.00. This is based on the inmates listed on the census and the number of days billed at the rate used by the Jail Administrator compared to the rates in the Resolution as shown in **Exhibit B**. In addition, the County over billed inmates who were on work release a total of \$925.00. Because the Jail Administrator did not charge the rates established by the Resolution, the \$290,635.00 is included in **Exhibit A** as underbilled room and board fees.

According to the Jail Administrator, he used the same rates used by the previous Jail Administrator. In addition, the Jail Administrator stated he did not bill all inmates and he does not bill those who are sentenced and released. As a result, the amount reported as underbilled is likely understated. If adequate records had been available, we may have identified additional amounts which were not properly billed.

Commissary - The Jail Administrator is responsible for the Commissary Account, which is maintained in a checking account at a local bank. Checks for the Commissary Account are electronically recorded and printed, so a manual checkbook is not maintained. Individuals, family members or friends can provide money to the Sheriff's Office for deposit in the Commissary Account. Inmates for whom funds have been deposited are allowed to order items from the Commissary. A software program is used to track Commissary inventory items, phone cards and the inmate's balance.

The Jailer/Dispatcher on duty collects any funds submitted for an inmate's Commissary purchases, issues a pre-numbered, 3-part receipt and places the money in a drop box with a copy of the receipt. The drop box is located in a secured area of the facility. The Jail Administrator later removes the money and receipts from the drop box and records the collections in the Banker Web software program and deposits the money into the Commissary checking account. Bank deposits are made weekly or bi-weekly, depending on the amount collected.

The amount of each purchase made by the inmate is also recorded in the Banker Web software program. When an inmate leaves the Jail, the Jail Administrator issues a check to the inmate for their unused Commissary balance.

The Jail Administrator stated he receives the bank statement and reconciles it to the Banker Web software program. We were unable to review the reconciliations because they could not be located. The reconciliations are to be kept in a file in the Jail Administrator's office. There is no independent review of the bank statements or bank reconciliations for the Commissary Account held by the Sheriff's Office.

An inventory of Commissary items is not maintained. The Sheriff's Office has established an arrangement with a supply company to deliver Commissary items to the Jail as they are ordered. Inmates complete an order form each Monday for items such as shampoo and toothpaste. The Jail Administrator records the amount of purchases in each inmate's account. Inmates are charged 30% more than the Jail's cost of the items. An order is then placed by the

Jail Administrator with the supply company and orders are delivered on Thursday of each week.

The supply company sends a single invoice to the Sheriff's Office for all items delivered. After the invoice is approved, the Jail Administrator records it in QuickBooks, which is used to record activity in the Commissary Account and then prints and signs a check from the Commissary Account to pay the bill. The supply company invoices are not itemized. The invoices only include who placed the order and a lump sum total.

The Jail Administrator is the only employee with access to the withdrawal function on the Banker Web software program. The Jailer/Dispatchers also have access to the Banker Web software program to look up inmate balances and record collections. All Jailer/Dispatchers use the same user name and password. There is no independent review of the information in the Banker Web software program.

Phone cards are ordered online and printed by the Jail Administrator. The Sheriff's Office is billed by the phone card company and a check is approved and issued in the same fashion as other Commissary Account purchases. Each purchase comes with a log of phone card identification numbers and amounts.

When an inmate requests a phone card, the Jailer/Dispatcher cuts one of the phone cards off the sheet and records the inmate's name and date on the log sheet printed from the vendor's website. Approximately 30 to 60 phone cards are kept on hand, depending on the number of inmates. The phone cards are kept in a drawer in the Jail office where they are accessible to all employees.

Inmates are charged the face value for each phone card. Purchases of phone cards are recorded by the Jail Administrator in the inmate's Commissary account on the Banker Web software. Payments to vendors are approved by the Sheriff prior to the Jail Administrator issuing the check.

FORMER SHERIFF

We reviewed selected disbursements by the Sheriff's Office for the period January 1, 2010 through March 31, 2013. We identified improper and unsupported disbursements authorized by former Sheriff Sheets. The improper and unsupported disbursements identified are discussed in the following paragraphs.

Fuel Purchases – Former Sheriff Sheets was assigned a vehicle to be used for Sheriff's Office business. In July 2005, the Sheriff's Office purchased a 2005 Chevrolet Silverado 1500 4WD with a V8 engine for former Sheriff Sheets' use. In addition, former Sheriff Sheets was assigned a Sheriff's Office credit card and a Farm Services Coop (F/S) charge card to purchase fuel for the Sheriff's Office vehicle. Former Sheriff Sheets also purchased fuel using charge accounts set up at the Poweshiek County Engineer's Office (Engineer's Office), the Brooklyn Service Center (Brooklyn's) in Brooklyn, Iowa and DJ's C-Store (DJ's) in Montezuma, Iowa. All deputies are issued an F/S card and have the ability to use the charge accounts set up at various gas stations. We identified several F/S charge cards have the same number. As a result, it is not possible to tell who charged fuel at various locations.

According to Sheriff's Office staff we spoke with, former Sheriff Sheets was seen using the Sheriff's Office truck for personal use, including driving to a job he held at a firearms, accessories and gunsmithing tool supplier located in Montezuma. According to Sheriff's Office staff we spoke with, former Sheriff Sheets' assigned vehicle was parked at the County's Public Safety Building on December 31, 2012. This was the last time a fuel purchase was made on former Sheriff Sheets' credit card. As a result, Sheriff's Office staff believes the fuel was

purchased for former Sheriff Sheets' personal vehicle. In addition, based on records for fuel purchases, former Sheriff Sheets purchased fuel twice on the same day during the last weeks of his term. It was alleged some of the fuel may have been purchased for his personal vehicle.

As a result of these concerns, we reviewed the fuel purchases made by former Sheriff Sheets using the F/S charge card assigned to him and the charge accounts at Brooklyn's, DJ's and the Engineer's Office to determine if the amount of fuel purchased was reasonable for the number of miles driven. Because the F/S charge card assigned to former Sheriff Sheets had the same account number as other cards, we excluded these purchases from our analysis since we cannot determine who purchased the fuel.

The Sheriff and deputies sign a log when fuel purchases are charged at Brooklyn's, DJ's and the County Engineer's facility. The logs are maintained at each store and the attendants at Brooklyn's and DJ's issue receipt slips which are submitted to the Sheriff's Office. Monthly bills are sent to the Sheriff's Office and the receipt slips are to be reconciled and attached to the bill prior to approval by the Sheriff. According to staff we spoke with, the Sheriff reviewed all charges, including his own. The claims are then sent to the Board and the County Auditor for approval and payment. We were unable to determine if the former Sheriff reconciled the charge accounts before approving the bill. The current Sheriff reconciles the charge accounts and has not identified any charges other than fuel during his time in office.

F/S charge cards are issued to all deputies and an F/S charge card is maintained for the vehicle used by the Reserve Deputies. These cards can be used to purchase fuel at any F/S location across Iowa. F/S sends a monthly bill to the Sheriff's Office. The bills itemize purchases by card number. Each card has a six-digit account number and a deputy number on it. For example, card 79-1 is the number assigned to the current Sheriff. During our review, we determined the deputy number on the card does not necessarily match the deputy who has possession of the card. The Chief Deputy contacted F/S to get a master card listing and also contacted every deputy to find out which account number and deputy number was on the card they held.

The F/S master listing included 7 account numbers for the Sheriff's Office. Based on information obtained by the Chief Deputy, a card with the same number was assigned to 5 deputies, the former Sheriff and the current Sheriff. According to the Chief Deputy, when the F/S account was opened, all of the original cards were issued with the same account number. According to Sheriff's Office staff, the former Sheriff had the authority to request a new F/S charge card whenever necessary.

Because F/S allows multiple cards to be issued with the same account number, the Sheriff's Office was unable to determine how many cards were active and who had possession of the cards. For this reason, we were unable to determine which fuel purchases at F/S were made by former Sheriff Sheets.

After discussing this issue with the current Sheriff, he took immediate action to deactivate all F/S charge cards and requested new cards with unique account numbers be reissued to all staff. F/S stations are un-manned gas stations in rural locations with no video surveillance. According to Sheriff's Office staff we spoke with, the pumps accept both F/S charge cards and regular credit and debit cards.

As previously stated, it was alleged former Sheriff Sheets may have purchased fuel for his personal vehicles and used the Sheriff's Office vehicle assigned to him for personal purposes, including driving to his other job.

As the former Sheriff, Mr. Sheets was elected and would have been expected to be available 24/7. In Opinion No. 68-10-16, the Attorney General's Office stated, in part, "it would appear

that the sheriff in question could accept an outside employment provided such employment was ‘wholly consistent’ with his public duties and did not interfere with ‘his first and paramount duty ... to perform all of the duties of his office.’” The Opinion also stated, “The duties imposed on the sheriff by the Code of Iowa are manifold and demanding. While your letter does not indicate whether or not law enforcement and the operation of the sheriff’s office have suffered because of the present sheriff’s outside employment it would be our view this would be the inevitable result of such outside employment and the sheriff should in good conscience resign.” We were unable to determine if former Sheriff Sheets’ other employer allowed him to leave as needed. We were also unable to determine whether the amount of time required of former Sheriff Sheets at his other job was significant and if it impacted his availability for duties required by his Office.

In addition to former Sheriff Sheets’ availability while working at his other job, we considered whether it was appropriate for him to drive his assigned Sheriff’s Office vehicle to his other job. We were unable to determine the number of personal miles former Sheriff Sheets used the Sheriff’s Office vehicle assigned to him because we do not know his work schedule at his other job, how often he drove the Sheriff’s Office vehicle assigned to him or if he also used it for other personal use. However, the other job is less than a mile from the Sheriff’s Office. As a result, it is likely the mileage incurred on the vehicle for former Sheriff Sheets’ other job was minimal. Because we are unable to determine the number of miles incurred on the Sheriff’s Office vehicle for former Sheriff Sheets’ other job, we did not determine the cost of the fuel paid by the County for his personal use of the vehicle.

Table 4 summarizes the total fuel purchases with the credit card assigned to former Sheriff Sheets by month from January 2010 through December 2012, excluding fuel purchased at F/S stations. As previously stated, we cannot determine who purchased fuel with the F/S charge card because multiple people had a charge card with the same account number. As a result, the listing of fuel purchases in **Table 4** and **Exhibit C** is not complete because they do not include fuel purchased at F/S stations.

Month	2010		2011		2012	
	Number of Gallons	Cost	Number of Gallons	Cost	Number of Gallons	Cost
January	189.792	\$ 482.04	150.283	\$ 446.34	126.627	\$ 396.64
February	154.632	378.31	87.069	266.10	117.685	341.76
March	161.203	419.07	161.380	514.42	148.029	500.23
April	153.794	416.68	157.262	548.72	165.526	565.84
May	170.014	442.23	71.414	265.69	202.270	678.29
June	141.991	354.15	170.227	599.10	77.461	257.04
July	120.325	313.69	125.122	430.20	150.876	504.99
August	143.034	362.79	192.970	663.27	192.137	685.15
September	117.234	295.44	129.880	448.97	166.724	591.22
October	165.652	431.09	84.998	282.45	187.356	655.30
November	158.036	418.02	107.918	353.08	165.133	529.98
December	44.412	124.93	120.641	359.42	176.064	546.70
Total	1,720.119	\$ 4,438.44	1,559.164	\$ 5,177.76	1,875.888	\$ 6,253.14

The number of gallons purchased from vendors other than F/S decreased 9.4% from 2010 to 2011 and increased 20.3% from 2011 to 2012. From 2010 to 2012, the number of gallons of fuel purchased increased 9.1%. A detailed list of charges is included in **Exhibit C**.

As previously stated, we are unable to determine who purchased fuel at F/S stations because multiple cards had the same account number. Because the current Sheriff primarily purchases fuel at F/S stations and we were unable to determine which purchases were for the Sheriff, we are unable to compare the fuel purchases of the former Sheriff and the current Sheriff.

As shown in **Exhibit C**, the gas receipts for 6 purchases totaling \$243.76 were not legible. However, based on the format of the receipt, we determined it was a fuel purchase. Also, as shown in the **Exhibit**, we identified 13 instances where fuel was purchased twice on the same day, as well as 34 instances where fuel was purchased on 2 consecutive days, including 4 instances where fuel was purchased on 3 consecutive days. Without detailed records showing purchases for his Sheriff's vehicle, we are unable to determine if the former Sheriff was filling up his Sheriff's vehicle before or after a trip or a personal vehicle on those days with multiple purchases or on a consecutive day.

We also considered the number of miles the Chevrolet Silverado 1500 truck was driven and compared this information to the amount of fuel former Sheriff Sheets purchased.

- **Table 5** calculates the extra fuel purchased by former Sheriff Sheets using the truck's odometer reading when he left office. We were only able to obtain odometer readings for the truck assigned to former Sheriff Sheets for December 26, 2008, the last date a local dealership performed maintenance on the truck, and for January 7, 2013, the first date of the mileage log prepared by the new Sheriff. Therefore, the total miles driven shown in the **Table** is for a 4 year period. Because records of fuel purchases, such as charge slips, were only available for a 3 year period, we calculated the average miles driven per year and reduced the total mileage driven over the 4 year period by the calculated average to arrive at estimated miles driven for the 3 year period tested. The actual number of miles driven during the 3 years could be different than the calculated average.
- As previously stated, F/S fuel purchases are not included in gallons purchased. As a result, the unaccounted for fuel is a conservative amount.

Description	Amount
Total miles driven over 4 years~	63,273
Average miles driven in 1 year	(15,818)
Estimated miles driven in 3 years	47,455
Estimated miles per gallon^	÷ 15
Calculated gallons used	3,163.67
Gallons purchased (Exhibit C)*	(5,155.17)
Excess fuel purchased	1,991.50
x Average cost per gallon+	\$ 3.09
Estimated cost of excess fuel purchased	\$ 6,153.74
Rounded estimate	\$ 6,150.00

~ - Based on odometer readings at 12/26/08 and 01/07/13.

^ - Combined miles per gallon per www.Fueleconomy.gov.

* - Gallons purchased is based on the 3 years tested (01/01/10 – 12/31/12).

+ - Cost per gallon is the average price per gallon paid over the period former Sheriff Sheets used the vehicle.

As the **Table** shows, the estimated cost of unaccounted for fuel is \$6,150.00. This is a reasonable estimate for the following reasons:

- We used the estimated fuel economy for combined city and highway driving in the calculation. In addition to driving the vehicle in Montezuma, former Sheriff Sheets used the truck to go to Grinnell, Des Moines and other surrounding areas.
- As previously stated, the total miles driven shown in the **Table** is for a 4 year period. The period tested was only a 3 year period. As a result, we reduced the total by the average miles driven in 1 year to estimate the miles driven for the 3 year period we tested. As a result, actual miles driven during the 3 years could be higher or lower than the estimate. Even if all 63,273 miles were driven during the 3 years for which fuel purchase information was available, 936.97 gallons of excess fuel were purchased at a total cost of approximately \$2,895.00.

The \$6,150.00 of estimated excess fuel costs are included in **Exhibit A** as improper disbursements.

Charge Card/Charge Accounts – Former Sheriff Sheets was assigned a County credit card issued to the Sheriff’s Office by Grinnell State Bank. The credit card was to be used for gas purchases, travel, registration and other costs related to training and conferences. The Board requires all cardholders to sign the Poweshiek County Employee Agreement to accept the credit card and terms of use. A copy of the agreement signed by former Sheriff Sheets is included in **Appendix 3. Table 6** summarizes the charges on the credit card assigned to former Sheriff Sheets.

Types	2010	2011	2012	Total
Gas	\$ 3,742.62	3,920.64	4,045.54	11,708.80
Travel	385.53	486.16	477.59	1,349.28
Equipment	755.92	178.13	303.92	1,237.97
Supplies	336.43	-	248.43	584.86
Food	316.39	71.92	63.02	451.33
Other	-	24.61	84.20	108.81
Total	\$ 5,536.89	4,681.46	5,222.70	15,441.05

Exhibit D is a listing of improper charges made by former Sheriff Sheets on his County issued credit card. During our review of the monthly credit card statements for the period January 2010 through December 2012, we identified the following:

- Food Purchases - We identified 9 improper food purchases totaling \$451.33 made by former Sheriff Sheets using the County’s credit card. According to the supporting documentation, the food purchases were for in-house training events and investigations. The Sheriff’s Office does not have a policy which allows meals to be purchased for in-house training events.

The Collective Bargaining Agreement between the Poweshiek County Sheriff’s Office and the Public Professional and Maintenance Employees, Article 24 states, “Employees who attend conferences or training shall be reimbursed reasonable expenses for meals and mileage pursuant to Article 23.” It is not reasonable for the Sheriff’s Office to pay for meals for employees when they are

not traveling out of town for their job responsibilities. It is also not reasonable for the Sheriff to purchase meals for employees attending training provided at the Sheriff's Office. If the Board determines it is necessary and reasonable for employees to have a meal during training, those employees should be reimbursed for their meal in accordance with the Collective Bargaining Agreement. In addition, these meals may be taxable benefits to Sheriff's Office employees in accordance with IRS rules because they are not related to travel.

We identified a purchase which included food for deputies, Division of Criminal Investigation (DCI) agents and the lab team during a potential homicide investigation. When the purchase was questioned by the County Auditor's Office in an email, former Sheriff Sheets replied, "Didn't think I had to justify it." In addition, DCI staff would be reimbursed by the State for meals when on the job. As a result, the Sheriff's Office should not reimburse expenses for DCI staff. The \$63.02 spent for the food is included in **Exhibit D** as an improper disbursement.

- Travel - Winter School is a 4-day training event held each December in the Des Moines area and hosted by the Iowa State Sheriff's and Deputy's Association (ISSDA). The County paid for former Sheriff Sheets to attend Winter School from December 2 to December 5, 2012 even though he had lost the election and his term ended on December 31, 2012. In addition, former Sheriff Sheets' Chief Deputy attended. Mr. Kriegel, the newly elected Sheriff who was a deputy in the Sheriff's Office, also attended, but he used vacation time and paid for his own registration. Mr. Kriegel did not incur lodging expense because he drove home each night. According to Mr. Kriegel, he never saw former Sheriff Sheets attend the training classes and he only saw him at the meals and parties held during the event. However, multiple training sessions are held concurrently.

We contacted the ISSDA and requested attendance records; however, the ISSDA does not use sign-in logs for each training class. As a result, we were unable to determine if former Sheriff Sheets attended any of the classes for which the County paid his registration.

According to the hotel receipt turned in by former Sheriff Sheets, he checked out of the hotel on December 4, 2012, a day before the training event concluded. According to supporting documentation, the following charges were incurred by former Sheriff Sheets in conjunction with the training:

- \$241.55 charged to the County's credit card held by former Sheriff Sheets, including \$199.36 of hotel charges and \$42.19 for meals, of which \$12.66 was a meal for his Chief Deputy.
- \$15.85 charged to the County's credit card held by the Chief Deputy for a meal for former Sheriff Sheets.
- \$150.00 paid by County warrant for former Sheriff Sheets' registration for the Winter School.

Because we are unable to determine why former Sheriff Sheets checked out of the conference a day before the training concluded and if former Sheriff Sheets attended the sessions for which he was registered, we have not included the lodging and food charged to his and the County's credit cards or the registration fee paid by the County in **Exhibit A**.

- **Revolver Holsters** – Former Sheriff Sheets injured his hand in an incident that was not work-related. The Board allowed him to purchase a .38 revolver on February 21, 2012 because it was easier to reload than the magazines for a Department-issued firearm. The County paid \$400.00 for the firearm and \$91.00 for ammunition.

In addition, former Sheriff Sheets purchased 2 holsters for the weapon using the County credit card he held. The first holster was purchased in March 2012 for \$31.99 and the second holster was purchased in May 2012 for \$31.99. Former Sheriff Sheets later switched back to using his Department-issued firearm due to concerns voiced by Deputies the revolver did not hold as many bullets as a standard issue firearm. The current Sheriff stated, “There is not a reason he [former Sheriff Sheets] would need 2 holsters while on duty.” The revolver remains the property of the Sheriff’s Office, but neither of the 2 holsters were returned to the Sheriff’s Office by former Sheriff Sheets. As a result, the \$63.98 paid by the Sheriff’s Office for the holsters is included in **Exhibit D** as improper disbursements.

As shown in **Exhibit D**, former Sheriff Sheets’ credit card charges include \$661.80 of improper charges. The \$661.80 is included in **Exhibit A** as improper disbursements.

Former Sheriff Sheets paid the bank \$146.49 for personal charges on the County’s credit card. The reimbursement covered charges at Kum & Go, Holiday Inn in Des Moines, for food and a night’s stay at Staybridge Suites in West Des Moines. The checks were deposited directly with the bank. The amount reimbursed is shown as a reduction of the improper amounts on **Exhibit A**.

County Purchase – Former Sheriff Sheets purchased a “Retired Sheriff” badge on January 30, 2013 without notifying the County. The badge cost \$80.05 and was shipped to his personal residence. An invoice for the badge was sent to the County. County officials we spoke with stated they had no knowledge of the purchase until the invoice arrived. Upon advice of the County Attorney, the County Auditor prepared a payment for the invoice and the Board approved the payment on February 14, 2013 because the Board members thought they had no choice. According to Sheriff’s Office personnel, having a “Retired Sheriff” badge allows former Sheriff Sheets to carry a weapon in all 50 states without needing to purchase a permit every year. Sheriff’s Office personnel believe this badge should be returned to the Sheriff’s Office to prevent improper use and because he was voted out of office rather than retiring as the Sheriff. Because there is no benefit to the County, former Sheriff Sheets should have purchased the badge himself. As a result, we consider the \$80.05 to be an improper purchase and have included it as an improper disbursement in **Exhibit A**.

Gun Permit Classes – As previously stated, former Sheriff Sheets taught classes for gun permits in the training room at the Sheriff’s Office utilizing Sheriff’s Office equipment. As the Sheriff, former Sheriff Sheets would have had access to the facility at any time to teach a class. If former Sheriff Sheets used the facility as a private individual rather than as the Sheriff, he should have paid for use of the facility. However, according to Sheriff’s Office personnel we spoke with, former Sheriff Sheets did not pay to use the facilities.

Sheriff’s Office staff members were unable to locate any support showing the cost of the classes, a class roster or any other information regarding the classes he taught. Staff we spoke with believed the cost of the class was originally \$45.00. The price was increased when demand increased after the new concealed carry law took effect in January 2011. Staff did not know the new price.

We obtained a listing of individuals who purchased gun permits in Poweshiek County and reviewed their training certificates to determine if former Sheriff Sheets was the trainer for the course they took. We identified 303 individuals who had training certificates signed by former Sheriff Sheets for classes held from February 2009 through December 2012. At \$45.00 per person, the total estimated collections for the courses taught by former Sheriff Sheets should have been \$13,635.00.

By reviewing the training certificates, we determined former Sheriff Sheets did not use the Sheriff's Office logo and did not sign the certificate as the Sheriff of Poweshiek County. However, it is not possible for the Sheriff to teach the classes in any capacity other than as the Sheriff. While deputies can take vacation time and teach the classes in a capacity other than as a deputy, the Sheriff is the Sheriff 24/7. As a result, the Sheriff cannot be anyone other than "the Sheriff" when working with the public.

Section 331.902(1) of the *Code of Iowa* states, "Unless otherwise specifically provided by statute, the fees and other charges collected by the auditor, treasurer, recorder, and sheriff, and their deputies or employees, belong to the county." Because former Sheriff Sheets did not pay for the use of the Sheriff's Office's facilities for the training courses and because he was the Sheriff while teaching the courses, the estimated \$13,635.00 of gun class fees is included in **Exhibit A** as undeposited collections.

OTHER ITEMS

Swipe Cards – The Poweshiek County Public Safety Building uses swipe cards to restrict access to secure areas. Prior to the current Sheriff, swipe cards were previously controlled by the Jail Administrator, but they are now controlled by the Chief Deputy. Swipe cards are issued to all employees with varying access rights depending on their job category. The Jail Administrator was not available during the time of the review, so the Chief Deputy contacted the software company to obtain a report of all active swipe cards.

The report showed 5 cards issued to 2 former dispatchers, a doctor, a retired Deputy and a construction worker who helped build the building in 2008 through 2009 were still active. With assistance from the software company, the Chief Deputy immediately deactivated the 5 cards. Of the cards issued to the former dispatchers, 1 card had "all" access rights. The report also showed a total of 7 cards and 2 master cards with "all" access rights. According to the Chief Deputy's discussion with the software company, any card with "all" access rights would have access to the evidence room. Individuals with "all" access rights included 2 Grinnell Police Department officers, a nurse, a former dispatcher, a current dispatcher, a Deputy and the Jail Administrator. The Chief Deputy immediately changed the access rights on these cards so no card would have "all" access rights.

The Sheriff's Office has "visitor" swipe cards which are only to allow access around the main office and the lobby during normal business hours. However, a visitor swipe card issued to a member of the Auditor of State's staff allowed access to the Armory where firearms and ammunition are stored. The access rights on the card were immediately changed by the Chief Deputy.

The computer which allows staff to activate and deactivate the swipe cards is located in the Sheriff's Office. The computer is password protected. Prior to the review, the system was always logged on, so anyone with access to the office could have access to the program and could change a swipe card's access rights. When the Chief Deputy took over the swipe card responsibilities, he changed the password and now logs off when he is done working with the program. He is currently the only individual who knows the password.

Evidence Room – During our review, concerns were brought to our attention by Sheriff's Office personnel about controls over the evidence room. Poweshiek County's Public Safety Building was completed in March 2009. At that time, all of the evidence was moved into the building and an inventory was taken by the Evidence Custodian. The evidence room had both swipe card access and master key access capabilities. As a result, anyone in possession of a master key can access the evidence room without needing swipe card clearance.

When evidence is collected, it is stored in secured lockers in the pre-evidence room. This room can be accessed by all deputies. Only the Evidence Custodian is allowed to move evidence from the pre-evidence room to the evidence room. The Sheriff's Office uses Sleuth software to track the items stored in the evidence room. Evidence control sheets come in triplicate carbon copies. The pink copy is given to the suspect, the white copy is usually left with the Evidence Custodian and the yellow copy is usually kept in the case file. Sometimes the yellow and white copies get switched, but the pink copy is always given to the suspect.

At the old Sheriff's Office building, log sheets were used to record anyone who entered the evidence room. Log sheets are no longer used because the Evidence Custodian believed the new swipe card system would keep a log of who accessed the room. However, based on the Chief Deputy's discussions with the swipe card software company, the system can produce a log of which swipe cards were used to enter specific doors, but the system can only hold a days' worth of active data. According to the Chief Deputy, it would be highly inefficient for the Sheriff's Office to rely on running these reports every day. Past data can be recovered if there is a specific day or week under suspicion, but it would take approximately 3 hours to recover a day's worth of data and approximately a day to recover a week's worth of data.

As previously stated, during our review, it was identified multiple people had unnecessary swipe card access rights to the evidence room. We were unable to determine how long those cards had access rights or if any of those cards were used to access the evidence room because of the amount of time it would have taken the software company to recover the data. The Chief Deputy deactivated all access rights to the evidence room except for the Evidence Custodian and a back-up Evidence Custodian. He also changed the access rights so only full time deputies have access to the pre-evidence room. Prior to this change, all Reserve Deputies also had access to the pre-evidence room.

The evidence room has a motion activated camera attached to the ceiling. The camera records until it runs out of memory, approximately 8 hours, and then starts recording over what was previously recorded. The camera in the evidence room and the cameras in the 2 booking rooms and the medical room are run on a separate system than the rest of the building. The system is password protected so no one can control when the camera is recording and when it is not. According to the Evidence Custodian, the camera's motion sensor is very sensitive and the sun coming in the evidence room windows causes the motion sensor to activate and keep recording for multiple hours while no one is in the room. This has caused the tapes to record over previous recordings more often than necessary, causing the Sheriff's Office to only be able to recover recordings for approximately 6 months.

Because multiple concerns were identified regarding access to the evidence room, we were unable to determine whether any evidence is missing or has been tampered with. According to Sheriff's Office staff we spoke with, no cases have ever arisen where evidence could not be located.

Ammunition – Ammunition and gun cleaning supplies are stored in the Armory at the Sheriff's Office, which can be accessed with a swipe card. All Deputies' swipe cards have access rights to the Armory so they can access ammunition and be able to clean their guns. As previously stated, it was determined during the review a "visitor" swipe card was able to access the Armory. This issue was corrected immediately by the Chief Deputy. However, we were unable

to determine how long the “visitor” card, or any additional cards, granted access rights to the Armory.

During discussions with Sheriff’s Office personnel, it was alleged former Sheriff Sheets gave ammunition to individuals in the community who helped with training as a form of payment. According to the current Sheriff, the Office has never performed an inventory count or maintained inventory records or usage logs for ammunition. Part of the reason is staff need to be able to grab the ammunition needed and respond to a call in an emergency. The Sheriff’s Office should perform an inventory and maintain perpetual inventory records. When an emergency occurs, an inventory should be taken once the emergency is over. This will maintain the integrity of the perpetual inventory.

Because of the lack of inventory records or usage logs, we were unable to substantiate the allegation former Sheriff Sheets provided ammunition to individuals as a form of payment or if any other staff have misused ammunition. As a result, we have not included an amount in **Exhibit A**.

During discussions with the current Sheriff, he stated the Sheriff’s Office would like to purchase a lockable cabinet in order to store ammunition and limit access to designated individuals. He also stated they will start keeping inventories and usage logs when this happens. However, this is currently not an option due to budget constraints.

Cell Phone – The County pays for cell phones through US Cellular for some Sheriff’s Office employees. The County does not have a policy regarding who is to have a cell phone or what they are allowed to use it for. The former Sheriff was responsible for purchasing and issuing cell phones to Sheriff’s Office employees he thought appropriate. Based on discussions with various Sheriff’s Office staff, cell phones were switched frequently between employees. When a cell phone was eligible for an upgrade, former Sheriff Sheets kept the new phone and gave his old phone to the employee whose cell phone was eligible for the upgrade. If an employee terminated employment with the Sheriff’s Office, their phone would be given to the person taking their position. Because cell phones were switched and upgraded frequently, we were unable to trace the cell phones purchased to the employee currently in possession of it.

During scanning of the US Cellular invoices at the County Auditor’s Office, we determined the invoices sent to the Board for approval only contained the first page of the statement. According to discussions with the County Auditor and Sheriff’s Office personnel, they stated former Sheriff Sheets only allowed Sheriff’s Office staff to send the first page of the bill to the Board, not the entire bill. The remaining pages of the invoices were found at the Sheriff’s Office. After scanning the invoices, we identified multiple instances of additional charges for texting and data overages. However, former Sheriff Sheets had these overages credited back by US Cellular on the next bill. Therefore, we did not include those amounts as improper disbursements because they were not paid by the County.

Prior to leaving office, former Sheriff Sheets was allowed by the Board to purchase his County issued cell phone and keep the same phone number. According to the County Auditor and County Attorney, this is a public safety concern. Allowing former Sheriff Sheets to keep the phone number which was previously published as belonging to the Sheriff’s Office may result in people calling former Sheriff Sheets in an emergency or with information regarding an on-going case.

K-9 Account – The Sheriff’s Office maintains a K-9 Unit. The K-9 Officer is in charge of the K-9 bank account, a separately maintained account at Montezuma State Bank. The K-9 Officer is the only authorized signer on the account and handles all receipts and disbursements. Private donations are the only source of revenue for the K-9 Unit. Disbursements from the account are primarily for food, training, equipment and veterinary bills. No reconciliations are

performed for the K-9 account and bank statements and invoices are not reviewed by an independent person. Because the account is not in Poweshiek County's name and the only signatory on the account is the K-9 officer, the County may not be able to take control of the K-9 account if the K-9 Officer would leave employment.

Uniforms – The Collective Bargaining Agreement states the Sheriff's Office will provide deputies with uniforms and basic supplies. According to Sheriff's Office staff, these items are considered to be the property of the Sheriff's Office and should be returned upon termination of employment. There is no policy other than the Collective Bargaining Agreement which states the items are the property of the Sheriff's Office.

Prior to leaving office, former Sheriff Sheets purchased a new pair of boots and shirts. According to a staff member of the Sheriff's Office, former Sheriff Sheets did not return all of his uniforms. According to Sheriff's Office personnel, shirts, pants and boots wear out over time and the current practice is for deputies to throw away the old items and order new ones. Sufficient records were not maintained to determine how many shirts, pants and boots have been given to each deputy and how many have been thrown away. As a result, we were unable to determine if former Sheriff Sheets did not return all of his uniform items. According to the current Sheriff and the Chief Deputy, there is a public safety concern regarding the possibility of having Sheriff's Office uniforms improperly used by a former employee or an individual who finds the items in the trash.

Brooklyn-Guernsey-Malcom School District Receipts – The Brooklyn-Guernsey-Malcom School District (District) hires Reserve Deputies to provide security at sporting events. At the end of each school year, an invoice is sent to the District showing the Reserve Deputies who worked the events and the amount each Reserve Deputy is owed. The invoice states the checks should be issued directly to the Reserve Deputies listed on the invoice and not to the Sheriff's Office. For academic year 2007-2008, checks were issued to 2 Reserve Deputies totaling \$645.00. However, the Reserve Deputies did not receive the checks and contacted the District. The District reissued the checks to the Reserve Deputies.

Upon further review, the District determined the original checks had cleared the District's bank account. According to the District's Business Manager, the 2 original checks were cashed before the District could put a stop payment order on them. The 2 new checks were also cashed by the Reserve Deputies. Copies of the redeemed checks show former Sheriff Sheets endorsed the initial checks and deposited the checks into the County's General Fund.

According to the District's Business Manager, after discussing the issue with former Sheriff Sheets, he made arrangements with the District to have Reserve Deputies work off the amount owed by providing free security at school events.

According to the District's Business Manager, the District has not been reimbursed for the \$645.00 deposited by the Sheriff's Office and has not received any free security services. According to multiple Reserve Deputies, they have not provided any free services to the District. Because former Sheriff Sheets inappropriately signed and deposited checks into the Sheriff's Office account, the District overpaid the Sheriff's Office \$645.00. The \$645.00 is included in **Exhibit A** as an overbilling.

Oversight and Internal Control – The Sheriff is responsible for overseeing the daily operations of the Sheriff's Office. In addition, the Board has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the Sheriff's Office operations and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we identified the following concerns related to the former Sheriff's oversight of the Office:

- The former Sheriff did not require the Jail Administrator to follow the Board Resolution for charging room and board. The current Sheriff was unaware of the Resolution.
- The former Sheriff should have been aware F/S charge cards were being issued with the same number. This makes it difficult to determine who used the card and if the card was used for personal purposes.
- The Sheriff approves purchases for the Office. Once approved, he is required to submit the claim and appropriate supporting documentation to the Board. The former Sheriff failed to provide all the required supporting documentation to the Board.
- The Sheriff is responsible for ensuring access to secure areas of the Office is limited to staff who require access. For example, the ammunition room was able to be opened with a visitor's access card. The former Sheriff also did not maintain an inventory of who had keys to the evidence room.

The Sheriff is responsible for the operations of the Sheriff's Office, including approving all expenses of the Office. However, the Board also is responsible for the approval of all properly supported and approved claims of the Sheriff's Office. Based on our observations and procedures performed, we determined the Board failed to exercise proper fiduciary oversight of the financial transactions of the Sheriff's Office. The following are examples of the lack of oversight by the Board and decisions which do not demonstrate appropriate exercise of fiduciary responsibility.

- Approving claims without proper documentation. Former Sheriff Sheets only allowed the Civil Clerk to send the first page of the cell phone bills to the Board for approval. The Board approved the claims without viewing the entire bill.
- The Board has not established a formal written cell phone policy. As a result, some County personnel have been given cell phones for which the County pays for the entire plan, while other County personnel receive a stipend for a cell phone.
- The Board allowed former Sheriff Sheets to purchase his County issued cell phone when his term ended and keep the phone number previously published as a Sheriff's Office phone number. For public safety purposes, a former employee should never be allowed to keep a phone number previously published as a Sheriff's Office phone number.
- The Board approved improper claims. The Board approved payments for multiple improper credit card purchases of food for in-house employee training events costing the County \$451.33. The Board also approved an \$80.05 payment for the "Retired Sheriff" badge ordered by former Sheriff Sheets even though former Sheriff Sheets did not notify them of this purchase prior to leaving office.

Recommended Control Procedures

As part of our review, we reviewed the procedures used by the Sheriff's Office to process cash receipts, bonds, disbursements, jail room and board, phone cards, permit fees and license receipts, as well as controls over the evidence room, ammunition, gas purchases, cell phones and separately maintained bank accounts. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of an 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 the Sheriff's Office and County's internal controls.

(A) Credit Cards – Former Sheriff Sheets was assigned a credit card issued to the Sheriff's Office by Grinnell State Bank. The credit card was to be used for gas purchases, registration and other costs related to training and conferences. During our review of the monthly credit card statements for the period January 2010 through December 2012, we identified the following improper charges made by former Sheriff Sheets and approved by the Board:

- Food Purchases - 9 improper food purchases for in-house training events and investigations were made by former Sheriff Sheets using the credit card assigned to him. The Sheriff's Office does not have a policy which allows meals to be purchased for in-house training events. In addition, these meals may be taxable benefits to Sheriff's Office employees in accordance with IRS rules because they are not related to travel.
- Revolver Holsters – Former Sheriff Sheets injured his hand and the County allowed him to purchase a .38 revolver because it was easier to reload than the magazines for a Department-issued firearm. Former Sheriff Sheets also purchased 2 holsters for the gun at a cost of \$63.98 using the credit card assigned to him by the County. Upon leaving office, the revolver remained the property of the Sheriff's Office. However, neither of the 2 holsters were returned.

Recommendation – The Board should review credit card claims in a timely manner and request support for purchases which may be personal in nature or may not meet the test of public purpose. Any unusual purchases should be reimbursed.

(B) Fuel Purchases – We reviewed the procedures used by the Sheriff's Office to purchase fuel and identified the following:

- We estimated \$6,500.00 of excess fuel purchases made by former Sheriff Sheets.
- The Sheriff's Office issued credit cards from F/S to employees using the same account number and did not track who had cards. The current Sheriff contacted F/S and had new cards issued to all deputies with unique card numbers.
- Sheriff's Office staff is not required to keep mileage logs which include periodic odometer readings, fuel purchases and other maintenance costs for their vehicles.
- Reconciliations were not performed for F/S charges and charge account activity at local businesses.

Recommendation – The Sheriff’s Office should implement policies and procedures requiring deputies to maintain mileage logs for their vehicles. Periodic odometer readings and the number of gallons of fuel purchased should be recorded. Monthly fuel charges should be reconciled to supporting documentation.

(C) Jail Room and Board – We reviewed the procedures used by the Jail Administrator to process various transactions, including room and board and Commissary fees, and identified the following:

- The Jail Administrator is responsible for billing, collecting, recording transactions to accounting records and depositing collections with the Civil Clerk. The lack of segregation of duties gives the Jail Administrator complete control over jail room and board transactions.
- Reconciliations are not performed between the amount billed and the amount collected.
- The Jail Administrator does not bill all inmates who are found guilty for their room and board.
- The Jail Administrator used billing rates which were not approved by the Board of Supervisors.
- The Jail Administrator is responsible for the Commissary account, including placing orders with vendors, making payments to vendors, recording collections and withdrawals to individual accounts, preparing and making bank deposits and reconciling the bank statements. As a result, the Jail Administrator may be able to misappropriate assets of the Sheriff’s Office.
- Jail personnel share a user name and password for the Banker Web system where they record collections to inmates’ accounts.
- There is no independent review of the bank statements or bank reconciliations.
- Payments to vendors are approved by the Sheriff prior to the Jail Administrator issuing the check. However, because a review of the account is not done, checks could be issued without proper authorization.
- Vendor invoices retained by the Sheriff’s Office for Commissary purchases are not itemized. They only show how many individuals placed orders and a lump sum total. As a result, additional items may be ordered for which no record is maintained.

Recommendation – The Sheriff’s Office should establish policies and procedures which segregate room and board duties to ensure all revenue is properly collected, recorded and deposited. All sentenced inmates should be billed for their room and board even if they are credited with time served and do not have to return to jail. Reasonable efforts should be made to collect those fees. The Sheriff’s Office should establish procedures to ensure all sentenced inmates sign a payment plan before leaving the sentencing hearing.

Also, an independent person should perform a reconciliation of inmate census data to billings, collections and deposits to ensure all sentenced inmates are properly billed for room and board and fees collected are properly deposited.

- (D) Commissary – A separate bank account is maintained for the collections and expenditures of the Commissary account. The Commissary account is to be used to purchase items for resale. Any profit at the end of the year is to be turned over to the County. As provided by section 331.902 of the *Code of Iowa*, “Unless otherwise specifically provided by statute, the fees and charges collected by the auditor, treasurer, recorder, and sheriff, and their deputies or employees, belong to the county.” As a result of maintaining a separate bank account, collections and expenditures are not reflected in the County’s accounting system and have not been included in the County’s annual budget or financial report.

Items, such as supplies and equipment, for the Jail were purchased out of the commissary collections without being included in the County’s budget, appropriations and disbursement process required by section 331.506 of the *Code* and were not filed and properly audited by the Board of Supervisors before payment in accordance with sections 331.504(7) and (8) of the *Code*.

Recommendation – The Board should establish a maximum balance to be kept in the Commissary account. All collections for the Commissary account should be remitted to the County Treasurer and all expenditures should be reflected in the County’s accounting system, annual budget and financial report. Expenditures from the Commissary account should only be used to pay vendors for items ordered by jail inmates.

- (E) Swipe Cards – Multiple swipe cards had unnecessary access rights to secure areas of the Public Safety Building which, if inappropriately accessed, could have a detrimental effect on the security of the building and the propriety of evidence. In addition, only the Chief Deputy had the password to the system allowing the cards to be activated or deactivated.

Recommendation – The Sheriff’s Office should implement control procedures over the swipe card system, including assigning a deputy to oversee the system and assigning a second deputy to act as the backup, ensuring the system is logged off when not in use and updating swipe card access rights timely after an employee terminates employment with the Sheriff’s Office. In addition, the Sheriff’s Office should obtain the swipe card master listing at least yearly to ensure no unapproved changes to access cards were made.

- (F) Ammunition – Inventories or logs are not maintained for ammunition. As a result, we were unable to determine if any ammunition has been improperly used. All deputies have swipe card access to the Armory because gun cleaning supplies are kept in that room.

Recommendation – Because every deputy has access to the Armory, ammunition should be kept in a locked cabinet in the Armory with only selected deputies having keys. The Sheriff’s Office should develop and implement a system to track ammunition inventory in total and by individual deputy. Additions to inventory should be supported by sufficient documentation, such as an itemized receipt. In addition, beginning and ending balances of ammunition inventory should be reconciled monthly by an individual independent from the distribution of ammunition to the deputies and any significant activity should be investigated further.

- (G) Evidence Room – As previously stated, concerns were identified over evidence room controls, including multiple people with unnecessary swipe card access rights, master keys being used to access the evidence room without using a swipe card, no logs being used and the security camera running unnecessarily. Swipe card access rights were adjusted immediately by the current Sheriff and his Chief Deputy during the review.

Recommendation – The Sheriff’s Office should continue to allow only the Evidence Custodian and a back-up Evidence Custodian swipe card access to the evidence room. The Evidence Custodian should implement a policy for having a log sheet in the evidence room to record each time the room is accessed. In addition, curtains should be hung in the evidence room or tinting should be applied to the windows to keep the sun from setting off the camera’s motion detector.

- (H) K-9 Account – A separate bank account is maintained for the collections and expenditures of the K-9 Unit. This bank account only has one authorized signer and is not reconciled monthly and reviewed by an independent person.

Recommendation – Bank accounts should always have at least 2 authorized signers so operations can continue should the primary person be unavailable. The Sheriff’s Office should authorize an additional signer on the account. Bank accounts should be reconciled promptly at the end of the month and be reviewed by an independent person with no responsibility for receipts and disbursements.

- (I) Bond Receipts – Jail staff accept payments for bond orders issued by the courts and issue pre-numbered receipts. We identified the following:

- 2 receipt books are maintained, 1 by the take-in window and 1 by the Jail. There is no tracking of which receipt book is located at which location.
- There have been instances when the Jail has run out of receipts and a new receipt book cannot be started because they are locked in the Jail Administrator’s office.
- We identified several receipt book pages lying loose. Jail personnel verified it is normal for pages to fall out of the receipt books and they tape them back in if they find them.

By not tracking the pre-numbered receipt books, writing receipts on paper or other scrap material and having multiple pages missing from the receipt books, it is possible the Sheriff’s Office will have incomplete or inaccurate receipt records.

Recommendation – A pre-numbered receipt should be issued for all bonds. Pre-numbered receipt books should be accounted for to ensure the completeness of the records. Because receipt books are maintained at separate locations, a second receipt book should be readily available in case a receipt book is completed. Loose pages should be immediately re-attached to the receipt book and pages should not be removed from a receipt book.

- (J) Cell Phones – The former Sheriff only allowed the Sheriff’s Office staff to send the first page of the cell phone bills to the Board for approval. The Board approved the claims without viewing the entire bill. The County does not have a formal written cell phone policy. Cell phones are not tracked and are traded frequently, depending on which line is available for an update.

The Board approved Mr. Sheet's purchase of his County issued cell phone and allowed him to keep the phone number previously published as belonging to the Sheriff's Office. As a result, it is possible individuals may call the former Sheriff in an emergency or to discuss an on-going investigation.

Recommendation – The Board should develop a formal written cell phone policy addressing the following:

- The requirements for having a County issued cell phone.
- Personal use and other inappropriate use. If a County issued cell phone is going to be used as the employee's primary line, the employee should pay the main bill and be reimbursed a monthly stipend by the County.
- All cell phones should be turned in when employment is terminated. The Board should not allow employees to purchase the phones because the County can receive credits towards new phone purchases for old phones turned in.

In addition, former employees should not be allowed to keep a phone number which is used, or has been used, by the Sheriff's Office for public safety purposes. The Sheriff's Office should work with the County Attorney to determine the best way to address former Sheriff Sheets being allowed to keep a number which was used by the Sheriff's Office.

- (K) Uniforms – Deputies currently throw away worn out uniform items, such as shirts, pants and boots. There is currently no way to track how many shirts, pants and boots have been purchased for each deputy and how many have been thrown away.

Recommendation – The Sheriff's Office should implement procedures to ensure all uniform items that need to be thrown away are brought to the Sheriff's Office and properly destroyed to prevent inappropriate use.

- (L) Brooklyn-Guernsey-Malcom School District Receipts – The Brooklyn-Guernsey-Malcom School District (District) hires Reserve Deputies to do security at sporting events. The former Sheriff inappropriately endorsed and deposited 2 checks the District issued to 2 Reserve Deputies for security services. The District reissued the checks to the Reserve Deputies, which were also redeemed. Because the Sheriff's Office did not provide additional services to the District for the additional payments, the District overpaid the Sheriff's Office \$645.00.

Recommendation - The Sheriff's Office should repay the District the \$645.00 deposited by the Sheriff's Office.

**Report on a Review
of the
Poweshiek County Sheriff's Office**

Exhibits

Report on a Review of the
Poweshiek County Sheriff's Office

Summary of Findings
For the period January 1, 2010 through March 31, 2013

Description	Exhibit/ Table	Amount
Undeposited collections:		
Undeposited room and board collections	Table 1	\$ 760.55
Underbilled room and board fees	Table 3	290,635.00
Estimated gun permit class fees	Page 18	13,635.00
Total undeposited collections		305,030.55
Improper disbursements:		
Estimated excess fuel costs	Table 5	6,150.00
Credit card charges - former Sheriff Sheets	Exhibit D	661.80
County purchase - Retired Sheriff badge	Page 19	80.05
Total improper disbursements		6,891.85
Overbilling for security services	Page 22	645.00
Total		312,567.40
Less: Repayments by former Sheriff Sheets	Page 18	146.49
Net undeposited collections, improper disbursements and overbilling for security services		\$ 312,420.91

Report on a Review of the
Poweshiek County Sheriff's Office

Jail Room and Board Fees
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Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
Regular Rate:					
SO201000004	01/09/10	MITTIMUS	5	\$35.00	175.00
SO201000011	01/14/10	MITTIMUS	7	35.00	245.00
SO201000018	01/15/10	MITTIMUS	3	35.00	105.00
SO201000030	01/22/10	all other offenses	2	35.00	70.00
SO201000032	01/26/10	WARRANT	5	35.00	175.00
SO201000033	01/27/10	MITTIMUS	3	35.00	105.00
SO201000021	01/29/10	WARRANT	16	35.00	560.00
SO201000031	02/08/10	WARRANT	18	35.00	630.00
SO201000015	02/10/10	MITTIMUS	30	35.00	1,050.00
SO201000040	02/10/10	all other offenses	4	35.00	140.00
SO201000047	02/11/10	traffic	2	35.00	70.00
SO201000045	02/14/10	MITTIMUS	6	35.00	210.00
SO201000051	02/17/10	sexual offenses	7	35.00	245.00
SO201000029	02/18/10	MITTIMUS	30	35.00	1,050.00
SO201000053	02/18/10	all other offenses	7	35.00	245.00
SO201000065	02/26/10	MITTIMUS	2	35.00	70.00
SO201000063	02/28/10	MITTIMUS	7	35.00	245.00
SO201000073	03/07/10	MITTIMUS	5	35.00	175.00
SO201000041	03/08/10	MITTIMUS	30	35.00	1,050.00
SO201000074	03/12/10	burglary	10	35.00	350.00
SO201000097	03/24/10	MITTIMUS	3	35.00	105.00
SO201000092	03/26/10	MITTIMUS	7	35.00	245.00
SO2010000101	04/01/10	alcohol violations	8	35.00	280.00
SO2010000122	04/03/10	drug/narcotic violation	5	35.00	175.00
SO2010000127	04/03/10	all other offenses	4	35.00	140.00
SO201000085	04/06/10	WARRANT	21	35.00	735.00
SO2010000129	04/08/10	HOLD FOR OTHER AGENCY	8	35.00	280.00
SO2010000114	04/10/10	HOLD FOR OTHER AGENCY	14	35.00	490.00
SO2010000115	04/10/10	HOLD FOR OTHER AGENCY	14	35.00	490.00
SO2010000108	04/10/10	HOLD FOR OTHER AGENCY	14	35.00	490.00
SO2010000110	04/10/10	HOLD FOR OTHER AGENCY	14	35.00	490.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	275.00	(100.00)
55.00	385.00	(140.00)
55.00	165.00	(60.00)
55.00	110.00	(40.00)
55.00	275.00	(100.00)
55.00	165.00	(60.00)
55.00	880.00	(320.00)
55.00	990.00	(360.00)
55.00	1,650.00	(600.00)
55.00	220.00	(80.00)
55.00	110.00	(40.00)
55.00	330.00	(120.00)
55.00	385.00	(140.00)
55.00	1,650.00	(600.00)
55.00	385.00	(140.00)
55.00	110.00	(40.00)
55.00	385.00	(140.00)
55.00	275.00	(100.00)
55.00	1,650.00	(600.00)
55.00	550.00	(200.00)
55.00	165.00	(60.00)
55.00	385.00	(140.00)
55.00	440.00	(160.00)
55.00	275.00	(100.00)
55.00	220.00	(80.00)
55.00	1,155.00	(420.00)
55.00	440.00	(160.00)
55.00	770.00	(280.00)
55.00	770.00	(280.00)
55.00	770.00	(280.00)
55.00	770.00	(280.00)

Report on a Review of the
Poweshiek County Sheriff's Office

Jail Room and Board Fees
For the period January 1, 2010 through March 31, 2013

Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO2010000112	04/10/10	HOLD FOR OTHER AGENCY	14	35.00	490.00
SO2010000118	04/10/10	HOLD FOR OTHER AGENCY	14	35.00	490.00
SO2010000130	04/10/10	HOLD FOR OTHER AGENCY	9	35.00	315.00
SO2010000147	04/10/10	HOLD FOR OTHER AGENCY	3	35.00	105.00
SO2010000014	04/13/10	all other offenses	92	35.00	3,220.00
SO2010000020	04/13/10	all other offenses	90	35.00	3,150.00
SO2010000019	04/13/10	all other offenses	90	35.00	3,150.00
SO2010000023	04/13/10	drug/narcotic violation	89	35.00	3,115.00
SO2010000125	04/13/10	WARRANT	14	35.00	490.00
SO2010000145	04/15/10	all other offenses	9	35.00	315.00
SO2010000038	04/20/10	WARRANT	78	35.00	2,730.00
SO2010000061	05/01/10	all other offenses	72	35.00	2,520.00
SO2010000184	05/11/10	MITTIMUS	10	35.00	350.00
SO2010000202	05/11/10	MITTIMUS	2	35.00	70.00
SO2010000205	05/12/10	MITTIMUS	2	35.00	70.00
SO2010000203	05/15/10	MITTIMUS	6	35.00	210.00
SO2010000149	05/18/10	all other offenses	41	35.00	1,435.00
SO2010000207	05/19/10	MITTIMUS	8	35.00	280.00
SO2010000212	05/19/10	all other offenses	6	35.00	210.00
SO2010000201	05/20/10	WARRANT	12	35.00	420.00
SO0000000379	05/26/10	HOLD FOR OTHER AGENCY	19	35.00	665.00
SO2010000192	05/28/10	MITTIMUS	24	35.00	840.00
SO2010000195	05/28/10	WARRANT	23	35.00	805.00
SO2010000226	05/28/10	MITTIMUS	3	35.00	105.00
SO2010000223	05/29/10	WARRANT	9	35.00	315.00
SO2010000227	06/01/10	MITTIMUS	6	35.00	210.00
SO2010000193	06/03/10	WARRANT	30	35.00	1,050.00
SO2010000234	06/06/10	drug/narcotic violation	6	35.00	210.00
SO2010000098	06/07/10	drug/narcotic violation	76	35.00	2,660.00
SO2010000194	06/07/10	WARRANT	33	35.00	1,155.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	770.00	(280.00)
55.00	770.00	(280.00)
55.00	495.00	(180.00)
55.00	165.00	(60.00)
55.00	5,060.00	(1,840.00)
55.00	4,950.00	(1,800.00)
55.00	4,950.00	(1,800.00)
55.00	4,895.00	(1,780.00)
55.00	770.00	(280.00)
55.00	495.00	(180.00)
55.00	4,290.00	(1,560.00)
55.00	3,960.00	(1,440.00)
55.00	550.00	(200.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	330.00	(120.00)
55.00	2,255.00	(820.00)
55.00	440.00	(160.00)
55.00	330.00	(120.00)
55.00	660.00	(240.00)
55.00	1,045.00	(380.00)
55.00	1,320.00	(480.00)
55.00	1,265.00	(460.00)
55.00	165.00	(60.00)
55.00	495.00	(180.00)
55.00	330.00	(120.00)
55.00	1,650.00	(600.00)
55.00	330.00	(120.00)
55.00	4,180.00	(1,520.00)
55.00	1,815.00	(660.00)

Report on a Review of the
Poweshiek County Sheriff's Office

Jail Room and Board Fees
For the period January 1, 2010 through March 31, 2013

Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO2010000237	06/07/10	all other offenses	4	35.00	140.00
SO2010000143	06/09/10	interference	65	35.00	2,275.00
SO2010000242	06/09/10	traffic	2	35.00	70.00
SO2010000188	06/23/10	WARRANT	52	35.00	1,820.00
SO2010000209	06/23/10	all other offenses	42	35.00	1,470.00
SO2010000248	06/23/10	all other offenses	6	35.00	210.00
SO2010000245	06/28/10	WARRANT	18	35.00	630.00
SO2010000266	07/02/10	MITTIMUS	2	35.00	70.00
SO2010000211	07/06/10	burglary	54	35.00	1,890.00
SO2010000270	07/12/10	MITTIMUS	7	35.00	245.00
SO2010000282	07/14/10	obstructing/criminal m	10	35.00	350.00
SO2010000259	07/15/10	drug/narcotic violation	18	35.00	630.00
SO2010000275	07/15/10	Conversion	7	35.00	245.00
SO2010000274	07/15/10	Conversion	7	35.00	245.00
SO2010000301	07/22/10	Conversion	2	35.00	70.00
SO2010000304	07/24/10	Conversion	3	35.00	105.00
SO2010000281	07/26/10	Conversion	14	35.00	490.00
SO2010000297	07/26/10	MITTIMUS	7	35.00	245.00
SO2010000311	07/27/10	obstructing/criminal m	2	35.00	70.00
SO2010000310	07/27/10	obstructing/criminal m	2	35.00	70.00
SO2010000313	07/28/10	Conversion	2	35.00	70.00
SO2010000289	07/30/10	Conversion	14	35.00	490.00
SO2010000320	08/02/10	Conversion	5	35.00	175.00
SO2010000328	08/03/10	Conversion	2	35.00	70.00
SO2010000219	08/04/10	WARRANT	78	35.00	2,730.00
SO2010000315	08/04/10	drug/narcotic violation	8	35.00	280.00
SO2010000316	08/04/10	Conversion	8	35.00	280.00
SO2010000324	08/05/10	Conversion	6	35.00	210.00
SO0000000334	08/06/10	OWI	3	35.00	105.00
SO0000000341	08/10/10	all other offenses	5	35.00	175.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	220.00	(80.00)
55.00	3,575.00	(1,300.00)
55.00	110.00	(40.00)
55.00	2,860.00	(1,040.00)
55.00	2,310.00	(840.00)
55.00	330.00	(120.00)
55.00	990.00	(360.00)
55.00	110.00	(40.00)
55.00	2,970.00	(1,080.00)
55.00	385.00	(140.00)
55.00	550.00	(200.00)
55.00	990.00	(360.00)
55.00	385.00	(140.00)
55.00	385.00	(140.00)
55.00	110.00	(40.00)
55.00	165.00	(60.00)
55.00	770.00	(280.00)
55.00	385.00	(140.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	770.00	(280.00)
55.00	275.00	(100.00)
55.00	110.00	(40.00)
55.00	4,290.00	(1,560.00)
55.00	440.00	(160.00)
55.00	440.00	(160.00)
55.00	330.00	(120.00)
55.00	165.00	(60.00)
55.00	275.00	(100.00)

Report on a Review of the
Poweshiek County Sheriff's Office

Jail Room and Board Fees
For the period January 1, 2010 through March 31, 2013

Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO2010000298	08/13/10	all other offenses	25	35.00	875.00
SO2010000229	08/16/10	WARRANT	81	35.00	2,835.00
SO0000000346	08/16/10	alcohol violations	4	35.00	140.00
SO0000000347	08/17/10	alcohol violations	5	35.00	175.00
SO0000000352	08/18/10	alcohol violations	112	35.00	3,920.00
SO2010000221	08/21/10	WARRANT	95	35.00	3,325.00
SO0000000344	08/23/10	all other offenses	14	35.00	490.00
SO0000000353	08/25/10	all other offenses	8	35.00	280.00
SO0000000358	08/30/10	assault	8	35.00	280.00
SO0000000362	08/31/10	PUBLIC INTOX	5	35.00	175.00
SO2010000099	09/01/10	drug/narcotic violation	162	35.00	5,670.00
SO0000000367	09/02/10	OWI	2	35.00	70.00
SO0000000381	09/08/10	PUBLIC INTOX	6	35.00	210.00
SO0000000361	09/13/10	WARRANT	19	35.00	665.00
SO0000000397	09/15/10	all other offenses	2	35.00	70.00
SO2010000299	09/17/10	burglary	60	35.00	2,100.00
SO0000000338	09/17/10	WARRANT	44	35.00	1,540.00
SO0000000370	09/20/10	WARRANT	19	35.00	665.00
SO0000000401	09/23/10	OWI	7	35.00	245.00
SO0000000371	09/24/10	WARRANT	23	35.00	805.00
SO0000000394	09/25/10	MITTIMUS	14	35.00	490.00
SO0000000404	09/26/10	MITTIMUS	7	35.00	245.00
SO2010000272	09/28/10	WARRANT	82	35.00	2,870.00
SO2010000322	09/29/10	Conversion	61	35.00	2,135.00
SO0000000398	09/30/10	CHILD ENDANGERMENT	17	35.00	595.00
SO0000000410	09/30/10	all other offenses	5	35.00	175.00
SO0000000412	09/30/10	all other offenses	3	35.00	105.00
SO0000000372	10/04/10	PUBLIC INTOX	33	35.00	1,155.00
SO0000000382	10/04/10	WARRANT	31	35.00	1,085.00
SO0000000348	10/07/10	WARRANT	55	35.00	1,925.00
SO0000000399	10/07/10	all other offenses	22	35.00	770.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	1,375.00	(500.00)
55.00	4,455.00	(1,620.00)
55.00	220.00	(80.00)
55.00	275.00	(100.00)
55.00	6,160.00	(2,240.00)
55.00	5,225.00	(1,900.00)
55.00	770.00	(280.00)
55.00	440.00	(160.00)
55.00	440.00	(160.00)
55.00	275.00	(100.00)
55.00	8,910.00	(3,240.00)
55.00	110.00	(40.00)
55.00	330.00	(120.00)
55.00	1,045.00	(380.00)
55.00	110.00	(40.00)
55.00	3,300.00	(1,200.00)
55.00	2,420.00	(880.00)
55.00	1,045.00	(380.00)
55.00	385.00	(140.00)
55.00	1,265.00	(460.00)
55.00	770.00	(280.00)
55.00	385.00	(140.00)
55.00	4,510.00	(1,640.00)
55.00	3,355.00	(1,220.00)
55.00	935.00	(340.00)
55.00	275.00	(100.00)
55.00	165.00	(60.00)
55.00	1,815.00	(660.00)
55.00	1,705.00	(620.00)
55.00	3,025.00	(1,100.00)
55.00	1,210.00	(440.00)

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				Daily Rate	Total
SO0000000424	10/08/10	OWI	2	35.00	70.00
SO0000000440	10/13/10	HOLD FOR OTHER AGENCY	2	35.00	70.00
SO0000000443	10/13/10	HOLD FOR OTHER AGENCY	2	35.00	70.00
SO0000000442	10/13/10	HOLD FOR OTHER AGENCY	2	35.00	70.00
SO0000000439	10/13/10	HOLD FOR OTHER AGENCY	2	35.00	70.00
SO0000000438	10/13/10	HOLD FOR OTHER AGENCY	2	35.00	70.00
SO0000000441	10/13/10	HOLD FOR OTHER AGENCY	2	35.00	70.00
SO0000000414	10/14/10	theft	15	35.00	525.00
SO0000000428	10/14/10	forgery/counterfeiting	5	35.00	175.00
SO0000000429	10/14/10	alcohol violations	5	35.00	175.00
SO0000000430	10/14/10	WARRANT	5	35.00	175.00
SO0000000407	10/15/10	all other offenses	22	35.00	770.00
SO0000000449	10/15/10	all other offenses	2	35.00	70.00
SO0000000452	10/16/10	DOMESTIC ASSAULT	2	35.00	70.00
SO0000000418	10/17/10	MITTIMUS	15	35.00	525.00
SO0000000450	10/18/10	traffic	4	35.00	140.00
SO0000000445	10/20/10	theft	8	35.00	280.00
SO0000000456	10/20/10	traffic	4	35.00	140.00
SO0000000460	10/21/10	MITTIMUS	2	35.00	70.00
SO0000000470	10/27/10	OWI	2	35.00	70.00
SO2010000262	10/29/10	Conversion	124	35.00	4,340.00
SO0000000458	10/29/10	WARRANT	11	35.00	385.00
SO0000000437	11/01/10	MITTIMUS	22	35.00	770.00
SO2010000199	11/02/10	all other offenses	179	35.00	6,265.00
SO2010000217	11/02/10	WARRANT	169	35.00	5,915.00
SO0000000474	11/10/10	all other offenses	13	35.00	455.00
SO0000000454	11/12/10	WARRANT	28	35.00	980.00
SO0000000492	11/12/10	ARRANT	2	35.00	70.00
SO0000000490	11/15/10	NO TAX STAMP	6	35.00	210.00
SO0000000479	11/16/10	drug/narcotic violation	13	35.00	455.00
SO0000000499	11/17/10	PUBLIC INTOX	4	35.00	140.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	825.00	(300.00)
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	1,210.00	(440.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	825.00	(300.00)
55.00	220.00	(80.00)
55.00	440.00	(160.00)
55.00	220.00	(80.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	6,820.00	(2,480.00)
55.00	605.00	(220.00)
55.00	1,210.00	(440.00)
55.00	9,845.00	(3,580.00)
55.00	9,295.00	(3,380.00)
55.00	715.00	(260.00)
55.00	1,540.00	(560.00)
55.00	110.00	(40.00)
55.00	330.00	(120.00)
55.00	715.00	(260.00)
55.00	220.00	(80.00)

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				Daily Rate	Total
SO0000000505	11/17/10	all other offenses	2	35.00	70.00
SO0000000504	11/17/10	MITTIMUS	2	35.00	70.00
SO2010000318	11/19/10	Conversion	114	35.00	3,990.00
SO0000000500	11/19/10	OWI	6	35.00	210.00
SO0000000507	11/21/10	DRIVING WHILE BARRED H	4	35.00	140.00
SO0000000475	11/22/10	WARRANT	24	35.00	840.00
SO0000000508	11/22/10	alcohol violations	4	35.00	140.00
SO0000000514	11/24/10	WARRANT	2	35.00	70.00
SO0000000465	11/30/10	WARRANT	39	35.00	1,365.00
SO0000000520	12/01/10	DRIVING WHILE BARRED H	5	35.00	175.00
SO0000000523	12/01/10	MITTIMUS	2	35.00	70.00
SO0000000431	12/03/10	POSSESSION OF CONTROLL	55	35.00	1,925.00
SO0000000524	12/03/10	MITTIMUS	4	35.00	140.00
SO0000000516	12/04/10	WARRANT	12	35.00	420.00
SO0000000425	12/06/10	WARRANT	61	35.00	2,135.00
SO0000000530	12/08/10	OWI	2	35.00	70.00
SO0000000534	12/09/10	OWI	2	35.00	70.00
SO0000000511	12/13/10	DRIVING WHILE REVOKED	23	35.00	805.00
SO0000000537	12/14/10	MITTIMUS	295	35.00	10,325.00
SO0000000536	12/16/10	DOMESTIC ASSAULT	2	35.00	70.00
SO0000000533	12/20/10	drug/narcotic violation	14	35.00	490.00
SO0000000548	12/22/10	WARRANT	2	35.00	70.00
SO0000000543	12/23/10	WARRANT	6	35.00	210.00
SO0000000552	12/28/10	PUBLIC INTOX	4	35.00	140.00
SO0000000556	01/02/11	MITTIMUS	6	35.00	210.00
SO0000000506	01/03/11	WARRANT	48	35.00	1,680.00
SO0000000553	01/03/11	DOMESTIC ASSAULT	10	35.00	350.00
SO0000000555	01/03/11	MITTIMUS	7	35.00	245.00
SO0000000487	01/06/11	POSSESSION OF CONTROLL	59	35.00	2,065.00
SO2011000014	01/18/11	all other offenses	5	35.00	175.00
SO0000000549	01/21/11	WARRANT	32	35.00	1,120.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	6,270.00	(2,280.00)
55.00	330.00	(120.00)
55.00	220.00	(80.00)
55.00	1,320.00	(480.00)
55.00	220.00	(80.00)
55.00	110.00	(40.00)
55.00	2,145.00	(780.00)
55.00	275.00	(100.00)
55.00	110.00	(40.00)
55.00	3,025.00	(1,100.00)
55.00	220.00	(80.00)
55.00	660.00	(240.00)
55.00	3,355.00	(1,220.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	1,265.00	(460.00)
55.00	16,225.00	(5,900.00)
55.00	110.00	(40.00)
55.00	770.00	(280.00)
55.00	110.00	(40.00)
55.00	330.00	(120.00)
55.00	220.00	(80.00)
55.00	330.00	(120.00)
55.00	2,640.00	(960.00)
55.00	550.00	(200.00)
55.00	385.00	(140.00)
55.00	3,245.00	(1,180.00)
55.00	275.00	(100.00)
55.00	1,760.00	(640.00)

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				Daily Rate	Total
SO000000554	01/22/11	CHILD ENDANGERMENT	27	35.00	945.00
SO201100006	01/25/11	burglary	21	35.00	735.00
SO201100008	02/03/11	MITTIMUS	29	35.00	1,015.00
SO2011000033	02/03/11	all other offenses	3	35.00	105.00
SO000000540	02/04/11	IDENTITY THEFT	51	35.00	1,785.00
SO000000545	02/09/11	DOMESTIC ASSAULT	53	35.00	1,855.00
SO2011000040	02/10/11	MITTIMUS	2	35.00	70.00
SO2011000041	02/10/11	MITTIMUS	2	35.00	70.00
SO2011000039	02/14/11	WARRANT	7	35.00	245.00
SO2011000010	02/18/11	WARRANT	39	35.00	1,365.00
SO2011000055	02/21/11	WARRANT	4	35.00	140.00
SO2011000069	03/01/11	WARRANT	4	35.00	140.00
SO2011000024	03/05/11	ELUDING	43	35.00	1,505.00
SO2011000042	03/07/11	MITTIMUS	27	35.00	945.00
SO2011000077	03/09/11	MITTIMUS	5	35.00	175.00
SO2011000011	03/10/11	POSSESSION OF CONTROLL	59	35.00	2,065.00
SO2011000085	03/14/11	MITTIMUS	4	35.00	140.00
SO2011000064	03/19/11	MITTIMUS	355	35.00	12,425.00
SO2011000075	03/29/11	WARRANT	27	35.00	945.00
SO2011000082	03/29/11	burglary	22	35.00	770.00
SO2011000047	03/30/11	WARRANT	46	35.00	1,610.00
SO2011000110	03/31/11	all other offenses	10	35.00	350.00
SO2011000120	03/31/11	forgery/counterfeiting	2	35.00	70.00
SO000000515	04/05/11	drug/narcotic violation	134	35.00	4,690.00
SO2011000126	04/07/11	MITTIMUS	2	35.00	70.00
SO2011000128	04/10/11	WARRANT	5	35.00	175.00
SO2011000127	04/11/11	WARRANT	6	35.00	210.00
SO2011000049	04/14/11	MITTIMUS	59	35.00	2,065.00
SO2011000122	04/15/11	WARRANT	15	35.00	525.00
SO2011000131	04/20/11	MITTIMUS	10	35.00	350.00
SO2011000111	04/21/11	WARRANT	30	35.00	1,050.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	1,485.00	(540.00)
55.00	1,155.00	(420.00)
55.00	1,595.00	(580.00)
55.00	165.00	(60.00)
55.00	2,805.00	(1,020.00)
55.00	2,915.00	(1,060.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	385.00	(140.00)
55.00	2,145.00	(780.00)
55.00	220.00	(80.00)
55.00	220.00	(80.00)
55.00	2,365.00	(860.00)
55.00	1,485.00	(540.00)
55.00	275.00	(100.00)
55.00	3,245.00	(1,180.00)
55.00	220.00	(80.00)
55.00	19,525.00	(7,100.00)
55.00	1,485.00	(540.00)
55.00	1,210.00	(440.00)
55.00	2,530.00	(920.00)
55.00	550.00	(200.00)
55.00	110.00	(40.00)
55.00	7,370.00	(2,680.00)
55.00	110.00	(40.00)
55.00	275.00	(100.00)
55.00	330.00	(120.00)
55.00	3,245.00	(1,180.00)
55.00	825.00	(300.00)
55.00	550.00	(200.00)
55.00	1,650.00	(600.00)

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				Daily Rate	Total
SO2011000146	04/27/11	MITTIMUS	2	35.00	70.00
SO2011000101	04/28/11	CARRYING A CONCEALED W	42	35.00	1,470.00
SO2011000147	04/29/11	MITTIMUS	4	35.00	140.00
SO2011000148	04/29/11	OWI	3	35.00	105.00
SO2011000162	05/03/11	OWI	2	35.00	70.00
SO0000000532	05/04/11	POSSESSION OF CONTROLL	149	35.00	5,215.00
SO2011000063	05/05/11	MITTIMUS	71	35.00	2,485.00
SO2011000173	05/09/11	OWI	4	35.00	140.00
SO2011000167	05/11/11	WARRANT	7	35.00	245.00
SO2011000179	05/12/11	MITTIMUS	4	35.00	140.00
SO2011000141	05/16/11	assault	26	35.00	910.00
SO2011000164	05/23/11	WARRANT	20	35.00	700.00
SO2011000170	05/23/11	DOMESTIC ASSAULT WITH	18	35.00	630.00
SO2011000192	05/23/11	WARRANT	6	35.00	210.00
SO2011000195	05/23/11	MITTIMUS	5	35.00	175.00
SO2011000059	05/24/11	POSSESSION OF CONTROLL	94	35.00	3,290.00
SO2011000207	05/24/11	MITTIMUS	2	35.00	70.00
SO2011000193	05/25/11	MITTIMUS	7	35.00	245.00
SO2011000209	05/25/11	MITTIMUS	2	35.00	70.00
SO2011000172	05/26/11	POSSESSION OF CONTROLL	21	35.00	735.00
SO2011000216	05/29/11	MITTIMUS	4	35.00	140.00
SO2011000229	05/31/11	MITTIMUS	2	35.00	70.00
SO2011000200	06/01/11	interference	13	35.00	455.00
SO2011000234	06/02/11	WARRANT	2	35.00	70.00
SO2011000232	06/04/11	MITTIMUS	5	35.00	175.00
SO2011000219	06/06/11	WARRANT	12	35.00	420.00
SO2011000218	06/06/11	WARRANT	12	35.00	420.00
SO2011000217	06/06/11	burglary	12	35.00	420.00
SO2011000073	06/07/11	all other offenses	98	35.00	3,430.00
SO2011000203	06/07/11	WARRANT	18	35.00	630.00
SO2011000190	06/09/11	MITTIMUS	24	35.00	840.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	110.00	(40.00)
55.00	2,310.00	(840.00)
55.00	220.00	(80.00)
55.00	165.00	(60.00)
55.00	110.00	(40.00)
55.00	8,195.00	(2,980.00)
55.00	3,905.00	(1,420.00)
55.00	220.00	(80.00)
55.00	385.00	(140.00)
55.00	220.00	(80.00)
55.00	1,430.00	(520.00)
55.00	1,100.00	(400.00)
55.00	990.00	(360.00)
55.00	330.00	(120.00)
55.00	275.00	(100.00)
55.00	5,170.00	(1,880.00)
55.00	110.00	(40.00)
55.00	385.00	(140.00)
55.00	110.00	(40.00)
55.00	1,155.00	(420.00)
55.00	220.00	(80.00)
55.00	110.00	(40.00)
55.00	715.00	(260.00)
55.00	110.00	(40.00)
55.00	275.00	(100.00)
55.00	660.00	(240.00)
55.00	660.00	(240.00)
55.00	660.00	(240.00)
55.00	5,390.00	(1,960.00)
55.00	990.00	(360.00)
55.00	1,320.00	(480.00)

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				Daily Rate	Total
SO2011000236	06/09/11	NO TAX STAMP	7	35.00	245.00
SO2011000145	06/14/11	interference	51	35.00	1,785.00
SO2011000244	06/15/11	MITTIMUS	6	35.00	210.00
SO2011000249	06/15/11	Conversion	2	35.00	70.00
SO2011000157	06/20/11	forgery/counterfeiting	52	35.00	1,820.00
SO2011000269	06/21/11	CONSPIRE TO POSSESS W/	2	35.00	70.00
SO2011000271	06/24/11	MITTIMUS	4	35.00	140.00
SO2011000277	06/24/11	WARRANT	2	35.00	70.00
SO2011000265	06/29/11	all other offenses	11	35.00	385.00
SO2011000284	06/29/11	WARRANT	4	35.00	140.00
SO2011000279	06/30/11	WARRANT	7	35.00	245.00
SO2011000293	07/01/11	STALKING	2	35.00	70.00
SO2011000220	07/05/11	all other offenses	40	35.00	1,400.00
SO2011000258	07/06/11	theft	20	35.00	700.00
SO2011000255	07/06/11	theft	20	35.00	700.00
SO2011000304	07/10/11	DRIVING WHILE BARRED H	5	35.00	175.00
SO2011000158	07/11/11	MITTIMUS	72	35.00	2,520.00
SO2011000237	07/12/11	WARRANT	39	35.00	1,365.00
SO2011000252	07/14/11	WARRANT	29	35.00	1,015.00
SO2011000254	07/14/11	CRIMINAL MISCHIEF 2ND	28	35.00	980.00
SO2011000316	07/14/11	CONSPIRE TO POSSESS W/	3	35.00	105.00
SO2011000315	07/14/11	CONSPIRE TO POSSESS W/	3	35.00	105.00
SO2011000314	07/16/11	MITTIMUS	6	35.00	210.00
SO2011000318	07/18/11	DOMESTIC ASSAULT	6	35.00	210.00
SO2011000322	07/21/11	MITTIMUS	7	35.00	245.00
SO2011000329	07/25/11	MITTIMUS	6	35.00	210.00
SO2011000256	07/27/11	CRIMINAL MISCHIEF 2ND	41	35.00	1,435.00
SO2011000321	07/27/11	MITTIMUS	13	35.00	455.00
SO2011000339	07/27/11	OWI	2	35.00	70.00
SO2011000208	08/01/11	OWI	70	35.00	2,450.00
SO2011000317	08/01/11	GOING ARMED WITH INTEN	20	35.00	700.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	385.00	(140.00)
55.00	2,805.00	(1,020.00)
55.00	330.00	(120.00)
55.00	110.00	(40.00)
55.00	2,860.00	(1,040.00)
55.00	110.00	(40.00)
55.00	220.00	(80.00)
55.00	110.00	(40.00)
55.00	605.00	(220.00)
55.00	220.00	(80.00)
55.00	385.00	(140.00)
55.00	110.00	(40.00)
55.00	2,200.00	(800.00)
55.00	1,100.00	(400.00)
55.00	1,100.00	(400.00)
55.00	275.00	(100.00)
55.00	3,960.00	(1,440.00)
55.00	2,145.00	(780.00)
55.00	1,595.00	(580.00)
55.00	1,540.00	(560.00)
55.00	165.00	(60.00)
55.00	165.00	(60.00)
55.00	330.00	(120.00)
55.00	330.00	(120.00)
55.00	385.00	(140.00)
55.00	330.00	(120.00)
55.00	2,255.00	(820.00)
55.00	715.00	(260.00)
55.00	110.00	(40.00)
55.00	3,850.00	(1,400.00)
55.00	1,100.00	(400.00)

Report on a Review of the
Poweshiek County Sheriff's Office

Jail Room and Board Fees
For the period January 1, 2010 through March 31, 2013

Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO2011000348	08/06/11	MITTIMUS	5	35.00	175.00
SO2011000349	08/08/11	VIOLATION OF PROTECTIO	7	35.00	245.00
SO2011000351	08/09/11	MITTIMUS	7	35.00	245.00
SO2011000352	08/10/11	burglary	7	35.00	245.00
SO2011000357	08/12/11	MITTIMUS	7	35.00	245.00
SO2011000294	08/14/11	WARRANT	45	35.00	1,575.00
SO2011000373	08/16/11	MITTIMUS	4	35.00	140.00
SO2011000326	08/17/11	ELUDING	32	35.00	1,120.00
SO2011000374	08/17/11	MITTIMUS	5	35.00	175.00
SO2011000379	08/17/11	MITTIMUS	2	35.00	70.00
SO2011000378	08/19/11	MITTIMUS	5	35.00	175.00
SO2011000382	08/22/11	MITTIMUS	6	35.00	210.00
SO2011000274	08/23/11	WARRANT	63	35.00	2,205.00
SO2011000225	08/25/11	WARRANT	90	35.00	3,150.00
SO2011000332	08/25/11	all other offenses	35	35.00	1,225.00
SO2011000381	08/26/11	MITTIMUS	10	35.00	350.00
SO2011000387	08/31/11	burglary	8	35.00	280.00
SO2011000260	09/01/11	CONSPIRE TO POSSESS W/	77	35.00	2,695.00
SO2011000396	09/01/11	all other offenses	4	35.00	140.00
SO2011000257	09/02/11	assault	78	35.00	2,730.00
SO2011000407	09/09/11	WARRANT	2	35.00	70.00
SO2011000405	09/11/11	all other offenses	4	35.00	140.00
SO2011000390	09/14/11	MITTIMUS	20	35.00	700.00
SO2011000412	09/15/11	DOMESTIC ASSAULT WITH	5	35.00	175.00
SO2011000415	09/16/11	WARRANT	4	35.00	140.00
SO2011000397	09/21/11	MITTIMUS	23	35.00	805.00
SO2011000430	09/25/11	MITTIMUS	6	35.00	210.00
SO2011000432	09/26/11	WARRANT	6	35.00	210.00
SO2011000429	09/27/11	CARRYING A CONCEALED W	9	35.00	315.00
SO2011000333	09/29/11	all other offenses	70	35.00	2,450.00
SO2011000320	09/30/11	theft	78	35.00	2,730.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	275.00	(100.00)
55.00	385.00	(140.00)
55.00	385.00	(140.00)
55.00	385.00	(140.00)
55.00	385.00	(140.00)
55.00	2,475.00	(900.00)
55.00	220.00	(80.00)
55.00	1,760.00	(640.00)
55.00	275.00	(100.00)
55.00	110.00	(40.00)
55.00	275.00	(100.00)
55.00	330.00	(120.00)
55.00	3,465.00	(1,260.00)
55.00	4,950.00	(1,800.00)
55.00	1,925.00	(700.00)
55.00	550.00	(200.00)
55.00	440.00	(160.00)
55.00	4,235.00	(1,540.00)
55.00	220.00	(80.00)
55.00	4,290.00	(1,560.00)
55.00	110.00	(40.00)
55.00	220.00	(80.00)
55.00	1,100.00	(400.00)
55.00	275.00	(100.00)
55.00	220.00	(80.00)
55.00	1,265.00	(460.00)
55.00	330.00	(120.00)
55.00	330.00	(120.00)
55.00	495.00	(180.00)
55.00	3,850.00	(1,400.00)
55.00	4,290.00	(1,560.00)

Report on a Review of the
Poweshiek County Sheriff's Office

Jail Room and Board Fees
For the period January 1, 2010 through March 31, 2013

Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO2011000411	09/30/11	WARRANT	21	35.00	735.00
SO2011000401	10/04/11	WARRANT	35	35.00	1,225.00
SO2011000418	10/06/11	WARRANT	20	35.00	700.00
SO2011000451	10/06/11	MITTIMUS	3	35.00	105.00
SO2011000448	10/07/11	DRIVING WHILE BARRED H	6	35.00	210.00
SO2011000361	10/11/11	OWI	65	35.00	2,275.00
SO2011000331	10/13/11	all other offenses	84	35.00	2,940.00
SO2011000262	10/17/11	CONSPIRE TO POSSESS W/	123	35.00	4,305.00
SO2011000452	10/18/11	WARRANT	14	35.00	490.00
SO2011000466	10/21/11	POSSESSION OF CONTROLL	4	35.00	140.00
SO2011000436	10/22/11	interference	30	35.00	1,050.00
SO2011000330	10/31/11	all other offenses	102	35.00	3,570.00
SO2011000447	10/31/11	sexual offenses	31	35.00	1,085.00
SO2011000482	11/01/11	GOING ARMED WITH INTEN	4	35.00	140.00
SO2011000474	11/02/11	MITTIMUS	9	35.00	315.00
SO2011000463	11/03/11	interference	22	35.00	770.00
SO2011000467	11/03/11	POSSESSION OF CONTROLL	17	35.00	595.00
SO2011000469	11/03/11	DOMESTIC ASSAULT	13	35.00	455.00
SO2011000479	11/04/11	DOMESTIC ASSAULT WITH	8	35.00	280.00
SO2011000461	11/05/11	DOMESTIC ASSAULT	28	35.00	980.00
SO2011000497	11/09/11	MITTIMUS	2	35.00	70.00
SO2011000408	11/10/11	POSSESSION OF CONTROLL	64	35.00	2,240.00
SO2011000503	11/15/11	OWI	2	35.00	70.00
SO2011000488	11/16/11	MITTIMUS	15	35.00	525.00
SO2011000450	11/18/11	DRIVING WHILE SUSPENDE	47	35.00	1,645.00
SO2011000502	11/19/11	MITTIMUS	6	35.00	210.00
SO2011000259	12/08/11	CONSPIRE TO POSSESS W/	175	35.00	6,125.00
SO2011000531	12/08/11	OWI	4	35.00	140.00
SO2011000438	12/09/11	simple assault	77	35.00	2,695.00
SO2011000520	12/12/11	DOMESTIC ASSAULT	14	35.00	490.00
SO2011000526	12/16/11	all other offenses	15	35.00	525.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	1,155.00	(420.00)
55.00	1,925.00	(700.00)
55.00	1,100.00	(400.00)
55.00	165.00	(60.00)
55.00	330.00	(120.00)
55.00	3,575.00	(1,300.00)
55.00	4,620.00	(1,680.00)
55.00	6,765.00	(2,460.00)
55.00	770.00	(280.00)
55.00	220.00	(80.00)
55.00	1,650.00	(600.00)
55.00	5,610.00	(2,040.00)
55.00	1,705.00	(620.00)
55.00	220.00	(80.00)
55.00	495.00	(180.00)
55.00	1,210.00	(440.00)
55.00	935.00	(340.00)
55.00	715.00	(260.00)
55.00	440.00	(160.00)
55.00	1,540.00	(560.00)
55.00	110.00	(40.00)
55.00	3,520.00	(1,280.00)
55.00	110.00	(40.00)
55.00	825.00	(300.00)
55.00	2,585.00	(940.00)
55.00	330.00	(120.00)
55.00	9,625.00	(3,500.00)
55.00	220.00	(80.00)
55.00	4,235.00	(1,540.00)
55.00	770.00	(280.00)
55.00	825.00	(300.00)

Report on a Review of the
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Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO2011000543	12/19/11	WARRANT	5	35.00	175.00
SO2011000521	12/20/11	assault	21	35.00	735.00
SO2011000534	12/29/11	all other offenses	21	35.00	735.00
SO2011000370	12/30/11	CRIMINAL MISCHIEF 1ST	141	35.00	4,935.00
SO2011000565	12/30/11	MITTIMUS	2	35.00	70.00
SO2011000544	01/01/12	WARRANT	18	35.00	630.00
SO2011000542	01/01/12	WARRANT	18	35.00	630.00
SO2011000507	01/05/12	WARRANT	50	35.00	1,750.00
SO2011000581	01/10/12	DOMESTIC ASSAULT	3	35.00	105.00
SO2011000586	01/11/12	WARRANT	3	35.00	105.00
SO2011000589	01/11/12	MITTIMUS	2	35.00	70.00
SO2011000568	01/12/12	interference	13	35.00	455.00
SO2011000577	01/13/12	MITTIMUS	7	35.00	245.00
SO0201200002	01/19/12	MITTIMUS	9	35.00	315.00
SO0201200015	01/19/12	alcohol violations	5	35.00	175.00
SO0201200020	01/19/12	MITTIMUS	2	35.00	70.00
SO0201200010	01/20/12	WARRANT	9	35.00	315.00
SO0201200008	01/22/12	DRIVING WHILE BARRED H	12	35.00	420.00
SO0201200005	01/22/12	WILLFUL INJURY	12	35.00	420.00
SO0201200007	01/25/12	forgery/counterfeiting	15	35.00	525.00
SO0201200004	01/25/12	CRIMINAL MISCHIEF 1ST	15	35.00	525.00
SO0201200003	01/25/12	KIDNAPPING	15	35.00	525.00
SO2011000575	01/27/12	MITTIMUS	25	35.00	875.00
SO0201200033	02/01/12	OWI	4	35.00	140.00
SO0201200038	02/05/12	OWI	6	35.00	210.00
SO0201200044	02/07/12	OWI	2	35.00	70.00
SO0201200032	02/08/12	WARRANT	12	35.00	420.00
SO0201200021	02/09/12	WARRANT	23	35.00	805.00
SO2011000261	02/14/12	CONSPIRE TO POSSESS W/	243	35.00	8,505.00
SO2011000535	02/15/12	WARRANT	68	35.00	2,380.00
SO0201200054	02/15/12	POSSESSION OF CONTROLL	2	35.00	70.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	275.00	(100.00)
55.00	1,155.00	(420.00)
55.00	1,155.00	(420.00)
55.00	7,755.00	(2,820.00)
55.00	110.00	(40.00)
55.00	990.00	(360.00)
55.00	990.00	(360.00)
55.00	2,750.00	(1,000.00)
55.00	165.00	(60.00)
55.00	165.00	(60.00)
55.00	110.00	(40.00)
55.00	715.00	(260.00)
55.00	385.00	(140.00)
55.00	495.00	(180.00)
55.00	275.00	(100.00)
55.00	110.00	(40.00)
55.00	495.00	(180.00)
55.00	660.00	(240.00)
55.00	660.00	(240.00)
55.00	825.00	(300.00)
55.00	825.00	(300.00)
55.00	825.00	(300.00)
55.00	1,375.00	(500.00)
55.00	220.00	(80.00)
55.00	330.00	(120.00)
55.00	110.00	(40.00)
55.00	660.00	(240.00)
55.00	1,265.00	(460.00)
55.00	13,365.00	(4,860.00)
55.00	3,740.00	(1,360.00)
55.00	110.00	(40.00)

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Poweshiek County Sheriff's Office

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				Daily Rate	Total
SO0201200050	02/16/12	MITTIMUS	6	35.00	210.00
SO2011000571	02/17/12	WILLFUL INJURY	47	35.00	1,645.00
SO0201200052	02/18/12	MITTIMUS	6	35.00	210.00
SO0201200053	02/19/12	MITTIMUS	6	35.00	210.00
SO0201200035	02/27/12	WARRANT	29	35.00	1,015.00
SO0201200071	02/29/12	MITTIMUS	7	35.00	245.00
SO0201200082	03/01/12	MITTIMUS	3	35.00	105.00
SO0201200074	03/03/12	POSSESSION OF CONTROLL	8	35.00	280.00
SO0201200067	03/05/12	WARRANT	15	35.00	525.00
SO0201200087	03/07/12	PUBLIC INTOX	5	35.00	175.00
SO0201200049	03/15/12	WARRANT	35	35.00	1,225.00
SO0201200108	03/15/12	OWI	2	35.00	70.00
SO0201200073	03/18/12	POSSESSION OF CONTROLL	23	35.00	805.00
SO0201200107	03/19/12	MITTIMUS	7	35.00	245.00
SO0201200026	03/20/12	WARRANT	56	35.00	1,960.00
SO0201200085	03/26/12	MITTIMUS	24	35.00	840.00
SO0201200127	03/28/12	stolen property offenses	6	35.00	210.00
SO0201200130	03/28/12	burglary	5	35.00	175.00
SO0201200138	03/30/12	POSSESSION OF CONTROLL	5	35.00	175.00
SO0201200137	03/30/12	OWI	5	35.00	175.00
SO0201200056	04/05/12	all other offenses	51	35.00	1,785.00
SO0201200150	04/05/12	burglary	5	35.00	175.00
SO0201200111	04/06/12	WARRANT	22	35.00	770.00
SO0201200106	04/09/12	NO TAX STAMP	29	35.00	1,015.00
SO0201200156	04/12/12	WARRANT	11	35.00	385.00
SO0201200091	04/13/12	CHILD ENDANGERMENT	38	35.00	1,330.00
SO0201200132	04/17/12	WARRANT	25	35.00	875.00
SO0201200175	04/21/12	MITTIMUS	6	35.00	210.00
SO2011000560	04/24/12	all other offenses	125	35.00	4,375.00
SO0201200104	04/24/12	NO TAX STAMP	44	35.00	1,540.00
SO0201200133	04/24/12	WARRANT	31	35.00	1,085.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	330.00	(120.00)
55.00	2,585.00	(940.00)
55.00	330.00	(120.00)
55.00	330.00	(120.00)
55.00	1,595.00	(580.00)
55.00	385.00	(140.00)
55.00	165.00	(60.00)
55.00	440.00	(160.00)
55.00	825.00	(300.00)
55.00	275.00	(100.00)
55.00	1,925.00	(700.00)
55.00	110.00	(40.00)
55.00	1,265.00	(460.00)
55.00	385.00	(140.00)
55.00	3,080.00	(1,120.00)
55.00	1,320.00	(480.00)
55.00	330.00	(120.00)
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	2,805.00	(1,020.00)
55.00	275.00	(100.00)
55.00	1,210.00	(440.00)
55.00	1,595.00	(580.00)
55.00	605.00	(220.00)
55.00	2,090.00	(760.00)
55.00	1,375.00	(500.00)
55.00	330.00	(120.00)
55.00	6,875.00	(2,500.00)
55.00	2,420.00	(880.00)
55.00	1,705.00	(620.00)

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				Daily Rate	Total
SO0201200165	04/24/12	WARRANT	13	35.00	455.00
SO0201200185	04/25/12	IDENTITY THEFT	4	35.00	140.00
SO0201200072	04/26/12	POSSESSION OF CONTROLL	64	35.00	2,240.00
SO0201200192	04/26/12	OWI	2	35.00	70.00
SO0201200187	04/28/12	MITTIMUS	6	35.00	210.00
SO0201200092	05/01/12	WARRANT	55	35.00	1,925.00
SO0201200207	05/01/12	assault	4	35.00	140.00
SO0201200204	05/02/12	CONSPIRE TO POSSESS W/	5	35.00	175.00
SO0201200203	05/02/12	CONSPIRE TO POSSESS W/	5	35.00	175.00
SO0201200202	05/02/12	CONSPIRE TO POSSESS W/	5	35.00	175.00
SO0201200205	05/02/12	CONSPIRE TO POSSESS W/	5	35.00	175.00
SO0201200210	05/02/12	all other offenses	4	35.00	140.00
SO0201200176	05/03/12	CARRYING A CONCEALED W	17	35.00	595.00
SO0201200196	05/03/12	OWI	7	35.00	245.00
SO0201200145	05/10/12	forgery/counterfeiting	42	35.00	1,470.00
SO0201200221	05/10/12	all other offenses	7	35.00	245.00
SO0201200237	05/12/12	OWI	6	35.00	210.00
SO0201200182	05/19/12	OWI	29	35.00	1,015.00
SO0201200249	05/20/12	MITTIMUS	6	35.00	210.00
SO0201200159	05/24/12	WARRANT	50	35.00	1,750.00
SO0201200242	05/24/12	all other offenses	15	35.00	525.00
SO0201200214	05/25/12	MITTIMUS	25	35.00	875.00
SO0201200218	05/25/12	MITTIMUS	24	35.00	840.00
SO0201200206	05/29/12	assault	32	35.00	1,120.00
SO0201200232	05/29/12	all other offenses	23	35.00	805.00
SO0201200260	05/29/12	CHILD ENDANGERMENT	4	35.00	140.00
SO0201200128	05/31/12	WARRANT	70	35.00	2,450.00
SO0201200161	05/31/12	NO TAX STAMP	55	35.00	1,925.00
SO0201200238	05/31/12	WARRANT	23	35.00	805.00
SO0201200262	06/01/12	PUBLIC INTOX	6	35.00	210.00
SO0201200160	06/06/12	CONSPIRE TO POSSESS W/	62	35.00	2,170.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	715.00	(260.00)
55.00	220.00	(80.00)
55.00	3,520.00	(1,280.00)
55.00	110.00	(40.00)
55.00	330.00	(120.00)
55.00	3,025.00	(1,100.00)
55.00	220.00	(80.00)
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	220.00	(80.00)
55.00	935.00	(340.00)
55.00	385.00	(140.00)
55.00	2,310.00	(840.00)
55.00	385.00	(140.00)
55.00	330.00	(120.00)
55.00	1,595.00	(580.00)
55.00	330.00	(120.00)
55.00	2,750.00	(1,000.00)
55.00	825.00	(300.00)
55.00	1,375.00	(500.00)
55.00	1,320.00	(480.00)
55.00	1,760.00	(640.00)
55.00	1,265.00	(460.00)
55.00	220.00	(80.00)
55.00	3,850.00	(1,400.00)
55.00	3,025.00	(1,100.00)
55.00	1,265.00	(460.00)
55.00	330.00	(120.00)
55.00	3,410.00	(1,240.00)

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				Daily Rate	Total
SO0201200236	06/11/12	all other offenses	36	35.00	1,260.00
SO0201200269	06/12/12	burglary	13	35.00	455.00
SO0201200125	06/18/12	WARRANT	90	35.00	3,150.00
SO0201200235	06/18/12	all other offenses	43	35.00	1,505.00
SO0201200307	06/22/12	ANIMAL ABUSE	4	35.00	140.00
SO0201200113	06/25/12	theft	101	35.00	3,535.00
SO0201200288	06/27/12	WARRANT	20	35.00	700.00
SO0201200314	06/29/12	OWI	5	35.00	175.00
SO0201200234	07/02/12	all other offenses	57	35.00	1,995.00
SO0201200225	07/03/12	theft	60	35.00	2,100.00
SO0201200255	07/05/12	all other offenses	43	35.00	1,505.00
SO0201200317	07/11/12	WARRANT	16	35.00	560.00
SO0201200277	07/12/12	WARRANT	40	35.00	1,400.00
SO0201200334	07/12/12	WARRANT	4	35.00	140.00
SO0201200319	07/13/12	DOMESTIC ASSAULT WITH	14	35.00	490.00
SO0201200148	07/18/12	WARRANT	110	35.00	3,850.00
SO0201200310	07/23/12	WARRANT	33	35.00	1,155.00
SO0201200351	07/24/12	MITTIMUS	7	35.00	245.00
SO0201200355	07/24/12	theft	6	35.00	210.00
SO0201200372	07/27/12	OWI	2	35.00	70.00
SO0201200375	07/31/12	weapons violations	5	35.00	175.00
SO0201200360	08/01/12	FELON IN POSSESSION OF	12	35.00	420.00
SO0201200370	08/09/12	HARASSMENT	17	35.00	595.00
SO0201200381	08/09/12	drug/narcotic violation	10	35.00	350.00
SO0201200376	08/10/12	theft	14	35.00	490.00
SO0201200354	08/14/12	WARRANT	27	35.00	945.00
SO0201200358	08/16/12	UNLAWFUL POSSESSION OF	28	35.00	980.00
SO0201200397	08/16/12	traffic	8	35.00	280.00
SO0201200352	08/20/12	WARRANT	34	35.00	1,190.00
SO0201200415	08/22/12	DRIVING WHILE BARRED H	4	35.00	140.00
SO0201200270	08/23/12	forgery/counterfeiting	85	35.00	2,975.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	1,980.00	(720.00)
55.00	715.00	(260.00)
55.00	4,950.00	(1,800.00)
55.00	2,365.00	(860.00)
55.00	220.00	(80.00)
55.00	5,555.00	(2,020.00)
55.00	1,100.00	(400.00)
55.00	275.00	(100.00)
55.00	3,135.00	(1,140.00)
55.00	3,300.00	(1,200.00)
55.00	2,365.00	(860.00)
55.00	880.00	(320.00)
55.00	2,200.00	(800.00)
55.00	220.00	(80.00)
55.00	770.00	(280.00)
55.00	6,050.00	(2,200.00)
55.00	1,815.00	(660.00)
55.00	385.00	(140.00)
55.00	330.00	(120.00)
55.00	110.00	(40.00)
55.00	275.00	(100.00)
55.00	660.00	(240.00)
55.00	935.00	(340.00)
55.00	550.00	(200.00)
55.00	770.00	(280.00)
55.00	1,485.00	(540.00)
55.00	1,540.00	(560.00)
55.00	440.00	(160.00)
55.00	1,870.00	(680.00)
55.00	220.00	(80.00)
55.00	4,675.00	(1,700.00)

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Poweshiek County Sheriff's Office

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Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO0201200420	08/27/12	MITTIMUS	5	35.00	175.00
SO0201200421	08/30/12	WARRANT	5	35.00	175.00
SO0201200409	08/31/12	WARRANT	16	35.00	560.00
SO0201200222	09/04/12	burglary	124	35.00	4,340.00
SO0201200395	09/04/12	PUBLIC INTOX	27	35.00	945.00
SO0201200432	09/05/12	simple assault	4	35.00	140.00
SO0201200166	09/10/12	WARRANT	152	35.00	5,320.00
SO0201200448	09/13/12	WARRANT	3	35.00	105.00
SO0201200447	09/14/12	MITTIMUS	4	35.00	140.00
SO0201200446	09/16/12	MITTIMUS	7	35.00	245.00
SO0201200454	09/19/12	FELON IN POSSESSION OF	6	35.00	210.00
SO0201200312	09/21/12	DRIVING WHILE BARRED H	91	35.00	3,185.00
SO0201200388	09/21/12	WARRANT	51	35.00	1,785.00
SO0201200419	09/24/12	sexual offenses	36	35.00	1,260.00
SO0201200408	09/26/12	interference	42	35.00	1,470.00
SO0201200468	09/26/12	DRIVING WHILE SUSPENDE	2	35.00	70.00
SO0201200467	09/26/12	MITTIMUS	2	35.00	70.00
SO0201200431	09/27/12	DOMESTIC ASSAULT WITH	26	35.00	910.00
SO0201200463	09/27/12	POSSESSION OF CONTROLL	7	35.00	245.00
SO0201200387	10/01/12	WARRANT	61	35.00	2,135.00
SO0201200475	10/06/12	DRIVING WHILE BARRED H	5	35.00	175.00
SO0201200362	10/08/12	burglary	80	35.00	2,800.00
SO0201200363	10/08/12	burglary	79	35.00	2,765.00
SO0201200305	10/09/12	WARRANT	114	35.00	3,990.00
SO0201200451	10/11/12	DRIVING WHILE SUSPENDE	29	35.00	1,015.00
SO0201200473	10/12/12	assault	12	35.00	420.00
SO0201200456	10/14/12	MITTIMUS	30	35.00	1,050.00
SO0201200389	10/15/12	burglary	74	35.00	2,590.00
SO0201200459	10/15/12	CONSPIRE TO POSSESS W/	28	35.00	980.00
SO0201200390	10/16/12	burglary	75	35.00	2,625.00
SO0201200427	10/17/12	WARRANT	49	35.00	1,715.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	275.00	(100.00)
55.00	275.00	(100.00)
55.00	880.00	(320.00)
55.00	6,820.00	(2,480.00)
55.00	1,485.00	(540.00)
55.00	220.00	(80.00)
55.00	8,360.00	(3,040.00)
55.00	165.00	(60.00)
55.00	220.00	(80.00)
55.00	385.00	(140.00)
55.00	330.00	(120.00)
55.00	5,005.00	(1,820.00)
55.00	2,805.00	(1,020.00)
55.00	1,980.00	(720.00)
55.00	2,310.00	(840.00)
55.00	110.00	(40.00)
55.00	110.00	(40.00)
55.00	1,430.00	(520.00)
55.00	385.00	(140.00)
55.00	3,355.00	(1,220.00)
55.00	275.00	(100.00)
55.00	4,400.00	(1,600.00)
55.00	4,345.00	(1,580.00)
55.00	6,270.00	(2,280.00)
55.00	1,595.00	(580.00)
55.00	660.00	(240.00)
55.00	1,650.00	(600.00)
55.00	4,070.00	(1,480.00)
55.00	1,540.00	(560.00)
55.00	4,125.00	(1,500.00)
55.00	2,695.00	(980.00)

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Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO0201200464	10/17/12	WARRANT	25	35.00	875.00
SO0201200287	10/19/12	WARRANT	135	35.00	4,725.00
SO0201200492	10/19/12	WARRANT	6	35.00	210.00
SO0201200338	10/22/12	POSSESSION OF CONTROLL	103	35.00	3,605.00
SO0201200498	10/29/12	MITTIMUS	5	35.00	175.00
SO0201200485	10/31/12	MITTIMUS	25	35.00	875.00
SO0201200476	11/02/12	burglary	30	35.00	1,050.00
SO0201200361	11/06/12	WARRANT	109	35.00	3,815.00
SO0201200509	11/06/12	MITTIMUS	2	35.00	70.00
SO0201200522	11/13/12	WARRANT	3	35.00	105.00
SO0201200523	11/15/12	MITTIMUS	5	35.00	175.00
SO0201200526	11/21/12	WARRANT	7	35.00	245.00
SO0201200527	11/21/12	MITTIMUS	6	35.00	210.00
SO0201200544	11/30/12	MITTIMUS	3	35.00	105.00
SO0201200547	12/01/12	CHILD ENDANGERMENT	3	35.00	105.00
SO0201200546	12/01/12	MITTIMUS	3	35.00	105.00
SO0201200556	12/05/12	MITTIMUS	2	35.00	70.00
SO0201200487	12/07/12	WARRANT	59	35.00	2,065.00
SO0201200553	12/07/12	MITTIMUS	6	35.00	210.00
SO0201200559	12/07/12	MITTIMUS	2	35.00	70.00
SO0201200497	12/10/12	WARRANT	49	35.00	1,715.00
SO0201200549	12/10/12	theft	11	35.00	385.00
SO0201200532	12/11/12	all other offenses	23	35.00	805.00
SO0201200560	12/12/12	MITTIMUS	7	35.00	245.00
SO0201200512	12/13/12	WARRANT	38	35.00	1,330.00
SO0201200548	12/17/12	theft	18	35.00	630.00
SO0201200569	12/18/12	POSSESSION OF DRUG	4	35.00	140.00
SO0201200533	12/24/12	all other offenses	36	35.00	1,260.00
SO0201200571	12/24/12	OWI	9	35.00	315.00
SO0201200428	12/31/12	drug/narcotic violation	124	35.00	4,340.00
SO0201200573	01/04/13	all other offenses	19	35.00	665.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	1,375.00	(500.00)
55.00	7,425.00	(2,700.00)
55.00	330.00	(120.00)
55.00	5,665.00	(2,060.00)
55.00	275.00	(100.00)
55.00	1,375.00	(500.00)
55.00	1,650.00	(600.00)
55.00	5,995.00	(2,180.00)
55.00	110.00	(40.00)
55.00	165.00	(60.00)
55.00	275.00	(100.00)
55.00	385.00	(140.00)
55.00	330.00	(120.00)
55.00	165.00	(60.00)
55.00	165.00	(60.00)
55.00	165.00	(60.00)
55.00	110.00	(40.00)
55.00	3,245.00	(1,180.00)
55.00	330.00	(120.00)
55.00	110.00	(40.00)
55.00	2,695.00	(980.00)
55.00	605.00	(220.00)
55.00	1,265.00	(460.00)
55.00	385.00	(140.00)
55.00	2,090.00	(760.00)
55.00	990.00	(360.00)
55.00	220.00	(80.00)
55.00	1,980.00	(720.00)
55.00	495.00	(180.00)
55.00	6,820.00	(2,480.00)
55.00	1,045.00	(380.00)

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Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO0201200581	01/10/13	WARRANT	14	35.00	490.00
SO0201200565	01/11/13	WARRANT	32	35.00	1,120.00
SO0201200576	01/11/13	WARRANT	24	35.00	840.00
SO0201200439	01/22/13	WARRANT	139	35.00	4,865.00
SO0201200574	01/28/13	assault	42	35.00	1,470.00
SO0201200423	02/04/13	WARRANT	162	35.00	5,670.00
SO0201200477	02/07/13	POSSESSION OF CONTROLL	127	35.00	4,445.00
SO0201200551	02/13/13	WARRANT	75	35.00	2,625.00
SO0201200566	02/22/13	WARRANT	73	35.00	2,555.00
SO0201200552	03/07/13	all other offenses	96	35.00	3,360.00
SO0201200555	03/07/13	drug/narcotic violation	94	35.00	3,290.00
SO0201200554	03/22/13	DOMESTIC ASSAULT WITH	110	35.00	3,850.00
Subtotal for Regular Rate					510,230.00
Work Release Rate:					
SO2010000003	01/04/10	all other offenses	2	\$45.00 *	90.00
SO2010000010	01/09/10	MITTIMUS	2	45.00 *	90.00
SO2010000062	02/21/10	MITTIMUS	2	45.00 *	90.00
SO2010000081	03/15/10	drug/narcotic violation	2	45.00 *	90.00
SO2010000090	03/21/10	MITTIMUS	2	45.00 *	90.00
SO2010000093	03/21/10	MITTIMUS	2	45.00 *	90.00
SO2010000087	03/21/10	MITTIMUS	2	45.00 *	90.00
SO2010000105	03/29/10	MITTIMUS	3	45.00 *	135.00
SO2010000104	03/28/10	MITTIMUS	2	45.00 *	90.00
SO2010000103	03/28/10	MITTIMUS	2	45.00 *	90.00
SO2010000151	04/10/10	MITTIMUS	2	45.00 *	90.00
SO2010000152	04/11/10	MITTIMUS	2	45.00 *	90.00
SO2010000154	04/13/10	OWI	3	45.00 *	135.00
SO2010000159	04/18/10	MITTIMUS	2	45.00 *	90.00
SO2010000174	04/25/10	MITTIMUS	2	45.00 *	90.00
SO2010000257	06/27/10	MITTIMUS	2	45.00 *	90.00
SO2010000288	07/18/10	drug/narcotic violation	3	45.00 *	135.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
55.00	770.00	(280.00)
55.00	1,760.00	(640.00)
55.00	1,320.00	(480.00)
55.00	7,645.00	(2,780.00)
55.00	2,310.00	(840.00)
55.00	8,910.00	(3,240.00)
55.00	6,985.00	(2,540.00)
55.00	4,125.00	(1,500.00)
55.00	4,015.00	(1,460.00)
55.00	5,280.00	(1,920.00)
55.00	5,170.00	(1,880.00)
55.00	6,050.00	(2,200.00)
	<u>801,790.00</u>	<u>(291,560.00)</u>
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00

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				Daily Rate	Total
SO201000308	07/25/10	Conversion	2	45.00 *	90.00
SO000000363	08/31/10	PUBLIC INTOX	3	45.00 *	135.00
SO000000383	09/05/10	OWI	2	45.00 *	90.00
SO000000484	11/07/10	MITTIMUS	2	45.00 *	90.00
SO000000486	11/09/10	burglary	3	45.00 *	135.00
SO000000498	11/14/10	DRIVING WHILE BARRED H	2	45.00 *	90.00
SO000000497	11/14/10	MITTIMUS	2	45.00 *	90.00
SO000000496	11/14/10	MITTIMUS	2	45.00 *	90.00
SO000000510	11/21/10	MITTIMUS	2	45.00 *	90.00
SO000000544	12/19/10	MITTIMUS	2	45.00 *	90.00
SO201100016	01/16/11	WARRANT	2	45.00 *	90.00
SO201100030	01/30/11	MITTIMUS	2	45.00 *	90.00
SO201100045	02/13/11	MITTIMUS	2	45.00 *	90.00
SO201100056	02/20/11	MITTIMUS	2	45.00 *	90.00
SO201100065	02/26/11	POSSESSION OF DRUG	2	45.00 *	90.00
SO201100068	02/27/11	MITTIMUS	2	45.00 *	90.00
SO201100078	03/06/11	WARRANT	2	45.00 *	90.00
SO2011000123	04/04/11	MITTIMUS	3	45.00 *	135.00
SO2011000155	05/01/11	WARRANT	2	45.00 *	90.00
SO2011000263	06/19/11	MITTIMUS	2	45.00 *	90.00
SO2011000299	07/05/11	ELUDING	3	45.00 *	135.00
SO2011000325	07/18/11	OWI	2	45.00 *	90.00
SO2011000353	08/07/11	MITTIMUS	3	45.00 *	135.00
SO2011000392	08/28/11	MITTIMUS	2	45.00 *	90.00
SO2011000419	09/18/11	MITTIMUS	2	45.00 *	90.00
SO2011000420	09/18/11	MITTIMUS	2	45.00 *	90.00
SO2011000455	10/09/11	MITTIMUS	3	45.00 *	135.00
SO2011000464	10/17/11	DOMESTIC ASSAULT WITH	3	45.00 *	135.00
SO2011000465	10/18/11	MITTIMUS	3	45.00 *	135.00
SO2011000484	10/29/11	CRIMINAL MISCHIEF 4TH	2	45.00 *	90.00
SO2011000511	11/20/11	all other offenses	2	45.00 *	90.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	120.00	15.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00

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				Daily Rate	Total
SO2011000546	12/18/11	ARRANT	2	45.00 *	90.00
SO2011000576	01/07/12	OWI	2	45.00 *	90.00
SO2011000578	01/09/12	DOMESTIC ASSAULT	2	45.00 *	90.00
SO2011000583	01/09/12	DOMESTIC ASSAULT	2	45.00 *	90.00
SO2011000582	01/09/12	DOMESTIC ASSAULT	2	45.00 *	90.00
SO0201200039	02/03/12	WARRANT	2	45.00 *	90.00
SO0201200040	02/04/12	CONSPIRE TO POSSESS W/	2	45.00 *	90.00
SO0201200075	02/26/12	MITTIMUS	2	45.00 *	90.00
SO0201200079	02/28/12	assault	3	45.00 *	135.00
SO0201200086	03/04/12	MITTIMUS	2	45.00 *	90.00
SO0201200095	03/11/12	MITTIMUS	2	45.00 *	90.00
SO0201200134	03/26/12	MITTIMUS	2	45.00 *	90.00
SO0201200147	04/01/12	MITTIMUS	2	45.00 *	90.00
SO0201200170	04/16/12	MITTIMUS	3	45.00 *	135.00
SO0201200194	04/28/12	MITTIMUS	2	45.00 *	90.00
SO0201200198	04/29/12	drug/narcotic violation	2	45.00 *	90.00
SO0201200212	04/30/12	WARRANT	2	45.00 *	90.00
SO0201200245	05/13/12	MITTIMUS	2	45.00 *	90.00
SO0201200273	06/03/12	WARRANT	2	45.00 *	90.00
SO0201200279	06/05/12	WARRANT	2	45.00 *	90.00
SO0201200278	06/05/12	OWI	2	45.00 *	90.00
SO0201200289	06/11/12	WARRANT	3	45.00 *	135.00
SO0201200303	06/17/12	OWI	2	45.00 *	90.00
SO0201200335	07/09/12	theft	2	45.00 *	90.00
SO0201200343	07/15/12	POSSESSION OF CONTROLL	3	45.00 *	135.00
SO0201200344	07/15/12	interference	2	45.00 *	90.00

Per Resolution		Over/(Under) Billed
Daily Rate	Total	
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00

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Booking ID	Release Date	Charge Description per Jail Custody Listing Report	Number of Days	Actual	
				Daily Rate	Total
SO0201200359	07/21/12	interference	2	45.00 *	90.00
SO0201200377	07/30/12	MITTIMUS	3	45.00 *	135.00
SO0201200430	09/03/12	all other offenses	2	45.00 *	90.00
SO0201200488	10/13/12	WARRANT	2	45.00 *	90.00
SO0201200519	11/11/12	MITTIMUS	2	45.00 *	90.00
SO0201200543	11/26/12	WARRANT	3	45.00 *	135.00
SO0201200570	12/17/12	MITTIMUS	3	45.00 *	135.00
SO0201200577	12/24/12	MITTIMUS	3	45.00 *	135.00
SO0201200583	12/31/12	MITTIMUS	2	45.00 *	90.00
Subtotal for Work Release Rate					8,325.00
Total					\$ 518,555.00

* - If serving 2-3 days over a weekend, amount charged is \$45.00 per day instead of \$35.00 per day.

MITTIMUS - Per Sheriff's Office personnel, inmates described as "MITTIMUS" in the Jail Custody Listing Report are held at the Jail under a court order, warrant or other applicable document.

Per Resolution		
Daily Rate	Total	Over/(Under) Billed
40.00	80.00	10.00
40.00	120.00	15.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	80.00	10.00
40.00	120.00	15.00
40.00	120.00	15.00
40.00	120.00	15.00
40.00	80.00	10.00
	<u>7,400.00</u>	<u>925.00</u>
	<u>809,190.00</u>	<u>(290,635.00)</u>

Exhibit C

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
01/02/10	12:02 PM	DJ C-Store Montezuma IA	23.335	2.499	58.31
01/05/10	10:19 AM	Malcom Mini Mart Inc Malcom IA	15.229	2.569	39.12
01/07/10	6:58 PM	Kum & Go #22 Grinnell IA	12.144	2.679	32.53
01/09/10	9:39 AM	DJ C-Store Montezuma IA	20.766	2.599	53.97
01/11/10	12:59 PM	DJ C-Store Montezuma IA	23.275	2.599	60.49
01/14/10	10:12 AM	DJ C-Store Montezuma IA	16.934	2.599	44.01
01/18/10	4:47 PM	DJ C-Store Montezuma IA	17.745	2.599	46.12
01/21/10	9:57 AM	DJ C-Store Montezuma IA	13.004	2.549	33.15
01/27/10	NR	Co. Engineer's Office - Monte Shop	23.160	2.430	56.28
01/31/10	4:01 PM	DJ C-Store Montezuma IA	24.200	2.399	58.06
02/05/10	NR	Co. Engineer's Office - Monte Shop	23.000	2.430	55.89
02/06/10	7:02 AM	DJ C-Store Montezuma IA	24.955	2.459	61.36
02/11/10	7:44 AM	DJ C-Store Montezuma IA	22.573	2.399	54.15
02/15/10	NR #	DJ C-Store Montezuma IA	8.424	2.379	20.04
02/16/10	4:12 PM	DJ C-Store Montezuma IA	5.300	2.387	12.65
02/17/10	NR	DJ C-Store Montezuma IA	25.350	2.379	60.31
02/20/10	NR	DJ C-Store Montezuma IA	22.072	2.499	55.16
02/23/10	5:18	Casey's New Sharon IA	22.958	2.559	58.75
03/01/10	5:41 AM	DJ C-Store Montezuma IA	19.680	2.559	50.36
03/07/10	NR	DJ C-Store Montezuma IA	23.706	2.619	62.09
03/12/10	NR #	DJ C-Store Montezuma IA	13.368	2.619	35.01
03/13/10	8:46	DJ C-Store Montezuma IA	21.160	2.619	55.42
03/18/10	NR	Co. Engineer's Office - Monte Shop	23.400	2.330	54.52
03/20/10	NR #	DJ C-Store Montezuma IA	14.622	2.739	40.05
03/25/10	NR	DJ C-Store Montezuma IA	23.749	2.739	65.05
03/27/10	8:05 AM	DJ C-Store Montezuma IA	21.518	2.629	56.57
04/01/10	6:52 AM	DJ C-Store Montezuma IA	22.923	2.629	60.26
04/02/10	8:59 AM	DJ C-Store Montezuma IA	23.166	2.699	62.53
04/07/10	1:56 PM	DJ C-Store Montezuma IA	22.269	2.759	61.44
04/09/10	6:55 PM	DJ C-Store Montezuma IA	20.343	2.759	56.13

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
04/15/10	11:10	Kum & Go #22 Grinnell IA	22.282	2.779	61.92
04/22/10	12:51 PM	DJ C-Store Montezuma IA	18.930	2.689	50.90
04/26/10	7:17 AM	DJ C-Store Montezuma IA	23.881	2.659	63.50
05/05/10	4:54 PM	DJ C-Store Montezuma IA	22.162	2.699	59.82
05/06/10	NR	Co. Engineer's Office - Monte Shop	22.100	2.360	52.16
05/14/10	NR	Co. Engineer's Office - Monte Shop	23.700	2.360	55.93
05/15/10	12:24 PM	DJ C-Store Montezuma IA	10.413	2.689	28.00
05/19/10	8:01 AM	DJ C-Store Montezuma IA	18.591	2.669	49.62
05/22/10	7:23 AM	DJ C-Store Montezuma IA	20.190	2.669	53.89
05/24/10	4:24 PM	Kum & Go #22 Grinnell IA	16.259	2.749	44.70
05/24/10	NR	DJ C-Store Montezuma IA	22.294	2.669	59.50
05/27/10	8:09 AM	Kum & Go #22 Grinnell IA	14.305	2.699	38.61
06/03/10	6:56 AM #	DJ C-Store Montezuma IA	18.816	2.499	47.02
06/07/10	NR	Co. Engineer's Office - Monte Shop	24.900	2.360	58.76
06/13/10	4:35 PM	DJ C-Store Montezuma IA	22.273	2.500	55.68
06/14/10	NR	Co. Engineer's Office - Monte Shop	7.000	2.360	16.52
06/15/10	NR #	DJ C-Store Montezuma IA	23.862	2.499	59.63
06/24/10	2:58 PM	DJ C-Store Montezuma IA	19.025	2.579	49.07
06/29/10	9:43 PM	Kum & Go 222 Grinnell IA	5.771	2.599	15.00
06/29/10	4:07 PM	DJ C-Store Montezuma IA	20.345	2.579	52.47
07/07/10	8:24 PM	Kum & Go #22 Grinnell IA	24.211	2.679	64.86
07/07/10	8:59 PM	Pilot Brooklyn IA	5.840	2.579	15.06
07/09/10	12:47 PM	DJ C-Store Montezuma IA	21.217	2.499	53.02
07/16/10	6:43 AM	DJ C-Store Montezuma IA	21.891	2.549	55.80
07/23/10	7:15	Kum & Go #22 Grinnell IA	22.766	2.649	60.31
07/27/10	11:20	Kum & Go #22 Grinnell IA	24.400	2.649	64.64
08/05/10	8:07 AM	DJ C-Store Montezuma IA	24.303	2.649	64.38
08/06/10	4:49 PM	Kum & Go #22 Grinnell IA	21.283	2.699	57.44
08/11/10	NR	Co. Engineer's Office - Monte Shop	12.000	2.360	28.32

Exhibit C

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
08/12/10	1:00 PM	DJ C-Store Montezuma IA	18.617	2.619	48.76
08/19/10	7:30 AM	DJ C-Store Montezuma IA	11.723	2.559	30.00
08/21/10	8:02 AM	DJ C-Store Montezuma IA	7.824	2.559	20.02
08/24/10	NR	Co. Engineer's Office - Monte Shop	24.200	2.360	57.11
08/27/10	3:10 PM	DJ C-Store Montezuma IA	23.084	2.459	56.76
09/02/10	7:31 AM	DJ C-Store Montezuma IA	24.330	2.499	60.80
09/07/10	NR	Co. Engineer's Office - Monte Shop	21.000	2.360	49.56
09/14/10	11:27 AM	DJ C-Store Montezuma IA	25.093	2.549	63.96
09/17/10	9:38 AM	DJ C-Store Montezuma IA	19.825	2.649	52.52
09/21/10	3:33 PM	DJ C-Store Montezuma IA	5.662	2.649	15.00
09/27/10	5:06 PM	Kum & Go #22 Grinnell IA	11.324	2.649	30.00
09/28/10	NR	Co. Engineer's Office - Monte Shop	10.000	2.360	23.60
10/01/10	11:58 AM	DJ C-Store Montezuma IA	22.287	2.599	57.92
10/02/10	NR	Co. Engineer's Office - Monte Shop	7.000	2.360	16.52
10/05/10	12:57 PM	DJ C-Store Montezuma IA	17.242	2.649	45.67
10/06/10	7:32 PM	DJ C-Store Montezuma IA	22.822	2.649	60.46
10/12/10	9:19 AM	DJ C-Store Montezuma IA	18.456	2.719	50.18
10/21/10	7:45 AM	DJ C-Store Montezuma IA	22.294	2.639	58.83
10/22/10	12:10 PM	DJ C-Store Montezuma IA	21.940	2.639	57.90
10/28/10	3:27 PM	DJ C-Store Montezuma IA	22.711	2.549	57.89
10/28/10	NR	Co. Engineer's Office - Monte Shop	10.900	2.360	25.72
11/02/10	NR	Co. Engineer's Office - Monte Shop	10.000	2.360	23.60
11/04/10	NR	Co. Engineer's Office - Monte Shop	24.100	2.360	56.88
11/05/10	7:29 AM	DJ C-Store Montezuma IA	23.400	2.679	62.69
11/17/10	NR	Co. Engineer's Office - Monte Shop	23.100	2.790	64.45
11/20/10	7:19 AM	DJ C-Store Montezuma IA	22.394	2.699	60.44
11/22/10	6:13	Kum & Go #22 Grinnell IA	20.277	2.799	56.76
11/30/10	6:36 AM	DJ C-Store Montezuma IA	21.117	2.669	56.36
11/30/10	5:09 PM	Pilot Brooklyn IA	13.648	2.699	36.84

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
12/03/10	6:23 AM	Kum & Go #22 Grinnell IA	21.459	2.849	61.14
12/03/10	6:28 PM	DJ C-Store Montezuma IA	22.953	2.779	63.79
01/01/11	5:20 PM	DJ C-Store Montezuma IA	8.477	2.949	25.00
01/05/11	NR	Co. Engineer's Office - Monte Shop	24.300	2.790	67.80
01/11/11	7:37 AM	DJ C-Store Montezuma IA	20.015	2.949	59.02
01/17/11	8:03 AM	DJ C-Store Montezuma IA	18.529	2.949	54.64
01/20/11	5:03 PM	DJ C-Store Montezuma IA	21.351	2.999	64.03
01/26/11	7:22	Kum & Go #22 Grinnell IA	20.379	3.059	62.34
01/31/11	6:56 PM	Kum & Go #22 Grinnell IA	21.132	3.246	68.59
01/31/11	NR	Co. Engineer's Office - Monte Shop	16.100	2.790	44.92
02/07/11	NR	Co. Engineer's Office - Monte Shop	15.000	2.790	41.85
02/10/11	7:27	Kum & Go #22 Grinnell IA	21.252	3.099	65.86
02/16/11	1:10 PM	DJ C-Store Montezuma IA	21.973	3.029	66.56
02/21/11	5:36 PM	Kum & Go 222 Grinnell IA	6.394	3.129	20.01
02/22/11	4:25 PM	Kum & Go #22 Grinnell IA	22.450	3.199	71.82
03/02/11	NR	Co. Engineer's Office - Monte Shop	23.400	3.010	70.43
03/04/11	11:09 AM	DJ C-Store Montezuma IA	27.325	2.769	75.66
03/09/11	NR	Co. Engineer's Office - Monte Shop	21.000	3.010	63.21
03/15/11	11:17 AM	DJ C-Store Montezuma IA	21.294	3.439	73.23
03/16/11	6:38 PM	DJ C-Store Montezuma IA	23.140	3.379	78.19
03/24/11	9:47 AM	DJ C-Store Montezuma IA	23.031	3.399	78.28
03/30/11	7:26 PM	DJ C-Store Montezuma IA	22.190	3.399	75.42
04/01/11	NR	Co. Engineer's Office - Monte Shop	12.000	3.010	36.12
04/05/11	6:42 AM	DJ C-Store Montezuma IA	17.438	3.499	61.02
04/08/11	6:35 AM	DJ C-Store Montezuma IA	15.902	3.599	57.23
04/10/11	7:46	Kum & Go #22 Grinnell IA	20.276	3.699	75.00
04/11/11	NR	Co. Engineer's Office - Monte Shop	21.900	3.230	70.74
04/23/11	7:58 AM	DJ C-Store Montezuma IA	10.873	3.679	40.00
04/26/11	7:47 AM	DJ C-Store Montezuma IA	16.317	3.679	60.03

Exhibit C

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
04/28/11	NR	Co. Engineer's Office - Monte Shop	23.000	3.230	74.29
04/29/11	3:27 PM	Kum & Go 0022 Grinell IA	19.556	3.799	74.29
05/03/11	3:05 PM	DJ C-Store Montezuma IA	23.286	3.799	88.46
05/14/11	8:54 AM	DJ C-Store Montezuma IA	8.435	3.699	31.20
05/25/11	NR	DJ C-Store Montezuma IA	16.312	3.679	60.01
05/26/11	1:40 PM	DJ C-Store Montezuma IA	23.381	3.679	86.02
06/01/11	6:35 AM	DJ C-Store Montezuma IA	21.247	3.649	77.53
06/06/11	12:00 PM	DJ C-Store Montezuma IA	23.648	3.629	85.82
06/06/11	8:36 PM	Kum & Go #714 Brooklyn IA	5.587	3.580	20.00
06/08/11	3:31 PM	DJ C-Store Montezuma IA	22.155	3.589	79.51
06/14/11	11:10 AM	DJ C-Store Montezuma IA	20.702	3.549	73.47
06/17/11	4:54 PM	DJ C-Store Montezuma IA	12.018	3.499	42.05
06/22/11	8:02 AM	DJ C-Store Montezuma IA	24.057	3.499	84.18
06/24/11	3:15 PM	DJ C-Store Montezuma IA	20.813	3.389	70.54
06/27/11	NR	Co. Engineer's Office - Monte Shop	20.000	3.300	66.00
07/08/11	9:17 AM	DJ C-Store Montezuma IA	8.227	3.369	27.72
07/11/11	8:19 AM	DJ C-Store Montezuma IA	23.518	3.439	80.88
07/15/11	9:14 AM	DJ C-Store Montezuma IA	15.316	3.469	53.13
07/19/11	10:44 AM	DJ C-Store Montezuma IA	7.125	3.509	25.00
07/20/11	NR	DJ C-Store Montezuma IA	18.855	3.509	66.16
07/22/11	9:33 AM	DJ C-Store Montezuma IA	23.781	3.529	83.92
07/25/11	NR	Co. Engineer's Office - Monte Shop	28.300	3.300	93.39
08/01/11	6:32 PM	Kum & Go #22 Grinnell IA	20.075	3.599	72.25
08/06/11	10:08 AM	DJ C-Store Montezuma IA	12.633	3.549	44.83
08/08/11	NR	Co. Engineer's Office - Monte Shop	22.400	3.360	75.26
08/13/11	3:32 PM	DJ C-Store Montezuma IA	15.605	3.399	53.04
08/17/11	8:00 AM	DJ C-Store Montezuma IA	23.097	3.309	76.43
08/19/11	4:54 PM	DJ C-Store Montezuma IA	22.331	3.409	76.13
08/24/11	NR	Co. Engineer's Office - Monte Shop	22.500	3.360	75.60

Report on a Review of the
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Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
08/25/11	5:00 PM	DJ C-Store Montezuma IA	20.410	3.459	70.60
08/29/11	4:25 PM	DJ C-Store Montezuma IA	17.568	3.459	60.77
08/31/11	NR	DJ C-Store Montezuma IA	16.351	3.569	58.36
09/01/11	3:30 PM	DJ C-Store Montezuma IA	10.424	3.569	37.20
09/02/11	12:31 PM	DJ C-Store Montezuma IA	13.187	3.569	47.06
09/09/11	3:31 PM	Kum & Go #22 Grinnell IA	24.128	3.599	86.84
09/12/11	NR	Co. Engineer's Office - Monte Shop	21.500	3.360	72.24
09/19/11	NR	Co. Engineer's Office - Monte Shop	10.200	3.360	34.27
09/22/11	7:38 AM	Kum & Go #22 Grinnell IA	11.477	3.499	40.16
09/22/11	4:31 PM	DJ C-Store Montezuma IA	17.459	3.439	60.04
09/30/11	8:33 AM	DJ C-Store Montezuma IA	21.505	3.309	71.16
10/03/11	10:16 AM	DJ C-Store Montezuma IA	20.349	3.249	66.11
10/14/11	11:02 AM	DJ C-Store Montezuma IA	21.991	3.339	73.43
10/19/11	8:03 AM	DJ C-Store Montezuma IA	19.958	3.339	66.64
10/25/11	NR	Co. Engineer's Office - Monte Shop	22.700	3.360	76.27
11/03/11	7:35 AM	Kum & Go #22 Grinnell IA	12.024	3.329	40.03
11/08/11	NR	Co. Engineer's Office - Monte Shop	23.600	3.360	79.30
11/15/11	NR	Kum & Go #22 Grinnell IA	12.750	3.449	43.97
11/17/11	NR	Co. Engineer's Office - Monte Shop	23.500	3.360	78.96
11/22/11	1:20 PM	DJ C-Store Montezuma IA	12.989	3.209	41.68
11/29/11	4:11 PM	Casey's 00010157 Montezuma IA	23.055	2.999	69.14
12/01/11	3:52 PM	DJ C-Store Montezuma IA	21.853	3.039	66.41
12/15/11	NR	Co. Engineer's Office - Monte Shop	20.000	2.900	58.00
12/16/11	5:27 PM	DJ C-Store Montezuma IA	11.272	3.059	34.48
12/22/11	NR	Co. Engineer's Office - Monte Shop	11.000	2.900	31.90
12/23/11	1:35 PM	Kum & Go #22 Grinnell IA	18.777	2.999	56.31
12/27/11	NR	Co. Engineer's Office - Monte Shop	23.300	2.900	67.57
12/31/11	9:52 AM	Kum & Go #22 Grinnell IA	14.439	3.099	44.75
01/03/12	4:00 PM	Kum & Go #22 Grinnell IA	5.233	3.100	16.22

Exhibit C

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
01/06/12	9:11 AM	DJ C-Store Montezuma IA	19.574	3.109	60.86
01/11/12	7:06 PM	DJ C-Store Montezuma IA	12.865	3.109	40.00
01/13/12	4:46 PM	DJ C-Store Montezuma IA	15.404	3.109	47.89
01/18/12	8:13 AM	DJ C-Store Montezuma IA	17.190	3.109	53.44
01/23/12	7:15 AM	DJ C-Store Montezuma IA	13.037	3.069	40.01
01/28/12	8:13 AM	Kum & Go #22 Grinnell IA	24.573	3.199	78.61
01/31/12	1:24 PM	Casey's 00030429 Brooklyn IA	18.751	3.179	59.61
02/06/12	8:25 AM	DJ C-Store Montezuma IA	24.531	3.279	80.44
02/09/12	8:25 AM	DJ C-Store Montezuma IA	17.077	1.612	27.53
02/16/12	NR	Co. Engineer's Office - Monte Shop	11.100	2.900	32.19
02/17/12	NR	DJ C-Store Montezuma IA	14.390	3.359	48.34
02/20/12	3:47 PM	DJ C-Store Montezuma IA	14.287	3.359	47.99
02/21/12	NR	Co. Engineer's Office - Monte Shop	19.900	2.900	57.71
02/24/12	NR	Co. Engineer's Office - Monte Shop	16.400	2.900	47.56
03/01/12	NR	Co. Engineer's Office - Monte Shop	23.600	2.900	68.44
03/03/12	9:42 AM	DJ C-Store Montezuma IA	18.600	3.456	64.29
03/09/12	3:30 PM	Kum & Go #22 Grinnell IA	14.687	3.599	52.86
03/09/12	NR	Co. Engineer's Office - Monte Shop	22.200	2.900	64.38
03/15/12	NR	DJ C-Store Montezuma IA	19.240	3.709	71.36
03/19/12	6:48 PM	Kum & Go #22 Grinnell IA	21.039	3.799	79.93
03/22/12	NR	Co. Engineer's Office - Monte Shop	10.000	2.900	29.00
03/29/12	4:02 PM	Casey's Gen Store 2478 New Sharon IA	18.663	3.749	69.97
04/03/12	NR	Co. Engineer's Office - Monte Shop	23.200	3.080	71.46
04/05/12	6:48 AM	DJ C-Store Montezuma IA	19.300	3.779	72.93
04/09/12	6:19 AM	DJ C-Store Montezuma IA	23.291	3.709	86.39
04/13/12	7:14 AM	DJ C-Store Montezuma IA	13.228	3.629	48.00
04/17/12	NR	Co. Engineer's Office - Monte Shop	15.000	3.080	46.20
04/20/12	11:56 AM	Kum & Go #22 Grinnell IA	20.544	3.629	74.55
04/23/12	NR	Co. Engineer's Office - Monte Shop	10.000	3.080	30.80

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04/24/12	NR	Co. Engineer's Office - Monte Shop	18.100	3.080	55.75
04/28/12	3:24 PM	DJ C-Store Montezuma IA	22.863	3.489	79.77
05/03/12	NR	Co. Engineer's Office - Monte Shop	14.000	3.250	45.50
05/07/12	6:37 PM	Kum & Go #22 Grinnell IA	13.067	3.489	45.59
05/10/12	2:22 PM	DJ C-Store Montezuma IA	21.633	3.409	73.75
05/12/12	11:12 AM	DJ C-Store Montezuma IA	24.480	3.409	83.45
05/14/12	NR	Co. Engineer's Office - Monte Shop	10.000	3.250	32.50
05/16/12	NR	Co. Engineer's Office - Monte Shop	12.000	3.250	39.00
05/18/12	5:27 PM	DJ C-Store Montezuma IA	22.894	3.389	77.59
05/18/12	NR	Co. Engineer's Office - Monte Shop	12.100	3.250	39.33
05/21/12	10:27 AM	DJ C-Store Montezuma IA	24.350	3.389	82.52
05/25/12	12:40 PM	DJ C-Store Montezuma IA	22.322	3.359	74.98
05/29/12	NR	Co. Engineer's Office - Monte Shop	7.000	3.250	22.75
05/30/12	3:47 PM	DJ C-Store Montezuma IA	18.424	3.329	61.33
06/04/12	NR	Co. Engineer's Office - Monte Shop	6.000	3.250	19.50
06/11/12	6:11 PM	Kum & Go #22 Grinnell IA	25.740	3.349	86.20
06/13/12	7:48 AM	Kum & Go #22 Grinnell IA	5.983	3.349	20.04
06/14/12	NR	Co. Engineer's Office - Monte Shop	18.000	3.250	58.50
06/27/12	1:22 PM	DJ C-Store Montezuma IA	21.738	3.349	72.80
07/06/12	7:55 AM	DJ C-Store Montezuma IA	24.605	3.239	79.70
07/10/12	7:29 AM	DJ C-Store Montezuma IA	12.091	3.309	40.01
07/15/12	10:03 AM	DJ C-Store Montezuma IA	14.506	3.309	48.00
07/16/12	8:12 AM	Kum & Go #22 Grinnell IA	21.000	3.434	72.12
07/19/12	2:58 PM	DJ C-Store Montezuma IA	23.462	3.309	77.64
07/25/12	6:57 AM	DJ C-Store Montezuma IA	20.673	3.409	70.47
07/28/12	8:54 AM	DJ C-Store Montezuma IA	16.478	3.389	55.84
07/30/12	7:58 AM	DJ C-Store Montezuma IA	18.061	3.389	61.21
08/02/12	7:43 PM	DJ C-Store Montezuma IA	14.892	3.359	50.02
08/07/12	7:32 AM	DJ C-Store Montezuma IA	14.335	3.489	50.01

Exhibit C

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
08/08/12	1:21 PM	DJ C-Store Montezuma IA	25.804	3.489	90.03
08/09/12	3:25 PM	Kwik Star Brooklyn IA	23.611	3.559	84.03
08/20/12	4:47 PM	DJ C-Store Montezuma IA	27.862	3.589	100.00
08/20/12	7:35 AM	DJ C-Store Montezuma IA	23.956	3.589	85.98
08/27/12	8:00 AM	DJ C-Store Montezuma IA	14.573	3.569	52.01
08/27/12	5:21 PM	Kum & Go #22 Grinnell IA	23.597	3.699	87.29
08/31/12	7:42 AM	DJ C-Store Montezuma IA	23.507	3.649	85.78
09/07/12	3:57 PM	DJ C-Store Montezuma IA	15.246	3.709	56.55
09/08/12	11:22 AM	DJ C-Store Montezuma IA	4.576	3.708	16.97
09/10/12	NR	Co. Engineer's Office - Monte Shop	23.500	3.250	76.38
09/13/12	7:49 AM	DJ C-Store Montezuma IA	10.664	3.759	40.09
09/17/12	NR	Co. Engineer's Office - Monte Shop	21.200	3.250	68.90
09/20/12	3:49 PM	Kum & Go #22 Grinnell IA	13.341	3.749	50.02
09/22/12	7:37 AM	DJ C-Store Montezuma IA	13.482	3.709	50.00
09/24/12	NR	Co. Engineer's Office - Monte Shop	20.000	3.250	65.00
09/28/12	11:18 AM	Casey's Gen Store 3042 Brooklyn IA	23.028	3.749	86.33
09/29/12	9:21 AM	DJ C-Store Montezuma IA	21.687	3.734	80.98
10/03/12	3:25 PM	DJ C-Store Montezuma IA	13.483	3.709	50.01
10/05/12	4:24 PM	Kum & Go #22 Grinnell IA	16.275	3.699	60.20
10/05/12	10:40 AM	DJ C-Store Montezuma IA	10.023	3.709	37.18
10/10/12	7:13 AM	DJ C-Store Montezuma IA	15.638	3.709	58.00
10/12/12	5:09 PM	Casey's Gen Store 1015 Montezuma I	22.273	3.599	80.16
10/13/12	7:15 AM	DJ C-Store Montezuma IA	9.928	3.609	35.83
10/15/12	7:13 AM	Casey's Gen Store 3042 Brooklyn IA	17.783	3.599	64.00
10/19/12	3:11 PM	DJ C-Store Montezuma IA	12.487	3.449	43.07
10/22/12	5:45 PM	Kum & Go 222 Grinnell IA	23.120	3.299	76.27
10/29/12	1:56 PM	Kum & Go #22 Grinnell IA	23.250	3.299	76.70
10/31/12	1:57 PM	Casey's Gen Store 1527 Grinnell IA	23.096	3.199	73.88
11/06/12	7:59 AM	DJ C-Store Montezuma IA	23.905	3.209	76.71

Report on a Review of the
Poweshiek County Sheriff's Office

Fuel Purchases by Tom Sheets
For the period January 1, 2010 through March 31, 2013

Transaction Date	Time	Location	Number of Gallons	Cost per Gallon	Cost
11/07/12	4:23 PM	DJ C-Store Montezuma IA	23.402	3.169	74.16
11/13/12	8:53 AM	Kum & Go #22 Grinnell IA	20.710	3.299	68.32
11/15/12	8:26 AM	DJ C-Store Montezuma IA	15.843	3.209	50.84
11/16/12	5:22 PM	DJ C-Store Montezuma IA	16.398	3.209	52.62
11/20/12	5:57 PM	DJ C-Store Montezuma IA	5.112	3.208	16.40
11/20/12	10:53 AM	DJ C-Store Montezuma IA	17.008	3.209	54.58
11/21/12	10:09 AM	DJ C-Store Montezuma IA	21.440	3.209	68.80
11/28/12	12:58 PM	DJ C-Store Montezuma IA	21.315	3.169	67.55
12/02/12	NR #	Zip In Mini Lynnville IA	13.257	3.169	42.01
12/04/12	12:47 PM	Kum & Go #22 Grinnell IA	23.667	3.249	76.89
12/07/12	9:36 AM	DJ C-Store Montezuma IA	19.214	3.169	60.89
12/11/12	5:00 PM	DJ C-Store Montezuma IA	23.184	3.109	72.08
12/11/12	9:19 AM	DJ C-Store Montezuma IA	12.623	3.169	40.00
12/14/12	7:26 AM	DJ C-Store Montezuma IA	21.378	3.069	65.61
12/20/12	8:59 AM	DJ C-Store Montezuma IA	16.312	2.999	48.92
12/22/12	9:24 AM	DJ C-Store Montezuma IA	15.378	2.999	46.12
12/27/12	9:39 AM	DJ C-Store Montezuma IA	21.400	2.999	64.18
12/31/12	9:14 AM	DJ C-Store Montezuma IA	9.651	3.108	30.00
Total			5,155.170		\$ 15,869.34

NR - Not readable or not available.

- Number of gallons for unreadable receipts was calculated based on the price per gallon at the same location on the date closest to the transaction date. For example, the DJ receipt for 02/15/10 is unreadable. The DJ receipt for 02/16/10 shows a cost of \$2.379 per gallon. As a result, the number of gallons purchased on 02/15/10 was calculated by dividing the total cost of \$20.04 by the \$2.379 price per gallon.

Report on a Review of the
Poweshiek County Sheriff's Office

Improper Credit Card Charges
For the period January 1, 2010 through March 31, 2013

Transaction Date	VISA Description	Receipt Description
02/02/10	DJ C-Store Montezuma IA	4 qty pizzas - "Training with the jailers"
02/02/10	DJ C-Store Montezuma IA	4 qty Mountain Dew 2 Liter - "Training with the jailers"
03/11/10	DJ C-Store Montezuma IA	4 qty pizzas
07/20/10	Casey's Montezuma IA	5 qty pizzas - "Training (Dispatch, Jailers, etc)"
07/21/10	Casey's Montezuma IA	5 qty pizzas - "Training (Dispatch, Jailers, etc)"
11/17/10	Subway Grinnell IA	Sandwich platter and Cookies- "Uniform Patrol Training"
01/31/11	Kum & Go #22 Grinnell IA	Missing Receipt - paid by Sheets directly to bank
02/24/11	Holiday Inn Des Moines IA	Missing Receipt - reimbursed by Sheets.
11/09/11	Zip In Mini Lynnville IA	3 large pizzas - "Meals for Deputies training"
12/15/11	Caseys 00010157 Monetzuma IA	2 Large Pizzas - "Adult Corrections training"
01/30/12	Subway 00487363 Montezuma IA	2 Party Platters - feed deputies/DCI/lab team during investigation.
02/20/12	DJ C-Store Montezuma IA	2 - 9 Volt batteries, Food \$2.29
03/27/12	Fobus Holster Fobusholster, PA	Smith & Wesson J Frame, 5 Shot (<i>Holster</i>)
05/18/12	Fobus Holster Fobusholster, PA	Smith & Wesson All 38/357 J Frame / Rossi 88 Charter Arms U.C. Lite .38 (<i>Holster</i>)
11/11/12	Staybridge Suites West Des Moines IA	11/10: 1 night - personal check reimb by Tom Sheets
	Total	

* - Amount reimbursed by former Sheriff Sheets totals \$146.49.


Amount	Allowable	Improper
\$ 51.32	-	51.32
8.72	-	8.72
48.11	-	48.11
69.51	-	69.51
69.51	-	69.51
69.22	-	69.22
21.00	-	21.00 *
56.00	-	56.00 *
41.98	-	41.98
29.94	-	29.94
63.02	-	63.02
13.13	10.84	2.29 *
31.99	-	31.99
31.99	-	31.99
67.20	-	67.20 *
\$672.64	10.84	661.80

Report on a Review of the
Poweshiek County Sheriff's Office

Staff

This review was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Karie A. Meisgeier, CPA, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

**Report on a Review
of the
Poweshiek County Sheriff's Office**

Report on a Review of the Poweshiek County Sheriff's Office Copy of Jail Payment Plan Agreement

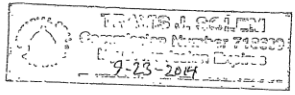
Payment Plan re: Room and Board Reimbursement Claim - 910; 356.7

For Case(s):

I, [redacted] agree that I owe \$420 in unpaid Room and Board fees for 12 days sentenced and served in the Poweshiek County Jail (at the rate of \$35 per day), for the case(s) listed above. I hereby agree to begin payment of this debt by making a payment of \$15.00 every (week, bi-weekly or monthly). I agree to make the first payment on or before 15th of Month starting Feb 15, 2012 and will continue to make the payment of \$15.00 every (week, bi-weekly or monthly) payments thereafter until said balance is paid in full. I understand that if I do not maintain this payment plan as agreed, the Poweshiek County Sheriff's Office will initiate the necessary legal action to collect this amount from me without further notice. I, FURTHER UNDERSTAND THAT IF I HAVE AMOUNTS OWED FOR CASES NOT LISTED ABOVE, THAT THEY ARE NOT COVERED BY THIS PAYMENT PLAN.

[redacted signature] Signature

Subscribed and sworn to before me by the aforesaid on this 27 day of Jan 2012



[Signature] Notary Public State of Iowa

PAYMENT RECORD

Table with 7 columns: Date, Amount Paid, Balance, Date, Amount Paid, Balance. Handwritten entries: 3-7-12 | 150.00 | 270.00; 3-15-12 | 100.00 | 170.00; 4-26-12 | 50.00 | 120.00

Report on a Review of the
Poweshiek County Sheriff's Office

Resolution #2512 Regarding Jail Room and Board Fees

RESOLUTION #2512

WHEREAS, there is no current policy for collecting fees for room and board from every SENTENCED INMATE in the custody of the Poweshiek County Jail, and

WHEREAS, it would be in the best public interest for the Poweshiek County Sheriff's Office to charge a specified rate set down,

NOW, THEREFORE BE IT AND IT IS HEREBY RESOLVED by the Poweshiek County Board of Supervisors, this date met in lawful session that the Poweshiek County Sheriff's Office is hereby authorized to collect fees for room and board from every SENTENCED INMATE in the custody of the Poweshiek County Jail as follows:

- 1) \$55.00 per day from every SENTENCED INMATE in the custody of the Poweshiek County Jail. Any part of a 24 hour period is considered a day.
- 2) SENTENCED INMATE whom the courts have allowed to serve their sentences as a WORK RELEASED STATUS will pay the Poweshiek County Sheriff's Office \$40.00 per day. All monies will be due at the time the SENTENCED INMATE starts their confinement.
 - a. If an inmate earns less than \$10.00 per hourly rate the amount for WORK RELEASE STATUS will be \$20.00 per day.
- 3) Sentenced inmates on a VIOLATION OF ANY CITY ORDINANCE will be charged \$35.00 per day and billed to the municipality in _____ which the ordinance was initially charged under.

Dated at Montezuma, Poweshiek County, Iowa this 1st day of May, 2008.

Poweshiek County Board of Supervisors

Doug Shutts
Lamoyne Gaard

ATTEST:
Diana Dawley
Diana Dawley, Poweshiek County Auditor
and Secretary to the Board of Supervisors

Report on a Review of the
Poweshiek County Sheriff's Office

Poweshiek County Employee Agreement to Accept the VISA Card

RECEIVED

79-1

NOV 19 2010

Poweshiek County Employee Agreement to Accept the VISA Card and Terms of Use

POWESHIEK COUNTY
AUDITOR'S OFFICE

By signing below, you are verifying that you have read the Poweshiek County Credit Card Use Policy and this Agreement and further, by signing below, you agree to comply with and be bound by the terms and conditions of such policies. You also acknowledge that you have been provided and have actually received the VISA card #4121 6369 3002 3806. By signing below, you further accept and agree to be bound by the following terms and conditions:

1. I understand the VISA is to be used for Poweshiek County approved purchases only and I agree not to charge or make any non business related charges.
2. Improper use of the VISA card will be considered misappropriation of public funds. I acknowledge that any such improper use may result in disciplinary action up to and including termination of my employment.
3. If the VISA card is lost or stolen, I will immediately notify Grinnell State Bank and the Poweshiek County Auditor's office by telephone. I will likewise immediately notify my supervisor. I will confirm the telephone call by email or facsimile with a copy of the notification to the Auditor's office.
4. I agree to surrender the VISA card immediately upon termination of employment to the Auditor's office, whether for retirement, voluntary or involuntary reasons or at any such time my employer requests I surrender the VISA card. It is Poweshiek County property.
5. I understand that the VISA card is issued in my name solely for the convenience of Poweshiek County. I will not allow any other person to use the VISA card. I acknowledge and agree that I shall be solely responsible for any and all improper charges made against the VISA card, including interest and any penalties.
6. All charges will be billed directly to and paid directly by Poweshiek County. The bank cannot and will not accept any monies from me directly; therefore, as set forth in paragraph 2 above, any personal or other improper charges billed to Poweshiek County shall be considered misappropriation of public funds.
7. As the card is the property of Poweshiek County, I understand that I may be periodically required to comply with internal control procedures designed to protect County assets. This may include being asked to produce the VISA card, at any time, to validate its existence and account number or for such other purpose as my employer deems necessary. I may also be asked to produce receipts and statements to audit its use. I agree to cooperate fully with such procedures.
8. I will receive a Monthly Reconciliation Statement (MRS), which will report all account activity during the statement period. Since I am responsible for all charges (but not for payment) on the VISA card, I will resolve any discrepancies by contacting the Auditor's office. I will also notify my supervisor or employer immediately of the existence of such discrepancy.
9. The charges made against the VISA card are automatically assigned to the cost center assigned to the VISA card as specified by my employer. This code cannot be changed without the Auditor's office involvement and consent. When changed, the new accounting code will not affect any charges made prior to the change but will affect future charges.
10. I understand the VISA card is not necessarily provided to all employees. Assignment is based on my need to purchase materials for the County and/or to provide for business travel and for any other reason deemed necessary by Poweshiek County. My card may be revoked based on change of assignment or location or for any other reason, with or without, cause. I understand that the VISA card is not an entitlement nor reflective of title or position.

Employee Signature

Auditor's Signature

Tom Sheets
Employee Printed Name

5/8/2010
Date

Diana Dawley
Auditor's Printed Name

11/19/10
Date