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NEWS RELEASE

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FOR RELEASE August 8, 2014

Auditor of State Mary Mosiman today released a report on a special investigation of the Malvern Public Library (Library) for the period July 1, 2006 through October 31, 2013. The special investigation was requested by City officials as a result of concerns regarding certain claims submitted for payment by the former Library Director, Stacey Buick.

Mosiman reported the special investigation identified \$32,903.23 of improper and unsupported disbursements. The \$24,552.82 of improper disbursements identified includes \$11,949.81 of improper payments to vendors, \$10,970.40 of improper reimbursements to Ms. Buick, \$1,384.99 of improper payroll issued to Ms. Buick, including FICA and IPERS, and \$247.62 of sales tax. The \$8,350.41 of unsupported disbursements identified includes \$4,237.92 of payments to vendors and \$4,112.49 of reimbursements to Ms. Buick. Mosiman also reported it was not possible to determine if additional amounts were improperly disbursed or if any collections were not properly deposited because adequate records for receipts and certain disbursements were not available.

In addition, Mosiman reported numerous receipts submitted to the City for payment by Ms. Buick appeared to be photocopied and altered in some manner, including changed, partial, and/or missing descriptions. During a review of the records maintained in Ms. Buick's office at the Library, an envelope was discovered containing original vendor receipts. Several of the receipts included item descriptions which were fully or partially covered with correction fluid or an alternate description had been copied and pasted over the original description.

The report includes recommendations to strengthen the City's internal controls and overall operations, such as requiring adequate documentation to support disbursements, issuing non-payroll checks to employees on a reimbursement basis rather than in advance of the purchase, and ensuring all vendor charge accounts are properly approved by the City Council.

Copies of the report have been filed with the Mills County Attorney's Office, the Mills County Sheriff's Office, the Attorney General's Office, and the Division of Criminal Investigation. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/specials/1321-0620-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
MALVERN PUBLIC LIBRARY
FOR THE PERIOD
JULY 1, 2006 THROUGH OCTOBER 31, 2013**

Table of Contents

		<u>Page</u>
Auditor of State's Report		3-4
Investigative Summary:		
Background Information		5-6
Detailed Findings		6-14
Recommended Control Procedures		15-16
Exhibits:	<u>Exhibit</u>	
Summary of Findings	A	19
Vendor Payments with Altered Supporting Documentation	B	20-22
Additional Vendor Payments	C	24-31
Unsupported Vendor Payments	D	32-33
Reimbursements to Stacey Buick with Altered Supporting Documentation	E	35
Additional Reimbursements to Stacey Buick	F	36-38
Unsupported Reimbursements to Stacey Buick	G	40-41
Staff		42
Appendices:	<u>Appendix</u>	
Copy of Supporting Documentation for Check #32811	1	44-45
Copy of Supporting Documentation for Check #32531	2	46-47
Copy of Supporting Documentation for Check #33539	3	48-49
Copy of Supporting Documentation for Check #35307	4	50-51
Copy of Supporting Documentation for Check #36887	5	52-53
Copy of Supporting Documentation for Check #38795	6	54-55
Copy of Supporting Documentation for Check #34778	7	56-57
Copy of Supporting Documentation for Check #35739	8	58-60
Copy of Nebraska Furniture Mart Invoice	9	61



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Auditor of State's Report

To the Honorable Mayor and Members
of the City Council:

As a result of alleged improprieties regarding certain disbursements and at your request, we conducted a special investigation of the Malvern Public Library (Library). We have applied certain tests and procedures to selected financial transactions of the Library for the period July 1, 2006 through October 31, 2013. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed the records maintained in the office of the former Library Director, Stacey Buick, to identify any relevant supporting documentation or additional information.
- (3) Obtained and scanned the financial transactions for the Library recorded in the City's general ledger for reasonableness. We examined certain disbursements to determine if they were appropriate, properly approved, and supported by adequate documentation.
- (4) Analyzed invoices from certain vendors to determine the reasonableness of the quantity and frequency of the purchase of certain goods.
- (5) Confirmed payments to the Library by the State of Iowa and Mills County to determine if they were properly deposited to the City's checking account in a timely manner.
- (6) Reviewed available supporting documentation to determine if collections from fines, donations, fundraisers, and Conference Center rent were properly deposited to the City's checking account.
- (7) Reviewed timesheets prepared by Ms. Buick to determine if the hours were reasonable and if they were properly approved.
- (8) Interviewed Ms. Buick with the assistance of law enforcement to obtain additional explanation for certain disbursements.

These procedures identified \$32,903.23 of improper and unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if any collections were not properly deposited because adequate records for receipts and certain disbursements were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A through G** of this report.

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

Copies of this report have been filed with the Mills County Attorney's Office, the Mills County Sheriff'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 City of Malvern and the Mills County Sheriff's Office during the course of our investigation.



MARY MOSIMAN, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

July 17, 2014

Report on Special Investigation of the
Malvern Public Library
Investigative Summary

Background Information

The City of Malvern is located in Mills County and has a population of approximately 1,142 according to the 2010 census. The Malvern Public Library (Library) is governed by a 7-member Board of Trustees (Board) appointed by the Mayor with the approval of the City Council, which is responsible for setting Library policies, managing the Library's financial activity, and providing oversight of Library employees. According to a City ordinance, the Board has exclusive control over all funds received by or designated for the Library. However, in practice, the City Council currently approves all Library disbursements. In addition, the City employs a Library Director to oversee daily operations of the Library. Stacey Buick became the Library Director on November 8, 2004. As the Library Director, Ms. Buick was responsible for:

- 1) collecting miscellaneous receipts paid to the Library, such as fines, donations, and memorials, and remitting the funds collected to the City Clerk for deposit,
- 2) organizing fundraisers, collecting any donations received, and remitting the proceeds to the City Clerk for deposit,
- 3) preparing Conference Center rental agreements, collecting payments, returning the security deposits, and remitting rental fees collected to the City Clerk for deposit,
- 4) purchasing goods and services for daily operations of the Library, such as books, movies, and supplies, preparing vouchers for approval by the Board, and providing approved vouchers and corresponding supporting documentation to the City Clerk for payment, and
- 5) preparing and submitting a timesheet to document hours worked.

According to the City Clerk, there are several revenue sources for the Library, including state aid from the State of Iowa, property tax collected by Mills County and remitted to the City, and miscellaneous collections from patrons, such as fines for overdue materials, Conference Center rent, memorials, and fundraisers. The City receives most payments for the Library from the State electronically. However, occasionally, Ms. Buick received a payment through the mail. All other payments are collected through the mail or in person at City Hall or the Library. However, neither Ms. Buick nor the Library staff prepared receipts or recorded the collections on an initial receipts listing.

All disbursements for the Library, including payroll, are processed by the City Clerk and are to be made by check. All disbursements are to be supported by itemized receipts, invoices, or other supporting documentation. Ms. Buick prepared a voucher for each disbursement, which was presented to the Board for approval. The approved voucher, along with the original receipts, was then to be submitted to the City Clerk for payment. However, on numerous occasions, Ms. Buick submitted photocopied receipts or supporting documentation which did not itemize the purchase. According to the City Clerk, she raised this issue with Ms. Buick and the Board; however, nothing changed.

The City Clerk includes all Library disbursements in the listing of bills provided to the City Council for approval. Based on a review of the records maintained in Ms. Buick's office and discussions with the City Clerk, we determined Ms. Buick had established charge accounts at several vendors. Although several of these charge accounts were approved by the Board, none of the charge accounts were approved by the City Council, as required. In addition, Ms. Buick established a petty cash fund which she used for some disbursements; however, it was not approved by the City Council.

After receiving a call from the Mayor alleging the Library Director was misappropriating funds, a representative of the City's CPA firm contacted the Office of Auditor of State on

October 10, 2013 to provide notification concerns had been identified and the contact information for the Mayor. According to a discussion held with the Mayor on October 10, 2013, she had been contacted by a concerned citizen who provided copies of receipts from the Library which had been altered with correction fluid and contained items which were personal in nature and not for business operations of the Library. The Mayor also stated she had requested a duplicate receipt from a specific vendor, and the detail on the duplicate receipt was significantly different than the detail on the receipt submitted to the City by Ms. Buick.

According to the Mayor, she confronted Ms. Buick about the altered receipt on October 10, 2013, and Ms. Buick responded, "You're concerned with \$6.00?" The Mayor stated she told Ms. Buick she was concerned by the alteration to the receipt and concerned about how many more altered receipts there were. The Mayor also informed Ms. Buick she was requesting an in-depth review and placed Ms. Buick on unpaid administrative leave. Ms. Buick subsequently resigned effective October 18, 2013.

As a result of the concerns identified, the Mayor requested the Office of Auditor of State review the Library's financial transactions. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2006 through October 31, 2013.

Detailed Findings

These procedures identified \$32,903.23 of improper and unsupported disbursements for the period July 1, 2006 through October 31, 2013. The \$24,552.82 of improper disbursements identified includes \$11,949.81 of improper payments to vendors, \$10,970.40 of improper reimbursements to Ms. Buick, \$1,384.99 of improper payroll issued to Ms. Buick, including FICA and IPERS, and \$247.62 of sales tax. The \$8,350.41 of unsupported disbursements identified includes \$4,237.92 of payments to vendors and \$4,112.49 of reimbursements to Ms. Buick. It was not possible to determine if additional amounts were improperly disbursed or if any collections were not properly deposited because adequate records for receipts and certain disbursements were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

After Ms. Buick was placed on unpaid administrative leave, the City Clerk locked Ms. Buick's office and left all records intact pending the special investigation. We reviewed all records maintained in Ms. Buick's office to identify any relevant supporting documentation or additional information. As a result, we identified an envelope containing original vendor receipts which had been altered with correction fluid or alternate descriptions had been copied and pasted over the original descriptions. We obtained an electronic copy of the City's general ledger for the period July 1, 2006 through October 31, 2013 and matched the supporting documentation located in Ms. Buick's office to the corresponding City check issued to either Ms. Buick or the vendor.

In addition, we scanned all disbursements recorded for the Library for the period July 1, 2006 through October 31, 2013 and selected certain vendors and disbursements to examine for propriety, proper approval, and adequate supporting documentation. We also compared the supporting documentation located in Ms. Buick's office to the supporting documentation maintained by the City. We identified several improper and unsupported disbursements issued to Ms. Buick and certain vendors. The improper and unsupported disbursements identified are explained in detail in the following sections of this report.

Payments to Vendors – We reviewed all receipts available to determine the propriety of the documents and related disbursements. During our review, we identified a number of receipts which had been altered in some manner. If a receipt was altered in any way, the entire receipt was considered to be improper. If the receipt was not altered, we reviewed the items purchased to determine if they were personal in nature or were reasonable for Library operations. We obtained a listing of all Library events held during the period reviewed to evaluate food and supplies

purchased. In addition, we discussed certain disbursements with the City Clerk and Library staff to determine if the Library received the item(s) purchased.

The City Clerk records Library disbursements in the general ledger using a specified set of object codes to properly classify the expense by type, such as postage, supplies, and mileage. As a result, checks issued could appear in the general ledger multiple times under separate object codes. Therefore, we are reporting the improper activity identified according to the detail recorded by the City Clerk and refer to the activity as “transactions”.

We identified 102 transactions totaling \$7,766.45 for which the supporting documentation had been altered. The 102 transactions identified resulted in payments issued to vendors and are listed in **Exhibit B**. The total of \$7,766.45 is included in **Exhibit A** as improper disbursements. Examples of the alterations identified in the supporting documentation include:

- On May 6, 2008, the City issued check #32811 to Pamida in the amount of \$216.70 for the purchase of memorial books, toilet paper, printer paper, and printer ink. However, the charge account statement appeared altered. The type face used for the invoice numbers, descriptions, and charges did not match the type face on the remainder of the invoice. In addition, the amount due had been copied and pasted onto the statement. Although we were unable to locate the original invoices, we compared the charge account statement for this check to an unaltered charge account statement to determine the validity of the statement. A copy of the altered charge account statement submitted for payment and a copy of an unaltered charge account statement are included in **Appendix 1**. According to Ms. Buick, there would have been no reason to alter the support and she did not recall changing the invoice.
- On February 7, 2008, the City issued check #32531 to Pamida in the amount of \$86.51. The check was supported by an invoice which showed the purchase of a movie, gaming system accessory, and a new battery. However, the charge account statement appeared altered. The type face used for the invoice numbers, descriptions, and charges did not match the type face on the remainder of the invoice, and the individual transactions added to \$97.60 rather than the \$86.51 paid by the City. In addition, during the review of the records maintained in Ms. Buick’s office, we found the original copy of the charge account statement with handwritten modifications. Copies of both charge account statements are included in **Appendix 2**.

Further review showed the charge account statement had also been submitted for payment in January 2008. On January 9, 2008, the City issued check #32466 to Pamida in the amount of \$97.60. However, the payment was not supported by an itemized receipt, and the descriptions of the items purchased were handwritten on the charge account statement. As a result, check #32466 is considered to be an improper disbursement.

- On November 10, 2008, the City issued check #33539 to Pamida in the amount of \$117.88 for the purchase of storage totes, books, and the remaining charge account balance. However, the charge account statement appeared altered. The type face used for the invoice numbers, descriptions, and charges did not match the type face on the remainder of the invoice. During the review of the records maintained in Ms. Buick’s office, we found the original receipt for the purchase, which confirmed the charge account statement submitted to the City for payment had been altered. A copy of the charge account statement and a copy of the original receipt are included in **Appendix 3**.

As illustrated by the **Appendix**, both prices and item descriptions were changed prior to the supporting documentation being submitted to the City for payment. The amounts of the totes were inflated on the voucher submitted by Ms. Buick and, instead of books, space saving cubes and TracPhones® were purchased. In addition, the receipt does not show a remaining balance.

- On April 6, 2010, the City issued check #35307 to Pamida in the amount of \$145.60 for the purchase of books, posters, and the remaining balance due. However, the statement provided was hand-typed and did not match the format of previous charge account statements provided by Pamida. During the review of the records maintained in Ms. Buick's office, we found 2 receipts for the original purchases, which confirmed the hand-typed statement was not valid. Based on a review of the receipts, the items purchased are comprised mostly of Easter basket supplies and candy. Although the 2 receipts totaled \$144.70, we were able to determine they correspond to this payment because the "Tran Code" on the receipts matched the "Tran Code" on the hand-typed statement. However, we were unable to determine the reason Ms. Buick requested \$0.90 more than the receipts total. A copy of the hand-typed statement and a copy of the original receipts are included in **Appendix 4**.
- On August 2, 2011, the City issued check #36887 to Kmart in the amount of \$229.88 for the purchase of 12 Windows 7 software programs and the corresponding service plan. However, the description on the receipt appeared altered. Based on a review of the records maintained in Ms. Buick's office, we found a copy of the same receipt which documented a model number for the item purchased. An internet search of the model number determined the item purchased was a window air conditioning unit. According to Ms. Buick, the air conditioning system at the Library failed and she purchased the window air conditioning unit while waiting for repairs. However, according to the City Clerk, the City would have repaired the air conditioning system immediately and would not have purchased a window unit. In addition, although the City Clerk did confirm there is a window air conditioning unit in the basement of the Library, it is not the same manufacturer as the window air conditioning unit purchased by Ms. Buick. A copy of the claim voucher submitted by Ms. Buick and a copy of the receipt found in Ms. Buick's office are included in **Appendix 5**. As illustrated by the **Appendix**, the claim voucher stated the purchase was for 12 Windows 7 programs.
- On December 9, 2011, the City issued check #37305 to Pamida in the amount of \$239.98 for the purchase of flash bulbs for a camera and a battery backup. However, the description on the receipt appeared altered. Based on a review of the records maintained in Ms. Buick's office, we found the original receipt for the purchase, which confirmed the receipt had been altered. According to the original receipt, the items purchased were a Fuji camera and a video game for a gaming system. According to Ms. Buick, she had no idea why the receipt was altered for this purchase.
- On February 11, 2013, the City issued check #38566 to Shopko in the amount of \$173.96 for the purchase of a DVD player. However, the description on the receipt appeared altered. Based on an internet search, we determined the product number on the receipt was for a coffee machine.
- On May 13, 2013, the City issued check #38795 to Oriental Trading in the amount of \$134.74 for the purchase of supplies for the summer reading program. However, the descriptions on the invoice provided were too truncated to determine the actual items purchased. After the concern was raised with the former Mayor, she contacted Oriental Trading and obtained a copy of the invoice directly from the vendor. Based on a review of the original invoice, the items purchased were graduation decorations and balloons. According to City officials, Ms. Buick's daughter graduated from high school in 2013. According to Ms. Buick, the purchase was for the summer reading program and she does not know why the copy submitted to the City was altered. A copy of the invoice submitted to the City for payment and a copy of the invoice obtained from Oriental Trading are included in **Appendix 6**.
- On July 8, 2013, the City issued check #39064 to Kmart in the amount of \$159.99 for the purchase of computer software. However, the description on the receipt appeared to be altered. During the review of the records maintained in Ms. Buick's office, we found the original receipt, which confirmed the description had been altered. Based on an internet search, we determined the product number on the receipt was for a window air conditioning unit.

Based on a review of the remaining altered receipts, the other items frequently purchased for which the description was altered include laundry detergent, laundry stain remover, and video games for a gaming system. In most instances, only a portion of the description was changed. During the review of the records maintained in Ms. Buick's office, we located an envelope containing original receipts. Several of the receipts located contained items which had been fully or partially covered with correction fluid or alternate descriptions had been copied and pasted over the original description.

We identified 95 additional transactions totaling \$4,183.36 for items which were personal in nature and not for Library operations. The supporting documentation for these transactions did not appear to be altered. The 95 transactions identified resulted in payments to vendors and are listed in **Exhibit C**. The total of \$4,183.36 is included in **Exhibit A** as improper disbursements. Examples of the items purchased include candy, pop, decorative items, laundry detergent, laundry stain remover, and grocery items. Of the 95 transactions identified, check #39314 issued to Marriott for \$280.00 for hotel reservations for October 16, 2013 through October 18, 2013 was refunded to the City because the trip was cancelled. As a result, the \$280.00 identified is included in **Exhibit A** as a repayment.

We identified an instance where Ms. Buick submitted the same receipt twice. On August 11, 2008, the City issued a check to Family Dollar for \$38.45. The same receipt was then submitted for payment on September 8, 2008. In addition, although we identified several receipts for the purchase of supplies for specific events, such as the summer reading program, which appeared reasonable, we identified the following instances where the date of the receipt did not correspond to the date of the event Ms. Buick indicated the supplies were for:

- A receipt dated June 29, 2010 was described as meals for the summer reading program, which was not held until mid-July.
- A claim voucher for \$100.00 for 10 pizzas was submitted on July 12, 2010 for the summer sleepover, which was not held until July 17.
- A receipt showing items ordered July 30, 2010 was described as supplies for a movie showing held June 30.
- A receipt showing items ordered October 7, 2011 were door prizes for an event at the Library held October 6.
- The claim voucher submitted by Ms. Buick for a receipt dated July 7, 2013 indicated the groceries purchased were for the summer reading program; however, the program was held the week of July 1.

We also identified 56 transactions totaling \$4,237.92 for which we were unable to locate sufficient supporting documentation. Although a description of the purchase was provided on the claim voucher by Ms. Buick, either no receipt was provided or the receipt provided was not itemized. Therefore, we are unable to determine the actual items purchased. In addition, based on the altered receipts previously described, we have no level of assurance the descriptions provided are accurate. The 56 transactions identified resulted in payments to vendors and are listed in **Exhibit D**. The total of \$4,237.92 is included in **Exhibit A** as unsupported disbursements.

Reimbursements to Stacey Buick – As previously stated, Ms. Buick became the Library Director on November 8, 2004. According to the City Clerk, it would be reasonable for Ms. Buick to receive reimbursements for mileage, training, and supply purchases. We identified 82 reimbursement checks issued to Ms. Buick during the period July 1, 2006 through October 31, 2013. Based on a review of the supporting documentation, Ms. Buick often submitted multiple receipts with a single claim voucher. In addition, we identified several occasions when Ms. Buick received an advance payment for the purchase of supplies.

If a reimbursement was for the purchase of goods, we analyzed the supporting documentation using the same methodology used for the payments to vendors. If a receipt was altered in any way, the entire receipt was considered to be improper. If a receipt was not altered, we reviewed

the items purchased to determine if they were personal in nature or were reasonable for Library operations. As previously stated, we obtained a listing of all Library events held during the period reviewed to help evaluate food and supplies purchased. In addition, we discussed certain disbursements with the City Clerk and Library staff to determine if the City received the item(s) purchased.

If the reimbursement was for a conference, training, mileage, and/or related travel, we considered sufficient supporting documentation to include verification of the event attended, such as a copy of the conference registration, conference agenda, meal receipts, or hotel receipts.

As a result of our review, we identified 28 transactions totaling \$3,207.62 for which the supporting documentation had been altered. The 28 transactions identified resulted in reimbursements issued to Ms. Buick and are listed in **Exhibit E**. The total of \$3,207.62 is included in **Exhibit A** as improper disbursements. Examples of the alterations identified in the supporting documentation include:

- On October 8, 2009, the City issued check #34778 in the amount of \$116.27 for the purchase of craft supplies, movies, and mileage. However, the itemized detail on the Michael's receipt provided for the craft supplies did not add to the receipt total of \$52.14. Upon further review, we determined certain items had been removed from the receipt and the top portion of the receipt had been altered. In addition, the Movie Gallery invoice provided for the movies appeared altered, and the item descriptions were for video games, which are not offered to patrons for check out. Copies of the Michael's and Movie Gallery receipts for the craft supplies and the movies are included in **Appendix 7**.
- On August 4, 2010, the City issued check #35739 in the amount of \$350.00 for the purchase of books, prizes, and supplies. The 5 receipts submitted for the purchases total \$353.07, but 3 of the 5 receipts submitted appear altered. In addition, the dates of the receipts ranged from July 18, 2010 to September 29, 2010. The typeface of the itemized detail did not match the typeface of the remainder of the receipt on the Target receipt for \$112.26 submitted to the City. Also, the copy of the Hy-Vee receipt for \$100.49 submitted to the City did not match the copy of the receipt found during a review of the records maintained in Ms. Buick's office. Copies of the Target and Hy-Vee receipts are included in **Appendix 8**. As illustrated by the **Appendix**, it appears the purchase at Hy-Vee was a \$100.00 money order.

Of the 5 receipts submitted, a Shopko receipt for \$40.13 did not originally appear altered. However, during the review of the records maintained in Ms. Buick's office, we found the original receipt for the purchase, which included a longer description of the item purchased than on the copy of the receipt submitted to the City. According to the original receipt, the purchase was for a hooded sweatshirt.

- On December 29, 2010, the City issued check #36221 in the amount of \$262.06 for the purchase of ink and card stock. However, the receipt totaling \$240.75 appeared altered. An internet search of the product serial number listed on the receipt determined the item purchased was an iPod Touch.

In addition, we identified 3 instances where Ms. Buick submitted the same receipt twice. On September 28, 2010, the City issued check #35951 to reimburse Ms. Buick for purchases made, including a purchase for \$15.99. On December 1, 2010, the City issued check #36115 to reimburse Ms. Buick for purchases made, including a purchase for \$15.99. A comparison of the receipts showed the vendor's reference number, date and items purchased were the same. On October 18, 2011, the City issued check #37154 to reimburse Ms. Buick for 2 separate purchases of \$10.65 and \$12.97, respectively. On November 16, 2011, the City issued check #37236 to reimburse Ms. Buick for 2 separate purchases of \$10.65 and \$12.97, respectively. A comparison of the receipts showed the items purchased were the same. During a review of the records maintained in Ms. Buick's office, we found the original receipts and determined the November

date had been copied and pasted over the October date on the vendor receipt to give the appearance of different purchases.

We identified 2 receipts for purchases at Wal-Mart for \$66.71 and \$240.75, respectively, for which Ms. Buick used a gift card to pay for a portion of the purchase but requested reimbursement for the total receipt. If the gift cards were originally purchased by Ms. Buick, requesting reimbursement for the total receipt would be appropriate. However, we are unable to determine whether Ms. Buick purchased the gift cards. As a result, we are unable to determine the propriety of the reimbursements.

We also identified 68 transactions totaling \$4,962.78 for items which either were personal in nature and not for Library operations or did not seem reasonable. The 68 transactions identified resulted in reimbursements issued to Ms. Buick and are listed in **Exhibit F**. The total of \$4,962.78 is included in **Exhibit A** as improper disbursements. Examples of the items purchased include groceries and decorative items. Of the 68 transactions identified, 29 included mileage reimbursements for the purchase of supplies. However, the mileage claims were not submitted with a receipt requesting reimbursement for the purchase of supplies. As a result, we were unable to determine if the miles had actually been traveled. In addition, Ms. Buick did not begin claiming mileage for supply purchases until 2011. According to Ms. Buick, she was not aware she was allowed to claim mileage until 2011. Because there was no corresponding documentation verifying the trip had occurred, we consider these reimbursements to be improper.

We identified 3 transactions totaling \$1,245.00 which were all partial payments for a home theater system. The claim voucher dated June 7, 2010 for check #35474 in the amount of \$500.00 indicated the purchase was for supplies for the summer reading program. However, the supporting documentation, dated July 29, 2010, was from Nebraska Furniture Mart for the purchase of a home theater system. We also determined the total cost of the home theater system was \$1,059.00, which is \$186.00 less than the total of the reimbursements issued to Ms. Buick. **Table 1** summarizes the 3 transactions identified and the description provided for the purchase by Ms. Buick.

Date	Check Number	Description per Claim Voucher	Amount
06/08/10	35474	Summer Reading Supplies – Hobby Lobby	\$ 500.00
06/25/10	35544	Speakers for Conference Room	295.00
07/12/10	35585	Surround Sound for Movie Nights	450.00
Total			<u>\$ 1,245.00</u>

A copy of the Nebraska Furniture Mart invoice submitted for payment on June 7, 2010 is included in **Appendix 9**. The same invoice was then submitted for the additional payments dated June 25, 2010 and July 12, 2010, respectively. However, for the latter payments, the “\$500 summer reading check” was not written on the invoice.

As previously stated, Ms. Buick occasionally received an advance reimbursement for the purchase of supplies. However, she did not always subsequently submit the vendor receipts to document the items purchased. According to Ms. Buick, she often forgot to submit receipts after the purchases were made. During our review of the City’s general ledger, we identified 6 transactions issued for an even dollar amount which appear to be an advance reimbursement. Because the reimbursement was issued in advance and subsequent supporting documentation was not submitted to the City, we consider these reimbursements to be improper disbursements. **Table 2** summarizes the 6 transactions identified. The total of \$2,800.00 is included in **Exhibit A** as improper disbursements.

Table 2

Date	Check Number	Description per Claim Voucher	Amount
05/06/09	34103	Wal-Mart Movies @ \$2.00 a Movie	\$ 500.00
06/02/09	34162	Summer Reading/Wal-Mart/Hobby Lobby	800.00
06/29/09	34299	Dan Wardell & Sleepover & Pizza Party	350.00
11/17/09	34909	Hobby Lobby – Craft Supplies for Breakfast w/Santa	100.00
06/22/11	36697	Evans Rental, Ice Cream Social, Books and Supplies for Reading Program	600.00
11/06/12	38324	Programs: 11/21 – Game Day, Festival of Trees, Gingerbread Workshops	450.00
Total			<u>\$ 2,800.00</u>

Sufficient supporting documentation could not be located for 39 transactions totaling \$4,112.49. Although a description of the purchase or travel was provided on the claim voucher by Ms. Buick, either no receipt was provided or the receipt provided was not itemized. Therefore, we are unable to determine the actual items purchased. Based on the altered receipts previously described, we have no level of assurance the description provided is accurate. The 39 transactions identified resulted in reimbursements to Ms. Buick and are listed in **Exhibit G**. The total of \$4,112.49 is included in **Exhibit A** as unsupported disbursements.

Sales Tax – During our review of disbursements, we identified 10 payments to vendors which included sales tax totaling \$247.62. **Table 3** summarizes the 10 payments identified which included sales tax. Because the City is a tax-exempt entity, sales tax should not be paid. As a result, the \$247.62 of sales tax identified is included in **Exhibit A** as improper disbursements.

Table 3

Date	Vendor	Amount
07/07/06	Oriental Trading Company	\$ 12.54
08/08/06	Gateway Company	195.48
10/06/06	Nebraska Furniture Mart	20.94
08/07/07	Kmart	1.76
11/09/11	Hy-Vee	.63
01/14/12	Family Dollar	2.07
02/27/12	Mulholland's Grocery	.29
05/09/12	Hy-Vee	.61
10/16/12	Sam's Club	4.44
11/13/12	Sam's Club	8.86
Total		<u>\$ 247.62</u>

Payroll – Ms. Buick prepared a handwritten timesheet to report the hours she worked, which was submitted to the City Clerk. Because Ms. Buick self-reported her hours, we are unable to determine if she worked the hours recorded. However, we observed the following based on a review of Ms. Buick's timesheets for the period July 1, 2006 through October 15, 2013:

- The timesheets did not provide a place for her supervisor's signature. Of the 191 timesheets reviewed, 181 were not signed by a member of the Board. As a result, we are unable to determine if the timesheets were independently reviewed and approved prior to being submitted for payment.

- According to the City Clerk, Ms. Buick was not scheduled to work on Wednesdays; however, she recorded hours worked on that day. The City Clerk further stated she addressed this issue with the Board, but “they turned a blind eye.” Of the 191 timesheets we reviewed, 173 had hours recorded on Wednesday.
- Ms. Buick routinely reported work hours with no breaks indicated. For example, we observed a timesheet which included a 14-hour workday from 8:00a.m. to 10:00p.m.

In addition, based on a comparison of the timesheet copies located in Ms. Buick’s office to the copies maintained in the City’s records, we identified 6 instances where the hours submitted to the City Clerk were greater than the hours recorded on Ms. Buick’s copy of the timesheet. We determined the copies maintained in Ms. Buick’s office contained the approval of a Board member. However, the copies maintained in the City’s records did not contain an approval signature. Because the hours submitted to the City Clerk are greater than the hours approved by the Board member, the \$1,384.99 of payroll and benefits for the additional hours are included in **Exhibit A** as improper disbursements.

Table 4 summarizes the pay period, the hours per Ms. Buick’s copies of the timesheets, the hours per the City’s copies of the timesheets, the difference identified, the improper payroll, and the City’s share of FICA and IPERS on the improper payroll. Because not all copies maintained by Ms. Buick were readily available, we were unable to determine if there were additional timesheets which were changed prior to submission.

Table 4

Pay Period	Hours per Timesheet from			Improper Payroll	City’s Share of FICA and IPERS	Total
	Ms. Buick’s Office	City Hall	Difference			
12/02/2009–12/16/2009	67.0	82.0	15.0	\$ 159.00	22.73	181.73
06/29/2011–07/12/2011	74.5	90.5	16.0	160.00	25.15	185.15
07/13/2011–07/26/2011	64.0	93.0	29.0	307.40	48.33	355.73
10/19/2011–11/01/2011	64.0	89.0	25.0	265.00	41.66	306.66
11/30/2011–12/13/2011	71.0	84.0	13.0	137.80	21.66	159.46
12/14/2011–12/27/2011	62.0	78.0	16.0	169.60	26.66	196.26
Total	402.5	516.5	114.0	\$ 1,198.80	186.19	1,384.99

COLLECTIONS

As previously stated, the Library has several revenue sources, including state aid from the State of Iowa, property tax collected by Mills County, and miscellaneous collections from patrons. We reviewed documentation related to these revenue sources to determine if collections were properly deposited.

State Aid from the State of Iowa – The majority of revenue received from the State of Iowa is state aid. We confirmed all payments to the Library by the State of Iowa and determined they were properly deposited to the City’s General Fund checking account. However, of the 27 State warrants reviewed, 20 were not deposited within 2 weeks.

Taxes from Mills County – We confirmed all payments to the Library by Mills County were properly deposited to the City’s General Fund checking account. However, of the 22 County warrants reviewed, 6 were not deposited within 2 weeks.

Collections from Patrons – Collections from patrons includes the following:

- 1) Fines – The Library assesses patrons fines for overdue materials. However, records are not maintained of the fines owed or collected. In addition, according to the City Clerk, Ms. Buick often waived fines owed in exchange for donations to charity, such as bringing in a non-perishable food item. During a review of the records maintained in Ms. Buick’s office, we observed flyers and other documentation advertising this option. Although this practice is approved by the Board, because sufficient records are not maintained, we are unable to determine if any donations in lieu of fines were received by the Library.
- 2) Conference Center Rent – The Conference Center is a room within the Library which can be rented for meetings, banquets, receptions, and other events. Although we observed copies of certain rental agreements maintained in Ms. Buick’s office, sufficient records were not maintained to determine how often the Conference Center was rented, the amount collected, or the amount of the security deposit returned to the renter(s).
- 3) Memorials and Donations – Patrons of the Library may make donations for the purchase of books. On occasion, the donations are memorials to honor an individual who passed away. These collections are often received by Friends of the Library (Friends); however, they may also be received at the Library. Collections received by Friends were remitted to Ms. Buick to be deposited with the City. Although the Library created a form to be used to document donations received, the form is used inconsistently and often does not include the date or the amount of the donation. Because the supporting documentation was not complete, we were unable to determine if the donations were properly deposited.

In addition, although a sticker is placed in the books purchased with these donations, not all forms documented the book purchased. Therefore, we were unable to determine if all memorials and donations received were used to purchase books. During our review of the records maintained in Ms. Buick’s office, we located limited documentation for specific donations which were not documented on the form created by the Library. Of the 7 deposits available for review, 3 were not deposited in a timely manner.

- 4) Fundraisers – According to the City Clerk, Ms. Buick occasionally held a fundraiser for the Library. We were unable to determine if any proceeds were deposited intact and in a timely manner because records were not maintained for the fundraisers held.

Because sufficient records were not available for the collections received from patrons, we are unable to determine if any collections were not properly deposited to the City’s checking account. According to Ms. Buick, records for collections were maintained; however, the binder containing the records could not be located the Monday prior to her being placed on leave.

Recommended Control Procedures

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

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Library Director had the ability to prepare the rental agreement for the Conference Center, collect the security deposit and rental fee, and refund the security deposit to the renter. In addition, although other functions, such as the collection of fines and donations, were segregated among City and Library staff, the control was not operating effectively due to a lack of independent review and maintenance of formal records.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the duties related to rental of the Conference Center should be segregated between the Library Director and Library staff. In addition, independent reviews and reconciliations should be performed over collections to ensure all collections are deposited timely and intact. Reviews of the reconciliations should be documented by the signature or initials of the reviewer and the date of review.

- B. Supporting Documentation – During our review of the Library's receipts and disbursements, the following were identified:

- (1) Sufficient records were not maintained for collections received from patrons for fines, Conference Center rent, memorials, or fundraisers. Although the Library created a form to be used for memorials, the form was used inconsistently and often did not contain necessary information, such as the dollar amount or date of the donation.
- (2) The Board allows patrons to donate non-perishable food items or pet supplies in lieu of remitting their fine. However, records are not maintained to document any donations received by the Library.
- (3) Disbursements were not supported by original, itemized receipts. For numerous transactions, a photocopied receipt and/or claim voucher with no corresponding vendor receipt was submitted for payment. However, the City Clerk issued payment without proper supporting documentation.

Recommendation – Procedures should be established to ensure all collections are logged and a receipt issued. An independent person should reconcile the records maintained to the total remitted to the City for deposit. In addition, a log should be maintained of all fines owed the Library, when payment received, or if a donation is received in lieu of payment. Library staff should use the established form to document donations made in memoriam, and an independent reviewer should reconcile the forms to deposit and ensure all necessary information is completed.

Detailed supporting invoices and/or receipts should be provided for all disbursements. An independent person should review the detailed supporting documentation prior to approving the transaction for payment. Supporting documentation submitted should be the original receipt from the vendor and not a photocopy. Any alterations or unusual appearances should be investigated and resolved prior to issuing payment, and the supporting documentation should be cancelled upon payment.

- C. Vendor Charge Accounts – During our review of Library disbursements, several vendor charge accounts were identified. Although several of these charge accounts were approved by the Board, none of the charge accounts were approved by the City Council, as required.

Recommendation – The City should review all current charge accounts and make a determination of whether they are considered necessary. All charge accounts to remain open should be approved by the City Council. The City Council should establish a policy regarding the use of the charge accounts, including authorized users and dollar limits on purchases. Original, itemized receipts should be submitted for all charge account purchases for review and approval prior to payment.

- D. Advance Reimbursements – On several occasions, we determined the former Library Director received an even dollar advance reimbursement to be used for the purchase of supplies. She was subsequently to supply the vendor receipts documenting the items purchased. However, receipts were not always submitted.

Recommendation – The City Council should discontinue the practice of issuing an advance reimbursement to employees for the purchase of supplies.

- E. Timesheets – The former Library Director prepared a timesheet to report her hours worked which was submitted to the City Clerk. Although we were unable to determine if the hours reported were actually worked, we identified the following during our review of her timesheets for the period July 1, 2006 through October 15, 2013:

- (1) The timesheets did not provide a place for her supervisor's signature. Of the 28 timesheets reviewed, 16 were not signed by a member of the Board. As a result, we are unable to determine if the timesheets were independently reviewed and approved prior to being submitted.
- (2) According to the City Clerk, the former Library Director was not scheduled to work on Wednesdays; however, she recorded hours worked on that day. The City Clerk further stated she addressed this issue with the Board, but "they turned a blind eye." Of the 28 timesheets we reviewed, 23 had hours recorded on Wednesday.
- (3) The former Library Director routinely reported work hours with no breaks indicated. For example, we observed a timesheet which included a 14-hour workday from 8:00a.m. to 10:00p.m.

- F. Petty Cash – The former Library Director established a petty cash fund to be used for small purchases without City Council approval.

Recommendation – Should the City choose to continue a petty cash fund at the Library, an established amount should be approved by the City Council. The petty cash fund should be operated on an imprest basis, and original, itemized receipts should be submitted for all purchases.

Exhibits

**Report on Special Investigation
of the
Malvern Public Library**

Report on Special Investigation of the
Malvern Public Library

Summary of Findings
For the Period July 1, 2006 through October 31, 2013

Description	Exhibit/ Table	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Vendor payments with altered supporting documentation	Exhibit B	\$ 7,766.45	-	7,766.45
Additional vendor payments	Exhibit C	4,183.36	-	4,183.36
Unsupported vendor payments	Exhibit D	-	4,237.92	4,237.92
Reimbursements to Stacey Buick with altered supporting documentation	Exhibit E	3,207.62	-	3,207.62
Additional reimbursements to Stacey Buick	Exhibit F	4,962.78	-	4,962.78
Advance reimbursements	Table 2	2,800.00	-	2,800.00
Unsupported reimbursements to Stacey Buick	Exhibit G	-	4,112.49	4,112.49
Sales tax	Table 3	247.62	-	247.62
Payroll and benefits issued to Stacey Buick	Table 4	1,384.99	-	1,384.99
Total improper and unsupported disbursements		<u>\$ 24,552.82</u>	<u>8,350.41</u>	32,903.23
Less: Refund from a vendor	Page 9			(280.00)
Net amount				<u>\$ 32,623.23</u>

Exhibit BReport on Special Investigation of the
Malvern Public LibraryVendor Payments with Altered Supporting Documentation
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System				
Date	Check Number	Total	Vendor	Improper Amount
12/10/07	32385	\$ 38.73	Oriental Trading	\$ 38.73
01/09/08	32466	97.60	Pamida, Inc	97.60
02/07/08	32518	22.07	Kmart	22.07
02/07/08	32518	31.20	Kmart	31.20
02/07/08	32518	62.48	Kmart	62.48
02/07/08	32530	63.76	Oriental Trading	63.76
02/07/08	32531	86.51	Pamida, Inc	86.51
05/06/08	32811	4.99	Pamida, Inc	4.99
05/06/08	32811	47.11	Pamida, Inc	47.11
05/06/08	32811	59.60	Pamida, Inc	59.60
05/06/08	32811	105.00	Pamida, Inc	105.00
07/08/08	33076	20.18	Family Dollar	20.18
07/08/08	33081	26.66	Kmart	26.66
09/08/08	33337	69.46	Pamida, Inc	69.46
11/10/08	33539	117.88	Pamida, Inc	117.88
02/03/09	33862	85.91	Oriental Trading	85.91
04/07/09	33998	38.13	Family Dollar	38.13
04/07/09	34024	49.93	Oriental Trading	49.93
04/07/09	34025	37.14	Pamida, Inc	37.14
05/06/09	34085	128.98	Pamida, Inc	128.98
05/06/09	34112	101.00	Family Dollar	101.00
06/02/09	34234	282.70 ^	Pamida, Inc	190.73
07/08/09	34396	66.50	Family Dollar	66.50
08/05/09	34543	85.19 #	Family Dollar	33.00
11/05/09	34864	59.25 #	Family Dollar	29.80
11/05/09	34882	148.80	Pamida, Inc	148.80
12/22/09	35013	188.22	Pamida, Inc	188.22
02/10/10	35166	51.80	Family Dollar	24.30
02/10/10	35169	187.24	Pamida, Inc	187.24
04/06/10	35307	145.60	Pamida, Inc	145.60
05/06/10	35369	29.96	Movie Gallery	29.96
06/08/10	35475	71.40	Family Dollar	71.40
07/12/10	35594	83.65 #	Family Dollar	47.15
09/14/10	35926	97.95	Pamida, Inc	97.95
10/06/10	35975	113.05 ^	Family Dollar	63.15
11/04/10	36072	281.79	Pamida, Inc	268.25
12/08/10	36141	188.25 #	Family Dollar	81.75

Report on Special Investigation of the
Malvern Public Library

Vendor Payments with Altered Supporting Documentation
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System				
Date	Check Number	Total	Vendor	Improper Amount
12/08/10	36147	201.00	Highsmith	201.00
12/08/10	36151	161.54 #	Kmart	98.42
12/08/10	36164	112.57	Pamida, Inc	112.57
01/06/11	36235	66.15	Family Dollar	66.15
02/10/11	36327	91.75	Family Dollar	91.75
03/03/11	36379	50.15	Family Dollar	50.15
05/03/11	36529	70.75	Family Dollar	70.75
06/08/11	36618	30.25	Family Dollar	30.25
06/08/11	36622	76.77	Kmart	76.77
06/08/11	36633	111.34	Pamida, Inc	111.34
07/06/11	36756	49.00	Family Dollar	49.00
08/02/11	36878	265.12	Demco, Inc	265.12
08/02/11	36880	40.00	Family Dollar	40.00
08/02/11	36887	229.98	Kmart	229.98
08/03/11	36903	357.44 ^	Quill Corporation	17.49
09/07/11	37014	35.00	Family Dollar	35.00
09/07/11	37014	52.85	Family Dollar	52.85
10/04/11	37107	54.00	Family Dollar	54.00
10/04/11	37107	66.50	Family Dollar	66.50
10/04/11	37130	168.37	Pamida, Inc	83.38
11/09/11	37192	61.00	Family Dollar	61.00
11/09/11	37200	33.54	Kmart	33.54
11/09/11	37217	99.98	Pamida, Inc	99.98
12/06/11	37271	64.55	Family Dollar	64.55
12/06/11	37272	105.61	Hy-Vee	105.61
12/09/11	37305	239.98	Pamida, Inc	239.98
01/03/12	37358	28.00	Family Dollar	28.00
01/03/12	37358	29.35	Family Dollar	29.35
01/03/12	37358	37.75	Family Dollar	37.75
01/03/12	37358	41.75	Family Dollar	41.75
01/03/12	37366	33.21	Kmart	33.21
01/03/12	37380	56.40	Pamida, Inc	56.40
01/04/12	37362	119.65	Hy-Vee	119.65
01/14/12	38480	78.75	Family Dollar	78.75
01/14/12	38480	46.80	Family Dollar	46.80
02/07/12	37450	37.50	Family Dollar	37.50
02/07/12	37450	42.50	Family Dollar	42.50
02/07/12	37453	51.36	Hy-Vee	51.36

Exhibit B

Report on Special Investigation of the
Malvern Public Library

Vendor Payments with Altered Supporting Documentation
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System				Improper
Date	Check Number	Total	Vendor	Amount
03/06/12	37523	29.70	Family Dollar	29.70
03/06/12	37523	29.70	Family Dollar	29.70
04/03/12	37594	45.60	Family Dollar	45.60
05/09/12	37660	50.05	Family Dollar	50.05
05/09/12	37663	62.29	Hy-Vee	62.29
07/05/12	37868	26.00	Family Dollar	26.00
07/05/12	37868	39.99	Family Dollar	39.99
07/05/12	37868	59.45	Family Dollar	59.45
08/07/12	38014	221.30	Family Dollar	221.30
08/07/12	38018	225.88	Hy-Vee	23.00
09/10/12	38114	45.28	Hy-Vee	45.28
09/10/12	38126	78.76	Pamida, Inc	78.76
09/10/12	38126	109.98	Pamida, Inc	109.98
10/08/12	38238	64.13	Family Dollar	64.13
02/11/13	38544	64.00	Family Dollar	64.00
02/11/13	38563	55.98 #	Radio Shack	55.98
02/11/13	38566	173.96	Shopko	173.96
03/11/13	38618	37.50	Family Dollar	37.50
05/13/13	38795	134.74	Oriental Trading	134.74
07/08/13	39050	27.70	Family Dollar	27.70
07/08/13	39050	59.05	Family Dollar	59.05
07/08/13	39064	159.99	Kmart	159.99
07/08/13	39076	13.60	Oriental Trading	13.60
08/12/13	39223	41.69	Quill Corporation	21.73
09/10/13	39315	99.25	Family Dollar	99.25
10/14/13	39394	25.48	Quill Corporation	25.48
10/14/13	39394	163.83	Quill Corporation	29.97
Total		<u>\$ 9,018.76</u>		<u>\$ 7,766.45</u>

- Part of the supporting documentation was not altered; however, questionable items were purchased. Therefore, this check is also included in **Exhibit C**.

^ - A portion of this check is also considered to be an unsupported disbursement. Therefore, this check is also included in **Exhibit D**.

Note: Because the payments are recorded by object code in the City's general ledger, a check may appear multiple times.

**Report on Special Investigation
of the
Malvern Public Library**

Exhibit CReport on Special Investigation of the
Malvern Public LibraryAdditional Vendor Payments
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System				
Date	Check Number	Total	Vendor	
08/08/06	30730	\$ 136.30	Myron	
09/14/06	30904	63.63	^ Main Street Market	
10/06/06	30984	319.94	Nebraska Furniture Mart	
12/06/06	31179	52.52	Sam's Club	
01/04/07	31236	28.05	Main Street Market	
09/05/07	32100	86.63	Upstart	
10/08/07	32144	58.06	^ Main Street Market	
11/07/07	32248	21.90	^ Main Street Market	
12/10/07	32384	21.26	^ Main Street Market	
01/09/08	32425	59.14	^ Main Street Market	
01/09/08	32475	30.58	Family Dollar	
02/06/08	32521	4.09	Main Street Market	
02/06/08	32521	13.64	Main Street Market	
02/07/08	32513	11.72	Family Dollar	
02/07/08	32513	27.49	Family Dollar	
04/11/08	32707	23.18	Family Dollar	
05/13/08	32889	13.99	Main Street Market	
07/08/08	33084	27.94	Movie Gallery	
07/08/08	33087	36.84	Pamida, Inc	
08/11/08	33181	38.45	Family Dollar	
09/08/08	33316	30.28	Family Dollar	
09/08/08	33316	38.45	Family Dollar	
11/10/08	33519	38.28	Family Dollar	
11/10/08	33523	24.99	Kmart	
08/05/09	34543	85.19	# Family Dollar	
08/05/09	34572	52.97	Scentsy	
09/10/09	34701	70.00	Family Dollar	
10/08/09	34789	106.00	Family Dollar	

Description**	Improper Amount
Specialty engraved ink pens	\$ 136.30
Chocolate Syrup	2.55
Sauder Desk	149.50
<i>Note: Per the City Clerk, the Library only received 1 of the 2 desks purchased.</i>	
Various Chocolate, Candy	52.52
Powdered Sugar, Vanilla, Cream of Tartar, Eggs, Miscellaneous Grocery	25.67
XXL T-Shirt	16.95
Storage Bags, Nursery Water, Creamer, Drinking Water, Pizza, Chips, Duct Tape	31.34
Nursery Water	1.59
Miscellaneous Frozen Grocery Item	1.49
Milk, Cocoa, Ranch, Cream of Tartar, Eggs	16.21
Gift Wrap, Scissors, Dishwashing Liquid, Bows, Plates, Trash Bags, Paper Towels, Sponges, Air Freshener, Kool Aid, Capri Sun	30.58
Milk	4.09
Taxable Grocery Items, Dishwashing Liquid	13.64
Candle Jar, Candles	11.72
<i>Note: Per claim voucher, supplies for tamale class.</i>	
Paint Set, Sponges, Linen Spray, Masking Tape	27.49
<i>Note: Per claim voucher, supplies for tamale class.</i>	
Foam Cups, 4pk Cloth, Capri Sun, Sponge, Candy, Pop	23.18
Pop, Bottle Deposit, Water, Mop & Glo, Miscellaneous Item	13.99
Wii Games	27.94
Freezer Bags, Pop, Paper Towels, Trash Bags, Swiffer Wet Jet and Accessories, Miscellaneous Item	36.84
Trash Bags, Baked Beans, Candy, Foam Bowls, Foam Plates, Power Strip, Sponges	38.45
Storage Bags, Trash Bags, Foam Cups, Plates, Foam Bowls, Plastic Utensils, Gum, Candy, Slim Jims, Pop	30.28
Trash Bags, Baked Beans, Candy, Foam Bowls, Foam Plates, Power Strip, Sponges	38.45
<i>Note: Same receipt as submitted for check # 33181 dated August 11, 2008.</i>	
Candy, Peanuts, Batteries, Foam Cups, Fall Decorations	5.79
<i>Note: Bottom of receipt states \$38.45 paid via check and \$5.79 paid via cash.</i>	
Helium Kit	24.99
Pop, Soup, Chips, Candy, Foam Cups, Foam Plates, Foam Bowls	52.19
Warmer and 4-Pack Scents	52.97
Paper Towels, Toilet Paper, Foam Cups, Trash Bags, Dishwasher Tabs, Candy, Pork Rinds, Air Freshener and Oil, Sponges, Dish Soap	70.00
Cat Litter, Cat Food, Cleaning Supplies, Candy	106.00

Exhibit CReport on Special Investigation of the
Malvern Public LibraryAdditional Vendor Payments
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System			
Date	Check Number	Total	Vendor
10/08/09	34802	23.97	Movie Gallery
11/05/09	34864	59.25 #	Family Dollar
12/08/09	34946	55.00	Family Dollar
12/08/09	34946	65.60	Family Dollar
04/06/10	35292	151.20	Family Dollar
07/12/10	35594	83.65 #	Family Dollar
07/12/10	35620	100.00	Pizza Hut
08/04/10	35766	80.28	Oriental Trading
09/14/10	35920	90.95	Family Dollar
11/04/10	36048	116.05	Family Dollar
12/08/10	36141	188.25 #	Family Dollar
12/08/10	36148	14.50	Hy-Vee
12/08/10	36148	49.99	Hy-Vee
12/08/10	36151	161.54 #	Kmart
04/05/11	36468	71.00	Family Dollar
07/06/11	36756	36.50	Family Dollar
07/06/11	36756	38.75	Family Dollar
07/06/11	36777	129.99	Pamida, Inc
07/07/11	36775	12.36	Mulholland Grocery
08/02/11	36880	38.85	Family Dollar
08/02/11	36883	40.33	Hy-Vee
08/02/11	36883	47.44	Hy-Vee
08/04/11	36880	21.78	Family Dollar
08/04/11	36880	33.45	Family Dollar
08/12/11	37041	51.39	Sam's Club

Description**	Improper Amount
Video Game	23.97
Journal, Storage Bags, Cat Food, Pillow, Cleaning Supplies	29.45
3-Drawer Tower, Plastic Wrap, Light Set, Snack Bags, Bows, Gift Wrap	34.50
Christmas Boxes, Candy, Chips, Air Freshener	10.35
3-pc Hurricane Glass Set, Hydrangea Chain Garland, Satin Rose Bush, Flower Headband, Tassel Tiebacks, Percale Sheets, Trash Bags, Duct Tape, Toilet Paper, Votive Candles, Plates, River Rock, Candy, Easter Basket Mix, Pop, Bowls, Sponges, Air Freshener, Cleaning Supplies, DVDs, Paper Towels	151.20
Sailboat with Starfish Cleaning Supplies, Tuna Skillet Dinners, Tuna, Nuts, Personal Box Fans, Candy	36.50
<i>Note: Ms. Buick noted on the claim voucher the meals were for the summer reading program. However, the program was not held until mid-July in 2010.</i>	
10 Pizza Hut Pizzas for Summer Sleepover	100.00
<i>Note: No receipt was submitted. In addition, the date of the sleepover was July 17.</i>	
Plates, Cups, Napkins, Tablecovers, Balloon Lanterns	80.28
<i>Note: Ms. Buick noted on the claim voucher the supplies were for the "Eclipse Party"; however, the date of the event was June 30.</i>	
Laundry Stain Remover, Toilet Paper, Paper Towels, Brownies, Chunk Chicken, Jambalaya Rice, Corn Muffin Mix, Cleaning Supplies	79.95
Trash Bags, Toilet Paper, Sponges, Tape, Accent Rug, Candy, Pop, Cleaning Supplies, Dishwashing Liquid, Laundry Stain Remover, Air Freshener, Paper Towels, Christmas Lights	116.05
Laundry Stain Remover, Singing Novelty, Gift Wrap, Curling Ribbon	24.50
Balloons for Eclipse	14.50
Cake	49.99
Milk, Caramels	11.97
Laundry Detergent, Paper Towels, Laundry Stain Remover, Candy, Sponges, Cleaning Supplies, Air Freshener	32.00
Laundry Detergent	6.00
Candy, Disinfectant Spray, Laundry Detergent	18.25
Bissell Vacuum Cleaner	129.99
<i>Note: According to City Clerk, the Library did not receive the vacuum cleaner.</i>	
Frozen Grocery Item, Artificial Sweetener	12.36
Ketchup, Pop, Laundry Detergent, Bracelets, Air Freshener Refills	30.35
Sesame /Canola Oil, Sweet & Sour Sauce, Salad Mix, Chicken Breast	40.33
Candy, Lunchmeat, Cheese, Chicken Breast	47.44
Pork Rinds, Chocolate Covered Cherries, Air Freshener	5.28
Vegetable Oil, Canola Oil	11.75
Mini Chicken, Corn Dogs, Cream Puffs, Éclair	51.39

Exhibit CReport on Special Investigation of the
Malvern Public LibraryAdditional Vendor Payments
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System			
Date	Check Number	Total	Vendor
09/06/11	37029	11.61	Mulholland Grocery
10/04/11	37107	37.50	Family Dollar
11/09/11	37213	111.00	My Girls, Inc
11/09/11	37216	16.99	Oriental Trading
12/06/11	37271	34.00	Family Dollar
01/03/12	37366	199.99	Kmart
02/07/12	37450	24.50	Family Dollar
02/07/12	37463	12.84	Mulholland Grocery
03/06/12	37528	156.86	Hy-Vee
03/06/12	37531	43.95	Kmart
04/03/12	37594	66.60	Family Dollar
07/05/12	37868	34.50	Family Dollar
07/05/12	37873	30.40	Hy-Vee
07/05/12	37896	28.48	Quill Corporation
07/31/12	38032	16.69	Mulholland Grocery
08/07/12	38039	48.65	Quill Corporation
10/08/12	38239	34.46	Hy-Vee
10/08/12	38239	42.53	Hy-Vee
10/16/12	38265	91.45	Sam's Club
11/05/12	38311	7.00	Mulholland Grocery
11/06/12	38329	38.82	Hy-Vee
11/06/12	38333	128.00	My Girls, Inc
11/13/12	38344	19.96	Sam's Club
11/13/12	38344	29.43	Sam's Club
11/13/12	38344	76.56	Sam's Club
11/13/12	38344	132.90	Sam's Club
12/11/12	38415	45.41	Sam's Club
12/11/12	38415	34.84	Sam's Club
12/11/12	38415	61.37	Sam's Club
02/11/13	38563	29.97	Radio Shack
03/13/13	38649	45.64	Sam's Club

Description**	Improper Amount
Juice, Ice, Summer Reading	11.61
<i>Note: Description handwritten on claim voucher. No detail on receipt which was signed by Ms. Buick's daughter.</i>	
Air Freshener, Laundry Detergent, Bleach	15.50
5 Malvern Library Sweatshirts	111.00
Pink Ribbon Camouflage Bracelets	16.99
<i>Note: Ms. Buick noted on the claim voucher the bracelets were door prizes for the pumpkin party; however, the date of the party was October 6.</i>	
Laundry Detergent	2.00
Nook	199.99
Laundry Detergent	2.00
Orange Juice, Cream Cheese, Sour Cream	12.84
Northern Beans, Lunchmeat, Kale, Dips, Eggs, Whipped Topping, Pizza Rolls, Muffin Cups, Coffee, Chips, Hot Sauce, Cherries, Spaghetti Sauce, Vegetable Oil, Cream Cheese, Pop, Fruit, Whole Chicken, Half Sheet Cake, Cupcakes	156.86
Assorted Chocolate Sampler	19.99
Sugar, Air Freshener, Water, Cookies, Towels, Sponges, Chocolate Syrup, Foam Cups, Paper Towels, Freezer Bags, Trash Bags, Candy, Foam Plates	66.60
Laundry Stain Remover, Bleach	4.50
Eggs, Aluminum Foil, Bread Mix, Vegetable Oil, Coffee Supplies, Muffin Peanut Butter Bars	30.40
Butter, Coconut Flakes, Milk	28.48
Trail Mix, Cookies	16.69
Chicken Legs, Wings Sauce, Romaine Salad, Salad Dressings, Coffee Supplies, Bacon, Salad Toppings, Chips, Shredded Cheese	26.83
Chicken Breast, Shrimp, Polish Sausage, Cornbread, Jambalaya Mix	34.46
Pop, Candy, Cookies	42.53
Crackers	48.77
Yellow Onions, Salami, Provolone, Red Peppers, Bread Dough, Buffalo	7.00
4 Malvern Library Sweatshirts	38.82
Chocolate	128.00
<i>Note: Coded to Halloween Candy but purchased November 2.</i>	
Biscotti, Baklava	19.96
Platter, Cutlery Pack	29.43
Video Game	24.44
Biscotti, Bacon Wrapped Shrimp, Bruschetta	54.98
50 Yard Ribbon	45.41
Peanut Butter, Pecans, 50 Yd Ribbon, Flour, Sugar, Peanuts, Cheese Sauce	15.96
Digital Camera Combo Battery	61.37
Popcorn, Nacho Tray, Bags, Cheese Sauce, Chili, Lemonade	29.97
	45.64

Exhibit C

Report on Special Investigation of the
Malvern Public Library

Additional Vendor Payments
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System			
Date	Check Number	Total	Vendor
04/08/13	38714	196.18	Quill Corporation
05/15/13	38828	70.30	Sam's Club
07/08/13	39058	6.93	Hy-Vee
08/12/13	39209	31.29	Hy-Vee
09/10/13	39314	280.00	@ Marriott
09/12/13	39325	54.62	Sam's Club
09/12/13	39325	67.28	Sam's Club
10/14/13	39388	2.93	Mulholland Grocery
10/14/13	39388	9.49	Mulholland Grocery
10/14/13	39388	65.96	Mulholland Grocery
10/15/13	39415	43.99	Sam's Club
Total		<u>\$ 5,805.45</u>	

** - Description only includes those items which are considered personal in nature.

^ - A portion of this check is also considered to be an unsupported disbursement. Therefore, this check is also included in **Exhibit D**.

- Because part of the supporting documentation was altered, this check is also included in **Exhibit B**.

@ - Because the trip was cancelled, Marriott refunded the payment to the City.

Note: Items in italics added by auditor. In addition, because the payments are recorded by object code in the City's general ledger, a check may appear multiple times.

Description**	Improper Amount
Peach Iced Tea	10.49
Chili with Beans, Chicken Wings, Canola Oil, Plates	70.30
Accumulated Finance Charges	6.93
Skim Milk, Lemonade, Water, Hot Dog Buns, Pudding, Pop, Bologna, Hot Dogs	31.29
<i>Note: Ms. Buick noted on the claim voucher the purchases were for the summer reading program; however, the program was held the week of July 1.</i>	
Hotel Reservations for October 16, 2013 through October 18, 2013	280.00
Chewy Granola Bars, Photo Frame, Plates, Plastic Cups, Chili with Beans	54.62
Water, Canola Oil, Cleaning Supplies, Toilet Paper, Chocolate Pomegranate	67.28
Freezer Bags	2.93
Cookies	9.49
Pet Formula, Spot Remover	65.96
Pop, Towel, Water, Toilet Paper	43.99
	<u>\$ 4,183.36</u>

Exhibit DReport on Special Investigation of the
Malvern Public LibraryUnsupported Vendor Payments
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System				Unsupported
Date	Check Number	Amount	Vendor	Amount
07/18/06	30621	\$ 10.54	Main Street Market	\$ 7.37
08/08/06	30697	114.50	Demco, Inc	114.50
08/08/06	30715	43.75	Main Street Market	13.31
09/14/06	30904	63.63	^ Main Street Market	50.62
10/09/06	30992	13.03	Main Street Market	9.00
11/07/06	31062	70.08	Pamida, Inc	70.08
11/08/06	31052	85.69	Main Street Market	59.87
12/12/06	31196	23.04	Pamida, Inc	23.04
01/04/07	31266	39.00	U.S. Post Master	39.00
01/16/07	10	5.00	Malvern Trust and Savings Bank	5.00
02/07/07	31319	7.68	Main Street Market	5.30
04/09/07	31487	14.18	Main Street Market	14.18
05/08/07	31599	61.91	Pamida, Inc	61.91
05/10/07	31588	16.53	Main Street Market	16.53
06/05/07	31719	214.25	Quill Corporation	214.25
06/06/07	31704	3.57	Main Street Market	3.57
07/06/07	31839	11.29	Main Street Market	11.29
07/06/07	31851	164.15	Oriental Trading	164.15
07/06/07	31852	19.99	Pamida, Inc	19.99
07/06/07	31852	41.46	Pamida, Inc	41.46
08/07/07	31963	53.02	Main Street Market	4.69
09/05/07	32086	69.96	Pamida, Inc	69.96
09/05/07	32101	82.00	U.S. Post Master	82.00
10/02/07	32180	26.22	Pamida, Inc	26.22
10/08/07	32144	58.06	^ Main Street Market	26.72
11/07/07	32248	21.90	^ Main Street Market	18.29
11/07/07	32266	10.98	Pamida, Inc	10.98
12/06/07	32379	50.00	Malvern Library	50.00
12/06/07	32380	95.22	Pamida, Inc	95.22
12/10/07	32384	21.26	^ Main Street Market	19.77
01/09/08	32425	59.14	^ Main Street Market	42.93
03/05/08	32618	128.00	Pamida, Inc	128.00
07/09/08	33082	50.00	Malvern Trust	50.00
12/03/08	33595	110.30	Demco, Inc	91.56
01/06/09	33750	36.21	Pamida, Inc	36.21
05/06/09	34113	1,000.00	Not Your Ordinary PC	1,000.00
06/02/09	34163	250.00	Movie Gallery	250.00

Report on Special Investigation of the
Malvern Public Library

Unsupported Vendor Payments
For the Period July 1, 2006 through October 31, 2013

<u>Per City's Accounting System</u>				<u>Unsupported</u>
<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Vendor</u>	<u>Amount</u>
06/02/09	34234	282.70	^ Pamida, Inc	91.97
07/08/09	34400	63.93	Pamida, Inc	38.85
07/08/09	34402	75.33	True Value	75.33
03/03/10	35211	37.43	Kmart	37.43
04/06/10	35312	11.99	Radio Shack	11.99
10/06/10	35975	113.05	^ Family Dollar	33.75
12/08/10	36167	46.94	Quill Corporation	46.94
12/08/10	36167	63.43	Quill Corporation	63.43
03/03/11	36388	17.10	Mulholland Grocery	17.10
06/01/11	36630	8.56	Mulholland Grocery	8.56
08/02/11	36899	210.50	Oriental Trading	210.50
08/03/11	36903	357.44	^ Quill Corporation	36.00
12/05/11	37287	20.32	Mulholland Grocery	20.32
08/07/12	38003	24.95	Catering by Design	24.95
09/05/12	38129	1.89	Quill Corporation	1.89
09/05/12	38129	294.15	Quill Corporation	294.15
10/08/12	38251	260.00	Curt Strutz	260.00
04/08/13	38724	7.00	True Value	7.00
10/14/13	39394	10.79	Quill Corporation	10.79
Total		<u>\$ 5,053.04</u>		<u>\$ 4,237.92</u>

^ - A portion of this check is also considered to be an improper disbursement. Therefore, this check is also included in **Exhibit B**.

Note: Because the payments are recorded by object code in the City's general ledger, a check may appear multiple times.

**Report on Special Investigation
of the
Malvern Public Library**

Report on Special Investigation of the
Malvern Public Library

Reimbursements to Stacey Buick
with Altered Supporting Documentation
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System				
Date	Check Number	Total		Improper Amount
05/08/07	31614	\$ 88.77		78.00
12/06/07	32377	78.72		68.72
09/08/08	33351	229.95		229.95
04/07/09	33987	84.00		84.00
04/17/09	34048	85.31		85.31
05/06/09	34103	145.45		145.45
08/24/09	34630	150.00	**	124.32
10/08/09	34778	194.37	**	116.27
03/03/10	35195	171.86	**	138.40
08/04/10	35739	350.00	^^	249.81
09/28/10	35951	240.16	^^	87.12
10/06/10	35954	116.77		116.77
12/01/10	36115	90.11	@	29.35
12/01/10	36115	88.00		88.00
12/29/10	36221	262.06	@	240.75
03/03/11	36372	100.00		100.00
06/08/11	36600	140.02	^^	88.00
07/06/11	36736	182.47	^^	20.84
09/19/11	37062	28.60		28.60
10/04/11	37093	266.80	@	106.96
10/18/11	37154	10.65		10.65
10/18/11	37154	12.97		12.97
11/02/11	37178	71.87		71.87
11/16/11	37236	10.65		10.65
11/16/11	37236	12.97		12.97
05/09/12	37653	154.99		154.99
07/05/12	37858	500.00		481.07
08/07/12	37972	225.83		225.83
Total		\$ 4,093.35		3,207.62

** - A portion of this check is also considered to be an unsupported disbursement. Therefore, this check is also included in **Exhibit G**.

^^ - This check is also included in **Exhibits F** and **G** because a portion of the check is considered to be an unsupported disbursement, and part of the supporting documentation was not altered but included questionable items.

@ - Part of the supporting documentation was not altered; however, questionable items were purchased. Therefore, this check is also included in **Exhibit F**.

Note: Because the payments are recorded by object code in the City's general ledger, a check may appear multiple times.

Exhibit F

Report on Special Investigation of the
Malvern Public Library

Additional Reimbursements to Stacey Buick
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System					
Date	Check Number	Total	Description**	Improper Amount	
12/06/06	31182	\$ 58.06	Sandwich Bags, Pringles, Eggos	\$ 5.50	
11/07/07	32280	59.65	Christmas Wreath Door Swag	16.00	
02/07/08	32537	41.03	Hanging Baby Boy Decoration, Personalized Stop Sign, Mylar Balloons, Streamers, Clear Cake Cutter, Clear Tongs, Clear Punch Bowl	41.03	
04/07/09	33987	36.45	Hip Hop Abs DVD Set	36.45	
07/08/09	34395	157.55	Bugles, Andy Capps Hot Fries, Stickers, Paper, Popcorn, Caramel Corn, Licorice, Peanut Butter, Juice, Cereal, Vegetable Oil, Pancake Mix, Brownie Mix, Crackers, Baby Carrots, Celery, Peppers, Cucumbers,	157.55	
11/05/09	34857	56.70	Duffle Bag	24.99	
04/06/10	35272	327.35	^ Cookies, Pop, Turkey Breast, Buffalo Chicken, Crackers, Cheese, Peppers, Sausage, Carrots, Cucumber, Onions	89.10	
05/05/10	35341	197.17	^ Additional Days Rental on a Movie	7.99	
05/26/10	35414	350.00	^ 2 Wii Games, Plastic Displays, Signs, Movie Posters	45.00	
06/08/10	35474	500.00	Partial Payment for a Home Theater System <i>Note: Check # 35544 dated June 25, 2010 and Check # 35585 dated July 12, 2010 are also payments for the home theater system.</i>	500.00	
06/25/10	35544	295.00	Partial Payment for a Home Theater System <i>Note: Check # 35474 dated June 8, 2010 and Check # 35585 dated July 12, 2010 are also payments for the home theater system.</i>	295.00	
07/12/10	35585	450.00	Partial Payment for a Home Theater System <i>Note: Check # 35474 dated June 8, 2010 and Check # 35544 dated June 25, 2010 are also payments for the home theater system.</i>	450.00	
08/04/10	35739	350.00	@ Posters, Books, Vacuum Bags	81.26	
09/28/10	35951	240.16	@ Cards	18.08	
12/01/10	36115	90.11	# Cards	12.81	
12/29/10	36221	262.06	# Cards	21.31	
05/03/11	36505	173.49	^ Video Game, Towels, Mileage for Supply Runs	112.37	
06/08/11	36600	140.02	# Mileage for Supply Runs	52.02	
07/06/11	36736	182.47	@ Mileage for Supply Runs	59.16	
07/07/11	36751	70.35	Various Grocery Items - Handwritten note from Ms. Buick states "All items are for July 15 & 16 for "Reading Works" workshop..." <i>Note: Date of receipt is June 12; however, event was held July 15 and July 16.</i>	70.35	
07/26/11	36864	293.91	Mileage for Supply Runs, Decorations, Tortillas, Lunchmeat, Candy, Lemonade Mix, Frozen Chicken Breasts, Chocolate Syrup, Cookies, Chunk Chicken, Mashed Potatoes, Popcorn, Skim Milk	232.01	
08/02/11	36872	176.31	Mileage to pick up donations and supply runs	124.30	
09/07/11	37004	128.70	Mileage to pick up donations and supply runs	128.70	
09/07/11	37004	300.00	Book Fair <i>Note: The Book Fair was held from September 14 through September 17. No receipts were subsequently submitted by Ms. Buick.</i>	300.00	
09/19/11	37062	33.00	Mileage for Supply Run	33.00	
09/19/11	37062	33.00	Mileage for Book Sale	33.00	
09/19/11	37062	80.68	Books <i>Note: The billing and shipping information provided to the vendor was Ms. Buick's home address.</i>	80.68	

Report on Special Investigation of the
Malvern Public Library

Additional Reimbursements to Stacey Buick
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System

Date	Check Number	Total	Description**	Improper Amount
10/04/11	37093	266.80	Mileage for supply runs and picking up pumpkins and carving supplies	159.84
10/18/11	37154	6.42	Halloween Decoration	6.42
10/18/11	37154	37.88	Grape Decorations, Baskets, Pretzels	37.88
11/02/11	37178	28.86	Mileage for Supply Run	28.86
11/02/11	37178	28.86	Mileage for Supply Run	28.86
11/02/11	37178	47.16	<i>Note: Receipt totals \$113.73; however, items included in the \$47.16 are not identified. None of the items appear reasonable for the Library.</i>	47.16
11/09/11	37184	28.86	Mileage	28.86
11/09/11	37184	28.86	Mileage	28.86
11/16/11	37236	18.06	Cards, Scrapbook	18.06
11/16/11	37236	28.86	Mileage for Supply Run	28.86
11/16/11	37236	37.28	Deviled Egg Plate, Mini Bows, Candy Canes, Ornaments, Miscellaneous Grocery Item	37.28
11/16/11	37236	68.82	Mileage to pick up books	68.82
12/06/11	37264	47.73	Supplies for Festival of Trees	47.73
12/28/11	37324	6.93	Cards, Christmas	6.93
12/28/11	37324	10.68	Cards	10.68
12/28/11	37324	11.11	Mileage to Glenwood Public Library/Radio Shack for Book Return/Battery Backup Pickup	11.11
12/28/11	37324	11.20	Cards	11.20
12/28/11	37324	24.42	Mileage for supplies for festival of trees	24.42
12/28/11	37324	24.42	Mileage for supplies for the Library	24.42
12/28/11	37324	24.42	Mileage for supplies for the Library	24.42
12/28/11	37324	45.51	Mileage for supplies for the Library	45.51
04/03/12	37589	25.75	Mileage for Supply Run	25.75
04/03/12	37589	25.75	Mileage for Supply Run	25.75
04/03/12	37589	25.75	Mileage for Supply Run	25.75
04/03/12	37589	51.06	Mileage for Supply Run for Movie Night	51.06
06/05/12	37740	62.25	Candy Bar	0.89
07/05/12	37858	25.53	Mileage for Supply Run	25.53
07/05/12	37858	33.30	Mileage for Supply Run	33.30
08/07/12	37971	350.00	<i>Per claim voucher, for DVD, 22 Books from Bookmobile, Video Game; however, no receipts were submitted to support the purchases. In addition, the bookmobile was scheduled for August 21.</i>	350.00
08/07/12	37972	198.06	Mileage to pick up donations and supply runs	198.06
09/10/12	38105	82.60	Mileage	82.60
10/02/12	38225	68.84	Mileage for Supply Run and to Hang Posters	68.84

Exhibit F

Report on Special Investigation of the
Malvern Public Library

Additional Reimbursements to Stacey Buick
For the Period July 1, 2006 through October 31, 2013

<u>Per City's Accounting System</u>				
<u>Date</u>	<u>Check Number</u>	<u>Total</u>	<u>Description**</u>	<u>Improper Amount</u>
11/06/12	38327	31.80	Mileage	31.80
11/06/12	38327	31.80	Mileage	31.80
03/11/13	38612	24.86	Mileage to Pick Up Cake	24.86
07/08/13	39044	300.00	<i>Payment received in advance of purchases. No supporting documentation was submitted by Ms. Buick to show \$44.11 of the \$300.00 received was disbursed.</i>	44.11
07/08/13	39044	48.84	Mileage for Supply Run	48.84
08/12/13	39195	34.91	Mileage	34.91
08/12/13	39195	48.59	Mileage to pick up zoo passes	48.59
10/14/13	39359	22.60	Mileage for Supply Run	22.60
10/14/13	39359	33.90	Mileage	33.90
Total		<u>\$ 7,442.55</u>		<u>\$ 4,962.78</u>

** - Description only includes those items which are considered improper.

^ - A portion of this check is also considered to be an unsupported disbursement. Therefore, this check is also included in **Exhibit G**.

@ - This check is also included in **Exhibits E** and **G** because part of the supporting documentation was altered, and a portion of the check is considered to be an unsupported disbursement.

- Part of the supporting documentation was altered; therefore, this check is also included in **Exhibit E**.

Note: Items in italics added by auditor. In addition, because the payments are recorded by object code in the City's general ledger, a check may appear multiple times.

**Report on Special Investigation
of the
Malvern Public Library**

Report on Special Investigation of the
Malvern Public Library

Unsupported Reimbursements to Stacey Buick
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System				Unsupported Amount
Date	Check Number	Amount		
07/07/06	30614	\$ 199.00		199.00
11/07/06	31082	35.20		35.20
03/08/07	31417	153.00		153.00
09/05/07	32095	838.74		838.74
10/02/07	32173	58.86		58.86
02/07/08	32537	49.92		49.92
04/11/08	32747	151.20		151.20
10/13/08	33463	80.14		80.14
08/24/09	34630	150.00 #		25.68
10/08/09	34778	194.37 #		78.10
03/03/10	35195	171.86		33.46
04/06/10	35272	327.35 ^		201.50
05/05/10	35341	197.17 ^		73.21
05/26/10	35414	350.00 ^		43.33
07/12/10	35585	153.86		153.86
08/04/10	35739	350.00 @		18.93
09/14/10	35918	237.79		120.94
09/28/10	35951	240.16 @		23.81
10/19/10	36009	287.00		287.00
11/03/10	36027	268.93		268.93
12/01/10	36115	56.26		56.26
05/03/11	36505	173.49 ^		61.12
07/06/11	36736	182.47 @		30.60
09/19/11	37062	77.66		77.66
10/18/11	37154	16.50		16.50
10/18/11	37154	33.15		33.15
10/18/11	37154	66.29		66.29
10/18/11	37154	66.29		66.29
10/02/12	38225	91.85		91.85

Report on Special Investigation of the
Malvern Public Library

Unsupported Reimbursements to Stacey Buick
For the Period July 1, 2006 through October 31, 2013

Per City's Accounting System			Unsupported Amount
Date	Check Number	Amount	
10/16/12	38266	155.40	155.40
11/06/12	38327	154.87	154.87
03/11/13	38612	13.56	13.56
03/11/13	38612	13.56	13.56
03/11/13	38612	57.61	57.61
03/20/13	38667	27.12	27.12
04/03/13	38683	90.40	54.24
08/12/13	39195	25.99	25.99
09/10/13	39312	176.06	176.06
10/14/13	39359	39.55	39.55
Total		<u>\$ 6,012.63</u>	<u>4,112.49</u>

^ - A portion of this check is also considered to be an improper disbursement.
Therefore, this check is also included in **Exhibit F**.

- Because part of the supporting documentation was altered, this check is also included in **Exhibit E**.

@ - This check is also included in **Exhibits E** and **F** because part of the supporting documentation was altered, and a portion of the check was considered to be an unsupported disbursement.

Note: Because the payments are recorded by object code in the City's general ledger, a check may appear multiple times.

Report on Special Investigation of the
Malvern Public Library

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Manager
Todd E. Pudenz, CPA, Staff Auditor
Matthew C. Hickenbottom, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Appendix 1

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #32811

SC0755D

* * S T A T E M E N T * *

PAGE: :

Pamida Stores Operation Co LLC
801 BROADWAY
RED OAK, IA 51566

ACCOUNT NUMBER...00250238

DATE.....04/07/08
ALL CHARGES ON THIS STATEMENT
DUE UPON PRESENTATION

MALVERN PUBLIC LIBRARY
502 MAIN
P.O. BOX 180
MALVERN, IA 51551

POSTING DATE	INVOICE NUMBER	DESCRIPTION	<- A C C O U N T S T A T U S >		
			CHARGES	PAYMENTS	BALANCE
01/15/2008	8166568	Books	105.00		removed books
01/15/2008	8745572	Charmin	4.99		
02/10/2008	8664523	Print Paper	59.60		donated paper
02/10/2008	8522333	Print Ink	47.11		and office ink

PLEASE BE SURE TO SPECIFY WHICH INVOICES ARE BEING PAID. PAYMENTS NOT SPECIFIED WILL BE APPLIED TO THE OLDEST OUTSTANDING ITEMS.

ACCOUNT BALANCE

0 - 30 DAYS	**31 - 60 DAYS	***61 - 90 DAYS	****OVER 90 DAYS	AMOUNT DUE
216.70				216.70

** PREVIOUSLY BILLED
*** PAST DUE
**** ACCOUNT WILL BE CLOSED IF NOT PAID WITHIN 10 DAYS

Altered Charge Account Statement

Report on Special Investigation of the
 Malvern Public Library
 Copy of Supporting Documentation for Check #32811

SC0755D

* * S T A T E M E N T * *

PAGE: 1

Pamida Stores Operation Co LLC
 801 BROADWAY
 RED OAK, IA 51566

ACCOUNT NUMBER...00250238
 DATE.....10/31/06
 ALL CHARGES ON THIS STATEMENT
 DUE UPON PRESENTATION

MALVERN PUBLIC LIBRARY
 502 MAIN
 P.O. BOX 180
 MALVERN, IA 51551

POSTING DATE	INVOICE NUMBER	DESCRIPTION	<-A C C O U N T S T A T U S>		
			CHARGES	PAYMENTS	BALANCE
10/27/06	546664	HALLOWEEN SUPPLIES	70.08		70.08

PLEASE BE SURE TO SPECIFY WHICH INVOICES ARE
 BEING PAID. PAYMENTS NOT SPECIFIED WILL BE
 APPLIED TO THE OLDEST OUTSTANDING ITEMS.

ACCOUNT BALANCE

0 - 30 DAYS	**31 - 60 DAYS	***61 - 90 DAYS	****OVER 90 DAYS	AMOUNT DUE
\$70.08				\$70.08

** PREVIOUSLY BILLED
 *** PAST DUE
 **** ACCOUNT WILL BE CLOSED IF NOT PAID WITHIN 10 DAYS

Unaltered Charge Account Statement

Appendix 2

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #32531

SC9755D

* * S T A T E M E N T * *

PAGE:

Pamida Stores Operation Co LLC
801 BROADWAY
RED OAK, IA 51566

ACCOUNT NUMBER...00250238

DATE.....01/09/08
ALL CHARGES ON THIS STATEMENT
DUE UPON PRESENTATION

MALVERN PUBLIC LIBRARY
502 MAIN
P.O. BOX 180
MALVERN, IA 51551

POSTING DATE	INVOICE NUMBER	DESCRIPTION	<- A C C O U N T S T A T U S >	
			CHARGES	PAYMENTS BALANCE
11/19/07	809789	MISC		26.77
11/28/07	809813	Wii Wand, Bat Back UP, Shrek 3		70.83
<p>PLEASE BE SURE TO SPECIFY WHICH INVOICES ARE BEING PAID. PAYMENTS NOT SPECIFIED WILL BE APPLIED TO THE OLDEST OUTSTANDING ITEMS.</p>				

Not incl new c
97.60 p
last
86.51
due Feb.

ACCOUNT BALANCE

0 - 30 DAYS	**31 - 60 DAYS	***61 - 90 DAYS	****OVER 90 DAYS	AMOUNT DUE
\$87.01	\$97.60			\$184.61

** PREVIOUSLY BILLED

*** PAST DUE

**** ACCOUNT WILL BE CLOSED IF NOT PAID WITHIN 10 DAYS

Copy from City Records

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #32531

SC0755D

* * S T A T E M E N T * *

PAGE: 1

Pamida Stores Operation Co LLC
801 BROADWAY
RED OAK, IA 51566

ACCOUNT NUMBER...00250238

DATE.....01/09/08
ALL CHARGES ON THIS STATEMENT
DUE UPON PRESENTATION

MALVERN PUBLIC LIBRARY
502 MAIN
P.O. BOX 180
MALVERN, IA 51551

POSTING DATE	INVOICE NUMBER	DESCRIPTION	<-A C C O U N T S T A T U S>		BALANCE
			CHARGES	PAYMENTS	
12/15/07	809470	MISC	25.98	25.98	
12/15/07	809298	MISC	50.75	50.75	
12/15/07	809417	AAAB DURA BATTERY	18.49	18.49	
11/19/07	809789	CANDY, POP	26.77		26.77
11/28/07	809813	BLANKET, S SNACKS, RIBBON, ORNA	70.83		70.83
12/16/07	809798	SNOWPEOPLE WRAP, MILK CHOC CHE	54.19		54.19
12/24/07	809351	BOW (2), RIBBON, WRAP, SHREK 2	32.82		32.82

open
due Feb.

PLEASE BE SURE TO SPECIFY WHICH INVOICES ARE BEING PAID. PAYMENTS NOT SPECIFIED WILL BE APPLIED TO THE OLDEST OUTSTANDING ITEMS.

ACCOUNT BALANCE

0 - 30 DAYS	**31 - 60 DAYS	***61 - 90 DAYS	****OVER 90 DAYS	AMOUNT DUE
\$87.01	\$97.60			\$184.61

** PREVIOUSLY BILLED
*** PAST DUE
**** ACCOUNT WILL BE CLOSED IF NOT PAID WITHIN 10 DAYS

Copy from Stacey Buick's Office

Appendix 3

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #33539

SC0755D

* * S T A T E M E N T * *

PAGE:

Pamida Stores Operation Co LLC
801 BROADWAY
RED OAK, IA 51566

ACCOUNT NUMBER...00250238

DATE.....
ALL CHARGES ON THIS STATEMENT
DUE UPON PRESENTATION

MALVERN PUBLIC LIBRARY
502 MAIN
P.O. BOX 180
MALVERN, IA 51551

POSTING DATE	INVOICE NUMBER	DESCRIPTION	<-A C C O U N T S T A T U S		BALANCE
			CHARGES	PAYMENTS	
	10488735	Red Zone Tote 10% off emp. Disc.	8.99		
	10488735	Red Zone Tote	8.99		
	10488733	Red Zone Tote x8	47.94		
	10477686	Books 10x	10.99		
	10477686	Books 15x non fic.	19.99		
	18069941	Remaining Bal	20.99		

PLEASE BE SURE TO SPECIFY WHICH INVOICES ARE
BEING PAID. PAYMENTS NOT SPECIFIED WILL BE
APPLIED TO THE OLDEST OUTSTANDING ITEMS.

ACCOUNT BALANCE

0 - 30 DAYS	**31 - 60 DAYS	***61 - 90 DAYS	****OVER 90 DAYS	AMOUNT	DATE
\$117.88				\$117.88	

** PREVIOUSLY BILLED
*** PAST DUE
**** ACCOUNT WILL BE CLOSED IF NOT PAID WITHIN 10 DAYS

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #35307

Pamida

Pamida - 25
801 Broadway
Red Oak, IA 51566
712-623-4818

Tran Code 011oHBN002022M**
Books Adult Fic and non-fic ***** 44 * .80 35.28
Books Childrens fiction ***** 6 * 7.99 39.95
Balance Due for March 10 **** tax exp ** 75.23

Tran Code 0110HBK00201LE**
Poster New Moon ***** 5 * 6.99 34.95
Poster Twilight Edw ***** 3 * 4.99 14.97
Hawaiian Punch ***** 3 * 3.49 10.47
Cook Books, Best Soups *2 * 4.99 9.98
Balance Due for March 18 **** tax exp ** 70.37

\$145.60

0.80 x
44. =
35.20 =
7.99 x
6. =
47.94 *
35.20 +
47.94 +
83.146*

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #35307

04/19/2010 10:51 712-623-4819

PAMIDA 25

PAGE 01



Pamida

712-623-4818

Pamida - 25
801 Broadway
Red Oak, IA 51566
712-623-4818

CUSTOMER ID:0025-562
025 Malvern Public Libr
SALES ASSOCIATE: 02513566
10071735 7-UP PROD 2LTR 1.59 *
SDEP 0.05
10071735 7-UP PROD 2LTR 1.59 *
SDEP 0.05
10174138 HAWAIIAN PUNCH 2.79
10511662 SOLO PLASTIC CU 2.10 *
10511662 SOLO PLASTIC CU 2.10 *
10163349 STOVER PECAN DE 0.59 *
10607771 CABD COATED MIN 3.59 *
PROMO DISCOUNT 0.59-
10163349 STOVER PECAN DE 0.59 *
10441541 EKCELLENCE INTE 2.79 *
531700 REESE PB EGGS 6 3.69 *
10623749 NECA TWILIGHT E 2.00 *
10623748 NECA TWILIGHT 2.00 *
10623749 NECA TWILIGHT E 2.00 *
10666626 DR PEPPER CHERR 4.69 *
60DEP 0.60
10459744 SELLING SKU BOO 7.99 *
10459744 SELLING SKU BOO 7.99 *
10459744 SELLING SKU BOO 7.99 *
10725516 ANDES WACKIES 3.29 *
10459744 SELLING SKU BOO 9.99 *
TAX ID # 426004907
INVOICE TO FOLLOW

SUBTOTAL 69.47
TOTAL 69.47

CUST CHG (69.47)

YOU SAVED \$0.59 ON SALE ITEMS!

CUSTOMER ID:0025-562
025 Malvern Public Libr
SALES ASSOCIATE: 02508050
10802023 CREME BUNNY 0.49 *
10802023 CREME BUNNY 0.49 *
10802023 CREME BUNNY 0.49 *
10802023 CREME BUNNY 0.49 *
10368072 4BCT BAG OF EGG 9.99 *
PROMO DISCOUNT 3.00-
10368072 4BCT BAG OF EGG 9.99 *
PROMO DISCOUNT 3.00-
10327613 3CT FILLER CARR 3.99 *
PROMO DISCOUNT 1.20-
10327613 3CT FILLER CARR 3.99 *
PROMO DISCOUNT 1.20-
10502331 BUBBLE GUM MINI 0.99 *
10779535 WHOPPER ROBINS 6.99 *
10453041 SNICKERS CREME 2.89 *
10453043 MILKYWAY CRM BU 2.89 *
10802026 BUNNYETTES TRAY 1.29 *
10802026 BUNNYETTES TRAY 1.29 *
10802026 BUNNYETTES TRAY 1.29 *
10502247 SPRING TREATS H 6.79 *
10454018 EASTER BASKET H 5.99 *
10609458 COTTONTLS CANDY 5.00 *
10607771 CABD COATED MIN 3.59 *
10802027 WABBIT/BUNNY 1.29 *
10770321 24PK SPECKLED E 3.99 *
PROMO DISCOUNT 1.20-
10770322 24PK TATTOO FUN 3.99 *
PROMO DISCOUNT 1.20-
10802027 WABBIT/BUNNY 1.29 *
10802027 WABBIT/BUNNY 1.29 *
10609371 QUIX THE YUMMY 1.09 *
10770369 PRINTED GALLON 1.99 *
PROMO DISCOUNT 0.60-
10770369 PRINTED GALLON 1.99 *
PROMO DISCOUNT 0.60-
10770369 PRINTED GALLON 1.99 *
PROMO DISCOUNT 0.60-
TAX ID # 426004907
INVOICE TO FOLLOW

SUBTOTAL 75.23
TOTAL 75.23

CUST CHG (75.23)

YOU SAVED 12.60 ON SALE ITEMS!

Tran Code: 011 OHBK 002 011E



#0110HBK002011E*

x *Stacy R. Bucci*

02513566 689 # 45
Register:R02 Mar 17 2010 12:59 PM

Help us improve!
Give your feedback.
www.Pamida.com/voice

Tran Code: 011 OHBN 002 022H



#0110HBNO02022H*

x *Stacy R. Bucci*

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #36887

VOUCHER

WARRANT NUMBER 001-410-6599

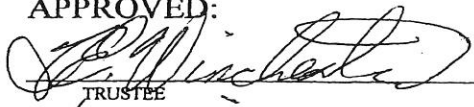
CLAIMANT K. Mart

ADDRESS _____

FOR 12 windows 7 programs for services

	CODE	PURPOSE	AMOUNT
1			229.98
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
TOTAL			

APPROVED:



TRUSTEE

8-1-11

DATE



TRUSTEE

8/1/11

DATE

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #36887

model #
253 79081014

Serial #
KK04716147

library

Kenmore *
888-536-6673
800-4myhome
69-4663

RECEIPT# 09243 071911 001 86384



KHART STORE 9243
2501 N BROADWAY RR 2
RED OAK, IA 51566
(712)623-2586

** WELCOME TO YOUR **
** KHART STORE 9243 **

CASHIER: CHARLIE

GENERAL MERCHANDISE

01250527335	WINDOW	209.99	T
72951500382	SMART PLAN	19.99	T

**** TAX	.00	BAL	229.98
TAX EXEMPTION			16.10-
30 DAY ORDER			229.98
CHANGE			.00

TOTAL NUMBER OF ITEMS - 2



#KO B9E 00Z 006 KBV 46W

RECEIPT# 09243 071911 001 86384

07/19/11 7:08 PM 9243 01 8638 0086

You have purchased a Service Plan
Item(s) 01250527335.
This plan extends coverage for
1-year(s) after Manufacturer's
Warranty has expired. For your

for Patrick
@ K-mart

Stacy Buick
malvern library
712-624-8554

Copy from Stacy Buick's Office

Appendix 6

Report on Special Investigation of the
 Malvern Public Library
 Copy of Supporting Documentation for Check #38795

20



Invoice #: 656895524-01
 Date: 4/17/2013
 Page #: 1

SOLD TO:

SHIP TO:

MALVERN PUBLIC LIBRARY
 PO BOX 180
 MALVERN, IA 51551-0180

MALVERN PUBLIC LIBRARY
 502 MAIN ST
 MALVERN, IA 51551-8139

Purchase Order Number	Date Ordered	Date Shipped	Back Orders	Terms	
	4/15/2013	4/17/2013	NO	NET 30 DAYS	
Service Representative	Number of Cartons	Weight	Shipped Via		
	2	24 LBS			
Item Number	Order Qty	Ship Qty	Description	Unit Price	Ext. Amount
IN-70/3816	1 UN	1	BLACK GR	4.25	4.25
IN-70/3819	1 UN	1	SILVER GR	4.25	4.25
IN-70/3814	1 PC	1	GREEN GR	4.25	4.25
IN-38/2844	4 PC	4	GREEN	3.00	12.00
IN-70/238	10 PC	10	GREEN PLASTIC	1.25	12.50
IN-3/2496	1 PC	1	BLACK & WHITE DESIGN	4.00	4.00
IN-3/8982	2 DZ	2	MUSTACHE SELF	8.50	17.00
IN-70/889	4 PC	4	SILVER FOIL	4.25	17.00
IN-17/122	1 UN	1	11" GREEN	4.50	4.50
IN-17/109	1 UN	1	11" WHITE	4.50	4.50
IN-17/112	1 UN	1	11" ONYX	4.50	4.50
IN-3/5032	1 PC	1	"2"	7.25	7.25
IN-3/5030	1 PC	1	"0"	7.25	7.25
IN-3/5031	1 PC	1	"1"	7.25	7.25
IN-3/5033	1 PC	1	"3"	7.25	7.25

Call to speak to a customer service representative: 1-800-228-0475

Merchandise	Shipping & Handling	Sales Tax	Total Amount	Certificate/Other	Payments	Balance Due
117.75	16.99		134.74			134.74

vv PLEASE DETACH AND RETURN WITH REMITTANCE vv

** To insure PROPER Payment to your ACCOUNT, Please Return the COUPON **

Name: MALVERN PUBLIC LIBRARY
 Due Date: 5/17/2013
 Account: 31892191
 Order #: 656895524-01
 Balance Due: 134.74

Please mail your payment to:

Amount Paid: \$ _____

Oriental Trading Company
 P.O. Box 790403
 St Louis, Mo. 63179-0403

Please do not write below this line. Do not fold, staple, or paper clip this coupon.



0318921913 656895524 01 000000134744

Copy from City Records

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #38795

20

** REPRINT **

KAKYEAMPON



Invoice #: 656895524-01
Date: 4/17/2013
Page #: 1

SOLD TO:

SHIP TO:

MALVERN PUBLIC LIBRARY
PO BOX 180
MALVERN, IA 51551-0180

MALVERN PUBLIC LIBRARY
502 MAIN ST
MALVERN, IA 51551-8130

Item Number	Offic. Desc	Ship Qty	Description	Unit Price	Ext. Amount
IN-70/3816	1 UN	1	BLACK GRADUATION HAT CONFETTI(20Z)	4.25	4.25
IN-70/3819	1 UN	1	SILVER GRADUATION HAT FOIL CONFETTI(20	4.25	4.25
IN-70/3814	1 UN	1	GREEN GRADUATION HAT FOIL CONFETTI (20	4.25	4.25
IN-38/2844	4 PC	4	GREEN CONGRATS GRAD TABLE RUNNER	3.00	12.00
IN-70/238	10 PC	10	GREEN PLASTIC TABLECOVER (54" X 108")	1.25	12.50
IN-3/2496	1 PC	1	BLACK & WHITE DESIGN CARD BOX	4.00	4.00
IN-3/8982	2 DZ	2	MUSTACHE SELF INFLATE BALLOON ASST	8.50	17.00
IN-70/889	4 PC	4	SILVER FOIL STARBURST DECORATION	4.25	17.00
IN-17/122	1 UN	1	11" GREEN METALLIC BALLOONS(2DZ)	4.50	4.50
IN-17/109	1 UN	1	11" WHITE BALLOONS(2DZ)	4.50	4.50
IN-17/112	1 UN	1	11" ONYX BLACK BALLOONS(2DZ)	4.50	4.50
IN-3/5032	1 PC	1	"2" SHAPED MYLAR BALLOON	7.25	7.25
IN-3/5030	1 PC	1	"0" SHAPED MYLAR BALLOON	7.25	7.25
IN-3/5031	1 PC	1	"1" SHAPED MYLAR BALLOON	7.25	7.25
IN-3/5033	1 PC	1	"3" SHAPED MYLAR BALLOON	7.25	7.25
BALANCE INCLUDES PAYMENTS OR ADJUSTMENTS SUBSEQUENT TO ORIGINAL INVOICE DATE *** CONTINUED ON NEXT PAGE ***					

No. 3331 P. 5/15

Oct 11, 2013 8:27AM

Copy from Oriental Trading

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #34778



MICHAELS STORE #2015 (402)334-8488
MONTCLAIR SHOPPING CENTER
12951 WEST CENTER ROAD
OHARA, NE 68144

FOR MORE IDEAS, INFORMATION, AND
INSPIRATION CLICK ON WWW.MICHAELS.COM

004 SALE 6234 2614 001 9/16/09 14:26

STICKER-CLOUDS V	15586555363	.71	1	e	.71	NI
STICKERS VELLUM	15586555936	.71	1	e	.71	NI
JULEES BY YOU MR	15586563115	14.95	5	e	2.99	NI
FOAM SHEETS BIG	28444657758	14.99	1	e	14.99	NI
STICKERS FROGS	28647145427	.89	1	e	.89	NI
STICKERS FROGS	28647145427	.89	1	e	.89	NI
STICKERS FROGS	28647145427	.89	1	e	.89	NI
STICKER JUNK	67901023316	.89	1	e	.89	NI
STAR CATS FUZZY	67901033582	.89	1	e	.89	NI
STAR UNICORN CAS	67901054013	.89	1	e	.89	NI
STAR UNICORN CAS	67901054013	.89	1	e	.89	NI
STAR PUFFY FUZZY	67901115073	.89	1	e	.89	NI
MINI CARD DECK H	73854007143	1.00	1	e	1.00	NI
FORMIE TIARA 5 A	652695646539	1.00	1	e	1.00	NI
GLITTER MAGIC 10	717968120274	8.99	1	e	8.99	NI
STAR PRINCESS	727846272650	.89	1	e	.89	NI
STAR PRINCESS	727846272650	.89	1	e	.89	NI
STAR PRINCESS	727846272650	.89	1	e	.89	NI

99 NONTAXABLE TOTAL

TOTAL 52.14

ACCOUNT NUMBER ****1664

CHECK 52.14

APPROVAL: 123456 MICR ONLINE

1652-8834-16624-2514-9857-1233-036



PLEASE RETAIN YOUR RECEIPTS,
CASH REFUNDS ISSUED ONLY WITH A VALID
RECEIPT. ITEMS PURCHASED BY CHECK ARE
SUBJECT TO A 10 DAY WRITING PERIOD.

THANK YOU FOR SHOPPING AT MICHAELS
09/16/09 14:26

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #34778

MAKE CHECKS PAYABLE TO:

MOVIE GALLERY.
play on™
900 WEST MAIN STREET
DOTHAN, AL 36301-1410



0101

STORE NAME / #: MOVIE GALLERY #3920
STORE LOCATION: 1515 N. BROADWAY ST.
PHONE #: 7126233366

|||||
MALVERN PUBLIC LIBRARY
502 MAIN ST PO BOX 180
MALVERN, IA 51551-0180

IF PAYING BY MASTERCARD, DISCOVER, VISA OR AMERICAN EXPRESS, FILL OUT BELOW

CHECK CARD USING FOR PAYMENT

MASTERCARD DISCOVER VISA AMERICAN EXPRESS

CARD NUMBER _____ SIGNATURE CODE _____

SIGNATURE _____ EXP. DATE _____

STATEMENT DATE 9/12/09 PAY THIS AMOUNT \$0.00 ACCT. # 3920000524

PAGE: 1

SHOW AMOUNT PAID HERE \$ \$64.13

61

|||||
MOVIE GALLERY
900 WEST MAIN STREET
DOTHAN, AL 36301-1410

Or, you may choose to pay by credit card: at (800) 870-5332, Mon-Fri from 8 a.m. -5 p.m. CST.

DATE	TYPE	DESCRIPTION	CHARGES	CREDITS	PAYMENTS	BALANCE
08/31/09	A	WII ATV	\$ 24.99			
08/31/09	A	WII Mario Cart	\$24.99			
08/31/09	A	Haunting Conn.	\$19.99	\$ -5.84		
9/12/09	C	Credit				
					Subtotal	\$64.13
					Tax	\$0.00
					Total Due	\$0.00

PAID

TYPE EXPLANATION:

PAID WITH CREDIT CARD # ***4482

R - Rental
A - Additional Days
I - Rental Not Paid or. Not Returned
P - Payment
B - A/R Balance
L - Delivery Charge
D - Additional Days Partial Payment

Y - Returned Partial Payment
C - Credit
K - Returned Check
E - Early Return Credit
Z - A/R Balance Payment
T - Returned Check Partial Payment

Report on Special Investigation of the
Malvern Public Library

Copy of Supporting Documentation for Check #35739



COUNCIL BLUFFS - 712-309-3380
07/18/2010 01:50 PM EXPIRES 10/16/10



SPECIALTY		
245040006 CLIFFORD/BOOK	T	\$26.99
245090337 80PC CRAFT CLIF	T	\$42.94
204074236 NEWYORK POST	T	\$15.39

GROCERY		
234070035 300 CT COOKIE	FN	\$26.94

SUBTOTAL	\$112.26
T = IA TAX 7.0000% ON \$85.32	\$0.00
TAX ID *** EXMPT TOTAL	\$112.26
*3906 VISA CHARGE	\$112.26

Tracking your health spending just got easier! The above total includes items (and tax) that may be eligible for reimbursement from your FSA/HRA/HSA plan. Save this receipt and check your plan for details. Learn more at Target.com/healthspending or by calling 1-877-Rx-Target

REC#2-0199-2454-0074-9782-6 VCD#758-758-542

Get 5 cents off every time you use a reusable bag!

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EMPLOYEE OWNED
1605 BROADWAY
RED OAK, IA 51566
712-623-4992
E-mail comments:
1544director@hy-vee.com.

Grocery
ANIMAL COOKIES 100.49 F

BALANCE DUE 100.49
Cash 100.49
CHANGE 0.00
TOTAL TAX 0.00

WIN A \$500 HY-VEE GIFT CARD!

Please visit www.Hy-VeeSurvey.com
and key in the 16-digit code below
to take a brief survey and enter for
your chance to win a \$500 Hy-Vee
gift card.

0730154410110020

Sweepstakes end 12/31/2010
No purchase necessary to enter
sweepstakes. See website for official
sweepstakes rules.

Total number of itens sold = 2

Cashier name: Shane A
Cashier 0214 JUL 30, 2010 at 10:22:50
Store 01544 Register 011 Tran 0020

Thanks for shopping at
Hy-Vee

Pump Up The Savings!

Take your receipt for \$10 or more
to Dobbys on the same day of

Copy from City Records

Report on Special Investigation of the
Malvern Public Library
Copy of Supporting Documentation for Check #35739



1605 BROADWAY
RED OAK, IA 51566
712-623-4992
E-mail comments:
1544director@hy-vee.com.

Grocery
ANIMAL COOKIES 100.00
Money Order Fee
MONEY ORDER FEE 0.49

BALANCE DUE 100.49
Cash 100.49
CHANGE 0.00
TOTAL TAX 0.00

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Cashier name: Shane A
Cashier 0214 JUL 30, 2010 at 10:22:50
Store 01544 Register 011 Tran 0020

Thanks for shopping at
Hy-Vee

PUMP UP The Savings!

Take your receipt for \$10 or more
to Cubby's on the same day of
your grocery purchase.
Get 3 Cents Off Per Gallon!

Copy from Stacey Buick's Office

Report on Special Investigation of the
Malvern Public Library

Copy of Nebraska Furniture Mart Invoice



Omaha, NE 68114, Kansas City, KS 66111, Des Moines, IA 50235

Customer Care: (402) 392-3499 or (800) 544-6638

672 12:05

07/29/10

SALE



ORDER: SL 99663088 V 1 PG 1

CUSTOMER COPY

BUYER *****6730 Your PO#: Y
Called/Placed by: STACEY

MALVERN PUBLIC LIBRARY
502 MAIN ST
MALVERN IA 51551-8139

PICKUP FROM:
#1 SO. END NEW WAREHOUSE - 695 ROSE BLUMKIN DRIVE

PICKUP HOURS: M-SA 10am-9pm / SU 10am-6pm
PICKUP DATE: 07/29/10 THU



Main Tel: 712 624-8554 Alt Tel:

Order Date: 07-29-2010 THU Sold by: 3680 Ed R

Ln	Qty	SKU	SHIP DATE	Item Description	Price	Unit	T X	Extended Amount
1	1	26274167	07/29	SONYH-SAW3800-15" Active Subwoofer	179.99	Each	Y	179.99
2	1	31444037	07/29	ONKYO-TX-SR608(B)-7.2 Home Theater Rece	429.99	Each	Y	429.99
3	2	26919068	07/29	SONYH-SSF7000 (PAIR)-Floor Standing Spe	189.99	Each	Y	379.98

PRICES PER JB

PURCHASE POLICY: Unless stated otherwise above, purchases made at NFM may be returned for Exchange, Refund or Store Credit within 30 days from the date of purchase. Receipt and original packaging is required for all returns. Labor, Delivery and Installation charges are non-refundable.

If you have any questions about your order, call the Customer Care number found at the top of this document. Please note our Customer Service TELEPHONE SUPPORT hours: Mon-Fri 8am-9pm ; Sat 9am-8pm ; Sun 10am-6pm.

Thank you for choosing Nebraska Furniture Mart for your home furnishing needs, ED R.

CHARGE SLIP

* CUSTOMER copy *

Nebraska Furniture Mart
700 So 72nd St
OMAHA, NE 68114

6/8/10
35474

\$500
summer
reading
check

MEGA
DATE: 07/29/10 TIME: 12:05
*****6730
Merchant Id: 8006093796
Terminal Id: 0000800609379663

Visa
4*****1871

SALE
Auth: 06340C Record #: 001

TOTAL \$1,059.26

* CUSTOMER Copy *

(both sides), the above-described goods
of this contract.

Pmt By Visa

CS
Cash Sale

F943533

Sub Total	=	989.9
DELIVERY:	+	0.0
Sales Tax% 7.000	+	69.3
A. TOTAL	=	1,059.2
DOWNPAYMENTS		
B. Deposit/Payments	=	1,059.2
C. Pending Credits	-	0.0
D. Payment Due	=	\$0.0
E. FINANCED AMOUNT	=	0.0