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NEWS RELEASE

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FOR RELEASE June 22, 2015

Auditor of State Mary Mosiman today released a report on a special investigation of the Shenandoah Community School District (District) for the period July 1, 2012 through September 30, 2014. The special investigation was requested by District officials as a result of concerns regarding certain reimbursement requests submitted by the former Superintendent, Jeff Hiser.

Mosiman reported the special investigation identified \$1,183.86 of improper and unsupported reimbursements to the former Superintendent. Mosiman reported the former Superintendent claimed mileage for events which he did not attend, for an event he took a District vehicle to, for events not related to District operations, and for days it was recorded he had taken leave. The improper and unsupported reimbursements identified total \$894.59 and \$289.27, respectively.

For instance, Mosiman reported the former Superintendent claimed mileage for a meeting in Des Moines on August 25, 2014. However, minutes from the meeting show he attended electronically rather than traveling to the meeting location in Des Moines. In addition, he claimed mileage for a conference in Des Moines in early August 2014. However, District records show a District vehicle was used for the trip rather than the former Superintendent's personal vehicle.

The report includes recommendations to strengthen the District's internal controls, including obtaining supporting documentation from independent parties of meetings or events held outside the District whenever possible.

Copies of this report have been filed with the Division of Criminal Investigation, the Page County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1430-5976-TE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
SHENANDOAH COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
JULY 1, 2012 THROUGH SEPTEMBER 30, 2014**

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Auditor of State's Report

To the Members of the Board of Education
of the Shenandoah Community School District:

As a result of alleged concerns regarding certain reimbursement requests submitted by the former Superintendent and at your request, we conducted a special investigation of the Shenandoah Community School District (District). We have applied certain tests and procedures to selected financial transactions the District for the period July 1, 2012 through September 30, 2014. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures:


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Compared reimbursement requests submitted by the former Superintendent, Jeff Hiser, to checks issued to him to determine if he was paid for all mileage he claimed.
- (3) Reviewed reimbursement requests submitted by Mr. Hiser and compared them to various calendars, e-mails, and District records regarding leave to determine propriety of the information included in the reimbursement requests.
- (4) Confirmed Mr. Hiser's attendance at meetings and conferences sponsored by various professional organizations for which he claimed mileage.
- (5) Reviewed the District's monthly credit card statements for the credit card used by Mr. Hiser to determine the propriety of purchases.


These procedures identified \$1,183.86 of improper and unsupported reimbursements to the former Superintendent. Our detailed findings and recommendations are presented in the Investigative Summary 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 Shenandoah Community School District, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the District during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

May 12, 2015

Report on Special Investigation of the
Shenandoah Community School District

Investigative Summary

Background Information

Shenandoah Community School District (District) serves approximately 1,000 kindergarten through 12th grade students in Page County. The District includes an elementary school, a middle school, and a high school. The District is governed by a 5 member Board of Directors (Board). Each member is elected to a 4-year term on a nonpartisan basis.

Jeff Hiser began employment with the District in 2007 as the Activities Director. During his employment with the District, he was also the Elementary Principal and was subsequently named the District's Superintendent beginning with the 2011/2012 academic year. As the Superintendent, he was responsible for the overall operations of the District, including supervising methods of teaching, supervision, and administration in effect in each of the District's school buildings. He was also responsible for establishing and maintaining efficient procedures and effective controls for the collection and expenditure of District funds in accordance with the District's budget. He reported to the Board.

Mr. Hiser's office was located in the District's administrative office building. He routinely traveled from his office to visit the District's physical facilities, including the high school, the K-8 building, the bus barn, and athletic venues. Because the travel was related to his responsibilities for the District, he submitted a mileage reimbursement request each month and was reimbursed 55½ cents per mile claimed.

Appendix 1 includes a copy of the District's monthly mileage log. As illustrated by the **Appendix**, the furthest distance between any of these facilities is 2.4 miles, which is between the high school and a park where certain athletic events are held. According to the District's Business Manager and our observation of claims submitted by Mr. Hiser, he typically claimed no more than 10 to 15 miles of travel per day within the District.

In addition to traveling within the District, Mr. Hiser also traveled to meetings and conferences sponsored by professional organizations and local educational organizations. He often traveled to Des Moines and Red Oak to meet with other administrators. Mr. Hiser had the option of using a District vehicle for trips outside the District in lieu of using his personal vehicle. Any costs other than mileage associated with the travel outside the District, such as lodging or meals, were paid for with a District credit card.

According to District personnel, Mr. Hiser stated on Friday, August 22, 2014 he would not be in the office on Monday, August 25, 2014, as he would be attending a meeting in Des Moines. However, a member of the District's staff subsequently learned Mr. Hiser did not travel to Des Moines for the meeting. Instead, he attended electronically. However, the reimbursement request Mr. Hiser submitted for August 2014 included mileage to and from Des Moines on August 25, 2014. As a result of the concern regarding the improper reimbursement request, District personnel reviewed other trips outside the District for which Mr. Hiser claimed mileage and identified additional concerns.

Upon advice from the District's legal counsel, District personnel spoke with Mr. Hiser regarding concerns with the mileage claimed for certain days. When the explanations provided by Mr. Hiser did not fully satisfy the concerns raised, District personnel notified a member of the Board and continued to consult with the District's legal counsel.

Beginning in late September 2014, Mr. Hiser took medical leave from the District. In November 2014 the Board took action to remove him from his position. Mr. Hiser engaged legal counsel and submitted a request for a hearing regarding the Board's action; however, he subsequently withdrew his request in January 2015.

As a result of the concerns identified, District officials notified the Office of Auditor of State in accordance with section 11.6(7) of the *Code of Iowa*. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2012 through September 30, 2014.

Detailed Findings

These procedures identified \$1,183.86 of reimbursements to the former Superintendent for miles he improperly claimed from July 1, 2012 through September 30, 2014. Specifically, Mr. Hiser claimed miles for events he did not attend, for an event he drove a District vehicle to, for events not related to District operations, and for days it was recorded he had taken leave. A detailed explanation of the finding follows.

IMPROPER AND UNSUPPORTED MILEAGE REIMBURSEMENTS

Using available information, we identified a number of instances where Mr. Hiser improperly claimed mileage for reimbursement and mileage reimbursed to Mr. Hiser which could not be supported. The instances are summarized in **Table 1** and are discussed in detail in the following paragraphs.

Table 1

Description	Number of Instances Identified	Number of Miles Claimed	Amount Reimbursed
<u>Improper reimbursements:</u>			
Confirmed Mr. Hiser did not attend event	4	744.8	\$ 413.36
Personal trips	5	465.7	258.45
Used a District vehicle	1	306.8	170.27
Days Mr. Hiser was on leave from the District	9	94.6	52.51
Subtotal improper reimbursements	19	1,611.9	894.59
<u>Unsupported reimbursements:</u>			
No supporting information available	3	447.4	248.31
Unusually large number of miles claimed	6	73.8*	40.96
Subtotal unsupported reimbursements	9	521.2	289.27
Total	28	2,133.1	\$ 1,183.86

* - Includes only the miles in excess of 20 miles per day.

Confirmed Mr. Hiser Did Not Attend Event – Using documentation for disbursements the District made to professional organizations, Mr. Hiser’s calendars maintained at the District, and reimbursement request forms he submitted, we identified specific events Mr. Hiser was to attend. The events included conferences and meetings sponsored by the Iowa Association of School Boards (IASB), the School Administrators of Iowa (SAI), and the Iowa Superintendents Finance and Leadership Consortium (ISFLC). The events also included meetings at Green Hills Area Education Agency (AEA) offices.

We contacted representatives of the organizations sponsoring the events Mr. Hiser claimed mileage for to determine if they could confirm Mr. Hiser’s attendance to events on the dates he claimed mileage. Based on the information obtained from the representatives, we determined:

- Attendance is recorded at SAI events.
- ISFLC does not track attendance for meetings and training events for Superintendents.
- Attendance is recorded at IASB events.
- Attendance was recorded at some AEA events. For other events, we were able to confirm a meeting was held at an AEA facility during the date and time recorded by Mr. Hiser.

We were also able to review minutes of Rural School Advocates of Iowa (RSAI). Mr. Hiser was a member of the RSAI Legislative Group. Using information obtained from the representatives we spoke with and any other available documentation, we determined Mr. Hiser did not attend 4 events for which he claimed and was reimbursed mileage. The 4 instances are listed in **Table 2**.

Table 2

Date of Event	Description per Mr. Hiser’s Reimbursement Request and/or Calendar	Number of Miles Claimed	Amount Reimbursed
05/21/13	SAI Committee	276.6	\$ 153.51
02/03/14	H-10 Superintendents’ Meeting	60.7	33.69
03/31/14	Meeting in Atlantic	122.9	68.21
08/25/14	RSAI Legislative Group meeting – Des Moines	284.6	157.95
Total		744.8	\$ 413.36

A representative of SAI confirmed Mr. Hiser did not attend the May 21, 2013 meeting. In addition, there were no facilities reserved for superintendents’ meetings on February 3, 2014 and March 31, 2014. However, the facilities’ calendar showed superintendents’ meetings on other dates.

As previously stated, District personnel stated Mr. Hiser reported to them on Friday, August 22, 2014 he would not be in the office on Monday, August 25, 2014 as he would be attending a meeting in Des Moines. However, a member of the District’s staff subsequently learned Mr. Hiser did not travel to Des Moines for the meeting. Instead, he attended electronically. However, the reimbursement request Mr. Hiser submitted for August 2014 included mileage to and from Des Moines for August 25, 2014. We observed minutes from the meeting which document Mr. Hiser and 2 other members attended “via gotomeeting”, an electronic video conferencing vendor.

Because Mr. Hiser did not attend these meetings or did not attend at the meeting’s location, he should not have requested and received mileage reimbursements for the events. As a result, the \$413.36 reimbursed to Mr. Hiser is included in **Table 1** as improper reimbursements.

Personal Trips – Based on information from Mr. Hiser’s calendars maintained at the District, reimbursement request forms he submitted, discussions with District personnel we spoke with, and e-mail communications District staff were able to recover from Mr. Hisers’ District computer, we identified 5 trips Mr. Hiser claimed mileage for even though the trip was not related to District operations. The trips are listed in **Table 3**.

Table 3

Date of Event	Description per Mr. Hiser’s Reimbursement Request and/or Calendar	Number of Miles Claimed	Amount Reimbursed
04/30/12	2pm-Doctor-Oma[ha]	152.6	\$ 84.69
11/16/12	Funeral Leo Humphrey – Clarinda	42.6	23.64
07/16/13	Superintendents’ Meeting w/ Joni Ernst	65.2	36.18
01/03/14	Meeting in Atlantic	128.5	71.32
02/11/14	Atlantic Meeting	76.8	42.62
Total		465.7	\$ 258.45

On April 30, 2012, Mr. Hiser took half a day of sick leave. His calendar did not include any meetings out of town for the District, but did include a notation of a doctor’s appointment in Omaha. Because Omaha is approximately 65 miles from Shenandoah, it appears the mileage he reported for April 30, 2012 included the miles he traveled to and from Omaha. Because the doctor’s appointment is not for the District’s operations, it should not have been included in the miles Mr. Hiser requested reimbursement for.

Mr. Hiser’s calendar for November 16, 2012 included a morning meeting with a District staff member and a notation for a funeral in Clarinda of a retired prominent educator from the area. Clarinda is approximately 20 miles from Shenandoah. As a result, it appears the mileage Mr. Hiser reported for November 16, 2012 included the miles he traveled to and from Clarinda. According to a District official we spoke with, staff members are expected to take leave time to attend funerals and are not allowed to charge mileage to the District for the funerals. The District official also stated an accounting staff member questioned Mr. Hiser about requesting a reimbursement for the trip to the funeral. However, they “lost that battle.”

Mr. Hiser’s calendar for July 16, 2013 stated “Superintendents’ meeting w/ Joni Ernst.” We were not able to locate any information through various electronic searches regarding a meeting Ms. Ernst held with local educators. In addition, there were no notations of a superintendents’ meeting on the AEA’s calendar. When we discussed the event with a District official, a staff member recalled a conversation with Mr. Hiser that he and his wife attended a meeting with Ms. Ernst. As a result, it appears the trip was personal in nature and it should not have been reimbursed by the District.

District officials were able to recover e-mails sent from Mr. Hiser’s District computer to a University of Phoenix student who was student teaching in the Atlantic Community School District. According to District officials, Mr. Hiser was employed and compensated by the University of Phoenix. Documents recovered by the District show he acted as the “Site Supervisor” for the student teacher and her Cooperating Teacher and was compensated by the University of Phoenix for his services. The e-mails recovered from Mr. Hiser’s District computer document he arranged to meet the student teacher in Atlantic on January 3, 2014 and February 11, 2014. As illustrated by **Table 3**, Mr. Hiser’s calendar documented he had meetings in Atlantic on those dates, but did not specify the nature of the meetings. Because the meetings were not related to District operations and he was paid for his services by the University of Phoenix, he should not have claimed the related mileage from the District.

As a result, the \$258.45 reimbursed to Mr. Hiser for these 5 trips is included in **Table 1** as improper reimbursements.

Used a District Vehicle – Using documentation for a disbursement the District made to SAI and a confirmation by a representative of SAI, we determined Mr. Hiser attended a conference in Des Moines sponsored by SAI from August 5, 2014 through August 7, 2014. Mr. Hiser was reimbursed \$170.27 for the 306.8 miles he claimed to attend the conference. However, District records document Mr. Hiser used a District vehicle to travel to the conference. He did not use his personal vehicle to travel to the conference. As a result, the \$170.27 reimbursed to Mr. Hiser for the trip is included in **Table 1** as improper reimbursements.

Leave Days – Using documentation from the District’s leave reporting system, we determined Mr. Hiser was reimbursed for mileage for days he reported he was on leave from the District. The days identified are listed in **Table 4**.

Table 4

Date	Type of Leave	Number of Miles Claimed	Amount Reimbursed
04/09/12	Emergency leave	14.6	\$ 8.10
06/05/12	Sick leave	6.5	3.61
06/07/12	Emergency leave	4.5	2.50
10/09/12	Emergency leave	10.1	5.61
08/20/13	Sick leave	6.8	3.77
08/22/13	Vacation	19.4	10.77
08/23/13	Sick leave	8.4	4.66
05/06/14	Sick leave	13.6	7.55
08/01/14	Vacation	10.7	5.94
Total		94.6	\$ 52.51

For each day listed in **Table 4**, Mr. Hiser took a full day’s leave. As a result, he should not have incurred any mileage on behalf of the District or been reimbursed for any miles claimed. The \$52.51 reimbursed to Mr. Hiser for the 9 days is included in **Table 1** as improper reimbursements.

No Supporting Documentation Available – Several claims for mileage reimbursement were not supported by documentation or events recorded in Mr. Hiser’s calendar. We identified 3 instances for which we weren’t able to determine a location to which Mr. Hiser traveled or a reason for him to travel to the location claimed. The 3 instances identified are listed in **Table 5**.

Table 5

Date	Description per Mr. Hiser’s Reimbursement Request and/or Calendar	Number of Miles Claimed	Amount Reimbursed
05/11/12	Assessing Academic Rigor – Firehouse RO [Red Oak]	51.8	\$ 28.75
01/14/13	Court Hearing; meet with SEA reps	50.7	28.14
01/17/14	Google conference – Michelle McLaren	344.9	191.42
Total		447.4	\$ 248.31

We discussed the reimbursement requests with District officials who were not able to provide any additional information. Mr. Hiser’s calendar for May 11, 2012 showed the event in Red Oak was scheduled from 8:30 a.m. to 4:30 p.m.. A District official we spoke with thought it was unlikely an all-day event was held at the Firehouse, a local restaurant.

District officials also stated they were unaware of any court hearings scheduled for January 14, 2013 which would involve the District. However, if there had been a juvenile court hearing that day which involved a student, they expected the hearing would be at the Page County Courthouse in Shenandoah. The number of miles reported by Mr. Hiser for January 14, 2013 indicates the court hearing he referred to in his calendar was in Red Oak, which is in Montgomery County. According to District staff members involved in juvenile court hearings, they would not have a hearing in Montgomery County.

As illustrated by **Table 5**, Mr. Hiser’s calendar for January 17, 2014 showed the Google conference was with Michelle McLaren. Ms. McLaren is the student teacher in the Atlantic Community School District for whom Mr. Hiser was providing supervision services for the University of Phoenix. From the calendar entry, it appears Mr. Hiser and Ms. McLaren used the “Google Hangouts” online service which allows video meetings online. Mr. Hiser’s calendar did not indicate any other event on January 17, 2014 which would require travel.

As a result, the \$248.31 summarized in **Table 5** is included in **Table 1** as unsupported reimbursements.

Unusually Large Number of Miles Claimed – **Appendix 1** includes a copy of the District’s monthly mileage log. As illustrated by the **Appendix**, the furthest distance between any of the District’s facilities is 2.4 miles, which is between the high school and a park where certain athletic events are held. According to the District’s Business Manager and our observation of claims submitted by Mr. Hiser, he typically claimed no more than 10 to 15 miles per day of travel within the District. However, in June 2013, Mr. Hiser reported 6 days where he traveled more than 20 miles without leaving the District. The 6 instances identified are listed in **Table 6**.

Table 6

Date	Number of Miles Claimed	Number of Miles in Excess of 20	Amount of Excess Reimbursement
06/03/13	46.4	26.4	\$ 14.65
06/04/13	50.6	30.6	16.98
06/06/13	27.4	7.4	4.11
06/10/13	21.5	1.5	0.83
06/13/13	24.7	4.7	2.61
06/21/13	23.2	3.2	1.78
Total	193.80	73.8	\$ 40.96

We were unable to determine why Mr. Hiser incurred an unusually large number of miles during the month of June 2013 without identifying any travel outside the District. As a result, the \$40.96 reimbursed to Mr. Hiser for miles in excess of 20 miles per day is included in **Table 1** as unsupported reimbursements.

OTHER ADMINISTRATIVE ISSUES

Outside Employment and Use of District Resources – Based on documentation provided by District officials, Mr. Hiser’s employment contract stated, “The Superintendent agrees to devote the Superintendent’s time, skill, labor and attention to said employment during the term of this Contract. However, the Superintendent, with the prior approval of the Board, may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations.”

However, as previously stated, District officials were able to recover e-mails sent from Mr. Hiser’s District computer to a University of Phoenix student who was student teaching in the Atlantic

Community School District. Based on the e-mails and other documents recovered by District personnel, including a W-9 form and correspondence with University of Phoenix representatives, Mr. Hiser was employed and compensated by the University of Phoenix from 2011 to 2014. Board meeting minutes did not include any notations Mr. Hiser requested the Board's approval regarding the services he provided to the University of Phoenix. According to District personnel we spoke with, Board members did not recall Mr. Hiser requesting approval.

The e-mails document Mr. Hiser met or corresponded with the student teacher during typical working hours. In addition, he performed observations of her classroom performance during typical working hours. Between 2011 and 2014, Mr. Hiser worked with several student teachers. As a result, Mr. Hiser used District time, property and resources for personal financial gain.

Leave Requests – District policy requires employees to submit leave requests. According to District personnel we spoke with, Mr. Hiser did not consistently submit proper documentation when he took leave.

In addition, we reviewed an e-mail Mr. Hiser sent at 10:53 a.m. on February 14, 2014. According to the e-mail, he needed to reschedule a meeting for that day because he needed to leave Shenandoah for Omaha for a family member's medical emergency. While it is apparent Mr. Hiser was away from the District for an emergency leave for at least half a day on February 14, 2014, no leave was recorded for him in the District's leave system. When we spoke with the District's Business Manager about the unrecorded leave, she stated she and other staff members tried to ensure leaves were properly recorded, but if Mr. Hiser did not submit the appropriate leave documents, they could not be assured of properly recording all his leave time.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Shenandoah Community School District to process reimbursement requests. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors 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 District's internal controls.

- A. **Supporting Documentation** – The District did not consistently receive proper support for travel reimbursements to support attendance for mileage Mr. Hiser claimed for attending meetings and other events. While District staff members identified concerns regarding certain reimbursements, additional concerns were later identified when a comprehensive review was performed.


Recommendation – Whenever possible, the District should obtain supporting documentation from independent parties of meetings or events held outside the District, such as meeting agendas or copies of training materials. These documents should be reviewed in a timely manner prior to reimbursing individuals to ensure the propriety of the amounts claimed. District staff should also continue to review reimbursement requests for mileage claimed within the District for reasonableness.

Report on Special Investigation of the
Shenandoah Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Laura Wernimont, Senior Auditor
April Harbst, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendix

Report on Special Investigation of the
Shenandoah Community School District

Copy of District Monthly Mileage Log

SHENANDOAH COMMUNITY SCHOOL DISTRICT
MONTHLY MILEAGE LOG

NAME _____ MONTH _____ YEAR _____

This log is to be submitted to the Business Office at the end of the last working day of each month. All mileage is to be reported using the mileage chart. Some distances are listed on the right of this form and represent the most direct route ONE WAY. For destinations other than those listed, please record destination and mileage in the column headed "other".

	ADMIN. OFFICE	K-8 BLDG.	HIGH SCHOOL	BUS BARN	POST OFFICE	BANK	OTHER	TOTAL MILES
1							Admin. Office to High School	.8
2							Admin. Office to K-8	1.1
3							Admin. Office to Bus Barn	.2
4							Admin. Office to Bank Iowa	1.0
5							Admin. Off. to Bank IA Drive-Thru	.8
6							Admin. Office to Post Office	.8
7								
8							K-8 to Admin. Office	1.1
9							K-8 to High School	.5
10							K-8 to Bus Barn	1.0
11							K-8 to Bank Iowa	1.7
12							K-8 to Post Office	1.5
13								
14							High School to Admin. Office	.8
15							High School to Bus Barn	.6
16							High School to K-8	.5
17							High School to Armory	1.5
18							High School to Bank Iowa	1.6
19							High School to Mustang Field	.9
20							High School to Police Dept.	1.5
21							High School to Post Office	1.7
22							High School to Sportsman Park	2.4
23								
24							Bus Barn to Admin. Office	.2
25							Bus Barn to K-8	1.0
26							Bus Barn to High School	.6
27							Bus Barn to Post Office	1.2
28								
29								
30								
31								

TOTAL MILES _____ X \$.56 PER MILE = \$ _____

CODE _____ SUPERVISOR'S APPROVAL _____