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NEWS RELEASE

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FOR RELEASE \_\_\_\_\_ October 15, 2015 \_\_\_\_\_

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Dunkerton Police Department for the period January 1, 2013 through August 31, 2014. The special investigation was requested by City officials after it was alleged the former Police Chief, Tim Shultz, used the City's fuel card to purchase fuel for his personal vehicle.

Mosiman reported the special investigation identified \$2,700.93 of improper disbursements, including \$2,500.53 of fuel purchases made between January 1, 2013 and August 13, 2014 by the former Police Chief while he was not on duty. Mosiman also reported it was not possible to determine if additional fuel purchases were improper because sufficient documentation was not available. The improper disbursements also include \$200.40 of payroll and related costs improperly paid to or on behalf of Mr. Schultz.

In addition, Mosiman reported Mr. Shultz remitted \$38.99 to the City on August 22, 2014 for a personal fuel purchase he made at 12:01 a.m. on May 31, 2014.

The report includes recommendations to strengthen the City's internal controls, such as maintaining vehicle logs, service records, and odometer readings; reconciling fuel purchases to vehicle records; improving personnel policies; and ensuring police officers properly check in and out with the County.

Copies of the report have been filed with the Black Hawk County Sheriff's Office, the Division of Criminal Investigation, the Black Hawk 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/1421-0047-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF DUNKERTON POLICE DEPARTMENT  
FOR THE PERIOD  
JANUARY 1, 2013 THROUGH AUGUST 31, 2014**

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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 financial transactions, we conducted a special investigation of the City of Dunkerton Police Department. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2013 through August 31, 2014, unless otherwise specified. Based on our review of relevant information and discussions with City officials, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Compared information recorded in payroll records and amounts paid to the former Police Chief, Tim Schultz, to timesheets he submitted for the period January 1, 2013 through August 1, 2014 to determine if his gross pay was properly calculated and supported by the information on the timesheets. Timesheets prior to January 1, 2013 were not available.
- (3) Compared information obtained from the Black Hawk County Communications Center to information recorded on timesheets submitted by Police Department employees to determine if the amount of time recorded on the timesheets was reasonable.
- (4) Examined selected reimbursements to Mr. Schultz to determine if the payments were properly approved and supported.
- (5) Obtained and evaluated fuel purchases made with the City's fuel card during the period July 1, 2008 through September 30, 2014 to determine their propriety. Also, for purchases made by Police Department employees, we compared the times of purchases to employee timesheets to identify any purchases made while not on duty.
- (6) Analytically compared fuel purchases by Police Department employees with the City's fuel cards between fiscal years to determine if there were any significant changes in the amount of fuel purchased.
- (7) Reviewed the City's policies regarding the use of fuel cards to determine if the policies address the use of fuel cards for personal purchases. We also reviewed fuel card statements and the related invoices to determine the propriety of activity.


These procedures identified \$2,700.93 of improper disbursements between January 1, 2013 and August 13, 2014. We were unable to determine if additional fuel purchases were improper because sufficient documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** 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 Dunkerton Police Department, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by officials of the City of Dunkerton during the course of our investigation.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

July 30, 2015

Report on Special Investigation of the  
City of Dunkerton Police Department

Investigative Summary

**Background Information**

The City of Dunkerton is located in Black Hawk County and has a population of approximately 850. City employees include the City Clerk and staff members within the Public Works Department, the Police Department, and the Library. Police Department employees included a Police Chief and a part-time police officer. Timothy Schultz was hired as the Police Chief on October 12, 1988.

The Police Department's primary revenue source is an appropriation from the City's General Fund revenues. Revenue was also received for the Arrive Alive grant which provided funding for the Police Chief to spend extra hours on patrol. The checks for the Arrive Alive grant were received through the mail and addressed to the Police Chief. According to the City Clerk, Mr. Schultz provided the checks to her for deposit. Mr. Schultz did not participate in receipting or depositing collections. Instead, all collections were provided to the City Clerk for processing.

According to the Mayor and the City Clerk, Mr. Schultz performed administrative duties from the office, but most of his time was spent patrolling. He was not required to maintain established hours for patrolling or office hours. They also stated Mr. Schultz frequently worked after City Hall business hours. In addition, they stated he worked overtime for both his City duties and for the Arrive Alive grant.

The City's Fire Department responded to a rollover accident near the Dunkerton Co-op around midnight on Friday, May 30, 2014. According to City officials we spoke with, Mr. Schultz reported the accident, but he was not on duty at the time. Members of the Fire Department subsequently reported to the Mayor and a City Council member they saw Mr. Schultz purchase fuel for his personal vehicle with a City fuel card at the Co-op near the time of their response to the accident. The Mayor and City Council member reviewed the monthly fuel statement and Mr. Schultz's timesheets and confirmed a purchase had been made from the Co-op with the City's fuel card at 12:01 A.M. on May 31, 2014. In addition, they identified concerns with several other purchases in the preceding months.

As a result of the concerns identified, the City Council placed Mr. Schultz on unpaid administrative leave on August 11, 2014. The City Council accepted his resignation on August 19, 2014. Also as a result of the concerns identified, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2013 through August 31, 2014, unless otherwise specified.

**Detailed Findings**

The procedures performed identified \$2,700.93 of improper disbursements between January 1, 2013 and August 13, 2014. The improper disbursements identified include \$2,500.53 of fuel purchases and \$200.40 of overtime and the related costs improperly paid to or on behalf of the former Police Chief. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

**IMPROPER AND UNSUPPORTED DISBURSEMENTS**

We reviewed all disbursements for purchases made with the City's fuel cards from July 1, 2008 through September 30, 2014 and any available documentation related to the fuel card payments to determine if they were appropriate. By reviewing the supporting documentation and information from the City's accounting system, we were able to determine which fuel purchases were made for the Police Department.

We also reviewed timesheets and certain payroll disbursements by the City from January 1, 2013 through August 11, 2014. Timesheets prior to January 1, 2013 were not available. Based on our review of payroll information and timesheets submitted by Mr. Shultz and the part-time police officer, we determined if the payroll amounts paid by the City were appropriate. Using the timesheets, we were also able to determine if fuel card purchases paid for by the City and charged to the Police Department were made while at least one officer was on duty.

Based on our review of the available supporting documentation, the vendor, the frequency and the amount of payments, and discussions with the Mayor and the City Clerk, we classified the purchases made with the City's fuel card for the Police Department as reasonable or improper. Purchases were classified as improper if they appeared personal in nature, if they were not made while a Police Department employee was on duty, or if the purchase was not reasonable for the City's operations.

The improper purchases identified are discussed in detail in the following paragraphs.

**Fuel Purchases** – The City has established charge accounts at the Dunkerton Co-op (Co-op) and Kwik Star to purchase fuel for City operations. Fuel cards for the charge accounts are kept in each City vehicle, including trucks used by Public Works Department employees and the squad car used by the Police Department. The fuel cards are also used to purchase fuel for City equipment, such as mowers.

For each fuel purchase, the City employee making the purchase is to sign the receipt and submit it to the City Clerk who is to maintain receipts for all City departments. The City Clerk is to compare the receipts to the monthly fuel statements to identify which Department the individual purchases should be charged to. If a monthly statement includes a purchase for which a receipt was not submitted, the City Clerk is to ask the employees to check for the missing receipt. Upon inquiry, the receipt is often recovered, but if one is not available, the City Clerk makes a notation on the statement and pays the bill, charging the purchase to the Department which appears most appropriate.

While City employees are to submit individual sales receipts to the City Clerk, the employees do not maintain any other record of purchases with the fuel cards. Logs which summarize fuel purchases, purchase dates, and odometer readings are not maintained for each City vehicle. In addition, other maintenance costs for the vehicles, such as oil changes, windshield wiper replacements, and tire replacements, are not summarized in any type of log. We also inquired whether any service records were available from vendors which included odometer readings. However, sufficient records were not available to adequately compare odometer readings to fuel purchases to determine the propriety of fuel purchases.

Mr. Schultz and the City's part-time police officer, Rob Roquet, used the City's only squad car, a 2007 Crown Victoria, for patrolling while on duty. Fuel cards for the City's charge accounts at the Co-op and Kwik Star were to be kept in the squad car and used to fuel the vehicle by either Mr. Schultz or Mr. Roquet. As illustrated by **Exhibit B**, the City paid for 218 fuel purchases from the Co-op and Kwik Star for the Police Department from January 1, 2013 through August 13, 2014. The 218 fuel purchases total \$10,072.10. The City did not have the individual sales receipts for 13 of the 218 purchases. Of the remaining 205 purchases, 168 of the sales receipts had Mr. Schultz's signature, 32 had Mr. Roquet's signature, and 5 were unsigned.

As previously stated, according to City officials we spoke with, Mr. Schultz reported an accident near the Co-op on Friday, May 30, 2014 and members of the City's Fire Department responded. Members of the Fire Department subsequently reported to the Mayor and a City Council member they observed Mr. Schultz using a City fuel card to purchase fuel for his personal vehicle at the Co-op near the time of the response.

By reviewing the purchases on the City's fuel card statement and the receipt Mr. Schultz submitted for the purchase on May 31, 2014, the Mayor and a City Council member confirmed he made a \$38.99 fuel purchase at 12:01 A.M. on May 31, 2014. They also determined he was not



on duty at the time of the purchase. After discussing the transaction with Mr. Shultz, he submitted a \$38.99 check to the City as reimbursement. A copy of the check is included in **Appendix 1** and the reimbursement is included in **Exhibit A**.

We compared the dates and times fuel purchases were made for the Police Department to timesheets submitted by Mr. Shultz and Mr. Roquet during the period January 1, 2013 through August 11, 2014. Timesheets prior to January 1, 2013 were not available. The times of the purchases were determined by the timestamps on fuel receipts. Mr. Shultz's and Mr. Roquet's timesheets also included specific times they were on duty. We also considered whether the receipts for the fuel purchases were signed by Mr. Shultz or Mr. Roquet. We did not identify any sales receipts signed by Mr. Roquet for fuel purchases at a time he was not on duty. However, we identified 49 fuel purchases made by Mr. Shultz while he was not on duty.

According to the Mayor, the former City Clerk, who retired in January 2014, told him she knew of several instances where Mr. Schultz came in on his day off to wash the squad car and/or fuel it before working later the same day or the following day. However, documentation of the dates this occurred was not available from the City. According to City officials we spoke with, they would expect Mr. Shultz and Mr. Roquet to fuel the squad car while on duty. As a result, we determined any fuel purchases for the Police Department during times when Mr. Shultz or Mr. Roquet were not on duty were improper purchases.

The May 31, 2014 improper purchase and the 49 additional improper fuel purchases identified are listed in **Exhibit B**. The improper purchases identified total \$2,500.53. Of these 50 purchases, the City did not have the individual sales receipt for 1 purchase, the sales receipt was not signed for 1 purchase, and the remaining 48 receipts had Mr. Schultz's signature. Neither Mr. Shultz nor Mr. Roquet were on duty at the time of the fuel purchases for which the receipt was not available or for the purchase with the unsigned receipt.

Of the 48 purchases for which Mr. Schultz signed the sales receipt, we determined 9 were made on a day Mr. Schultz's timesheet showed he was returning from an out-of-town conference or he recorded paid time off for a holiday, bereavement, or sick leave. In addition, for 11 of the dates purchases were made, Mr. Schultz's timesheet showed he was not on duty at all the day of the purchase. For the remaining 28 purchases, Mr. Schultz's timesheet showed he was not on duty at the time of the purchase.

As previously stated, fuel cards are kept in each City vehicle, including the squad car. By reviewing the purchases listed in **Exhibit B**, we determined all of the fuel purchases Mr. Roquet signed for were made at Kwik Star. As a result, it is apparent the fuel card for Kwik Star was kept in the squad car and was available to him to make fuel purchases while he was on duty.

We also determined 44 of the 50 improper purchases identified were made by Mr. Shultz at the Co-op and 6 were made at Kwik Star. Of the 6 improper purchases identified at Kwik Star, 5 were made on days Mr. Roquet's timesheet shows he was not on duty. Mr. Roquet's timesheet for the remaining improper purchase from Kwik Star shows his shift started at 6:00 P.M. while the purchase was made at 9:19 A.M. As a result, it is possible Mr. Shultz removed the fuel card for Kwik Star from the squad car and returned it prior to the start of Mr. Roquet's next shift.

We also determined the 6 improper purchases at Kwik Star included 2 purchases of diesel fuel. Diesel fuel cannot be used in the squad car.

We also determined 6 of the 44 improper purchases by Mr. Shultz from the Co-op were made while Mr. Roquet was on duty. The 6 purchases are listed in **Table 1**.

**Table 1**

Purchase			Mr. Roquet's Shift	
Date	Time	Amount	Start Time-Date	End Time-Date
04/20/13	10:22 P.M.	\$ 54.00	7:30 P.M.-04/20/13	4:00 A.M.-04/21/13
04/28/13	1:34 A.M.	45.25	7:30 P.M.-04/27/13	4:00 A.M.-04/28/13
05/25/13	1:07 A.M.	60.02	7:30 P.M.-05/24/13	4:00 A.M.-05/25/13
09/07/13	11:07 P.M.	56.00	8:00 P.M.-09/07/13	4:30 A.M.-09/08/13
10/27/13	1:21 A.M.	50.00	8:00 P.M.-10/26/13	4:30 A.M.-10/27/13
04/05/14	10:58 P.M.	54.00	8:00 P.M.-04/05/14	4:00 A.M.-04/06/14

As with 48 of the 50 improper purchases identified, the receipts for these purchases were signed by Mr. Shultz. As illustrated by the **Table**, they were made while Mr. Roquet was on duty and would have had the squad car. As a result, it is possible Mr. Schultz may have removed the fuel card for the Co-op from the squad car without Mr. Roquet's knowledge to make personal purchases.

During our review of the fuel purchases listed in **Exhibit B**, we also identified the following:

- Fuel purchases of \$48.01 were made by Mr. Schultz on January 1, 2013 and January 3, 2013. In addition, Mr. Schultz made fuel purchases of \$47.01 on January 9, 2013 and January 11, 2013. In each instance, the first purchase was identified as an improper purchase because it was made on a day Mr. Schultz recorded a holiday or a bereavement day on his timesheet.

It is unusual sequential purchases would be made for the exact same amount. It is also unusual a second set of sequential purchases for the same amount would happen again within days of the first set.

- On April 12, 2013, Mr. Schultz purchased 14.13 gallons of fuel at 7:43 P.M. although he recorded sick leave on his time sheet for that date. We observed a document from Mr. Shultz's physician which stated he had been under a physician's care from Monday, April 8, 2013 through Friday, April 12, 2013. It also stated he was seen by a physician on Monday, April 15, 2013 and had been released to return to work on April 16, 2013. As a result, he would not have been on duty on April 12, 2013.

In addition, the purchase by Mr. Schultz at 7:43 P.M. on April 12, 2013 would have filled most of the 19 gallon fuel tank of the squad car. However, at 10:16 P.M. Mr. Roquet purchased 9.365 gallons of fuel. This purchase was made during the shift he recorded on his timesheet which started at 7:30 P.M. that day. If both fuel purchases had been for the squad car, Mr. Roquet would have had to use over 9 gallons of fuel during the first 3 hours of his shift. Using an estimated 15 miles per gallon for the 2007 Crown Victoria squad car, Mr. Roquet would have had to travel approximately 135 miles during the first 3 hours of his shift. This would be highly unusual for Mr. Roquet. It is much more likely the first purchase on April 12, 2013 was not for the squad car.

- On Sunday, June 30, 2013, Mr. Schultz purchased 23.785 gallons of fuel at 10:29 A.M. His timesheet shows he did not work on this date. The purchase was for more than the 19 gallon fuel tank on the squad car could hold.
- On January 4, 2014, Mr. Schultz purchased 15.09 gallons of fuel at 1:16 A.M. His timesheet shows he worked until 9:30 P.M. on Friday, January 3, 2014 and was called out for a neighbor dispute from 1:15 P.M. to 2:15 P.M. on Saturday, January 4, 2014. The purchase made at 1:16 A.M. on January 4, 2015 would have filled most of the 19 gallon fuel tank on the squad car. However, at 10:34 P.M. on January 4, 2014, Mr. Roquet purchased 6.631 gallons of fuel. This purchase was made during the shift he recorded on his timesheet which started at 8:00 P.M. If both fuel purchases had been for the squad car, Mr. Roquet would have had to use over 6.6 gallons of fuel during the first 2.5 hours of

his shift. Using an estimated 15 miles per gallon for the 2007 Crown Victoria squad car, Mr. Roquet would have had to travel approximately 100 miles during the first 2.5 hours of his shift. This would be highly unusual for Mr. Roquet. It is much more likely the first purchase on January 4, 2014 was not for the squad car.

- As previously stated, Mr. Schultz used a City fuel card to purchase fuel for his personal vehicle on May 31, 2014. Mr. Roquet also purchased fuel at 10:07 P.M. on May 31, 2014. This purchase was made during the shift he recorded on his timesheet which started at 8:00 P.M.
- As illustrated by the **Exhibit**, 2 of the improper purchases by Mr. Shultz were for diesel fuel. Because the squad car does not use diesel fuel and Mr. Shultz was not responsible for purchasing fuel for any other City vehicles or equipment, it is apparent the purchases were not for City operations.

When we spoke with the Mayor, he stated he determined the timestamp on the receipt was 1 hour and 11 minutes off due to daylight savings time when he used the fuel pumps at the Co-op. He also stated he expressed his concern to management at the Co-op, but no one changed the timestamp. However, when we spoke with management staff at the Co-op, they stated they had not been notified about any concerns with the timestamp and they had not identified any discrepancies. The improper purchases identified in **Exhibit B** include 5 purchases which were made within an hour after the end of Mr. Shultz's shift. Because Co-op management did not identify any discrepancies with the timestamp on the receipts, we have included them as improper purchases.

For the 50 improper fuel purchases identified in **Exhibit B**, 736.8 gallons of fuel were purchased. This is approximately 25% of the fuel purchases from January 1, 2013 through August 13, 2014. **Table 2** summarizes the total fuel purchases by the City from the Co-op and Kwik Star for the Police Department by month from July 2008 through September 2014. The **Table** also includes the monthly average number of gallons of fuel purchased for each fiscal year.

**Table 2**

Month	Number of Gallons of Fuel Purchased by Fiscal Year						
	2009	2010	2011	2012	2013	2014	2015 <sup>^</sup>
July	132.61	108.20	182.03	153.48	134.21	173.81	109.91
August	171.48	160.15	189.47	194.28	150.95	154.34	75.45
September	130.95	124.61	172.85	157.04	111.68	161.68	59.21
October	142.07	164.83	161.24	148.45	181.40	183.67	-
November	144.49	180.45	173.91	144.98	148.68	136.91	-
December	154.21	153.53	153.69	129.37	146.64	156.63	-
January	135.12	162.90	169.42	154.26	176.35	156.83	-
February	124.16	142.11	148.72	159.50	131.56	138.50	-
March	139.88	180.92	168.97	148.96	133.67	165.48	-
April	141.87	158.95	157.76	129.61	171.13	136.64	-
May	142.41	149.93	179.38	155.46	182.36	158.48	-
June	162.25	187.80	167.06	135.10	149.78	138.16	-
Total	1,721.50	1,874.38	2,024.50	1,810.49	1,818.41	1,861.13	244.57
Monthly average	143.46	156.20	168.71	150.87	151.53	155.09	81.52

<sup>^</sup> - Fiscal year 2015 includes July 2014 through September 2014.

As illustrated by the **Table**, with the exception of fiscal year 2011, the monthly average gallons of fuel purchased remained relatively stable from fiscal year 2010 through 2014. However, after Mr. Shultz was confronted about using a City fuel card to purchase fuel for his personal vehicle on May 31, 2014, the average number of gallons of fuel purchased during July and August 2014 decreased significantly. As previously stated, Mr. Schultz was placed on unpaid administrative leave on August 11, 2014. As a result, we would expect reduced fuel purchases during the remaining portion of August and during September 2014. As illustrated by the **Table**, the number of gallons of fuel purchased during August and September 2014 were lower than any other months.

As previously stated, the monthly average gallons of fuel purchased remained relatively stable from fiscal year 2010 through 2014, even though we determined 736.8 gallons of fuel were improperly purchased from January 1, 2013 through August 31, 2014. Because timesheets were not available prior to January 1, 2013, we were unable to perform testing procedures for earlier periods to identify additional improper fuel purchases. Because the amount of fuel purchased was relatively stable from July 1, 2009 through September 30, 2014, it is likely we would have identified additional improper fuel purchases if timesheets prior to January 1, 2013 had been available.

The \$2,500.53 of fuel purchases identified in **Exhibit B** are included in **Exhibit A** as improper disbursements.

**Non-Fuel Purchases** – The City’s Kwik Star fuel cards can be used to purchase items other than fuel. All non-fuel purchases with the City’s fuel cards are to be for City operations. By reviewing the non-fuel purchases charged to the Police Department, we determined most were for camera batteries, windshield wiper fluid, and anti-freeze for the squad car. We did not identify any purchases which appear personal in nature.

**Payroll** – As the only full-time police officer employed by the City, Mr. Schultz typically worked 40 hours per week. However, he was also on call 24 hours a day. As the on-call officer, he received calls from the Black Hawk County Communications Center when the part-time officer was not on duty. In accordance with City policy, Mr. Shultz earned overtime for any time he worked in excess of 40 hours per week or time he worked on weekends.

City employees are to complete a timesheet on a bi-weekly basis. The timesheets document the time they worked, are signed by the employees, and are submitted to the City Clerk. The City Clerk uses the timesheets to prepare payroll checks. She also compare days off with leave slips the employees are to turn in. The City has not established a written policy requiring the use of leave slips, but their use is encouraged.

During our review, we compared certain timesheets with payroll journals to determine if employees were paid for the correct numbers of hours each pay period from January 1, 2013 through August 11, 2014. Based on our testing, we determined Mr. Schultz recorded 8 hours of regular time worked and 5.5 hours of overtime for May 30, 2013. Of the overtime charged, 5 hours overlapped his regular hours recorded. Specifically, his timesheet showed he worked 8 hours of regular time from 1:30 P.M. to 10:00 P.M. (with a half hour unpaid meal time). The timesheet also showed he recorded overtime from 5:00 P.M. to 10:30 P.M. Mr. Schultz should only have been paid for half an hour of overtime.

The excess 5 hours of overtime recorded resulted in the City incurring \$169.95 of excess gross pay. In addition to the excess gross pay, the City incurred the employer’s share of FICA and retirement benefits for the excess gross pay, which totals \$30.45. As a result, the \$200.40 of excess payroll and related costs incurred by the City is included in **Exhibit A** as improper disbursements.

## **DISPATCHER CHECK-IN**

To determine the propriety of the information recorded on Mr. Schultz's timesheets, we contacted the Black Hawk County Consolidated Communications Center (BHCCC) and obtained records of times Mr. Schultz checked in and out with the Sheriff's Office Dispatcher for his patrols. According to City personnel we spoke with, both Mr. Schultz and Mr. Roquet were to check in with BHCCC to notify them they were on duty. We compared Mr. Schultz's timesheets with the logs obtained from BHCCC to determine if the BHCCC logs matched his timesheets.

During testing, we allowed a conservative 2-hour window from the time he started his shift until he checked in with BHCCC and two hours after his shift ended. The allowance was provided because Mr. Schultz was required to prepare certain reports and records which City personnel reported he did in the office. They also stated he frequently prepared these before or after the patrol portion of his shift.

Based on our testing, we identified 50 days out of the 369 tested for which there was a variance of more than 2 hours between the time Mr. Schultz reported he began his shift on his timesheet and the time he began his patrol recorded on the BHCCC log. There were also 29 days included on his timesheets for which there was no corresponding entry Mr. Schultz was on patrol on the BHCCC log. As a result, we determined Mr. Schultz improperly checked in and/or out with BHCCC for 79 out of 369 days tested. We also identified 32 instances in which it appears Mr. Schultz neglected to sign-off and was later signed-off by the BHCCC dispatcher on duty.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the City of Dunkerton to process receipts, payments for fuel cards, 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. Fuel Cards – During our review of the City's fuel purchases, we identified a number of purchases which were personal in nature. In addition, we identified purchases for which the original sales receipt was not maintained and/or was not signed by the employee making the purchase.

Recommendation – In addition to maintaining the original sales receipt for each fuel purchase (which should be signed by the employee making the purchase), City officials should ensure appropriate supporting documentation is maintained to document the purchase was for City operations.

Such documentation may include vehicle logs which summarize fuel purchases, purchase dates, and odometer readings. In addition, other maintenance costs for the vehicles, such as oil changes, windshield wiper replacements, and tire replacements should be summarized in the vehicle log. In addition, someone independent of the fuel purchases should periodically compare the fuel billings to the purchases recorded in the vehicle logs to ensure propriety.

- B. Employee Policies – An important aspect of internal control is having a policies and procedures manual for City employees to follow. The City currently does not have policies or needs to strengthen policies for the following:

- (1) Overtime – While the City does not have a written policy, the Mayor has authorized employees to be paid overtime for any work done on weekends, regardless of hours worked during the week.
- (2) Leave Policy – The City currently does not have a policy regarding authorized leave. According to City personnel we spoke with, employees are encouraged to complete a leave slip for vacation, sick time, or other time away, but it is not required.

Recommendation – A policies and procedures manual should be approved by the City Council and reviewed periodically to ensure any necessary changes are made to update policies in a timely manner. The manual should include procedures which specify when it is appropriate to pay overtime and provide for recording authorized leave time.

- C. Shift Check-In/Out – According to City personnel we spoke with, the Police Chief and officer are supposed to check-in and out with the Black Hawk County Consolidated Communications Center when they begin and end their shifts. We identified a number of instances when the former Police Chief did not properly check-in or out with the Black Hawk County Consolidated Communications Center.

Recommendation – The City Council should ensure the Police Chief and officer are aware of its expectations. City officials should also consult with representatives of the Black Hawk County Consolidated Communications Center regarding any corrective action it may recommend.

## **Exhibits**

**Report on Special Investigation of the  
City of Dunkerton Police Department**



Report on Special Investigation of the  
City of Dunkerton Police Department

Summary of Findings  
For the Period January 1, 2013 through August 31, 2014

<b>Description</b>	<b>Exhibit/ Page Number</b>	<b>Amount</b>
Improper disbursements:		
Fuel purchases	<b>Exhibit B</b>	\$2,500.53
Payroll and related costs	<b>Page 10</b>	<u>200.40</u>
Total improper disbursements		2,700.93
Less: Reimbursement from Tim Schultz	<b>Page 7</b>	<u>(38.99)</u>
Net amount		<u><u>\$2,661.94</u></u>

Report on Special Investigation of the  
City of Dunkerton Police Department

Fuel Purchases for the Police Department  
For the Period January 1, 2013 through August 31, 2014

Per Receipt or Monthly Statement

Date	Time	Vendor	Description	Number of Gallons	Amount	Signature
01/01/13	4:14 AM	DUNKERTON CO-OP	No Lead	15.492	\$ 48.01	TIM SCHULTZ
01/03/13	1:33 PM	KWIK STAR	^ OX89+10	15.492	48.01	TIM SCHULTZ
01/05/13	12:41 AM	DUNKERTON CO-OP	No Lead	7.150	22.01	TIM SCHULTZ
01/09/13	11:47 PM	DUNKERTON CO-OP	No Lead	15.520	47.01	TIM SCHULTZ
01/11/13	6:23 PM	KWIK STAR	^ OX89+10	15.674	47.01	TIM SCHULTZ
01/13/13	12:33 AM	DUNKERTON CO-OP	No Lead	10.340	31.00	TIM SCHULTZ
01/15/13	8:03 PM	DUNKERTON CO-OP	NO LEAD	12.170	36.50	TIM SCHULTZ
01/17/13	9:03 PM	KWIK STAR	^ OX89+10	13.877	43.00	TIM SCHULTZ
01/21/13	10:08 PM	DUNKERTON CO-OP	NO LEAD	15.900	50.07	TIM SCHULTZ
01/23/13	4:20 PM	KWIK STAR	^ OX89+10	14.248	45.01	TIM SCHULTZ
01/25/13	7:21 PM	DUNKERTON CO-OP	NO LEAD	11.250	36.00	TIM SCHULTZ
01/29/13	8:13 PM	KWIK STAR	^ OX89+10	13.644	45.01	TIM SCHULTZ
01/31/13	11:03 PM	DUNKERTON CO-OP	NO LEAD	15.590	53.00	TIM SCHULTZ
02/04/13	10:14 PM	KWIK STAR	^ OX89+10	15.386	52.30	TIM SCHULTZ
02/06/13	9:28 PM	DUNKERTON CO-OP	No Lead	15.520	52.75	TIM SCHULTZ
02/09/13	12:22 AM	DUNKERTON CO-OP	NO LEAD	15.580	53.75	TIM SCHULTZ
02/11/13	6:30 PM	KWIK STAR	^ OX89+10	15.216	54.00	TIM SCHULTZ
02/13/13	9:39 PM	DUNKERTON CO-OP	No Lead	14.370	51.00	TIM SCHULTZ
02/16/13	10:21 PM	KWIK STAR	^ OX89+10	9.739	35.54	ROB ROQUET
02/19/13	8:46 PM	DUNKERTON CO-OP	NO LEAD	14.660	53.49	TIM SCHULTZ
02/22/13	6:27 PM	KWIK STAR	^ OX89+10	15.410	57.00	TIM SCHULTZ
02/25/13	10:44 PM	DUNKERTON CO-OP	NO LEAD	15.680	58.01	TIM SCHULTZ
03/01/13	11:51 PM	DUNKERTON CO-OP	No Lead	10.440	38.60	TIM SCHULTZ
03/05/13	4:13 PM	KWIK STAR	^ OX89+10	14.879	54.00	TIM SCHULTZ
03/07/13	10:43 PM	DUNKERTON CO-OP	No Lead	7.370	26.75	TIM SCHULTZ
03/11/13	8:19 PM	KWIK STAR	^ OX89+10	14.738	53.04	TIM SCHULTZ
03/13/13	10:27 PM	DUNKERTON CO-OP	No Lead	14.730	53.00	TIM SCHULTZ
03/16/13	10:21 PM	KWIK STAR	^ OX89+10	12.674	45.23	ROB ROQUET
03/20/13	8:18 PM	DUNKERTON CO-OP	No Lead	15.020	53.46	TIM SCHULTZ
03/22/13	11:26 PM	DUNKERTON CO-OP	No Lead	14.900	53.02	TIM SCHULTZ
03/25/13	9:49 PM	KWIK STAR	^ OX89+10	13.845	49.00	TIM SCHULTZ
03/29/13	7:08 PM	DUNKERTON CO-OP	NO LEAD	15.070	53.02	TIM SCHULTZ
04/01/13	9:25 PM	KWIK STAR	^ OX89+10	13.956	49.11	TIM SCHULTZ

<b>Reasonable</b>	<b>Improper</b>	<b>Per Timesheet</b>
\$ -	48.01	Holiday
48.01	-	
-	22.01	<i>Not on duty</i>
-	47.01	Bereavement
47.01	-	
31.00	-	
36.50	-	
43.00	-	
50.07	-	
45.01	-	
36.00	-	
45.01	-	
53.00	-	
52.30	-	
-	52.75	7:00 A.M. to 3:30 P.M.
53.75	-	
54.00	-	
-	51.00	9:00 A.M. to 5:30 P.M.
35.54	-	
53.49	-	
57.00	-	
58.01	-	
-	38.60	3:00 P.M. to 11:30 P.M.
54.00	-	
-	26.75	2:00 P.M. to 10:30 P.M.
53.04	-	
-	53.00	1:00 P.M. to 9:30 P.M.
45.23	-	
-	53.46	Governor's Traffic Safety Bureau Conference ( <i>Date returned.</i> )*
-	53.02	12:30 P.M. to 9:00 P.M.
49.00	-	
53.02	-	
49.11	-	

Report on Special Investigation of the  
City of Dunkerton Police Department

Fuel Purchases for the Police Department  
For the Period January 1, 2013 through August 31, 2014

Per Receipt or Monthly Statement

Date	Time	Vendor	Description	Number of Gallons	Amount	Signature
04/03/13	9:07 PM	DUNKERTON CO-OP	No Lead	15.170	54.00	TIM SCHULTZ
04/05/13	11:35 PM	DUNKERTON CO-OP	NO LEAD	15.150	53.01	TIM SCHULTZ
04/12/13	7:43 PM	DUNKERTON CO-OP	No Lead	14.130	48.01	TIM SCHULTZ
04/12/13	10:16 PM	KWIK STAR	^ OX89+10	9.365	31.83	ROB ROQUET
04/16/13	7:33 PM	DUNKERTON CO-OP	NO LEAD	15.000	51.00	TIM SCHULTZ
04/18/13	3:30 PM	KWIK STAR	^ OX89+10	16.123	54.00	TIM SCHULTZ
04/20/13	10:22 PM	DUNKERTON CO-OP	No Lead	15.070	50.00	TIM SCHULTZ
04/23/13	5:30 PM	KWIK STAR	^ OX89+10	15.247	50.60	TIM SCHULTZ
04/25/13	2:06 AM	DUNKERTON CO-OP	No Lead	13.340	44.01	TIM SCHULTZ
04/28/13	1:34 AM	DUNKERTON CO-OP	No Lead	13.720	45.25	TIM SCHULTZ
04/30/13	9:14 PM	KWIK STAR	^ OX89+10	14.860	50.51	TIM SCHULTZ
05/04/13	##	DUNKERTON CO-OP	NO LEAD	15.300	52.01	##
05/06/13	7:42 PM	DUNKERTON CO-OP	NO LEAD	14.120	49.41	TIM SCHULTZ
05/08/13	5:29 PM	KWIK STAR	^ OX89+10	15.607	54.61	TIM SCHULTZ
05/10/13	11:43 PM	DUNKERTON CO-OP	NO LEAD	14.310	51.50	TIM SCHULTZ
05/13/13	10:55 PM	KWIK STAR	^ OX89+10	15.410	57.00	TIM SCHULTZ
05/15/13	7:25 PM	DUNKERTON CO-OP	NO LEAD	15.070	57.25	TIM SCHULTZ
05/17/13	3:55 PM	KWIK STAR	^ OX89+10	16.254	65.00	TIM SCHULTZ
05/20/13	8:00 PM	DUNKERTON CO-OP	NO LEAD	13.750	55.00	TIM SCHULTZ
05/22/13	6:56 PM	KWIK STAR	^ OX89+10	14.759	59.02	TIM SCHULTZ
05/25/13	1:07 AM	DUNKERTON CO-OP	No Lead	15.470	60.02	TIM SCHULTZ
05/28/13	9:04 PM	KWIK STAR	^ OX89+10	16.164	61.41	TIM SCHULTZ
05/30/13	8:19 PM	DUNKERTON CO-OP	NO LEAD	16.150	61.01	TIM SCHULTZ
06/01/13	10:18 PM	KWIK STAR	^ OX89+10	12.216	45.80	ROB ROQUET
06/05/13	8:23 PM	DUNKERTON CO-OP	NO LEAD	14.730	54.50	TIM SCHULTZ
06/08/13	7:00 PM	KWIK STAR	^ OX89+10	11.466	41.61	ROB ROQUET
06/11/13	8:47 PM	DUNKERTON CO-OP	No Lead	15.130	54.76	TIM SCHULTZ
06/14/13	1:48 PM	KWIK STAR	^ OX89+10	15.368	55.00	TIM SCHULTZ
06/19/13	10:21 PM	KWIK STAR	^ OX89+10	10.052	35.67	ROB ROQUET
06/24/13	6:32 PM	KWIK STAR	^ OX89+10	15.684	54.25	TIM SCHULTZ
06/26/13	##	DUNKERTON CO-OP	NO LEAD	15.460	53.01	##
06/28/13	10:53 PM	DUNKERTON CO-OP	NO LEAD	15.890	54.50	TIM SCHULTZ
06/30/13	10:29 AM	KWIK STAR	+ #2 ULS C	23.785	88.69	TIM SCHULTZ

<b>Reasonable</b>	<b>Improper</b>	<b>Per Timesheet</b>
-	54.00	7:00 A.M. to 3:30 P.M.
53.01	-	
-	48.01	Sick leave
31.83	-	
51.00	-	
54.00	-	
-	50.00	<i>Not on duty</i>
50.60	-	
-	44.01	7:00 A.M. to 3:30 P.M.
-	45.25	<i>Not on duty</i>
-	50.51	12:30 P.M. to 9:00 P.M.
52.01	-	
49.41	-	
54.61	-	
51.50	-	
57.00	-	
57.25	-	
65.00	-	
55.00	-	
59.02	-	
-	60.02	<i>Not on duty</i>
61.41	-	
61.01	-	
45.80	-	
54.50	-	
41.61	-	
-	54.76	7:00 A.M. to 3:30 P.M.
55.00	-	
35.67	-	
54.25	-	
53.01	-	
54.50	-	
-	88.69	<i>Not on duty</i>

Report on Special Investigation of the  
City of Dunkerton Police Department

Fuel Purchases for the Police Department  
For the Period January 1, 2013 through August 31, 2014

**Per Receipt or Monthly Statement**

<b>Date</b>	<b>Time</b>	<b>Vendor</b>	<b>Description</b>	<b>Number of Gallons</b>	<b>Amount</b>	<b>Signature</b>
07/01/13	8:18 PM	DUNKERTON CO-OP	No Lead	15.890	54.01	TIM SCHULTZ
07/04/13	1:06 PM	KWIK STAR	^ OX89+10	15.260	51.25	TIM SCHULTZ
07/05/13	11:58 PM	DUNKERTON CO-OP	NO LEAD	9.230	31.01	TIM SCHULTZ
07/12/13	9:57 PM	DUNKERTON CO-OP	No Lead	14.870	52.03	TIM SCHULTZ
07/15/13	9:53 PM	KWIK STAR	^ OX89+10	13.895	50.01	TIM SCHULTZ
07/17/13	9:02 PM	DUNKERTON CO-OP	NO LEAD	15.560	56.01	TIM SCHULTZ
07/19/13	11:29 PM	DUNKERTON CO-OP	NO LEAD	15.000	54.00	TIM SCHULTZ
07/22/13	8:03 PM	DUNKERTON CO-OP	NO LEAD	14.730	53.00	TIM SCHULTZ
07/24/13	9:16 PM	KWIK STAR	^ OX89+10	12.930	46.52	TIM SCHULTZ
07/26/13	9:19 AM	KWIK STAR	~ PG ULS C	16.840	64.50	TIM SCHULTZ
07/28/13	4:32 AM	DUNKERTON CO-OP	No Lead	15.560	56.00	TIM SCHULTZ
07/30/13	8:52 PM	KWIK STAR	^ OX89+10	14.048	50.00	TIM SCHULTZ
08/01/13	8:46 PM	DUNKERTON CO-OP	No Lead	14.850	52.55	TIM SCHULTZ
08/05/13	9:08 PM	KWIK STAR	^ OX89+10	11.185	39.58	TIM SCHULTZ
08/08/13	8:57 PM	DUNKERTON CO-OP	NO LEAD	15.720	55.00	TIM SCHULTZ
08/12/13	6:24 PM	KWIK STAR	^ OX89+10	13.599	47.17	TIM SCHULTZ
08/14/13	8:08 PM	DUNKERTON CO-OP	NO LEAD	15.420	53.50	TIM SCHULTZ
08/16/13	11:23 PM	DUNKERTON CO-OP	NO LEAD	15.150	53.01	TIM SCHULTZ
08/19/13	8:39 PM	DUNKERTON CO-OP	NO LEAD	12.370	43.30	TIM SCHULTZ
08/22/13	9:50 PM	KWIK STAR	^ OX89+10	13.718	48.00	TIM SCHULTZ
08/26/13	10:01 PM	KWIK STAR	^ OX89+10	14.049	50.00	TIM SCHULTZ
08/28/13	6:56 PM	DUNKERTON CO-OP	NO LEAD	15.740	56.00	NO SIGNATURE
08/31/13	7:55 PM	KWIK STAR	^ OX89+10	12.535	45.49	ROB ROQUET
09/02/13	7:52 PM	DUNKERTON CO-OP	No Lead	15.160	55.00	TIM SCHULTZ
09/05/13	4:07 PM	KWIK STAR	^ OX89+10	15.156	55.00	TIM SCHULTZ
09/07/13	11:07 PM	DUNKERTON CO-OP	No Lead	15.430	56.00	TIM SCHULTZ
09/10/13	4:43 PM	KWIK STAR	^ OX89+10	15.560	56.00	TIM SCHULTZ
09/14/13	7:57 PM	KWIK STAR	^ OX89+10	12.460	44.35	TIM SCHULTZ
09/16/13	9:59 PM	DUNKERTON CO-OP	NO LEAD	14.090	50.14	TIM SCHULTZ
09/18/13	8:47 PM	DUNKERTON CO-OP	NO LEAD	15.170	54.00	TIM SCHULTZ
09/20/13	1:01 PM	KWIK STAR	^ OX87-10	10.002	35.00	TIM SCHULTZ
09/23/13	9:10 PM	KWIK STAR	^ OX87-10	16.379	56.00	TIM SCHULTZ
09/26/13	12:10 AM	DUNKERTON CO-OP	No Lead	15.500	53.00	TIM SCHULTZ

<b>Reasonable</b>	<b>Improper</b>	<b>Per Timesheet</b>
-	54.01	11:30 A.M. to 6:00 P.M.
-	51.25	Holiday
31.01	-	
-	52.03	Law Enforcement Traffic Safety Advisory Council Conference ( <i>Date returned.</i> )*
50.01	-	
56.01	-	
54.00	-	
53.00	-	
-	46.52	1:00 P.M. to 9:00 P.M.
-	64.50	5:00 P.M. to 2:30 A.M.
56.00	-	
50.00	-	
-	52.55	7:00 A.M. to 3:00 P.M.
39.58	-	
55.00	-	
47.17	-	
53.50	-	
53.01	-	
43.30	-	
48.00	-	
50.00	-	
56.00	-	
45.49	-	
-	55.00	Holiday
55.00	-	
-	56.00	<i>Not on duty</i>
56.00	-	
44.35	-	
50.14	-	
54.00	-	
35.00	-	
56.00	-	
-	53.00	7:00 A.M. to 3:30 P.M.

Report on Special Investigation of the  
City of Dunkerton Police Department

Fuel Purchases for the Police Department  
For the Period January 1, 2013 through August 31, 2014

**Per Receipt or Monthly Statement**

<b>Date</b>	<b>Time</b>	<b>Vendor</b>	<b>Description</b>	<b>Number of Gallons</b>	<b>Amount</b>	<b>Signature</b>
09/30/13	10:42 AM	KWIK STAR	^ OX87-10	16.770	56.00	TIM SCHULTZ
10/01/13	7:21 PM	DUNKERTON CO-OP	Gas Super Unleaded	13.180	44.01	TIM SCHULTZ
10/03/13	10:11 PM	DUNKERTON CO-OP	NO LEAD	13.640	45.00	TIM SCHULTZ
10/06/13	1:04 AM	DUNKERTON CO-OP	No Lead	15.790	51.00	TIM SCHULTZ
10/08/13	3:17 PM	KWIK STAR	^ OX87-10	15.176	49.00	TIM SCHULTZ
10/10/13	6:40 PM	DUNKERTON CO-OP	NO LEAD	15.950	51.01	TIM SCHULTZ
10/12/13	9:57 PM	KWIK STAR	^ OX87-10	10.726	34.31	ROB ROQUET
10/15/13	2:30 PM	DUNKERTON CO-OP	NO LEAD	15.010	48.01	TIM SCHULTZ
10/17/13	6:01 PM	DUNKERTON CO-OP	NO LEAD	15.640	50.02	TIM SCHULTZ
10/19/13	9:34 PM	KWIK STAR	^ OX87-10	10.951	35.03	ROB ROQUET
10/21/13	9:43 PM	DUNKERTON CO-OP	NO LEAD	15.160	48.51	TIM SCHULTZ
10/23/13	10:15 PM	KWIK STAR	^ OX87-10	11.711	37.00	TIM SCHULTZ
10/27/13	1:21 AM	DUNKERTON CO-OP	No Lead	15.830	50.00	TIM SCHULTZ
10/31/13	5:08 PM	KWIK STAR	^ OX87-10	14.902	45.59	ROB ROQUET
11/02/13	10:04 PM	KWIK STAR	^ OX87-10	9.620	29.14	ROB ROQUET
11/08/13	10:48 PM	KWIK STAR	^ OX87-10	7.308	21.62	NO SIGNATURE
11/10/13	##	DUNKERTON CO-OP	NO LEAD	15.550	46.00	##
11/13/13	##	DUNKERTON CO-OP	NO LEAD	14.120	41.78	##
11/15/13	8:52 PM	KWIK STAR	^ OX87-10	9.864	29.19	NO SIGNATURE
11/18/13	##	DUNKERTON CO-OP	NO LEAD	18.890	47.02	##
11/20/13	3:35 PM	KWIK STAR	^ OX87-10	15.548	46.01	TIM SCHULTZ
11/21/13	##	DUNKERTON CO-OP	NO LEAD	6.000	18.01	##
11/25/13	##	DUNKERTON CO-OP	NO LEAD	16.370	50.08	##
11/27/13	7:53 AM	KWIK STAR	^ OX87-10	14.383	44.00	TIM SCHULTZ
11/30/13	7:46 PM	KWIK STAR	^ OX87-10	9.252	28.30	ROB ROQUET
12/03/13	6:36 PM	DUNKERTON CO-OP	No Lead	14.240	43.00	TIM SCHULTZ
12/06/13	6:21 PM	KWIK STAR	^ OX87-10	13.337	40.00	ROB ROQUET
12/09/13	7:07 PM	KWIK STAR	^ OX87-10	12.688	38.05	TIM SCHULTZ
12/11/13	10:09 PM	DUNKERTON CO-OP	NO LEAD	16.010	48.01	TIM SCHULTZ
12/13/13	10:21 PM	KWIK STAR	^ OX87-10	9.149	27.07	ROB ROQUET
12/15/13	8:37 AM	KWIK STAR	^ OX87-10	11.835	35.02	TIM SCHULTZ
12/17/13	6:53 PM	DUNKERTON CO-OP	NO LEAD	16.000	47.35	TIM SCHULTZ
12/20/13	9:02 PM	KWIK STAR	^ OX87-10	10.722	32.16	ROB ROQUET



<b>Reasonable</b>	<b>Improper</b>	<b>Per Timesheet</b>
56.00	-	
-	44.01	Sick leave
45.00	-	
-	51.00	<i>Not on duty</i>
49.00	-	
51.01	-	
34.31	-	
48.01	-	
50.02	-	
35.03	-	
48.51	-	
37.00	-	
-	50.00	<i>Not on duty</i>
45.59	-	
29.14	-	
21.62	-	
-	46.00	<i>Neither officer on duty</i>
41.78	-	
29.19	-	
47.02	-	
46.01	-	
18.01	-	
50.08	-	
44.00	-	
28.30	-	
-	43.00	9:30 A.M. to 3:30 P.M.
40.00	-	
38.05	-	
48.01	-	
27.07	-	
35.02	-	
47.35	-	
32.16	-	

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For the Period January 1, 2013 through August 31, 2014

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Date	Time	Vendor	Description	Number of Gallons	Amount	Signature
12/21/13	10:18 PM	KWIK STAR	^ OX87-10	5.613	16.83	ROB ROQUET
12/23/13	9:10 PM	DUNKERTON CO-OP	No Lead	16.010	48.00	TIM SCHULTZ
12/27/13	10:30 PM	KWIK STAR	^ OX87-10	9.863	31.55	ROB ROQUET
12/28/13	10:25 PM	KWIK STAR	^ OX87-10	6.154	19.69	ROB ROQUET
12/30/13	6:26 PM	DUNKERTON CO-OP	No Lead	15.010	48.01	TIM SCHULTZ
01/01/14	2:17 PM	KWIK STAR	^ OX87-10	12.190	39.01	TIM SCHULTZ
01/04/14	1:16 AM	DUNKERTON CO-OP	No Lead	15.090	48.26	TIM SCHULTZ
01/04/14	10:34 PM	KWIK STAR	^ OX87-10	6.631	21.21	ROB ROQUET
01/08/14	4:29 PM	KWIK STAR	^ OX87-10	13.854	44.04	TIM SCHULTZ
01/11/14	12:44 AM	DUNKERTON CO-OP	No Lead	15.470	48.25	TIM SCHULTZ
01/13/14	8:34 PM	DUNKERTON CO-OP	NO LEAD	14.750	46.00	TIM SCHULTZ
01/16/14	8:24 AM	KWIK STAR	^ OX87-10	15.511	49.00	TIM SCHULTZ
01/19/14	12:13 AM	DUNKERTON CO-OP	No Lead	14.110	44.02	TIM SCHULTZ
01/21/14	10:28 PM	KWIK STAR	^ OX87-10	12.589	39.01	TIM SCHULTZ
01/23/14	10:37 PM	DUNKERTON CO-OP	No Lead	14.560	46.00	TIM SCHULTZ
01/25/14	10:30 PM	KWIK STAR	^ OX87-10	9.726	30.72	ROB ROQUET
01/29/14	7:16 PM	KWIK STAR	^ OX87-10	12.345	39.00	TIM SCHULTZ
02/01/14	10:21 PM	KWIK STAR	^ OX87-10	8.062	25.47	ROB ROQUET
02/03/14	9:08 PM	KWIK STAR	^ OX87-10	8.549	27.01	TIM SCHULTZ
02/05/14	6:49 PM	DUNKERTON CO-OP	No Lead	15.770	49.50	TIM SCHULTZ
02/08/14	12:32 AM	DUNKERTON CO-OP	No Lead	15.930	50.00	TIM SCHULTZ
02/10/14	8:15 PM	KWIK STAR	^ OX87-10	12.821	41.01	TIM SCHULTZ
02/12/14	7:49 PM	DUNKERTON CO-OP	No Lead	15.990	51.00	TIM SCHULTZ
02/18/14	2:50 PM	KWIK STAR	^ OX87-10	13.639	45.00	TIM SCHULTZ
02/20/14	12:08 AM	DUNKERTON CO-OP	No Lead	12.470	41.02	TIM SCHULTZ
02/21/14	10:25 PM	KWIK STAR	^ OX87-10	6.825	23.20	NO SIGNATURE
02/25/14	3:43 PM	KWIK STAR	^ OX87-10	15.159	51.53	TIM SCHULTZ
02/26/14	7:02 PM	DUNKERTON CO-OP	NO LEAD	13.280	45.00	TIM SCHULTZ
03/01/14	9:09 PM	KWIK STAR	^ OX87-10	8.718	29.63	ROB ROQUET
03/03/14	10:49 PM	DUNKERTON CO-OP	NO LEAD	12.390	42.00	TIM SCHULTZ
03/05/14	1:23 PM	KWIK STAR	^ OX87-10	14.005	49.00	TIM SCHULTZ
03/07/14	10:02 PM	DUNKERTON CO-OP	NO LEAD	10.010	35.01	TIM SCHULTZ
03/10/14	8:56 PM	KWIK STAR	^ OX87-10	11.150	39.01	TIM SCHULTZ

---

<b>Reasonable</b>	<b>Improper</b>	<b>Per Timesheet</b>
16.83	-	
-	48.00	7:00 A.M. to 3:30 P.M.
31.55	-	
19.69	-	
-	48.01	11:30 A.M. to 12:30 P.M.
-	39.01	Holiday
-	48.26	1:15 P.M. to 2:15 P.M.
21.21	-	
44.04	-	
48.25	-	
46.00	-	
49.00	-	
44.02	-	
39.01	-	
-	46.00	11:30 A.M. to 7:30 P.M.
30.72	-	
39.00	-	
25.47	-	
27.01	-	
-	49.50	7:00 A.M. to 3:00 P.M.
-	50.00	<i>Not on duty</i>
41.01	-	
-	51.00	10:30 A.M. to 6:30 P.M.
45.00	-	
-	41.02	7:00 A.M. to 3:00 P.M.
23.20	-	
51.53	-	
45.00	-	
29.63	-	
42.00	-	
49.00	-	
35.01	-	
39.01	-	

Report on Special Investigation of the  
City of Dunkerton Police Department

Fuel Purchases for the Police Department  
For the Period January 1, 2013 through August 31, 2014

**Per Receipt or Monthly Statement**

<b>Date</b>	<b>Time</b>	<b>Vendor</b>	<b>Description</b>	<b>Number of Gallons</b>	<b>Amount</b>	<b>Signature</b>
03/12/14	7:41 PM	DUNKERTON CO-OP	No Lead	15.580	54.50	TIM SCHULTZ
03/15/14	10:22 PM	KWIK STAR	^ OX87-10	11.939	41.77	ROB ROQUET
03/18/14	7:34 PM	KWIK STAR	^ OX87-10	10.009	35.02	TIM SCHULTZ
03/20/14	9:12 PM	DUNKERTON CO-OP	NO LEAD	15.150	53.00	TIM SCHULTZ
03/22/14	10:11 PM	KWIK STAR	^ OX87-10	9.891	34.61	ROB ROQUET
03/25/14	8:11 PM	DUNKERTON CO-OP	NO LEAD	16.010	56.01	TIM SCHULTZ
03/27/14	5:48 PM	KWIK STAR	^ OX87-10	15.091	52.50	TIM SCHULTZ
03/31/14	8:00 PM	DUNKERTON CO-OP	NO LEAD	15.540	55.00	TIM SCHULTZ
04/02/14	2:14 PM	KWIK STAR	^ OX87-10	13.602	48.00	TIM SCHULTZ
04/05/14	10:58 PM	DUNKERTON CO-OP	No Lead	15.430	54.00	TIM SCHULTZ
04/09/14	7:47 PM	KWIK STAR	^ OX87-10	11.311	40.14	ROB ROQUET
04/11/14	10:53 PM	KWIK STAR	^ OX87-10	10.596	37.61	TIM SCHULTZ
04/14/14	8:17 PM	DUNKERTON CO-OP	NO LEAD	16.430	58.00	TIM SCHULTZ
04/17/14	5:08 PM	DUNKERTON CO-OP	NO LEAD	13.600	48.00	TIM SCHULTZ
04/21/14	7:54 PM	KWIK STAR	^ OX87-10	11.432	40.00	TIM SCHULTZ
04/23/14	7:04 PM	DUNKERTON CO-OP	NO LEAD	15.720	55.00	TIM SCHULTZ
04/26/14	9:28 PM	KWIK STAR	^ OX87-10	12.385	44.08	ROB ROQUET
04/29/14	H	DUNKERTON CO-OP	NO LEAD	16.130	57.25	TIM SCHULTZ
05/02/14	9:47 PM	DUNKERTON CO-OP	NO LEAD	15.720	55.00	TIM SCHULTZ
05/05/14	10:39 PM	DUNKERTON CO-OP	No Lead	15.720	55.01	TIM SCHULTZ
05/07/14	2:36 PM	KWIK STAR	^ OX87-10	14.776	50.96	TIM SCHULTZ
05/12/14	5:26 PM	KWIK STAR	^ OX87-10	12.771	44.05	TIM SCHULTZ
05/14/14	8:21 PM	DUNKERTON CO-OP	No Lead	15.890	54.00	TIM SCHULTZ
05/17/14	10:07 PM	KWIK STAR	^ OX87-10	8.803	29.92	ROB ROQUET
05/19/14	9:40 PM	DUNKERTON CO-OP	No Lead	15.000	51.00	TIM SCHULTZ
05/22/14	10:49 PM	KWIK STAR	^ OX87-10	12.357	42.00	TIM SCHULTZ
05/24/14	1:19 PM	DUNKERTON CO-OP	NO LEAD	15.900	55.01	NO SIGNATURE
05/29/14	4:45 PM	KWIK STAR	^ OX87-10	15.322	53.00	TIM SCHULTZ
05/31/14	12:01 AM	DUNKERTON CO-OP	No Lead	11.270	38.99	TIM SCHULTZ
05/31/14	10:07 PM	KWIK STAR	^ OX87-10	4.949	17.12	ROB ROQUET
06/04/14	8:36 PM	KWIK STAR	^ OX87-10	8.433	28.92	ROB ROQUET
06/09/14	9:33 PM	KWIK STAR	^ OX87-10	12.358	42.00	TIM SCHULTZ
06/11/14	9:33 PM	DUNKERTON CO-OP	No Lead	16.040	55.00	TIM SCHULTZ

<b>Reasonable</b>	<b>Improper</b>	<b>Per Timesheet</b>
-	54.50	7:00 A.M. to 3:00 P.M.
41.77	-	
35.02	-	
53.00	-	
34.61	-	
56.01	-	
52.50	-	
55.00	-	
48.00	-	
-	54.00	<i>Not on duty</i>
40.14	-	
37.61	-	
58.00	-	
48.00	-	
40.00	-	
55.00	-	
44.08	-	
57.25	-	
55.00	-	
55.01	-	
50.96	-	
44.05	-	
-	54.00	7:00 A.M. to 3:00 P.M.
29.92	-	
-	51.00	11:00 A.M. to 7:00 P.M.
42.00	-	
-	55.01	<i>Neither officer on duty</i>
53.00	-	
-	38.99	<i>Not on duty</i>
17.12	-	
28.92	-	
42.00	-	
-	55.00	12:00 P.M. to 8:00 P.M.

Report on Special Investigation of the  
City of Dunkerton Police Department

Fuel Purchases for the Police Department  
For the Period January 1, 2013 through August 31, 2014

**Per Receipt or Monthly Statement**

<b>Date</b>	<b>Time</b>	<b>Vendor</b>	<b>Description</b>	<b>Number of Gallons</b>	<b>Amount</b>	<b>Signature</b>
06/13/14	9:19 PM	DUNKERTON CO-OP	NO LEAD	15.900	55.00	TIM SCHULTZ
06/16/14	9:16 PM	DUNKERTON CO-OP	NO LEAD	16.040	55.50	TIM SCHULTZ
06/19/14	1:14 PM	KWIK STAR	^ OX87-10	14.577	51.00	TIM SCHULTZ
06/20/14	10:51 PM	DUNKERTON CO-OP	NO LEAD	14.760	51.65	TIM SCHULTZ
06/23/14	6:58 PM	KWIK STAR	^ OX87-10	13.346	47.50	TIM SCHULTZ
06/25/14	9:46 PM	DUNKERTON CO-OP	No Lead	16.160	57.50	TIM SCHULTZ
06/28/14	10:08 PM	KWIK STAR	^ OX87-10	10.541	37.09	ROB ROQUET
07/02/14	2:49 PM	KWIK STAR	^ OX87-10	14.291	50.00	TIM SCHULTZ
07/03/14	##	DUNKERTON CO-OP	NO LEAD	13.150	46.00	##
07/07/14	6:01 PM	KWIK STAR	^ OX87-10	11.531	40.00	TIM SCHULTZ
07/11/14	##	DUNKERTON CO-OP	NO LEAD	13.240	45.00	##
07/19/14	8:02 PM	KWIK STAR	^ OX87-10	12.643	42.97	ROB ROQUET
07/21/14	##	DUNKERTON CO-OP	NO LEAD	11.180	38.01	##
07/23/14	##	KWIK STAR	^ OX87-10	11.174	37.65	##
07/27/14	##	DUNKERTON CO-OP	NO LEAD	10.840	36.51	##
07/31/14	##	DUNKERTON CO-OP	NO LEAD	11.860	39.60	##
08/04/14	9:23 PM	KWIK STAR	^ OX87-10	16.371	54.01	TIM SCHULTZ
08/07/14	4:36 PM	KWIK STAR	^ OX87-10	13.034	43.00	TIM SCHULTZ
08/09/14	3:40 PM	KWIK STAR	^ OX87-10	11.821	39.00	TIM SCHULTZ
08/13/14	8:48 PM	KWIK STAR	^ OX87-10	9.544	31.96	ROB ROQUET
Total				2,966.630	\$ 10,072.10	

## - Receipt not available from the City's records.  
H - Handwritten receipt did not include time of sale.  
^ - Unleaded Plus.  
+ - Diesel Clear.  
~ - Diesel Performance Gold Clear.  
\* - Squad car was not taken to conference.  
Note: Auditor's notations are in italics.

<b>Reasonable</b>	<b>Improper</b>	<b>Per Timesheet</b>
55.00	-	
55.50	-	
51.00	-	
51.65	-	
47.50	-	
-	57.50	11:00 A.M. to 7:00 P.M.
37.09	-	
50.00	-	
46.00	-	
40.00	-	
45.00	-	
42.97	-	
38.01	-	
37.65	-	
36.51	-	
39.60	-	
54.01	-	
43.00	-	
39.00	-	
31.96	-	
<u>7,571.57</u>	<u>2,500.53</u>	

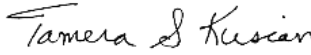
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Report on Special Investigation of the  
City of Dunkerton Police Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Amanda L. Burt, Staff Auditor  
Anthony M. Heibult, Staff Auditor

  
Tamera S. Kusian, CPA  
Deputy Auditor of State



## **Appendix**

Report on Special Investigation of the  
City of Dunkerton Police Department

Copy of Reimbursement Check from Tim Schultz

RECEIVED

AUG 22 2014

CITY OF DUNKERTON

TIMOTHY L. OR SUSANNE SCHULTZ  
DUNKERTON, IA 50626

1117

33-22/730 437  
0289505869

*August 19th 2014*  
Date

Pay to the Order of CITY OF DUNKERTON  
Thirty Eight and 99/100

\$38.99

Dollars



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**WELLS FARGO**  
Wells Fargo Bank, N.A.  
Iowa  
wellsfargo.com

*T L Schultz*  
MP

For

[Redacted]

[Redacted]

01117