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**NEWS RELEASE**

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FOR RELEASE February 15, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the South Iowa Area Crime Commission (Commission) for the period April 1, 2015 through March 31, 2016. The special investigation was requested as a result of concerns regarding certain purchases made with a Commission credit card issued to the former Executive Director, Matt Murphy.

Mosiman reported the special investigation identified \$13,278.30 of improper and unsupported credit card charges, interest, and late fees. The \$13,162.61 of improper charges identified on the Commission's credit card statements includes personal purchases made at convenience stores, retail vendors, and grocery stores. The improper charges also include excess per diem meal costs paid by the Commission. The interest and late fees paid total \$364.66.

The \$115.69 of unsupported credit card charges identified include purchases at vendors for which adequate supporting documentation was not available to determine if the purchases were related to Commission operations or personal in nature.

Mosiman also reported of the payments made on the credit card account, \$12,113.53 was paid by Mr. Murphy. As a result, the Commission paid for the remaining \$1,164.77 of improper and unsupported charges.

This report includes recommendations to strengthen internal controls and overall operations, such as improving segregation of duties and requiring sufficient supporting documentation for all credit card activity.

Copies of the report have been filed with the Division of Criminal Investigation, the Jefferson County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1614-0802-BE00> and in the Office of Auditor of State.

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
SOUTH IOWA AREA CRIME COMMISSION  
  
FOR THE PERIOD  
APRIL 1, 2015 THROUGH MARCH 31, 2016**

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Auditor of State's Report

To the Members of the South Iowa Area  
Crime Commission Board of Directors:

As a result of concerns regarding improper use of a Commission credit card, we conducted a special investigation of the South Iowa Area Crime Commission (Commission). We have applied certain tests and procedures to financial transactions of the Commission for the period April 1, 2015 through March 31, 2016. Based on a review of relevant information and discussions with Commission 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, including how disbursements were reviewed and approved prior to distribution.
- (2) Interviewed Commission staff members to obtain explanations for certain procedures and transactions.
- (3) Reviewed disbursements from the Commission's checking account to determine propriety.
- (4) Reviewed the Commission's credit card statements to determine if purchases were supported by adequate documentation and appropriate for the Commission's operations. We also reviewed meal purchases made with the credit card to determine if the Commission paid for meals in excess of the approved per diem rates.
- (5) Reviewed payroll disbursements and other payments issued to the former Executive Director to determine propriety.

These procedures identified \$13,278.30 of improper and unsupported credit card charges, interest, and late fees. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** 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 South Iowa Area Crime Commission, 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 Jefferson County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by personnel of the South Iowa Area Crime Commission during the course of our investigation.

  
MARY MOSIMAN, CPA  
Auditor of State

January 13, 2017

**South Iowa Area Crime Commission**

Report on Special Investigation of the  
South Iowa Area Crime Commission

Investigative Summary

**Background Information**

The South Iowa Area Crime Commission (Commission) is a 28E organization serving Adair, Davis, Des Moines, Lee, Henry, Jefferson, Keokuk, Mahaska, Monroe, Wapello, Louisa, Poweshiek, Van Buren, Washington, and Wayne counties. The Commission provides transportation services for juveniles to/from the South Iowa Area Detention Service Agency in Montrose, IA and training (Jail School) to county Sheriffs' Offices. The Commission is governed by a 15 member Board with a representative from each of the member counties.

Matt Murphy began employment with the Commission in November 1997. He held various positions, including Operations Manager and Assistant Executive Director. He became the Executive Director effective August 21, 2015 after the prior Executive Director, Stephen McCoy, passed away. He held this position until his resignation effective March 18, 2016. As a result of health concerns, Mr. McCoy was often not in the office in the months leading to his passing. As a result, Mr. Murphy assumed responsibility for some of his duties during this time.

As the Commission's Executive Director, Mr. Murphy was responsible for the daily operations of the Commission, including preparing the budget, preparing financial reports, reporting the Commission's financial status to Board members, attending all Board meetings, and recording minutes of the meetings. Mr. Murphy was also responsible for the following functions:

- Receipts – opening mail and delivering deposits to the bank which were prepared by Commission staff members.
- Disbursements – reviewing credit card statements and disbursements from the Commission's checking account to determine the propriety of Commission purchases and approving payments.
- Checking account – reviewing monthly bank statement reconciliations prepared by Commission staff members.

In addition to the Executive Director and office staff members, the Commission employs individuals who transport juveniles to/from the South Iowa Area Detention Service Agency. The Commission assigns credit cards to these employees for emergency use while traveling. Commission credit cards were also provided to Mr. McCoy and Mr. Murphy for use during travel for training or Jail School.

When credit card statements are received, each card holder is required to record the purpose of each purchase made with the card assigned to them, such as Jail School, travel, or supplies. Card holders are also required to provide a receipt for each transaction to the Commission's bookkeeper for processing; however, the Commission has not established a written policy regarding submission of supporting documentation for credit card purchases. Once the bookkeeper has reviewed the documentation submitted, the check, statements, and receipts were provided to the Executive Director for review before approving the payment and signing the check. Checks were also countersigned by a Board member.

The Board and Mr. Murphy entered negotiations in March 2016 regarding Mr. Murphy's pending resignation. During this time, Mr. Murphy surrendered the Commission credit card assigned to him. Commission staff members determined the balance of the credit card he held was near its credit limit at the time he surrendered it. Commission staff also identified multiple personal charges made by Mr. Murphy.

On March 18, 2016, the Board approved a severance package for Mr. Murphy, including his last paycheck, a 90-day payout, and payment for his accrued vacation balance. As part of their agreement, Mr. Murphy provided the Commission with a \$4,893.14 check to pay the remaining balance of the Commission credit card he previously held.

Commission staff members were also aware the Commission credit card had been used to make personal purchases; however, Mr. Murphy had previously paid for the personal purchases in a timely manner. In addition, Commission staff members were aware Mr. McCoy used the Commission credit card he held to purchase meals while working for the Commission which exceeded the allowable meal reimbursement rate. However, he provided a personal check to the bookkeeper for the excess costs to be sent with the Commission's check when the credit card payment was made. While the Commission's credit card policy did not allow for personal use of the Commission credit cards, Mr. Murphy and Mr. McCoy were not prevented from using the credit cards for purchases the Commission did not pay for.

After learning of Mr. Murphy's pending resignation and concerns with the Commission's credit card, a representative of the CPA firm engaged by the Commission contacted the Office of Auditor of State in accordance with requirements established by the *Code of Iowa*. As a result of the concerns identified, we performed the procedures detailed in the Auditor of State's report for the period of April 1, 2015 through March 31, 2016.

### **Detailed Findings**

These procedures identified \$13,278.30 of improper and unsupported credit card charges, interest, and late fees. The improper charges identified include purchases made at convenience stores, retail vendors, and grocery stores. The unsupported credit card charges identified include purchases at vendors for which adequate supporting documentation was not available to determine if the purchases were related to Commission operations or personal in nature. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

#### **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

The Board authorized the establishment of Commission credit cards in 1999. The credit card policy approved by the Board in November 1999 specified the procedures and guidelines pertaining to the use of the credit cards issued in the name of the Commission. The policy stated the credit cards were to be "used primarily to cover emergency purchases necessary to the facility or agency operation or for other purchases at vendors where the Agency has no account." The policy also specified:

"Other uses of the card include travel, per diem, and lodging costs incurred by the Facility Director accompanying staff, or vehicle related expenses such as fuel, minor maintenance, and towing. Use of the card for a routine expense exceeding \$200.00 will be authorized in advance by the Executive Director."

As stated previously, credit cards were assigned to Commission employees who transported juveniles to/from the South Iowa Area Detention Service Agency. Commission credit cards were also assigned to Mr. McCoy and Mr. Murphy for use during travel for training or Jail School. At the end of 2016, 6 credit cards were held by employees who transported juveniles and 3 credit cards were held by office staff. Commission staff members we spoke with reported the use of the transporters' credit cards was minimal and most purchases made with the Commission's credit cards were made with the ones assigned to Mr. McCoy and Mr. Murphy. We confirmed the amount of purchases made with the credit card held by Mr. Murphy exceeded the purchases made with the other Commission credit cards.

As previously stated, the monthly statements for the Commission credit cards are sent to the Commission Office. Each credit card holder is responsible for reviewing the statement for the



card assigned to them, recording the purpose of each transaction, and attaching all supporting receipts. The statements and receipts are then provided to the bookkeeper who reviews them for propriety and submits them to the Executive Director for final review and approval.

The Commission's policy does not specifically prohibit or address the personal use of the credit cards. Although the Commission's policy does not provide for personal use of the credit cards, staff members we spoke with reported an employee making a personal purchase with a Commission credit card is required to provide a check to the bookkeeper for the amount of the personal purchase(s) which is mailed to the credit card company with the Commission's check. According to Commission staff, Mr. Murphy routinely used the Commission's credit card for personal purchases. However, other staff members have not used Commission credit cards for personal purchases and have only accidentally used a Commission credit card for personal purchases on rare occasions.

During our review of Commission credit card statements, we determined meals were purchased with the Commission's credit card assigned to Mr. Murphy. Staff members we spoke with stated Mr. Murphy used the Commission's credit card for meals rather than requesting reimbursement for meals.

The Commission's policy regarding meal reimbursements for staff members states, "It shall be the policy of the Crime Commission that employees traveling on Commission business be reimbursed for meals up to" specified meal rates for breakfast, lunch, and dinner. The policy also specified the hours during which the employee had to be in travel status in order to be eligible for meal reimbursement.

The Commission's policy regarding meal reimbursement for staff members specifies the maximum rates for breakfast, lunch, and dinner are \$4.50, \$6.50, and \$9.25, respectively. In addition, the policy stated, "Actual meal expense will be reimbursed per person up to the aforementioned maximum rates. Receipts are **required.**" If the meal rates were exceeded, the employee was responsible for paying the excess amount.

During our review of credit card statements for the Commission credit card held by Mr. Murphy, we determined receipts were not submitted for a number of charges at restaurants, convenience stores, and grocery stores for which the Commission paid a meal reimbursement rate. We also determined Mr. Murphy paid for the portion of these charges which exceeded the authorized reimbursement rates for a period of time. However, Commission staff members we spoke with reported Mr. Murphy told Commission staff the maximum meal rates "did not matter" after the Commission's previous bookkeeper retired in October 2015. As a result, the Commission began paying the full cost of all meals purchased with the Commission's credit card held by Mr. Murphy. However, meal reimbursement rates for employees providing transportation services continued to be limited to the rates established by the Commission's policy. According to a Commission staff member, Mr. Murphy stated "we are different" when referring to office staff and their responsibilities in regards to paying for full meal costs.

Commission staff members also reported Mr. Murphy began not providing a check to the bookkeeper to pay for all of his personal purchases made with the Commission credit card assigned to him around this same time. Because the Commission did not pay for the personal purchases, a portion of the monthly bill was left unpaid and a balance was carried forward each month for the Commission credit card assigned to Mr. Murphy. As a result, interest charges were also incurred for the credit card.

We obtained copies of the Commission's monthly credit card statements for the period April 1, 2015 through March 31, 2016. We reviewed the purchases made with the credit cards, including the vendors from whom purchases were made, the amounts of the purchases, and the frequency of the purchases. In addition, we compared the purchases to supporting documents submitted to the bookkeeper in order to determine their propriety.

We also reviewed the payments posted to the individual accounts for the Commission’s credit cards and reconciled the payments to checks issued by the Commission for the credit card bills. As stated previously, when Commission employees other than Mr. Murphy accidentally made a personal purchase with the Commission’s credit cards, the amount of the purchase was paid directly to the credit card company by the employee. In addition, Commission staff also stated Mr. Murphy made personal payments for the personal purchases he made with the Commission’s credit card until the last several months of 2015.

**Table 1** summarizes the monthly credit card charges, payments, and balance of the credit card held by Mr. Murphy.

Statement Date	Charges	Payments		Balance on Credit Card
		By the Commission	Not by the Commission	
Beginning balance				\$ 1,166.16
04/27/15	\$ 1,174.72	-	1,166.16	1,174.72
05/27/15	827.63	379.19	795.53	827.63
06/27/15	858.41	221.43	583.70	880.91
07/27/15	1,757.09	-	-	2,638.00
08/27/15	1,055.32	970.65	1,665.35	1,057.32
09/27/15	1,738.19	10.25	870.44	1,914.82
10/27/15	1,385.82	627.23	1,110.96	1,562.45
11/27/15	3,144.80	-	-	4,707.25
12/27/15	945.39	1,496.27	478.38	3,677.99
01/27/16	1,551.19	64.47	200.00	4,964.71
02/27/16	558.72	430.73	200.00	4,892.70
03/27/16	150.31	-	149.87	4,893.14
Subtotal	\$ 15,147.59	4,200.22	7,220.39	
Final payment	-	-	4,893.14	-
Total	\$ 15,147.59	4,200.22	12,113.53	

As illustrated by the **Table**, the unpaid balance at the end of each month increased to nearly \$5,000.00 in November 2015 and remained in excess of \$3,600.00 until Mr. Murphy provided a \$4,893.14 check to the Commission for his personal purchases when he resigned. As previously stated, the Board and Mr. Murphy entered negotiations in March 2016 regarding Mr. Murphy’s pending resignation. As part of their subsequent agreement, Mr. Murphy provided the Commission with the \$4,893.14 payment to satisfy the remaining balance of the Commission credit card he previously held.

By reviewing the activity associated with Mr. Murphy’s credit card, notations made on the monthly credit card statements, and the related supporting documentation maintained by the Commission, we were able to determine which charges were paid by the Commission and which were not. We then determined the propriety of the purchases paid for by the Commission. Findings identified during our review are described in the following paragraphs.

**Charges at Restaurants, Convenience Stores, and Grocery Stores** – As previously stated, the Commission established maximum reimbursement rates for meals incurred by employees when traveling for Commission operations. The rates are \$4.50 for breakfast, \$6.50 for lunch, and \$9.25 for dinner and specified the hours during which the employee had to be in travel status in order to be eligible for meal reimbursement. The Commission’s policy also specifies if the maximum meal reimbursement rates are exceeded, the employee is responsible for paying the excess amount.

Because the policy specified employees were to be in travel status in order to be eligible for meal reimbursements, meals purchased in Fairfield should not have been paid by the Commission. During our review of the statements for the Commission’s credit card held by Mr. Murphy, we identified the following concerns.

- **Reimbursement rates exceeded** - During our review of the statements for the Commission’s credit card held by Mr. Murphy, we determined the portion paid by the Commission was limited to the established meal reimbursement rate or less for certain restaurant, convenience store, and grocery store charges listed on the credit card statements. However, the amounts paid by the Commission increased to the actual amount of the restaurant, convenience store, and grocery store charges for the credit card statements which included charges from September 26, 2015 through March 31, 2016. The first of these credit card statements was received in November 2015.

As previously stated, Commission staff members we spoke with stated after the former bookkeeper retired in October 2015, Mr. Murphy told Commission staff that the per diem rate “did not matter.” As a result, the new bookkeeper began paying the full amount of all charges paid to restaurants with the Commission credit card held by Mr. Murphy. When asked how Commission staff members were able to distinguish charges for personal purchases at these types of vendors from purchases for Commission operations, we were told Commission staff trusted what Mr. Murphy reported because he was the Executive Director.

During our review of the purchases made with the Commission’s credit card held by Mr. Murphy, we identified transactions at restaurants, convenience stores, and grocery stores for which the Commission paid the full amount of the transaction rather than the maximum meal reimbursement rate. These transactions are listed in **Exhibit B**.

We confirmed Mr. Murphy was not authorized to increase the reimbursement rates specified in the Commission’s policy. Because the Commission’s policy did not change and the Board did not authorize an increase in the amount to be paid by the Commission for meals, the amounts exceeding the authorized meal rates should not have been paid by the Commission.

- **Multiple lunch reimbursements** – We determined Mr. Murphy incurred more than 1 charge at restaurants, convenience stores, and/or grocery stores for lunch on 6 different days from May 14, 2015 through November 4, 2015. In each of these instances, the Commission paid more for the charges than the reimbursement rates established by the Commission’s policy. The excess costs paid by the Commission for 6 days identified are included in **Exhibit B**.

For example, the Commission paid for 5 charges incurred in Dubuque on October 27, 2015. Receipts were available for only 3 of the 5 charges. The receipts included a pizza purchased at Kmart for \$8.56 at the end of the day. The receipts also included 2 purchases at Pilot during the noon hour which totaled \$12.05. Based on the authorized meal reimbursement rates, it was reasonable for the Commission to pay a

maximum of \$6.50 for lunch and the \$8.56 cost of the pizza. It was also reasonable for the Commission to pay a maximum of \$4.50 for breakfast on October 27, 2015. However, the Commission should not have paid for the charges in addition to these amounts.

- Meals in Fairfield – As previously stated, meals purchased in Fairfield should not have been paid by the Commission because the policy specified employees were to be in travel status in order to be eligible for meal reimbursements. We identified 22 charges incurred in Fairfield for which the Commission paid \$219.90. The 22 charges identified are included in **Exhibit B**.
- Meals on holidays and weekends – We identified 14 charges incurred on Friday evening, the weekend, or a holiday for which the Commission paid \$123.57. The 14 charges are included in **Exhibit B**.

**Exhibit B** illustrates the Commission improperly paid \$671.94 for charges incurred for meals or at restaurants, convenience stores, and grocery stores. The **Exhibit** also includes a \$43.05 charge at a HyVee in Fairfield on October 26, 2015. Based on the date of the purchase, vendor, and amount, it is possible the purchase was related to a retirement recognition for the Commission's former bookkeeper. However, because a receipt was not submitted for the purchase, we were unable to determine the propriety of the purchase. As a result, the purchase was classified as unsupported.

The \$671.94 of improper disbursements and \$43.05 of unsupported disbursements are included in **Exhibit A**.

**Other Improper and Unsupported Charges Paid by the Commission** - During our review of the purchases made with the Commission's credit card held by Mr. Murphy, we determined 6 charges from vendors other than restaurants, convenience stores, and grocery stores which were paid by the Commission were improper or unsupported. The 6 transactions identified are listed in **Exhibit C**.

The improper purchases listed in the **Exhibit** include a \$179.90 purchase from Zappos.com®, an online clothing retailer, and a \$109.06 purchase from U.S. Cellular. According to Commission staff members, these purchases are not related to the Commission's operations.

The **Exhibit** also includes 3 transactions which are classified as unsupported. Because supporting documentation was not available for these charges, we were unable to determine if the purchases were for the Commission's operations or personal in nature. The unsupported purchases include purchases at Wal-Mart, Kmart, and O'Reilly's Auto.

The \$294.96 of improper charges and \$72.64 of unsupported charges are included in **Exhibit A**.

**Personal Purchases Made with the Commission Credit Card** - As previously stated, the Board and Mr. Murphy entered negotiations in March 2016 regarding Mr. Murphy's pending resignation. During this time, Mr. Murphy submitted his Commission credit card and Commission staff members determined the balance of the credit card he held was near its credit limit. Commission staff identified multiple personal charges which had not been paid for by Mr. Murphy.

During our review of the statements for the credit card issued to Mr. Murphy, we identified 380 charges from March 27, 2015 through March 27, 2016 which were not paid for by the Commission. The 380 charges identified are listed in **Exhibit D**.

As previously stated, when credit card statements are received, each card holder is required to record the purpose of each purchase made with the card assigned to them, such as Jail School, travel, or supplies. These notations are used to categorize expenses in the Commission's

accounting records. The card holders are also required to provide a receipt for each transaction to the Commission’s bookkeeper for processing. During our review of the statements for the credit card issued to Mr. Murphy, we determined a number of purchases were not identified on the monthly statements by Mr. Murphy as charges related to Commission operations and the receipts for the purchases were not submitted because the purchases were personal in nature. As a result, the Commission did not pay for them. Because the Commission did not pay for certain purchases and based on the types of vendors, frequency of the purchases, and the amounts of the purchases, we determined the charges were personal in nature and an inappropriate use of the Commission’s credit card.

According to Commission staff members we spoke with, Mr. Murphy paid for personal charges with a personal check each month prior to becoming the Executive Director. However, Commission staff members also reported Mr. Murphy began not providing a check to the bookkeeper for all personal purchases after he became the Executive Director. The 380 purchases identified listed in **Exhibit D** are summarized by type of vendor in **Table 2**.

**Table 2**

<b>Type of Vendor</b>	<b>Number of Purchases</b>	<b>Amount</b>
Convenience store/fuel	130	\$ 2,868.26
Restaurants	88	1,953.95
Grocery/bakery	47	810.80
Auto maintenance	9	209.99
Cellular phone service/product	2	206.13
Postage	3	207.80
Lodging	4	115.87
Other	7	149.57
Retail:		
Department stores	35	1,466.19
Clothing/shoes/sporting goods	9	1,073.21
Health/fitness/beauty	7	466.19
Online vendors	24	268.73
Jewelry	2	248.74
Tools/hardware	2	66.42
Various	11	553.04
Total	380	\$ 10,664.89

In addition to the \$10,664.89 of personal charges incurred by Mr. Murphy from March 27, 2015 through March 27, 2016, Mr. Murphy also paid for the \$1,166.16 balance due on the credit card on March 27, 2015. Because this balance was also paid by Mr. Murphy, the \$1,166.16 balance was determined to be composed of personal purchases. **Table 3** summarizes the total personal purchases made with the Commission credit card held by Mr. Murphy.

**Table 3**

Description	Amount
Balance at March 27, 2015	\$ 1,166.16
Purchases from March 27, 2015 through March 27, 2016	10,664.89
Total	<u>\$ 11,831.05</u>

The \$11,831.05 of personal purchases Mr. Murphy made with the Commission's credit card are included in **Exhibit A** as improper charges.

As previously stated, when we reviewed the payments posted to the Commission's credit card held by Mr. Murphy, we determined the amount of payments made by the Commission and the amount of payments made by Mr. Murphy. As illustrated by **Table 1**, the Commission paid for \$4,200.22 of the credit card balance at March 27, 2015 and the purchases made with the credit card from March 27, 2015 through March 27, 2016. The remaining \$12,113.53 of payments on the account were made by Mr. Murphy. The \$12,113.53 of payments made by Mr. Murphy are also included in **Exhibit A**.

**Interest and Late Fees** - It was Mr. Murphy's responsibility as the Executive Director to ensure payments for the Commission's obligations were prepared and issued in a timely manner. However, according to Commission staff members we spoke with, interest and late fees were incurred by the Commission because he did not consistently provide a check for personal purchases in a timely manner.

In addition, Mr. Murphy did not consistently pay the entire amount of his personal purchases so additional interest was incurred. The interest and late fees incurred by the Commission on Mr. Murphy's credit card are listed below in **Table 4**. As illustrated by the **Table**, the payments made by Mr. Murphy included \$286.34 of interest and late fees. The remaining \$78.32 of interest and late fees were paid by the Commission.

**Table 4**

Description	Paid by the Commission	Not Paid by the Commission	Total
Interest	\$ 63.32	271.34	334.66
Late Fees	15.00	15.00	30.00
Total	<u>\$ 78.32</u>	<u>286.34</u>	<u>364.66</u>

As previously stated, the Commission's credit card should not have been used for personal purchases. As a result, the \$364.66 of total interest and late fees incurred on the credit card are included in **Exhibit A** as improper disbursements.

## **OTHER ISSUES**

**Taxable Meals** - In accordance with Internal Revenue Service regulations, reimbursements to employees for travel are excludable from income only if the travel includes an overnight stay. Alternatively, any reimbursements to employees for meals, lodging, or mileage are taxable if the employee's travel does not include an overnight stay.

The Commission has not established procedures to ensure meal reimbursements issued to employees and meals paid by the Commission directly to the vendor or with the Commission's credit cards on behalf of the employees are summarized and properly included in the appropriate employees' taxable wages.

**Bank Reconciliations** - The Commission bookkeeper prepares monthly bank reconciliations for each account and follows up if any discrepancies or errors are noted when compared with the accounting system. While all support is maintained documenting this process, there is no evidence of independent review or approval.

**Board Approval** - The Board has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the Commission's operations and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. It was Mr. Murphy's responsibility as Executive Director to keep the Board informed of the financial condition of the Commission.

The Board is also responsible for ensuring Commission credit cards are not used for personal purchases and taking appropriate corrective action if a Commission credit card is used improperly.

During our review of the Board's minutes, we determined a listing of claims presented to the Board members was not documented. As a result, there is no evidence of the Board's approval of individual claims. According to staff we spoke with, the Board does not receive a listing of claims prior to their Board meetings. In addition, there is no documentation of review of individual claims prior to the Commission's checks being countersigned by a Board member.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the South Iowa Area Crime Commission to perform bank reconciliations and process receipts and disbursements. 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 identified 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 Commission's internal controls.

- A. Segregation of Duties - An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The Commission has not established adequate controls over procurement card disbursements. Specifically, the Commission's former Executive Director held and used a Commission credit card which he used for Commission and personal purchases. He reviewed the monthly credit card statements and subsequently approved all disbursements to pay the amounts due for the credit card.

In addition, the Commission's bookkeeper performed the following duties:

- 1) Receipts – received, recorded, and reconciled collections in addition to preparing deposits.
- 2) Disbursements – prepared, recorded, and reconciled disbursements.

Recommendation - We realize segregation of duties is difficult with a limited number of staff. However, the bookkeeper's duties listed above should be segregated. In addition, all credit card statements should be reviewed by an independent party who does not have access to the Commission's credit card. The review should include resolving any unusual purchases and notifying Board members of inappropriate purchases.

Board members should also review financial records, reconciliations, and examine supporting documentation for accounting records on a periodic basis.

- B. Reconciliations - When we reviewed monthly bank reconciliations performed by the Commission's bookkeeper, we determined there was no evidence of review by an independent person.

Recommendation - The reconciliation should be prepared or closely reviewed by a party independent of other financial duties.

- C. Lack of Supporting Documentation - Supporting documentation was not maintained for a number of purchases made with the Commission's credit card held by the former Executive Director.

Recommendation - The Board should implement procedures which require all purchases made with the Commission's credit cards be properly supported with invoices, receipts, purchase orders, or other appropriate documentation and require employees who do not submit appropriate documentation be responsible for the related costs.

- D. Personal Purchases and Late Fees - We identified a number of personal purchases made with the Commission credit card held by the former Executive Director. We also identified a number of late fees and interest charges incurred by the Commission because full payments were not remitted in a timely manner. In addition, we identified a number of instances for which the Commission paid the entire charge at a restaurant instead of the established per diem rate.

Recommendation - The Board should implement procedures to ensure Commission's credit cards are not used for personal purchases. In addition, the Board should establish a written policy which prohibits the personal use of Commission credit cards. The policy should specify the potential consequences of using the credit card for personal purchases, including consideration of termination of employment. The policy should be clearly communicated to all Commission employees and each employee holding a credit card should be required to sign a statement regarding their understanding of the policy.

In addition, the Board should implement procedures to ensure any purchases identified which do not appear to be for the Commission's operations are paid for by the purchaser rather than the Commission. The Board should also ensure procedures are implemented which ensure the Commission does not pay for meal charges in excess of the per diem rate.

- E. Taxable Meals - The Commission has not established procedures to ensure meal reimbursements issued to employees and meals paid by the Commission directly to the vendor or with the Commission's credit cards on behalf of the employees are summarized and properly included in the appropriate employees' taxable wages in accordance with Internal Revenue Service regulations.

Recommendation - The Board should implement procedures to ensure compliance with requirements established by the Internal Revenue Service regarding the reporting of taxable meals.



## **Exhibits**

**South Iowa Area Crime Commission**

Report on Special Investigation of the  
South Iowa Area Crime Commission

Summary of Findings  
For the period April 1, 2015 through March 31, 2016

<b>Description</b>	<b>Exhibit/ Table</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Amount</b>
Unsupported and improper credit card charges:				
Paid by the Commission	<b>Exhibit B</b>	\$ 671.94	43.05	714.99
Excess per diem meal rates paid by the Commission	<b>Exhibit C</b>	294.96	72.64	367.60
Personal purchases paid by or on behalf of Matt Murphy	<b>Table 3</b>	11,831.05	-	11,831.05
Interest and late fees	<b>Table 4</b>	364.66	-	364.66
Subtotal of improper and unsupported purchases		<u>\$ 13,162.61</u>	<u>115.69</u>	<u>13,278.30</u>
Payments by Matt Murphy, 04/01/15 - 03/21/16	<b>Table 1</b>			(7,220.39)
Payment by Matt Murphy, 03/28/16	<b>Table 1 and Page 8</b>			(4,893.14)
Net Amount				<u><u>\$ 1,164.77</u></u>

Report on Special Investigation of the  
South Iowa Area Crime Commission

Charges at Restaurants, Convenience Stores, and Grocery Stores  
For the period April 1, 2015 through March 31, 2016

**Per Credit Card Statements**

Transaction Date	Description	Amount
03/28/15	KUM & GO #37 OTTUMWA IA	\$ 8.85 ^
03/29/15	TUSCANY RESTAURANT OTTUMWA IA	31.80 ^
03/31/15	MCDONALD'S F11970 MT PLEASANT IA	5.55
04/01/15	SUBWAY 00065235 SIGOURNEY IA	17.12 ^
04/08/15	JUST A SMALL TOWN GRILL MONTEZUMA IA	37.21
04/11/15	SUBWAY 00065235 SIGOURNEY IA	17.76
04/17/15	BOGIES STEAK HOUSE ALBIA IA	48.04 #
04/19/15	TUSCANY RESTAURANT OTTUMWA IA	31.80 #
04/20/15	CASEYS GEN STORE 2614 DONNELLSON IA	8.57
04/23/15	JULIES HOME STYLE CAFÉ OSKALOOSA IA	24.37
04/28/15	MCDONALDS F5489 FAIRFIELD IA	3.88
04/29/15	MCDONALDS F5489 FAIRFIELD IA	8.01
05/06/15	THE HIGHWAY RESTAURANT ALBIA IA	30.33 ^
05/07/15	JULIES HOME STYLE CAFÉ OSKALOOSA IA	18.61 ^
05/14/15	MCDONALD'S F11970 MT PLEASANT IA	10.68
05/14/15	MCDONALD'S F11970 MT PLEASANT IA	1.27
05/19/15	THE SANDBAR WAPELLO IA	14.72
05/21/15	DAIRY QUEEN #11560 KEOKUK IA	3.79
05/21/15	SUBWAY 00185942 FAIRFIELD IA	8.56 ^
05/28/15	HY VEE 1180 FAIRFIELD IA	16.03
06/04/15	BUBBA QS OTTUMWA IA	11.08
06/07/15	PIZZA HUT 10081 OTTUMWA IA	63.79 #
06/08/15	COURTSIDE BAR & GRILL OTTUMWA IA	25.08
06/09/15	TACO BELL #30414 OTTUMWA IA	7.16
06/12/15	ARBYS 6883 OTTUMWA IA	16.55
06/16/15	SWEET N SAUCY FAIRFIELD IA	13.91 ^
06/18/15	HY VEE 1180 FAIRFIELD IA	9.25
06/18/15	HY VEE 1180 FAIRFIELD IA	18.98
06/20/15	SIGOURNEY PIZZA RANCH #76641-6229990 IA	32.81 #
06/21/15	MCDONALDS F6993 OTTUMWA IA	15.12 #
06/22/15	HY VEE 1180 FAIRFIELD IA	9.14
06/23/15	SOUTHFORK GRILL BLOOMFIELD IA	55.81

Not Paid by the Commission	Paid by the Commission	Paid by the Commission		
		Reasonable	Unsupported	Improper
2.35	6.50	6.50	-	-
25.30	6.50	6.50	-	-
-	5.55	5.55	-	-
10.62	6.50	6.50	-	-
30.71	6.50	6.50	-	-
11.26	6.50	6.50	-	-
41.54	6.50	-	-	6.50
25.30	6.50	-	-	6.50
2.07	6.50	6.50	-	-
17.87	6.50	6.50	-	-
-	3.88	-	-	3.88
1.51	6.50	-	-	6.50
23.83	6.50	6.50	-	-
12.11	6.50	6.50	-	-
4.18	6.50	6.50	-	-
-	1.27	-	-	1.27
8.22	6.50	6.50	-	-
-	3.79	-	-	3.79
2.06	6.50	6.50	-	-
9.53	6.50	-	-	6.50
4.58	6.50	6.50	-	-
57.29	6.50	-	-	6.50
18.58	6.50	6.50	-	-
0.66	6.50	6.50	-	-
10.05	6.50	6.50	-	-
7.41	6.50	6.50	-	-
2.75	6.50	-	-	6.50
12.48	6.50	-	-	6.50
26.31	6.50	-	-	6.50
8.62	6.50	-	-	6.50
2.64	6.50	-	-	6.50
49.31	6.50	6.50	-	-

Report on Special Investigation of the  
South Iowa Area Crime Commission

Charges at Restaurants, Convenience Stores, and Grocery Stores  
For the period April 1, 2015 through March 31, 2016

**Per Credit Card Statements**

Transaction Date	Description	Amount
06/26/15	HY VEE 1180 FAIRFIELD IA	6.96
06/26/15	KUM & GO #134 FAIRFIELD IA	9.88
06/30/15	CASEYS GEN STORE 2614 DONNELSON IA	5.30
07/02/15	SOUTHFORK GRILL BLOOMFIELD IA	42.80
07/07/15	BURGER KING #12142 FAIRFIELD IA	8.86
07/08/15	FAIRFIELD PIZZA RANCH 641-7999805 IA	28.33
07/09/15	STARBUCKS #07926 WEST DES WEST DES MOIN IA	8.16
07/09/15	JOHNNYS ITALIAN STEAKHOUS DES MOINES IA	40.26 ^
07/09/15	TACO JOHNS OTTUMWA IA	15.92 ^
07/09/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	8.23 ^
07/10/15	FAIRFIELD GOLF AND COUNTR FAIRFIELD IA	14.31
07/11/15	SIGOURNEY PIZZA RANCH #76641-6229990 IA	23.54 ^
07/13/15	SUBWAY 00185942 FAIRFIELD IA	22.31
07/14/15	HY-VEE FAIRFIELD C FAIRLFIED IA	6.51
07/15/15	JUMBO BUFFET MOUNT PLEASAN IA	21.59 ^
07/16/15	HY-VEE FAIRFIELD C FAIRLFIED IA	9.06
07/17/15	HY VEE 1180 FAIRFIELD IA	250.00
07/19/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	11.78 ^
07/21/15	GEORGES STEAKHOUSE FAIRFIELD IA	8.75
07/24/15	ARBYS 6883 OTTUMWA IA	17.08
07/24/15	BOGIES STEAK HOUSE ALBIA IA	104.81 #
07/25/15	KUM & GO #24 PLEASANT HILL IA	56.39 ^
07/25/15	JOESCRBSHK-W.DES MO WEST DES MOIN IA	93.33 #
07/28/15	SUBWAY 00065235 SIGOURNEY IA	11.02
08/26/15	ARANDAS MEXICAN FAIRFIELD IA	20.28
08/26/15	THE OTTUMWA PIZZA RANCH 641-6840800 IA	36.20 ^
09/03/15	RANCHO CENTINELA MEXICAN BLOOMFIELD IA	37.14 ^
09/03/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	6.62 ^
09/05/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	17.71 #
09/07/15	SUBWAY 00156026 BLOOMFIELD IA	27.98 #
09/13/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	8.89
09/13/15	THE OTTUMWA PIZZA RANCH 641-6840800 IA	11.77 ^
09/20/15	SIGOURNEY BP SIGOURNEY IA	9.22 #
09/22/15	MAZZIOS ITALIAN EATERY BURLINGTON IA	4.10
09/23/15	FUN CITY BURLINGTON IA	40.55

Not Paid by the Commission	Paid by the Commission	Paid by the Commission		
		Reasonable	Unsupported	Improper
0.46	6.50	-	-	6.50
3.38	6.50	-	-	6.50
-	5.30	5.30	-	-
36.30	6.50	6.50	-	-
2.36	6.50	-	-	6.50
21.83	6.50	-	-	6.50
1.66	6.50	-	-	6.50
33.76	6.50	-	-	6.50
9.42	6.50	-	-	6.50
1.73	6.50	-	-	6.50
7.81	6.50	-	-	6.50
17.04	6.50	6.50	-	-
15.81	6.50	-	-	6.50
0.01	6.50	-	-	6.50
15.09	6.50	6.50	-	-
2.56	6.50	-	-	6.50
-	250.00	250.00	-	-
5.28	6.50	6.50	-	-
2.25	6.50	-	-	6.50
10.58	6.50	6.50	-	-
98.31	6.50	-	-	6.50
49.89	6.50	6.50	-	-
86.83	6.50	-	-	6.50
4.52	6.50	6.50	-	-
13.78	6.50	-	-	6.50
29.70	6.50	6.50	-	-
27.89	9.25	9.25	-	-
2.12	4.50	4.50	-	-
13.21	4.50	-	-	4.50
21.48	6.50	-	-	6.50
4.39	4.50	-	-	4.50
5.27	6.50	-	-	6.50
2.72	6.50	-	-	6.50
-	4.10	4.10	-	-
31.30	9.25	9.25	-	-

Report on Special Investigation of the  
South Iowa Area Crime Commission

Charges at Restaurants, Convenience Stores, and Grocery Stores  
For the period April 1, 2015 through March 31, 2016

**Per Credit Card Statements**

Transaction Date	Description	Amount
09/24/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	13.56
09/24/15	MCDONALD'S F11970 MT PLEASANT IA	6.94
09/24/15	CASEYS GEN STORE 3327 FAIRFIELD IA	43.55
09/26/15	SOUTHFORK GRILL BLOOMFIELD IA	7.44 #
09/29/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	19.46
09/30/15	JULIES HOME STYLE CAFÉ OSKALOOSA IA	14.49
10/01/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	7.80
10/11/15	RANCHO CENTINELA MEXICAN BLOOMFIELD IA	18.17 #
10/13/15	ARBYS 6883 OTTUMWA IA	18.15
10/14/15	PILOT 00010124 MOUNT PLEASAN IA	11.52
10/20/15	SAINTS PUB & PATIO-OTTUMW OTTUMWA IA	28.85
10/21/15	CHINA STAR BUFFET OTTUMWA IA	31.92
10/22/15	SAINTS PUB & PATIO-OTTUMW OTTUMWA IA	25.64
10/25/15	SUBWAY 00065235 SIGOURNEY IA	7.17 #
10/26/15	HY VEE 1180 FAIRFIELD IA	43.05
10/26/15	PIZZA HUT 28160 FAIRFIELD IA	33.57
10/27/15	PLAZA 20 FOOD SHOP DUBUQUE IA	5.98
10/27/15	KMART 4018 DUBUQUE IA	8.56
10/27/15	PILOT 00010124 MOUNT PLEASAN IA	8.54
10/27/15	PILOT 00010124 MOUNT PLEASAN IA	3.51
10/27/15	DUNKIN #351575 Q35 DUBUQUE IA	6.41
10/28/15	TONY ROMA DUBUQUE IA	30.75
10/29/15	KEY WEST BP DUBUQUE IA	13.03
10/29/15	MCDONALD'S F31918 MARION IA	5.77
11/02/15	FAIRFIELD PIZZA RANCH 641-7999805 IA	19.88
11/04/15	CRACKER BARREL #144 CLIVE CLIVE IA	26.81
11/04/15	CASEYS GEN STOER 3220 GREENFIELD IA	10.30
11/09/15	SUBWAY 00065235 SIGOURNEY IA	21.51
11/10/15	HY VEE 1180 FAIRFIELD IA	22.41
11/12/15	PILOT 00010124 MOUNT PLEASAN IA	7.18
11/13/15	SUBWAY 00065235 SIGOURNEY IA	21.61
11/18/15	CASA AGAVE ALBIA IA	11.10
11/19/15	ARANDAS MEXICAN FAIRFIELD IA	35.77
11/23/15	DOCS INN CAFÉ FAIRFIELD IA	20.06
12/11/15	CASEYS GEN STORE 3327 FAIRIFLED IA	13.35



Not Paid by the Commission	Paid by the Commission	Paid by the Commission		
		Reasonable	Unsupported	Improper
9.06	4.50	4.50	-	-
0.44	6.50	6.50	-	-
34.30	9.25	-	-	9.25
0.94	6.50	-	-	6.50
-	19.46	6.50	-	12.96
-	14.49	6.50	-	7.99
-	7.80	6.50	-	1.30
-	18.17	-	-	18.17
-	18.15	6.50	-	11.65
-	11.52	6.50	-	5.02
-	28.85	6.50	-	22.35
-	31.92	6.50	-	25.42
-	25.64	6.50	-	19.14
-	7.17	-	-	7.17
-	43.05	-	43.05	-
-	33.57	-	-	33.57
-	5.98	-	-	5.98
-	8.56	8.56	-	-
-	8.54	6.50	-	2.04
-	3.51	-	-	3.51
-	6.41	4.50	-	1.91
-	30.75	6.50	-	24.25
-	13.03	6.50	-	6.53
-	5.77	5.77	-	-
-	19.88	-	-	19.88
-	26.81	-	-	26.81
-	10.30	6.50	-	3.80
-	21.51	6.50	-	15.01
-	22.41	-	-	22.41
-	7.18	6.50	-	0.68
-	21.61	6.50	-	15.11
-	11.10	6.50	-	4.60
-	35.77	6.50	-	29.27
-	20.06	-	-	20.06
-	13.35	-	-	13.35

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Report on Special Investigation of the  
South Iowa Area Crime Commission

Charges at Restaurants, Convenience Stores, and Grocery Stores  
For the period April 1, 2015 through March 31, 2016

**Per Credit Card Statements**

<b>Transaction Date</b>	<b>Description</b>	<b>Amount</b>
01/11/16	BP#9610270SAINT AVE BP OLDS IA	14.33
01/12/16	SOUTHFORK GRILL BLOOMFIELD IA	39.75
01/23/16	SOUTHFORK GRILL BLOOMFIELD IA	28.73 #
Total		<u>\$ 2,377.89</u>

^ - A receipt was not submitted, but up to the maximum meal reimbursement amount was classified as reasonable.

# - Because purchase was on a weekend or holiday, it was not reasonable for the Commission to pay for it. In addition, the purchases from Bogie's Steakhouse were made on a Friday. The restaurant does not open until 5:00 p.m.

<b>Not Paid by the Commission</b>	<b>Paid by the Commission</b>	<b>Paid by the Commission</b>		
		<b>Reasonable</b>	<b>Unsupported</b>	<b>Improper</b>
-	14.33	6.50	-	7.83
-	39.75	6.50	-	33.25
-	28.73	-	-	28.73
1,052.62	1,325.27	610.28	43.05	671.94

**South Iowa Area Crime Commission**

Report on Special Investigation of the  
South Iowa Area Crime Commission

Other Improper and Unsupported Charges Paid by the Commission  
For the period April 1, 2015 through March 31, 2016

<b>Per Credit Card Statement</b>			<b>Paid by the Commission</b>	
<b>Transaction</b>			<b>Improper</b>	<b>Unsupported</b>
<b>Date</b>	<b>Description / Vendor</b>	<b>Amount</b>		
07/09/15	DM AIRPORT PARKING RAMP DES MOINES IA	\$ 6.00	6.00	-
10/09/15	WAL-MART #0985 FAIRFIELD IA	11.15	-	11.15
11/26/15	KMART 7161 OTTUMWA IA	17.03	-	17.03
12/27/15	OREILLY AUTO 00003467 OTTUMWA IA	44.46	-	44.46
12/28/15	U.S. CELLULAR WWW.USCELLULA IL	109.06	109.06	-
01/12/16	ZAP*ZAPPOS.COM 800-927-7671 NV	179.90	179.90	-
Total		<u>\$ 367.60</u>	<u>294.96</u>	<u>72.64</u>

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Report on Special Investigation of the  
South Iowa Area Crime Commission

Personal Purchases Made with the Commission Credit Card  
For the period April 1, 2015 through March 31, 2016

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Description / Vendor</b>	<b>Amount</b>
03/27/15	HY VEE 1180 FAIRFIELD IA	\$ 26.67
03/27/15	SQ *IGRAPHIX INC Fairfield IA	67.74
03/27/15	WAL-MART #0985 FAIRFIELD IA	18.16
03/28/15	MC SPORTS 209 OTTUMWA IA	90.53
03/28/15	WAL-MART #1285 OTTUMWA IA	44.82
03/28/15	KUM & GO #37 OTTUMWA IA	8.85
03/29/15	TUSCANY RESTAURANT OTTUMWA IA	31.80
03/30/15	STEADY RUN STATION MARTINSBURG IA	8.86
03/30/15	APL * ITUNES.COM/BILL 866-712-7753 CA	1.29
04/01/15	SUBWAY 00065235 SIGOURNEY IA	17.12
04/05/15	OTTUMWA WASH EXPRESS OTTUMWA IA	3.00
04/07/15	HY VEE 1180 FAIRFIELD IA	23.66
04/08/15	JUST A SMALL TOWN GRILL MONTEZUMA IA	37.21
04/10/15	HY VEE 1180 FAIRFIELD IA	57.52
04/11/15	SUBWAY 00065235 SIGOURNEY IA	17.76
04/12/15	HY VEE 1180 FAIRFIELD IA	12.96
04/12/15	HY VEE 1180 FAIRFIELD IA	3.21
04/13/15	HY VEE 1180 FAIRFIELD IA	9.12
04/16/15	JCPENNEY 1963 DAVENPORT IA	56.70
04/16/15	JCPENNEY 1963 DAVENPORT IA	39.58
04/17/15	HY VEE GAS 5505 OTTUMWA IA	13.03
04/17/15	BOGIES STEAK HOUSE ALBIA IA	48.04
04/18/15	STEADY RUN STATION MARTINSBURG IA	60.29
04/19/15	HY VEE GAS 5505 OTTUMWA IA	11.38
04/19/15	HY VEE 1505 OTTUMWA IA	19.01
04/19/15	TUSCANY RESTAURANT OTTUMWA IA	31.80
04/20/15	CASEYS GEN STORE 2614 DONNELSON IA	8.57
04/23/15	HEDRICK SINCLAIR HEDRICK IA	12.16
04/23/15	JULIES HOME STYLE CAFÉ OSKALOOSA IA	24.37
04/26/15	HY VEE GAS 5505 OTTUMWA IA	23.45
04/26/15	APL * ITUNES.COM/BILL 866-712-7753 CA	16.47
04/26/15	TRACTOR-SUPPLY-CO #0134 OTTUMWA IA	17.94
04/27/15	HY VEE 1180 FAIRFIELD IA	8.97
04/28/15	WM SUPERCENTER #985 FAIRFIELD IA	79.69
04/29/15	MCDONALDS F5489 FAIRFIELD IA	8.01

<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	26.67	Grocery/bakery
-	67.74	Other
-	18.16	Retail - Department store
-	90.53	Retail - Clothing/shoes/sporting goods
-	44.82	Retail - Department store
6.50	2.35	Convenience store/fuel
6.50	25.30	Restaurant
-	8.86	Convenience store/fuel
-	1.29	Retail - Online vendor
6.50	10.62	Restaurant
-	3.00	Auto maintenance
18.75	4.91	Grocery/bakery
6.50	30.71	Restaurant
-	57.52	Grocery/bakery
6.50	11.26	Restaurant
-	12.96	Grocery/bakery
-	3.21	Grocery/bakery
-	9.12	Grocery/bakery
-	56.70	Retail - Clothing/shoes/sporting goods
-	39.58	Retail - Clothing/shoes/sporting goods
-	13.03	Convenience store/fuel
6.50	41.54	Restaurant
-	60.29	Convenience store/fuel
-	11.38	Convenience store/fuel
-	19.01	Grocery/bakery
6.50	25.30	Restaurant
6.50	2.07	Convenience store/fuel
-	12.16	Convenience store/fuel
6.50	17.87	Restaurant
-	23.45	Convenience store/fuel
-	16.47	Retail - Online vendor
-	17.94	Retail - Tools/Hardware
-	8.97	Grocery/bakery
-	79.69	Retail - Department store
6.50	1.51	Restaurant

Report on Special Investigation of the  
South Iowa Area Crime Commission

Personal Purchases Made with the Commission Credit Card  
For the period April 1, 2015 through March 31, 2016

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Description / Vendor</b>	<b>Amount</b>
05/04/15	APL * ITUNES.COM/BILL 866-712-7753 CA	28.77
05/06/15	THE HIGHWAY RESTAURANT ALBIA IA	30.33
05/07/15	FORD MOTOR COMPANY 800-392-3673 MI	60.00
05/07/15	JULIES HOME STYLE CAFÉ OSKALOOSA IA	18.61
05/09/15	CASEYS GEN STORE 3396 SIGOURNEY IA	19.86
05/09/15	STEADY RUN STATION MARTINSBURG IA	8.41
05/10/15	SECOND ST CAFÉ OTTUMWA IA	170.72
05/11/15	SAINT AVE BP OLDS IA	42.80
05/11/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	22.50
05/11/15	WAL-MART #0985 FAIRFIELD IA	26.43
05/12/15	APL * ITUNES.COM/BILL 866-712-7753 CA	2.58
05/14/15	MCDONALD'S F11970 MT PLEASANT IA	10.68
05/16/15	HY VEE GAS 5505 OTTUMWA IA	10.05
05/16/15	HY VEE 1505 OTTUMWA IA	14.05
05/19/15	THE SANDBAR WAPELLO IA	14.72
05/21/15	SUBWAY 00185942 FAIRFIELD IA	8.56
05/23/15	WESTLAND FAST BREAK W BURLINGTON IA	12.78
05/23/15	WAL-MART #0985 FAIRFIELD IA	30.12
05/25/15	KUM & GO #134 FAIRFIELD IA	11.35
05/25/15	STEADY RUN STATION MARTINSBURG IA	24.92
05/26/15	HY VEE GAS 5433 MT PLEASANT IA	9.51
05/27/15	WAL-MART #0985 FAIRFIELD IA	9.50
05/28/15	T & T AUTO SALES DETAILS FAIRFIELD IA	15.99
05/28/15	HY VEE 1180 FAIRFIELD IA	16.03
05/29/15	COUNTY TREASURER INTERNET IOWATREASURER IA	1.97
05/29/15	COUNTY TREASURER INTERNET IOWATREASURER IA	21.00
06/02/15	COURTSIDE BAR & GRILL OTTUMWA IA	26.45
06/04/15	BUBBA QS OTTUMWA IA	11.08
06/05/15	HEDRICK SINCLAIR HEDRICK IA	17.11
06/05/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL CREDIT	(22.50)
06/05/15	USPS 18302406631205909 FAIRFIELD IA	207.66
06/06/15	HY VEE GAS 5505 OTTUMWA IA	32.43
06/07/15	MCDONALDS F6993 OTTUMWA IA	6.29
06/07/15	PIZZA HUT 10081 OTTUMWA IA	63.79
06/08/15	COURTSIDE BAR & GRILL OTTUMWA IA	25.08



<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	28.77	Retail - Online vendor
6.50	23.83	Restaurant
-	60.00	Auto maintenance
6.50	12.11	Restaurant
-	19.86	Convenience store/fuel
-	8.41	Convenience store/fuel
-	170.72	Restaurant
-	42.80	Convenience store/fuel
-	22.50	Retail - Online vendor
25.43	1.00	Retail - Various
-	2.58	Retail - Online vendor
6.50	4.18	Restaurant
-	10.05	Convenience store/fuel
-	14.05	Grocery/bakery
6.50	8.22	Restaurant
6.50	2.06	Restaurant
-	12.78	Convenience store/fuel
-	30.12	Retail - Department store
-	11.35	Convenience store/fuel
-	24.92	Convenience store/fuel
-	9.51	Convenience store/fuel
-	9.50	Retail - Department store
-	15.99	Auto maintenance
6.50	9.53	Grocery/Bakery
-	1.97	Other
-	21.00	Other
-	26.45	Restaurant
6.50	4.58	Restaurant
-	17.11	Convenience store/fuel
-	(22.50)	Retail - Online vendor
197.86	9.80	Postage
-	32.43	Convenience store/fuel
-	6.29	Restaurant
6.50	57.29	Restaurant
6.50	18.58	Restaurant

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Report on Special Investigation of the  
South Iowa Area Crime Commission

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<b>Transaction Date</b>	<b>Description / Vendor</b>	<b>Amount</b>
06/09/15	TACO BELL #30414 OTTUMWA IA	7.16
06/12/15	ARBYS 6883 OTTUMWA IA	16.55
06/13/15	WAL-MART #1285 OTTUMWA IA	34.13
06/14/15	SUPER 8 MOTEL SIOUX CITY SIOUX CITY IA	68.81
06/16/15	SUPER 8 MOTEL SIOUX CITY SIOUX CI CREDIT	(1.61)
06/16/15	SWEET N SAUCY FAIRFIELD IA	13.91
06/17/15	STEADY RUN STATION MARTINSBURG IA	13.25
06/18/15	HY VEE 1180 FAIRFIELD IA	9.25
06/18/15	HY VEE 1180 FAIRFIELD IA	18.98
06/20/15	HEDRICK SINCLAIR HEDRICK IA	6.73
06/20/15	HY VEE GAS 5505 OTTUMWA IA	52.44
06/20/15	SIGOURNEY PIZZA RANCH #76641-6229990 IA	32.81
06/21/15	MCDONALDS F6993 OTTUMWA IA	15.12
06/22/15	WAL-MART #0985 FAIRFIELD IA	32.73
06/22/15	HY VEE 1180 FAIRFIELD IA	9.14
06/23/15	SOUTHFORK GRILL BLOOMFIELD IA	55.81
06/26/15	HY VEE 1180 FAIRFIELD IA	6.96
06/26/15	KUM & GO #134 FAIRFIELD IA	9.88
06/27/15	KUM & GUM #37 OTTUMWA IA	1.49
06/27/15	APL * ITUNES.COM/BILL 866-712-7753 CA	3.27
06/29/15	HY VEE 1180 FAIRFIELD IA	14.72
07/02/15	SOUTHFORK GRILL BLOOMFIELD IA	42.80
07/03/15	HY VEE 1504 OTTUMWA IA	7.49
07/03/15	HY VEE 1504 OTTUMWA IA	17.72
07/06/15	HY VEE GAS 5505 OTTUMWA IA	43.79
07/06/15	STEADY RUN STATION MARTINSBURG IA	15.47
07/07/15	WAL-MART #0985 FAIRFIELD IA	13.19
07/07/15	BURGER KING #12142 FAIRFIELD IA	8.86
07/08/15	HY VEE 1180 FAIRFIELD IA	25.11
07/08/15	FAIRFIELD PIZZA RANCH 641-7999805 IA	28.33
07/09/15	KUM & GO #24 PLEASANT HILL IA	38.49
07/09/15	MC SPORTS 209 OTTUMWA IA	74.87
07/09/15	GNC #09472 WEST DES MOIN IA	67.99
07/09/15	BATH & BODY WORKS #1407 WEST DES MOIN IA	12.72
07/09/15	FOSSIL #624 WEST DES MOIN IA	169.60

<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
6.50	0.66	Restaurant
6.50	10.05	Restaurant
-	34.13	Retail - Department store
-	68.81	Lodging
-	(1.61)	Lodging
6.50	7.41	Restaurant
-	13.25	Convenience store/fuel
6.50	2.75	Grocery/Bakery
6.50	12.48	Grocery/Bakery
-	6.73	Convenience store/fuel
-	52.44	Convenience store/fuel
6.50	26.31	Restaurant
6.50	8.62	Restaurant
-	32.73	Retail - Department store
6.50	2.64	Grocery/Bakery
6.50	49.31	Restaurant
6.50	0.46	Grocery/Bakery
6.50	3.38	Convenience store/fuel
-	1.49	Convenience store/fuel
-	3.27	Retail - Online vendor
-	14.72	Grocery/bakery
6.50	36.30	Restaurant
-	7.49	Grocery/bakery
-	17.72	Grocery/bakery
-	43.79	Convenience store/fuel
-	15.47	Convenience store/fuel
-	13.19	Retail - Department store
6.50	2.36	Restaurant
-	25.11	Grocery/bakery
6.50	21.83	Restaurant
-	38.49	Convenience store/fuel
-	74.87	Retail - Clothing/shoes/sporting goods
-	67.99	Retail - Health/fitness/beauty
-	12.72	Retail - Health/fitness/beauty
-	169.60	Retail - Jewelry

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07/09/15	STARBUCKS #07926 WEST DES West Des Moin IA	8.16
07/09/15	JOHNNYS ITALIAN STEAKHOUS DES MOINES IA	40.26
07/09/15	TACO JOHNS OTTUMWA IA	15.92
07/09/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	8.23
07/10/15	FAIRFIELD GOLF AND COUNTR FAIRFIELD IA	14.31
07/11/15	SIGOURNEY PIZZA RANCH #76641-6229990 IA	23.54
07/12/15	PILOT Mt. Pleasant IA	48.16
07/13/15	HY VEE GAS 5505 OTTUMWA IA	31.63
07/13/15	WAL-MART #0985 FAIRFIELD IA	30.40
07/13/15	SUBWAY 00185942 FAIRFIELD IA	22.31
07/14/15	HY-VEE FAIRFIELD C FAIRLFIED IA	6.51
07/15/15	JUMBO BUFFET MOUNT PLEASAN IA	21.59
07/16/15	HY-VEE FAIRFIELD C FAIRLFIED IA	9.06
07/17/15	USPS 18302406631205909 FAIRFIELD IA	19.80
07/19/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	18.24
07/19/15	COUNTRY KITCHEN STORE IA OTTUMWA IA	13.61
07/19/15	APL * ITUNES.COM/BILL 866-712-7753 CA	0.99
07/19/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	11.78
07/21/15	GEORGES STEAKHOUSE FAIRFIELD IA	8.75
07/23/15	HY VEE 1180 FAIRFIELD IA	10.03
07/24/15	WM SUPERCENTER #985 FAIRFIELD IA	22.90
07/24/15	ARBYS 6883 OTTUMWA IA	17.08
07/24/15	BOGIES STEAK HOUSE ALBIA IA	104.81
07/25/15	KUM & GO #24 PLEASANT HILL IA	56.39
07/25/15	JOESCRBSHK-W.DES MO WEST DES MOIN IA	93.33
07/26/15	FatBurnX 8558944436 GB	3.95
07/26/15	WWW.ELITETEST360.COM 877-433-2774 CA	4.95
07/28/15	SUBWAY 00065235 SIGOURNEY IA	11.02
07/30/15	HY VEE GAS 5505 OTTUMWA IA	32.46
07/30/15	HY VEE 1180 FAIRFIELD IA	33.12
07/30/15	HY VEE 1180 FAIRFIELD IA	15.27
07/31/15	FAMOUS FOOTWEAR #142417 OTTUMWA IA	114.99
07/31/15	HERBERGERS #0326 OTTUMWA IA	79.14
08/10/15	FatBurnX 8558944436 GB	87.63
08/10/15	WWW.ELITETEST360.COM 877-433-2774 CA	89.00

<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
6.50	1.66	Restaurant
6.50	33.76	Restaurant
6.50	9.42	Restaurant
6.50	1.73	Convenience store/fuel
6.50	7.81	Other
6.50	17.04	Restaurant
-	48.16	Convenience store/fuel
-	31.63	Convenience store/fuel
-	30.40	Retail - Department store
6.50	15.81	Restaurant
6.50	0.01	Grocery/Bakery
6.50	15.09	Restaurant
6.50	2.56	Grocery/Bakery
17.80	2.00	Postage
-	18.24	Convenience store/fuel
-	13.61	Restaurant
-	0.99	Retail - Online vendor
6.50	5.28	Convenience store/fuel
6.50	2.25	Restaurant
-	10.03	Grocery/bakery
-	22.90	Retail - Department store
6.50	10.58	Restaurant
6.50	98.31	Restaurant
6.50	49.89	Convenience store/fuel
6.50	86.83	Restaurant
-	3.95	Retail - Health/fitness/beauty
-	4.95	Retail - Health/fitness/beauty
6.50	4.52	Restaurant
-	32.46	Convenience store/fuel
-	33.12	Grocery/bakery
-	15.27	Grocery/bakery
-	114.99	Retail - Clothing/shoes/sporting goods
-	79.14	Retail - Jewelry
-	87.63	Retail - Health/fitness/beauty
-	89.00	Retail - Health/fitness/beauty

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08/14/15	KUM & GO #76 ADAIR IA	14.42
08/14/15	SPRINGHILL SUITES COUNCIL COUNCIL BLUFF IA	39.04
08/15/15	HY VEE GAS 5505 OTTUMWA IA	53.50
08/15/15	WAL-MART #1285 OTTUMWA IA	18.73
08/16/15	CASEYS GEN STORE 3396 SIGOURNEY IA	19.68
08/19/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	11.94
08/20/15	RANCHO CENTINELA MEXICAN BLOOMFIELD IA	29.73
08/20/15	WAL-MART #0985 FAIRFIELD IA	14.76
08/21/15	STEADY RUN STATION MARTINSBURG IA	27.91
08/21/15	STEADY RUN STATION MARTINSBURG IA	86.11
08/21/15	WAL-MART #0985 FAIRFIELD IA	29.56
08/22/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	46.56
08/23/15	OTTUMWA WASH EXPRESS OTTUMWA IA	3.50
08/23/15	COUNTRY KITCHEN STORE IA OTTUMWA IA	31.34
08/23/15	THE OTTUMWA PIZZA RANCH 641-6840800 IA	11.77
08/24/15	HEDRICK SINCLAIR HEDRICK IA	26.73
08/24/15	HY VEE 1180 FAIRFIELD IA	11.36
08/25/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	18.20
08/25/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	25.39
08/25/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	10.04
08/25/15	HY VEE 1504 OTTUMWA IA	6.98
08/26/15	HY VEE GAS 5504 OTTUMWA IA	12.93
08/26/15	HY VEE 1504 OTTUMWA IA	6.69
08/26/15	ARANDAS MEXICAN FAIRFIELD IA	20.28
08/26/15	THE OTTUMWA PIZZA RANCH 641-6840800 IA	36.20
08/27/15	HY VEE 1180 FAIRFIELD IA	22.66
08/28/15	AMOCO PENN & JEFF OTTUMWA IA	18.78
08/28/15	HY VEE 1180 FAIRFIELD IA	57.85
08/28/15	WM SUPERCENTER #985 FAIRFIELD IA	4.25
08/29/15	CASEYS GEN STORE 2544 NEW LONDON IA	13.86
08/29/15	CASEYS GEN STORE 3327 FAIRIFLED IA	3.33
08/30/15	AMOCO PENN & JEFF OTTUMWA IA	56.26
08/30/15	HY VEE DRUGSTORE 7 OTTUMWA IA	19.92
08/30/15	STEADY RUN STATION MARTINSBURG IA	13.25
09/02/15	THE BUCKLE #340 WDM IA	84.80

<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	14.42	Convenience store/fuel
-	39.04	Lodging
-	53.50	Convenience store/fuel
-	18.73	Retail - Department store
-	19.68	Convenience store/fuel
-	11.94	Convenience store/fuel
-	29.73	Restaurant
-	14.76	Retail - Department store
-	27.91	Convenience store/fuel
-	86.11	Convenience store/fuel
-	29.56	Retail - Department store
-	46.56	Convenience store/fuel
-	3.50	Auto maintenance
-	31.34	Restaurant
-	11.77	Restaurant
-	26.73	Convenience store/fuel
-	11.36	Grocery/bakery
-	18.20	Convenience store/fuel
-	25.39	Convenience store/fuel
-	10.04	Convenience store/fuel
-	6.98	Grocery/bakery
-	12.93	Convenience store/fuel
-	6.69	Grocery/bakery
6.50	13.78	Restaurant
6.50	29.70	Restaurant
-	22.66	Grocery/bakery
-	18.78	Convenience store/fuel
-	57.85	Grocery/bakery
-	4.25	Retail - Department store
-	13.86	Convenience store/fuel
-	3.33	Convenience store/fuel
-	56.26	Convenience store/fuel
-	19.92	Convenience store/fuel
-	13.25	Convenience store/fuel
-	84.80	Retail - Clothing/shoes/sporting goods

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09/03/15	SHOPKO 684 00206847 BLOOMFIELD IA	70.04
09/03/15	RANCHO CENTINELA MEXICAN BLOOMFIELD IA	37.14
09/03/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	6.62
09/04/15	WAL-MART #1285 OTTUMWA IA	27.16
09/05/15	SOUTHFORK GRILL BLOOMFIELD IA	16.32
09/05/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	17.71
09/07/15	HY VEE GAS 5505 OTTUMWA IA	63.63
09/07/15	SUBWAY 00156026 BLOOMFIELD IA	27.98
09/09/15	WM SUPERCENTER #985 FAIRFIELD IA	66.71
09/10/15	HEDRICK SINCLAIR HEDRICK IA	21.13
09/10/15	HEDRICK SINCLAIR HEDRICK IA	14.21
09/10/15	ANTHEMS HEDRICK IA	31.00
09/11/15	HY VEE 1180 FAIRFIELD IA	9.61
09/12/15	KEITH'S FOODS BLOOMFIELD IA	45.81
09/12/15	SHOPKO 684 00206847 BLOOMFIELD IA	36.15
09/13/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	32.34
09/13/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	8.89
09/13/15	THE OTTUMWA PIZZA RANCH 641-6840800 IA	11.77
09/18/15	HY VEE 1180 FAIRFIELD IA	22.18
09/20/15	SIGOURNEY BP SIGOURNEY IA	9.22
09/21/15	HY VEE 1044 BURLINGTON IA	21.55
09/21/15	HY VEE 1180 FAIRFIELD IA	21.45
09/21/15	HY VEE 1180 FAIRFIELD IA	23.79
09/21/15	WM SUPERCENTER #985 FAIRFIELD IA	20.00
09/21/15	APL * ITUNES.COM/BILL 866-712-7753 CA	7.14
09/23/15	CMCO - SOUTHEASTERN CO WEST BURLINGT IA	7.22
09/23/15	FUN CITY BURLINGTON IA	40.55
09/24/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	56.01
09/24/15	SHOPKO 684 00206847 BLOOMFIELD IA	33.07
09/24/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	13.56
09/24/15	MCDONALD'S F11970 MT PLEASANT IA	6.94
09/24/15	CASEYS GEN STORE 3327 FAIRIFLED IA	43.55
09/26/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	3.40
09/26/15	SOUTHFORK GRILL BLOOMFIELD IA	7.44
09/27/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	36.29



<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	70.04	Retail - Various
9.25	27.89	Restaurant
4.50	2.12	Convenience store/fuel
-	27.16	Retail - Department store
-	16.32	Restaurant
4.50	13.21	Convenience store/fuel
-	63.63	Convenience store/fuel
6.50	21.48	Restaurant
-	66.71	Retail - Department store
-	21.13	Convenience store/fuel
-	14.21	Convenience store/fuel
-	31.00	Restaurant
-	9.61	Grocery/bakery
-	45.81	Grocery/bakery
-	36.15	Retail - Various
-	32.34	Convenience store/fuel
4.50	4.39	Convenience store/fuel
6.50	5.27	Restaurant
-	22.18	Grocery/bakery
6.50	2.72	Convenience store/fuel
-	21.55	Grocery/bakery
-	21.45	Grocery/bakery
-	23.79	Grocery/bakery
-	20.00	Retail - Department store
-	7.14	Retail - Online vendor
-	7.22	Other
9.25	31.30	Restaurant
-	56.01	Convenience store/fuel
-	33.07	Retail - Various
4.50	9.06	Convenience store/fuel
6.50	0.44	Restaurant
9.25	34.30	Convenience store/fuel
-	3.40	Convenience store/fuel
6.50	0.94	Restaurant
-	36.29	Convenience store/fuel

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09/27/15	KEITH'S FOODS BLOOMFIELD IA	21.76
09/27/15	RANCHO CENTINELA MEXICAN BLOOMFIELD IA	27.25
09/28/15	IOWA TIRE SALES FAIRFIELD IA	17.75
09/28/15	TONY'S TURBO WASH FAIRFIELD IA	7.25
09/28/15	FAIRFIELD GAS 5180 FAIRFIELD IA	43.16
09/28/15	WM SUPERCENTER #985 FAIRFIELD IA	39.55
10/06/15	HY VEE GAS 5505 OTTUMWA IA	45.71
10/06/15	DUNKIN #351162 Q35 CORALVILLE IA	14.03
10/07/15	HY VEE GAS 5505 OTTUMWA IA	52.41
10/07/15	MINUTEKEY 800.539.7571 WOODLAND HILL CA	4.28
10/07/15	CULVER'S OF OTTUMW OTTUMWA IA	10.24
10/07/15	CULVER'S OF OTTUMW OTTUMWA IA	24.79
10/07/15	WAL-MART #0985 FAIRFIELD IA	44.83
10/08/15	ANTHEMS HEDRICK IA	19.50
10/09/15	OTTUMWA WASH EXPRESS OTTUMWA IA	2.00
10/09/15	CASEYS GEN STORE 2208 OTTUMWA IA	10.25
10/10/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	13.24
10/10/15	HY VEE RX 3504 BLOOMFIELD IA	13.94
10/10/15	PIZZA HUT 28160 FAIRFIELD IA	17.51
10/11/15	OTTUMWA WASH EXPRESS OTTUMWA IA	5.50
10/12/15	HY VEE 1180 FAIRFIELD IA	27.23
10/13/15	FAIRFIELD GAS 5180 FAIRFIELD IA	20.78
10/13/15	RANCHO CENTINELA MEXICAN BLOOMFIELD IA	13.35
10/15/15	IOWA TIRE SALES FAIRFIELD IA	95.00
10/16/15	HY VEE GAS 5505 OTTUMWA IA	50.20
10/16/15	HY VEE 1505 OTTUMWA IA	18.63
10/17/15	CENEX HOMETOWN07081631 GALVA IL	25.24
10/18/15	PILOT Mt. Pleasant IA	45.43
10/19/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	8.96
10/19/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	10.11
10/19/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	9.62
10/19/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	10.15
10/19/15	WAL-MART #0985 FAIRFIELD IA	43.99
10/22/15	KUM & GO #612 OTTUMWA IA	7.59
10/23/15	HY VEE 1180 FAIRFIELD IA	12.40

Paid by the Commission	Not Paid by the Commission	Vendor Category
-	21.76	Grocery/bakery
-	27.25	Restaurant
-	17.75	Auto maintenance
-	7.25	Auto maintenance
-	43.16	Convenience store/fuel
-	39.55	Retail - Department store
-	45.71	Convenience store/fuel
-	14.03	Restaurant
-	52.41	Convenience store/fuel
-	4.28	Other
-	10.24	Restaurant
-	24.79	Restaurant
-	44.83	Retail - Department store
-	19.50	Restaurant
-	2.00	Auto maintenance
-	10.25	Convenience store/fuel
-	13.24	Convenience store/fuel
-	13.94	Convenience store/fuel
-	17.51	Restaurant
-	5.50	Auto maintenance
-	27.23	Grocery/bakery
-	20.78	Convenience store/fuel
-	13.35	Restaurant
-	95.00	Auto maintenance
-	50.20	Convenience store/fuel
-	18.63	Grocery/bakery
-	25.24	Convenience store/fuel
-	45.43	Convenience store/fuel
-	8.96	Convenience store/fuel
-	10.11	Convenience store/fuel
-	9.62	Convenience store/fuel
-	10.15	Convenience store/fuel
-	43.99	Retail - Department store
-	7.59	Convenience store/fuel
-	12.40	Grocery/bakery

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10/23/15	WAL-MART #0985 FAIRFIELD IA	24.78
10/23/15	WM SUPERCENTER #985 FAIRFIELD IA	31.16
10/24/15	DOLLAR GENERAL #16140 HEDRICK IA	8.90
10/25/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	10.19
10/25/15	STEADY RUN STATION MARTINSBURG IA	7.68
10/26/15	HY VEE DRUGSTORE 7 OTTUMWA IA	15.43
10/26/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	5.25
10/28/15	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	39.55
10/29/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	40.78
10/29/15	ROUTE 63 QUICK STOP BLOOMFIELD IA	5.87
10/29/15	SQ *ELENA'S ICE CREAM SHO Bloomfield IA	9.10
10/29/15	SUBWAY 00156026 BLOOMFIELD IA	12.84
10/31/15	CASEYS GEN STORE 3396 SIGOURNEY IA	7.65
10/31/15	APL * ITUNES.COM/BILL 866-712-7753 CA	1.99
11/06/15	WM SUPERCENTER #985 FAIRFIELD IA	59.71
11/06/15	SHOPKO 684 00206847 BLOOMFIELD IA	144.38
11/07/15	CULVER'S OF OTTUMW OTTUMWA IA	23.38
11/08/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	10.11
11/09/15	STEADY RUN STATION MARTINSBURG IA	39.53
11/10/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	20.22
11/11/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	13.59
11/11/15	HY VEE GAS 5504 OTTUMWA IA	26.39
11/11/15	HY VEE GAS 5504 OTTUMWA IA	9.97
11/11/15	HY VEE 1504 OTTUMWA IA	11.96
11/11/15	CHINA STAR BUFFET OTTUMWA IA	31.52
11/11/15	GLIK'S #165 OTTUMWA IA	312.33
11/11/15	WM SUPERCENTER #985 FAIRFIELD IA	84.22
11/11/15	MAKING MEMORIES BLOOMFIELD IA	177.46
11/11/15	SHOPKO 684 00206847 BLOOMFIELD IA	23.05
11/12/15	BATAVIA BP BATAVIA IA	6.80
11/12/15	ELLIOTT HWY 63 SOUTH OTTUMWA IA	60.49
11/12/15	J'S ONE STOP BLOOMFIELD IA	6.59
11/12/15	RED LOBSTER US00062588 CORALVILLE IA	28.87
11/12/15	TACO JOHNS OTTUMWA IA	6.59
11/12/15	TARGET 00008904 OTTUMWA IA	51.36

<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	24.78	Retail - Department store
-	31.16	Retail - Department store
-	8.90	Retail - Various
-	10.19	Convenience store/fuel
-	7.68	Convenience store/fuel
-	15.43	Convenience store/fuel
-	5.25	Retail - Online vendor
-	39.55	Other
-	40.78	Convenience store/fuel
-	5.87	Convenience store/fuel
-	9.10	Restaurant
-	12.84	Restaurant
-	7.65	Convenience store/fuel
-	1.99	Retail - Online vendor
-	59.71	Retail - Department store
-	144.38	Retail - Various
-	23.38	Restaurant
-	10.11	Convenience store/fuel
-	39.53	Convenience store/fuel
-	20.22	Convenience store/fuel
-	13.59	Convenience store/fuel
-	26.39	Convenience store/fuel
-	9.97	Convenience store/fuel
-	11.96	Grocery/bakery
-	31.52	Restaurant
-	312.33	Retail - Clothing/shoes/sporting goods
-	84.22	Retail - Department store
-	177.46	Retail - Various
-	23.05	Retail - Various
-	6.80	Convenience store/fuel
-	60.49	Convenience store/fuel
-	6.59	Convenience store/fuel
-	28.87	Restaurant
-	6.59	Restaurant
-	51.36	Retail - Department store

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Report on Special Investigation of the  
South Iowa Area Crime Commission

Personal Purchases Made with the Commission Credit Card  
For the period April 1, 2015 through March 31, 2016

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Description / Vendor</b>	<b>Amount</b>
11/12/15	TARGET 00011130 CORALVILLE IA	81.14
11/15/15	K & L FOODS SIGOURNEY IA	21.05
11/16/15	HY VEE 1180 FAIRFIELD IA	20.29
11/16/15	USPS 18302406631205909 FAIRFIELD IA	196.00
11/18/15	MURPHY6945ATWALMRT OTTUMWA IA	46.83
11/18/15	THE OTTUMWA PIZZA RANCH 641-6840800 IA	36.20
11/18/15	MENARDS OTTUMWA IA OTTUMWA IA	48.48
11/22/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	15.22
11/24/15	BP#5522420ELLIOT HWY 63 OTTUMWA IA	41.12
11/24/15	CASEYS GEN STORE 2598 PELLA IA	17.10
11/25/15	VZWRLSS*IVR VN 800-922-0204 NJ	153.13
11/26/15	BP#8484321ROUTE 63 QUICK BLOOMFIELD IA	40.79
11/27/15	KOHL'S #1487 OTTUMWA IA	268.58
12/10/15	WM SUPERCENTER #985 FAIRFIELD IA	80.89
12/11/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	6.71
12/11/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	6.82
12/11/15	RIVERSIDE FAMILY RESTAURA OTTUMWA IA	37.18
12/11/15	WM SUPERCENTER #985 FAIRFIELD IA	49.76
12/12/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	8.89
12/13/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	6.24
12/13/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	20.92
12/13/15	COUNTRY KITCHEN STORE IA OTTUMWA IA	29.92
12/13/15	TARGET 00008904 OTTUMWA IA	12.83
12/14/15	CASEYS GEN STORE 1609 ELDON IA	8.10
12/14/15	FAIRFIELD GAS 5180 FAIRFIELD IA	54.15
12/14/15	CJS FAMILY RESTAURANT BLOOMFIELD IA	8.83
12/14/15	SUBWAY 00185942 FAIRFIELD IA	17.55
12/14/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	17.99
12/15/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	21.93
12/15/15	Amazon.com AMZN.COM/BILL WA	71.99
12/17/15	WM SUPERCENTER #985 FAIRFIELD IA	40.80
12/22/15	APL * ITUNES.COM/BILL 866-712-7753 CA	1.29
12/24/15	BP#8484321ROUTE 63 QUICK BLOOMFIELD IA	42.16
12/24/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	3.40
12/25/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	23.41

<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	81.14	Retail - Department store
-	21.05	Grocery/bakery
-	20.29	Grocery/bakery
-	196.00	Postage
-	46.83	Convenience store/fuel
-	36.20	Restaurant
-	48.48	Retail - Tools/Hardware
-	15.22	Convenience store/fuel
-	41.12	Convenience store/fuel
-	17.10	Convenience store/fuel
-	153.13	Cellular phone vendor
-	40.79	Convenience store/fuel
-	268.58	Retail - Department store
34.09	46.80	Retail - Department store
-	6.71	Convenience store/fuel
-	6.82	Convenience store/fuel
-	37.18	Restaurant
-	49.76	Retail - Department store
-	8.89	Convenience store/fuel
-	6.24	Convenience store/fuel
-	20.92	Convenience store/fuel
-	29.92	Restaurant
-	12.83	Retail - Department store
-	8.10	Convenience store/fuel
-	54.15	Convenience store/fuel
-	8.83	Restaurant
-	17.55	Restaurant
-	17.99	Retail - Online vendor
-	21.93	Retail - Online vendor
-	71.99	Retail - Online vendor
-	40.80	Retail - Department store
-	1.29	Retail - Online vendor
-	42.16	Convenience store/fuel
-	3.40	Convenience store/fuel
-	23.41	Convenience store/fuel

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<b>Transaction Date</b>	<b>Description / Vendor</b>	<b>Amount</b>
12/26/15	CASEYS GEN STORE 2481 BLOOMFIELD IA	3.40
12/26/15	CJS FAMILY RESTAURANT BLOOMFIELD IA	21.77
12/27/15	BP#5522420ELLIOT HWY 63 OTTUMWA IA	8.00
12/27/15	HY VEE DRUGSTORE 7 OTTUMWA IA	36.01
12/27/15	NETFLIX.COM NETFLIX.COM CA	7.99
12/28/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	9.25
12/28/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	28.78
12/28/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	9.25
12/29/15	BP#5522420ELLIOT HWY 63 OTTUMWA IA	7.97
12/29/15	HY VEE GAS 5505 OTTUMWA IA	50.78
12/29/15	TARGET 00008904 OTTUMWA IA	27.01
12/31/15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	13.95
12/31/15	APL * ITUNES.COM/BILL 866-712-7753 CA	1.29
01/08/16	DSM LANDSIDE FOOD CO DES MOINES IA	4.53
01/09/16	TEXAS ROADHOUSE 2228 JOHNSTON IA	81.51
01/10/16	STEADY RUN STATION MARTINSBURG IA	38.34
01/11/16	CHICK-FIL-A #02158 CORALVILLE IA	10.75
01/12/16	BP#5522420ELLIOT HWY 63 OTTUMWA IA	36.87
01/12/16	CASEYS GEN STORE 2481 BLOOMFIELD IA	16.84
01/12/16	DAIRY QUEEN #15317 PELLA IA	7.67
01/17/16	HY VEE GAS 5505 OTTUMWA IA	34.28
01/19/16	THE OTTUMWA PIZZA RANCH 641-6840800 IA	11.77
01/19/16	THE OTTUMWA PIZZA RANCH 641-6840800 IA	11.17
01/19/16	WM SUPERCENTER #1285 FAIRFIELD IA	33.12
01/22/16	CELLAIRIS - JORDAN WEST DES MOIN IA	53.00
01/22/16	KUM & GO #24 PLEASANT HILL IA	30.65
01/22/16	JOECRBSHK-W.DES MOINES W DES MOINES IA	49.26
01/22/16	JOECRBSHK-W.DES MOINES W DES MOINES IA	63.59
01/22/16	SCHEELS DES MOINES WEST DES MOIN IA	254.37
01/22/16	VICTORIA'S SECRET #1333 WEST DES MOIN IA	45.04
01/23/16	CASEYS GEN STORE 2481 BLOOMFIELD IA	8.22
01/23/16	KEITH'S FOODS BLOOMFIELD IA	18.47
01/23/16	DOLLAR-GENERAL #2378 BLOOMFIELD IA	12.05
01/24/16	BP#8484321ROUTE 63 QUICK BLOOMFIELD IA	20.66
01/24/16	KEITH'S FOODS BLOOMFIELD IA	11.33



<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	3.40	Convenience store/fuel
-	21.77	Restaurant
-	8.00	Convenience store/fuel
-	36.01	Convenience store/fuel
-	7.99	Retail - Online vendor
-	9.25	Retail - Online vendor
-	28.78	Retail - Online vendor
-	9.25	Retail - Online vendor
-	7.97	Convenience store/fuel
-	50.78	Convenience store/fuel
-	27.01	Retail - Department store
-	13.95	Retail - Online vendor
-	1.29	Retail - Online vendor
-	4.53	Restaurant
-	81.51	Restaurant
-	38.34	Convenience store/fuel
-	10.75	Restaurant
-	36.87	Convenience store/fuel
-	16.84	Convenience store/fuel
-	7.67	Restaurant
-	34.28	Convenience store/fuel
-	11.77	Restaurant
-	11.17	Restaurant
-	33.12	Retail - Department store
-	53.00	Cellular phone vendor
-	30.65	Convenience store/fuel
-	49.26	Restaurant
-	63.59	Restaurant
-	254.37	Retail - Clothing/shoes/sporting goods
-	45.04	Retail - Clothing/shoes/sporting goods
-	8.22	Convenience store/fuel
-	18.47	Grocery/bakery
-	12.05	Retail - Various
-	20.66	Convenience store/fuel
-	11.33	Grocery/bakery

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<b>Transaction Date</b>	<b>Description / Vendor</b>	<b>Amount</b>
01/26/16	CASEYS GEN STORE 2598 PELLA IA	13.23
01/26/16	CASEYS GEN STORE 2598 PELLA IA	16.11
01/26/16	HY VEE 1180 FAIRFIELD IA	14.96
01/27/16	NETFLIX.COM NETFLIX.COM CA	7.99
02/18/16	CASEYS GEN STORE 2481 BLOOMFIELD IA	26.86
02/18/16	THE OTTUMWA PIZZA RANCH 641-6840800 IA	20.69
02/19/16	HY VEE GAS 5505 OTTUMWA IA	30.66
02/19/16	HY VEE 1505 OTTUMWA IA	31.55
02/19/16	KEITH'S FOODS BLOOMFIELD IA	33.16
02/19/16	FITBIT, INC. SQ2NTYRRA 877-623-4997 CA	199.95
02/19/16	SWEET SPOT FAIRFIELD IA	10.49
02/19/16	GEORGES STEAKHOUSE FAIRFIELD IA	22.06
02/20/16	DOLLAR-GENERAL #2244 SIGOURNEY IA	25.55
02/22/16	BURGER KING #12142 FAIRFIELD IA	11.74
02/23/16	SUBWAY 00185942 FAIRFIELD IA	6.42
02/23/16	CASEYS GEN STORE 3327 FAIRFIELD IA	8.12
02/23/16	KEITH'S FOODS BLOOMFIELD IA	7.77
02/24/16	KUM & GO #134 FAIRFIELD IA	3.08
02/24/16	WM SUPERCENTER #985 FAIRFIELD IA	14.32
02/25/16	STEADY RUN STATION MARTINSBURG IA	13.67
02/25/16	MCDONALD'S F27165 CORALVILLE IA	11.19
02/26/16	WAL-MART #1285 OTTUMWA IA	15.42
02/27/16	NETFLIX.COM NETFLIX.COM CA	7.99
02/27/16	APL * ITUNES.COM/BILL 866-712-7753 CA	1.29
02/28/16	BP#5940291GAS & GOODIES RICHLAND IA	8.00
03/04/16	PETCO 1675 63516751 COUNCIL BLUFF IA	21.39
03/06/16	SPRINGHILL SUITES COUNCIL BLUFF IA	9.63
03/16/16	SMOKEY ROW COFFEE - 2 PELLA IA	6.58
03/17/16	THE CELLAR PEANUT PUB PELLA IA	13.00
04/25/16	HEDRICK SINCLAIR HEDRICK IA	9.71
Total		<u>\$ 11,375.07</u>


<b>Paid by the Commission</b>	<b>Not Paid by the Commission</b>	<b>Vendor Category</b>
-	13.23	Convenience store/fuel
-	16.11	Convenience store/fuel
-	14.96	Grocery/bakery
-	7.99	Retail - Online vendor
-	26.86	Convenience store/fuel
-	20.69	Restaurant
-	30.66	Convenience store/fuel
-	31.55	Grocery/bakery
-	33.16	Grocery/bakery
-	199.95	Retail - Health/fitness/beauty
-	10.49	Restaurant
-	22.06	Restaurant
-	25.55	Retail - Various
-	11.74	Restaurant
-	6.42	Restaurant
-	8.12	Convenience store/fuel
-	7.77	Grocery/bakery
-	3.08	Convenience store/fuel
-	14.32	Retail - Department store
-	13.67	Convenience store/fuel
-	11.19	Restaurant
-	15.42	Retail - Department store
-	7.99	Retail - Online vendor
-	1.29	Retail - Online vendor
-	8.00	Convenience store/fuel
-	21.39	Retail - Various
-	9.63	Lodging
-	6.58	Restaurant
-	13.00	Restaurant
-	9.71	Convenience store/fuel
<u>710.18</u>	<u>10,664.89</u>	

Report on Special Investigation of the  
South Iowa Area Crime Commission

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Emma L. McGrane, Staff Auditor

  
Tamera S. Kusian, CPA  
Deputy Auditor of State