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**NEWS RELEASE**

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FOR RELEASE June 1, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the School Nutrition Association of Iowa (the Association) for the period January 1, 2010 through July 31, 2016. The special investigation was requested by officials of the Association as a result of concerns regarding financial transactions processed by the former Executive Director, Norma LaMantia. The Association is a statewide, nonprofit, professional organization representing more than 950 members employed by school districts who provide meals to students across the state. The Association works to ensure all children have access to healthy school meals and nutrition education.

Mosiman reported the special investigation identified \$166,898.25 of undeposited collections. The undeposited collections identified include checks submitted to or collected by Ms. LaMantia for the Association but not properly deposited to the Association's bank accounts. Instead, Ms. LaMantia deposited the checks in personal bank accounts or bank accounts she established in a name which caused them to appear to be held by the Association. The disbursements from the bank accounts to which the checks were deposited were personal in nature. The bank accounts Ms. LaMantia established were not authorized by the Association and Association officials were not aware of the bank accounts.

Mosiman also reported sufficient records for collections were not available from the Association. In addition, certain financial institutions were unable to provide images of checks for all deposits to accounts held by Ms. LaMantia. As a result, it was not possible to determine if additional collections were not properly deposited.

Mosiman reported the Association established a contract with Ms. LaMantia which was effective from July 1, 2015 through June 30, 2017. However, Ms. LaMantia signed a resignation letter dated June 30, 2016 after Association officials confronted her regarding certain concerns. After Ms. LaMantia resigned, officials identified certain payments to the Association which were not properly deposited.

Of the \$166,898.25 of undeposited collections identified, \$122,758.25 was deposited to a bank account established at Wells Fargo on January 8, 2013. The account was closed on July 1, 2016. The undeposited collections identified also included \$44,140.00 improperly deposited to various accounts held at IH Mississippi Valley Credit Union. The deposits were made between February 3, 2010 and July 9, 2012.

Mosiman also reported Ms. LaMantia deposited a \$10,650.00 personal check to the Association's authorized bank account on June 26, 2014. The documents Ms. LaMantia prepared for the deposit described the check as fees from a vendor who rented booth space at the Association's annual conference. During an interview, Ms. LaMantia stated she deposited the personal check to the Association's account because "I felt so guilty."

The report includes recommendations to strengthen the Association's controls and procedures over financial transactions. The report also includes recommendations to strengthen the Association's internal controls and overall operations, such as improving segregation of duties and bank reconciliations prepared by a party independent of other financial duties.

Copies of the report have been filed with the Davenport Police Department, the Division of Criminal Investigation, the Scott 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 website at: <https://auditor.iowa.gov/reports/1733-0072-BE00>.

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
SCHOOL NUTRITION ASSOCIATION OF IOWA  
  
FOR THE PERIOD  
JANUARY 1, 2010 THROUGH JULY 31, 2016**

## Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-7
Detailed Findings	7-16
Recommended Control Procedures	17-18
Exhibits:	<u>Exhibit</u>
Summary of Findings	A 21
Checks Improperly Deposited to Wells Fargo Account	B 22-26
Checks Issued to Norma LaMantia from Wells Fargo Account	C 27
Checks Improperly Deposited to IH Mississippi Valley Credit Union Account Ending in 1895	D 28-29
Checks Improperly Deposited to IH Mississippi Valley Credit Union Account Ending in 9909	E 30-31
Staff	32
Appendices:	<u>Appendix</u>
Copy of Cashier's Check Provided by Norma LaMantia	1 35
Copy of Check Image with Endorsement	2 36
Copy of Selected Checks Deposited to Wells Fargo Account	3 37-41
Copies of Registration Forms	4 42-47
Copies of Checks Deposited to IH Mississippi Valley Credit Union Account Ending in 5629	5 48-49
Copies of Selected Checks Deposited to IH Mississippi Valley Credit Union Account Ending in 1895	6 50-56
Copies of Selected Checks Deposited to IH Mississippi Valley Credit Union Account Ending in 9909	7 57-61
Copy of Sample Registration Form for Annual Conference	8 62
Copy of Check Image Obtained from Norma LaMantia	9 63
Copies of Documents Obtained from Association Records	10 64-66





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## Auditor of State's Report

To the Members of the School Nutrition  
Association of Iowa Executive Board:

As a result of concerns regarding certain transactions and at your request, we conducted a special investigation of the School Nutrition Association of Iowa (Association). We have applied certain tests and procedures to selected financial transactions of the Association for the period January 1, 2010 through July 31, 2016. Based on a review of relevant information and discussions with Association officials, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed Executive Board members to obtain an understanding of the Association's operations.
- (3) Reviewed minutes of Executive Board meetings to identify financial decisions.
- (4) Reviewed activity in the Association's bank accounts to identify any unusual activity.
- (5) Scanned images of checks and other bank documents redeemed from the Association's bank accounts for reasonableness. We examined supporting documentation for certain disbursements to determine if they were appropriate for the Association's operations.
- (6) Obtained and examined bank statements for accounts held at certain financial institutions by Norma LaMantia, the Association's former Executive Director, to identify the source of certain deposits and to identify any payments to the Association deposited to the accounts.
- (7) Examined information obtained directly from certain school districts to determine if payments deposited by Ms. LaMantia were for conferences sponsored by the Association.
- (8) Reviewed account histories obtained from PayPal® to identify payments made electronically to the Association and to determine if the collections were properly deposited to the Association's bank accounts.
- (9) Examined payroll disbursements and reimbursements to Ms. LaMantia to determine the propriety of the payments.
- (10) With the assistance of an officer from the Davenport Police Department, we interviewed Ms. LaMantia to obtain additional information regarding certain transactions.

These procedures identified \$166,898.25 of undeposited collections. We were unable to determine if additional collections were not properly deposited because adequate records for collections were not available from the Association. In addition, certain financial institutions were unable to provide images of checks for all deposits to accounts held by Ms. LaMantia. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** 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 School Nutrition Association of Iowa, other matters might have come to our attention that would have been reported to you.

Copies of the report have been filed with the Davenport Police Department, the Division of Criminal Investigation, the Scott County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by the officials of the School Nutrition Association of Iowa during the course of our investigation.

  
MARY MOSIMAN, CPA  
Auditor of State

May 25, 2017

Report on Special Investigation of the  
School Nutrition Association of Iowa  
Investigative Summary

**Background Information**

The School Nutrition Association of Iowa (Association) is a statewide chapter of the national School Nutrition Association organization. According to the Association's website, it "is a state, nonprofit, professional organization representing more than 950 members who provide high-quality, low-cost meals to students across the state." The Association's goal is to "ensure all children have access to healthful school meals and nutrition education." The Association works towards this goal by:

- Providing members with education and training.
- Setting standards through certification and credentialing.
- Gathering and transmitting regulatory, legislative, industry, nutritional, and other types of information related to school nutrition.
- Representing the nutritional interests of all children.

Membership of the Association is composed only of school employees. The Association holds conferences and regional workshops for which registration fees are collected. Registration fees for these events and annual membership dues are paid with funds from participating school districts.

The annual statewide conference sponsored by the Association is typically held in June. The 2½ day event includes expert speakers and presenters in the field of child nutrition. It is funded by registration fees and fees collected from vendors, equipment suppliers, and government agencies for exhibit space at the conference.

The Association is governed by an Executive Board (Board) which is filled by volunteers from Iowa school districts. There are 30 positions on the Executive Board, including Regional Chairs, Industry Representatives, and Committee Chairs. The Association also has an Executive Committee which consists of the President, President Elect, Vice President, Past President, Secretary/Treasurer, and Association Manager. The President serves a 4-year term. The Secretary/Treasurer, District Chair, and Regional Chair positions each serve 2-year terms.

The Board meets 3 times each year to discuss items such as upcoming conferences and events, Board position appointments, and to review the Association's financial position. The Board also approves a contract with an individual who serves as the Association's Executive Director. Norma LaMantia served as the Association's Executive Director for approximately 10 years. She worked for the Association primarily from her home in Davenport, but also periodically traveled for Association events and operations. Ms. LaMantia was also known as Norma Adams; however, for purposes of this report, she is referred to solely as Ms. LaMantia.

As the Executive Director, Ms. LaMantia was responsible for collecting registration fees and vendor payments for the annual conferences, membership fees, and registration fees for all other events sponsored by the Association. Collections were received by the Executive Director either in person at the Association events or by mail. In addition, the Association began accepting electronic payments in 2013. Ms. LaMantia was responsible for depositing all collections to the Association's checking account. The Association also maintains money market and brokerage accounts, but daily financial transactions are processed through the checking account.

Ms. LaMantia also prepared checks for the Association's obligations, including costs associated with conferences and events, travel costs for Board members to attend national conferences,

and her monthly salary and travel costs. After Ms. LaMantia prepared checks from the Association's checking account, she sent them to the Board's Secretary/Treasurer and the President for review and signatures. After the checks are signed, the Secretary/Treasurer or President mail the checks to the vendors.

During Ms. LaMantia's tenure as the Executive Director, the monthly statements for the Association's bank accounts were mailed to her home. Bank statements and check images were not periodically reviewed by the Board and bank reconciliations were not performed or reviewed by the Board.

According to Board members we spoke with, Board members became concerned approximately 3 years ago when Ms. LaMantia did not provide certain financial information they specifically requested on a number of occasions. They were also became concerned with the accuracy of information she provided to the Board. As a result, the Board asked Ms. LaMantia to begin preparing a monthly timesheet summarizing the time she worked for the Association and a description of tasks she performed during the times she recorded. She was expected to work an average 20 hours per week for the Association and submit the monthly timesheets to the Board for review.

Board members also began reviewing certain bank records. By comparing the tasks Ms. LaMantia described on the timesheets she prepared to dates of bank deposits, Board members determined the timesheets Ms. LaMantia submitted to the Board were not accurate. They also determined certain financial records were not maintained in an accurate and complete manner. After Board members confronted Ms. LaMantia regarding the concerns they identified, she agreed to resign her position.

In the presence of certain members of the Association's Executive Committee, Ms. LaMantia signed a written resignation dated June 30, 2016. The resignation included a notation the Association agreed to provide her \$1,600.00 monthly salary for 90 days in accordance with the terms of her contract.

According to Association officials, approximately 10 days after Ms. LaMantia's resignation, she sent a package of checks and other documents to a Board member. When information Ms. LaMantia provided was compared to bank deposit information, it was apparent payments from vendors identified as paid were not deposited to the Association's bank accounts. An Association official who spoke with Ms. LaMantia stated she admitted she did not properly deposit certain collections she received for the Association.

The Board member who spoke with Ms. LaMantia also stated she described some personal financial struggles and stated she had cashed checks payable to the Association. Ms. LaMantia later provided an \$8,650.00 cashier's check to an Association official which was dated August 2, 2016. According to an Association official, the cashier's check was provided to repay the Association for the funds not properly deposited. A copy of the cashier's check is included in **Appendix 1**. The Association did not deposit the cashier's check provided by Ms. LaMantia because they were unsure of the total amount of collections which Ms. LaMantia had not properly deposited.

When the Association first identified concerns regarding undeposited collections, they hired a CPA firm to perform an audit to identify any undeposited collections. However, according to Association officials, representatives of the CPA firm limited their testing to selected items even though they disclosed their concerns regarding the undeposited collections.

Association officials provided us a copy of the communication they received from the CPA firm which was dated September 27, 2016. The document included a disclosure regarding the difference between the Association's records which document "\$120,300 of Conference Booths were sold. However, only \$99,600 was deposited and reported on the Association's books, leaving an un-accounted difference of \$20,700." The document from the CPA firm also stated, "Likewise, the Association has documents that indicate there were Conference Registrations

totaling \$26,868, but only \$20,494 was deposited and recorded, leaving an un-accounted difference of \$6,374. Overall, the books of the Association are missing a total of \$27,074 in revenue that should have been deposited and recorded during the fiscal year ended June 30, 2016.”

The document from the CPA firm also stated, “During the course of the audit, it was discovered that a deposit was made into a bank account at Wells Fargo. However, the Association’s bank accounts are held at US Bank.” In addition, the document from the CPA firm stated checks made payable to the Association were deposited to the Wells Fargo account; however, they were unable to obtain any information regarding the account from Wells Fargo because it did not belong to the Association.

Because of the concerns identified and because Association officials felt the communication received from the CPA firm was not complete, they requested the Office of Auditor of State perform an investigation of the Association’s financial transactions. Because the membership of the Association is exclusively employees of school districts across Iowa and because a significant portion of the Association’s funding is provided by the school districts, we performed the procedures detailed in the Auditor of State’s Report for the period January 1, 2010 through July 31, 2016.

### **Detailed Findings**

The procedures identified \$166,898.25 of undeposited collections. We were unable to determine whether additional collections were not properly deposited because adequate records for collections were not available from the Association. In addition, certain financial institutions were unable to provide images of checks for all deposits to accounts held by Ms. LaMantia. If sufficient records had been available from the Association and if certain financial institutions had been able to provide images of checks for all deposits to Ms. LaMantia’s accounts, additional undeposited collections may have been identified.

The undeposited collections identified include checks submitted to or collected by Ms. LaMantia for the Association but not properly deposited to the Association’s bank accounts. Instead, Ms. LaMantia deposited the checks in personal accounts or accounts she established a name which caused them to appear to be held by the Association. The accounts Ms. LaMantia established were not authorized by the Association, nor were officials aware of the accounts.

With the assistance of an officer from the Davenport Police Department, we interviewed Ms. LaMantia on May 12, 2017. During the interview, Ms. LaMantia confirmed she established certain bank accounts in names which made them appear to be related to the Association and Association officials were not aware of the accounts she established. Ms. LaMantia also stated she opened the accounts so she could deposit Association funds into them and subsequently used the proceeds for personal purposes, including gambling.

All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

### **UNDEPOSITED COLLECTIONS**

As previously stated, Ms. LaMantia was responsible for collecting registration fees and vendor payments for the annual conferences, membership fees, and registration fees for all events sponsored by the Association. She received the collections in person at events or by mail sent to her home. In addition, the Association began accepting electronic payments in 2013. Ms. LaMantia established an account with PayPal® for the Association. With the assistance of Association officials, account histories were obtained from PayPal® for the period starting May 1, 2015, but account histories prior to this date were not available.

Ms. LaMantia was to deposit all collections for the Association in the Association’s authorized checking account held at U.S. Bank. She was also to transfer amounts remitted electronically

from the Association's PayPal® account to the Association's authorized checking account. We reviewed statements for the Association's brokerage and money market accounts and determined none of the deposits to these accounts included checks from vendors or registrants who attended events sponsored by the Association or memberships fees.

The Association's financial records available for our review did not include initial listings of collections prepared by Ms. LaMantia. We also did not find any receipts which were issued for collections. As a result, we were unable to determine if all collections received by Ms. LaMantia were properly deposited.

According to Board members we spoke with, Ms. LaMantia was not responsive when Board members requested specific collection information for certain events. In addition, after Ms. LaMantia's resignation, a Board member identified 8 payments from vendors related to the June 2016 conference which were not properly deposited to the Association's checking account. As previously stated, when information Ms. LaMantia provided to Association officials was compared to bank deposit information after her resignation, it was apparent payments from vendors identified as paid were not deposited to the Association's bank accounts.

The payments identified totaled over \$8,500.00. Of the 8 payments, the Board member obtained an image of the front and back of a check issued by a vendor. Using the image of the check and other information obtained during our testing, we reviewed bank statements for accounts Ms. LaMantia established at certain financial institutions. Each of the accounts identified are discussed in the following paragraphs.

As described in the following paragraphs, we identified accounts at 4 financial institutions. We were able to obtain images of checks deposited to each of the accounts held by Ms. LaMantia and determined checks issued to the Association were deposited in Ms. LaMantia's accounts at 2 of the 4 financial institutions. However, images of checks were not available for certain deposits to an account held at IH Mississippi Valley Credit Union. In addition, images of checks deposited to DHCU/Vibrant Credit Union prior to September 1, 2012 were not available. As a result, additional checks issued to the Association may have been improperly deposited in Ms. LaMantia's accounts which we were unable to identify.

### **Wells Fargo**

As previously stated, a Board member obtained an image of the front and back of a vendor's check issued to the Association for booth space at the June 2013 conference. A copy of the check image is included in **Appendix 2**. As illustrated by the **Appendix**, the endorsement on the back of the check showed it was deposited to an account at Wells Fargo. Specifically, the endorsement states, in part, "For deposit only School Nutrition Association XXXXX2430."

Using information from the endorsement, we issued a subpoena to Wells Fargo for the account number ending in 2430 and any other accounts established individually or jointly in Ms. LaMantia's name. In response to the subpoena, Wells Fargo provided monthly bank statements for 4 separate account numbers. The 4 accounts are listed in **Table 1**.

<b>Table 1</b>		
<b>Account Ending In</b>	<b>Account Name</b>	<b>Type of Account</b>
2430	Norma J LaMantia, DBA Norma LaMantia	Checking
6545	Norma J LaMantia, DBA Norma LaMantia	Savings
7299	Andrew S. XXXXX, Norma J. LaMantia	Checking
9464	Andrew S. XXXXX, Norma J. LaMantia	Savings

Based on information available from the bank statements, it appears Ms. LaMantia served as a fiscal agent of some type for the individual who co-owned the accounts ending in 7299 and 9464. His name has been redacted to protect his privacy.

We reviewed the deposit activity listed in the statements for the 4 accounts. The deposits to 3 of the 4 accounts consisted primarily of direct deposits, interest, and transfers from other accounts held in Ms. LaMantia's name at Wells Fargo. There were no deposits found in the 3 accounts which included amounts Ms. LaMantia collected for the Association. However, we identified a number of checks issued to the Association which were deposited in the remaining account, which was the account specified in the endorsement shown on the check in **Appendix 2**.

While the endorsement on the check in **Appendix 2** indicates the account ending in 2430 was established in the name "School Nutrition Association," the name of the account on the bank statements obtained from Wells Fargo show the account was established in the name "Norma J LaMantia, DBA Norma LaMantia."

The account was opened on January 8, 2013 with a \$50.00 cash deposit. The statements obtained from Wells Fargo also show a \$489.42 balance on July 1, 2016. However the total account balance reached zero after a \$123.30 check was redeemed on July 5, 2016 and the remaining \$366.12 was withdrawn from a branch of Wells Fargo also on July 5, 2016. Excluding transfers and amounts credited to the account for returns from vendors, there were 112 deposits to the account ending in 2430 between January 8, 2013 and July 31, 2016 which totaled \$144,258.64. We requested the supporting documents for each of these deposits from Wells Fargo.

During our review of the documents provided by Wells Fargo for the 112 deposits, we identified 178 checks which were issued to the Association and 3 checks issued to Ms. LaMantia which should have been issued to the Association. Ms. LaMantia should have deposited each of these 181 checks to the Association's authorized checking account held at U.S. Bank. The 181 checks identified are listed in **Exhibit B** and total \$122,758.25. Copies of selected checks are included in **Appendix 3**.

The other deposits to the account ending in 2430 included payments issued to Ms. LaMantia from the Association's authorized checking account at U.S. Bank, a refund check from Younkers, and \$500.00 cash. The checks issued to Ms. LaMantia from the Association's authorized checking account were examined for propriety and no concerns were identified.

As illustrated by **Exhibit B**, a check issued to the Association was deposited to the Wells Fargo account on January 10, 2013, just 2 days after the account was opened. The check was from Kellogg's and was for \$1,130.00. The last deposit to the account was made on June 23, 2016, which was 7 days prior to Ms. LaMantia's resignation from the Association. As illustrated by **Exhibit B**, the \$2,000.00 deposit on June 23, 2016 included 2 checks issued to the Association for \$1,000.00 each.

The checks listed in **Exhibit B** range from \$14.00 to \$12,050.00. They were issued to the Association by the national School Nutrition Association, school districts, individuals, and vendors/manufacturers. According to Association officials we spoke with, the Association periodically receives payments from individuals for conference registrations; however, the individuals are typically reimbursed the cost by the school districts they are employed by.

The **Exhibit** identifies 3 checks which were issued to Ms. LaMantia. As illustrated by the **Exhibit**, the 3 checks were issued by school districts. We confirmed with representatives of the 3 districts the payments were for employees to attend a conference sponsored by the Association. Each district provided copies of registration documents which supported the payments. As a result, the 3 payments should have been issued to the Association and deposited in the Association's authorized checking account rather than the account Ms. LaMantia established at Wells Fargo.

Copies of registration forms are included in **Appendix 4**. As illustrated by the **Appendix**, the instructions specified registration payments were to be mailed to Ms. LaMantia at her home address. However, the instructions did not clearly specify the payments were to be issued to the Association.

Association officials we spoke with stated the account established at Wells Fargo was not an authorized account to which Association funds should have been deposited. To ensure payments were not issued from the unauthorized Wells Fargo bank account for Association operations, we scanned the disbursements from the account. We identified electronic payments to vendors such as HyVee, an auto dealer, Dillards, and Home Depot. These disbursements are personal in nature and not related to the Association's operations. We also identified disbursements to hotels and restaurants. While Ms. LaMantia may have incurred lodging and meal costs related to her Association duties, she was to pay for these costs with her personal funds then be reimbursed by the Association. We verified Ms. LaMantia received reimbursement for costs throughout the period we reviewed. We also verified the reimbursements included hotel and meal costs.

The records obtained from Wells Fargo did not include check images. However, based on deposit records we obtained from another financial institution, we identified 20 checks Ms. LaMantia issued to herself from the Wells Fargo account ending in 2430. The 20 checks totaled \$68,750.00. The 20 checks are listed in **Exhibit C**. As illustrated by the **Exhibit**, the checks ranged from \$1,000.00 to \$14,000.00. The first check was dated March 12, 2013 and the last check was dated June 24, 2016. It was for \$1,500.00 and was issued a day after the last deposit which was for \$2,000.00.

Also as illustrated by the **Exhibit**, a number of the checks Ms. LaMantia issued to herself included the notation "Rent" in the memo portion of the check. We were unable to determine the meaning of the notation. However, the Association did not pay Ms. LaMantia any type of rent.

As stated previously, we interviewed Ms. LaMantia on May 12, 2017 with the assistance of a representative of the Davenport Police Department. During the interview, Ms. LaMantia confirmed no one from the Association was aware of the bank account she established at Wells Fargo. When asked why the account was opened, she explained she had battled a gambling addiction for an extended time and started going to a casino again about the time the account was established. She also stated she "went through my own personal money and then I took some money from the Association." Ms. LaMantia was unable to provide an explanation for the "rent" notations made on the checks she issued to herself from the account she improperly established at Wells Fargo.

The \$122,758.25 improperly deposited to the Wells Fargo bank account and listed in **Exhibit B** is included in **Exhibit A** as undeposited collections.

### **IH Mississippi Valley Credit Union**

Using information from the Association's bank records regarding payments to Ms. LaMantia in accordance with her employment contract, we determined Ms. LaMantia's personal bank account was held at IH Mississippi Valley Credit Union.

We issued a subpoena to IH Mississippi Valley Credit Union for any accounts established individually or jointly in Ms. LaMantia's name. In response to the subpoena, IH Mississippi Valley Credit Union provided monthly statements for the following accounts:

- a checking account ending in 5629 held in Ms. LaMantia's name,
- a checking account ending in 1895 which was established in the name of School Nutrition Associates, and
- a checking account and a savings account ending in 9909 held in Ms. LaMantia's name as a joint owner with Cheryl Hall, her sister.

Our findings for these accounts are discussed in the following paragraphs.



**Account Ending in 5629** – We identified 2 checks issued to Ms. LaMantia which should have been issued to the Association which were improperly deposited to the account ending in 5629. The checks are listed in **Table 2**. The remaining checks deposited in the account were issued to Ms. LaMantia and were not related to the Association’s operations.

<b>Table 2</b>		
<b>Date of Deposit</b>	<b>Payor</b>	<b>Amount</b>
02/03/10	Bettendorf Community School District	\$ 50.00
03/01/11	Knoxville Community School District	50.00
Total		<u>\$ 100.00</u>

As illustrated by the **Table**, both payments were from school districts. We confirmed with representatives of the districts the payments were for employees to attend a conference sponsored by the Association. Each district provided copies of registration documents which support the payments. As a result, the payments should have been issued to the Association and deposited in the Association’s authorized checking account rather than Ms. LaMantia’s account. Copies of the checks listed in **Table 2** are included in **Appendix 5**.

As illustrated by **Table 2**, the checks were improperly deposited to Ms. LaMantia’s personal bank account in February 2010 and March 2011. These dates are prior to the time Ms. LaMantia identified during our interview with her on May 12, 2017 as the recurrence of her gambling addiction. When asked if there was a reason why the 2 checks were deposited to her personal account instead of the Association’s authorized bank account at U.S. Bank, she stated, “I don’t have a, a reason.”

The \$100.00 listed in **Table 2** is included in **Exhibit A** as undeposited collections.

We also determined IH Mississippi Valley Credit Union was unable to provide images of the supporting documentation for 14 deposits to the account which totaled \$12,198.53. As a result, we were unable to determine what portion, if any, of these deposits were collections received by the Association but not properly deposited in the Association’s authorized checking account. If supporting documentation had been available for the 14 deposits, additional undeposited collections may have been identified.

Because we are unable to determine what portion, if any, of the 14 deposits included Association collections, none of the \$12,198.53 total is included in **Exhibit A**.

During our review of the account ending in 5629, we identified checks Ms. LaMantia issued to herself from accounts in her name at DHCU (currently operating as Vibrant Credit Union) and Boulevard Bank (currently operating as Great Southern Bank.) As a result, we issued subpoenas to DHCU/Vibrant Credit Union and Boulevard Bank/Great Southern Bank. Our findings related to these accounts are discussed in subsequent paragraphs.

**Account Ending in 1895** – We identified 20 checks issued to the Association which were improperly deposited to the account ending in 1895. The account was opened by a transfer from another of Ms. LaMantia’s bank accounts on March 18, 2011 and closed on June 3, 2011. As stated previously, the account included the name “School Nutrition Associates” in addition to Ms. LaMantia’s name. Association officials were not aware of this account.

There were no funds deposited to the account other than the transfer to open the account and the 20 checks issued to the Association. However, \$1.60 of dividends was earned in the account while it was open. The disbursements from the account include payments which are personal in nature and not related to the Association’s operations. Specifically, we identified electronic payments made to Iowa County Treasurers and payments to home improvement vendors such as Fireplaces Plus, Inc.; Home Depot; Lowes; Comfort Concepts QCA; and Premier Brick and Stone.

We also identified payments to Hy-Vee, Younkers, Astra Bi-State Furniture, Best Buy, and American TV. The disbursements also include over \$10,000.00 transferred to the account ending in 5629 previously discussed.

The 20 checks deposited to the account ending in 1895 total \$26,750.00 and are listed in **Exhibit D**. As illustrated by the **Exhibit**, the checks improperly deposited to the account ranged from \$80.00 to \$7,100.00. They were issued to the Association by school districts, and vendors/manufacturers. Copies of selected checks improperly deposited to the account ending in 1895 are included in **Appendix 6**.

When Ms. LaMantia was asked during the interview on May 12, 2017 why the account was opened and then closed just a few months later, she stated “Because I was, I was trying to get this [gambling problem] under control, I was trying to, to get my personal finances under control and my, my gambling problem...” Ms. LaMantia also stated during the interview “everything was above board” and she managed her gambling problem between the time she closed the account ending in 1895 in June 2011 and when she established the account ending in 2430 at Wells Fargo in January 2013.

The \$26,750.00 total is included in **Exhibit A** as undeposited collections.

**Account Ending in 9909** – The account ending in 9909 at IH Mississippi Valley Credit Union included both a checking account and a savings account. We identified 11 checks improperly deposited to the accounts ending in 9909. Specifically, we identified 9 checks deposited to the checking account and 2 checks deposited to the savings account. The account ending in 9909 was held in the name of Cheryl Hall, Ms. LaMantia’s sister; however, Ms. LaMantia was also authorized on the account.

The 11 checks identified are listed in **Exhibit E**. As illustrated by the **Exhibit**, the deposits were improperly made to the account between February 19, 2011 and July 9, 2012. The checks ranged from \$25.00 to \$7,650.00 and totaled \$17,290.00.

The **Exhibit** also illustrates a check deposited to the checking account and the 2 checks deposited to the savings account were issued to Ms. LaMantia. The check deposited to the checking account was from a school food program. Both checks deposited to the savings account were for \$25.00 and were issued by individuals. Association officials we spoke with and registration forms we observed documented registration fees for certain training events sponsored by the Association are often \$25.00. In addition, the **Exhibit** illustrates the memo portion of 1 of the checks deposited to the savings account documents the payment was for “SNAI [School Nutrition Association of Iowa] registration. Because the second check issued to Ms. LaMantia was deposited at the same time and for the same amount, it is reasonable to expect the payment was also for an Association registration fee.

Copies of selected checks improperly deposited to the account ending in 9909 are included in **Appendix 7**. The \$17,290.00 total in **Exhibit E** is included in **Exhibit A** as undeposited collections.

The bank statements provided by the IH Mississippi Valley Credit Union included images of checks drawn on the checking account. The only withdrawal from the savings account during the period we reviewed was a transfer. By reviewing the check images, it was clear Ms. LaMantia managed the account for Ms. Hall because Ms. LaMantia issued checks from the checking account. In addition, we determined Ms. Hall passed away on March 15, 2012. With the exception of the check deposited on February 19, 2011, all of the checks improperly deposited to the account ending in 9909 were deposited after Ms. Hall’s death.

During the interview on May 12, 2017, Ms. LaMantia stated she did not recall depositing any money into the account she managed for her sister. However, she also stated the account had been used for some of her personal expenses and it “took a while to get all that kind of stuff in order and to get it coming out of my personal account.”

### **DHCU/Vibrant Credit Union**

As previously stated, during our review of the account ending in 5629 at IH Mississippi Valley Credit Union, we identified checks Ms. LaMantia issued to herself from accounts in her name at DHCU (currently operating as Vibrant Credit Union). As a result, we issued subpoenas to DHCU/Vibrant Credit Union.

The bank statements provided in response to the subpoena included a joint account in the name of an individual and Ms. LaMantia. The account included a savings account, money market account, and basic checking account.

We obtained bank documents to determine the source of the funds deposited to the savings, money market, and checking accounts. DHCU/Vibrant Credit Union was not able to provide copies of supporting documents for deposits made prior to September 1, 2012. However, we did not identify any Association collections which were improperly deposited to the savings, money market, or checking accounts after September 1, 2012. If DHCU/Vibrant Credit Union had been able to provide images of supporting documents for all deposits to Ms. LaMantia's accounts, Association collections improperly deposited to the accounts may have been identified. Because we did not identify any Association collections which were deposited to Ms. LaMantia's accounts at DHCU/Vibrant Credit Union, we did not include an amount **Exhibit A**.

### **Boulevard Bank/Great Southern Bank**

As previously stated, during our review of the account ending in 5629 at IH Mississippi Valley Credit Union, we identified checks Ms. LaMantia issued to herself from accounts in her name at DHCU (currently operating as Vibrant Credit Union) and Boulevard Bank (currently operating as Great Southern Bank.) As a result, we issued subpoenas to Boulevard Bank/Great Southern Bank.

The bank statements provided in response to the subpoena included a single checking account which was established in the name of an individual other than Ms. LaMantia. However, Ms. LaMantia was also authorized on the account. Based on the bank documents provided, she was responsible for processing the individual's financial transactions.

We obtained bank documents to determine the source of the funds deposited to the account but did not identify any Association collections which were improperly deposited to the account. As a result, no undeposited collections are included in **Exhibit A** for the account.

### **PayPal®**

As previously stated, in 2013 the Association began accepting online payments for registrations. According to Association officials we spoke with, Ms. LaMantia established a PayPal® account to facilitate the collection of the online registration fees. However, prior to the interview with Ms. LaMantia, Association officials did not have the passwords and answers to security questions necessary to gain access to the PayPal® account or related records.

Based on a review of deposits to the Association's authorized bank accounts at U.S. Bank for January 1, 2013 through July 31, 2016, we identified the deposits listed in **Table 3** from PayPal®.

**Table 3**

<b>Date</b>	<b>Description in Bank Statement</b>	<b>Amount</b>
04/25/13	Electronic Deposit from PAYPAL	\$ 500.00
04/25/13	Electronic Deposit from PAYPAL	207.64
11/17/15	Electronic Deposit from PAYPAL	391.13
02/18/16	Electronic Deposit from PAYPAL	1,464.50
04/15/16	Electronic Deposit from PAYPAL	1,090.12
06/20/16	Electronic Deposit from PAYPAL	6,125.45
Total		<u>\$ 9,778.84</u>

We did not identify any deposits from PayPal® in the bank statements we reviewed for the accounts Ms. LaMantia held at Wells Fargo, IH Mississippi Valley Credit Union, DHCU/Vibrant Credit Union, and Boulevard Bank/Great Southern Bank. In addition, when asked during the interview on May 12, 2017 if any of the disbursements from the Association's PayPal® account® were directed to any improper accounts, Ms. LaMantia stated "The PayPal account was, was not interfered with."

During the interview, Ms. LaMantia provided the password to the PayPal® account and subsequently provided assistance to SNAI officials to gain access to the Pay Pal account. Using account histories SNAI officials obtained from PayPal, we determined all disbursements from the PayPal® account from May 1, 2015 through June 30, 2016 were properly deposited to SNAI's authorized checking account at U.S. Bank. However, because PayPal® did not provide account histories prior to May 1, 2015, we were not able to determine if any of the online registration payments were improperly transferred from the Association's PayPal® account prior to that date. We have not included any undeposited collections from the PayPal® account in **Exhibit A**.

### **Registration Fees**

As previously stated, the Association's financial records available for our review did not include initial listings of collections prepared by Ms. LaMantia. We also did not find any receipts which were issued for collections. In addition, summaries of registrants at conferences and other events sponsored by the Association were not available.

According to Association officials we spoke with, registration fees for certain events sponsored by the Association were established at a set price for all participants. However, for the annual conference, which was a primary funding source for the Association, the registration fees followed a more complex structure. **Appendix 8** includes a sample registration form. As illustrated by the **Appendix**, the registration fee varied significantly among participants. Registrants who are Association members receive a discounted price, but Directors pay more than food service personnel.

Because sufficient registration records were not available we are unable to determine if additional registration fees were collected by not properly deposited. In addition, without registration information, the registration fee structure of the annual conference does not allow for an accurate estimation of registration fees that would be expected to be collected and deposited. If sufficient registration records were available, we may have been able to identify additional undeposited registration fees.

### **Disbursements**

We reviewed all disbursements from the Association's checking account, money market, and brokerage accounts for the period January 1, 2010 through July 31, 2016. We also reviewed documentation obtained from the Association for certain disbursements to determine if they were appropriate. In addition, we reviewed minutes of Board meetings. Based on our review and discussions with Association officials, we verified checks were prepared by Ms. LaMantia, but

signed by Association officials. The documents reviewed by Association officials prior to signing the checks also documented their review.

During our review of disbursements from the Association's checking account, we identified all payments to Ms. LaMantia. The findings regarding these payments are summarized in the following paragraphs.

### **Checks issued to Norma LaMantia**

As stated previously, the Board approves a contract with an individual who serves as the Association's Executive Director. Ms. LaMantia served as the Association's Executive Director for approximately 10 years. Her last contract was effective from July 1, 2015 through June 30, 2017.

We reviewed a copy of the contract which included the following provisions:

- Ms. LaMantia was to receive \$1,600.00 each month on the last business working day of the month.
- "The Association[']s expectation for hours to be worked is 20 hours per week or 1040 hours per year. The association realizes the workload will not be evenly divided per week and expectations are higher at the time [of the] annual conference and lower at other times of the year."
- A "monthly report will be submitted stating duties performed, hours, and dates. This report should be sent to the President by the 10<sup>th</sup> of the following month."
- The Association agreed to reimburse Ms. LaMantia for:
  - all travel related expenses to required meetings and meals and mileage in accordance with the Association's policy and procedures manual;
  - all conference expenses, including registration, meals, mileage, and lodging;
  - postage for bulk mailings, the Association's newsletter, member notices, ballots, bills, and other Association business as determined by the President; and
  - telephone service.
- Ms. LaMantia would provide:
  - equipment, including a fax machine, copy machine, scanner, and telephone;
  - office supplies, including pencils, pens, stapler, and tape;
  - storage of Association documents, including chapter charters, tax information, and financial documents.
- The Association owned and provided a computer, printer, and software to Ms. LaMantia and internet access would be paid for by the Association.

In addition, the contract stated, in part, the agreement shall terminate "upon a 90 days written notice from one party to another."

We reviewed the payments to Ms. LaMantia from the Association's authorized checking account to determine their propriety. Our findings are summarized in the following paragraphs.

**Payroll** – We reviewed the monthly payments made to Ms. LaMantia and did not identify any which were unusual. Based on our review of the Association's bank statements, Ms. LaMantia began receiving her monthly payments electronically in December 2014. According to Association officials we spoke with, the electronic payments were established with the bank to pay automatically each month.

The contract amounts she received each month ranged from \$1,475.00 to \$1,600.00. We determined Ms. LaMantia did not receive more than 1 payment per month during the period we reviewed. As previously stated, the resignation letter Ms. LaMantia signed on June 30, 2016 stated the Association agreed to compensate her \$1,600.00 per month for 90 days as stated in her

contract. We reviewed the \$4,800.00 check issued to Ms. LaMantia on June 30, 2016. It was redeemed on July 6, 2016.

**Reimbursements** – We compared all reimbursements to Ms. LaMantia to supporting documentation provided by the Association. She received reimbursements for travel costs, postage costs, and other costs appropriate for the Association's operations. With the exception of reimbursements issued to Ms. LaMantia between July 1, 2012 and June 30, 2013, the payments were properly supported. Association officials were unable to locate records for the year ended June 30, 2013. However, based on the frequency and the amounts of the reimbursements issued to Ms. LaMantia during this period, the reimbursements did not appear unusual.

As stated previously, while Ms. LaMantia prepared all checks, the related supporting documentation was reviewed by an Association official and checks were signed by the Association official rather than Ms. LaMantia.

## **REPAYMENTS**

During the interview with Ms. LaMantia on May 12, 2017, she reported she had made a repayment to the Association for a portion of the checks she did not properly deposit. Specifically, when the unauthorized Wells Fargo account was being discussed, she stated she deposited a \$12,000.00 personal check in the Association's authorized checking account at U.S. Bank "to reimburse SNAI for some booth money that I had taken, and I, I felt so guilty about it and I repaid it, so I deposited the check to the SNAI account." Ms. LaMantia also specified the deposit "would have been around March of 2013" and that the check she issued was from the account she held at IH Mississippi Valley Credit Union.

We reviewed the checks issued from Ms. LaMantia's personal bank account at IH Mississippi Valley Credit Union from February through June of 2013 and did not identify a \$12,000.00 payment and we did not identify a corresponding deposit in the Association's checking account at U.S. Bank.

As a result, we contacted Ms. LaMantia to confirm the statement she made on May 12, 2017. In response to our inquiry, Ms. LaMantia provided a copy of a check she reported she obtained from IH Mississippi Valley Credit Union. A copy of the check image she provided is included in **Appendix 9**. As illustrated by the **Appendix**, the check was for \$10,650.00 and was dated June 25, 2014.

Using bank statements for a personal account Ms. LaMantia held at IH Mississippi Valley Credit Union, we confirmed the payment was issued from her account. In addition, with assistance from Association officials, we obtained documents from U.S. Bank which confirmed the \$10,650.00 check from Ms. LaMantia was deposited to the Association's checking account at U.S. Bank on June 26, 2014.

However, the supporting documents Ms. LaMantia filed with the Association's records for the transaction did not indicate the payment was from her. Instead, the \$10,650.00 was described as "booth fees" and a remittance slip for \$10,650.00 from a manufacturer was attached to the Association's copy of the deposit slip. The remittance slip was dated April 10, 2014. Copies of deposit slip and the attached supporting documents obtained from the Association's financial records are included in **Appendix 10**. As illustrated by the **Appendix**, the remittance slip was attached to check number 40411366 issued by Acosta.

As illustrated by **Exhibit B**, the checks improperly deposited to the Wells Fargo account include the \$10,650.00 payment from Acosta. The \$10,650.00 check was deposited on April 28, 2014. As a result, it appears Ms. LaMantia maintained the remittance slip between the time she made the deposit in April 2014 and the time she improperly attached the remittance slip to a deposit slip in June 2014 in an effort to conceal the \$10,650.00 personal payment.

The \$10,650.00 personal payment is included in **Exhibit A** as a repayment.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the School Nutrition Association of Iowa to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check of 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 School Nutrition Association of Iowa's internal controls.

- A. Segregation of Duties - An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible.

The duties related to collections received by the Association were not properly segregated. Specifically, the duties of collecting, posting to the accounting records, and preparing and making bank deposits were all handled by the same person. A detailed ledger of all receipts was not prepared and compared to actual collections.

Recommendation - We realize segregation of duties is difficult with a limited number of individuals. However, the duties involved with collections should be reviewed and properly segregated.

Specifically, a listing of all receipts should be prepared and provided to someone independent of financial transactions for review and comparison to subsequent deposits.

- B. Bank Reconciliations - Monthly statements for the Association's bank accounts were mailed to the former Executive Director's home. Bank statements and check images were not periodically reviewed by the Board and bank reconciliations were not performed or reviewed by the Board.

Recommendation - Monthly bank statements should be delivered to someone independent of other financial duties. The statements should be reviewed for propriety in a timely manner and any irregularities promptly addressed. In addition, someone independent of other financial duties should reconcile the monthly bank statements to the Association's accounting records and ensure any differences are resolved in a timely manner.

- C. Receipts and Collections Records - The Association did not issue receipts for collections or maintain any other similar types of collection records. As a result, we are unable to determine if all collections were properly deposited.

In addition, registration forms instructed registrants to "mail registration fee or school district purchase order to" the former Executive Director or similar wording which led some school districts to issue checks payable to Norma LaMantia rather than the Association.

Recommendation - Prenumbered receipts should be issued for all collections at the time of collection to provide additional control over the proper collection and recording of all money received. The receipts should periodically be reviewed by someone independent of other financial responsibilities and compared to deposits to the Association's bank accounts to ensure all collections were properly deposited.

The Executive Board should also implement procedures to ensure sufficient collection records are prepared for each event sponsored by the Association which allow an independent party to ensure all collections for the event were properly billed, collected, and deposited. Specifically, records should be maintained which list each registrant, the amount billed for their registration, the amount collected, and the date deposited. Records should also be maintained which list the occupant of each booth space rented for conferences, the amount billed for the space, the amount collected and the date deposited. These records should be provided to the appropriate member(s) of the Executive Board in a timely manner. Executive Board members should ensure the records appear complete and accurate for the event.

In addition, registration forms should instruct registrants to make checks payable to the Association.

- D. Reports to the Executive Board – Certain records were not provided to the Executive Board or to specific Board members who requested reports, such as detailed financial records or reports specific to conferences or other events. As a result, Board members were not able to provide sufficient oversight of the Association's financial transactions.

Recommendation – Board members should require sufficient reports in a timely manner in order to perform their fiduciary responsibility of providing oversight of the Association's financial condition and other activities.



## **Exhibits**

**Report on Special Investigation on the  
School Nutrition Association of Iowa**

Report on Special Investigation of the  
School Nutrition Association of Iowa

Summary of Findings  
For the period January 1, 2010 through July 31, 2016

<b>Description</b>	<b>Exhibit/Table/ Page Number</b>	<b>Amount</b>
Undeposited collections:		
Wells Fargo	<b>Exhibit B</b>	\$ 122,758.25
IH Mississippi Valley Credit Union:		
Account ending in 5629	<b>Table 2</b>	100.00
Account ending in 1895	<b>Exhibit D</b>	26,750.00
Account ending in 9909	<b>Exhibit E</b>	17,290.00
Total undeposited collections		44,140.00
		<hr/>
		166,898.25
Less: repayment	<b>Page 16</b>	(10,650.00)
		<hr/>
Net undeposited collections		\$ 156,248.25
		<hr/>

**Exhibit B**

Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Improperly Deposited to Wells Fargo Account  
For the period January 1, 2010 to July 31, 2016

Date Deposited^	Per Image of Check Deposited		
	Payor	Memo	Amount
01/10/13	Kellogg's	None	\$ 1,130.00
01/25/13	Food Marketing Services-Iowa, Inc.	None	1,200.00
03/12/13	Iowa Assoc for Educational Purchasing	None	1,300.00
03/12/13	US Foods, Inc.	None	1,110.00
03/14/13	Sandra Huisman	5/\$30 Reg. 2/25 Reg.	200.00
03/18/13	South Tama Community School District	None	295.00
03/18/13	Schwan's Food Service, Inc	None	830.00
03/25/13	Reser's Fine Foods	None	530.00
04/15/13	EMS Detergent Services Co.	School Nutition Convention	1,000.00
04/15/13	Schwan's Food Service, Inc.	None	830.00
04/16/13	National Food Group	None	1,100.00
04/24/13	Davis County Community School District	None	140.00
04/24/13	Larry and Barbara Shessley	State Conference	70.00
04/24/13	David and Shannon Dorrian	None	70.00
04/24/13	Learning ZoneXpress, Inc	None	100.00
04/24/13	Loffredo Fresh Produce, Inc.	None	950.00
06/17/13	Apex commerical Kitchen Company, LLC	SNAI Conference	830.00
07/16/13	Nevada Community School	None	525.00
07/16/13	North Scott Community School District	None	300.00
08/07/13	JT Mega	Payment; School Nutrition Association Iowa	300.00
08/07/13	Acosta	None	150.00
08/07/13	School Nutrition Association; National Harbor, MD	None	14.00
08/12/13	School Nutrition Association; National Harbor, MD	None	245.00
08/23/13	Midstate Marketing Inc.	Inv #AMES22	2,630.00
09/13/13	Midwest Dairy	SNA03	300.00
09/30/13	School Nutrition Association National Harbor, MD	None	224.50
10/24/13	Algona Community School District	None	65.00 #
10/24/13	Gladbrook-Reinbeck Comm. School	None	50.00
10/30/13	Winfield-Mt. Union CSD	None	100.00
11/21/13	School Nutrition Association National Harbor, MD	None	211.00
12/30/13	School Nutrition Association (National)	None	415.25
03/07/14	School Nutrition Association National Harbor, MD	None	331.50
03/07/14	Des Moines Public Schools	None	200.00
03/07/14	State of Iowa	None	600.00
03/11/14	JTM Provisions Co., Inc.	None	1,600.00
03/11/14	Heartland Payment Systems, Inc	None	1,100.00
03/24/14	South East Polk Communtiy School District	None	175.00
03/24/14	North Scott Community School District	None	50.00

Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Improperly Deposited to Wells Fargo Account  
For the period January 1, 2010 to July 31, 2016

Date Deposited^	Per Image of Check Deposited		
	Payor	Memo	Amount
03/24/14	General Parts LLC	None	1,100.00
04/04/14	Advance Pierre Foods	None	2,000.00
04/04/14	Valley Meats LLC	None	650.00
04/17/14	Land Mark Products, Inc	None	2,000.00
04/28/14	Acosta Sales and Marketing Company	None	10,650.00
05/05/14	General Mills	None	1,100.00
05/05/14	South Tama Community Schools District	None	105.00
05/08/14	School Nutrition Association (National)	None	105.00
05/21/14	Bettendor Community School District	None	105.00
05/21/14	Baker Sales	None	1,000.00
05/28/14	Central Decatur Community Schools	None	280.00
05/28/14	Midstates Marketing Inc	None	5,400.00
06/09/14	Cedar Falls Community Schools	None	420.00
07/31/14	Performance Food Service	None	1,000.00
08/11/14	Iowa Pork Producers Association	None	500.00
08/11/14	School Nutrition Association National Harbor, MD	None	162.00
08/25/14	Midwest Dairy	None	500.00
09/04/14	Loffredo Fresh Produce Co., Inc	None	1,100.00
09/04/14	Food Markering Services-Iowa, Inc	SNAI Conference Registration 6/17-6/18-14	4,375.00
09/18/14	School Nutrition Association (National)	None	335.00
10/08/14	River Cities School Food Service Association	Clinton Schools Workshop 10/11/14	250.00
10/16/14	JT Mega	Payment; School Nutrition Association Iowa	300.00
10/21/14	Belle Plaine Community Schools	None	175.00
10/31/14	Davenport Community School District	None	400.00
10/31/14	Interstate 35 Community School District	None	100.00
11/03/14	Tipton Community School	None	200.00
11/10/14	Multiteria, LLC	None	400.00
11/14/14	Panorama Community School District	None	150.00
11/24/14	Gilbert Community School District	None	150.00
11/28/14	Klement Sausage Co. Inc.	None	650.00
12/12/14	School Nutrition Association (National)	None	348.50
12/12/14	Lawton-Bronson Community School District	None	125.00
01/29/15	Apple and Eve LLC	None	650.00
01/29/15	Rich Products Corpotation	None	100.00
01/29/15	St. Pius X School District	None	50.00
02/09/15	Hot Lunch Fund Denver Community School	Conf. registration June 23 & 24	140.00
02/27/15	Exira-Elk Horn-Kimballton Comm. School District	None	150.00
02/27/15	West Delaware County Community School District	None	155.00

**Exhibit B**

Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Improperly Deposited to Wells Fargo Account  
For the period January 1, 2010 to July 31, 2016

Date Deposited^	Per Image of Check Deposited		
	Payor	Memo	Amount
02/27/15	Davis County Coummunity School District	None	100.00
02/27/15	Centerville Community School District	None	100.00
02/27/15	School Nutrition Association National Harbor, MD	None	508.50
02/27/15	Midwest Dairy Association	None	500.00
03/09/15	Burlis Lawson Group	SNAI Partnership Platinum Level	2,000.00
03/09/15	General Parts LLC	None	1,060.00
03/16/15	Domino's Pizza	None	1,100.00
03/23/15	Iowa Assoc for Educational Purchasing	None	1,600.00
03/30/15	Iowa Pork Producers Association	None	500.00
03/31/15	Lake Warehouse/Cookies Promotions	None	700.00
03/31/15	Valley Meats LLC	None	700.00
04/06/15	Lunchtime Solutions, Inc.	None	210.00
04/13/15	Mixmi Brands Inc	None	1,000.00
04/27/15	Gilbert Community School District	None	635.00
04/27/15	JTM Provisions Co., Inc.	None	1,600.00
04/27/15	i3 Verticals LLC	None	1,100.00
05/04/15	Lisbon Community School	None	525.00
05/06/15	PCS Revenue Control Systems, Inc.	Iowa Show	1,370.00
05/06/15	Heartland Payment Systems, Inc	None	1,100.00
05/11/15	Island Oasis	None	1,600.00
05/13/15	i3 Verticals LLC	None	1,100.00
05/20/15	Rich Products Corportation	None	1,220.00
05/26/15	Ekon-O-Pac LLC	None	1,000.00
05/26/15	Tipton Community School	None	560.00
06/02/15	Food Equipment Group	None	1,100.00
06/02/15	Fresca Mexican Foods, LLC	None	650.00
06/12/15	Rotella's Italian Baker, Inc	None	650.00
06/25/15	Anchor Distributing Inc	None	1,000.00
06/25/15	Anamosa Community School District	None	105.00
06/26/15	Food Marketing Services-Iowa, Inc	None	12,050.00
07/03/15	Monticello Community School	None	385.00
07/03/15	US Foods	None	700.00
07/23/15	Reinhart Food Service	None	1,000.00
07/23/15	Clay Co Regional Events Center	None	500.00
08/03/15	Reichel Foods, Inc.	None	60.00
08/03/15	Kellogg's	None	1,100.00
09/01/15	Midstates Marketing Inc.	None	650.00
09/09/15	Waypoint Advantage	None	700.00

Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Improperly Deposited to Wells Fargo Account  
For the period January 1, 2010 to July 31, 2016

Date Deposited^	Per Image of Check Deposited		
	Payor	Memo	Amount
09/24/15	Supreme Great Lakes, LLC	None	2,400.00
10/05/15	Norma J. Adams	None	100.00
10/19/15	Red Gold, Inc.	None	1,000.00
10/20/15	Malcolm G. Watson ( <i>Money order</i> )	None	25.00
10/22/15	River Cities School Food Service Association	None	225.00
10/26/15	Mormon Trail Community School District	None	100.00
11/13/15	Winfield-Mt. Union CSD	None	245.00
11/13/15	Gilbert Community School District	None	75.00
11/17/15	James C. Groskopf	<i>Illegible</i> SNAI	200.00
11/23/15	Central Community School	None	25.00
11/27/15	Norma J. Adams	None	200.00
12/29/15	Independent School District of West Burlington	None	125.00
01/13/16	Knoxville Community School Dsitric	None	50.00 #
01/13/16	North Scott Community School District	None	50.00
01/13/16	Martensdale-St. Marts Community School	None	50.00
01/13/16	North Tama ommunity School District	None	50.00
01/13/16	Central Community School District	None	50.00
01/13/16	Pleasant Valley Community School District	None	50.00
01/15/16	Iowa Falls Community School District	None	50.00
01/15/16	Forest City Community School District	None	50.00
01/15/16	GMG Community School District	None	50.00
01/19/16	Saint Edmond Hot Lunch	None	50.00
01/19/16	Oskaloosa Community School District	None	50.00
01/19/16	General Fund Orient-Macksburg Community Schools	None	50.00
01/19/16	Williamsburg Community School District	None	50.00
01/19/16	Riegis Middle School	None	50.00
01/19/16	Fort Madison Community School District	None	50.00
01/19/16	Eldora-New Providence CSD Hot Lunch Fund	None	50.00
01/25/16	Tri-County Community School District	None	50.00
01/25/16	Allamakee CSD	None	50.00
01/25/16	Alta Community School District	None	50.00
01/25/16	Lone Tree Community School District	None	50.00
01/25/16	Newton Community School District	None	50.00
01/25/16	Battle Creek-Ida Grove Community School District	None	50.00
01/28/16	Highland Community School	None	50.00
01/28/16	School Nutrition Fund Hudson Community School Dist	None	50.00
01/28/16	North Polk Community Schools	None	50.00
01/28/16	Nutrition Fund Creston Community School District	None	50.00

**Exhibit B**

Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Improperly Deposited to Wells Fargo Account  
For the period January 1, 2010 to July 31, 2016

Date Deposited <sup>^</sup>	Per Image of Check Deposited		
	Payor	Memo	Amount
01/28/16	Aplington/Parkersburg Community School District	<i>None</i>	50.00
01/28/16	Southeast Polk	<i>None</i>	100.00
02/01/16	Iowa City Community School District	<i>None</i>	100.00
02/01/16	Center Point-Urbana CSD	<i>None</i>	50.00
02/01/16	Lunchtime Solutions, Inc.	8th Annual Directors Meeting Jodi Robe	50.00
02/01/16	St. Augustins School Food Program	<i>None</i>	50.00
02/01/16	Montezuma Community School District	<i>None</i>	50.00
02/09/16	Christopher/Donna Bucci	Kellogg's	50.00
02/09/16	Wilton Community School District	<i>None</i>	50.00
02/09/16	East Union CSD	<i>None</i>	50.00
02/09/16	Armstron Community School District	<i>None</i>	50.00
02/09/16	Holy Family Catholic Schools	<i>None</i>	50.00
02/09/16	Clear Lake Community School District	<i>None</i>	50.00
02/16/16	Colo-Nesco Community School District	<i>None</i>	50.00
02/16/16	Panorama Community School District	<i>None</i>	50.00
02/16/16	Algona Community School District	<i>None</i>	50.00
03/16/16	Iowa Association of Area Education Agencies	<i>None</i>	1,600.00
04/11/16	Martin Bros. Distributing Co., Inc	<i>None</i>	1,600.00
04/11/16	Cavendish Fams Operations Inc.	<i>None</i>	700.00
04/19/16	Central Marketing Associates, Inc	<i>None</i>	760.00
04/21/16	US Foods	<i>None</i>	1,100.00
05/09/16	Kohl Wholesale	<i>None</i>	1,600.00
05/16/16	American Family Mutual Insurance Company	<i>None</i>	548.00
05/19/16	Midwest Professional Reps	<i>None</i>	200.00
06/03/16	Acosta Sales and Marketing	<i>None</i>	1,700.00
06/16/16	Lisbon Community School	<i>None</i>	840.00 #
06/22/16	Gym Food Marketing	<i>None</i>	2,000.00
06/23/16	Hiland Dairy Foods	<i>None</i>	1,000.00
06/23/16	Midwest Dairy Association	<i>None</i>	1,000.00
Total			<u>\$ 122,758.25</u>

<sup>^</sup> - Date per bank statement.

# - Check payable to Norma LaMantia, but confirmed with the school district the payment was to attend a conference sponsored by the Association.

Note: Auditor's notations are shown in italics.



Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Issued to Norma LaMantia from Wells Fargo Bank Account  
For the period January 1, 2010 through July 31, 2016

Per Check Image			
Check Number	Check Date	Memo	Amount
1001	03/12/13	Transfer	\$ 2,000.00
1003	04/23/13	Rent	2,000.00
1004	05/07/13	<i>None</i>	3,000.00
1005	05/21/13	Rent	1,000.00
1006	06/07/13	Rent	2,000.00
1007	07/21/13	Rent	3,000.00
1008	09/17/13	Rent	5,000.00
1011	11/22/13	Rent	1,000.00
1012	03/14/14	Maint	1,500.00
1013	03/25/14	Rent	3,000.00
1016	04/17/14	Rent	5,000.00
1014	05/06/14	Rent	12,250.00
1015	05/30/14	Rent	3,000.00
1031	03/25/15	Rent	2,500.00
1030	05/01/15	Rent	2,000.00
1038	05/12/15	Rent	2,000.00
1046	07/03/15	<i>None</i>	14,000.00
1081	04/20/16	Rent	1,000.00
1092	06/22/16	Rent	2,000.00
1093	06/24/16	Rent	1,500.00
Total			<u>\$ 68,750.00</u>

Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Improperly Deposited to  
IH Mississippi Valley Credit Union Account Ending in 1895  
For the period January 1, 2010 through July 31, 2016

Per Bank Statements			
Date Posted	Amount		Payee
03/21/11	\$ 3,225.00		School Nutrition Association Iowa SNAI SNAI SNAI ASSOCIATION/NORMA LA MANTIA, ASSOC. MGR.
03/30/11	2,625.00		SNAI SNAI
04/05/11	2,555.00		SNAI/NORMA LAMANTIA,ASSOC. MGR SNAI
04/10/11	2,615.00		SNAI SNAI
04/15/11	2,950.00		SNAI SNAI
04/19/11	3,380.00		School Nutrition Assoc Iowa/Norma La Mantia, Manager Norma Lamantia/SNAI Association Manager SNAI/ATTN: NORMA LAMANTIA
04/23/11	7,415.00		SNAI/NORMA LAMANTIA SNAI/Norma LaMantia
05/26/11	1,985.00		School Nutrition Association Iowa School Nutrition SNAI
Total	<u>\$ 26,750.00</u>		

Note: Auditor's notations are in italics.

Per Image of Check Deposited		
Payor	Memo	Amount
Cantwo Food Brokerage	<i>None</i>	\$ 550.00
VQ&T	2011 SHOE ( <i>sic</i> ) BOOTH FEES	550.00
Paragon Marketing, Inc	<i>None</i>	900.00
Hamilton, LLC	<i>None</i>	1,225.00
K Graphics	Conference booth	1,125.00
Martin Bros. Distributing Co., Inc.	<i>None</i>	1,500.00
Linn-Mar Community School	<i>None</i>	735.00
Iowa Pork Producers Association	<i>None</i>	1,820.00
Iowa Educators Corp.	<i>None</i>	1,450.00
Horizon Software International	<i>None</i>	1,165.00
Sunset Orchard	Food Show Booth	500.00
Golden Valley Management, Inc.	Langs XXX systems, Jim	2,450.00
Northeast Hamilton Comm School District	<i>None</i>	80.00
Food Marketing Services - Iowa, Inc.	2011 show/partial booth fee	2,200.00
Food Equipment Group	<i>None</i>	1,100.00
Marshalltown Community Schools Food Service	<i>None</i>	315.00
DBC Brokerage Co	DBC Booths/Elec- 2011 Show	7,100.00
Kellogg's	<i>None</i>	1,180.00
North Polk Community Schools	<i>None</i>	105.00
AccuTemp Products, Inc.	<i>None</i>	700.00
		<u>\$ 26,750.00</u>

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Report on Special Investigation of the  
School Nutrition Association of Iowa

Checks Improperly Deposited to IH Mississippi Valley Credit Union Account Ending in 9909  
For the period January 1, 2010 through July 31, 2016

<b>Date Posted</b>	<b>Per Image of Check Deposited</b>	
	<b>Payee</b>	<b>Payor</b>
02/19/11	Norma La Mantia	St. Augustins Food Program
04/10/12	SNAI	District Admin Inc. (DBA V.I.P.S.)
04/12/12	Norma La Mantia	Kelsey Salow
04/12/12	Norma La Mantia	Debra Garrison
05/02/12	SNAI/NORMA LAMANTIA/SNAI ASSOCIATION MGR	Wolff Group LLC
05/02/12	SNAI/Attn: Norma La Mantia	National Food Group
05/02/12	Association Manager/Norma LaMantia	Clarksville School District
06/25/12	Norma Lamantia/SNAI Association Manager	Food Marketing Services- Iowa Inc
07/02/12	SNAI	Wolff Group LLC
07/09/12	SNAI	Food Marketing Services- Iowa Inc
07/09/12	SNAI	Food Marketing Services- Iowa Inc
Total		

^ - Checks deposited to savings account. All other checks listed were deposited to checking account.

Note: Auditor's notations are in italics.


Memo	Amount
Pam Moore	\$ 50.00
<i>None</i>	2,350.00
SNAI registration	25.00 ^
<i>None</i>	25.00 ^
<i>None</i>	4,950.00
<i>None</i>	830.00
<i>None</i>	80.00
2012 School show	7,650.00
<i>None</i>	500.00
2012 School show/Norpac	680.00
Gold Kist ad fee	150.00
	<u>\$ 17,290.00</u>

Report on Special Investigation of the  
School Nutrition Association of Iowa

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Christian E. Cottingham, Senior Auditor

  
Tamera S. Kusian, CPA  
Deputy Auditor of State


## **Appendices**

**Report on Special Investigation of the  
School Nutrition Association of Iowa**



Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copy of Cashier's Check Provided by Norma LaMantia

THE FRONT OF THIS DOCUMENT HAS A COLORED BACKGROUND OR WHITE PAPER. THE BACK OF THIS DOCUMENT CONTAINS AN ANTI-COUNTERFEIT WATERMARK. HOLD AT ANGLE TO VIEW.

 **IH Mississippi Valley Credit Union**  
2121 47th STREET / MOBILE, IL 61265  
309-793-6200

70-8388  
2711

Check Number 0094425


**CASHIER'S CHECK**

08/02/16

PAY EIGHT THOUSAND SIX HUNDRED FIFTY AND 00/100 DOLLARS \$8,650.00

TO THE ORDER OF NORMA J ADAMS  
OR  
SNAI

VOID AFTER 60 DAYS

  
AUTHORIZED SIGNATURE

⑈0094425⑈

Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copy of Check Image with Endorsement

THIS DOCUMENT HAS A VOID PANTOGRAPH, MICROPRINTING AND AN ARTIFICIAL WATERMARK.

**First**  
DAVENPORT, IOWA

PO Box 2270  
Springfield, IA 65801

Commerce Bank

194679  
80-19/815

Pay  
One Thousand Dollars and 00 Cents

to the Order of:  
SNAI

SCHOOL NUTRITION ASSOCIATION OF IOWA  
3232 FERNWOOD CT  
DAVENPORT, IA 52807

DATE  
Jun 10, 2016

AMOUNT  
\$1,000.00

*Gay L. Goss*

11 12 13

PAID TO THE ORDER OF  
WELLS FARGO BANK, N.A.  
073000228

FOR DEPOSIT ONLY  
SCHOOL NUTRITION ASSOCIATION

2430

11 12 13

14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30



31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

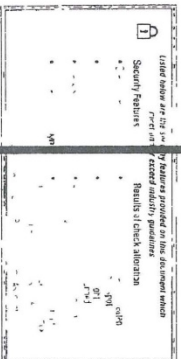
51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70

71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90

91 92 93 94 95 96 97 98 99 100

Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copy of Selected Checks Deposited to Wells Fargo Account

		JPMorgan Chase Bank, N.A. Syracuse, NY 50-937/210	12/20/2012
ONE KELLOG SQUARE BATTLE CREEK, MI 49016		CHECK NO. 440049518	
ONE*THOUSAND*ONE*HUNDRED*THIRTY***** *****and 00/100		\$*****1,130.00*	
PAY TO THE ORDER OF	SCHOOL NUTRITION ASSOCIATION IOWA 3143 W 34TH ST DAVENPORT IA 52806-5133 UNITED STATES	Void after 6 months 	
<div style="display: flex; justify-content: space-around;"> <div style="background-color: black; width: 100px; height: 15px;"></div> <div style="background-color: black; width: 100px; height: 15px;"></div> <div style="background-color: black; width: 100px; height: 15px;"></div> </div>			

 <p>Security Features</p> <p>Results of check alteration</p> <p>BOARD OF GOVERNORS REG. CO.</p>	<div style="background-color: black; width: 100px; height: 20px; margin: 0 auto;"></div>	<p><b>For Deposit Only</b></p> <p><b>School Nutrition Association</b></p> <p><b>2430</b></p>
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### Appendix 3

#### Report on Special Investigation of the School Nutrition Association of Iowa

#### Copy of Selected Checks Deposited to Wells Fargo Account

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER • THIS DOCUMENT CONTAINS A TRUE WATERMARK - HOLD UP TO THE LIGHT TO VERIFY.

Algona Community School District  
School Lunch  
600 South Hale St  
Algona IA 50511  
515-295-9447

Iowa State Bank  
5 East Calt  
Algona IA 50511  
515-295-3595

Check #: 810736  
72-2093/739

VOID IF NOT CASHED WITHIN 90 DAYS

Date  
10/18/2013

Amount  
\*\*\*\*65.00

PAY **Sixty five and 00/100**

TO THE ORDER OF  
Norma LaMantia  
3232 Fernwood Court  
Davenport IA 52807

*Edward D. Lawrence*  
*Mary E. Wubben*

⑈ 6 1 0 7 3 6 ⑈

ENDORSE HERE  
X

PAY TO THE ORDER OF  
WELLS FARGO BANK, N.A.  
073000228  
FOR DEPOSIT ONLY  
SCHOOL NUTRITION ASSOCIATIONS - IOWA  
2450

11-3 007 10/18/2013 10:00 AM 10/18/2013 10:00 AM  
WELLS FARGO BANK, N.A.  
11-3 007 10/18/2013 10:00 AM 10/18/2013 10:00 AM

Report on Special Investigation of the  
School Nutrition Association of Iowa

## Copy of Selected Checks Deposited to Wells Fargo Account

ORIGINAL CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER AND HAS MICRO PRINTING IN THE SIGNATURE LINE

**ACOSTA**  
SALES AND MARKETING COMPANY  
P.O. BOX 551708  
JACKSONVILLE, FLORIDA 32255-1708  
(904) 281-9800

**BANK OF AMERICA**  
JACKSONVILLE, FL

63-568  
631 FL

No. 40411366

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
11-APR-14	40411366	*****10,650.00

**PAY** Ten Thousand Six Hundred Fifty Dollars And 00 Cents\*\*\*\*\*

TO THE  
ORDER OF SNA  
OF IOWA  
3232 FERNWOOD COURT  
DAVENPORT, IA 52807

*Sandra C. Ramsey*

■ ■ ■

■


PAY TO THE ORDER OF  
WELLS FARGO BANK, N.A.  
073000228  
FOR DEPOSIT ONLY  
SCHOOL NUTRITION ASSOCIATION  
3430

## Appendix 3

### Report on Special Investigation of the School Nutrition Association of Iowa

#### Copy of Selected Checks Deposited to Wells Fargo Account

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH HEAT SENSITIVE INK HAND ICON AND MICROPRINTED BORDER.

 **FOOD MARKETING SERVICES-IOWA, INC.**  
(515) 255-1285  
3281 100th St  
Urbandale, IA 50322

**US BANK**  
2040 W. SILVERNAIL ROAD  
PEWaukee, WI 53072

9649

6/17/2015

PAY TO THE ORDER OF SNAI \$ \*\*\*12,050.00

Twelve Thousand Fifty and 00/100\*\*\*\*\* DOLLARS

Norma LaMantia  
SNAI  
3232 Fernwood Court  
Davenport, IA 52807

MEMO Annual Conference 6/24/15

*[Signature]*

ENDORSE HERE

PAY TO THE ORDER OF  
WELLS FARGO BANK, N.A.  
073000228  
FOR DEPOSIT ONLY  
SCHOOL NUTRITION ASSOCIATION  
2430

*[Signature]*

Report on Special Investigation of the  
School Nutrition Association of Iowa

## Copy of Selected Checks Deposited to Wells Fargo Account

TO VERIFY AUTHENTICITY, SEE REVERSE SIDE FOR DESCRIPTION OF THE 11 SECURITY FEATURES

**GVM** **GVM FOOD MARKETING** **ASSOCIATED BANK** 9874  
5112 CEDAR LAKE RD  
MINNEAPOLIS, MN 55416 79-57-759 6/1/2016

PAY TO THE ORDER OF **IOWA SCHOOL FOODSERVICE ASSN** \$\*\*2,000.00

Two Thousand and 00/100 DOLLARS

**IOWA SCHOOL FOODSERVICE ASSN**

MEMO: Ling's, Citrus/Envy, Wowbutter, Integrated, Ice Dog,

AUTHORIZED SIGNATURE

DO NOT WRITE, STAMP BELOW THIS LINE

PAY TO THE ORDER OF  
WELLS FARGO BANK, N.A.  
073000228  
FOR DEPOSIT ONLY  
SCHOOL-NUTRITION ASSOCIATION

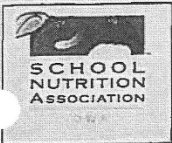
11 Security Features

- Document 04501 - 11 Security Features
- Document checks are checked for counterfeit
- Prints "VOID" on the back of the check
- Prints "VOID" on the back of the check
- Security watermark is printed on front of check
- Watermark on back can be seen when check is held on an angle
- Colorimetric ink on watermark changes color when scratched with a coin
- Check verification number is part of the watermark
- Microtext print contains the Document name and is difficult to copy
- Anti-spill bubble letters spelling "VOID" when depicted
- Endorsement area prints "VOID" when depicted
- Security Features Box with large, resistant attributes
- Absence of any of these features may indicate alteration.
- If altered, scan is a negative mark of the Check Payment System Association.

Scan here for verification number



Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copies of Registration Forms

 School Nutrition Association Iowa  
and the  
Iowa Department of Education,  
Bureau of Nutrition, Health, and Transportation  
are co-sponsoring the

**3<sup>rd</sup> Annual Director's Meeting**  
**February 25, 2011**

9:00 am – 2:30 pm  
Registration and a light breakfast start at 8:15 am  
5 hours CE requested  
Johnston High School  
6501 NW 62<sup>nd</sup> Ave.  
Johnston, IA 50131  
(Park in the East HS Parking lot & enter through the east doors.)

**2011 is a year for big changes! Topics you will want to know about:**

**New Meal Patterns for Menu Planning** – Released for comment 1/13/11! Listen to a panel representing Directors and the Bureau discuss their vision of how things will change, how they plan to tackle the changes, and what do we need clarified?

**Doing More with Less** – Chef Monica from General Mills will demonstrate some ideas on how to stretch our food dollars!

**Procurement** – How do I use this checklist and how do I write specifications and how do I evaluate bid responses? What responsibilities do I have if I am a member of a buying group? Hands on activities planned.

**Child Nutrition Reauthorization – What is in the Healthy, Hunger-Free Kids Act of 2010?**  
Meal pricing changes? Water? You mean the state is coming every 3 years now? Professional standards? And more! Get a summary and the latest guidance available.

Lunch is included. Please submit \$50 registration fee or District PO with registration.  
PLEASE NOTE AN ADDITIONAL \$5 WILL BE ADDED FOR WALK IN REGISTRATIONS

**Questions?** SNAI Association Manager, Norma LaMantia, 563-823-0162 or [snaiowa@msn.com](mailto:snaiowa@msn.com)  
**Mail registration and fee or PO to:** Norma LaMantia, 3232 Fernwood Court, Davenport, IA 52087.  
Check the SNAI website for additional info at [www.snaiowa.org](http://www.snaiowa.org)

Name: \_\_\_\_\_ District: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_  
Email contact at work: \_\_\_\_\_  
or home email if you prefer to be contacted that way: \_\_\_\_\_  
Work phone: \_\_\_\_\_  
Number where you can be reached Thursday 2/24: \_\_\_\_\_

Questions or problems on Friday 2/25/11 – call Ann Feilmann at 641-485-1157 (cell)  
Registration is non-refundable, but is transferable to another person unless the event is cancelled by SNAI.

61-0000-3110-000-0000-294 (cm)



Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Registration Forms



School Nutrition Association Iowa  
and the  
Iowa Department of Education,  
Bureau of Nutrition, Health, and Transportation  
are co-sponsoring the

4<sup>th</sup> Annual Director's Meeting  
February 28, 2012

9:00 am – 2:30 pm

Location:

Iowa City West High School  
2901 Melrose Ave, Iowa City, IA 52246

2012 a year of BIG Changes!

Program's Main Topic:

**The New School Meal Patterns: What You Need to Know**

Check the SNAI website for Meeting Updates and Additional info at [www.snaiowa.org](http://www.snaiowa.org)

Lunch is included. Please submit \$50 registration fee or District PO with registration.

PLEASE NOTE AN ADDITIONAL \$5 WILL BE ADDED FOR WALK IN REGISTRATIONS

Questions? SNAI Association Manager, Norma LaMantia, 563-349-3215 OR [snaiowa@msn.com](mailto:snaiowa@msn.com)

Mail registration and fee or PO to: Norma LaMantia, 3143 West 34 Street, Davenport, IA 52806.

Name: \_\_\_\_\_ District: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

Email contact at work : \_\_\_\_\_

or home email if you prefer to be contacted that way: \_\_\_\_\_

Work phone: \_\_\_\_\_

Number where you can be reached Monday 2/27: \_\_\_\_\_

Questions or problems on Monday 2/27/12 – call Suzy Ketelsen at 319-929-4490 (cell)

Registration is non-refundable, but is transferable to another person unless the event is cancelled by SNAI.

B

Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copies of Registration Forms



School Nutrition Association Iowa  
in partnership with Iowa Department of Education Bureau of Nutrition and Health Services  
shall host:

**6<sup>th</sup> Annual Director's Meeting**  
**October 25, 2013**

8:30 am – 1:30 pm

**Location:**

West Des Moines Learning Resource Center  
3550 Mills Civic Parkway, West Des Moines, IA 50265

**Major Topic:**

**Dairy Bids, Calculating Non-Program Food Costs,  
Expanding Breakfast, New Health Code Regulations and Update from the Bureau**

Check the SNAI website for Meeting Updates and Additional info at [www.snaiowa.org](http://www.snaiowa.org)  
Cancellation due to weather will be posted on SNAI website.

Lunch is included. Please submit \$50 registration fee or District PO with registration.  
PLEASE NOTE AN ADDITIONAL \$5 WILL BE ADDED FOR WALK IN REGISTRATIONS

**New:** Online Registration & payment available. Visit our website for further instructions: [www.snaiowa.org](http://www.snaiowa.org).

May pay by Check OR District PO, Mail Registration & Fee/PO to:  
Norma LaMantia, 3232 Fernwood Court, Davenport, IA 52807.

**Questions?** Contact Norma, SNAI Association Manager, 563-349-3215 OR [snaiowa@msn.com](mailto:snaiowa@msn.com)

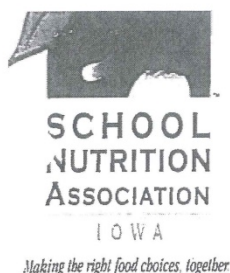
Name: \_\_\_\_\_ District: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_  
Email contact at work: \_\_\_\_\_  
or home email if you prefer to be contacted that way: \_\_\_\_\_  
Work phone: \_\_\_\_\_  
Number where you can be reached day before or morning of event: \_\_\_\_\_

Registration is non-refundable, but is transferable to another person unless the event is cancelled by SNAI.  
If you bring a Director that has never attended or not an SNAI member. Win a Prize!!

*Conference Registration*  
*761-001-3110-200-0000-580*

Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Registration Forms



**SCHOOL NUTRITION ASSOCIATION IOWA**

**7th ANNUAL DIRECTOR'S MEETING**

**TUESDAY FEBRUARY 17th, 2015**

**ISU SCHEMAN BLDG., AMES**

REGISTRATION 7:45 am  
PROGRAM 8:30 am – 2:30 pm

**KNOWLEDGE EMPOWERS YOU**

**You have the KEY**

**PRESENTING TO YOU:**

**DEPARTMENT OF EDUCATION BUREAU OF NUTRITION  
and**

**SUSAN KIDWELL School Nutrition Specialist K-12, RD, LD Kohl**

**ANNE CUNDIFF RD, LD Academy of Nutrition and Dietetics**

**State of Iowa, Hy-Vee and Team Nutrition**

**SCHOOL NUTRITION ASSOCIATION IOWA-What's Cookin'**

Check our SNAI Website for Meeting Updates and Additional Info. At [www.snaiowa.org](http://www.snaiowa.org)  
Cancellation due to weather will be posted on the website

Light Breakfast and Lunch is included.  
Please submit \$50 registration fee or District PO with registration.  
Please note that \$5 will be added for walk-in registrations.

**Mail registration fee or school district purchase order to:**

**Norma LaMantia  
3232 Fernwood Court  
Davenport, IA 52807**

**Questions? Contact Norma @ [snaiowa@msn.com](mailto:snaiowa@msn.com) or call 563-349-3215**

**Name:** \_\_\_\_\_ **District:** \_\_\_\_\_

**Address:** \_\_\_\_\_ **City:** \_\_\_\_\_

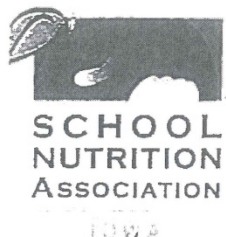
**Work Phone:** \_\_\_\_\_

**Number:** where you can be reached day before or morning of event \_\_\_\_\_

Registration is non-refundable, but is transferrable to another person unless the event is cancelled by SNAI

Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Registration Forms



**SCHOOL NUTRITION ASSOCIATION IOWA**  
**8<sup>th</sup> ANNUAL DIRECTOR'S MEETING**  
**WEDNESDAY FEBRUARY 17<sup>TH</sup>, 2016**  
**ISU SCHEMAN BLDG., AMES**

REGISTRATION 7:45 am  
PROGRAM 8:30 am – 2:30 pm

**“!!LET’S GO and MOVE FORWARD!!”**  
**PRESENTING FOR YOU:**

**SNAI President Kelley Lavelly: SNAI Updates**  
**SNAI Legislative Chair: LaRae Doll --What’s Happening on the Hill**

**I. D.O.E. Bureau of Nutrition:**

- A. The Authorized Representative – What they do
- B. How to find it – The revised Bureau web pages
- C. Professional Standards--The gray areas
- D. Procurement Planning Template--Q&A
- E. Summer Food Service Program

**Team Nutrition: Patti Delger RDN, LD and Carrie Schiedel**

**Hear from Your Peers – Boosting Breakfast**

- A. Panel Discussion on promoting Alternative Breakfast Styles

**Midwest Dairy: Jen Ransom**

- A. Funding Alternative Breakfast in Iowa Schools

**SNA: Skype with Gay Anderson: Motivation is the Key**

Check our SNAI Website for Meeting Updates and Additional Info @ [www.snaiowa.org](http://www.snaiowa.org)  
Cancellation due to weather will be posted on the website

Light Breakfast and Lunch is included.

Please submit \$50 registration fee or District PO with registration.

Please note that \$5 will be added for walk-in registrations.

4 CEU'S

**Online registration and payment is available through SNAI website**

**Mail registration fee/PO to:**

**Norma LaMantia, 5905 Lorton Ave. Davenport, IA 52807**

**Questions? Contact Norma @ [snauiowa@msn.com](mailto:snaiowa@msn.com) or call 563-349-3215**

Name: \_\_\_\_\_ District: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_  
Work Phone: \_\_\_\_\_  
Number: where you can be reached day before or morning of event \_\_\_\_\_  
Registration is non-refundable but is transferrable to another person unless the event is cancelled by SNAI

Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copies of Registration Forms

School Nutrition Association Certification  
10-Hour Core Requirement:

## Nutrition 101 – A Taste of Food and Fitness

### Location:

Johnston Community School District  
Administrative Resource Center  
5608 Merle Hay Road  
Johnston, Iowa 50131

### Training Provided by:

The National Food Service Management Institute (NFSMI)

### Time:

Friday November 15<sup>th</sup> 2:00 pm to 6:00 pm  
Saturday November 16<sup>th</sup> 8:00 am to 2:30 pm

### Cost:

\$15 Registration Fee

Includes Snack on Friday and Lunch on Saturday  
Space may be limited depending on response

Check the SNAI website for **Updates** and **Additional info** at [www.snaiowa.org](http://www.snaiowa.org)  
Cancellation due to weather will be posted on SNAI website.

**New:** Online Registration & payment available. Visit our website for further instructions: [www.snaiowa.org](http://www.snaiowa.org).  
May pay by check OR District PO, Mail Registration & Fee/PO to: Norma LaMantia, 3232 Fernwood Court, Davenport, IA 52807.

**Questions?** SNAI Association Manager, Norma LaMantia, 563-349-3215 OR [snaiowa@msn.com](mailto:snaiowa@msn.com)

Name: \_\_\_\_\_ District: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_  
Email contact at work: \_\_\_\_\_  
or home email if you prefer to be contacted that way: \_\_\_\_\_  
Work phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Questions or problems on Friday 11/15/13 – call LaRae Doll at 515-988-2418 (cell)  
Registration is non-refundable, but is transferable to another person unless the event is cancelled by SNAI.

*Conference Reg.*  
E61-0011-3110-000-000-580

## Appendix 5

### Report on Special Investigation of the School Nutrition Association of Iowa

Copies of Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 5629

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER • THIS DOCUMENT CONTAINS A TRUE WATERMARK • HOLD UP TO THE LIGHT TO VERIFY.

Bettendorf Community School District  
Administration Center  
P.O. Box 1150  
Bettendorf, IA 52722  
563-359-3581

Wells Fargo Bank  
Davenport, IA

Check #: 17788 N

33-22730

VOID IF NOT CASHED WITHIN 90 DAYS

Date  
01/11/2010

Amount  
\*\*\*\*\*50.00

PAY Fifty and 00/100

TO THE  
ORDER  
OF

NORMA LA MANTIA  
3232 FERNWOOD COURT  
DAVENPORT IA 52807

*[Signature]*  
BOARD SECRETARY

*[Signature]*  
BOARD PRESIDENT

⑆ 1 7 7 8 8 ⑆

ENCLOSURE HERE

FOR DEPOSIT ONLY #409

29

FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

Report on Special Investigation of the  
School Nutrition Association of IowaCopies of Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 5629

KNOXVILLE COMMUNITY SCHOOL DISTRICT

Wells Fargo Bank Iowa, N.A.  
102 S. Second Street  
Knoxville, IA 50138

309 WEST MAIN  
KNOXVILLE, IA 50138  
GENERAL FUND

DATE 02/14/2011

33-22 2488  
730

PAY THIS AMOUNT  
\$\*\*\*\*\*50.00

AY \*\*FIFTY DOLLARS AND 00 CENTS\*\*

TO THE ORDER OF Norma LaMantia  
3232 Fernwood Ct.  
Davenport, IA 52087

Jeff Wallace  
Craig Z. Hobbes

071269

071269

ENDORSE HERE:

Norma LaMantia  
5629

FOR DEPOSIT ONLY

896022399 83822811 52711836623 IH-IT



Appendix 6

Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 1895

41 05 06 07 MC 414 1400-113 0810

Pay to the order of SNAI

Five Hundred Fifty and 00/100

SNAI  
C/O NORMA LAMANTIA  
3232 FERNWOOD CT  
DAVENPORT, IA 52807

MEMO 2011 SHOE BOOTH FEES

JEFFERSON BANK & TRUST CO.  
EUREKA, MO 63025  
4-555810

9411

3/7/2011

\$ \*\*550.00

DOLLARS

009411

1895

ENDORSE HERE

For Deposit Only  
School Nutrition Association

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

#219

FOR DEPOSIT ONLY

1895



Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 1895

9493

**CANTWO FOOD BROKERAGE**  
P.O. BOX 456  
WEST BRANCH, IA 52358

**usbank** All of us saving you™

33-54-730 03/09/2011

PAY TO THE ORDER OF School Nutrition Association Iowa \$\*\*550.00

Five Hundred Fifty and 00/100\*\*\*\*\* DOLLARS

School Nutrition Association Iowa  
Norma Lamantia, SNAI  
3232 Fernwood Ct  
Davenport IA 52807

MEMO

100949311

FOR DEPOSIT ONLY

For Deposit Only  
School Nutrition Association

219



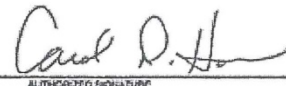
668821956 02222811 5271183862< 18-11

1895

ENDORSE HERE

Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 1895

 <b>PARAGON MARKETING, INC.</b> 10915 EICHER DR. LENEXA, KS 66219 (913) 462-6868		 <b>Country Club Bank, N.A.</b> <small>Shawnee National Center Shawnee, KS 66216</small>		5747	18-130-1010	5747
Memo:		DATE	AMOUNT			
		Mar 10, 2011	*****\$900.00			
PAY	Nine Hundred and 00/100 Dollars					
TO THE ORDER OF:	SNAI					
		 AUTHORIZED SIGNATURE				
⑆005747⑆ [REDACTED] ⑆ [REDACTED]						

⑆005747⑆ [REDACTED] ⑆ [REDACTED]		1895	ENDORSE HERE
FOR DEPOSIT ONLY		For Deposit Only School Nutrition Association	
#219			

Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 1895

Document contains a blue background on white paper with a "void" anti-copy feature.

**HAMILTON, LLC**  
Innovative cafeteria solutions

Palmer Hamilton, LLC.  
143 S. Jackson, St., Suite 1  
Elkhart, WI 53121-1911  
Tel (262) 723-8200  
Fax (262) 723-5180

Chase 12-1  
Milwaukee, WI 53202 750 B.R.98

No. 060802

PAY. ONE THOUSAND TWO HUNDRED TWENTY FIVE AND 00/100  
TO THE ORDER OF.

03/18/2011 \*\*\*\*\*1,225.00

SNAI ASSOCIATION  
NORMA LA MANTIA, ASSOC. MGR.  
3232 FERNWOOD COURT  
DAVENPORT IA 52807

T/H  
AUTHORIZED SIGNATURE

#060802

1895

#219

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FOR DEPOSIT ONLY

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THE SECURITY FEATURES IN THIS DOCUMENT INCLUDE MICR, PRINTING, WATERMARK, AND PULSE PREDICTION.

FOR Deposit Only

School Nutrition Association




ATIONAL RESERVE BANK OF DOWNEY, N.Y. CO



BRANCH NAME

AMBA



Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 1895

 <b>FOOD MARKETING SERVICES-IOWA, INC.</b> (515) 255-1285 4900 Franklin Ave. Des Moines, IA 50310		<b>US BANK</b> 2040 W. FEVERNAULT ROAD PEWAUKEE, WI 53072	6349
		4/14/2011	
PAY TO THE ORDER OF SNAI		\$ **2,200.00	
Two Thousand Two Hundred and 00/100*****			DOLLARS
Norma Lamantia SNAI Association Manager 3232 Fernwood Court Davenport, IA 52807			
MEMO 2011 show/partial booth fee			
@006349@			

ENDORSE HERE X	
FOR DEPOSIT ONLY	For Deposit Only School Nutrition Assoc. of Iowa
#820	
5581	

## Appendix 6

# Report on Special Investigation of the School Nutrition Association of Iowa

## Copies of Selected Checks Deposited to IH Mississippi Valley Credit Union Account Ending in 1895

THIS DOCUMENT IS PRINTED IN TWO COLORS. DO NOT ACCEPT UNLESS BLUE AND BURGUNDY ARE PRESENT.			
ITW Food Equipment Group		62-20	CHECK NO: 04247
701 S. Ridge Avenue		311	
Troy, Ohio USA 45374-0001		Date: 4/15/2011	Amount: \$ *****1,100.00
One Thousand One Hundred and no/100 USD			
Pay to the	SNAI		
Order of	ATTN: NORMA LAMANTIA		
	3232 FERNWOOD COURT		
	DAVENPORT IA 52807		
	USA		
Chitbank, N.A.			
One Penn's Way			
New Castle, DE 19720			
11044247			

HOLD AT MOBILE TO VISIT COAST COUNTY WASH.

DO NOT ACCEPT IF SEAL IS DAMAGED OR SEAL IS MISSING

**For Deposit Only**

**School Nutrition Association**

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

**FOR DEPOSIT ONLY**

#222N

895

Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 9909

ST AUGUSTINS SCHOOL FOOD PROGRAM  
C/O NANCY DOWDLE  
4320 GRAND AVE  
DES MOINES, IA 50312

3147

DATE 2-03-11 72-335-739

Pay to the order of Norma La Mantia \$ 50.00 50/100

fifty dollars

West Bank

Pam Moore Carolyn Herasim

⑈00347⑈

⑈00347⑈

FOR DEPOSIT ONLY

9909

Norma La Mantia



Report on Special Investigation of the  
School Nutrition Association of Iowa

Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 9909

DO NOT CASH IF THIS DOCUMENT DOES NOT HAVE A LARGE FANT IMAGE OF THE "SECURE DOCUMENT" (HMMO OVER A RADINO PATTERN OF THE WORDS "SECURE DOCUMENT").

**National food group** 46820 MAGELLAN DRIVE, SUITE A  
NOVI, MI 48377-2454

**WELLS FARGO** Wells Fargo Bank, N.A.

045289  
11-24/1210

DATE 04/12/12 AMOUNT \*\*\*\*\*830.00\*

\*EIGHT HUNDRED THIRTY AND XX / 100

PAY TO THE ORDER OF: SNAI  
Attn: Norma La Mantia  
3143 West 34th St.  
Davenport, IA 52806

NATIONAL FOOD GROUP, INC.  
*Scott H.*

045289

9909-10

SEC. 1

FOR DEPOSIT ONLY

ENDORSEMENT AREA: Know Your Endorser: Requires Identification.

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE.  
RESERVED FOR FINANCIAL INSTITUTION USE.

*Norma La Mantia*  
9909

THIS CHECK MUST HAVE THE FOLLOWING SECURITY FEATURES:  
• WATER MARKING IN CHECK FRONT OR BACK AND IN ENDORSEMENT  
• BURSTED IF PHOTOGRAPHED OR SCANNED (NOT REPRODUCIBLE BUT APPEAR  
FACE OF CHECK HAS A METACOLOR PATTERNING WITH FADING  
SAFETY PATTERN, INVISIBLE FIBERS, AND BACK WHICH  
• FLUORESCENCE UNDER ULTRAVIOLET LIGHT IN CHECKS  
• PAPER COMBAINS CHEMICAL ALTERATION IN CHECKS  
• METACOLOR "SECURE DOCUMENT" WATERMARK ON BACK, HOLD AT  
SECURITY EYEGLASS ASSANCE OF ORIGINAL DOCUMENT VERIFIABLE  
ON BACK OF CHECK






## Appendix 7

### Report on Special Investigation of the School Nutrition Association of Iowa

Copies of Selected Checks Deposited to IH Mississippi Valley Credit  
Union Account Ending in 9909



WOLFF GROUP LLC 09/11 PO BOX 1708 GRAND RAPIDS, MI 49501-1708		COMERCA BANK <small>Member FDIC</small>	2957 9-8920 431
		4/25/2012	
PAY TO THE ORDER OF	SNAI	\$	\$4,950.00
Four Thousand Nine Hundred Fifty Dollars and 00 Cents		DOLLARS	
MEMO	SNAI NORMA LAMANTIA SNAI ASSOCIATION MGR DAVENPORT IA 52806		
#002957			

[REDACTED] 9909-10	
#554	
FOR DEPOSIT ONLY	
[REDACTED]	
858828546 85832812 2711836623 18315	

*Norma Lamantia*  
9909



Report on Special Investigation of the  
School Nutrition Association of Iowa  
Copy of Sample Registration Form for Annual Conference

	<b>SCHOOL NUTRITION ASSOCIATION IOWA</b> <b>59<sup>th</sup> Annual Conference</b> June 14th and June 15th, 2016 Marriott Hotel and Conference Center in Coralville, IA	
<i>SNAIowa "P's in a Pod: People, Purpose, Passion and Progress"</i> <b>WE'RE ALL IN THIS TOGETHER</b>		

Please Print Clearly	
Name <u>Cafeteria Staff</u>	SNAI Member # _____
Home Address _____ City _____ State _____ Zip _____	
Email address _____	Summer Phone _____
School Name _____	

<b>CONFERENCE HIGHLIGHTS INCLUDE:</b>  Tami West – Keynote Speaker Brush & Barrel – Painting Party Entertainment Bureau Updates and Breakout Sessions Break Out Sessions	Pre-Con Session Monday 13th: Nutrition 101 Yes _____ No <u>X</u>  Taco Bar Supper Yes <u>2</u> No _____ Painting Party Yes <u>2</u> No _____
---	--

<b>CONFERENCE REGISTRATION FEES:</b>				
(Registration is non-refundable, but is transferable to another person unless the event is cancelled by SNAI)				
Pre-Con Session Nutrition 101	\$25.00	Member	Non Member	
Level One-Full Conference (FS Director/Buyer)	\$105.00		\$140.00	<u>105.00</u>
Level Two-Full Conference (FS Personnel)	\$ 70.00		<u>\$105.00</u>	<u>x 7</u> <u>735.00</u>
Level Three-Full Conference (Retired)	\$ 75.00		\$100.00	
Level Four-Tuesday Only	\$ 65.00		\$ 90.00	
Level Five-Wednesday Only	\$ 45.00		\$ 70.00	
Late Fees Apply After JUNE 6, 2016	\$ 20.00		\$ 20.00	
<b>TOTAL</b>				<u>840.00</u>
Email any special needs/requests to: <a href="mailto:snaiowa@msn.com">snaiowa@msn.com</a>				

Make check or purchase order  
Payable to SNAI :

Norma LaMantia SNAI  
5905 Lorton Ave.  
Davenport, Iowa 52807  
(563) 349-3215  
[snaiowa@msn.com](mailto:snaiowa@msn.com)

Marriott Hotel and Conference Center  
300 East 9<sup>th</sup> Street  
Coralville, IA 52241  
319-688-4000

\*Reservations must be secured with a  
credit card or pre-paid

Standard Room \$115.00 plus taxes

One person per Registration Form  
PLEASE MAKE COPIES

EB Register by May 20, 2016

**VISIT OUR WEBSITE [snaiowa.org](http://snaiowa.org) for ONLINE REGISTRATION**

Report on Special Investigation of the  
School Nutrition Association of Iowa

Copy of Check Image Obtained from Norma LaMantia

<b>Norma J. Adams</b> <b>Rental Account</b> Davenport, IA 52807 (563) 391-5944		1459 70-8366/2711
PAY TO THE ORDER OF <u>SNAI</u>		\$ <u>10,650.00</u>
Ten thousand Six Hundred Fifty <u>00</u>		
IH MISSISSIPPI VALLEY CREDIT UNION		
FOR <u>Booth</u>		<u>Norma Adams</u> 1459

FEDERAL RESERVE BANK REGULATION CC "A" SECURITY FEATURES ON THE DO (DOWN) OR LEFT (OUT) SIDE OF THE SLIT LINE AND SECURITY FEATURES ASSURE OF THE CREDIT OF THE PAYMENT SYSTEM ASSOCIATION "B" Feedback design is a certification mark of the Check Payment System Association	ENDORSE HERE:  For Deposit Only School Nutrition Association DO NOT SIGN / WRITE / STAMP BELOW THIS LINE FOR FINANCIAL INSTITUTION USAGE ONLY
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DATE

3/23/2014

CURRENCY	DOLLARS	CENTS
COIN		
CHECKS		
2 Grosta 100000		
2 Grosta 65000		
5		
16		
7		
8		
9		
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22		
23		
24		
\$	11300	00

3354730

TOTAL ITEMS

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

PLEASE DEPOSIT HERE

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF OUR UNIVERSAL COMMERCIAL CREDIT OF ANY APPLICABLE COLLECTION AGREEMENT.

SCHOOL NUTRITION ASSOCIATION IOWA

usbank. All of us serving you™

41

██████████

██████████



### Copies of Documents Obtained from Association Records

PLEASE DETACH AND RETAIN THIS STATEMENT AS YOUR RECORD OF PAYMENT. *Thank You.* 0.00 650.00