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NEWS RELEASE

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FOR RELEASE _____ June 6, 2005 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Liscomb. The report covers the period June 1, 2002 through November 30, 2004. The special investigation was requested by the Mayor of the City as a result of concerns regarding payments made to a former City Clerk.

Vaudt reported the special investigation identified \$19,095.96 of improper disbursements to Betty Griffin, the former City Clerk. Of this amount, \$8,097.21 was disbursed for payroll that could not be matched to a pay period and unauthorized pay increases. The remaining amount of \$10,998.75 resulted from unsupported or improper insurance allowances and reimbursements. Ms. Griffin's employment with the City was terminated by the City Council on November 15, 2004.

Vaudt also reported adequate receipt and utility records were not available to determine whether additional amounts may have been misappropriated from utility collections.

The report includes recommendations to strengthen the City's internal controls. Vaudt recommended timesheets or other adequate documentation be maintained for all City employees and reviewed by an independent party for reasonableness.

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

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF LISCOMB
FOR THE PERIOD
JUNE 1, 2002 THROUGH NOVEMBER 30, 2004**

0422-0610-BE00

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties with certain disbursements and at your request, we conducted a special investigation of the City of Liscomb. We have applied certain tests and procedures to selected financial transactions of the City of Liscomb for the period June 1, 2002 through November 30, 2004. Based on discussions with City personnel and a review of relevant information, we performed the following procedures.

- (1) Evaluated the City's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined certain disbursements to determine if they were properly approved and supported by adequate documentation. We also scanned all disbursements for reasonableness.
- (3) Confirmed the former Clerk's attendance at certain training events for which she received mileage reimbursements.
- (4) Examined certain payroll disbursements to determine if they were properly approved and supported by timesheets.
- (5) Confirmed receipts received from the State of Iowa and Marshall County.

These procedures identified \$19,095.96 of improper disbursements to the former City Clerk. We were unable to determine whether additional amounts may have been misappropriated from utility collections during this time period because adequate receipt and utility records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **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 City of Liscomb, other matters might have come to our attention that would have been reported to you.

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

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

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 12, 2005

City of Liscomb
Investigative Summary

Background Information

Betty Griffin was appointed City Clerk by the Liscomb City Council on May 31, 2002. As the City Clerk, Ms. Griffin performed all financial activities of the City. She prepared and distributed utility billings, received and deposited all collections, paid operating expenses and prepared and distributed payroll and reimbursement checks. Disbursements of City funds were to be made by checks drawn on City accounts. The checks required two signatures. Typically, checks were signed by Ms. Griffin and the Mayor. Ms. Griffin was also responsible for preparation of minutes from the Council meetings, monthly financial reports for the Council's review, the City's annual financial reports and maintenance of the City's bank accounts.

According to a Council member we spoke with, previous Clerks for the City were paid an hourly wage for typically eight hours per week. When Ms. Griffin was appointed, the Council expected she would be able to complete her assigned duties during the four hours spent each of two mornings per week, as had been done by previous Clerks. However, Ms. Griffin's posted City Hall hours were 8 a.m. to noon Monday through Friday, thereby incurring 20 hours per week.

In addition to the hourly wage approved by the Council and paid to Ms. Griffin, she received quarterly payments for an insurance allowance established by the Council. She also received reimbursement for costs incurred when traveling to training events or making trips out of town for supplies.

According to minutes of Council meetings, it was not unusual for the Council to request corrections to be made to the monthly financial reports because they were inaccurately prepared by Ms. Griffin. In order to provide the support necessary to successfully carry out the City's financial responsibilities and the other duties assumed by the Clerk, the Council authorized Ms. Griffin to attend various training events sponsored by the Iowa Municipal Finance Officers Association, Iowa League of Cities and Iowa State University's Iowa Municipal Clerks' Institute.

The minutes from the May 11, 2004 Council meeting document the Council approved the bills list presented by the Clerk with the exception of training expenses for the Clerk. The minutes also document during the "Residents Concerns" portion of the agenda, "it was expressed the Clerk's reports not passing was questionable." According to the minutes, the Council assured the public the problem was being looked at. At the end of the meeting, Council entered closed session. According to the minutes, Council returned to open session "with the following options given to the city clerk. The city clerk will be at work from 8:00 a.m. to noon everyday. The clerk will be on a 6 months probation and will have the clerk's report right at the next meeting."

Minutes of subsequent meetings indicate the reports were often incomplete or inaccurate at the time of the meetings. The Council met in special session on August 26, 2004 to discuss Ms. Griffin's review. After the review was completed, a motion was made to remove Ms. Griffin as the Clerk. The motion failed by a vote of two to three.

The Council again met in special session on November 15, 2004 to evaluate Ms. Griffin's performance. Because Ms. Griffin refused a closed session, discussion occurred in open session. After reviewing reasons for dismissal and the procedure for dismissal of city employees, the Council unanimously voted to terminate Ms. Griffin's employment effective November 15, 2004.

At the November 15, 2004 meeting, the Council also authorized hiring the Clerk from a nearby city as interim Clerk on a part-time basis. While attempting to bring the City's financial records up-to-date, the interim Clerk identified concerns with certain payments prepared by and issued to Ms. Griffin. The Council directed the City Attorney to contact the Office of Auditor of State to request an investigation of the City's disbursements. As a result of that request, we performed the

procedures detailed in the Auditor of State's Report for the period June 1, 2002 through November 30, 2004.

Detailed Findings

These procedures identified \$19,095.96 of improper disbursements to the former City Clerk. We were unable to determine whether additional amounts may have been misappropriated from utility collections during this time period because adequate receipt and utility records were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

Payroll – Ms. Griffin's pay was to be calculated by multiplying her hourly wage by the number of hours worked. As stated previously, when Ms. Griffin was appointed, the Council expected she would be able to complete her assigned duties in eight hours per week, as had been done by previous Clerks. However, the payroll register documents Ms. Griffin was typically paid 20 hours per week. While we could not find documentation authorizing which days of the week and the specific hours City Hall was to be open in 2002 or 2003, the payroll disbursements to Ms. Griffin that were approved by the Council were for more than eight hours per week. The minutes of the May 11, 2004 Council meeting document the Council's approval of City Hall's operating hours of "8:00 a.m. to noon everyday."

Between June 1, 2002 and November 30, 2004, 96 disbursements described as payroll or wages were made to Ms. Griffin. The payments total \$22,291.51 and have been summarized in **Exhibit B**. Ms. Griffin's first paycheck from the City was dated June 19, 2002 and was for the pay period of June 1 through June 14, 2002. As illustrated by the **Exhibit**, some of the initial checks issued by Ms. Griffin to herself indicate the specific time period for which she was paid. However, the descriptions on checks issued after September 2002 are less specific.

Using the two week pay periods identified in the accounting records by Ms. Griffin for checks issued during the summer of 2002, we prepared a listing of two week intervals and attempted to match the paychecks issued to Ms. Griffin and checks recorded in the payroll register with the calculated pay periods. We identified 31 of the 96 disbursements to Ms. Griffin that could not be matched to a pay period. The disbursements are identified in **Exhibit B**. Of the 31 disbursements, 28 were for the same amount of Ms. Griffin's net pay for 40 hours of service. The remaining checks appear to be the net pay associated with 47 or 48 hours of service.

Of the 31 disbursements, 9 were included in the payroll register and taxes and other withholdings were deducted from the gross pay recorded in the register. The City also contributed the employer's share of FICA and IPERS for these payments. The costs incurred by the City for these 9 disbursements total \$2,913.25 and are summarized in **Exhibit C**. The total has also been included in **Exhibit A**.

The remaining 22 disbursements to Ms. Griffin that could not be matched to a pay period were not recorded in the payroll register. As a result, taxes and other withholdings were not paid for those amounts and the City did not incur a cost for related FICA and IPERS. The 22 disbursements total \$5,113.08 and are summarized in **Exhibit D**. The total is included in **Exhibit A**.

We also identified the following concerns about the payroll disbursements made to Ms. Griffin.

- Only 5 of the 65 disbursements matched with a pay period were supported by timesheets. Ms. Griffin prepared timesheets only for the period June 1, 2002 through August 9, 2002. Because Ms. Griffin did not prepare timesheets that were reviewed and approved by an independent party, we were unable to determine if the amounts paid to Ms. Griffin were appropriate for the number of hours she worked.

- On two separate occasions, Ms. Griffin calculated her gross pay using an increased pay rate that had not yet been approved by the Council. On September 9, 2002, the Council approved a resolution to increase Ms. Griffin's salary by \$.50 per hour. According to the resolution, it was effective upon its approval. However, Ms. Griffin used the new hourly rate of \$7.00 per hour on the payroll check she prepared for herself dated September 6, 2002. The paycheck appears to be for the period August 24 through September 6, 2002.

On August 11, 2003, the Clerk presented a resolution to the Council authorizing another \$.50 per hour raise to bring her hourly wage rate to \$7.50. The resolution was tabled at the meeting and was not presented to the Council for approval again. However, the Clerk prepared two payroll checks for herself, dated August 22, 2003 and September 2, 2003, using the \$7.50 per hour rate. On subsequent payroll checks, the Clerk used the authorized \$7.00 per hour rate.

Use of the unauthorized pay increases resulted in \$70.88 of unauthorized disbursements, as summarized in the following table. The unauthorized disbursements have been included in **Exhibit A**.

Date of check	Check Number	Number of hours	Unauthorized Gross Pay	City's Share of			Total Costs
				FICA 6.2%	Medicare 1.45%	IPERS 5.75%	
09/06/02	1104	45	\$ 22.50	1.40	0.33	1.29	25.52
08/22/03	1569	40	20.00	1.24	0.29	1.15	22.68
09/02/03	1570	40	20.00	1.24	0.29	1.15	22.68
Total			\$ 62.50	3.88	0.91	3.59	70.88

- Only 24 of the 96 disbursements could be traced to an amount approved by the Council. Of the remaining 72 payments, 15 were approved, but at a slightly different amount than the actual payment, and 57 could not be traced to an approved listing in Council minutes. Ms. Griffin was inconsistent in the manner in which she summarized payroll for the Council's approval. On some disbursement listings, she included the net amount of each disbursement separately for each individual; on other listings she included the gross amount. Yet other listings included only the total amount of payroll (net or gross) for more than one individual or for more than one pay period. While 57 disbursements were not approved by the Council, as identified in **Exhibit B**, a number of them appear to be related to a pay period and, therefore, were not included in **Exhibit A**.
- The 3 checks listed in the following table were redeemed prior to the date they were recorded in the accounting records.

Check Number	Date in Accounting Records	Date Redeemed
1104	09/06/02	09/05/02
1129	09/20/02	09/19/02
1276	12/19/02	12/18/02

Other Disbursements to Ms. Griffin – As previously stated, Ms. Griffin, also received quarterly payments for an insurance allowance established by the Council. She also received reimbursement for costs incurred when traveling to training events or making trips out of town for supplies. She did not submit claims for each of the reimbursements made for these trips.

We examined each of the 66 payments for insurance allowances and reimbursements issued to Ms. Griffin between June 1, 2002 and November 30, 2004. The payments are summarized in the following table and listed in **Exhibit E**.

Description	(a) Insurance	(b) Mileage and Insurance	(c) Mileage	(d) No Description	Total
Total paid to Ms. Griffin	\$ 3,230.00	3,522.00	5,145.50	1,096.00	12,993.50
Less: Allowable Amount	900.00	-	1,104.75	-	2,004.75
Improper Disbursements	\$ 2,330.00	3,522.00	4,040.75	1,096.00	10,988.75

The improper disbursements are explained in greater detail in the following paragraphs. The \$10,988.75 has been included in **Exhibit A**.

(a) Insurance – On November 11, 2002, the City Council approved the following resolution.

“RESOLUTION SETTING INSURANCE ALLOWANCE PER QUARTER FOR CITY CLERK

WHEREAS, the City of Liscomb is setting an insurance allowance of \$100 per quarter to be paid to the City Clerk for any medical expenses incurred for her health care. This may be used toward doctor’s bills or toward medicine. The Clerk must provide proof by showing Council paid Doctor’s or Medicine bills each quarter.”

According to a Council member we spoke with, the Council did not request supporting documentation for the allowance payments made to Ms. Griffin. Because the Council did not request supporting documentation for the insurance allowance established by the resolution or require it be filed with the City’s records, payments to Ms. Griffin for the 9 quarters listed below were considered appropriate even though they were not supported by invoices, receipts or claims. Ms. Griffin received \$100 for each of the 9 quarters. To prepare the list of appropriate quarters, we assumed the resolution was effective for the quarter in which it was implemented and Ms. Griffin was entitled to a non-prorated payment for the quarter during which her employment was terminated.

Quarters Ended		
• 12/31/02	• 09/30/03	• 06/30/04
• 03/31/03	• 12/31/03	• 09/30/04
• 06/30/03	• 03/31/04	• 12/31/04

However, as illustrated by **Exhibit E**, Ms. Griffin issued more than 9 checks to herself for insurance payments. She actually issued 22 checks to herself that were described as insurance payments or recorded with an insurance code in the accounting records. As illustrated by **Exhibit E**, several of the 22 checks to Ms. Griffin were for more than \$100 each, even though the authorized amount was only \$100 per quarter. The 22 disbursements total \$3,230. The following table summarizes the amount of unauthorized insurance payments made to Ms. Griffin.

Total insurance payments to Ms. Griffin	\$ 3,230.00
Less: Authorized amount of insurance payments to Ms. Griffin	900.00
Improper insurance payments	<u>\$ 2,330.00</u>

(b) Mileage and insurance – In addition to the 22 checks for insurance, 11 checks issued to Ms. Griffin were described as a combination of insurance allowances and mileage reimbursements. However, the accounting records do not show what portion of each payment was for mileage and what portion was for insurance. The 11 checks total \$3,522.00 and none were supported by a claim.

Since all authorized insurance allowances are included in the previous paragraph labeled **(a)** and because mileage reimbursements should only be paid after a claim with proper supporting documentation is filed, the entire \$3,522.00 disbursed is improper.

(c) Mileage reimbursements – The following improper mileage disbursements were identified.

Description	Mileage
Claims without descriptions	\$ 3,336.90
Mileage claimed exceeded actual mileage	223.85
Unable to confirm trip	270.00
Duplicate payment	210.00
Improper mileage	\$ 4,040.75

- Claims without descriptions - Each of the mileage reimbursements to Ms. Griffin should have been supported by a claim documenting the destination traveled to, the purpose of the travel, the number of miles traveled, the reimbursement rate per mile and the total reimbursement amount. Of the mileage reimbursements listed in **Exhibit E**, 23 did not include a proper description.
- Mileage claimed exceeded actual mileage - Several of the mileage reimbursements issued to Ms. Griffin were related to training events or meetings sponsored by the Iowa Municipal Finance Officers Association (IMFOA), Iowa League of Cities and Iowa State University’s Iowa Municipal Clerks’ Institute. For each of the reimbursements identified as related to training by these sponsors, we confirmed Ms. Griffin’s attendance at the event. However, for 6 reimbursement claims, Ms. Griffin claimed more than the actual mileage between Liscomb and the location of the training. Using the rate per mile paid to Ms. Griffin, the amount of mileage overpaid to Ms. Griffin for these 6 trips totals \$223.85. These overpayments are included in **Exhibit E**.

Description and Destination	Check Number	Number of Miles Claimed	Number of miles from Liscomb to Destination & Return	Reimbursement for Excess Miles
Clerk’s Institute in Ames (5 round trips)	1047	600	500	\$ 32.00
IMFOA Conference in Des Moines (3 round trips)	1156	500	405	34.20
Budget Workshop in Des Moines (1 round trip)	1273	300	135	59.40
Clerk’s School in Ames (5 round trips)	1516	600	500	35.00
Budget Workshop in Ames (1 round trip)	1736	200	100	35.00
IMFOA Conference in Des Moines (3 round trips)	1858	485	405	28.25
Total				\$ 223.85

- Unable to confirm trip – We were unable to confirm two IPERS trips claimed by Ms. Griffin. The amount reimbursed to Ms. Griffin for the trips totals \$270.00 and is included in **Exhibit E**.

- Duplicate payment – As identified in **Exhibit E**, Ms. Griffin received a \$210.00 reimbursement on July 28, 2003 for mileage incurred while attending the Clerk’s School in Ames. She received a second \$210.00 reimbursement for the same mileage on August 11, 2003.

(d) No description – Each payment by the City should be supported by a claim, invoice or other appropriate documentation. Ms. Griffin received three payments for which no description was provided. The payments total \$1,096.00 and are included in **Exhibit E**.

CITY RECEIPTS

The City’s primary revenue sources are property taxes collected by the County and remitted to the City, property tax replacement, local option sales tax and street construction funds from the State of Iowa and water billings.

We examined information provided by Marshall County and the State of Iowa to determine if any of these funds were not properly deposited to the City’s account. We traced all funds from the County and the State to their proper deposit in the City’s checking account.

The City’s Public Works employee is responsible for reading water meters each month for each residence or business receiving water. He records the month’s water usage on a spreadsheet that is used by the Clerk to enter the usage information into the City’s computerized billing system. Because we were unable to locate any monthly reconciliations prepared by Ms. Griffin for the billings, we attempted to reconcile the amount billed to the amount collected and subsequently deposited for the month of October 2004. While we were able to trace collections recorded in the billing system for most customers to a deposit to the City’s bank account, there were adjustments made to the billing system that could not be traced to a deposit or to other supporting documentation explaining the necessity and accuracy of the posting. As a result, we were unable to determine whether additional amounts may have been misappropriated from utility collections during the time period of our review because adequate receipt and utility records were not available.

RECOMMENDED CONTROL PROCEDURES

As part of our investigation, we reviewed the procedures used by the City of Liscomb to perform bank reconciliation functions and process receipts, disbursements, payroll and investments. 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 that the actions of one individual will act as a check on those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City of Liscomb’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 Clerk had control over each of the following areas for the City:
 - (1) Receipts – collecting, depositing, journalizing and posting.
 - (2) Investments – investing, recording and custody.
 - (3) Disbursements – check preparation, distribution and posting.
 - (4) Payroll – preparation and distribution.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the functions listed above should be segregated. In addition, Council members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

(B) Disbursements - During our review of the City’s disbursements for the period June 1, 2002 through November 30, 2004, the following conditions were identified:

- (1) A number of disbursements, including travel reimbursements paid to the former Clerk, were not supported by invoices or other documentation.
- (2) The City provided quarterly payments to the former Clerk for an insurance allowance. However, documentation to support the payments was not requested or required.

Recommendation – All City disbursements should be supported by a claim, invoice or other appropriate documentation. Reimbursements to employees should be reviewed by an independent party for support, reasonableness and approval.

The City should request and retain copies of supporting documentation for quarterly insurance allowances to ensure compliance with the City’s resolution and the accuracy of disbursements.

(C) Payroll Records - The City Clerk did not maintain a timesheet or other adequate documentation to record hours worked.

Recommendation – Timesheets or other adequate documentation should be prepared by each City employee and reviewed by an independent party for reasonableness and approval. The approval should be indicated by a signature or other documentation. In addition, the payroll register should periodically be reviewed by a Council Member or the Mayor for reasonableness and compared to payroll information recorded in accounting records.

(D) Reconciliation of Utility Billings, Collections and Delinquencies – Utility billings, collections and delinquent accounts were not reconciled.

Recommendation – Procedures should be established to reconcile utility billings, collections and delinquencies. The Council should review the reconciliations and monitor delinquencies.

(E) Accounting Policies and Procedures Manual – The City does not have an accounting policies and procedures manual.

Recommendation – An accounting policies and procedures manual should be developed to provide the following benefits:

- (1) Aid in training additional or replacement personnel by providing job descriptions.
- (2) Help achieve uniformity in accounting and in the application of policies and procedures such as insurance allowances, mileage reimbursements and scheduled pay dates for city employees.
- (3) Save supervisory time by recording decisions so they will not have to be made each time the same, or a similar, situation arises.

Exhibits

City of Liscomb

Special Investigation of the
City of Liscomb

Summary of Findings
For the period June 1, 2002 through November 30, 2004

Description	Exhibit / Page Number	Amount
Improper Payroll Disbursements:		
Recorded payroll, not matched with a pay period	C	\$ 2,913.25
Unrecorded payroll, not matched with a pay period	D	5,113.08
Unauthorized pay increases	Page 6	70.88
Improper Non-payroll Disbursements to Betty Griffin:		
Insurance payments, mileage and other reimbursements	E	<u>10,998.75</u>
Total		<u><u>\$ 19,095.96</u></u>

Exhibit BSpecial Investigation of the
City of LiscombPayroll Disbursements to Betty Griffin
For the period June 1, 2002 through November 30, 2004

Date in Payroll Register	Per Accounting Records				
	Date	Check Number	Description	Amount	Pay Period
^^	06/19/02	8615	6/01/2002 - 06/14/2002	\$ 216.26 ##	06/01/02 to 06/14/02
^^	06/28/02	8617	6/17/2002 - 6/30/2002	225.78 ##	06/15/02 to 06/28/02
07/13/02	07/13/02	1045	PAYROLL 7/1-7/12 2002	224.89 ##	06/29/02 to 07/12/02
07/26/02	07/26/02	1049	PAYROLL JULY 15-26 2002	283.92 ##	07/13/02 to 07/26/02
08/09/02	08/09/02	1075	PAYROLL FOR 8/6/02	220.14	07/27/02 to 08/09/02
08/23/02	08/21/02	1099	PAYROLL FOR AUGUST 12-23	206.72 ##	08/10/02 to 08/23/02
09/06/02	09/06/02	1104	PAYROLL	253.24	08/24/02 to 09/06/02
09/20/02	09/20/02	1127*	PAYROLL FOR 9/9/02-9/20/	210.60 ##	09/07/02 to 09/20/02
10/01/02	10/01/02	1131	PAYROLL FOR SEPT/OCT	204.51	09/21/02 to 10/04/02
10/10/02	10/10/02	1134	PAYROLL	228.22	^
10/16/02	10/16/02	1155	PAYROLL FOR OCT/NOV	253.24 ##	10/05/02 to 10/18/02
11/04/02	11/04/02	1158	PAYROLL	228.22 ##	10/19/02 to 11/01/02
11/15/02	11/14/02	1210	PAYROLL FOR NOVEMBER	228.22	11/02/02 to 11/15/02
11/28/02	11/21/02	1214*	PAYROLL	228.22	11/16/02 to 11/29/02
12/06/02	12/09/02	1224	PAYROLL FOR DEC 2002	228.22	11/30/02 to 12/13/02
12/20/02	12/19/02	1274	PAYROLL FOR 12/9-12/20	264.66 ##	^
12/26/02	12/26/02	1276	PAYROLL FOR DEC/JAN 02/0	264.66	12/14/02 to 12/27/02
01/09/03	01/09/03	1282	PAYROLL FOR JAN 01-12 20	228.22	12/28/02 to 01/10/03
01/22/03	01/22/03	1309*	PAYROLL FOR JAN.2003	367.14 ##	01/11/03 to 01/24/03
02/05/03	02/05/03	1315	PAYROLL FOR FEB 2003	279.27 ##	01/25/03 to 02/07/03
02/10/03	02/10/03	1318	PAYROLL FOR FEB.	228.22	^
02/18/03	02/18/03	1346	PAYROLL FOR FEB	228.22	02/08/03 to 02/21/03
03/01/03	02/25/03	1352	PAYROLL 40 HOURS	228.22	^
03/10/03	03/10/03	1355	PAYROLL FOR MARCH 2003	228.22	02/22/03 to 03/07/03
03/18/03	03/18/03	1379	PAYROLL FOR MARCH	279.27 ##	03/08/03 to 03/21/03
**	03/27/03	1383	PAYROLL FOR MAR/APRIL	228.22 ##	^

Special Investigation of the
City of Liscomb

Payroll Disbursements to Betty Griffin
For the period June 1, 2002 through November 30, 2004

Per Accounting Records						
Date in Payroll Register	Date	Check Number	Description	Amount	Pay Period	
04/10/03	04/10/03	1384	PAYROLL FOR APRIL 2003	228.22	03/22/03	to 04/04/03
04/17/03	04/17/03	1407	PAYROLL FOR APRIL	228.22	04/05/03	to 04/18/03
05/01/03	05/01/03	1413	PAYROLL	228.22	04/19/03	to 05/02/03
05/12/03	05/12/03	1415	PAYROLL	228.22	05/03/03	to 05/16/03
05/21/02	05/22/03	1441	PAYROLL MAY 2003	228.22 ##		^
06/03/03	06/03/03	1445	PAYROLL FOR JUNE 03	228.22 ##	05/17/03	to 05/30/03
06/10/03	06/09/03	1470	PAYROLL	228.22 ##	05/31/03	to 06/13/03
06/22/03	06/23/03	1477	PAYROLL FOR JUNE 03	228.22 ##	06/14/03	to 06/27/03
07/01/03	07/01/03	1480	PAYROLL	228.22 ##		^
07/03/05	07/14/03	1482	PAYROLL FOR JULY 2003	228.22	06/28/03	to 07/11/03
07/21/03	07/18/03	1515	PAYROLL 2003	330.33 ##	07/12/03	to 07/25/03
08/01/03	08/01/03	1518	PAYROLL AUGUST 2003	228.22 ##		^
08/11/03	08/11/03	1525	PAID AUGUST 03 SALARY	228.22	07/26/03	to 08/08/03
08/22/03	08/22/03	1569	PAID PAYROLL WAGES	242.95 ##	08/09/03	to 08/22/03
09/02/03	09/02/03	1570	PAYROLL SEPTEMBER 2003	242.95 ##	08/23/03	to 09/05/03
**	09/08/03	1578	PAID PAYROLL SEPT 2003	228.22		^
09/18/03	09/18/03	1604	WAGES	228.22 ##	09/06/03	to 09/19/03
09/26/03	09/26/03	1607	WAGES	228.22		^
10/01/03	10/01/03	1608	WAGES	228.22 ##	09/20/03	to 10/03/03
**	10/10/03	1611	WAGES	228.22		^
10/22/03	10/22/03	1644	WAGES	228.22 ##	10/04/03	to 10/17/03
11/02/03	11/03/03	1646	WAGES	228.22 ##	10/18/03	to 10/31/03
11/10/03	11/10/03	1666	WAGES FOR NOVEMBER 03	228.22 ##	11/01/03	to 11/14/03
11/20/03	11/20/03	1676	WAGES FOR NOVEMBER	228.22 ##	11/15/03	to 11/28/03
**	11/24/03	1677	WAGES	228.22 ##		^
**	12/01/03	1678	WAGES	228.22 ##		^
**	12/03/03	1679	WAGES	228.22 ##		^

Exhibit BSpecial Investigation of the
City of LiscombPayroll Disbursements to Betty Griffin
For the period June 1, 2002 through November 30, 2004

Date in Payroll Register	Per Accounting Records				
	Date	Check Number	Description	Amount	Pay Period
12/08/03	12/08/03	1681	WAGES	228.22	11/29/03 to 12/12/03
**	12/11/03	1730	WAGES	228.22 ##	^
**	12/17/03	1731	WAGES	228.22 ##	^
12/22/03	12/22/03	1734	WAGES FOR DECEMBER	228.22 ##	12/13/03 to 12/26/03
**	12/29/03	1735	WAGES	228.22 ##	^
01/12/04	01/12/04	1739	WAGES	228.22	12/27/03 to 01/09/04
**	01/19/04	1765	WAGES	228.22 ##	^
01/22/04	01/22/04	1766	WAGES POR 40 HOURS	228.22 ##	01/10/04 to 01/23/04
**	01/29/04	1771	WAGES 2004	228.22 ##	^
02/03/04	02/03/04	1772	WAGES FOR FEB. 04	228.22 ##	01/24/04 to 02/06/04
No Date	02/09/04	1776	WAGES FOR FEB	228.22	02/07/04 to 02/20/04
**	02/26/04	1798	WAGES	228.22 ##	^
No Date	03/08/04	1802	WAGES	228.22	02/21/04 to 03/05/04
No Date	03/17/04	1824	WAGES	228.22	03/06/04 to 03/19/04
**	03/29/04	1827	WAGES	228.22 ##	^
No Date	04/12/04	1834	WAGES	228.22	03/20/04 to 04/02/04
No Date	04/19/04	1861	WAGES	228.22	04/03/04 to 04/16/04
No Date	04/29/04	1865	WAGES	228.22 ##	04/17/04 to 04/30/04
No Date	05/10/04	1872	WAGES	228.22	05/01/04 to 05/14/04
No Date	05/17/04	1906	WAGES	228.22 ##	05/15/04 to 05/28/04
06/01/04	06/01/04	1911	WAGES	228.22 ##	^
06/14/04	06/14/04	1917	WAGES	228.22	05/29/04 to 06/11/04
06/30/04	06/30/04	1951	WAGES	228.22 ##	06/12/04 to 06/25/04
07/12/04	07/12/04	1960	WAGES	228.22	06/26/04 to 07/09/04
07/26/04	07/26/04	2013	WAGES	228.22 ##	07/10/04 to 07/23/04
No Date	08/09/04	2020	WAGES	229.22	07/24/04 to 08/06/04
No Date	08/16/04	2040	WAGES	229.22 ##	08/07/04 to 08/20/04

Special Investigation of the
City of Liscomb

Payroll Disbursements to Betty Griffin
For the period June 1, 2002 through November 30, 2004

Date in Payroll Register	Per Accounting Records					Pay Period
	Date	Check Number	Description	Amount		
**	08/18/04	2042	WAGES	229.22	##	^
**	08/20/04	2043	WAGES	229.22	##	^
**	08/27/04	2048	WAGES	229.22	##	^
No Date	09/01/04	2049	WAGES	229.22	##	08/21/04 to 09/03/04
No Date	09/13/04	2054	WAGES	229.22		09/04/04 to 09/17/04
**	09/23/04	2084	WAGES	229.22	##	^
No Date	10/01/04	2085	WAGES	229.22	##	09/18/04 to 10/01/04
**	10/05/04	2089	WAGES	229.22		^
No Date	10/12/04	2091	WAGES FOR 36 HOURS	204.38		10/02/04 to 10/15/04
No Date	10/18/04	2110	WAGES	270.84	##	10/16/04 to 10/29/04
**	10/25/04	2113	WAGES	270.84	##	^
**	10/29/04	2119	WAGES	270.84		^
**	11/08/04	2121	WAGES	229.22		^
**	11/12/04	2146	WAGES	229.22	##	^
No Date	11/15/04	2147	WAGES	229.22	##	10/30/04 to 11/12/04
No Date	11/23/04	2149	WAGES	31.02		11/13/04 to 11/26/04
	Total			<u>\$22,291.51</u>		

^^ - Payroll register prior to July 1, 2002 was not available.

- Two week periods established using information recorded in the payroll register in the summer of 2002.

- Disbursement could not be traced to approval by Council.

^ - Check cannot be associated with a pay period. See **Exhibit C** or **D**.

** - Disbursements were not recorded in payroll register. See **Exhibit D**.

* - Checks identified in the accounting records as 1127, 1214 and 1309 cleared the bank as check numbers 1129, 1215 and 1310, respectively.

Special Investigation of the
City of Liscomb

Recorded Payroll, Not Matched with a Pay Period
For the period June 1, 2002 through November 30, 2004

Date in Paryroll Register	Per Accounting Records				Per Payroll Register			
	Date	Check Number	Amount	Hours Paid	Gross Pay	FICA 6.2%	Medicare 1.45%	IPERS 3.7%
10/10/02	10/10/02	1134	\$228.22	40.00	\$ 280.00	17.36	4.06	10.36
12/20/02	12/19/02	1274	264.66	47.00	329.00	20.40	4.77	12.17
02/10/03	02/10/03	1318	228.22	40.00	280.00	17.36	4.06	10.36
03/01/03	02/25/03	1352	228.22	40.00	280.00	17.36	4.06	10.36
05/21/03	05/22/03	1441	228.22	40.00	280.00	17.36	4.06	10.36
07/01/03	07/01/03	1480	228.22	40.00	280.00	17.36	4.06	10.36
08/01/03	08/01/03	1518	228.22	40.00	280.00	17.36	4.06	10.36
09/26/03	09/26/03	1607	228.22	40.00	280.00	17.36	4.06	10.36
06/01/04	06/01/04	1911	228.22	40.00	280.00	17.36	4.06	10.36
	Total				<u>\$2,569.00</u>	<u>159.28</u>	<u>37.25</u>	<u>95.05</u>

Withholdings			Net Pay	Employer's Share of				Total Cost to City
Federal W/H Tax	State W/ H Tax	Total		FICA 6.2%	Medicare 1.45%	IPERS 5.75%	Total	
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
21.00	6.00	64.34	264.66	20.40	4.77	18.92	44.09	373.09
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
16.00	4.00	51.78	228.22	17.36	4.06	16.10	37.52	317.52
149.00	38.00	478.58	2,090.42	159.28	37.25	147.72	344.25	2,913.25

City of Liscomb

Special Investigation of the
City of Liscomb

Unrecorded Payroll, Not Matched with a Pay Period
For the period June 1, 2002 through November 30, 2004

Per Accounting Records

Check Date	Check Number	Description	Amount
03/27/03	1383	PAID PAYROLL FOR MAR/APRIL	\$ 228.22
09/08/03	1578	PAID PAYROLL SEPT 2003	228.22
10/10/03	1611	PAID WAGES	228.22
11/24/03	1677	PAID WAGES	228.22
12/01/03	1678	PAID WAGES	228.22
12/03/03	1679	PAID WAGES	228.22
12/11/03	1730	PAID WAGES	228.22
12/17/03	1731	PAID WAGES	228.22
12/29/03	1735	PAID WAGES	228.22
01/19/04	1765	PAID WAGES	228.22
01/29/04	1771	PAID WAGES 2004	228.22
02/26/04	1798	PAID WAGES	228.22
03/29/04	1827	PAID WAGES	228.22
08/18/04	2042	PAID WAGES	229.22
08/20/04	2043	PAID WAGES	229.22
08/27/04	2048	PAID WAGES	229.22
09/23/04	2084	PAID WAGES	229.22
10/05/04	2089	PAID WAGES	229.22
10/25/04	2113	PAID WAGES	270.84
10/29/04	2119	PAID WAGES	270.84
11/08/04	2121	PAID WAGES	229.22
11/12/04	2146	PAID WAGES	229.22
		Total	<u><u>\$5,113.08</u></u>

Special Investigation of the
City of Liscomb

Non-payroll Disbursements to Betty Griffin
For the period June 1, 2002 through November 30, 2004

							Per Claim
Date	Check Number	Description Per Accounting System	Description	Destination	Number of Miles	Rate	
07/23/02	1047	MILEAGE FOR SCHOOL	mileage for Clerk's School	Ames	600	\$ 0.32	
10/25/02	1156	MILEAGE FOR MEETING IN DES MOINES 10/24-25/02	<i>No claim</i>	-	-	-	
10/28/02	1157	MILEAGE FOR IPERS TRIP	<i>No claim</i>	-	-	-	
11/14/02	1209	INSURANCE PAYMENT	Insurance	-	-	-	
11/22/02	1216	PAYMENT	<i>No description on claim</i>	-	-	-	
12/09/02	1225	PAYMENT FOR MILEAGE	Mileage	Des Moines	250	0.36	
12/12/02	1273	MILEAGE FOR TRIP FOR BUDGETING	Trip for budgeting	Des Moines	300	0.36	
01/09/03	1281	INSURANCE FOR 1ST QUARTER	1 Quarter Insurance	-	-	-	
01/13/03	1286	MILEAGE FOR AMES TRIP	Mileage	Ames	100	0.36	
02/27/03	1351	INSURANCE PAYMENT	<i>No claim</i>	-	-	-	
03/10/03	1354	INSURANCE PAYMENT	<i>No description on claim</i>	-	-	-	
04/15/03	1409	MILEAGE FOR TRIPS	Implementing GASB 34 NOAA and Insurance lawyer Spring IMFOA	Waverly Marshalltown Des Moines	450	0.36	
04/23/03	1408	MILEAGE	Mileage	#	640	0.36	
05/20/03	1440	MILEAGE	<i>No claim</i>	-	-	-	
05/23/03	1443	MILEAGE FOR DES MOINES	Mileage for Des Moines trip	Des Moines	#	#	
05/28/03	1444	MILEAGE	<i>No description on claim</i>	-	-	-	
06/06/03	1447	MILEAGE FOR IPERS TRIP	IPERS Trip	#	#	#	
06/13/03	1474	MILEAGE FOR 4 TRIPS	Mileage	#	420	#	
06/20/03	1476	INSURANCE	<i>No claim</i>	-	-	-	
07/01/03	1479	INSURANCE	<i>No claim</i>	-	-	-	
07/15/03	1514	MILEAGE FOR TRIPS TO DES MOINES AND WAVERLY	<i>No claim</i>	-	-	-	
07/28/03	1516	MILEAGE FOR WEEK OF SCHOOL	Mileage for schooling	#	600	0.35	
08/05/03	1519	INSURANCE	<i>No claim</i>	-	-	-	
08/11/03	1524	MILEAGE FOR SCHOOL	Copy for council	#	600	0.35	

Amount Paid							
Mileage	Insurance	Insurance (Not Allocated)	No Description	Total	Amount Allowable	Improper Disbursements	
\$ 192.00	-	-	-	192.00	160.00	32.00	^, **
180.00	-	-	-	180.00	145.80	34.20	^, **
90.00	-	-	-	90.00	-	90.00	##
-	100.00	-	-	100.00	100.00	-	
-	100.00	-	-	100.00	-	100.00	*
90.00	-	-	-	90.00	-	90.00	~
108.00	-	-	-	108.00	48.60	59.40	^, **, a
-	100.00	-	-	100.00	100.00	-	
36.00	-	-	-	36.00	-	36.00	~
-	100.00	-	-	100.00	-	100.00	*
-	100.00	-	-	100.00	-	100.00	*
162.00	-	-	-	162.00	162.00	-	
							**
230.40	-	-	-	230.40	-	230.40	~
180.00	-	-	-	180.00	-	180.00	~
180.00	-	-	-	180.00	-	180.00	~
180.00	-	-	-	180.00	-	180.00	~
180.00	-	-	-	180.00	-	180.00	##
151.20	-	-	-	151.20	-	151.20	~
-	100.00	-	-	100.00	100.00	-	
-	100.00	-	-	100.00	100.00	-	
171.50	-	-	-	171.50	-	171.50	~
210.00	-	-	-	210.00	175.00	35.00	^, **
-	100.00	-	-	100.00	-	100.00	*
210.00	-	-	-	210.00	-	210.00	b

Special Investigation of the
City of Liscomb

Non-payroll Disbursements to Betty Griffin
For the period June 1, 2002 through November 30, 2004

							Per Claim	
Date	Check Number	Description Per Accounting System	Description	Destination	Number of Miles	Rate		
09/03/03	1574	INSURANCE	<i>No claim</i>	-	-	-		
09/19/03	1606	MILEAGE/INSURANCE	<i>No description on claim</i>	#	#	#		
10/01/03	1609	INSURANCE	<i>No claim</i>	-	-	-		
10/16/03	1641	MILEAGE	<i>No claim</i>	-	-	-		
10/20/03	1642	MILEAGE	<i>No claim</i>	-	-	-		
10/22/03	1643	MILEAGE FOR DES MOINES	<i>No claim</i>	-	-	-		
10/27/03	1645	MILEAGE	<i>No claim</i>	-	-	-		
11/05/03	1650	MILEAGE	<i>No claim</i>	-	-	-		
11/10/03	1653	MILEAGE FOR CONFERENCE 400 MILES @.35 PER MILE	400 miles x .35	#	400	0.35		
11/19/03	1675	INSURANCE	<i>No claim</i>	-	-	-		
12/22/03	1733	INSURANCE PAYMENT	<i>No claim</i>	-	-	-		
12/30/03	1736	MILEAGE	<i>No claim</i>	-	-	-		
01/12/04	1740	MILEAGE FOR JAN. 6 MEETING 100 MILES AT .35	mileage for budget meeting	#	100	0.35		
03/19/04	1826	INSURANCE	<i>No claim</i>	-	-	-		
04/12/04	1856	INSURANCE PAYMENT	Insurance payment	-	-	-		
04/15/04	1858	MILEAGE FOR IMFOA	<i>No claim</i>	-	-	-		
04/19/04	1860	MILEAGE	<i>No claim</i>	-	-	-		
04/21/04	1863	INSURANCE	<i>No claim</i>	-	-	-		
04/26/04	1864	MILEAGE AND INSURANCE	<i>No claim</i>	-	-	-		
05/03/04	1869	MILEAGE/INSURANCE	<i>No description on claim</i>	#	#	#		
05/11/04	1901	MILEAGE TRIP	<i>No description on claim</i>	#	#	#		
05/14/04	1904	MILEAGE AND INSURANCE	<i>No description on claim</i>	#	#	#		
05/18/04	1907	MILEAGE AND INSURANCE	<i>No description on claim</i>	#	#	#		
05/20/04	1908	MILEAGE AND INSURANCE	<i>No claim</i>	-	-	-		
05/24/04	1909	MILEAGE AND INSURANCE	<i>No claim</i>	-	-	-		
06/16/04	1945	MILEAGE AND INSURANCE	<i>No claim</i>	-	-	-		

Amount Paid							
Mileage	Insurance	Insurance (Not Allocated)	No Description	Total	Amount Allowable	Improper Disbursements	
-	100.00	-	-	100.00	-	100.00	*
56.00	100.00	-	-	156.00	-	156.00	*, ~
-	100.00	-	-	100.00	100.00	-	
105.00	-	-	-	105.00	-	105.00	~
175.00	-	-	-	175.00	-	175.00	~
175.00	-	-	-	175.00	-	175.00	~
140.00	-	-	-	140.00	-	140.00	~
140.00	-	-	-	140.00	-	140.00	~
140.00	-	-	-	140.00	140.00	-	**
-	100.00	-	-	100.00	-	100.00	*
-	100.00	-	-	100.00	-	100.00	*
70.00	-	-	-	70.00	35.00	35.00	^, **, c
35.00	-	-	-	35.00	-	35.00	~
-	400.00	-	-	400.00	100.00	300.00	
-	300.00	-	-	300.00	100.00	200.00	
170.00	-	-	-	170.00	141.75	28.25	^, **
170.00	-	-	-	170.00	-	170.00	~
-	300.00	-	-	300.00	-	300.00	*
-	-	270.00	-	270.00	-	270.00	*, ~
170.00	200.00	-	-	370.00	-	370.00	*, ~
131.00	-	-	-	131.00	-	131.00	~
300.00	130.00	-	-	430.00	-	430.00	*, ~
130.00	200.00	-	-	330.00	-	330.00	*, ~
-	-	330.00	-	330.00	-	330.00	*, ~
-	-	350.00	-	350.00	-	350.00	*, ~
-	-	231.00	-	231.00	-	231.00	*, ~

Special Investigation of the
City of Liscomb

Non-payroll Disbursements to Betty Griffin
For the period June 1, 2002 through November 30, 2004

							Per Claim	
Date	Check Number	Description Per Accounting System	Description	Destination	Number of Miles	Rate		
06/21/04	1948	MILEAGE AND INSURANCE	<i>No claim</i>	-	-	-		
06/24/04	1949	MILEAGE AND INSURANCE	<i>No claim</i>	-	-	-		
06/29/04	1950	<i>None</i>	<i>No claim</i>	-	-	-		
06/30/04	1952	MILEAGE	<i>No claim</i>	-	-	-		
07/12/04	1959	INSURANCE AND MILEAGE	insurance & mileage	#	#	#		
07/15/04	2010	INSURANCE/MILEAGE	<i>No claim</i>	-	-	-		
07/23/04	2012	<i>None</i>	<i>No claim</i>	-	-	-		
07/28/04	2017	INSURANCE/MILEAGE	<i>No claim</i>	-	-	-		
08/02/04	2018	<i>None</i>	<i>No claim</i>	-	-	-		
09/07/04	2051	MILEAGE AND INSURANCE	<i>No claim</i>	-	-	-		
09/13/04	2053	INSURANCE PAYMENT	Insurance	-	-	-		
09/20/04	2083	INSURANCE AND MILEAGE	<i>No claim</i>	-	-	-		
10/20/04	2112	INSURANCE AND MILEAGE	<i>No claim</i>	-	-	-		
10/26/04	2114	MILEAGE	<i>No claim</i>	-	-	-		
11/08/04	2122	MILEAGE FOR IMFOA 276 MILES	<i>No claim</i>	-	-	-		
11/10/04	2144	INSURANCE	<i>No claim</i>	-	-	-		
Total								

- # - Information is not included on the claim, check stub or accounting system.
- ## - Unable to confirm meeting.
- ** - Confirmed Ms. Griffin's attendance at event.
- ^ - Mileage claimed exceeded actual mileage to event.
- * - Insurance previously paid for the quarter.
- ~ - Description not provided for mileage.
- a - Workshop lasted only 1 day, not the 2 claimed.
- b - Duplicate payment. See check #1516.
- c - Conference lasted only 1 day, not the 2 claimed.

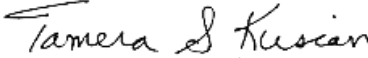
Amount Paid						
Mileage	Insurance	Mileage & Insurance (Not Allocated)	No Description	Total	Amount Allowable	Improper Disbursements
-	-	331.00	-	331.00	-	331.00 *, ~
-	-	331.00	-	331.00	-	331.00 *, ~
-	-	-	335.00	335.00	-	335.00 ~
131.00	-	-	-	131.00	-	131.00 ~
131.00	100.00	-	-	231.00	100.00	131.00 ~
-	-	331.00	-	331.00	-	331.00 *, ~
-	-	-	430.00	430.00	-	430.00 ~
-	-	456.00	-	456.00	-	456.00 *, ~
-	-	-	331.00	331.00	-	331.00 ~
-	-	231.00	-	231.00	-	231.00 *, ~
-	100.00	-	-	100.00	-	100.00 *
-	-	331.00	-	331.00	-	331.00 *, ~
-	-	330.00	-	330.00	-	330.00 ~
128.80	-	-	-	128.80	-	128.80 ~
96.60	-	-	-	96.60	96.60	- **
-	200.00	-	-	200.00	100.00	100.00 *
\$5,145.50	3,230.00	3,522.00	1,096.00	12,993.50	2,004.75	10,988.75

Special Investigation of the
City of Liscomb

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Kristen E. Harang, CPA, Staff Auditor
Jedd D. Moore, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State