



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

Contact: Mary Mosiman
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE

December 8, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the Stephen Memorial Animal Shelter (Shelter) in Oskaloosa, Iowa, for the period July 11, 2011 through January 31, 2017. The special investigation was requested by Mahaska County officials as a result of concerns regarding a purchase made with the Shelter's credit card. County officials identified an invoice paid for with the credit card which had been altered to show tires were purchased for the Shelter's truck rather than the personal vehicle owned by the Shelter's former Director, Lindsey Sime.

Mosiman reported the special investigation identified \$13,412.43 of improper and unsupported disbursements and undeposited collections. Mosiman reported the improper disbursements identified included \$3,556.01 of purchases made with the Shelter's credit card and \$1,603.24 of purchases made with the Shelter's Wal-Mart credit card. Adequate documentation was not available to determine the propriety of the \$3,746.42 of unsupported disbursements identified, including \$3,599.30 charged to the Shelter's credit card and \$147.12 of purchases made with the Shelter's Wal-Mart credit card.

The improper credit card disbursements identified include \$1,404.00 for travel not related to the operations of the Shelter, \$592.88 for the purchase of tires for Ms. Sime's personal vehicle, and \$437.49 of finance charges. Improper purchases made with the Wal-Mart charge card were also identified, including, \$653.22 for fleece fabric, \$216.00 for a Dyson vacuum, and \$199.00 for a laptop. Mosiman also reported Ms. Sime stated the fleece fabric was purchased to make pet beds to raise funds for the Shelter. However, the Shelter could not locate records showing the number of beds made or sold or any deposits described as proceeds from the sale of pet beds.

In addition, Mosiman reported \$4,506.76 of undeposited collections from a PayPal account established for the Shelter for the period December 3, 2014 through February 28, 2017. Records for the PayPal account prior to December 3, 2014 were not available. The undeposited collections in the PayPal account were used to purchase clothing, payments to dating services, and a subscription to an Adobe® product.

Mosiman also reported it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited because adequate documentation was not available for all transactions.

Through a negotiated plea agreement, Ms. Sime pled guilty to unauthorized use of credit card and third degree theft. On October 23, 2017, she was sentenced to 2 years of prison, suspended, and 2 years of unsupervised probation. She was also ordered to pay \$8,607.45 for restitution, fines, and other costs.

The report includes recommendations to strengthen the Shelter's internal controls and overall operations by developing policies and procedures for maintaining supporting documentation for disbursements and collections, maintaining minutes of Board meetings, and having Board members take a more active role in the day-to-day operations of the Shelter, including reviewing and approving all disbursements prior to their distribution.

Copies of the report have been filed with the Mahaska County Sheriff's Office, the Division of Criminal Investigation, the Mahaska County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1610-0062-BE00>.

###

**REPORT ON SPECIAL INVESTIGATION
OF THE
STEPHEN MEMORIAL ANIMAL SHELTER

FOR THE PERIOD
JULY 11, 2011 THROUGH JANUARY 31, 2017**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-7
Detailed Findings	7-18
Recommended Control Procedures	18-21
Exhibits:	<u>Exhibit</u>
Summary of Findings	A 24-25
Improper Credit Card Charges – Various Vendors	B 26-39
Improper Credit Card Charges - Amazon	C 41
Improper Wal-Mart Charges from February 27, 2014 through February 7, 2017	D 42-49
Improper Wal-Mart Purchases from July 11, 2011 through February 26, 2014	E 50-51
Improper PayPal Purchases	F 52-57
Staff	58
Appendix:	<u>Appendix</u>
Copies of Altered and Original Tire Invoices	1 60-61



OFFICE OF AUDITOR OF STATE STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Auditor of State's Report

To the Board Members of the
Stephen Memorial Animal Shelter:

As a result of alleged improprieties regarding certain financial transactions and at the request of Mahaska County officials, we conducted a special investigation of the Stephen Memorial Animal Shelter (Shelter). Based on a review of relevant information and discussions with County officials and Shelter personnel, we performed the following procedures for the period July 11, 2011 through January 31, 2017, unless otherwise specified:

1. Evaluated Shelter and County internal controls to determine whether adequate policies and procedures were in place and operating effectively.
2. Interviewed Shelter and County officials to obtain an understanding of how the former Director, Lindsey Sime, carried out her job duties.
3. Scanned a list of vendors used by the Shelter for propriety. For selected disbursements, we examined available supporting documentation to determine whether they were appropriate, properly approved, and properly supported.
4. Examined statements for the Shelter's credit card and documentation for purchases made with charge accounts established for use by the Shelter. We also examined supporting documentation for certain purchases to determine if the purchases were appropriate, properly approved, and properly supported.
5. Obtained and examined information from Wal-Mart for purchases made from February 27, 2014 through February 7, 2017 to determine the propriety of the purchases. We also examined receipts for purchases made from Wal-Mart using the Shelter's Wal-Mart credit card prior to February 27, 2014. The receipts for this period were obtained from the County Auditor's Office.
6. Obtained and reviewed all payments from the Shelter to Ms. Sime, including payroll and reimbursements, to determine the propriety of the payments.
7. Examined documentation maintained by the Shelter to determine if all collections were properly deposited with the County Treasurer's Office.
8. Obtained and reviewed information from PayPal for the period December 3, 2014 through February 28, 2017 to determine if all collections were properly deposited.
9. Interviewed Shelter staff to determine the propriety of certain disbursements.
10. Obtained and reviewed Ms. Sime's personal bank statements to determine the source of certain deposits.
11. Interviewed Ms. Sime to obtain an understanding of her responsibilities as the Director and to obtain additional information regarding certain transactions.

These procedures identified \$13,412.43 of improper and unsupported disbursements and undeposited collections. Because sufficient supporting documentation was not maintained, it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited. Several internal control weaknesses were also identified. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **F** 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 the Stephen Memorial Animal Shelter, other matters might have come to our attention which would have been reported to you.

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

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


MARY MOSIMAN, CPA
Auditor of State

September 28, 2017

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Investigative Summary

Background Information

The Stephen Memorial Animal Shelter (Shelter) is located in Oskaloosa, Iowa in Mahaska County. According to the Shelter's website, they serve Mahaska County and provide animal control, pet adoptions, and humane education within the community and care for almost 1,000 stray, abandoned, abused, and otherwise homeless animals every year. The Shelter was created under Chapter 28E of the *Code of Iowa* "Joint Exercise of Governmental Powers". The members of the 28E agreement include the City of Oskaloosa, Mahaska County, and the Mahaska County Humane Society. Each member of the 28E agreement appoints a representative to the Board of Directors (Board). Board members are appointed on January 1 to staggered 2 year terms.

The mission of the Shelter is "to serve as a community resource for pets and people, dedicated to enhancing the welfare of all companion animals." The website also specifies the Shelter has partnered with the Mahaska Humane Society (MHS) which helps coordinate and maintain the Shelter's community outreach programs. The MHS meets monthly to discuss Shelter operations and coordinate fundraising efforts.

The Board appointed Lindsey Sime as the Shelter's Executive Director effective July 11, 2011. In addition to the Director, the Shelter employs an Assistant Director, Adoption Coordinator, Animal Control Officer, and 4 part-time Animal Caregivers. As the Director, Ms. Sime's responsibilities included:

- Development and oversight of all facility departments and programs.
- Budget planning and preparation and is accountable for all expenditures and collections.
- Maintaining records showing business transactions, inventories and other pertinent information.
- Development of long range plans and strategies.
- Meeting regularly with the Board.
- Oversight of the organization's fundraising program.

As the Director, Ms. Sime also had responsibility for the following:

- Receipts – collecting, preparing, and making deposits with the County;
- Disbursements – making and approving purchases, receiving certain goods and services, presenting disbursements to the Board for approval, maintaining supporting documentation, and preparing claims to be presented to the County for payment, and
- Reporting – preparing financial reports, budgets, and other requested reports for the Board.

According to the 28E agreement, on or before January 1 of each year, the Shelter is required to submit a budget to the County and City for approval. The agreement also states management of the Shelter and any of its business operations is vested in the Board. The County and the Board entered into an informal agreement for the County to act as the fiscal agent for the Shelter.

The County established a separate fund in the County's accounting system to track the financial activity of the Shelter. The County deposits all funds received, pays bills submitted by the

Shelter, issues payroll checks for Shelter employees, and performs all accounting functions. In addition, the County provides the Shelter a credit card and a Wal-Mart charge card. The County established a charge account at Wal-Mart and issued a separate charge card to various County departments and the Shelter. The County receives the monthly Wal-Mart statement, including a list of charges made by each Department and the Shelter.

The Shelter receives funding from Mahaska County, the City of Oskaloosa, the MHS, fundraising, donations, and the collection of adoption fees. The Shelter also holds 2 primary fundraising events annually. A 5K fun run held in the fall and a “Carmel Apple” fundraiser held during the winter months. According to Shelter officials, donations are accepted at the Shelter and the MHS office. The Shelter also has several collections boxes located at businesses in Oskaloosa. Currently the Shelter is raising funds for a new building which is under construction.

When the Shelter receives funds, the money is placed in a locked box until the weekly deposit is prepared and delivered to the County Treasurer’s Office to be deposited. Deposits may be made more frequently if a large amount is received from donations or from a fundraising event. Each week, 2 staff members count the cash and checks located in the locked cash boxes and prepare a receipt (deposit slip). The cash and deposit slip are reviewed and approved by the current Shelter Director. The deposit slip and deposit are taken to the County Auditor’s Office where it is counted and compared to the deposit slip, then delivered to the County Treasurer’s Office. Staff from the County Treasurer’s Office record the deposit in the County’s accounting system and include it with the County’s bank deposit. Once recorded in the system, the County Treasurer’s Office issues a receipt and the receipt is placed in the Shelter’s mailbox to be picked up when Shelter staff stop by the Office.

All invoices or bills are mailed to the Shelter, except for the Wal-Mart statement which goes to the County Auditor’s Office. When an invoice is to be paid or staff request reimbursement, Shelter staff prepare a claim, attach the supporting documentation, and include the coding needed for the claim to be recorded in the County’s accounting system. All bills and requests for reimbursement are to be approved by the Shelter Director before being paid.

Bills and the supporting documentation are brought to the County Auditor’s Office on a weekly basis. Staff in the County Auditor’s Office verify the claim includes the proper account coding, supporting documentation is attached, and the claim is approved by the Director. Once verified, the claim is entered into the accounting system and a check is issued. All checks are mailed from the County Auditor’s Office. The cancelled claim and attached supporting documentation are filed in the County Auditor’s Office. Because the County acts as the Shelter’s fiscal agent, the Board of Supervisors does not approve the claim prior to payment.

The Wal-Mart statement is mailed directly to the County Auditor’s Office since it includes all charges made by County departments and the Shelter. The statement includes a list of transactions charged for each card/department. The County requires the original Wal-Mart receipt to be turned into the County Auditor’s Office. The Shelter provides all Wal-Mart charge slips to the County Auditor’s Office with the weekly bills. County staff match the original receipts to the statement and issues a check to Wal-Mart.

Notification – In January 2017, a Shelter employee notified the County Sheriff’s Office about a concern regarding a \$592.88 purchase of tires made with the Shelter’s credit card. The claim with the tire invoice had been submitted to the County Auditor’s Office by the Shelter Director, Ms. Sime. After being notified, the Sheriff’s Office began an investigation and requested a copy of the invoice Ms. Sime submitted to the County Auditor and a copy of the original invoice from the vendor. When the original invoice was compared to the invoice submitted by Ms. Sime, the Sheriff identified several items which had been altered. Copies of the altered and original invoice are included in **Appendix 1**. Based on a comparison of the original invoice to the invoice submitted by Ms. Sime, the following alterations were identified:

- the customer information was changed from Ms. Sime's home address to the Shelter's address,
- the vehicle information was changed from Ms. Sime's personal vehicle to the Shelter's truck,
- the tax charged on the original invoice was changed from to \$32.88 to \$0.00, and
- the original cost of the tires were changed from \$114.00 to \$122.00 per tire and item number 86607 was changed from \$7.00 to \$7.22 per tire in order to make the original and altered invoice totals agree.

Ms. Sime was placed on paid administrative leave on January 25, 2017 by the Board. She resigned as the Director effective February 23, 2017. The Board notified the County Board of Supervisors of Ms. Sime's resignation on February 23, 2017. According to Iowa Courts Online, Ms. Sime was arrested on January 25, 2017 and charged with the unauthorized use of a credit card under \$1,000.00. On February 13, 2017 a written plea of guilty was filed with the Court. Through a negotiated plea agreement, Ms. Sime pled guilty to unauthorized use of credit card and third degree theft. On October 23, 2017, she was sentenced to 2 years of prison, suspended, and 2 years of unsupervised probation. She was also ordered to pay \$8,607.45 for restitution, fines, and other costs.

Based on the Sheriff's Office's initial findings, the Sheriff requested the Office of Auditor of State review the concerns identified. As a result, we performed the procedures detailed in the Auditor of State's report for the period July 11, 2011 through January 31, 2017.

Detailed Findings

The procedures performed identified \$13,412.43 of improper and unsupported disbursements and undeposited collections. The improper disbursements of \$5,159.25 include \$3,556.01 of purchases made with the Shelter's credit card and \$1,603.24 of purchases made with the Shelter's Wal-Mart credit card.

The improper purchases on the credit card include \$1,404.00 of travel not related to the operations of the Shelter, \$592.88 for the purchase of tires, and \$437.49 of finance charges. The improper purchases made with the Wal-Mart credit card include \$653.22 for fleece fabric, \$216.00 for a Dyson vacuum, and \$199.00 for a laptop. The \$4,506.76 of undeposited collections identified were recorded in a PayPal account established for the Shelter.

Because adequate documentation was not available, it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited. Several internal control weaknesses were also identified.

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

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, Shelter expenses are paid by check, credit card, or a charge account at Wal-Mart. Using the available supporting documentation, the vendor, frequency and amount of the payments, internet searches, and discussions with Shelter staff, we classified the disbursements as improper, unsupported or reasonable. Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for operations of the Shelter. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to Shelter operations or was personal in nature. Other disbursements were classified as reasonable based on the vendor, frequency and amount of the payments, and discussions with staff. The improper and unsupported disbursements are explained in detail in the following paragraphs. **Exhibit A** summarizes the improper and unsupported disbursements identified.

Credit card charges – **Exhibits B** and **C** list purchases made with the Shelter’s credit card which were categorized as improper or unsupported. The improper and unsupported purchases listed in **Exhibit B** total \$3,349.49 and \$3,599.30, respectively. The improper purchases from Amazon listed in **Exhibit C** total \$206.52. As illustrated by **Exhibit B**, some of the purchases were made from a variety of vendors. However, we also identified improper and unsupported purchases made from Amazon using the Shelter’s credit card. These purchases are listed in **Exhibit C**.

Selected improper and unsupported purchases listed in **Exhibit B** are discussed in the following paragraphs.

Travel – Based on supporting documentation and discussions with Ms. Sime and Shelter staff, we determined certain trips were not related to or necessary for Shelter operations. As a result, the costs associated with the trips and paid for by the Shelter are listed in **Exhibit B** as improper disbursements. The trips are described in the following paragraphs.

- Virginia (March 2015) – We identified total charges of \$443.30 related to a trip to Virginia from March 22, 2015 through March 28, 2015. The \$443.30 included a charge at “Shadowland Kennels” in Oskaloosa, Iowa for \$296.44. According to the invoice attached to the credit card statement, the charge was for boarding of Ms. Sime’s dogs. We also identified \$83.86 of charges for food and \$63.00 for parking at the Des Moines Airport. According to information provided by Ms. Sime, she was deployed as part of an American Society of the Prevention of Cruelty to Animals (ASPCA) event in late March/April 2015. Because the trip was not related to Shelter operations, Shelter funds should not have been used.
- Ottawa, Canada (June 2016) – We identified a purchase from Priceline for \$399.90 on June 20, 2016 for a flight to Ottawa, Canada. According to Ms. Sime, she traveled to Ottawa to help with a rescue operation as part of a volunteer effort by the ASPCA. Because the trip was not related to Shelter operations, Shelter funds should not have been used.
- Denver, Colorado (September 2016) – We identified total charges of \$494.21 related to a trip to Colorado. The charges include \$336.17 for a rental car, \$70.50 for parking at the St. Louis Airport, \$62.20 for a hotel in Glenwood Springs, Colorado, and \$25.34 for food and tolls. According to Ms. Sime, she went to Glenwood Springs, Colorado for a 1 day training course related to “Therapy Dog Programs” in order to help place suitable dogs from the Shelter with an organization in Colorado. However, emails provided by Ms. Sime documenting the discussion between her and Summit Therapy Animal Shelter in Durango Colorado show she planned a week-long trip in September to see family members in Durango, Colorado. According to Shelter staff we spoke with, the Shelter never evaluated dogs to be placed in service work.
- According to Ms. Sime, she reimbursed the Shelter for the rental car used on the trip. Ms. Sime provided copies of her personal credit card statements showing a \$200.00 cash advance on November 26, 2016 and a \$150.00 cash advance on December 06, 2016. Shelter staff provided copies of receipts issued to Ms. Sime on November 26, 2016 and December 6, 2016 totaling \$350.00 which included a memo “repayment of rental car.” However, the receipts document were prepared by Ms. Sime. While we were able to see deposits made in December 2016 which may have included cash Ms. Sime remitted to the Shelter, the Shelter did not maintain support for the amounts deposited and the County does not track the amount of cash and checks deposited. As a result, we cannot verify if any cash remitted by Ms. Sime was deposited with the Shelter.

Because Ms. Sime planned a trip to see family and the Shelter did not provide a Therapy Dog Training Program, the Shelter should not have paid for the trip.

During our interview with Ms. Sime on May 5, 2017, she stated the Shelter received a reimbursement in March 2015 from the Maddie's Fund for the trips to Virginia and Ottawa. Emails provided by Ms. Sime showed she was to be reimbursed \$500.00 by the ASPCA for transportation costs to Ottawa and the ASPCA would provide lodging and meals during the trip.

According to a representative of Maddie's Fund, a \$1,000.00 check was written to the Shelter on June 1, 2016 and cleared on July 14, 2016 which covered Ms. Sime's expenses for volunteering to help in Virginia and Canada. A receipt for \$1,000.00 was posted to the Shelter's accounting system on July 5, 2016. According to the receipt, the check was from Maddie's Fund and was to reimburse the Shelter for Ms. Sime's deployment to Canada and Virginia. As a result, we have included the \$1,000.00 check issued by Maddie's Fund for the Canada and Virginia trips in **Exhibit A** as a repayment.

Automotive – We identified \$813.24 of charges at 2 automotive supply stores. Of the \$813.24 identified, \$592.88 was for the purchase of tires at Discount Tire in Coralville, Iowa. As previously stated, the County Auditor determined Ms. Sime submitted an altered invoice. Copies of the altered and original invoices are included in **Appendix 1**. Also as previously stated, the alterations to the invoice include:

- the customer information was changed from Ms. Sime's home address to the Shelter's address,
- the vehicle information was changed from Ms. Sime's personal vehicle to the Shelter's truck,
- the tax charged on the original invoice was changed from to \$32.88 to \$0.00, and
- the original cost of the tires were changed from \$114.00 to \$122.00 per tire and item number 86607 was changed from \$7.00 to \$7.22 per tire in order to make the original and altered invoice totals agree.

We also identified \$220.36 of purchases at O'Reilly Auto in Oskaloosa. According to the support attached to the claim, the purchases included jack stands, an air filter, wiper blades and halogen lights. According to Shelter staff we spoke with, all repairs for the truck are done at a local automotive repair shop. Shelter staff did not purchase the items listed for the Shelter truck.

Because the tires were purchased for Ms. Sime's personal vehicle and maintenance on the Shelter's truck is done at a local automotive repair center, the \$813.24 is included in **Exhibit B** as improper disbursements.

Finance charges, interest, and fees – We identified \$437.49 of finance charges, interest, and other fees charged to the Shelter credit card. The finance charges and interest are the result of Ms. Sime not ensuring the bill was delivered to the County in order for it to be paid in a timely manner. Because the Shelter should not have incurred these costs and Ms. Sime should have ensured the credit card bill was paid in a timely manner, the \$437.49 of finance charges, interest, and other fees are included in **Exhibit B** as improper disbursements.

Medical – During the review of purchases made from various medical companies, the current Director voiced a concern regarding a \$228.49 purchase of Ritalin. According to Petplace.com, "Ritalin can be used as a treatment for dogs with Attention Deficit/Hyperactivity Disorder (ADHD)." The site also specifies this is a prescription drug and can only be obtained from a veterinarian or by prescription from a veterinarian. According to the current Director, the drug could be used for dogs with narcolepsy; however, she could not locate records of the drug being used at the Shelter. As a result, the \$228.49 is included in **Exhibit B** as improper disbursements.

On-line vendors – We identified \$200.48 of improper purchases from on-line vendors. The purchases are described in the following paragraphs:

- “MAPMYFITNESS” – We identified 3 charges of \$29.99 each for annual subscription fees to “MAPMYFITNESS”, a fitness app which can be installed on a phone to track workouts, map routes, and to track what you eat. The 3 charges total \$89.97. Because this is a personal fitness app, the 3 charges are included in **Exhibit B** as improper disbursements.
- Etsy and Ebay – We identified \$49.10 of seller fees for Etsy and EBay. Etsy and EBay are used to buy and sell items by individuals and companies. According to Ms. Sime, she sold pet beds she made to help raise money for the Shelter. The Shelter could not locate any records where funds were received from Etsy or EBay for the sale of pet beds. Because sufficient supporting documentation was not maintained, it was not possible to determine if any collections received by the Shelter were related to the sale of the pet beds. Because we cannot determine if pet beds were sold on Etsy or EBay, the on-line fees are included in **Exhibit B** as improper disbursements.
- Audible – We identified \$61.41 for 2 purchases from Audible, an app which allows users to download and listen to books. The app allows you to log in up to 10 devices using your log in credentials. According to Shelter staff we spoke with, they did not use Audible. Shelter staff could not locate any record related to any purchases from Audible. Because Shelter staff do not have access to the Audible purchased, the purchases from Audible are included in **Exhibit B** as improper disbursements.

Convenience stores – We identified \$1,508.57 of purchases for fuel at various convenience stores made with the Shelter’s credit card. According to Shelter staff we spoke with, the County fuel pump was primarily used for the Shelter’s vehicle. As previously stated, Shelter staff stated Ms. Sime had possession of the credit card.

According to Ms. Sime, she purchased fuel and allowed other staff to fill up their personal vehicles using the Shelter’s credit card when they traveled to an adoption event or to training. We confirmed with Shelter staff they occasionally used their personal vehicles so the Shelter vehicle was available if needed to pick up stray animals or help with transporting multiple animals. Shelter staff we spoke with stated when they needed to use their own vehicle, Ms. Sime would sometimes give them the Shelter’s credit card to be used for fuel purchases.

Shelter staff did not maintain any records showing when they used their personal vehicles for Shelter related activities. Support included with the claims paid by the County only included a receipt with the location, gallons purchased, and a date. The receipt did not include any notes indicating why the fuel was purchased. As shown by **Exhibit B**, fuel purchases were made in Oskaloosa, Williamsburg, Cedar Rapids, and other Iowa locations.

Because the support maintained for fuel purchases did not include enough information to determine if the fuel purchased was related to Shelter operations or personal in nature, the fuel purchases are include in **Exhibit B** as unsupported disbursements.

Supplies – We identified \$763.04 of purchases at various businesses for supplies. Of the \$763.04 identified \$317.92 was charged at Campbell Pet Company, \$193.05 was charged at Mahaska Drug, and \$140.21 was charged at True Value Hardware. The receipts from these vendors included with the claims submitted to the County Auditor’s Office do not include enough information to determine what items were purchased. Because the support did not provide detail of the items purchased, we cannot determine if the charges were related to Shelter business or personal in nature. As a result, we included the \$763.04 in **Exhibit B** as unsupported disbursements.

Amazon – Because sufficient records were not available from the Shelter, we obtained detailed records from Amazon for purchases made with the Shelter’s credit card. **Exhibit C** lists the purchases made from Amazon using the Shelter’s credit card which are categorized as improper. The \$206.52 of improper disbursements identified includes the following:

- We identified \$71.77 for the purchase of digital books. Digital books are downloaded to a personal device to be read. The owner of the books may share the books by allowing others to access the account. According to Shelter staff we spoke with, they do not have access to the account where the books may have been saved and the books are not saved to any of the Shelter computers. Because Shelter staff do not have access to the books purchased, the \$71.77 for the purchase of the digital books is included in **Exhibit C** as improper disbursements.
- We identified \$28.79 for a heated cat bed. According to Shelter staff we spoke with, the cat bed is not located at the Shelter and they do not recall when a heated cat bed would have been used. Because the cat bed is not located at the Shelter and staff stated they did not use this item, the \$28.79 for the purchase of the cat bed is included in **Exhibit C** as improper disbursements.

According to the current Director, when she was working with Ms. Sime to ensure she had access to the various accounts, including Amazon, she observed Ms. Sime removing multiple credit cards from the Amazon account Ms. Sime created for the Shelter. Because the Shelter only has 1 credit card, it appears other individuals used their personal credit cards and the Shelter's Amazon account for personal use. According to the current Director, the Shelter no longer uses the Amazon account because items previously purchased through Amazon are available locally at Wal-Mart and other stores.

The \$3,349.49 and \$3,599.30 of improper and unsupported purchases made with the Shelter's credit card and listed in **Exhibit B** and \$206.52 of improper purchases listed in **Exhibit C** are also included in **Exhibit A**.

Wal-Mart charges – Because the receipts provided to the County Auditor's Office for purchases made with the Shelter's Wal-Mart credit card included only truncated descriptions, we obtained information from Wal-Mart to determine the specific items purchased. However, Wal-Mart was only able to provide detailed purchase information for the period February 27, 2014 through February 7, 2017. **Exhibit D** includes the detailed purchase information obtained for the purchases from this period we classified as improper and unsupported.

Of the \$1,092.53 of improper purchases listed in **Exhibit D**, \$532.08 was for the purchase of fleece fabric. According to Ms. Sime, she used the fleece to make pet beds of varying sizes. Ms. Sime stated she made and sold the beds to raise funds for the Shelter. Shelter staff could not locate any support for the sale of pet beds. According to Shelter staff we spoke with, Ms. Sime made the beds at home and Ms. Sime told them she sold them. Staff also stated they had a couple of the beds at the Shelter. As previously stated, because sufficient records were not maintained, it was not possible to determine if any collections received by the Shelter were related to the sale of the pet beds. In addition, we did not identify any deposits which were described as proceeds from the sale of pet beds. As a result, the \$532.08 spent for fleece fabric is included in **Exhibit D** as improper disbursements.

Exhibit D also includes a \$216.00 purchase of a Dyson vacuum on September 8, 2016. The vacuum was not located at the Shelter and Shelter staff were unaware of the purchase. During an interview with Ms. Sime on May 5, 2017, she stated she used the vacuum to clean up pet fur after adoption events at various locations. She also stated the vacuum was kept at her home and not at the Shelter. Shelter staff stated they were unaware she had a vacuum at her home which was purchased with Shelter funds. Shelter staff use vacuums located at the shelter when they take pets to adoption events.

We also identified a \$199.00 purchase of a Hewlett Packard (HP) laptop computer. According to Shelter staff we spoke with, they were unaware the Shelter had purchased an HP laptop computer and it was not located at the Shelter.

On May 11, 2017, Ms. Sime left a message with the current Director requesting someone stop by her home and pick up items she had that belonged to the Shelter. A few days after the call, the current Director went to Ms. Sime's home to pick up the items. The items picked up included a number of the items we inquired about during the interview, including books, supplies, the Dyson vacuum, the HP laptop, and a lock box. Examples of the supplies returned included paper towels and cleaning supplies. As previously stated, Ms. Sime resigned on February 23, 2017. We are unable to determine why Ms. Sime did not return the items at the time she resigned.

Because the laptop, vacuum, books, and other supplies were maintained at Ms. Sime's home where they could be used for personal purposes and not returned until 3 months after her resignation, we determined these were personal in nature and have include the \$216.00 for the purchase of the vacuum and the \$199.00 for the purchase of the laptop in **Exhibit D** as improper disbursements.

As previously stated, Wal-Mart was unable to provide detailed information for purchases made prior to February 27, 2014. For purchases prior to this date, we reviewed the Wal-Mart receipts submitted to the County Auditor's Office for the Shelter's credit card and the information included with the Wal-Mart statements received by the County to identify items purchased. However, the receipts and support attached to the Wal-Mart statement often included only a truncated description of the item(s) purchased. **Exhibit E** lists the items identified as improper and unsupported for the period prior to February 27, 2014.

As shown in **Exhibit E**, we identified \$510.71 of improper purchases made on the Wal-Mart card prior to February 27, 2014. Of this amount, \$375.57 was for the purchase of ink for an HP printer. According to Shelter staff, Ms. Sime occasionally worked from home. Shelter staff were unaware the Shelter owned an HP printer. Based on our review of disbursements, the Shelter also purchased ink for Dell and Brother printers located at the Shelter. Because there is no record of an HP printer purchased by the Shelter, and staff members were unaware Ms. Sime printed items for the Shelter at home, the purchase of the HP ink was determined to be improper. If Ms. Sime had prepared flyers or other documents for the Shelter from home, she should have requested reimbursement for ink she purchased rather than purchasing ink directly with Shelter funds.

Exhibit E also includes \$121.14 of additional fleece purchases which may have been used for making pet beds. However, as previously stated, because sufficient records were not maintained, it was not possible to determine if any collections received by the Shelter were related to the sale of the pet beds. In addition, we did not identify any deposits which were described as proceeds from the sale of pet beds. As a result, the \$121.14 is included in **Exhibit E** as improper disbursements.

As shown in **Exhibits D** and **E**, we identified \$147.12 of unsupported purchases at Wal-Mart. The \$43.83 of unsupported disbursements listed in **Exhibit D** includes \$23.46 for the purchase of granola bars and \$14.46 recorded as "Local Ring" and Department Ring". The granola bars may have been purchased for the Shelter's Fun Run, or they may have been a personal purchase. The \$103.29 of unsupported disbursements listed in **Exhibit E** includes \$93.79 for which there was no receipt or the receipt was unreadable. Because we are unable to determine if these purchases are for Shelter operations or personal in nature, they are classified as unsupported.

The improper and unsupported disbursements listed in **Exhibits D** and **E** are included in **Exhibit A**.

REASONABLE DISBURSEMENTS

As previously stated, disbursements were classified as reasonable based on the vendor, the frequency and amount of the payments, and discussions with staff. Reasonable items included paper, ink, cleaning supplies, pet food, medicine for pets, and similar items. Based on our review of items purchased, we identified instances where the same item was purchased in large quantities or multiple times on the same day or within a few days. The purchases were from the same vendor or multiple vendors. Examples of these purchases include dish soap, toilet paper, hand sanitizer, and other cleaning supplies.

Based on discussion with staff, the Shelter uses these items on a daily basis and when they attend adoption events. However, they expressed concerns whether the quantities purchased were reasonable and necessary at times. Because the Shelter uses these items on a frequent basis, we could not determine if the quantities purchased were excessive. As a result, they are classified as reasonable disbursements for the Shelter.

DIVERTED COLLECTIONS

We requested a list of deposits made by the Shelter from the County Treasurer's Office. The list provided by the County Treasurer's Office included how the Shelter coded the collections. Collections were coded as donations, fundraising, fees, new facility, quarterly payment, and 5K registration. However, the County Treasurer's Office did not track the amount of cash and checks deposited in the County's accounting system.

As previously stated, the Shelter holds 2 annual fundraisers. The 5K run is usually held in September and the Apple fundraiser is held in February each year. The Shelter also receives donations at the Shelter, from MHS, and in donation boxes located at various businesses in Oskaloosa. Based on a review of records maintained at the Shelter and discussions with Shelter staff, we identified the following concerns regarding undeposited collections.

Apple fundraiser – Beginning in December/January, the Shelter promotes their annual apple fundraiser. According to the promotional materials, individuals are directed to order their apples at the Shelter, at participating local businesses, or on-line. Orders are placed by completing an order form and paying the amount due. Once the ordering period is completed, Shelter staff order the apples, chocolate, caramel, and other toppings for the apples which are the primary costs associated with the event. After all the items are received, Shelter staff and volunteers gather at a local business to prepare the apples for delivery.

The Shelter maintains the order forms for the apples in binders by year. The order forms include customer names, number and type of apple ordered, the amount owed, and amount received. However, the Shelter was unable to locate any reconciliations of the amount collected to the amount deposited. We calculated the expected collections for the event using the order forms available from the Shelter. However, because we are not able to ensure all collections deposited with the County Treasurer's Office were coded properly, we are unable to determine if any proceeds from the apple sales were not properly deposited.

In addition, some orders were placed on-line and paid for through a PayPal account. Shelter staff could only locate a few PayPal receipts for the purchase of the apples. Based on the description and the dates these were posted to the PayPal account in January and February each year, the collections may be related to the apple fundraiser. However, the funds were not transferred to the Shelter for deposit in their account with the County Treasurer's Office. The collections received through PayPal are discussed in a subsequent paragraph.

Shelter staff located profit and loss calculation worksheets for the 2014 and 2015 events. However, the information on the spreadsheets does not appear to be complete or reliable. In addition, a note on the 2014 profit and loss calculation worksheet stated "Still missing money." When we asked the current Director about the note, she stated she was not sure what it meant.

Using information provided by the County Treasurer's Office, we attempted to reconcile the amount recorded in the County's accounting system as "Apples" to the revenue reported on the spreadsheets. Using the amount recorded in the County's accounting system for "Apples" from February to April 2014 and January 2015 through June 2015, we identified total collections of \$10,413.75 and \$11,949.00 for the apple fundraiser.

According to the current Director, the expenses for the fundraiser include the cost of the apples, chocolate, caramel, toppings, ribbons, sticks, plastic, and other supplies used to wrap the apples. Because sufficient records were not maintained for the sale of the apples, we cannot verify the accuracy of the spreadsheets summarizing the collections and costs. As a result, we have not included any undeposited collections in **Exhibit A** for the fundraiser.

5K fun run – The 5K fun run is usually held in late September or early October. A registration fee is charged to all participants in the 5K run or the 1 mile route. The fee depends on if the participant(s) is an individual, a couple, or part of a family. The event also has activities for children throughout the morning. Registrations are accepted in person at the Shelter or the day of the event. According to Shelter staff, a registration form was usually filled out and the registration fee noted on the form when collected at the Shelter. If a fee was collected at the event, they did not always issue a receipt. The fees collected were put in a locked box and included with the next deposit. Staff we spoke with also stated people would make donations at the event. Shelter staff was unable to locate any reconciliations of the amount collected to the amount deposited.

According to the current Director, supplies and prizes awarded at the event were donated by local businesses and groups. The current Director was unaware if they tracked the expenses for the 5k fundraiser to determine if the events were profitable.

Using the information provided by the County Treasurer's Office and revenue coded as "5K", "5K reg.", or "5k registration", we identified revenue for the 2014, 2015 and 2016 5K fundraiser of \$2,837.06, \$9,365.53, and \$5,021.56 respectively. Shelter staff we spoke with were unable to estimate the participation levels for 2014 through 2016. As a result, we are unable to determine if the amounts recorded in the County's accounting system are reasonable.

Because the Shelter did not maintain supporting documentation for the registration fees received, we cannot determine if all registration fees for the 5K fundraiser were deposited. As a result, we have not included any undeposited collections for the 5K fundraiser in **Exhibit A**.

Donations – According to Shelter staff, donations are received at the Shelter, through the mail, at Shelter events and on-line. When donations are received, a receipt is issued if the individual asks for a receipt. Donations are locked in a cash box in the office safe until the weekly deposit is made. The safe can only be accessed by the Director. As previously stated, once a week 2 Shelter staff count all collections, prepare a receipt, and take the collections to the County Auditor's Office where it is counted and taken to the County Treasurer's Office for deposit.

According to Shelter staff we spoke with, Ms. Sime usually took the deposit and bills to the County. Prior to February 2017, usually only 1 staff person or Ms. Sime would prepare the deposit. Since February 2017, 2 staff people count all the collections. A staff person prepares the receipt and the other person verifies the amount on the receipt. The current Director also verifies the receipt amount and takes the deposit to the County Auditor's Office for deposit. When the receipt from the County Treasurer's Office is received, it is compared to the receipt prepared by the Shelter by the Director to ensure all funds were properly deposited.

The Shelter also has several donation boxes located at businesses in the area. Prior to the investigation, Shelter staff were not aware of where the donation boxes were located or how many donation boxes there were. Staff we spoke with stated they observed Ms. Sime placing cash in the safe; however, they could not specify the source of the cash.

According to Ms. Sime, she collected the donations from the donation boxes. After collecting the donations, Ms. Sime stated she went to a “Coinstar” machine or her bank to have the donations counted and converted to bills. She then took the donations to the Shelter and put the donations in the safe until the next deposit was made. According to Shelter staff and Ms. Sime, they did not keep track of the amounts received from the donation boxes.

Ms. Sime stated if she happened to be at a location where a donation box was located and the box was full, she unlocked the box and dumped the donations into her purse. She also stated she sometimes planned a day to visit each location. On these days, she took a bag from the Shelter and dumped the donations into the bag. Ms. Sime stated she kept the donations separate from her personal funds.

According to the Coinstar website, there are 3 options when you use their machines.

- Cash – If you would like cash back, Coinstar will count the cash and issue a voucher to be taken to the courtesy counter or cashier to receive cash or apply it to a purchase at the store where the Coinstar machine is located. According to the website, an 11.9% service fee applies to this option and fees may vary by location.
- Gift cards – If you choose the e-gift card option, you receive 100% of the amount you have counted credited to the e-gift card of your choice. Examples of e-gift cards available include Amazon, Best Buy, iTunes, Applebee’s, Lowes, and Sears. The kiosks also offer paper gift cards which included a bar code which can be used at checkout at Best Buy, Applebee’s, Lowes or other retailers.
- Donate to charity – The kiosks also allow you to donate your change to one of several charities listed. Charities include American Red Cross, Children’s Miracle Network, and The Humane Society of the United States.

According to Shelter staff, they recalled cash being in the safe and included in the deposits taken to the County. However, they do not have any record of the amount of cash collected from the donation boxes.

In addition to the donation boxes, donations were received at the Shelter, through the mail, and Shelter events. The Shelter does have several receipts books which were used when donations were received, however they were not consistently filled out or provided to the donor, unless they asked for a receipt,

Because the Shelter did not consistently issue receipts and sufficient records were not maintained, we cannot determine if all donations and collections from the donation boxes were deposited with the Shelter intact or in a timely manner. As a result, we have not included an amount in **Exhibit A** for undeposited donations.

Pet beds – As previously stated, we identified the purchase of fabric at Wal-Mart which Ms. Sime and Shelter staff stated was used by Ms. Sime to make pet beds of various sizes which were sold to raise funds for the Shelter or used at the Shelter. According to a Shelter staff and Board member we spoke with, they recall Ms. Sime made and sold pet beds but were unaware of how the process worked or how many were sold. Ms. Sime and Shelter staff were unable to provide support for the number of beds made and sold. Shelter staff we spoke with stated there were a couple of pet beds at the Shelter. In addition, none of the deposits were described as proceeds from the sale of pet beds. As a result, we are unable to determine if funds collected for the sale of the pet beds were not properly deposited. For this reason, we have not included an amount of undeposited collections in **Exhibit A** for the sale of pet beds.

PayPal – A PayPal account was established for the Shelter. The Shelter’s email address is used to log into the account. According to the current Director, the PayPal account allows people to make on-line donations to the Shelter using a link on the Shelter’s home page. Anyone using the website to make a donation can make a one-time or a recurring monthly donation.

The current Director stated only Ms. Sime had the password to access the PayPal account. When Ms. Sime resigned, she provided the password to the current Director. The current Director was only able to run a report of the activity in the account for the period since December 3, 2014. **Table 1** is a summary of the funds deposited to the PayPal account for the period December 3, 2014 through February 28, 2017. As previously stated, Ms. Sime resigned on February 23, 2017 and had access to the PayPal account until that date.

Table 1	
Description per PayPal	Deposit Amount
Donations	\$ 2,149.00
Online collections~	1,338.00
Knucklebuster	800.00
Subscriptions	360.00
Gross deposit	4,647.00
Less: PayPal fee	140.24
Net deposit	\$ 4,506.76

~ - Based on the dates of the deposits, they appear to be related to the apple fundraiser.

As illustrated by the **Table**, information from PayPal describes \$800.00 of the collections as “Knucklebuster.” These deposits were made using a card reader, such as a Square®. According to the Shelter staff we spoke with, they do not recall using a card reader to collect payments through PayPal. The **Table** also includes \$360.00 of “Subscriptions.” These are recurring monthly donations which were received from certain donors. PayPal allows donors to make 1-time contributions or establish a monthly contribution amount.

The **Table** illustrates net deposits of \$4,506.76 after the PayPal transaction fee was withheld for the period December 3, 2014 through February 28, 2017. Because we are unable to obtain any information from PayPal prior to December 3, 2014, we are unable to determine if any additional funds were deposited to the Shelter’s PayPal account prior to this date.

Based on information from PayPal, we did not identify any withdrawals paid to the Shelter or transferred to the County for deposit. Because the \$4,506.76 was not deposited with the County Treasurer’s Office and recorded in the Shelter’s account in the County’s accounting system, the \$4,506.76 is included in **Exhibit A** as undeposited collections.

As previously stated, all disbursements were paid by the County as the Shelter’s fiscal agent. In order for a claim to be paid, supporting documentation was to be included with the claim submitted to the County for payment.

The current Director reviewed the withdrawals from the PayPal account to determine if there was supporting documentation at the Shelter and if the withdrawal was related to Shelter operations. According to the Director, she was unable to locate any support for the withdrawals from the PayPal account. Based on discussions with Shelter staff, we classified payments as improper or reasonable for the operations of the Shelter. Payments were classified as improper if they appeared personal in nature or were not reasonable for Shelter operations. **Exhibit F** lists the payments from the PayPal account.

As shown by **Exhibit F**, a total of \$3,969.48 was disbursed from the PayPal account for the period December 3, 2014 through February 28, 2017. Of the \$3,969.48, the improper disbursements include:

- \$544.22 paid to Urban Outfitters Direct, LLC– Urban Outfitters is a clothing store specializing in Women’s and Men’s fashions and accessories.
- \$341.77 paid to Wal-Mart.com – As discussed above, the Shelter had access to a charge card for Wal-Mart and a credit card which could be used to purchase items at a store or on-line. We identified numerous Wal-Mart charges made using the Wal-Mart card. In addition, there is a Wal-Mart in Oskaloosa so there would be no need to order on-line through Walmart.com.
- \$237.50 paid to Target – The payments to Target included 8 payments of \$25.00, 1 payment for \$22.50, and 1 payment of \$15.00. Based on the amounts of the transactions, they appear to be gift card purchases. According to Shelter staff we spoke with, they do not know why gift cards would have been purchased.
- \$224.79 paid to on-line dating services – We identified \$149.94 paid to Match.com and \$74.85 paid to Affinitas GmbH, a company located in Berlin which operates several global dating services.

Because the Shelter does not purchase clothing from Urban Outfitters, the Shelter has access to a Wal-Mart charge card and there is a Wal-Mart in Oskaloosa, and there is not support for the gift cards purchased, the \$2,600.91 are considered improper disbursements.

Based on discussion with Shelter staff, \$1,368.57 of payments from the PayPal account were classified as reasonable for the operations of the Shelter. The \$1,368.57 includes:

- \$455.96 of payments to advocacy groups and companies which provide pet food at a reduced cost.
- \$329.85 for a subscription to Adobe Systems, Inc. According to Shelter staff, Ms. Sime used Adobe for designing flyers and other promotional items. According to the current Director, the monthly subscription to Adobe was cancelled after the February 28, 2017 payment had been processed by PayPal.

Since February 28, 2017, the PayPal account has received a total of \$1,515.00 in donations and there have been no expenses from the PayPal account. All payments to vendors go through the normal process and are paid by the County after support has been received, approved, and filed with the County.

As previously stated, because the deposits to the PayPal account were not remitted to the Shelter or the County to be deposited and recorded in the Shelter’s account in the County’s accounting system, the \$4,506.76 is included in **Exhibit A** as undeposited collections. Because information prior to December 3, 2014 is not available from PayPal, we cannot determine the amount deposited or the payments from the PayPal account prior to this date. Had this information been available, additional undeposited collections and improper disbursements from the PayPal account may have been identified. The Shelter is working with PayPal to transfer the remaining balance to the County to be deposited.

The personal purchases made with the proceeds deposited to the Shelter’s PayPal account are included in the \$4,506.76 undeposited collections included in **Exhibit A**. As a result, they will not be included as improper disbursements.

OVERSIGHT AND INTERNAL CONTROL

The Shelter's Board of Directors has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the Shelter's operations and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we identified the following concerns related to oversight of the Shelter:

- The Board did not maintain minutes of its activities. According to a Board member we spoke with, the Board relied on Ms. Sime to maintain the minutes. Board members also stated the Board only met about 6 times per year and did not have routine meeting dates.
- Board members we spoke with stated the Board did not review Shelter disbursements or the related supporting documentation. Since the County processed the claims, they thought the County reviewed the claims and supporting documentation. Board members we spoke with stated Ms. Sime usually presented a financial report when the Board met.
- The Shelter does not have a written policy and procedures manual which includes requirements for issuing receipts for all collections, requiring supporting documentation for all disbursements to vendors, credit card charges, and reimbursements to members and other individuals.
- In accordance with the 28E agreement, on or before January 1 each year the Shelter is to provide a budget for the next fiscal year beginning July 1 to the County and the City. The County and the City are to approve the budget before March 15. The County also provides funding to the Shelter through its normal budgeting process. In addition, the County acts as the fiscal agent for the Shelter and has provided the Shelter a Wal-Mart charge card assigned to the County's Wal-Mart account. According to County staff we spoke with, there is no written fiscal agent agreement between the County and the Shelter. The agreement to act as the fiscal agent has always been an informal agreement since the Shelter was created under the 28E agreement.

Because the County approves the budget, provides funding to the Shelter, acts as the fiscal agent, and allows the Shelter to use the County's Wal-Mart account, the County also has a fiduciary responsibility to ensure funds are spent in accordance with the Shelter's policies and procedures. Absent Shelter policies and procedures, the County should ensure the Shelter follows the County's policies and procedures for receipting funds, making deposits, and paying expenses of the Shelter.

Recommended Control Procedures

As part of our investigation, we reviewed the controls used by the Stephen Memorial Animal Shelter and the Mahaska County. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Shelter'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 Director had control over each of the following areas for the Shelter:

- 1) Receipts – collecting, preparing deposits, and making deposits,

- 2) Disbursements – purchasing and maintaining supporting documentation, and
- 3) Reporting – preparing monthly financial reports and other reports requested by the Board or other parties.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, Board members should review their control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel and/or Board members.

- B) Disbursements – The County Auditor determined the County paid a credit card bill for the Shelter which included an altered invoice. In addition, during our review of Shelter disbursements, the following concerns were identified:

- 1) The Shelter Board did not review and approve any disbursements.
- 2) Supporting documentation did not always include sufficient support or information to determine if the purchase was necessary and reasonable for the operations of the Shelter.
- 3) Disbursements were not approved by the Board.
- 4) The Shelter credit card was used to purchase gas for personal vehicles when on Shelter related business.
- 5) The Shelter does not have a policy regarding the use of credit cards or other charge cards.

Recommendation – County officials should ensure appropriate documentation is submitted and properly reviewed prior to issuing payments for the Shelter. In addition, Shelter Board members should develop written policies requiring:

- All disbursements for the Shelter are reviewed and approved by the Board or the Board's Treasurer prior to submitting the claims to the County Auditor's Office for payment.
- All disbursements, including credit/charge card purchases be supported by adequate documentation and be approved by the Board.
- Require repayment for any purchases which are not properly supported or are not appropriate for Shelter operations.
- Credit/charge cards should be prohibited from being used for personal purchases.
- Requires employees who do not submit appropriate documentation for the purchases made with the Shelter credit/charge cards be held personally liable for the related costs.
- Require staff traveling on Shelter business submit requests for reimbursement rather than using the Shelter credit/charge card.

- C) Fees, Donations, and Fundraising – Limited records were maintained by the Shelter for donations and fundraising efforts during the period of our investigation. The following were identified:

- 1) Pre-numbered receipts were not consistently issued for fees, donations, and fund raising activities.
- 2) Reconciliations were not completed to show the amounts collected from fees, donations, and fundraising activities were deposited intact and timely with the County Treasurer's Office.

- 3) Records were not maintained to determine if fundraising events were profitable.
- 4) Donations, fundraising, and other collections were not always counted by 2 staff or reconciled to the amount deposited.
- 5) Donations, proceeds from fundraisers, and other collections deposited with the County Treasurer's Office were not coded in a consistent and accurate manner.
- 6) Donations and other revenue were received through PayPal. The funds received are currently in the PayPal account rather than being transferred to the Shelter to be deposited with the County.

Recommendation – Shelter officials should ensure the Shelter establishes formal policies and procedures to account for all receipts and disbursements. Records should include:

- Pre-numbered receipts for all collections.
- Adequate supporting documentation for disbursements, including invoices and receipts.
- Reconciliations should be prepared by an independent individual and reviewed by someone independent of all financial transactions.
- All amounts deposited with the County Treasurer's Office should be coded in a consistent and accurate manner.
- Donations or other revenue received through PayPal should be transferred to the Shelter to be deposited and recorded in the Shelter's account in the County's accounting system.

- D) Oversight – The Shelter Board of Directors has a fiduciary responsibility to provide oversight of the Shelter's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

Minutes were not maintained for Board meetings. Board members we spoke with stated they did not meet frequently or on a routine basis. The 28E agreement which establishes the Board states meetings "shall be held at times as fixed" by the Board.

Based on our observations and procedures performed, we determined the Board failed to exercise proper fiduciary oversight over the operations of the Shelter. The lack of appropriate oversight and failure to ensure implementation of adequate internal controls permitted an employee to exercise too much power over the operations of the Shelter.

Recommendation – Oversight by the Shelter Board of Directors is essential and should be an ongoing effort by all members. In the future, the Board should exercise due care and require and review pertinent information and documentation prior to making decisions affecting the Shelter. In addition, the Board should establish a policy which requires meeting on a frequent, routine basis, such as monthly. Also, appropriate policies and procedures should be adopted, implemented, and monitored to ensure compliance.

- E) Fiscal Agent Agreement – While the Shelter Board of Directors has a fiduciary responsibility to provide oversight of the Shelter's operations and financial transactions, it has been the Shelter's practice to utilize the services of the County Treasurer's Office and County Auditor's Office as fiscal agents for depositing collections and processing claims, respectively. However, the Board has not established a formal fiscal agent agreement with the County Board of Supervisors.

Recommendation – The Shelter Board of Directors should ensure a written fiscal agent agreement is established with the County Board of Supervisors. The agreement should clearly document the Shelter Board of Directors is responsible for authorizing all Shelter financial transactions and the specific duties to be performed by the County. The agreement should also specify the duration of the agreement and party responsible for record retention.

**Report on Special Investigation
of the
Stephen Memorial Animal Shelter**

Exhibits

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Summary of Findings
For the period July 11, 2011 through February 27, 2017

Description	Exhibit/Table/ Page Number
Improper and unsupported disbursements:	
Credit card charges:	
Various vendors	Exhibit B
Amazon	Exhibit C
Subtotal of credit card charges	
Wal-Mart charges:	
February 2014 through January 2017	Exhibit D
June 2011 through January 2014	Exhibit E
Subtotal of Wal-Mart charges	
Subtotal of improper and unsupported disbursements	
Undeposited PayPal collections	Table 1
Total improper and unsupported disbursements and undeposited collections	
Less: Repayment for trips	Page 9
Net improper, unsupported disbursements, and undeposited collections	

	Amount		
	Improper	Unsupported	Total
\$	3,349.49	3,599.30	6,948.79
	206.52	-	206.52
	3,556.01	3,599.30	7,155.31
	1,092.53	43.83	1,136.36
	510.71	103.29	614.00
	1,603.24	147.12	1,750.36
	5,159.25	3,746.42	8,905.67
	4,506.76	-	4,506.76
	9,666.01	3,746.42	13,412.43
	(1,000.00)	-	(1,000.00)
\$	8,666.01	3,746.42	12,412.43

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Purchases - Various Vendors
For the period July 11, 2011 through February 27, 2017

Per Credit Card Statement

Transaction Date	Description	Amount
07/29/11	IOWA JUDICIAL BRANCH 515-2426206 IA	\$ 25.00
08/08/11	ELECT ENG & EQUIP CO WINDSOR HEIGH IA	89.52
08/08/11	TRUE VALUE HARDWARE OSKALOOSA IA	39.13
08/09/11	WAL-MART #1393 OSKALOOSA IA	11.71
09/07/11	ELECT ENG & EQUIP CO 515-273-0100 IA	106.84
09/07/11	TRUE VALUE HARDWARE OSKALOOSA IA	16.68
09/19/11	CASEYS 0026948 PELLA IA	30.01
09/25/11	CASEYS 00016824 OSKALOOSA IA	50.00
10/02/11	Finance Charges	22.90
10/12/11	TRUE VALUE HARDWARE OSKALOOSA IA	8.56
10/22/11	BURGER KING #8671 DES MOINES IA	7.40
10/28/11	MODERN FLOOR COVERING OSKALOOSA IA	133.35
11/11/11	WAL-MART #1393 OSKALOOSA IA	61.71
11/21/11	KUM & GO #174 OSKALOOSA IA	27.35
11/30/11	TOTAL CHOICE SHIPPING OSKALOOSA IA	40.66
12/08/11	EBAY INC. 888-749-3229 CA	4.69
12/12/11	MAHASKA DRUG OSKALOOSA IA	4.80
12/13/11	HOBBY-LOBBY #0201 DES MOINES IA	22.20
01/04/12	TRUE VALUE HARDWARE OSKALOOSA IA	13.90
01/04/12	TRUE VALUE HARDWARE OSKALOOSA IA	14.97
01/05/12	INTERNATIONAL TXN FEE	0.32
02/09/12	MAHASKA DRUG OSKALOOSA IA	20.03
03/27/12	JIFFY 923 OSKALOOSA IA	25.01
04/10/12	KWIK STAR 30300003038 BROOKLYN IA	40.05
04/10/12	LANDRY'S BP WAUWATOSA WI	91.15
04/10/12	OUTBACK 4812 BROOKFIELD WI	60.00

Improper	Unsupported	Reasonable
-	25.00	-
-	89.52	-
-	39.13	-
-	11.71	-
-	106.84	-
-	16.68	-
-	30.01	-
50.00	-	-
22.90	-	-
-	8.56	-
7.40	-	-
-	133.35	-
30.97	-	30.74
-	27.35	-
40.66	-	-
4.69	-	-
-	4.80	-
22.20	-	-
-	13.90	-
-	14.97	-
0.32	-	-
-	20.03	-
-	25.01	-
-	40.05	-
-	91.15	-
60.00	-	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Purchases - Various Vendors
For the period July 11, 2011 through February 27, 2017

Per Credit Card Statement

Transaction Date	Description	Amount
04/12/12	H & S FEED & COUNTRY STOR OSKALOOSA IA	5.67
04/17/12	KUM & GO #24 PLEASANT HILL IA	25.16
04/23/12	CASEYS GEN STORE 2908 ANAMOSA IA	35.89
05/16/12	TRUE VALUE HARDWARE OSKALOOSA IA	36.28
06/01/12	MWI VETERINARY SUPPLY CO 800-896-8873 ID	19.98
06/06/12	TRUE VALUE HARDWARE OSKALOOSA IA	10.69
06/12/12	KUM & GO #174 OSKALOOSA IA	17.91
06/12/12	DOLLAR-GENERAL #2727 OSKALOOSA UA	6.42
06/16/12	LIBERTY STATION DUBUQUE DUBUQUE IA	19.79
06/18/12	EXXONMOBIL 97297659 WAUPUN WI	39.51
06/20/12	CASEYS GEN STORE 2769 WILLIAMSBURG IA	35.89
07/18/12	Quality Car Wash 1294 Oskaloosa, IA	10.00
08/01/12	CASEYS GEN STORE 2350 OSKALOOSA IA	35.01
09/02/12	Finance Charges	11.80
09/04/12	CASEYS GEN STORE 2789 CEDAR RAPIDS IA	57.12
09/08/12	OREILLY AUTO 00003079 OSKALOOSA IA	26.74
10/01/12	Finance Charges	16.49
10/09/12	INTERNATIONAL TXN FEE	0.67
10/17/12	CASEYS GEN STORE 2762 CEDAR RAPIDS IA	60.03
11/02/12	H & S FEED & COUNTRY STOR OSKALOOSA IA	5.34
11/05/12	MATHEW CARPET CENTER OSKALOOSA IA	20.00
11/19/12	CASEYS GEN STORE2920 ANKNEY IA	37.31
12/02/12	Finance Charges	15.64
12/16/12	OREILLY AUTO 00003079 OSKALOOSA IA	18.18
01/15/13	CASEYS GEN STORE 1682 OSKALOOSA IA	28.27
01/16/13	WAMART.COM 8009666546 8009666546 AR	259.48

Improper	Unsupported	Reasonable
-	5.67	-
-	25.16	-
-	35.89	-
-	36.28	-
19.98	-	-
-	10.69	-
-	17.91	-
-	6.42	-
-	19.79	-
-	39.51	-
-	35.89	-
-	10.00	-
-	35.01	-
11.80	-	-
-	57.12	-
26.74	-	-
16.49	-	-
0.67	-	-
-	60.03	-
-	5.34	-
-	20.00	-
-	37.31	-
15.64	-	-
18.18	-	-
-	28.27	-
259.48	-	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Purchases - Various Vendors
For the period July 11, 2011 through February 27, 2017

Per Credit Card Statement

Transaction Date	Description	Amount
01/18/13	CREDIT VOUCHER WM SUPERCENTER#1393 OSKALOOSA IA	(252.52)
01/26/13	CASEYS GEN STORE 3214 OSKALOOSA IA	18.81
02/07/13	SUBWAY 00349159 OSKALOOSA IA	23.33
03/06/13	SHERWIN WILLIAMS #3848 OSKALOOSA IA	39.35
03/08/13	SHERWIN WILLIAMS #3848 OSKALOOSA IA	69.24
03/12/13	CASEYS GEN STORE2792 CEDAR RAPIDS IA	16.89
5/30/13	ANIMAL HEALTH CENTER OF O OSKALOOSA IA	26.47
06/05/13	KUM & GO #24 PLEASANT HILL IA	30.07
06/22/13	CASEYS GEN STORE 2350 OSKALOOSA IA	24.22
06/26/13	HEALTHY CONNECTION 641-6739405 IA	12.29
07/25/13	MWI VETERINARY SUPPLY CO 800-896-8873 ID	208.51
08/31/13	KEY COOPERATIV07014681 NEW SHARON IA	70.07
09/20/13	MAPMYFITNESS 512-3608700 TX	29.99
09/28/13	CASEYS GEN STORE 1682 OSKALOOSA IA	17.92
10/20/13	CASEYS GEN STORE 3214 OSKALOOSA IA	70.01
10/20/13	DOMINO'S 1713 651-289-3000 IA	15.88
10/24/13	COLONY POINT WILLIAMSBURG IA	31.74
11/09/13	CASEYS GEN STORE 2366 OSKALOOSA IA	37.54
11/09/13	MCDONALD'S F4284 CEDAR RAPIDS IA	13.78
11/23/13	KMART 7161 OTTUMWA IA	26.74
12/03/13	CASEYS GEN STORE 2769 WILLIAMSBURG IA	75.00
12/18/13	SALLY BEAUTY 10278 PELLA IA	25.01
12/27/13	Audible 888-283-5051 NJ	4.49
01/03/14	MAHASKA DRUG OSKALOOSA IA	11.21
01/07/14	USPS POSTAGE (INTERNET) 800-576-3279 CA	75.00
01/08/14	USPS POSTAGE (INTERNET) 800-576-3279 CA	75.00

Improper	Unsupported	Reasonable
(252.52)	-	-
-	18.81	-
23.33	-	-
-	39.35	-
-	69.24	-
-	16.89	-
26.47	-	-
-	30.07	-
-	24.22	-
-	12.29	-
208.51	-	-
-	70.07	-
29.99	-	-
17.92	-	-
-	70.01	-
-	15.88	-
-	31.74	-
-	37.54	-
13.78	-	-
-	26.74	-
-	75.00	-
-	25.01	-
4.49	-	-
-	11.21	-
-	75.00	-
-	75.00	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Purchases - Various Vendors
For the period July 11, 2011 through February 27, 2017

Per Credit Card Statement

Transaction Date	Description	Amount
03/02/14	Finance Charges	22.48
04/01/14	ETSY SELLER FEES 866-294-3879 NY	14.68
04/03/14	MAHASKA DRUG OSKALOOSA IA	30.18
04/22/14	CASEYS GEN STORE 2769 WILLIAMSBURG IA	34.01
05/01/14	ETSY SELLER FEES 866-294-3879 NY	10.57
05/08/14	OSKALOOSA TOTAL CHOICE S OSKALOOSA IA	60.05
05/09/14	CASEYS GEN STORE 2598 PELLA IA	34.07
06/01/14	ETSY SELLER FEES 888-961-4798 NY	10.57
06/15/14	SHERWIN WILLIAMS #3848 OSKALOOSA IA	50.70
07/01/14	ETSY SELLER FEES 888-961-4798 NY	8.59
07/21/14	SHERWIN WILLIAMS #3848 OSKALOOSA IA	19.82
08/01/14	Finance Charges	9.03
08/14/14	CASEYS GEN STORE 2598 PELLA IA	32.67
08/17/14	CASEYS GEN STORE 2366 OSKALOOSA IA	22.01
09/05/14	HENRY VERNOOY OSKALOOSA IA	9.50
09/20/14	MAPMYFITNESS 512-3608700 TX	29.99
10/03/14	CAMPBELL PET CO - ONLINE 360-892-9786 WA	151.08
10/23/14	CASEYS GEN STORE 2769 WILLIAMSBURG IA	22.36
11/12/14	COLONY POINT WILLIAMSBURG IA	40.00
11/13/14	CASEYS GEN STORE 2208 OTTUMWA IA	15.01
11/21/14	CAMPBELL PET CO - ONLINE 360-892-9786 WA	166.84
12/10/14	MAHASKA DRUG OSKALOOSA IA	36.79
12/18/14	CASEYS GEN STORE 2769 WILLIAMSBURG IA	18.85
12/19/14	HY VEE 1481 OSKALOOSA IA	114.38
01/02/15	CASEYS GEN STORE 2769 WILLIAMSBURG IA	10.00
01/26/15	MENARDS OTTUMWA OTTUMWA IA	31.66

Improper	Unsupported	Reasonable
22.48	-	-
14.68	-	-
-	30.18	-
-	34.01	-
10.57	-	-
-	60.05	-
-	34.07	-
10.57	-	-
-	50.70	-
8.59	-	-
-	19.82	-
9.03	-	-
-	32.67	-
-	22.01	-
-	9.50	-
29.99	-	-
-	151.08	-
-	22.36	-
-	40.00	-
-	15.01	-
-	166.84	-
-	36.79	-
-	18.85	-
-	114.38	-
-	10.00	-
-	31.66	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Purchases - Various Vendors
For the period July 11, 2011 through February 27, 2017

Per Credit Card Statement

Transaction Date	Description	Amount
02/01/15	Finance Charges	20.80
02/27/15	CASEYS GEN STORE 3214 OSKALOOSA IA	20.00
02/27/15	MAHASKA DRUG OSKALOOSA IA	24.95
03/01/15	Finance Charges	18.54
03/01/15	INTEREST CHARGE PURCHASE	18.54
03/25/15	LOGANS BRISTOL VA	38.09
03/27/15	RED LOBSTER US00063172 BRISTOL VA	33.78
03/28/15	BOARDWALK BURGERS AUSTIN TX	11.99
03/28/15	DM AIRPORT PARKING RAMP DES MOINES IA	63.00
03/30/15	INT*SHOADOWLAND KENNELS OSKALOOSA IA	296.44
04/01/15	Finance Charges	9.86
04/15/15	UPS*2923E2AMOC3 800-811-1648 GA	7.05
05/01/15	Finance Charges	12.30
05/01/15	INTEREST CHARGE PURCHASE	12.30
05/27/15	CASEYS GEN STORE 2366 OSKALOOSA IA	18.89
06/01/15	Finance Charges	9.95
07/08/15	JIIFY 923 OSKALOOSA IA	33.68
07/29/15	KLYN TIRE SERVICE INC OSKALOOSA IA	33.00
08/02/15	Finance Charges	13.46
08/26/15	MODERN FLOOR COVERING OSKALOOSA IA	40.00
09/01/15	Finance Charges	14.67
09/15/15	KLYN TIRE SERVICE INC OSKALOOSA IA	15.42
09/20/15	MMF*MAPMYFITNESS.COM 800-5285200 TX	29.99
10/01/15	Finance Charges	11.49
10/06/15	HY VEE 1481 OSKALOOSA IA	24.69
10/23/15	WWW.TICKETPRINTING.COM 8887710809 MT	85.24

Improper	Unsupported	Reasonable
20.80	-	-
-	20.00	-
-	24.95	-
18.54	-	-
18.54	-	-
38.09	-	-
33.78	-	-
11.99	-	-
63.00	-	-
296.44	-	-
9.86	-	-
7.05	-	-
12.30	-	-
12.30	-	-
-	18.89	-
9.95	-	-
-	33.68	-
-	33.00	-
13.46	-	-
-	40.00	-
14.67	-	-
-	15.42	-
29.99	-	-
11.49	-	-
-	24.69	-
-	85.24	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Purchases - Various Vendors
For the period July 11, 2011 through February 27, 2017

Per Credit Card Statement

Transaction Date	Description	Amount
10/24/15	MAHASKA DRUG OSKALOOSA IA	29.86
10/25/15	WAL-MART #1393 OSKALOOSA IA	24.32
11/01/15	Finance Charges	10.79
11/09/15	MAHASKA DRUG OSKALOOSA IA	12.78
11/24/15	CASEYS GEN STORE 2237 PRAIRIE CITY IA	21.79
12/01/15	Finance Charges	15.03
01/01/16	Finance Charges	13.05
02/01/16	Finance Charges	18.98
02/12/16	CASEYS GEN STORE 2789 CEDAR RAPIDS IA	19.79
02/20/16	KUM & GO #302 CLEAR LAKE IA	13.58
03/01/16	Finance Charges	27.26
03/03/16	KUM & GO #24 PLEASANT HILL IA	11.27
03/27/16	CASEYS GEN STORE 2366 OSKALOOSA IA	18.11
03/27/16	KUM & GO #370 GRETNA NE	25.89
04/01/16	Finance Charges	10.46
04/08/16	KWIK TRIP 83300008334 CROSS PLAINS WI	21.54
04/16/16	CASEYS GEN STORE 2521 ADAIR IA	26.66
04/29/16	GATEWAYEXPRESS AMES IA	17.81
05/01/16	Finance Charges	6.81
05/11/16	INTERNATIONAL TRANS FEE	0.39
05/11/16	VENNGAGE.COM 8552843855 ON	49.00
06/15/16	CELLULAR ADVANTAGE OA OSKALOOSA IA	80.75
06/15/16	WAL-MART #1393 OSKALOOSA IA	26.45
06/20/16	PLN*PRICELINE.COM AIR 800-340-0575 CT	399.09
07/15/16	CELLULAR ADVANTAGE OA OSKALOOSA IA	48.66
07/21/16	MAHASKA DRUG OSKALOOSA IA	22.45

Improper	Unsupported	Reasonable
-	29.86	-
-	24.32	-
10.79	-	-
-	12.78	-
-	21.79	-
15.03	-	-
13.05	-	-
18.98	-	-
-	19.79	-
-	13.58	-
27.26	-	-
-	11.27	-
-	18.11	-
-	25.89	-
10.46	-	-
-	21.54	-
-	26.66	-
-	17.81	-
6.81	-	-
0.39	-	-
-	49.00	-
-	80.75	-
26.45	-	-
399.09	-	-
-	48.66	-
-	22.45	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Purchases - Various Vendors
For the period July 11, 2011 through February 27, 2017

Per Credit Card Statement

Transaction Date	Description	Amount
07/27/16	Audible US 888-283-5051 NJ	56.92
08/01/16	Finance Charges	25.36
09/02/16	Finance Charges	24.33
09/20/16	RODEWAY INN GLENWOOD SPRI CO	62.20
09/26/16	PAYLESS-CORPORATE OFFICE DENVER CO	336.17
09/27/16	MCDONALD'S F12343 SAINT LOUIS MO	6.61
09/27/16	LAMBERT ST. LOUIS ST. LOUIS MO	70.50
10/02/16	Finance Charges	19.80
10/06/16	CAR RENTAL TOLLS 866-6422000 NY	18.73
10/14/16	CASEYS GEN STORE 2694 PELLA IA	8.75
10/19/16	CASEYS GEN STORE 3214 OSKALOOSA IA	21.96
10/26/16	OREILLY AUTO 00003079 OSKALOOSA IA	175.44
11/09/16	AMTRAK.COM 3140718118731 WASHINGTON DC SIME/LINDSEY 111116 OTM/CHI 2V S X	89.00
11/10/16	CREDIT VOUCHER AMTRAK.COM 3140718118731 WASHINGTON DC SIME/LINDSEY 111116 OTM/CHI 2V S X	(89.00)
12/13/16	CASEYS GEN STORE 0045 DES MOINES IA	20.06
12/16/16	DISCOUNT TIRE IAI 01 CORALVILLE IA	592.88
01/01/17	Finance Charges	23.99
Total		<u><u>\$6,979.53</u></u>

Improper	Unsupported	Reasonable
56.92	-	-
25.36	-	-
24.33	-	-
62.20	-	-
336.17	-	-
6.61	-	-
70.50	-	-
19.80	-	-
18.73	-	-
-	8.75	-
-	21.96	-
175.44	-	-
89.00	-	-
(89.00)	-	-
-	20.06	-
592.88	-	-
23.99	-	-
3,349.49	3,599.30	30.74

**Report on Special Investigation
of the
Stephen Memorial Animal Shelter**

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Credit Card Charges - Amazon
For the period July 11, 2011 through February 27, 2017

Per Amazon		
Order Date	Item Description	Total
07/26/11	HP 61 Ink Cartridge, Combo Pack	\$ 29.35
10/10/12	Shipping	3.99
10/11/12	Shipping	23.94
10/11/12	Nested Yellow Easter Baskets	14.99
10/11/12	Darice Cellophane Basket Bags 24x30" 2/Pkg-Clear	29.20
06/28/13	Crucial Confrontations: Tools for talking about broken promises, violated expectations, and bad behavior	8.98
12/14/13	The Bite in the Apple: A Memoir of My Life with Steve Jobs	10.65
12/27/13	The Bite in the Apple: A Memoir of My Life with Steve Jobs	10.65
10/28/14	Jacquard iDye Fabric Dye 14 Grams-Pink	4.49
12/03/14	K&H Thermo-Kitty Heated Cat Bed, 16-Inch, Sage	28.79
07/27/16	Achieving Excellence in Fundraising (Essential Texts for Nonprofit and Public Leadership and Management)	41.49
Total		<u><u>\$ 206.52</u></u>

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Wal-Mart Purchases from February 27, 2014 through February 7, 2017
For the period July 11, 2011 through February 27, 2017

Per Wal-Mart

VISIT DATE	SIGNING DESCRIPTION	Amount
03/05/14	Department ring (<i>Receipt includes manual notation of "Fabric"</i>)	\$ 23.64
03/05/14	Tax	2.03
03/10/14	FLEECE ASSORTED JEWEL COLORS FABRIC	10.29
03/10/14	ASSORTED ARTIC FLEECE PRINTS	17.29
03/10/14	10LB BOX POLY-FIL FIBER	19.97
03/20/14	Local Item	9.96
03/23/14	FLEECE ASSORTED BRIGHT COLORS FABRIC	7.84
03/23/14	FLC TIE DYE FABRIC	20.52
03/23/14	500Z POLY-FIL FIBER	8.97
03/23/14	Tax	2.61
04/02/14	FLEECE ASSORTED BASIC COLORS FABRIC	8.82
04/02/14	ASSORTED ARTIC FLEECE PRINTS	9.88
05/24/14	HP INSTANT 4X6	2.61
05/24/14	HP INSTANT 5X7	2.47
06/17/14	WHITE BUMPER GS3 PHONE CASE	4.88
06/17/14	SAMSUNG GALAXY S III SCREEN	14.97
08/07/14	HP 02 YELLOW INK CARTRIDGE	11.97
09/10/14	FLEECE ASSORTED JEWEL COLORS FABRIC	3.94
09/10/14	539-6 BLENDER FLEECE LIME EACH	8.88
10/01/14	350YD CURLING RIBBON ROYAL	2.00
10/01/14	FLEECE ASSORTED JEWEL COLORS FABRIC	3.94
10/07/14	MKR,FABRIC 10CT FL ,24PK	15.52
10/07/14	VELCRO STICKY BACK 6FT TAPE WHITE	6.97
10/10/14	BUBBA'S HONEY WHEAT BAGELS 6 PK 18 OZ	5.94
10/10/14	BUBBA'S PLAIN BAGELS 6 PK 18 OZ	3.96
10/15/14	SA WATER BOTTLE 8OZ	2.27
11/14/14	HP 15-F039WM	199.00

Improper	Unsupported
23.64	-
2.03	-
10.29	-
17.29	-
19.97	-
-	9.96
7.84	-
20.52	-
8.97	-
2.61	-
8.82	-
9.88	-
2.61	-
2.47	-
4.88	-
14.97	-
11.97	-
3.94	-
8.88	-
-	2.00
3.94	-
15.52	-
6.97	-
5.94	-
3.96	-
-	2.27
199.00	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Wal-Mart Purchases from February 27, 2014 through February 7, 2017
For the period July 11, 2011 through February 27, 2017

Per Wal-Mart

VISIT DATE	SIGNING DESCRIPTION	Amount
11/14/14	FLEECE ASSORTED JEWEL COLORS FABRIC	1.97
11/14/14	SOLID FLEECE CORAL	2.97
11/14/14	GIRAFFE FLEECE CORAL	4.97
11/14/14	HOLIDAY GREY RED REINDEER FLEECE	4.44
11/14/14	10LB BOX POLY-FIL FIBER	19.97
11/23/14	FLEECE ASSORTED JEWEL COLORS FABRIC	1.97
11/23/14	SOLID FLEECE WATERMELON 150	4.93
11/23/14	WAVES FLEECE PINK/NAVY	7.46
11/23/14	NAUTICAL STRIPE FLEECE NAVY/GREEN	6.21
11/23/14	NAUTICAL STRIPE FLEECE NAVY/PINK	6.83
04/28/15	BIRTHDAY CARD SATURDAYS	2.97
06/30/15	VELCRO STICKY BACK 6FT TAPE WHITE	6.97
09/17/15	10LB BOX POLY-FIL FIBER	19.97
10/05/15	12 CT. 12" PLAIN ORANGE BALLOONS	1.94
10/05/15	350YD ORANGE CURL	2.00
10/05/15	350YD CURL RBN YELLOW	2.00
10/05/15	50OZ POLY-FIL FIBER	8.97
10/05/15	SOLID FLEECE NAVY	4.46
10/05/15	NAUTICAL STRIPE FLEECE NAVY/GREEN	7.46
10/06/15	NATURE VALLEY GRANOLA VARIETY PACK 12CT	4.98
10/06/15	NV OATS & HONEY VALUE PACK	4.98
11/08/15	PLASTIC YARN NEEDLE - 4 PACK	1.47
01/05/16	HEAVENLY PLUSH SOLD TURQUOISE	8.96
01/05/16	PLAID FLEECE BLACK/GREY	7.46
01/05/16	10LB BOX POLY-FIL FIBER	19.97
02/03/16	CARD GETWELL CLASSICS	4.97
02/03/16	CARD SYMPHY CLASSICS	3.97

Improper	Unsupported
1.97	-
2.97	-
4.97	-
4.44	-
19.97	-
1.97	-
4.93	-
7.46	-
6.21	-
6.83	-
2.97	-
6.97	-
19.97	-
-	1.94
2.00	-
2.00	-
8.97	-
4.46	-
7.46	-
-	4.98
-	4.98
1.47	-
8.96	-
7.46	-
19.97	-
4.97	-
3.97	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Wal-Mart Purchases from February 27, 2014 through February 7, 2017
For the period July 11, 2011 through February 27, 2017

Per Wal-Mart

VISIT DATE	SIGNING DESCRIPTION	Amount
03/08/16	CBY FLC CUT BY YARD	13.94
03/08/16	SOLID FLEECE LIGHT GREY	5.94
03/08/16	10LB BOX POLY-FIL FIBER	19.97
04/26/16	Department Ring	1.96
04/26/16	GOODY 70PK BLACK PILLOW PACK ELASTICS	13.68
04/26/16	CBY CTN CUT BY YARD	1.92
04/26/16	TWO-WAY SLUB MEDALLION GEO	2.25
04/26/16	ITS A DGOS LIFE 0587-99	3.70
04/26/16	ASSORTED ARTIC FLEECE PRINTS	3.70
04/26/16	SOLID FLEECE BURGUNDY	0.61
04/26/16	SOLID FLEECE BROWN	1.11
04/26/16	SOLID FLEECE ROYAL	1.95
04/26/16	SOLID FLEECE ORANGE	2.23
04/26/16	SOLID FLEECE - BLACK	2.23
04/26/16	SOLID FLEECE HUNTER	4.46
04/26/16	NCAA PLAID TEAM FLEECE	3.98
07/14/16	BOY OWL - BLUE/MULTI	1.86
07/14/16	CUTE OWL - PINK/MULTI	0.74
07/14/16	ELEPHANT TOSS FLEECE BLUE	1.24
07/14/16	FLEECE DSNY SOFIA THE FIRST OGEE FABRIC	1.45
07/14/16	ANCHOR TOSS FLEECE NAVY/GREEN/WHITE	3.10
07/14/16	CARS HP RED	3.77
07/14/16	ZEBRA FLEECE BLACK/WHITE	3.21
07/27/16	Local Ring	2.24
08/09/16	CAMO - PINK	2.48
08/09/16	CBY CTN CUT BY YARD	2.35
08/09/16	CBY FLC CUT BY YARD	1.30

Improper	Unsupported
13.94	-
5.94	-
19.97	-
-	1.96
13.68	-
1.92	-
2.25	-
3.70	-
3.70	-
0.61	-
1.11	-
1.95	-
2.23	-
2.23	-
4.46	-
3.98	-
1.86	-
0.74	-
1.24	-
1.45	-
3.10	-
3.77	-
3.21	-
-	2.24
2.48	-
2.35	-
1.30	-

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Wal-Mart Purchases from February 27, 2014 through February 7, 2017
For the period July 11, 2011 through February 27, 2017

Per Wal-Mart		
VISIT DATE	SIGNING DESCRIPTION	Amount
08/09/16	FLC DSNY CARS RULE THE ROAD BUDDIES FABR	1.98
08/09/16	FLEECE HELLO KITTY BADGE FABRIC	4.93
08/09/16	SOLID FLEECE TURQUOISE	1.11
08/09/16	SOLID FLEECE DARK GREY	1.36
08/09/16	SOLID FLEECE KELLY GREEN	1.73
08/09/16	SOLID FLEECE - BLACK	3.15
08/09/16	VALENTINE KITTENS FLEECE MULTI	3.26
08/09/16	DOTS FLEECE PINK	3.62
08/09/16	SOLID FLEECE HEATHER GREY	13.29
08/09/16	SOLID HEAVENLY PLUSH LIGHT PINK	4.85
09/08/16	HP 80A BLK TONER	103.97
09/08/16	DYSON - UPRIGHT VACUUM	216.00
10/06/16	NATURE VALLEY GRANOLA VARIETY PACK 12CT	13.50
12/01/16	SOLID FLEECE ROYAL	4.01
12/01/16	NAUTICAL STRIPE FLEECE NAVY/GREEN	6.71
12/01/16	10LB BOX POLY-FIL FIBER	24.88
12/14/16	SOLID FLEECE TURQUOISE	5.34
12/14/16	PLAID FLEECE BLACK/GREY	8.94
Total		<u>\$ 1,136.36</u>

Auditor's notations are in italics.

Improper	Unsupported
1.98	-
4.93	-
1.11	-
1.36	-
1.73	-
3.15	-
3.26	-
3.62	-
13.29	-
4.85	-
103.97	-
216.00	-
-	13.50
4.01	-
6.71	-
24.88	-
5.34	-
8.94	-
1,092.53	43.83

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper Wal-Mart Purchases from July 11, 2011 through February 26, 2014
For the period July 11, 2011 through February 27, 2017

Date	Detailed Description per Support	Amount
08/08/11	HP 61 Black Ink Twin Pack, Dry Erase Board	\$ 31.82
08/19/11	HP 61 Black Ink Twin Pack	24.50
09/24/11	Combo Pack Ink, Cannon High-Yield, Tri Color Ink, HP 61 Combo Ink (Cannon ink = \$77.94, HP Ink - 24.50)	102.44
10/26/11	HP 61 Black Ink Twin Pack	24.98
11/28/11	3 Fabric Paints, 6 Stockings	9.70
12/19/11	HP 61 2-Pack Black/TriColor Ink	30.97
01/19/12	White Foam Board, HP Black 61 Ink Combo, EZStart Tape, Doorstops, 18 Gallon Plastic Tote (HP ink - 30.97)	58.53
03/09/12	40 oz Great Value Creamy Peanut Butter, Cannon High-Yield Ink - TriColor, HP 61 Ink Combo , Black & TriColor (HP ink - 30.97)	63.41
04/26/12	Compact disc	2.97
04/30/12	Foamboard, HP 61 Ink Combo \$30.97, Glue, Trim 3 @ \$1.50ea,	51.29
05/12/12	Compact disc	2.97
06/22/12	HP 61 Combo Printer Ink	31.97
07/03/12	HP 61 Combo Printer Ink, Business Cards (HP ink 31.97)	38.94
10/12/12	Foam Board, Great Value 24 PK Water 3 @ \$2.97ea, Safty Vests 2 @ \$4.97ea, Paint, ITUNES Gift Card \$30.00	60.79
12/06/12	HP Advantage Ink, Photo Alubum Refill Pages, Cannon PG-210XL Ink (HP ink 31.97)	49.68
03/11/13	Cotton 1.125 Yards @ \$5.00/Yard, Quilt Batting \$3.67, Stanley 15 in Saw \$8.88, Panel Nails \$0.97, Staples \$0.97	21.89
07/04/13	Electrolyte supplement	14.00
09/16/13	FABRIC, NCAA FLC, CUTTING MAT	99.25
10/11/13	<i>Unreadable</i>	69.92
11/01/13	HP 61XL BLAC (29.98-10 gift card)	19.98
12/27/13	<i>No receipt</i>	23.67
Total		<u><u>\$ 833.67</u></u>

Auditor's notations are in italics.

Improper	Unsupported	Reasonable
31.82	-	-
24.50	-	-
24.50	-	77.94
24.98	-	-
-	9.70	-
30.97	-	-
30.97	-	27.56
30.97	-	32.44
-	-	2.97
30.97	-	20.32
-	-	2.97
31.97	-	-
31.97	-	6.97
30.00	-	30.79
31.97	-	17.71
21.89	-	-
14.00	-	-
99.25	-	-
-	69.92	-
19.98	-	-
-	23.67	-
510.71	103.29	219.67

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper PayPal Purchases
For the period July 11, 2011 through February 27, 2017

Per PayPal			
Date	Description	Vendor	Payment
12/08/14	PreApproved Payment Bill User Payment	Match.com	\$ 74.97
01/24/15	Express Checkout Payment	Target	25.00
01/28/15	Express Checkout Payment	Target	25.00
02/09/15	Express Checkout Payment	Target	25.00
02/26/15	Express Checkout Payment	Target	25.00
02/28/15	Express Checkout Payment	Minnesota Workwear	32.42
02/28/15	Express Checkout Payment	Target	25.00
03/11/15	PreApproved Payment Bill User Payment	Match.com	74.97
03/29/15	Express Checkout Payment	Target	22.50
04/05/15	Express Checkout Payment	Urban Outfitters Direct, LLC	59.99
04/07/15	PreApproved Payment Bill User Payment	Google	36.91
04/07/15	Express Checkout Payment	Urban Outfitters Direct, LLC	89.97
04/11/15	PreApproved Payment Bill User Payment	Hulu	7.99
04/14/15	Express Checkout Payment	Lambert Vet Supply, LLC	59.69
04/16/15	Express Checkout Payment	TABcom	45.43
04/22/15	Express Checkout Payment	Target	15.00
05/27/15	Express Checkout Payment	Target	25.00
06/11/15	PreApproved Payment Bill User Payment	Match.com	74.97
06/11/15	Payment Refund	Match.com	(74.97)
06/26/15	General Withdrawal	ACH Deposit	35.46
06/27/15	PreApproved Payment Bill User Payment	Facebook	25.03
06/30/15	PreApproved Payment Bill User Payment	Facebook	1.36
07/31/15	PreApproved Payment Bill User Payment	Facebook	4.33
09/18/15	Express Checkout Payment	Walmart.com	25.00
10/18/15	Express Checkout Payment	Petco	14.00
10/20/15	Express Checkout Payment	Overstock.com	84.99
12/03/15	Express Checkout Payment	Target	25.00
12/26/15	Express Checkout Payment	Urban Outfitters Direct, LLC	71.96
01/02/16	Express Checkout Payment	Sears Holding Corporation	106.99
01/05/16	Express Checkout Payment	Vistaprint Netherlands B.V.	42.99
01/21/16	Website Payment	Creative Gift Packaging	90.65

Improper	Reasonable
74.97	-
25.00	-
25.00	-
25.00	-
25.00	-
32.42	-
25.00	-
74.97	-
22.50	-
59.99	-
36.91	-
89.97	-
7.99	-
59.69	-
45.43	-
15.00	-
25.00	-
74.97	-
(74.97)	-
35.46	-
-	25.03
-	1.36
-	4.33
25.00	-
14.00	-
84.99	-
25.00	-
71.96	-
106.99	-
42.99	-
-	90.65

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper PayPal Purchases
For the period July 11, 2011 through February 27, 2017

Per PayPal			
Date	Description	Vendor	Payment
01/21/16	Express Checkout Payment	Walmart.com	58.04
01/23/16	Express Checkout Payment	Adobe Systems, Inc.	24.99
01/25/16	Express Checkout Payment	Motivation Design	73.45
02/04/16	Express Checkout Payment	Urban Outfitters Direct, LLC	87.32
02/04/16	Express Checkout Payment	Urban Outfitters Direct, LLC	27.30
02/09/16	Express Checkout Payment	Metaverse Corporation	33.96
02/11/16	Express Checkout Payment	REI	74.72
02/11/16	Express Checkout Payment	Urban Outfitters Direct, LLC	37.30
02/12/16	Express Checkout Payment	Urban Outfitters Direct, LLC	65.46
02/23/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	24.99
02/26/16	Express Checkout Payment	Walmart.com	25.00
03/05/16	Express Checkout Payment	Urban Outfitters Direct, LLC	29.98
03/10/16	Express Checkout Payment	Urban Outfitters Direct, LLC	79.98
03/20/16	Express Checkout Payment	Walmart.com	25.00
03/23/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	24.99
03/29/16	Payment Refund	Urban Outfitters Direct, LLC	(29.98)
03/31/16	Express Checkout Payment	Jawbone Webstore	74.99
03/31/16	Express Checkout Payment	Target	25.00
04/23/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	24.99
04/25/16	Express Checkout Payment	Backcounty.com	52.22
04/25/16	Express Checkout Payment	Walmart.com	85.59
05/10/16	Express Checkout Payment	Affinitas GmbH	74.85
05/13/16	General Payment	Animal Resource Foundation of Iowa	250.77
05/18/16	PreApproved Payment Bill User Payment	Vistaprint Netherlands B.V.	161.99
05/20/16	Express Checkout Payment	Dog.com	60.55
05/23/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	24.99
06/23/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	24.99
06/30/16	Express Checkout Payment	Adobe Systems, Inc.	19.99
07/05/16	Website Payment	Alley Cat Allies	13.00
07/28/16	General Payment	Animal Resource Foundation of Iowa	55.00
07/31/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99

Improper	Reasonable
58.04	-
-	24.99
73.45	-
87.32	-
27.30	-
33.96	-
74.72	-
37.30	-
65.46	-
-	24.99
25.00	-
29.98	-
79.98	-
25.00	-
-	24.99
(29.98)	-
74.99	-
25.00	-
-	24.99
52.22	-
85.59	-
74.85	-
-	250.77
161.99	-
60.55	-
-	24.99
-	24.99
-	19.99
-	13.00
-	55.00
-	19.99

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Improper PayPal Purchases
For the period July 11, 2011 through February 27, 2017

Per PayPal			
Date	Description	Vendor	Payment
08/19/16	Express Checkout Payment	Vitality Medical	40.71
08/31/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99
09/30/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99
10/20/16	Express Checkout Payment	Alley Cat Allies	137.19
10/31/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99
11/15/16	Express Checkout Payment	Uber Technologies, Inc.	22.37
11/20/16	Express Checkout Payment	Gogo LLC	2.95
11/22/16	PreApproved Payment Bill User Payment	Vistaprint Netherlands B.V.	80.67
11/22/16	PreApproved Payment Bill User Payment	Vistaprint Netherlands B.V.	46.98
11/30/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99
12/09/16	PreApproved Payment Bill User Payment	Google	4.44
12/12/16	Express Checkout Payment	Event Photography	24.95
12/13/16	Website Payment	G. Brush (Feralvilla)	390.40
12/29/16	Express Checkout Payment	Walmart.com	82.43
12/30/16	Payment Refund	Walmart.com	(10.16)
12/31/16	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99
01/04/17	Express Checkout Payment	eBay Inc.	30.81
01/04/17	Express Checkout Payment	Walmart.com	50.87
01/11/17	Express Checkout Payment	Urban Outfitters Direct, LLC	24.94
01/18/17	Express Checkout Payment	Cellodepot	70.99
01/31/17	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99
02/28/17	PreApproved Payment Bill User Payment	Adobe Systems, Inc.	19.99
Total			<u><u>\$3,969.48</u></u>

Improper	Reasonable
40.71	-
-	19.99
-	19.99
-	137.19
-	19.99
22.37	-
2.95	-
80.67	-
46.98	-
-	19.99
4.44	-
24.95	-
-	390.40
82.43	-
(10.16)	-
-	19.99
30.81	-
50.87	-
24.94	-
-	70.99
-	19.99
-	19.99
<u>2,600.91</u>	<u>1,368.57</u>

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Nicole L. Roethlisberger, Senior Auditor
Luke M. Bormann, CPA, Staff Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendix

Appendix 1

Report on Special Investigation of the Stephen Memorial Animal Shelter

Copies of Altered and Original Tire Invoices
For the period July 11, 2011 through February 27, 2017



discounttire.com

DDB 1064386

CUSTOMER INFORMATION		VEHICLE INFORMATION	DATE: 12-16-2016 TIME: 4:35 PM	STORE LOCATION
LINDSEY SIME	2299 235T ST	2011 SILVERADO 2500 4WD	IAI 01	1491 CORAL RIDGE AVE
OSKALDOSA	IA 52577	BASE MILEAGE: 37,037	CORALVILLE	IA 52241-2801
(H) 541-673-3991		TORQUE SPECS: 080	PHONE: 319-499-6241	010 ANTHONY S OLSON
		WORK ORDER#		

CODE	CC	QTY	SIZE	DESCRIPTION	FEET	PRICE	AMOUNT
19664	NRM	4	245 /75 R17	1215 E1 BSW	.00	122.00	488.00
BFGOOD DUERER A/T							
WARRANTY: MILEAGE- 90,000 SEE REVERSE SIDE FOR WARRANTY DETAILS							
COMMENT: BOLT PATTERN: 5-100							
COMMENT: INFLATION F:60 R:75							
80224	NRM	4	WASTE TIRE	DISPOSAL FEE	.00	3.00	12.00
80219	NRM	4	INSTALLATION &	LIFETIME SPIN BALANCING	.00	15.00	64.00
86655	NRM	4	LIFETIME ROTATION	REPAIRS INCLUDED	.00	.00	.00
86607	NRM	4	DIL VS950 TQ12 T10 SNAP-IN		.00	7.22	28.88
TPMS RBK VALVE KIT VS950							

The tire and/or wheel you have chosen is different from the original equipment provided with your vehicle and may change its handling or stability characteristics. Further information is available from your Discount Tire salesperson.

Document
Submitted
to Auditor by
Shelter director

XXXXXXXXXXXX 5944

SUBTOTAL: 592.88
TAX: .00
TOTAL: 592.88
VISA: 592.88
TENDERED: 592.88

Signature on file

Report on Special Investigation
of the
Stephen Memorial Animal Shelter

Copies of Altered and Original Tire Invoices
For the period July 11, 2011 through February 27, 2017



DDB

discounttire.com

1067338
REPRINT ORIG INV #1064386
ORIG DATE 12-16-2016

DATE: 01-23-2017 TIME: 9:53 AM

CUSTOMER INFORMATION			VEHICLE INFORMATION			STORE LOCATION		
LINDSEY	SIME		2011 SUBARU			IAI 01		
			FORESTER 2.5X			1491 CORAL RIDGE AVE		
			16" BASE BASE			CORALVILLE	IA 52241-2801	
OSKALODSA		IA 52577	MILEAGE: 123,037			PHONE: 319-499-6241		
(H) 641-295			TORQUE SPECS: 080			010 ANTHONY S OLSON		
						WORK ORDER#		

CODE	CC	QTY	SIZE	DESCRIPTION	RET	PRICE	AMOUNT
19664 NRM	4	215	/65 R16	98T SL BSW	.00	114.00	456.00
				CON CONTROL CONTACT TOURING A/S			
WARRANTY: MILEAGE- 90,000 SEE REVERSE SIDE FOR WARRANTY DETAILS							
COMMENT: BOLT PATTERN: 5-100							
COMMENT: INFLATION F:32 R:30							
80224 NRM	4	WASTE TIRE		DISPOSAL FEE	.00	3.00	12.00
80219 NRM	4	INSTALLATION &		LIFETIME SPIN BALANCING	.00	16.00	64.00
86666 NRM	4	LIFETIME ROTATION		REPAIRS INCLUDED	.00	.00	.00
86607 NRM	4	DIL VS950 TQ12 T10 SNAP-IN			.00	7.00	28.00
		TPMS RBK VALVE KIT VS950					

The tire and/or wheel you have chosen is different from the original equipment provided with your vehicle and may change its handling or stability characteristics.
Further information is available from your Discount Tire salesperson.

(copy of)
Original
document
received from
Discount Tire

XXXXXXXXXXXX

SUBTOTAL: 560.00
TAX: 32.88
TOTAL: 592.88
VISA: 592.88
TENDERED: 592.88

Signature on file