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NEWS RELEASE

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FOR RELEASE

November 30, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the Jasper County Soil and Water Conservation District (District) for the period January 1, 2014 through May 31, 2018. The special investigation was requested as a result of concerns regarding the appropriate use of District funds.

Mosiman reported the special investigation identified \$22,232.42 of improper and unsupported disbursements. The \$21,596.09 of improper disbursements identified includes \$19,590.58 of unauthorized payments issued to the former Conservation Assistant, Jessica Rutter, \$1,296.69 of personal purchases made with the District's credit card, \$666.18 of checks from the District's bank account, and \$42.64 of IPERS late fees and interest.

The \$636.33 of unsupported disbursements identified includes 2 payments to Ms. Rutter's husband and 2 purchases made with the District's credit card for which supporting documentation was not available. As a result, it was not possible to determine if the payments and credit card purchases were appropriate uses of District funds.

In addition, Mosiman reported it was not possible to determine if additional amounts were improperly disbursed or if any collections were properly deposited because adequate documentation was not available.

Mosiman said, "This is the 4th investigative report of a SWCD within 5 years. Though there are no statutory provisions which require audits of the 100 SWCDs, my Office signed an agreement with IDALS effective August 30, 2018 to provide a review of financial processes and policies at selected SWCDs each year." In addition, she reported IDALS provided instructions to all SWCDs in 2013 to ensure Conservation Assistants were not authorized to make disbursements from the SWCDs' bank accounts. The guidance from IDALS was provided to ensure sufficient controls were in place.

However, as Jasper County SWCD's Conservation Assistant, Ms. Rutter was able to make disbursements from the District's bank accounts.

The report includes recommendations to strengthen the District's internal controls and overall operations, such as improving segregation of duties and having bank reconciliations prepared by a party independent of other financial duties. The report also includes recommendations for improved oversight by the Commissioners, such as bank statements and other financial records should be delivered to and opened by a party who has no other financial duties, such as a Commission member. The independent party should review the statements in a timely manner and any unusual transactions identified should be resolved in a timely manner.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
JASPER COUNTY SOIL AND WATER
CONSERVATION DISTRICT
FOR THE PERIOD
JANUARY 1, 2014 THROUGH MAY 31, 2018**

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Auditor of State's Report

To the Commission Members of the Jasper County Soil and Water Conservation District, and the Honorable Mike Naig, Secretary of the Iowa Department of Agriculture and Land Stewardship:

As a result of concerns regarding certain transactions and at your request, we conducted a special investigation of the Jasper County Soil and Water Conservation District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period January 1, 2014 through May 31, 2018 unless otherwise specified. Based on a review of relevant information and discussions with District officials and staff, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed Commission members, contract employees, federal employees, and related staff who worked in the building to obtain an understanding of District operations.
- (3) Reviewed activity in bank accounts held by the District to identify any unusual activity.
- (4) Scanned images of checks redeemed from the District's bank accounts for reasonableness. We examined certain disbursements to determine if they were appropriate for the District's operations.
- (5) Examined deposits to the District's bank accounts to determine the source, purpose, and propriety of each deposit and to determine if deposits were made intact. We also reviewed documentation available at the District's office to determine if all collections were properly deposited.
- (6) Examined activity in credit card statements for a credit card established in the District's name for the period December 1, 2014 through May 31, 2018.
- (7) Reviewed available minutes and bill listings to identify significant actions taken by the Commission and to determine if certain payments were properly approved.
- (8) Obtained and reviewed personal bank statements for accounts held at certain financial institutions by Jessica Rutter, the District's former Conservation Assistant, to identify the source of certain deposits. We also reviewed disbursements from the accounts to determine if any payments were made to the District.
- (9) Interviewed Ms. Rutter with the assistance of law enforcement to obtain additional information about District transactions.

These procedures identified \$22,232.42 of improper and unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if all collections were properly deposited because adequate documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Jasper County Soil and Water Conservation District, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Jasper County Soil and Water Conservation District and the Jasper County Sheriff's Office, during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

November 13, 2018

Report on Special Investigation of the
Jasper County Soil and Water Conservation District
Investigative Summary

Background Information

There are 100 soil and water conservation districts (SWCDs) across the state, with 2 in Pottawattamie County and 1 in each of the remaining 98 counties. Each SWCD is governed by 5 Commissioners who are elected at the general elections on a non-partisan basis for four-year terms. There are no statutory provisions which require audits of the 100 SWCDs.

SWCDs have the authority to:

- Conduct surveys, investigations, and research about soil erosion, sediment damages, floodwater, and develop or implement preventative control measures,
- Conduct demonstration projects,
- Cooperate or enter into agreements with, and furnish financial or other aid to government or other agencies, or any owner or occupant of land within the district to carry out erosion control and watershed protection,
- Obtain options and acquire property, rights or interests; maintain, administer, and improve properties; and receive income from such properties and expend income to carry out conservation activities,
- Accept donations, gifts, and contributions to carry on District operations,
- Encourage local school districts to provide instruction about soil conservation as part of course work relating to natural resources conservation and environmental awareness,
- Develop comprehensive plans to conserve natural resources including controlling and preventing soil erosion, and
- Help administer cost share for conservation practices in the county.

SWCDs serve as local sponsors for watershed projects, resource conservation and development areas, and soil surveys. They are legal subdivisions of state government and work closely with local groups and organizations, state, and federal agencies. Key to this partnership are the Iowa Department of Agriculture and Land Stewardship - Division of Soil Conservation (IDALS-DSC) and the U.S. Department of Agriculture - Natural Resources Conservation Service (USDA-NRCS).

IDALS-DSC provides technical support to SWCDs and helps administer state and local programs. IDALS-DSC also provides secretarial staff to 99 of the 100 SWCDs, but secretarial support for Jasper County SWCD is provided by a SWCD employee. The USDA-NRCS works through SWCDs, providing technical soil conservationists and other natural resource specialists as well as office space for local districts. Other partners include the Conservation Districts of Iowa (CDI), USDA Farm Services Agency, USDA Rural Development, State Soil Conservation Committee, Iowa Department of Natural Resources (DNR), County Conservation Boards, County Boards of Supervisors, drainage districts and levee districts.

As previously stated, IDALS-DCS provides staff support to the SWCDs in Iowa. The efforts of these staff support the combined soil and water conservation mission of the SWCDs, the State of Iowa, and the USDA-NRCS. Each SWCD is unique in the resource conservation problems it addresses and the way it chooses to package and deliver programs to landowners, farm operators, and local communities. Decisions regarding the packaging and delivery of programs are made by each SWCD's Commission members who are locally elected.

Jessica Rutter was the District employee who provided secretarial staff support to the Jasper County Soil and Water Conservation District (District). She began employment in December 2011 as a part-time Office Assistant. Over time, Ms. Rutter transitioned to a full-time role as a Conservation Assistant. According to Commission officials, this transition occurred at the beginning of calendar year 2014. The Conservation Assistant position is typically held by an IDALS employee. Ms. Rutter was the only Conservation Assistant in the State who was employed by the District rather than IDALS. As the District Conservation Assistant, she was responsible for:

- 1) Receipts – collecting payments, posting them to the accounting records, and preparing and making bank deposits,
- 2) Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the Commission, maintaining financial information for approved conservation projects, maintaining supporting documentation, preparing, signing and distributing checks, and posting disbursements to the accounting records,
- 3) Payroll – preparing, signing, and distributing payroll checks based on calculations provided by an independent accounting services company, remitting payroll taxes and retirement benefits in a timely manner, and posting payroll information to the accounting records,
- 4) Bank accounts – reconciling monthly bank statements to accounting records, and
- 5) Reporting – preparing minutes of Commission meetings and financial reports.

The District employed technicians to facilitate the administration of certain conservation projects. Ms. Rutter provided administrative support to the Commissioners, technicians, State soil conservation programs, and USDA Natural Resource Conservation Service programs.

The District's primary revenue sources include funds received from IDALS and CDI for conservation projects. In addition, the District periodically sells seeds and erosion blankets, as well as provides services which are individually billed, such as mowing CRP fields, installation of erosion blankets, and drilling used in seeding.

All disbursements are to be approved by the Commission at monthly meetings. In addition, all disbursements are to be made by check or using the District's credit cards assigned to the Conservation Assistant and the Technician. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the Conservation Assistant. Each month, the Conservation Assistant is to prepare a listing of bills to be paid and provide a listing to the Commission for approval. After the Commission approves the bills, the Conservation Assistant prepares and signs the checks. All checks greater than \$1,000 are also signed by a Commission member.

The District maintains 2 credit cards issued by US Bank. Monthly statements are received which show the purchases made with the credit cards. Credit card purchases are to be supported by receipts, invoices, or other documentation and included in the monthly bill listing for Commission approval.

The District maintains a checking account, a money market investment account, and 2 certificates of deposit. Monthly statements for the District's bank accounts are mailed directly to the District office where they are opened by the Conservation Assistant. Bank statements and check images are periodically reviewed; however, there is no evidence of review included on the bank statements. Additionally, bank statements were periodically reconciled to the accounting system by the Conservation Assistant and the bank reconciliations were periodically reviewed by Commissioners as evidenced by a Commissioner's signature.

In May 2018, the accounting services company engaged by the District to calculate payroll as well as perform an annual review of the District's financial records identified concerns related to certain checks issued to Ms. Rutter. On May 24, 2018, the accounting services company contacted the Commission to inform them of the concerns identified. A meeting was held on May 25, 2018 to discuss specific concerns. In addition to the additional checks, representatives of the accounting services company voiced concerns regarding certain transactions on the District's credit card. After meeting with the accounting services company and obtaining additional information from them, the Commission Chair notified IDALS of the concerns identified by the accounting services company.

The last day Ms. Rutter worked in the District office was May 24, 2018. District officials placed Ms. Rutter on paid administrative leave on May 25, 2018. She subsequently resigned effective June 1, 2018. District Commissioners closed existing bank accounts on Monday, June 18, 2018 and deposited the remaining funds from the accounts in newly established bank accounts to ensure they were properly protected.

IDALS and District officials requested the Office of Auditor of State perform an investigation of the District's financial transactions. As a result, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2014 through May 31, 2018.

Detailed Findings

These procedures identified \$22,232.42 of improper and unsupported disbursements. The \$21,596.09 of improper disbursements identified includes:

- \$19,590.58 of unauthorized checks Ms. Rutter issued to herself,
- \$1,296.69 of purchases made with the District's credit card,
- \$666.18 of disbursements from the District's checking account, and
- \$42.64 of IPERS late fees and interest penalties.

The \$636.33 of unsupported disbursements identified includes:

- \$548.42 of disbursements from the District's checking account, and
- \$87.91 of purchases made with the District's credit card.

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

On June 5, 2018 and November 13, 2018 with the assistance of a Deputy from the Jasper County Sheriff's Office, we conducted interviews with Ms. Rutter, who was accompanied by her attorney. During the interviews, she provided information regarding her duties as the Conservation Assistant as well as the processing of transactions. During the interviews Ms. Rutter also admitted issuing herself unauthorized checks while she was the Conservation Assistant with the District. Ms. Rutter stated, "I wrote checks to myself, that's what I did". When asked for a time frame of the unauthorized checks to herself as well as the number of checks and total amounts, Ms. Rutter stated "I don't know an exact number or exact dates per se, maybe a little in 2016 more in 2017; probably \$12,000 to \$13,000, maybe." Ms. Rutter went on to say that the unauthorized checks would tend to double her authorized pay from the District. She stated she never paid any of her personal bills from the District's accounts, but there could have been an instance or two that she used the credit card for a personal bill. While she could not recall specifics, she estimated "less than \$1,000.00" of personal bills were paid with the District's credit card.

IMPROPER DISBURSEMENTS

As previously stated, the District established a checking account, a money market investment account, and 2 CDs. The checking account was used for most of the District's operations. Also, as previously stated, all of the District's disbursements are to be made by check or with the District's credit cards assigned to the Conservation Assistant and the Technician. We reviewed all disbursements and redeemed checks from the District's checking account and all charges to the credit cards for the period of January 1, 2014 through May 31, 2018.

Using the available supporting documentation, internet searches, the vendor, the frequency and amount of the payments, discussions with District officials, and approved disbursement listings; we classified payments 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 District. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to District operations or was personal in nature. Other disbursements were classified as reasonable if it appeared they were for District operations based on available supporting documentation, the vendor, frequency and amount of the payments, and/or discussions with the Commission and District Conservationist.

The improper and unsupported disbursements identified in the District's bank account and the improper and unsupported charges made with the District's credit cards are explained in detail in the following paragraphs.

Unauthorized Checks to Jessica Rutter – As previously stated, the District employed technicians for an extended time to facilitate the administration of certain conservation projects. During the period of our investigation, the District also employed a limited number of other employees for shorter periods of time.

While Ms. Rutter prepared payroll checks, she prepared them based on information obtained from a local accounting services company engaged by the District to prepare payroll records. We spoke with a representative of the accounting services company who stated Ms. Rutter provided timesheets with the number of hours worked by employees each pay period and any changes in hourly pay rates. The accounting services company then calculated the gross amount of pay and the related withholdings and net pay on a wage worksheet per individual for each pay period. The representative also stated the accounting services company prepared W-2s for employees and the periodic IPERS and 941 reports.

According to the representative, the firm faxed a copy of each pay period's wage worksheets to Ms. Rutter who was responsible for preparing individual payroll checks. Ms. Rutter was also responsible for making payments to the Internal Revenue Service (IRS), the Iowa Department of Revenue, and IPERS for amounts withheld from the employees' gross pay and the related employer's share of payroll costs.

Using information obtained from the accounting services company, we determined the District's payroll was bi-weekly. As a result, employees were entitled to 26 paychecks per calendar year. The authorized payroll checks issued to Ms. Rutter agreed with her wage worksheets with the exception of 2 instances. Specifically, on both occasions Ms. Rutter issued herself checks for amounts less than what she was entitled to. As a result, she issued herself 2 additional checks to pay the difference she had left out on the original checks.

Allowing for these 2 instances and the authorized bi-weekly payroll records, Ms. Rutter should have received a total of 91 checks for the time period of January 1, 2015 through May 31, 2018. However, during our review of the images of redeemed checks from the District's bank account, we determined Ms. Rutter received 114 checks totaling \$82,750.84

which were described as or appeared to be for payroll. We also determined Ms. Rutter received 26 checks from the District's account as authorized for the period January 1, 2014 through December 31, 2014.

Table 1 compares the number and net amount of authorized payroll checks by calendar year for Ms. Rutter to the number and net amount of the checks Ms. Rutter actually received.

Table 1

Year	Authorized Payroll Checks		Checks Received		Unauthorized Checks	
	Number of Checks	Net Amount	Number of Checks	Net Amount	Number of Checks	Amount
2015	26	\$ 19,411.41	27	\$ 20,201.36	1	\$ 789.95
2016	28 [^]	22,547.84	32	26,204.06	4	3,656.22
2017	26	19,552.38	44	34,696.79	18	15,144.41
2018	10	1,367.83	10	1,367.83	-	-
Total	90	\$ 62,879.46	113	\$ 82,470.04	23	\$ 19,590.58

[^] - Ms. Rutter received 2 checks in calendar year 2016 that she incorrectly underpaid herself. She issued herself 2 additional checks shortly after her mistake for the difference. The 2 subsequent checks are not unauthorized.

As illustrated by the **Table**, Ms. Rutter received 23 unauthorized checks totaling \$19,590.58 during calendar years 2015 through 2018. **Exhibit B** lists the 113 checks Ms. Rutter issued herself compared to the authorized payroll amounts recorded on the wage worksheets obtained from the accounting services company to issue authorized payroll checks. The 23 unauthorized checks were not included in the payroll system used by the District or approved by the Commission. The payroll checks were only signed by Ms. Rutter. Selected copies of the unauthorized checks are included in **Appendix 1**. The 23 improper payroll checks are listed in **Exhibit B** and are discussed below:

- None of the 23 unauthorized checks listed in the **Exhibit** have a wage worksheet to support the gross amount of the checks issued. All of the authorized payroll checks were supported by a wage worksheet prepared by the accounting services company documenting the authorized net payroll check amount. As a result, the 23 checks totaling \$19,590.58 are improper.
- Check numbers 4036, 4318, 4109, 4325, 4311 and 4267 all have “payroll” listed on the memo of the checks. The **Exhibit** shows that each of these 6 checks were issued in the same amount as an authorized payroll check and on the same date or within a few days as an authorized check.
- For the remaining 17 improper checks, the memo line of the check is blank. The **Exhibit** shows these checks were issued near the dates of authorized checks. Additionally, these checks were often the net amount of authorized checks that had just been issued or were about to be issued to Ms. Rutter. As previously stated, Ms. Rutter admitted she issued additional checks to herself.

The \$19,590.58 total of the 23 unauthorized checks listed in **Exhibit B** and summarized in **Table 1** is included in **Exhibit A** as improper disbursements.

Additionally, we reviewed all of the 91 authorized checks for propriety. We determined all of the authorized checks were issued for the correct number of hours and at the proper hourly rate as approved by the Commission. Of the 91 authorized payroll checks, all but 8 were properly supported by timesheets. For the 8 instances where timesheets were not maintained in the District's records, an email from Ms. Rutter to the accounting services company listing the hours worked was documented in the District's records. The Commission meeting minutes document the Commissioners reviewed employee timesheets each month. However, for the 91 authorized checks issued to Ms. Rutter, only 2 of the timesheets submitted had evidence of review with a Commissioner's signature.

Credit Card Purchases – As previously stated, the District had a credit card account through US Bank. We obtained copies of the monthly credit card statements for the time period of December 1, 2014 through May 31, 2018 and reviewed the activity on them and available supporting documentation to determine if purchases were necessary and reasonable for District operations or personal in nature.

Purchases were considered improper if the type of item or the quantity purchased appeared to be personal in nature or was not reasonable for District operations. When specific purchase information from the vendor was not available, charges which appeared consistent with District operations, based on the vendor and/or the amount of the charge, were classified as reasonable. Purchases from vendors which could be for District or for personal use were classified as unsupported. **Exhibit C** illustrates how individual charges were categorized as improper or unsupported. These charges include reoccurring payments for software, equipment rentals, office supplies, seeds, miscellaneous tools, and auto repairs for District vehicles.

As illustrated by the **Exhibit**, we identified \$1,296.69 of improper credit card charges during the period reviewed which were not for District operations. **Table 2** lists the categories in which improper charges were identified and the improper amount for each category.

Category	Improper Amount
Medical	\$ 615.00
Cell Provider	247.78
Late Fees & Interest Charges	213.20
Department Stores	167.27
Grocery Store	53.44
Total	<u>\$ 1,296.69</u>

The credit card charges which were determined to be improper are summarized below:

- Medical – 1 charge from a medical clinic and 1 from a surgery center in Des Moines totaling \$615.00. No supporting documentation was maintained in the District’s records and the District did not provide insurance for its employees. During an interview with Ms. Rutter, she admitted these were personal charges.
- Cell Provider – 1 charge to a cell provider totaling \$247.78. No supporting documentation was maintained in the District’s records, and the District did not have cell phones or provide a stipend for the use of personal cell phones. During an interview with Ms. Rutter, she confirmed this was a payment to her personal cell phone provider.
- Late Fees and Interest Charges – 6 charges for late fees totaling \$174.00 and 8 interest charges on purchases totaling \$39.20. Ms. Rutter was responsible for ensuring timely payment of all District bills, including credit card bills.
- Department Stores – 6 charges at various department stores totaling \$167.27 for Christmas cards, candy, and various moving supplies and frames.
- Grocery Stores – 2 charges to an area grocery store totaling \$53.44, including 1 instance of Christmas cards purchased and another instance for which supporting documentation was not maintained and a commission meeting was not held. Additionally, there were 16 charges at Hy-Vee, where the purchases resulted in fuel saver rewards being earned. The District had a fuel card account with Key Cooperative where these fuel saver points would not be able to be used, so these were rewards were for personal use. During an interview with Ms. Rutter, she confirmed the fuel saver rewards were for her personal account.

Exhibit C also includes \$87.91 of unsupported credit card charges. These charges were for Vistaprint.com and Wal-Mart and were not properly supported in the District's records. We were unable to determine what these purchases were for and if it was personal in nature or for District purposes.

Because the District paid the credit card bills which include the improper charges of \$1,296.69 and the unsupported charges of \$87.91, these amounts are included in **Exhibit A** as improper and unsupported disbursements.

Other Disbursements – As previously stated, we reviewed all disbursements and redeemed checks from the District's bank account for the period of January 1, 2014 through May 31, 2018. In addition to improper disbursements to Ms. Rutter and for purchases made with the District's credit card, we identified other improper and unsupported disbursements from the District's bank accounts.

As previously stated, we determined the propriety of disbursements based on available supporting documentation; the type or the quantity of items purchased; discussions with District officials; and the vendor, frequency, and amount of payments. Payments were determined to be improper if they were personal in nature or were not reasonable for District operations. Purchases for which we were unable to determine if they were for District operations or personal in nature were determined to be unsupported.

Exhibit D illustrates how disbursements were categorized as improper or unsupported. The reasonable disbursements identified include refreshments for contractors and project meetings with the public, equipment rentals, labor for projects, and auto repairs for District vehicles.

As shown by **Exhibit D**, we identified \$666.18 of improper and \$548.42 of unsupported disbursements. The improper disbursements include:

- Check number 3895 for \$350.00 issued to cash on December 4, 2014 – the memo of the check stated “Christmas Gifts”. According to District officials we spoke with, it was the District's policy to provide a Christmas card to each employee within the building, including District and Federal employees, with a monetary gift inside at the District's Christmas party. Because gifts are not a proper use of public funds, this is considered improper.
- Check number 3933 for \$300.00 issued to Ms. Rutter's husband, Mike Rutter, on April 22, 2015 – The check was issued for labor on a project carried out by the District. Mr. Rutter was listed as 1 of the individuals who worked on the project. However, the supporting documentation maintained in the District's records show that Mr. Rutter was only entitled to a payment of \$270.00. The overpayment of \$30.00 is considered improper.
- Check number 4385 for \$342.06 issued to Sam's Club on August 24, 2017 – The check was supported by a receipt from the vendor which showed \$55.88 was related to refreshments purchased for an upcoming Field Day sponsored by the District. However, the remaining \$286.18 on the receipt was for a Dyson vacuum. According to District officials we spoke with, the vacuum was never brought into the District's office. In addition, based on our review of assets on hand, it was not in the District office. During an interview with Ms. Rutter, she stated the vacuum was a personal purchase. As a result, the \$286.18 is considered improper.

The \$666.18 total of the 3 checks is included in **Exhibit A** as improper disbursements.

The **Exhibit** also includes \$548.42 of unsupported disbursements. The unsupported disbursements include:

- Payments to Mike Rutter – The District issued 2 checks totaling \$502.50 to Mike Rutter; check number 3937 for \$292.50 on May 4, 2015 and check number 4216 for \$210.00 on April 18, 2016. The memos on the checks stated, “Labor for Jansen project” and “14 hours labor”, respectively. Supporting documentation for the payment could not be located, including who worked on the project, how many hours, and the authorized pay rate. District officials confirmed the projects were completed at the time of the checks were issued, but they were unable to provide documentation Mr. Rutter worked on these specific projects.
- Check number 4222 for \$45.92 issued to Sam’s Club on December 5, 2016. Supporting documentation for the items purchased could not be located. During an interview with Ms. Rutter, she stated that the items purchased were for the District’s employee Christmas party; however, there was no supporting documentation to determine if the purchases were personal in nature or for the District.

Because District officials could not locate supporting documentation and were unsure what was purchased or the services provided, the \$548.42 total is included in **Exhibit A** as unsupported disbursements.

IPERS Late Fees and Interest – We obtained reports from IPERS summarizing the contributions remitted by the District for calendar years 2014 through 2018. We traced all payments listed in the account summaries to redeemed checks from the District’s checking account and reviewed payments to determine if the proper amount was remitted. As a result, we identified 2 payments which included a late fee and interest charges for untimely payment and wage adjustments totaling \$42.64. Ms. Rutter was responsible for ensuring timely payments of all District bills, including pension contributions. Because the payments should have been made in a timely manner, the \$42.64 of late fees and interest remitted to IPERS are included in **Exhibit A** as improper disbursements.

COLLECTIONS

As previously stated, the District’s primary revenue sources include funds received from IDALS, DNR, and CDI for conservation projects. In addition, the District periodically sells seeds and erosion blankets, as well as provides services that are individually billed related to mowing CRP fields, the installation of erosion blankets and drilling used in seeding. We reviewed documentation related to the seed sales and other services provided sources to determine if collections were properly deposited.

Seed Sales – Commissioners we spoke with stated the District takes orders for seed each year. Seed is pre-ordered and sold throughout the growing season. The Commissioners also stated the District makes a small amount of money on the seed. The District purchases the seed from local vendors after receiving orders from customers and applies a mark-up. According to District officials, there is not a set amount for the markup of seed sales but the general rule of thumb is 20 percent. As a result, all of the District’s costs for purchasing the seed should be covered.

We obtained records from the District office for seed sales for July 2014 through May 2018. We also obtained an accounts receivable report from Allenden Seed Company, the vendor the District purchased the majority of seed from, for the same period. The records obtained included vendor invoices, job order forms for seed, and invoices provided to District customers. The records also included copies of the deposit slips showing the deposit the funds received from District customers.

Using the records obtained from the District office and records obtained from the vendor, we identified 11 seed purchases from Allenden Seed Company totaling \$19,005.15 where the District did not have documentation for the resale of the seed to a customer. Because the seed purchases

from Allenden did not include the District's customers' names, included inconsistent mark ups for sale of seeds, and were not supported by sales records or job orders found in the District's records; we were unable to trace payments from customers into the District's bank accounts.

Additionally, for 77 seed purchases we were able to trace to job orders and deposits within the District's records. We also tested the mark up applied to the resale of these purchases and determined 63 of the 77 were marked up 20%. We also determined 12 of the 77 that were marked up from 6.94% to 19.44% and the remaining 2 were resold at cost.

Miscellaneous Services Receipts – As previously stated, the District also sells erosion blankets including the related installation services, CRP mowing, drilling and other miscellaneous services. Commissioners we spoke with stated the District takes orders for these services throughout the year. When an order comes in, a District technician develops an estimate of what is required to fulfill the order. Based on that estimate, a job order is created with a listing of items needing to be purchased from a third party vendor, and/or equipment needing to be rented, including the number of hours labor. Based on this estimate, the job order is submitted to the customer. Once the customer agrees to the job order, the work is completed by the District and billed to the customer. As a result, all of the District's costs for miscellaneous services should be covered.

We obtained records from the District office for miscellaneous services for July 2014 through May 2018. We judgmentally selected 2 billings per month to test for the time period, tracing the customer billing to supporting documentation for services provided and payments from customers to deposits made in the District's bank account.

For the billings available, we were able to determine payments from the customers were deposited into the District's bank account. However, we determined 3 of the 36 billings tested, totaling \$575.70, did not include a job order or purchase order in the District's records to support the services provided. Because we are unable to verify the numerical sequence of job orders or purchase orders, we are unable to determine if additional collections should have been deposited to the District's bank account.

OTHER ADMINISTRATIVE ISSUES

Public Purpose – It was common practice for the District to provide food and/or drinks for District employees and officials attending Commission meetings as well as providing a District employee Christmas party each year. However, the District does not have a policy regarding the public purpose of providing food at such meetings or holding an employee Christmas party with District funds. An Attorney General's opinion dated April 25, 1979 states, in part, "It has been recognized that a public purpose is served and public funds may be spent in commemorating those important...events in which all citizens should take an interest."

The Attorney General's opinion also states, in part, "The key is 'public purpose'; public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31." Although it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

We identified 7 checks totaling \$1,754.16 and 54 credit card charges totaling \$859.01 for a combined total of 60 disbursements which were related to food and/or drinks for Commission meetings and costs related to Christmas parties. The 60 disbursements identified are listed in **Exhibit E**. The 60 disbursements identified which do not appear to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979, are:

- 3 checks issued to Magg Family Catering totaling \$1,133.19 for catered meals for the District's Christmas parties.

- 2 checks issued to various vendors totaling \$119.00 for facility rental for the District's Christmas parties.
- 1 check issued to DC Sports totaling \$490.00 for 65 75th anniversary t-shirts. Based on discussions with District officials we spoke with, these were purchased to commemorate the District's anniversary and were intended to be sold. However, no inventory records were kept and the District was unsure how many of the shirts were sold and remained in the District's possession.
- Check number 4444 for \$11.97 issued to a Secretary at the District on January 3, 2018 was not properly supported in the District records. According to District officials we spoke with, the payment was a reimbursement for the purchase of refreshments for a Commissioner's meeting.
- 53 charges on the District's credit card to various vendors totaling \$368.07 for supplies for District employee Christmas parties and food and/or drink for Commission meetings, including candy, pastries, nuts, drinks, decorations, ice, plants, napkins, table covers, plates and plastic dinnerware.

The District does not have a written policy addressing the public purpose served by providing food and/or drinks during Commission meetings or hosting Christmas parties for employees. In addition, documentation was not available from the District for any of the disbursements which explained the public purpose served.

Commission Oversight – As previously stated, there are no statutory provisions which require audits of the 100 SWCDs. However, to improve controls over SWCD funds, IDALS provided instructions to all SWCDs in 2013 to ensure Conservation Assistants were not authorized to make disbursements from the SWCDs' bank accounts. The guidance from IDALS was provided to ensure sufficient controls were in place. While Ms. Rutter was a District employee when she served as the District's Conservation Assistant, she fulfilled the same duties for the District as the Conservation Assistants employed by IDALS. As a result, the guidance provided by IDALS was also applicable to her. However, as Jasper County SWCD's Conservation Assistant, she was able to make disbursements from the District's bank accounts. In addition, no one independent of financial duties reviewed bank statements in a timely manner.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Jasper County Soil and Water Conservation District to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check of those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Jasper County Soil and Water Conservation District'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 former Conservation Assistant for the District had control over each of the following areas for the District:

- (1) Receipts – collecting payments, posting them to the accounting records, and preparing and making bank deposits,
- (2) Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the Commission, maintaining financial information for approved conservation projects, maintaining supporting documentation, preparing, signing and distributing checks, and posting disbursements to the accounting records,
- (3) Payroll – preparing, signing, and distributing payroll checks based on calculations provided by an independent accounting services company, remitting payroll taxes and retirement benefits in a timely manner, and posting payroll information to the accounting records,
- (4) Bank accounts – reconciling monthly bank statements to accounting records, and
- (5) Reporting – preparing minutes of Commission meetings and financial reports.

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

- B. Commission Board Meeting Minutes – Chapter 21 of the *Code of Iowa* requires minutes to be kept of all meetings of governmental bodies. During our review of minutes, we determined there was no record of the October 2016 Commissioner's meeting minutes in the District's records. Additionally, the minutes indicated that treasurer's reports and timesheets were reviewed and approved at meetings. However, there was no evidence of review on the treasurer's reports or timesheets.

Recommendation – The Commission should ensure that the minutes are reviewed in a timely manner so any errors can be identified and corrected. In addition, the Commission should ensure that treasurer's reports and timesheets if reviewed at meetings and included in the minutes, that the review of those are evidenced on the documents.

The Commission should also ensure compliance with all applicable sections of the *Code of Iowa*.

- C. Disbursements – During our review of the District’s disbursements, we identified disbursements were not always supported by invoices or other documentation and checks were not issued in sequential order. In addition, because no one other than the District’s former Conservation Assistant routinely reviewed the District’s bank statements obtained from the bank, certain unauthorized disbursements were not identified in a timely manner.

Recommendation – Bank statements and other financial records should be delivered to and opened by a party who has no other financial duties, such as a Commission member. The independent party should review the statements in a timely manner and any unusual transactions or any checks not in sequential order identified should be resolved in a timely manner.

To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided along with the check to an independent individual for review and countersignature.

- D. Payroll – During our review of payroll, we determined the former Conservation Assistant issued herself 23 unauthorized checks totaling \$19,590.58. The checks were described as payroll in the memo portion of the checks or were in amounts that were the same as authorized payroll checks. All of the unauthorized checks identified individually were below \$1,000.00, which was the District’s threshold for requiring dual signatures on checks.

Recommendation – The Commission should implement procedures of having a Commission member review bank statements and images of redeemed checks each month. District officials should periodically review payroll records to ensure payroll is calculated properly. In addition, the Commission, or a designated member who is familiar with the individual employee’s actions, should review and approve the employee’s timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

To strengthen internal controls, each check should be prepared and signed by one person and detailed supporting wage worksheets and timesheets should be provided along with the check to an independent person for review and countersignature.

- E. Receipts – The District did not always maintain receipts for seed sales and other miscellaneous services provided, listing collections, including dates, and amounts of payments, was not maintained. Also, the Commissioners have not established any written policies or procedures regarding the markup to be applied to seed sales. With no established markup policy, this resulted in inconsistent markups for seed sales.

Recommendation – Prenumbered receipts should be issued for all collections at the time of collection to provide additional control over the proper collection and recording of all money received. In addition, someone independent of the collection, recording and depositing duties should periodically compare the collection records to the bank deposits to ensure all collections are properly deposited. Documentation of receipts should be maintained.

In addition, the Commissioners should establish written policies and procedures regarding the markup to be applied to seed sales. The policy should specify the percent of markup to be applied, with any exceptions properly documented. Periodically, the Commissioners or a designated member should review the source documents and markup charged for seed sales.

- F. Credit Cards – The District has credit cards for use by the District employees for District business. The monthly credit card statements were delivered to a cardholder on the account. The District does not have a formal credit card policy. However, the District required original itemized receipts be submitted to validate expenses on District issued credit cards. Itemized receipts were not consistently maintained or available to support all credit card purchases.

In addition, we determined the District incurred finance charges and late payment fees because the former Conservation Assistant did not pay the balance on the credit card accounts each month and/or did not make payments in a timely manner.

Recommendation – Monthly credit card statements should be opened and reviewed by someone other than a cardholder. Any concerns identified during the review should be resolved in a timely manner.

Also, original receipts should be submitted to the Conservation Assistant for any purchases made with the credit cards, as required. In addition, the Commission should document allowable uses for the credit cards, such as travel expenses and supply purchases, and appropriate limits which may be charged on the credit card accounts. The Commission should also periodically review the credit card statements to ensure charges appear appropriate and payments are made in a timely manner so the District does not incur any finance charges or late payment fees. The Commission should also develop a credit card policy.

- G. Public Purpose – During our review of disbursements, we identified purchases which may not meet the test of public purpose, such as the purchase of food and/or drinks for Commission meetings and costs related to Christmas parties for District employees. The District does not have a written policy addressing the public purpose of purchasing these items and the public purpose served by the costs is not clear. An Attorney General’s opinion dated April 25, 1979 states, in part, “The key is ‘public purpose’; public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31.”

Recommendation – District Commissioners should ensure all disbursements meet the test of public purpose. In addition, the District should develop a written policy regarding the allowability of purchasing food and/or drink for Commission meetings and costs related to Christmas parties for employees or similar events.

- H. Oversight by the Commissioners – District Commissioners have a fiduciary responsibility to provide oversight of the District’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

In October 2014, we issued a special investigation of a Soil and Water Conservation District in another county. The report included improper cash withdrawals, improper fees and interest related to payroll taxes, bank fees, and undeposited collections. As a result of the concerns identified, IDALS officials updated allowable procedures for Conservation Assistants and provided appropriate guidance to the Commissioners of the 100 SWCDs within Iowa. As a result, all Commissioners were made aware controls needed to be improved in each of the SWCD offices across the state. However, the types of improper transactions identified in the 2014 report were identified during our testing of Jasper SWCD’s funds. Had the Commissioners of Jasper SWCD implemented the controls identified in our report and those specified by IDALS officials, they would have identified the irregularities in a much more timely manner.

Based on our observations and the procedures we performed, we determined Commissioners failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted the Conservation Assistant to exercise too much control over the financial operations of the SWCD.

Recommendation – Oversight by Commissioners is essential and should be an ongoing effort. Commissioners should exercise due care and review all pertinent information, such as IDALS guidance and the report previously issued by the Office of Auditor of State. Commissioners should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

For example, bank statements and credit card statements should be delivered to a Commissioner who does not collect or disburse District funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

Commissioners should be aware of the duties performed by Conservation Assistants and the manner in which they carry out those duties. If concerns are identified, Commissioners should ensure IDALS officials are properly informed.

Exhibits

**Report on Special Investigation of the
Jasper County Soil and Water Conservation District**

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Summary of Findings
For the period January 1, 2014 through May 31, 2018

Description	Exhibit/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Unauthorized checks to Jessica Rutter	Exhibit B	\$ 19,590.58	-	19,590.58
Purchases on credit card	Exhibit C	1,296.69	87.91	1,384.60
Other disbursements	Exhibit D	666.18	548.42	1,214.60
IPERS late fees and interest	Page 12	42.64	-	42.64
Total improper and unsupported disbursements		<u>\$ 21,596.09</u>	<u>636.33</u>	<u>22,232.42</u>

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Unauthorized Checks Issued to Jessica Rutter
For the period January 1, 2014 through May 31, 2018

Pay Period	Per Bank Check Image			Check Amount
	Check Number	Check Date	Memo	
12/29/14 - 01/09/15	3912	01/12/15	Payroll 12/29 - 1/9/15	\$ 701.03
01/21/15 - 01/23/15	3916	01/26/15	Payroll 1/12 - 1/23/15	804.12
01/26/15 - 02/06/15	3955	02/09/15	Payroll 1/26 - 2/6/15	797.19
02/09/15 - 02/20/15	3958	02/23/15	Payroll 2/9 - 2/20/15	653.67
02/23/15 - 03/06/15	3962	03/09/15	2/23/15 - 3/6/15	752.84
03/09/15 - 03/20/15	3970	03/23/15	Payroll 3/9 - 3/20/15	751.84
03/23/15 - 04/03/15	3975	04/06/15	Payroll 3/23 - 4/3/15	645.23
04/06/15 - 04/17/15	3921	04/21/15	Payroll 4/6 - 4/17/15	895.08
04/20/15 - 05/01/15	3941	05/04/15	Payroll 4/20 - 5/1/15	466.26
05/04/15 - 05/15/15	3948	05/18/15	Payroll 5/4 - 5/15/15	799.13
05/18/15 - 05/29/15	4013	06/01/15	Payroll 5/18 - 5/29/15	747.24
06/01/15 - 06/12/15	4021	06/15/15	Payroll 6/1 - 6/12/15	741.86
06/15/15 - 06/26/15	4030	06/29/15	Payroll 6/15 - 6/26/15	892.71
06/29/15 - 07/10/15	4033	07/13/15	Payroll 6/29/15 - 7/10/15	789.95
	4036	07/16/15	Payroll 6/26 - 7/10/15	789.95
07/13/15 - 07/24/15	3981	07/27/15	Payroll 7/13 - 7/24/15	767.62
07/27/15 - 08/07/15	3992	08/10/15	Payroll 7/27 - 8/7/15	860.32
08/10/15 - 08/21/15	3995	08/24/15	Payroll 8/10 - 8/21/15	876.97
08/24/15 - 09/04/15	3997	09/08/15	Payroll 8/24 - 9/4/15	876.95
09/07/15 - 09/18/15	4003	09/21/15	Payroll 9/7 - 9/18/15	692.56
09/21/15 - 10/02/15	4006	10/05/15	Payroll 9/21 - 10/2/15	808.91
10/05/15 - 10/16/15	4042	10/19/15	Payroll 10/5 - 10/16/15	817.67
10/19/15 - 10/30/15	4043	11/02/15	Payroll 10/19 - 10/31/15	618.33
11/02/15 - 11/13/15	4051	11/16/15	Payroll 11/2 - 11/13/15	750.44
11/16/15 - 11/27/15	4059	12/01/15	Payroll 11/16 - 11/27/15	494.56
11/30/15 - 12/11/15	4069	12/14/15	Payroll 11/30 - 12/11/15	816.14
12/14/15 - 12/25/15	4162	12/28/15	Payroll 12/14 - 12/25/15	592.79
12/28/15 - 01/08/16	4168	01/11/16	Payroll 12/28 - 1/8/16	830.67

Per Wage Summaries				
Pay Period	Gross Wages	Deductions	Net Payroll	Unauthorized Payment
12/29/14-1/9/15	\$ 922.50	221.47	701.03	-
1/21/15-1/23/15	1,080.00	275.88	804.12	-
1/26/15-2/6/15	1,050.00	252.81	797.19	-
2/9/15-2/20/15	870.00	216.33	653.67	-
2/23/15-3/6/15	997.50	244.66	752.84	-
3/9/15-3/20/15	997.50	245.66	751.84	-
3/23/15-4/3/15	847.50	202.27	645.23	-
4/6/15-4/17/15	1,220.00	324.92	895.08	-
4/20/15-5/1/15	587.13	120.87	466.26	-
5/4/15-5/15/15	1,052.25	253.12	799.13	-
5/18/15-5/29/15	976.00	228.76	747.24	-
6/1/15-6/12/15	983.63	241.77	741.86	-
6/15/15-6/26/15	1,189.50	296.79	892.71	-
6/29/15-7/10/15	1,037.00	247.05	789.95	-
-	-	-	-	789.95
7/13/15-7/24/15	1,006.50	238.88	767.62	-
7/27/15-8/7/15	1,159.00	298.68	860.32	-
8/10/15-8/21/15	1,166.63	289.66	876.97	-
8/24/15-9/4/15	1,166.63	289.68	876.95	-
9/7/15-9/18/15	915.00	222.44	692.56	-
9/21/15-10/2/15	1,075.13	266.22	808.91	-
10/5/15-10/16/15	1,098.00	280.33	817.67	-
10/19/15-10/30/15	808.25	189.92	618.33	-
11/2/15-11/13/15	991.25	240.81	750.44	-
11/16/15-11/27/15	655.75	161.19	494.56	-
11/20/15-12/11/15	1,052.25	236.11	816.14	-
12/14/15-12/25/15	762.50	169.71	592.79	-
12/28/15-1/8/16	1,098.00	267.33	830.67	-

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Unauthorized Checks Issued to Jessica Rutter
For the period January 1, 2014 through May 31, 2018

Pay Period	Per Bank Check Image			Check Amount
	Check Number	Check Date	Memo	
01/11/16 - 01/22/16	4172	01/26/16	Payroll 1/11 - 1/22/16	680.20
01/25/16 - 02/05/16	4176	02/08/16	Payroll 1/25 - 2/5/16	753.24
02/08/16 - 02/19/16	4181	02/23/16	Payroll 2/8 - 2/19/16	814.67
02/22/16 - 03/04/16	4189	03/07/16	Payroll 2/22 - 3/4/16	746.44
03/07/16 - 03/18/16	4192	03/21/16	Payroll 3/7 - 3/18/16	777.40
03/21/16 - 04/01/16	4203	04/04/16	Payroll 3/21 - 4/1/16	672.38
04/04/16 - 04/15/16	4213	04/13/16	Payroll 4/4 - 4/15/16	833.47
04/18/16 - 04/29/16	4080	05/02/16	Payroll 4/18 - 4/27/16	901.08
05/02/16 - 05/13/16	4089	05/16/16	Payroll 5/2 - 5/13/16	851.21
05/16/16 - 05/27/16	4098	05/31/16	Payroll 5/16 - 5/27/16	934.11
05/30/16 - 06/10/16	^ 4138	06/13/16	Payroll 5/30 - 6/10/16	945.20
05/30/16 - 06/10/16	^ 4157	07/11/16	6/13 Payroll Corrections	9.00
06/13/16 - 06/24/16	4149	06/24/16	Payroll 6/13 - 6/24/16	954.20
06/27/16 - 07/08/16	4151	07/11/16	Payroll 6/27 - 7/8/16	795.63
07/11/16 - 07/22/16	4101	07/25/16	Payroll 7/11 - 7/22/16	954.20
	4318	07/25/16	Payroll	954.20
07/25/16 - 08/05/16	4107	08/07/16	Payroll 7/25 to 8/5/16	934.11
	4109	08/19/16	Payroll 8/8 - 8/19/16	873.91
08/08/16 - 08/19/16	4112	08/22/16	None	873.91
	4325	08/22/16	Payroll	873.91
08/22/16 - 09/02/16	^ 4118	09/02/16	None	750.00
08/22/16 - 09/02/16	^ 4120	09/06/16	8/22 - 9/2/16	116.87
09/05/16 - 09/16/16	4123	09/19/16	Payroll	866.87
09/19/16 - 09/30/16	4127	09/29/19	Payroll	954.20
	4311	10/06/16	Payroll	954.20
10/03/16 - 10/14/16	4313	10/17/16	Payroll	866.87
10/17/16 - 10/28/16	4324	10/31/16	Payroll	954.20
10/31/16 - 11/11/16	4333	11/14/16	Payroll 10/31 - 11/11/16	954.20

Per Wage Summaries				Unauthorized Payment
Pay Period	Gross Wages	Deductions	Net Payroll	
1/11/16-1/22/16	884.50	204.30	680.20	-
1/25/16-2/5/16	976.00	222.76	753.24	-
2/8/16-2/19/16	1,098.00	283.33	814.67	-
2/22/16-3/4/16	991.25	244.81	746.44	-
3/7/16-3/18/16	1,044.63	267.23	777.40	-
3/21/16-4/1/16	899.75	227.37	672.38	-
4/4/16-4/15/16	1,105.63	272.16	833.47	-
4/18/16-4/29/16	1,220.00	318.92	901.08	-
5/2/16-5/13/16	1,143.75	292.54	851.21	-
5/16/16-5/27/16	1,267.50	333.39	934.11	-
5/30/16-6/10/16	1,300.00	345.80	954.20	-
				-
6/13/16-6/24/16	1,300.00	345.80	954.20	-
6/27/16-7/8/16	1,064.38	268.75	795.63	-
7/11/16-7/22/16	1,300.00	345.80	954.20	-
-	-	-	-	954.20
7/25/16-8/5/16	1,267.50	333.39	934.11	-
-	-	-	-	873.91
8/8/16-8/19/16	1,178.13	304.22	873.91	-
-	-	-	-	873.91
8/22/16-9/2/16	1,170.00	303.31	866.87	-
				-
9/5/16-9/16/16	1,170.00	303.31	866.87	-
9/19/16-9/30/16	1,300.00	345.80	954.20	-
-	-	-	-	954.20
10/3/16-10/14/16	1,170.00	303.31	866.87	-
10/17/16-10/28/16	1,300.00	345.80	954.20	-
10/31/16-11/11/16	1,300.00	345.80	954.20	-

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Unauthorized Checks Issued to Jessica Rutter
For the period January 1, 2014 through May 31, 2018

Pay Period	Per Bank Check Image			Check Amount
	Check Number	Check Date	Memo	
11/14/16 - 11/25/16	4221	11/28/16	Payroll 11/14 - 11/25	954.20
11/28/16 - 12/09/16	4225	12/12/16	11/28 - 12/9/16 Payroll	954.20
12/12/16 - 12/23/16	4233	12/27/16	Payroll	915.11
12/26/16 - 01/06/17	4236	01/10/17	Payroll 12/26 - 1/6/17	838.78
01/09/17 - 01/20/17	4241	01/23/17	Payroll 1/9 - 1/20/17	708.33
01/23/17 - 02/03/17	4243	02/07/17	Payroll	643.26
02/06/17 - 02/18/17	4250	02/20/17	Payroll	954.20
02/20/17 - 03/03/17	4255	03/06/17	Payroll	940.14
03/06/17 - 03/18/17	4261	03/20/17	Payroll	895.05
	4267	03/20/17	Payroll	895.05
03/20/17 - 03/31/17	4269	03/31/17	None	954.20
	4271	04/03/17	None	954.20
	4281	04/14/17	None	954.20
04/03/17 - 04/14/17	4283	04/17/17	None	691.85
04/17/17 - 04/28/17	4291	05/01/17	Payroll	954.20
	4297	05/12/17	None	691.85
05/01/17 - 05/12/17	4299	05/15/17	5/1 - 5/12/17	812.67
	4300	05/15/17	None	812.67
05/05/17 - 05/26/17	4302	06/01/17	5/15 - 5/26/17	866.87
05/29/17 - 06/09/17	4310	06/14/17	Payroll 5/29 - 6/9/17	819.69
	4343	06/16/17	None	954.20
	4346	06/19/17	None	819.69
06/12/17 - 06/23/17	4350	06/26/17	6/12 - 6/23	954.20
06/26/17 - 07/07/17	4360	07/10/17	6/26 - 7/7/17	883.93
	4365	07/17/17	None	954.20
	4367	07/21/17	None	954.20
07/10/17 - 07/21/17	4369	07/24/17	None	927.08
07/24/17 - 08/04/17	4373	08/07/17	Payroll	866.87

Per Wage Summaries				Unauthorized Payment
Pay Period	Gross Wages	Deductions	Net Payroll	
11/14/16-11/25/16	1,300.00	345.80	954.20	-
11/28/16-12/9/16	1,300.00	345.80	954.20	-
12/12/16-12/23/16	1,259.38	344.27	915.11	-
12/26/16-1/6/17	1,137.50	298.72	838.78	-
1/9/17-1/20/17	950.63	242.30	708.33	-
1/23/17-2/3/17	926.25	282.99	643.26	-
2/6/17-2/18/17	1,300.00	345.80	954.20	-
2/20/17-3/3/17	1,283.75	343.61	940.14	-
3/6/17-3/18/17	1,243.13	348.08	895.05	-
-	-	-	-	895.05
3/20/17-3/31/17	1,300.00	345.80	954.20	-
-	-	-	-	954.20
-	-	-	-	954.20
4/3/17-4/14/17	970.90	279.05	691.85	-
4/17/17-4/28/17	1,300.00	345.80	954.20	-
-	-	-	-	691.85
5/1/17-5/12/17	1,088.75	276.08	812.67	-
-	-	-	-	812.67
5/5/17-5/26/17	1,170.00	303.13	866.87	-
5/29/17-6/9/17	1,096.88	277.19	819.69	-
-	-	-	-	954.20
-	-	-	-	819.69
6/12/17-6/23/17	1,300.00	345.80	954.20	-
6/26/17-7/7/17	1,194.38	310.45	883.93	-
-	-	-	-	954.20
-	-	-	-	954.20
7/10/17-7/21/17	1,259.38	332.30	927.08	-
7/24/17-8/4/17	1,170.00	303.13	866.87	-

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Unauthorized Checks Issued to Jessica Rutter
For the period January 1, 2014 through May 31, 2018

Pay Period	Per Bank Check Image			Check Amount
	Check Number	Check Date	Memo	
	4375	08/14/17	None	954.20
	4380	08/15/17	None	954.20
08/07/17 - 08/18/17	4382	08/21/17	8/7 - 8/18/17	944.14
	4383	08/08/17	None	866.87
08/21/17 - 09/01/17	4386	09/05/17	None	954.20
	4392	09/08/17	None	954.20
	4398	09/18/17	None	748.93
09/04/17 - 09/15/17	4400	09/18/17	None	812.52
	4406	09/18/17	None	630.00
09/18/17 - 09/29/17	4408	10/02/17	None	786.56
	4410	10/11/17	None	786.56
10/02/17 - 10/13/17	4411	10/16/17	None	809.57
	4414	10/19/17	None	486.63
10/16/17 - 10/27/17	4419	10/30/17	None	772.56
	4421	10/30/17	None	772.56
10/30/17 - 11/10/17	4424	11/13/17	10/30 - 11/10/17	501.59
11/31/17 - 11/25/17	4432	11/28/17	11/13 - 11/20/17	70.20
11/27/17 - 12/08/17	4440	12/10/17	11/27 - 12/8/17	91.45
12/11/17 - 12/22/17	4442	12/24/17	12/11 - 12/22/2017	98.27
12/26/17 - 01/05/18	4451	01/09/18	12/25 - 1/7	119.35
01/08/18 - 01/21/18	4453	01/23/18	1/8 - 1/21/18	140.39
01/22/18 - 02/04/18	4457	02/07/18	Payroll	140.39
02/05/18 - 02/16/18	4459	02/20/18	2/5 - 2/16/18	140.39
02/17/18 - 03/02/18	4460	03/06/18	2/17 to 3/2/18	140.39
03/03/18 - 03/16/18	4463	03/20/18	3/3 - 3/16/18	140.39
03/19/18 - 03/30/18	4468	04/03/18	3/19 - 3/30/18	126.36
04/02/18 - 04/13/18	4472	04/17/18	4/2 - 4/13/18	140.39
04/16/18 - 04/27/18	4476	05/02/18	4/16 to 4/27/18	139.89

Per Wage Summaries				
Pay Period	Gross Wages	Deductions	Net Payroll	Unauthorized Payment
-	-	-	-	954.20
-	-	-	-	954.20
8/7/17-8/18/17	1,283.75	339.61	944.14	-
-	-	-	-	866.87
8/21/17-9/1/17	1,300.00	345.80	954.20	-
-	-	-	-	954.20
-	-	-	-	748.93
9/4/17-9/15/17	1,108.25	295.73	812.52	-
-	-	-	-	630.00
9/18/17-9/29/17	1,040.00	253.44	786.56	-
-	-	-	-	786.56
10/2/17-10/13/17	1,080.53	270.87	809.57	-
-	-	-	-	486.63
10/16/17-10/27/17	1,040.00	268.44	772.56	-
-	-	-	-	772.56
10/30/17-11/10/17	650.00	148.41	501.59	-
11/13, 11/20, 11/25	81.25	11.05	70.20	-
11/27/17-12/8/17	105.63	14.38	91.45	-
12/11/17-12/22/17	113.75	15.48	98.27	-
12/26/17-1/5/18	138.13	18.78	119.35	-
1/8/18-1/21/18	162.50	22.11	140.39	-
1/22/18-2/4/18	162.50	22.11	140.39	-
2/5/18-2/16/18	162.50	22.11	140.39	-
2/17/18-3/2/18	162.50	22.11	140.39	-
3/3/18-3/16/18	162.50	22.11	140.39	-
3/19/18-3/30/18	146.25	19.89	126.36	-
4/2/18-4/13/18	162.50	22.11	140.39	-
4/16/18-4/27/18	162.50	23.11	139.89	-

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Unauthorized Checks Issued to Jessica Rutter
For the period January 1, 2014 through May 31, 2018

Per Bank Check Image				
Pay Period	Check Number	Check Date	Memo	Check Amount
04/30/18 - 05/11/18 #	4482	05/16/18	4/30 to 5/11/18	139.89
Total				<u>\$ 82,470.04</u>

^ - Payroll check was issued for the wrong amount, the 2nd check was for the difference that should have been included in the original check.

- Ms. Rutter did not return to work after 05/24/18. The District issued a check to her for the pay period ended 05/25/18, but she did not redeem it.

Per Wage Summaries				
Pay Period	Gross Wages	Deductions	Net Payroll	Unauthorized Payment
4/30/18-5/11/18	162.50	23.11	139.89	-
	<u>\$ 84,154.89</u>	<u>21,278.08</u>	<u>62,879.46</u>	<u>19,590.58</u>

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Improper and Unsupported Credit Card Purchases
For the period January 1, 2014 through May 31, 2018

Per Credit Card Statement

Transaction Date	Vendor	Charges
12/04/14	Hyvee 1449 Newton IA	\$ 10.69
02/23/15	WM Supercenter #1764 Des Moines IA	3.48
03/01/15	Late Payment Fee	19.00
03/03/15	Minimum Interest Charge Fee	2.00
11/04/15	Interest Charge on Purchases	7.28
12/01/15	Late Fee - Payment Due on 12/1	29.00
12/01/15	Interest Charge on Purchases	2.79
07/06/16	Hyvee 1449 Newton IA	42.75
09/28/16	WM Supercenter #748 Newton IA	18.60
11/25/16	Target 0001673 Ankeny IA	27.09
11/27/16	Target 0001673 Ankeny IA	6.31
12/01/16	Target 0001673 Ankeny IA	(12.72)
12/07/16	Walmart #0748 Newton IA	32.53
12/07/16	WM Supercenter #748 Newton IA	91.98
04/01/17	Late Fee	39.00
04/01/17	Interest Charge on Purchases	3.91
06/01/17	Late Fee	19.00
06/01/17	Interest Charge on Purchases	3.04
07/07/17	Vistpr* Vistaprint.com 866-8936743 MA	80.99
07/17/17	WM Supercenter #748 Newton IA	6.92
09/09/17	Newton Clinic 641-792-2112 IA	165.00
01/29/18	Lakeview Surgery Center 515-2735240 IA	450.00
02/01/18	Late Fee	29.00

Description Per Support or Internet Search	Improper	Unsupported
Chritmas Cards \$19.99 w/ 50% off	\$ 10.69	-
Cardboard box	3.48	-
-	19.00	-
-	2.00	-
-	7.28	-
-	29.00	-
-	2.79	-
<i>No Support. There was not a Commission meeting on this day based on minutes and calendar.</i>	42.75	-
Freezer Bag, GV ST QT 60, GV360 Duster. <i>Receipt says moving supplies.</i>	18.60	-
M&M's, Dinner Plates, Guest Towels and Hershey Kisses	27.09	-
Christmas Cards	6.31	-
Return dinner plates and guest towels from 11/25/16	(12.72)	-
Cork Tiles, Liquid Chalk Markers, 11x15.5" Frames, 11x17" Frame	32.53	-
Drill Set, Hanging Strip/Hooks, Poster Tape, 4 6' Easel x 4,6 12x18 Frames, 2 Sawtooth frames	91.98	-
-	39.00	-
-	3.91	-
-	19.00	-
-	3.04	-
<i>No Support</i>	-	80.99
<i>No Support. - There was not a Commission meeting on this date; however, parade candy was purchased on the same day at same vendor.</i>	-	6.92
<i>No support. According to interview with Ms. Rutter, this was a personal purchase.</i>	165.00	-
<i>No support. According to interview with Ms. Rutter, this was a personal purchase.</i>	450.00	-
-	29.00	-

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Improper and Unsupported Credit Card Purchases
For the period January 1, 2014 through May 31, 2018

Per Credit Card Statement

Transaction Date	Vendor	Charges
02/01/18	Interest Charge on Purchases	4.75
02/17/18	US Cellular www.uscellular IL	247.78
03/01/18	Interst Charge on Purchases	9.03
04/01/18	Late Payment Due on 4/1	39.00
04/01/18	Interest Charge on Purchases	6.40
	Total	<u>\$ 1,384.60</u>

Note: Auditor's notations are in italics.

Description Per Support or Internet Search	Improper	Unsupported
-	4.75	-
<i>No support. According to interview with Ms. Rutter, this was a personal purchase.</i>	247.78	-
-	9.03	-
-	39.00	-
-	6.40	-
	\$ 1,296.69	87.91
	\$ 1,296.69	87.91

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Improper and Unsupported Disbursements
For the period January 1, 2014 through May 31, 2018

Per Check Image				
Check Date	Check Number	Payee	Check Amount	Description per Support
12/04/14	3895	Cash	\$ 350.00	"Christmas Gifts" per memo
04/22/15	3933	Mike Rutter	300.00	Wehrle Project Labor - \$30 overpayment based on support
05/04/15	3937	Mike Rutter	292.50	"Labor - for Jansen project" per memo - <i>no support</i>
04/18/16	4216	Mike Rutter	210.00	"14 hours labor" per memo - <i>no support</i>
12/05/16	4222	Sam's Club	45.92	<i>None - Based on interview with Jessica Rutter, these were supplies for Christmas party.</i>
08/24/17	4385	Sam's Club	342.06	Field Day refreshments and Dyson vacuum
Total			\$ 1,540.48	

Note: Auditor's notations are in italics.

Improper	Unsupported	Reasonable
\$ 350.00	-	-
30.00	-	270.00
-	292.50	-
-	210.00	-
-	45.92	-
286.18	-	55.88
<u>\$ 666.18</u>	<u>548.42</u>	<u>325.88</u>

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Public Purpose Disbursements
For the period January 1, 2014 through May 31, 2018

Per Credit Card Statement or Check Image

Transaction Date	Check Number/ Credit Card	Vendor
12/08/14	Credit Card	Fareway Stores #848 Newton IA
01/02/14	Credit Card	Hyvee 1449 Newton IA
02/10/15	Credit Card	Hyvee 1449 Newton IA
03/10/15	Credit Card	Hyvee 1449 Newton IA
04/14/15	Credit Card	Hyvee 1449 Newton IA
05/12/15	Credit Card	Hyvee 1449 Newton IA
06/09/15	Credit Card	Hyvee 1449 Newton IA
07/14/15	Credit Card	Stacy's SweetStuff Newton IA
08/11/15	Credit Card	Hyvee 1449 Newton IA
09/08/15	Credit Card	Hyvee 1449 Newton IA
10/13/15	Credit Card	Hyvee 1449 Newton IA
11/10/15	Credit Card	Hyvee 1449 Newton IA
12/01/15	Credit Card	WM Supercenter #1764 Des Moines IA
12/01/15	Credit Card	Dollartree Newton IA
12/03/15	Credit Card	WM Supercenter #1764 Des Moines IA
12/04/15	Credit Card	Git N Go 14 Newton IA
12/04/15	Credit Card	Hyvee 1449 Newton IA
12/07/15	4064	Christian Conference Center
12/08/15	Credit Card	Hyvee 1449 Newton IA
12/12/15	4063	Magz Family Catering
02/08/16	Credit Card	Hyvee 1449 Newton IA
03/08/16	Credit Card	Hyvee 1449 Newton IA

Description Per Support or Internet Search		Amount
Cookies for Commission Meeting	\$	8.97
Almond Bars, Strudels, Cookies for Commission Meeting	FS	12.97
Cookies for Commission Meeting		7.98
No support attached - "cookies" listed on statement		11.97
Blueberry Bites, Cookies for Commission Meeting		15.96
Cookies, Pumpkin Bars for Commission meeting	FS	13.97
Cookies for Commission Meeting		7.98
No detailed receipt		11.77
Cookies, granulated sugar and Foam Cups for Commission meeting	FS	16.17
Cookies for commission meeting		11.97
Cookies for commission meeting	FS	11.97
Blueberry Bites, Cookies for Commission Meeting		11.97
Lemonade, Nuts, Candy, Water, Plates, Forks - for Christmas party		38.80
Tablecover, Napkins, Plastic Silverware, Peppermint Candy		21.40
Pepsi, Sunkist, Coke, Mt. Dew, Cheescake, Party Platter and Flowers for Christmas party		68.32
Unsupported- stmt says Ice for x-mas party		3.78
Unsupported- stmt says x-mas party		4.28
Christmas Party venue rental		44.00
Cookies for commission meeting		11.97
22 catered meals for Christmas Party		363.33
Cookies for commission meeting		10.99
Cookies for commission meeting		11.97

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Public Purpose Disbursements
For the period January 1, 2014 through May 31, 2018

Per Credit Card Statement or Check Image

Transaction Date	Check Number/ Credit Card	Vendor
05/10/16	Credit Card	Hyvee 1449 Newton IA
06/14/16	Credit Card	Hyvee 1449 Newton IA
07/12/16	Credit Card	Hyvee 1449 Newton IA
08/09/16	Credit Card	Hyvee 1449 Newton IA
09/13/16	Credit Card	Hyvee 1449 Newton IA
10/18/16	Credit Card	Hyvee 1449 Newton IA
11/01/16	Credit Card	Hyvee 1449 Newton IA
11/28/16	Credit Card	Dollar Tree Newton IA
12/01/16	Credit Card	Dollar Tree Newton IA
12/01/16	Credit Card	Walmart #0748 Newton IA
12/02/16	Credit Card	Caseys Gen Store 1388 Sully IA
12/02/16	Credit Card	WM Supercenter #748 Newton IA
12/07/16	Credit Card	Walmart #0748 Newton IA
12/13/16	Credit Card	Hyvee 1449 Newton IA
12/22/16	4228	Magz Family Catering
01/03/17	Credit Card	Hyvee 1449 Newton IA
01/04/17	Credit Card	Domino's 1735 641-792-6655 IA
02/14/17	Credit Card	Hyvee 1449 Newton IA
03/14/17	Credit Card	Hyvee 1449 Newton IA
05/09/17	Credit Card	Hyvee 1449 Newton IA
06/13/17	Credit Card	Hyvee 1449 Newton IA
07/07/17	4362	DC Sports

Description Per Support or Internet Search		Amount
Scotcheroos, Cookies for Commission Meeting	FS	17.96
Cookies for Commission meeting		15.96
Cookies for Commission Meeting	FS	11.97
Cookies for Commission Meeting	FS	11.97
Cookies for Commission Meeting	FS	11.97
Cookies for Commission meeting, Paper Towels and Hand Soap	FS	19.60
Blueberry bites, strudel bites and cookies for commission meeting		11.97
Silver astd Black x 6 - Decoration for Christmas Party		6.42
Tablecovers x 5 for Christmas Party		5.35
Pepsi, Mtn Dew, Coke, Root Beer, Solo Cups and Decorations for Christmas Party		48.71
3 bag of Ice for Christmas party		5.97
Poinsettias, Eurotrees, Bowls for X-Mas Party		58.42
Refund - no support		(4.02)
Commission Meeting, Cookies, Almond Bark	FS	12.97
24 catered meals for Christmas Party		452.34
Cookies for Commission Meeting	FS	11.97
Pizza order w/ \$3.00 tip - no detailed receipt		51.68
Cupcakes and Cookies for Commissioner meeting	FS	14.97
Cookies for Commissioner meeting	FS	11.97
Cookies for Commission Meeting	FS	11.97
Blueberry Bites, Cookies for Commission Meeting	FS	15.85
65 Tshirts purchased for 75 year celebration		490.00

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Public Purpose Disbursements
For the period January 1, 2014 through May 31, 2018

Per Credit Card Statement or Check Image		
Transaction Date	Check Number/ Credit Card	Vendor
07/11/17	Credit Card	Walmart #0748 Newton IA
08/08/17	Credit Card	Hyvee 1449 Newton IA
09/12/17	Credit Card	Hyvee 1449 Newton IA
10/10/17	Credit Card	Hyvee 1449 Newton IA
11/27/17	Credit Card	Target 00019398 Altoona IA
12/02/17	Credit Card	Walmart #0748 Newton IA
12/02/17	Credit Card	Dollar Tree Newton IA
12/06/17	Credit Card	Walmart #0747 Newton IA
12/06/17	4433	Elk's
12/07/17	Credit Card	Caseys General Store 1911 Newton IA
12/26/17	4441	Magz Family Catering
01/03/18	4444	Kristine Dooley
02/11/18	Credit Card	Walmart #0748 Newton IA
02/11/18	Credit Card	HyVee 1449 Newton IA
03/13/18	Credit Card	HyVee 1449 Newton IA
04/09/18	Credit Card	Walmart #0748 Newton IA
05/08/18	Credit Card	HyVee 1449 Newton IA

Total

FS - Fuel Saver points were earned as a result of this purchase. Based on interview with Ms. Rutter, it was her personal Fuel Saver account.

Description Per Support or Internet Search	Amount
Cookies for Commission Meeting	5.00
Cookies for Commission Meeting	11.97
Cookies for Comissioner Meeting	FS 7.98
M&M's for Commissioner Meeting	7.98
Plates and Napkins for Christmas Party	16.96
Candy Canes, M&M's, Kisses, Peanuts, Mtn Dew, Sprite, Coke, Pepsi for X-Mas Party.	35.62
Silver astd Black, Tablecovers for Christmas Party Decorations	12.84
2 poinsettas, 2 trees and Eurotree for Christmas Party	43.23
Christmas Party venue rental	75.00
5-7lb bag of Ice for Christmas Party	1.99
18 catered meals for Christmas Party	317.52
Reimbursed for refreshments for the Comission meeting	11.97
No Support - per review of minutes there was a commission meeting the next day	13.72
Cookies for Commissioner Meeting	11.97
Chocolate Chip Cookies and M&M Cookies for Commissioners Meeting	7.98
Cookies for Commissioner Meeting	5.00
Chocolate Chip and peanut butter cookies for Commissioner meeting	7.98
	\$ 2,613.17

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Ryan T. Jelsma, Senior Auditor II
Michaela M. Goergen, Assistant Auditor
Jason J. Miller, Assistant Auditor


Tamera S. Kusan, CPA
Deputy Auditor of State

Appendix

Appendix 1

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Copies of Selected Unauthorized Checks

JASPER COUNTY SOIL & WATER CONSV DIST. 30-54720 4036
700 1ST AVE. W
NEWTON, IA 50208-3000

DATE 7/16/15

PAY TO THE ORDER OF Jessica Rutter \$ 789.95
Seven hundred Eighty Nine and 95/100 DOLLARS

usbank. Also serving you
NEWTON, IA 50208-3000
7/16/15 - 7/16/15 Jessica Rutter

4036 Jul 16 789.95

JASPER COUNTY SOIL & WATER CONSV DIST. 30-54720 4318
700 1ST AVE. W
NEWTON, IA 50208-3000

DATE 7/25/14

PAY TO THE ORDER OF Jessica Rutter \$ 954.20
Nine hundred fifty four and 20/100 DOLLARS

usbank. Also serving you
NEWTON, IA 50208-3000
7/25/14 Jessica Rutter

4318 Aug 16 954.20

Report on Special Investigation of the
Jasper County Soil and Water Conservation District

Copies of Selected Unauthorized Checks

JASPER COUNTY SOIL & WATER CONSV DIST. 30-54730 4267
709 1ST AVE. W
NEWTON, IA 50200-3008
DATE 3/21/17
PAY TO THE ORDER OF Jessica Rutter \$ 895.05
Eight hundred fifty five & 05/100 DOLLARS
usbank
MEND Russell Jessica Rutter
4267 Mar 21 895.05

JASPER COUNTY SOIL & WATER CONSV DIST. 30-54730 4392
608 IOWA SPEEDWAY DR.
NEWTON, IA 50200-8186
DATE 9/8/17
PAY TO THE ORDER OF Jessica Rutter \$ 954.20
Nine hundred fifty four & 20/100 DOLLARS
usbank
MEND Jessica Rutter
4392 Sep 08 954.20