



# OFFICE OF AUDITOR OF STATE

STATE OF IOWA

State Capitol Building  
Des Moines, Iowa 50319-0004

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David A. Vaudt, CPA  
Auditor of State

## NEWS RELEASE

Contact: David A. Vaudt  
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FOR RELEASE \_\_\_\_\_ December 1, 2005 \_\_\_\_\_

Auditor of State David A. Vaudt today released a report on a special investigation of the Keokuk County Information Technology (IT) Department for the period October 14, 2002 through March 14, 2005. The special investigation was requested by the Keokuk County Attorney as a result of concerns regarding a purchase made by the County's former IT Director, Julie Harris.

Vaudt reported the special investigation identified \$712.18 of improper disbursements, including \$249.00 for an iPod and \$463.18 for sales tax and finance charges. The purchase was supported by a falsified claim which the former IT Director admitted preparing. Vaudt also reported the former IT Director established an unauthorized credit card account in the County's name. The account was used to purchase additional personal items as well as items for the County. The additional personal purchases were not paid for by the County. The special investigation also identified several IT assets costing \$1,796.34 that could not be located.

In addition, Vaudt reported the County is not in compliance with software licensing requirements. The former IT Director admitted installing certain software on more than one computer even though the County owned only one license of the software. The County is implementing steps to become compliant with licensing requirements.

The report includes recommendations to strengthen the County's internal controls over the IT inventory and disbursements authorized by the IT Department.

Copies of the report have been filed with the Keokuk County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
KEOKUK COUNTY INFORMATION TECHNOLOGY DEPARTMENT  
FOR THE PERIOD  
OCTOBER 14, 2002 THROUGH MARCH 14, 2005**

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## Auditor of State's Report

To the Keokuk County  
Board of Supervisors:

As a result of concerns regarding a disbursement authorized by the County's former Information Technology Director, we conducted a special investigation of the Keokuk County Information Technology (IT) Department. We have applied certain tests and procedures to selected financial transactions of the Department for the period October 14, 2002 through March 14, 2005. Based on discussions with County officials and personnel and a review of relevant information, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined documentation and Board minutes for selected disbursements to determine if they were properly supported and approved.
- (3) Examined account activity for an unauthorized credit card established at Office Depot by the former IT Director in the County's name.
- (4) When possible, observed IT equipment purchased during the period of our review.
- (5) Discussed certain transactions with the former IT Director to obtain a better understanding of the circumstances under which the transactions occurred.
- (6) Examined reimbursements to the former IT Director for travel expenses to determine if they were reasonable and properly supported.
- (7) Evaluated the County's compliance with software licensing requirements.

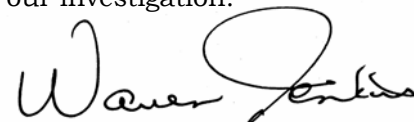
These procedures identified \$712.18 of improper disbursements authorized by the former IT Director. We also identified several IT assets costing \$1,796.34 that could not be located. In addition, the County is not in compliance with software licensing requirements. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** 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 Keokuk County IT Department, other matters might have come to our attention that would have been reported to you.

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

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

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

November 9, 2005

Special Investigation of the  
Keokuk County Information Technology Department  
Investigative Summary

**Background Information**

In October 2002, the Keokuk County Board of Supervisors authorized hiring Julie Harris as a part-time assistant to the County's Information Technology (IT) Director. The IT Director subsequently resigned from his position and, in December 2002, Ms. Harris was appointed as the new IT Director. As the IT Director, she was responsible for the daily IT operations of the County, including purchases of IT equipment and supplies, set up and installation of new hardware and software, maintenance of the County's hardware and software, maintenance of records on all equipment, assisting users with application questions, acting as the County's website administrator and managing the IT Department's annual budget. Ms. Harris was also responsible for the preparation of expenditure claims for IT equipment and supplies.

On January 24, 2005, Julie Harris submitted her resignation. Her final day in the office was February 25, 2005. However, she remained on Keokuk County's payroll until March 14, 2005 when her accrued vacation, personal time and compensatory time were exhausted. After receiving Ms. Harris' resignation, the Board authorized hiring Jerry Denniston as her replacement. During the initial period of Mr. Denniston's employment, he and Ms. Harris worked together to transition responsibilities from Ms. Harris to the new IT Director.

Ms. Harris left Keokuk County's employment to take a position in the IT Department of another county. During the first half of March, Ms. Harris returned to the Keokuk County Courthouse with her new employer for a demonstration of software used by the Keokuk County Recorder. While she was in the Courthouse, Mr. Denniston requested her assistance with a credit card bill from Office Depot received by the IT Department. The balance due on the bill included several purchases; however, Mr. Denniston could not locate the appropriate sales receipts to match the balance. According to Mr. Denniston, Ms. Harris took the bill home with her and returned it to his office the next morning with a note identifying which purchases were to be charged to specific Departments. A copy of the note is included in **Appendix 1**.

According to Mr. Denniston, he discussed the purchases with individuals from each of the Departments identified by Ms. Harris. The individuals stated they either did not purchase the items or they had already paid for them. Because it was unclear which Department(s) the purchases were for, they were paid for from the IT Department's budget.

In order to determine the specific items purchased, Mr. Denniston contacted Office Depot and requested copies of the individual sales receipts. At the same time, he started reviewing other billings from Office Depot previously paid by the County.

With the assistance of staff from the County Auditor's Office, Mr. Denniston matched Office Depot claims from prior months with the supporting invoices. In doing so, an invoice that did not look like other invoices from Office Depot was identified. After further assistance from representatives of Office Depot, it was determined the invoice was not authentic.

The invoice was taken to the County Attorney who contacted the Office of Auditor of State to request an investigation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period October 14, 2002 through March 14, 2005.

**Detailed Findings**

The procedures we performed identified \$712.18 of improper disbursements from October 14, 2002 through March 14, 2005. Several IT assets costing \$1,796.34 could not be located. In addition, the County is not in compliance with software licensing requirements. Our findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

## IMPROPER DISBURSEMENTS

**Purchase of iPod** – During June 2003, Ms. Harris established an Office Depot credit card account in the name of Keokuk County. The account was not authorized by the Board of Supervisors. The periodic billings were mailed to “Keokuk County, Julie Harris” at the Keokuk County Courthouse. She received and opened the billings. She also prepared the claims authorizing the County Auditor to pay the credit card billings.

We obtained copies of each monthly statement from Office Depot for the period July 25, 2003 through May 25, 2005. We also obtained from the County Auditor a listing of all payments made by the County to Office Deposit and copies of each of the related claims along with the supporting documentation attached to the claims. In addition, we obtained copies of the supporting invoices Mr. Denniston received directly from Office Depot.

We compared the statements from Office Depot to the claims paid by the County. We also compared the copies of the invoices attached to the claims submitted to the County Auditor to the copies obtained directly from Office Depot. Each of the invoices agreed in description and amount except for the one previously identified by County officials. Based on the description on the invoice provided by Office Depot, an “IPOD MINI 4GB PINK” was purchased on November 24, 2004 for \$249.00. However, according to the document attached to the claim, two Cable Router 8-port switches were purchased on January 4, 2005 for \$124.50 each, or a total of \$249.00. A copy of the invoice obtained from Office Depot is included in **Appendix 2**. The claim and the documents attached to the claim are included in **Appendix 3**. The claim shows the \$249.00 purchase was charged to the Public Health Department.

The supporting documentation attached to most of the claims submitted to the County Auditor for the Office Depot credit card consisted of the credit card statement attached to images of invoices for the individual purchases. The images were the size of one-quarter of the sheet of paper and were presented chronologically beginning in the upper left corner of the page. As illustrated by the documentation included in **Appendix 3**, the upper left corner of the page was left blank or blanked out for the monthly statement including the \$249.00 purchase of the iPod. In addition to the monthly statement, an invoice was attached to the claim.

As reported by County officials, the invoice did not look like full-page invoices submitted to the County Auditor with other claims. A copy of a legitimate Office Depot invoice is included in **Appendix 4**. Differences between the two invoices include:

- the format of the Office Depot letterhead,
- within the “Quantity” area of the invoices, the column headings for “Ordered,” “Shipped,” and “Back Ordered” are missing and
- the “Units” column heading is missing.

The following inconsistencies with the \$249.00 invoice submitted by Ms. Harris were also identified.

- The date of the transaction on the invoice is January 4, 2005 while the transaction date on the credit card statement is November 24, 2004.
- The invoice describes two cable router 8-port switches purchased for \$124.50 each. However, using Office Depot’s website, we identified cable router 8-port switches costing approximately \$79.99 each.
- The item number shown on the invoice agrees with the item number for a 52X internal CDRW drive purchased by the County on January 3, 2005 from Office Depot.

We met with Ms. Harris on September 1, 2005. When we asked about the inconsistencies identified on the invoice, she stated she “did it”, indicating she prepared the falsified invoice. Ms. Harris confirmed the iPod was a personal purchase and she chose not to provide any additional information. The \$249.00 has been included in **Exhibit A**.

According to Mr. Denniston, he found an electronic version of the invoice on the computer Ms. Harris used when she was employed by Keokuk County. He stated the document was created with ScanSoft Omnicom software and labeled "OfficeDepot.ofm". According to Mr. Dennison, the document was modified on January 17, 2005. We viewed the electronic document on the computer maintained in the IT Department and it appears to be the same as the one attached to a claim submitted to the County Auditor by Ms. Harris on February 7, 2005.

**Other Office Depot Purchases** - We also identified four purchases made with the Office Depot credit card that were not paid for by the County. It appears these purchases may have been personal in nature. They are listed in **Table 1**.

**Table 1**

<b>Transaction Date</b>	<b>Vendor's Description, per Invoice</b>	<b>Additional Description</b>	<b>Amount</b>
12/05/03	ALL-INI-ONE, HP 2410, COL	All-in-one Laser Toner Cartridge	\$ 298.44
12/23/03	NORTON PERSONAL FIREWAL	Norton Anti-virus software*	49.92
	DELIVERY FEE	-	5.95
01/30/04	CARTRIDGE, INK, HP#57, TRI	Color Inkjet Cartridge	34.99
01/03/05	52X INTERNAL CDRW DRIVE	CD Drive that reads and writes	39.97
	DELIVERY FEE	-	5.95
		Total	<u>\$ 435.22</u>

\* Item subsequently exchanged for a comparable item at the same price.

Because the County did not pay for these purchases, they have not been included in **Exhibit A**. However, the purchaser was able to avoid paying sales tax on the items.

In addition, we identified payments made by the County for purchases at Office Depot that were made without using the credit card. For those purchases, we compared the invoice submitted to the County Auditor to the copy of the invoice obtained directly from Office Depot. Each of these purchases was properly supported and appear to be purchases made for County business.

**Sales Tax** - On two occasions the County paid sales tax on purchases made with the Office Depot credit card. On August 6, 2003, \$95.67 of tax was incurred when a laptop computer and case were purchased. On April 10, 2004, tax of \$8.47 was incurred when a memory card was purchased. Ms. Harris was responsible for ensuring only appropriate charges were incurred for these purchases. Because the County is exempt from sales tax and it should not have been incurred, the total tax of \$104.14 has been included in **Exhibit A**.

**Finance Charges** - Between June 1, 2004 and February 24, 2005, finance charges of \$359.04 were incurred on the Office Depot credit card. The County's policy regarding the use of credit cards states "All credit balances shall be paid in full each month according to each monthly statement received. Late fees will not be approved." The County's policy was approved on March 22, 2004.

When we met with Ms. Harris, she stated the finance charges were incurred because she would not always receive timely approval of the expenses from the Departments for which purchases were made. For example, if a purchase was made with the credit card for the Health Department, she would not submit the claim for payment until the County Board of Health reviewed and approved the expenditure, which may occur after finance charges had been assessed. The finance charges paid have been included in **Exhibit A**.

## UNSUPPORTED DISBURSEMENTS

We examined each of the claims for travel expenses submitted by the former IT Director to determine if they appeared appropriate and were properly supported. Travel claims should indicate the place of departure, destination and the reason for the trip to clearly show the basis of the claim. Section 331.504(8) of the *Code of Iowa* states, in part "claims, before being audited or paid, shall be itemized to clearly show the basis of the claim."

We identified claims submitted by Ms. Harris for three trips that were not properly supported. While Ms. Harris made a notation of the events she attended, she did not provide a registration form or agenda documenting costs associated with the conference. Based on our inquiries and observations, the County Auditor has not required such documentation from any County employees attending training events. By contacting event sponsors, we were able to determine Ms. Harris attended the conferences for which she was reimbursed. As a result, we have not included the costs of the trips in **Exhibit A**.

## MISSING ITEMS

We also examined the claims and supporting documentation for all IT equipment, services and software purchased from other vendors between October 14, 2002 and March 14, 2005 to determine if the purchases appeared reasonable for the County's operations and if the equipment purchased could be observed. At the time of our testing, the County did not have a complete inventory listing or documentation of approved deletions from inventory. As a result, we were unable to determine if all assets purchased by the County were or should have been in the County's possession. In addition, we determined the County did not have an IT asset inventory listing when Ms. Harris was hired as IT Director, nor was one created during her tenure.

Each of the purchases we reviewed appeared reasonable and we were able to observe a number of the items purchased. However, we were not able to determine if certain software and internal computer components were in the County's possession. We were also unable to locate a 17-inch monitor purchased for \$459.00. When we met with Ms. Harris, we inquired about the monitor and she stated it was in storage when she left the County's employment.

After we performed our initial fieldwork procedures and provided County officials a list of items we were unable to locate and/or test for existence, representatives of the County conducted an inventory of purchases made by the IT Department. The items listed in **Table 2** could not be located.

<b>Description</b>	<b>Quantity</b>	<b>Cost</b>
Adobe Acrobat Professional 6.0 software	1	\$ 414.86
Microsoft Windows XP Home Edition Operating System	1	199.99
Wireless keyboard and mouse	1	92.98
Blaster internal 56k modems	2	59.68
PNY 128MB memory modules	2	100.62
PNY 128MB memory modules	2	179.94
PNY 256MB memory modules	2	99.94
PNY 256MB memory modules	2	99.94
Optical mouse	2	49.42
PNY 256MB USB 2.0 portable flash drive	1	39.97
Creative Broadxent v.92 internal modem	1	<u>29.84</u>
Total		<u>\$ 1,337.34</u>



We observed that several County computers had the Adobe Acrobat 6.0 software installed and operating. However, the disk containing the software could not be located. To determine if the memory modules had been installed in a computer found in the courthouse, we compared the computers' current memory capacity to the memory on board when purchased. We did not locate any County computers that had additional memory installed. However, the purchase information did not specify the memory capacity for every machine.

We met a second time with Ms. Harris and inquired if she knew the location of the software or other missing items. She stated she didn't know the location of the items. She also stated the internal components may have been used to upgrade older computers that have since been discarded.

The cost of the missing monitor purchased for \$459.00 and the other missing items listed in **Table 2** total \$1,796.34. This amount has been included in **Exhibit A**.

**NONCOMPLIANCE WITH SOFTWARE LICENSING REQUIREMENTS**

To determine the County's compliance with software licensing requirements, we compared the license numbers of the software installed on the County's computers. We also reviewed the license agreements held by the County and reviewed statements documenting the software installed on the computers at the time of their purchase. Based on these procedures, we determined the County was not in compliance with software licensing requirements. **Table 3** summarizes our findings for certain software.

**Table 3**

	<b>Number of</b>		
	<b>Computers Installed On</b>	<b>Computers With Duplicate License Numbers</b>	<b>Licenses Found at the County</b>
Microsoft Windows	42	13	19
Adobe Acrobat	12	11	-
OmniForm	12	11	-

We observed the invoices for the County's purchase of one copy of Adobe Acrobat and one copy of OmniForm. Ms. Harris confirmed the County had purchased only one copy of each product. She also stated the County needed to purchase additional copies or remove it for all but one computer in order to be in compliance with licensing requirements. Ms. Harris stated she had installed several copies of the software at the request of employees in other County departments.

Ms. Harris also stated because Keokuk is a small County and they didn't want to spend funds, "you make do with what you have."

Because the County has not incurred any costs to date for the noncompliance with software licensing requirements, we have not included any costs in **Exhibit A**.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Keokuk County IT Department to process disbursements and account for IT inventory. 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 on those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the County'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 IT Director made purchases, received items purchased and prepared and approved claims for payment of the purchases.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the purchasing and approval duties should be segregated between appropriate employees of the County.

- B. Disbursements – During our review of IT purchases, we identified the following conditions:

- (1) A credit card account in the County's name was established and used by the former IT Director without Board approval.
- (2) In one instance, the documentation attached to a claim was an email confirmation from the vendor identifying the amount of the purchase, but not the items purchased.

Recommendation – All credit cards and charge accounts should be approved by the Board before they are established.

In addition, all claims should be reviewed and approved by a person other than the preparer before being submitted to the Board for final approval. Also, all claims should contain detail sufficient to ensure the payment complies with County policies and to ensure the costs incurred are valid.

- C. IT Asset Inventory Listing – Until recently, the County has not maintained a complete record of IT assets. In addition, the County does not have a written policy outlining how assets no longer needed should be deleted from inventory.

Several IT assets purchased by the County could not be located during our testing.

Recommendation – The Board should implement procedures to ensure the County's IT equipment is properly accounted for. To facilitate proper insurance, maintenance and safeguarding of property and equipment, an historical cost record should be established and maintained. An inventory of all equipment should be conducted periodically and compared to the fixed asset records by a person independent of the record keeping function.

In addition, the Board should implement a policy outlining how assets should be deleted from inventory when they are no longer needed by the County.

- D. Noncompliance with Software Licensing Requirements – Because several of the County’s computers have the same license number for certain software products and the County does not hold an adequate number of licenses for the software products, the County is not in compliance with licensing requirements and may face significant fines.

Recommendation – For the computers containing software with duplicated license numbers, the County should remove the software or obtain the appropriate license.

In addition, the County should implement procedures to periodically determine all software installed on the County’s computers is properly licensed. The Board should ensure procedures necessary to determine compliance with software licensing requirements are performed. These procedures would include:

- Periodically updating a complete inventory of the software installed on each of the County’s computers, specifying the registration number of each software item.
- Periodically updating a complete inventory of all software licenses held by the County (in the IT or other Departments).
- Maintaining the invoice or other statements for the purchase of each computer to document what software was purchased with the equipment.
- Using the invoices and inventories, periodically determine if certain licenses are missing or if the same software has been installed on more than one computer

- E. Travel Policy – We identified certain claims for travel expenses that appeared appropriate but were not properly documented. Travel claims should indicate the place of departure, destination and the reason for the trip to clearly show the basis of the claim. In addition, registration forms, agendas or other appropriate documentation should be submitted for costs associated with conferences or other training events.

Recommendation – Representatives of the County Auditor’s Office should implement procedures to ensure travel claims are sufficiently itemized and proper documentation accompanies all claims before they are paid.

**EXHIBIT**

**Exhibit A**

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Special Investigation of the  
Keokuk County Information Technology DepartmentSummary of Findings  
For the period October 14, 2002 through March 14, 2005

<b>Description</b>	<b>Page Number</b>	<b>Amount</b>
Improper Disbursements:		
Purchase of iPod	Page 5	\$ 249.00
Sales Tax	Page 6	104.14
Finance charges	Page 6	<u>359.04</u>
Subtotal		712.18
Missing items	Pages 7-8	<u>1,796.34</u>
Total		<u><u>\$ 2,508.52</u></u>

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Special Investigation of the  
Keokuk County Information Technology Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Ryan J. Johnson, CPA, Staff Auditor  
Chad D. Lehman, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State

**SPECIAL INVESTIGATION OF THE  
KEOKUK COUNTY INFORMATION TECHNOLOGY DEPARTMENT**

## **APPENDICES**



Special Investigation of the  
Keokuk County Information Technology Department

Note Prepared by Ms. Harris Regarding Credit Card Purchases

Dated  
3/11/05

Jerry,

I found the outstanding invoices  
& gave them to the appropriate offices

Treasurer	\$247.77	claim sent 3/18/05
P. H.	\$179.97	(pd in Dec / Jan - as per Val)
Emerg Maint	\$89.45	

The rest of the problem is  
the Financial Charges. I didn't  
add those on each month to  
my purchases. This month was  
\$18.41. 2004 F C were \$289.85.

January was The rest of the  
balance. Pam thought if you  
called Office Depot & tell them  
our situation at County 1<sup>st</sup> 3<sup>rd</sup>  
Monday of the month is when  
we pay claims etc, etc they may  
take it off.

Julie

Special Investigation of the  
Keokuk County Information Technology Department

Invoice Obtained from Office Depot

MAIL PAYMENTS TO: KEOKUK COUNTY  
OFFICE DEPOT 101 S MAIN  
P.O. BOX 9020  
DES MOINES IA 50368-9020 SIGOURNEY IA 52591

MAKE CHECKS PAYABLE TO: OFFICE DEPOT  
PLEASE INCLUDE ACCOUNT NUMBER ON CHECK TO ENSURE PROPER PROCESSING

ACCOUNT NO : \*\*\*\*\*4463  
P.O. NO : JULIE HARRIS  
INVOICE NO : 2660477340010 JULIE HARRIS  
INVOICE DATE : 11/24/04 101 S MAIN ST  
SIGOURNEY IA  
INVOICE AMT : 249.00  
CHARGED AMT : 249.00 <== AMOUNT YOU PAY

DESCRIPTION	S.K.U.	QUANTITY	PRICE	EXTENSION
IPOD MINI 4GB PINK	0356168	1	249.00	249.00
SUBTOTAL:				249.00
TAX:				0.00
SHIPPING:				0.00
INVOICE TOTAL:				249.00

PURCHASER'S NAME: JULIE HARRIS

DIRECT INQUIRIES TO  
SERVICE REP: 1-800-729-7744

Special Investigation of the  
Keokuk County Information Technology Department

Improper Claim and Supporting Documentation  
Submitted by Ms. Harris

OR OFFICE DEPOT INC  
05  
PO BOX 9020  
DES MOINES IA  
50368-9020

PAID  
FEB - 7 2005  
KEOKUK COUNTY AUDITOR

CLAIM #	INVOICE	DESCRIPTION	DATE	AMOUNT
5020167	270075370	PHN-CABLE ROUTER	02/03/05	249.00
5020312	9041229896	JAIL-COMPUTER EQUIP	02/03/05	78.58
	TOTAL			327.58

HER 5020059 DATE 02/07/2005  
ANT # 85470  
GENERAL BASIC

HEALTH BOARD  
SHERIFF

ACCOUNT #	AMOUNT	ACCOUNT #	AMOUNT
0001-3040-260-23-990	249.00	0001-1050-332-05-990	78.58
	327.58		

Special Investigation of the  
Keokuk County Information Technology Department

Improper Claim and Supporting Documentation  
Submitted by Ms. Harris

Office DEPOT <sup>16005</sup> \*\*\* INVOICE \*\*\*

Remit to: OFFICE DEPOT, INC  
P.O. BOX 9020  
DES MOINES, IA 50368-9020

Page 1

Order Number 270075370-001

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**Order Summary**

<b>Shipping Address</b> 00001 Julie Harris 1 01 S MAIN ST KEOKUK COUNTY SIGOURNEY IA 52591-1419	<b>Billing Address</b> 00001 Julie Harris 1 01 S MAIN ST KEOKUK COUNTY SIGOURNEY IA 52591-1419	<b>Customer Information</b> Customer#: [REDACTED] Contact: JULIE HARRIS Phone#: 641-622-[REDACTED]
<b>Comments</b>	<b>Carton Count</b> 1	<b>Additional Information</b> Route/Stop/Door: 0404/000/001 Order Date: 04-Jan-2005 Delivery Date: 04-Jan-2005

*Public Health remote site items*

Item Details						
Line	Quantity	Item Number	Description	Unit Price	Total	
1	02 02 0	455887	Cable Router 8-port switch	EACH 124.50	249.00 ✓	
			0001 3040 260 23 990 OK AC			
			(BT Grant)			
			PHN - Cable Router			
			FEB - 7 2005			

*Thank you for your order. If you have any questions about your order please call us tollfree at (888) GO-DEPOT*

*Did you know you can shop 24 Hours a day, On-Line at WWW.OFFICEDEPOT.COM*

Merchandise Total	249.00
Small Order Handling Fee	0.00
Subtotal	249.00
Sales Tax (Exempt)	0.00
Order Total	249.00

Charged To:	
SPS *** ** 4463	249.00
Balance Due	0.00

CSC 1090 Blch 1884 Ord 270075370001 BO 408230 A Batch Prit UIA Dte 01-04 15:45 35 PWO5 C REGC

Special Investigation of the  
Keokuk County Information Technology Department

Improper Claim and Supporting Documentation  
Submitted by Ms. Harris

<p>OFFICE DEPOT CREDIT PLAN DEPT. 56 - 8510054463 PO BOX 9020 DES MOINES IA 50368-9020</p>	<p>ACCOUNT: [REDACTED] KEOKUK COUNTY JULIE HARRIS 101 S MAIN SIGOURNEY IA 52591-1499</p>	<p><b>Office DEPOT.</b> 1/2005</p>																																			
<p>Payment Due Date: 01/21/05</p>		<p>Please make checks payable to OFFICE DEPOT CREDIT PLAN</p>																																			
	<p>SHIP TO: JULIE HARRIS JULIE HARRIS 101 S MAIN ST SIGOURNEY IA</p> <p>Purchased By: JULIE HARRIS</p> <p>Store: 156111998 Register: 99</p>	<p>INVOICE: 2660478780010</p> <p>AMOUNT DUE: 438.87 INVOICE DATE: 11/29/04</p> <table border="1"> <tr> <td>CASE, PDA, UNVRSL, SLIM, LT</td> <td>0165232</td> <td>1</td> <td>19.94</td> <td>19.94</td> </tr> <tr> <td>PEN, 4-IN-1, QUADRA</td> <td>0165318</td> <td>1</td> <td>19.94</td> <td>19.94</td> </tr> <tr> <td>PALMONE TOUCHSTYEN TS</td> <td>0758468</td> <td>1</td> <td>399.99</td> <td>399.99</td> </tr> <tr> <td colspan="3">SUBTOTAL</td> <td>439.87</td> <td>439.87</td> </tr> <tr> <td colspan="3">TAX</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td colspan="3">SHIPPING</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td colspan="3">TOTAL</td> <td>439.87</td> <td>439.87</td> </tr> </table>	CASE, PDA, UNVRSL, SLIM, LT	0165232	1	19.94	19.94	PEN, 4-IN-1, QUADRA	0165318	1	19.94	19.94	PALMONE TOUCHSTYEN TS	0758468	1	399.99	399.99	SUBTOTAL			439.87	439.87	TAX			0.00	0.00	SHIPPING			0.00	0.00	TOTAL			439.87	439.87
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<p>SHIP TO:</p> <p>INVOICE: B04122088BP2</p> <p>PURCHASE ORDER: B04122088B</p> <p>AMOUNT DUE: 78.58 INVOICE DATE: 12/06/04</p> <p>Store: 156111998</p> <p>Sony CRX A20A - CO-RW / 02851832</p> <p>1 78.58 78.58</p> <table border="1"> <tr> <td>SUBTOTAL</td> <td>78.58</td> </tr> <tr> <td>TAX</td> <td>0.00</td> </tr> <tr> <td>SHIPPING</td> <td>7.99</td> </tr> <tr> <td>TOTAL</td> <td>78.58</td> </tr> </table> <p><i>Deputy Sheriff's DVD CO-RW</i></p> <p><i>OK for 0601-1050-332-05-990</i></p>	SUBTOTAL	78.58	TAX	0.00	SHIPPING	7.99	TOTAL	78.58	<p>SHIP TO: JULIE HARRIS JULIE HARRIS 101 S MAIN ST SIGOURNEY IA</p> <p>Purchased By: JULIE HARRIS</p> <p>Store: 156111998 Register: 99</p> <p>DELIVERY FEE REFL, WH, HONT, 5 1/2X8 1/ 0583024</p> <p>1 5.95 5.95 1 25.60 25.60</p> <table border="1"> <tr> <td>SUBTOTAL</td> <td>31.63</td> </tr> <tr> <td>TAX</td> <td>0.00</td> </tr> <tr> <td>SHIPPING</td> <td>0.00</td> </tr> <tr> <td>TOTAL</td> <td>31.63</td> </tr> </table> <p><i>IT Franklin Refill</i></p>	SUBTOTAL	31.63	TAX	0.00	SHIPPING	0.00	TOTAL	31.63	<p>INVOICE: 2672818880010</p> <p>AMOUNT DUE: 11.70 INVOICE DATE: 12/09/04</p> <p>FEB - 7 2005</p> <p>KEOKUK COUNTY AUDITOR</p>																			
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Special Investigation of the  
Keokuk County Information Technology Department

Legitimate Office Depot Invoice



\*\*\* INVOICE \*\*\*

Form 10: Page 1 of 1  
OFFICE DEPOT, INC  
P.O. BOX 9020  
DES MOINES, IA 50388-9020

Order Number 254554126-001

Order Summary

**Shipping Address**  
00001  
JULIE HARRIS  
101 S MAIN ST  
KEOKUK COUNTY  
SIGOURNEY IA 52591-1419

**Billing Address**  
00001  
JULIE HARRIS  
101 S MAIN ST  
KEOKUK COUNTY  
SIGOURNEY IA 52591-1419

**Customer Information**  
Customer: [REDACTED]  
Contact: JULIE HARRIS  
Phone#: 641-822-[REDACTED]  
Tax Cert#: CERTIFICATE

Comments

Carton Count 1

**Additional Information**  
Route/Stop/Door: 0744/000/004  
Order Date: 10-Aug-2004  
Delivery Date: 11-Aug-2004

IT  
Inventory

Item Details

Line	Quantity			Item Number	Description	Units	Unit Price	Total
	Ordered	Shipped	Back Ordered					
1	2	2	0	454222	MODEM BLASTER INTERNAL V.92	EACH	29.840	59.68

Thank you for your order. If you have any questions about your order please call us toll free at (888) GO-DEPOT.

Did you know you can shop 24 hours a day, On-Line at WWW.OFFICEDEPOT.COM

Merchandise Total 59.68  
Delivery Charge 0.00  
Subtotal 59.68  
Sales Tax(Exempt) 0.00  
Order Total 59.68

Charged To:  
SPS \*\*\*\* 4463 59.68  
Balance Due 0.00

CSC 1056 (C) 1997 (C) 254554126001 (B) 048946 A (B) (P) (U) (D) 08-10 12:55 256 PW06 C (R) (S) G

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