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**NEWS RELEASE**

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FOR RELEASE \_\_\_\_\_ November 10, 2020

Auditor of State Rob Sand today released a report on a special investigation of the Plymouth County Sheriff's Office (Sheriff's Office) for the period April 1, 2015 through April 15, 2020. The special investigation was conducted as a result of concerns regarding the integrity of the Office's evidence inventory. The special investigation was conducted in cooperation with the Division of Criminal Investigation (DCI).

Sand reported comparisons of the types and quantities of seized property recorded in the evidence log and/or case files to property maintained in the evidence inventory identified several concerns, including:

- Six instances for which the quantities of items listed in the evidence log and/or case files did not agree with the evidence inventory. Specifically, 49 pills that were not maintained in evidence.
- Five evidence bags that had been tampered with; however, descriptions in the corresponding evidence log entries and/or case files did not provide sufficient detail to determine what property, if any, was no longer in the evidence inventory.
- Eighteen instances where the information maintained by the Sheriff's Office did not contain sufficient information to determine the completeness of items held in evidence.

Sand also reported evidence bags seized from the personal residence of a former Deputy by DCI agents were not included in the testing performed. In addition, sufficient controls were not in place to ensure the integrity of the evidence room. Specifically, the lock on the evidence room door did not consistently function properly which allowed access to the room even when locked and independent comparisons of the items recorded and maintained in inventory were not performed.

Sand also reported it was not possible to determine if all Drug Abuse Resistance Education (D.A.R.E.) collections were properly deposited because adequate supporting documentation was not available.

The report includes recommendations to the Sheriff's Office to strengthen controls surrounding seized and forfeited property and evidence, including ensuring access is properly restricted and improving documentation details of the related case files and evidence log sheets.

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

# # #

**REPORT ON A SPECIAL INVESTIGATION OF THE  
PLYMOUTH COUNTY SHERIFF'S OFFICE**

**FOR THE PERIOD  
APRIL 1, 2015 THROUGH APRIL 15, 2020**

## Table of Contents

	<u>Page</u>
Auditor's Transmittal Letter	3-4
Background	
Investigative Summary:	
Background Information	5
Detailed Findings	6-7
Recommended Control Procedures	8-9
Staff	10



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Auditor of State's Report

To Mike Van Otterloo, Plymouth County Sheriff,  
and the Board of Supervisors:

As a result of concerns regarding the integrity of the Office's evidence inventory, we conducted a special investigation of the Plymouth County Sheriff's Office (Sheriff's Office). We have applied certain tests and procedures to selected financial transactions of the Sheriff's Office and handling of items in the evidence room for the period April 1, 2015 through April 15, 2020. Based on discussions with Sheriff's Office personnel and representatives of the Division of Criminal Investigation (DCI) and a review of relevant information, we performed the following procedures.

- (1) Evaluated internal controls surrounding collections received by the Sheriff's Office and the collection, maintenance, and disposal of items stored in the evidence room to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed County officials and personnel to obtain an understanding of the procedures used for recording, storing and maintaining evidence inventory.
- (3) Interviewed County officials and personnel to obtain an understanding of the procedures used for cash buys during investigations.
- (4) Performed an inventory of property held in the evidence room and compared the types of quantities of the property on hand to evidence inventory records and case files to determine if seized property was properly accounted for.
- (5) Attempted to review records related to the D.A.R.E. program to ensure all collections were properly deposited and determine propriety of related financial transactions.
- (6) Examined reimbursements made to a former Deputy, Aaron Leusink, to determine the propriety of the payments.

These procedures identified instances where seized property was not maintained in evidence, evidence bags had been tampered with, and sufficient information was not recorded to determine if all seized property had been properly maintained. In addition, we were unable to determine if Drug Abuse Resistance Education (D.A.R.E.) collections were properly deposited because adequate supporting documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary of this report.

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

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

We would like to acknowledge the assistance extended to us by the officials and personnel of the Plymouth County Sheriff's Office and the Division of Criminal Investigation during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large "R" and "S".

Rob Sand  
Auditor of State

October 13, 2020

Report on Special Investigation of the  
Plymouth County Sheriff's Office

**Background Information**

The Plymouth County Sheriff's Office (Sheriff's Office) is located in Le Mars, Iowa. The Sheriff is elected every 4 years and oversees all operations of the Sheriff's Office. Specifically, the Sheriff is responsible for patrol and security within the County, operating the County's correctional center, maintaining certain records, processing civil documents, performing investigations, and overseeing staff members and reserve officers. To fulfill these responsibilities, the Sheriff's Office has been organized in four divisions, including the Civil, Patrol, Criminal Investigations, and Correctional Center Divisions.

The Sheriff also has hired individuals to fill in various positions to help carry out the Office's responsibilities. The Deputies of the Sheriff's Office conduct traffic stops, serve warrants, respond to 911 calls and make arrests. During the course of their duties, Deputies at times confiscate property from individuals. The Sheriff's Office has developed standard operating procedures for the logging, documenting, storage and destruction of property seized by members of the Sheriff's Office. Designated staff members of the Sheriff's Office are responsible for maintaining the evidence room where the seized property is stored.

Aaron Leusink was hired as a Deputy in July 2004, a position he held until he was placed on paid administrative leave on April 20, 2020. During his tenure as a Deputy, Mr. Leusink was a member of the County's drug task force and periodically worked with confidential informants to purchase contraband through cash buy procedures established by the Sheriff's Office. In accordance with procedures established by the Sheriff's Office, Mr. Leusink was not responsible for maintaining the records or controlling the cash used for the cash buys. However, when he confiscated property from individuals, he was to place the evidence he collected in designated lockers at the Sheriff's Office. Mr. Leusink was not a designated member of the staff responsible for maintaining the evidence room and was not to have access to the locked evidence room.

Mr. Leusink also acted as the Sheriff's Office Drug Abuse Resistance Education (D.A.R.E.) officer during his tenure as a Deputy. As the D.A.R.E. officer, Mr. Leusink taught area students the D.A.R.E. curriculum in their schools; provided snacks for classroom meetings; and at the end of the school year, as a reward for completing the program, he chaperoned students on a field trip. The bank account for the D.A.R.E. program is maintained by the Plymouth County Auditor and Mr. Leusink did not have access to the check book and did not make deposits. However, Mr. Leusink was responsible for collecting funds from the students and maintaining receipt and disbursement support for the account. Small amounts were collected by Ms. Leusink to cover expenses of the field trips. The collections were to be deposited with the Plymouth County Auditor.

On April 22, 2020, officials from the Sheriff's Office contacted the Office of Auditor of State at the direction of representatives of the Division of Criminal Investigation (DCI). The request originated from an ongoing investigation by DCI into Mr. Leusink regarding an evidence breach and manipulation of drug evidence. Officials from the Sheriff's Office reported DCI had executed a search warrant at Mr. Leusink's home and found evidence bags from the Sheriff's Office which should have been in the evidence room. Once the Sheriff's Office was notified, they conducted a review of Mr. Leusink's personal workspace and the evidence room. They located in his desk drawer ~~emptied~~ evidence bags for active cases which had been emptied as well as evidence bags that had been tampered with outside of the Office's sealed tape.

As a result of the concerns identified, Sheriff's Office officials placed Mr. Leusink on paid administrative leave on April 20, 2020. The Sheriff also requested he return all County-owned property and instructed Mr. Leusink he was not to come into the Office. Sheriff's Office officials subsequently terminated Mr. Leusink's employment effective April 23, 2020.

As a result of the concerns identified, we performed the procedures detailed in the Auditor of State's report for the period April 1, 2015 through April 15, 2020.

## Detailed Findings

Based on the procedures performed, we identified instances where seized property was not maintained in evidence, evidence bags had been tampered with, and sufficient information was not recorded to determine if all seized property had been properly maintained. In addition, we were unable to determine if D.A.R.E. collections were properly deposited because adequate supporting documentation was not available. A more detailed explanation of the findings identified is included in the following paragraphs.

At the completion of fieldwork, we contacted Mr. Leusink's attorney to request an opportunity to meet with Mr. Leusink to inquire about the concerns identified. Our phone call was not returned.

### EVIDENCE INVENTORY

As previously stated, in conjunction with an investigation conducted by DCI, evidence bags from the Sheriff's Office were found in Mr. Leusink's home and work area. Based on information we were provided, some of the bags were tampered with in a manner that allowed seized property to be removed from them without damaging the tape that seals the bags.

In order to determine if there were any discrepancies in the Sheriff's Office's evidence inventory for property seized from April 1, 2015 through April 15, 2020, we requested copies of the evidence log sheets from the software system used by the Sheriff's Office to monitor and track property seized during that period for all cases involving drugs and/or cash seizures. We also obtained the corresponding seized property from the evidence room which was sealed in evidence bags. To ensure the integrity of the property's chain of custody, our access to and testing of seized property was done in the presence of a certified law enforcement officer. We then compared information from the evidence log sheets to the contents of the evidence bags. Because the evidence bags found in Mr. Leusink's home and work area were in DCI's custody as part of their ongoing investigation, the evidence log sheets for those cases were not included in the population we tested.

For each case involving seized cash and/or drugs, we compared the description of items, quantities, and weights, when applicable, from the evidence log sheets to the physical contents of each evidence bag. For instances where a specific quantity or weight was not listed on the evidence log, we documented the quantity and/or weight from the physical evidence bag and then compared the amount and/or weight to the amount and/or weight listed in the case file. The contents of the evidence bags were then replaced in the bags and resealed by Sheriff's Office staff in front of the auditors.

During our comparison of the evidence logs to the physical evidence, we identified the following concerns:

- The quantities listed in the evidence log and/or case files did not match the quantity of items included in the physical evidence bags in six instances. Specifically, we identified 49 pills that were listed in the evidence log and/or case files but were not maintained in the physical evidence inventory located in the Sheriff's Office. The six instances identified are summarized in **Table 1**.

**Table 1**

Per Evidence Logs				
Assigned Number*	Description	Quantity	Quantity Verified	Difference
1X-XXX00A	18 X Unknown Pills	18.0	17.0	1.0
1X-XXX01B	Blue Pills (Alprazolam)	3.0	2.5	0.5
1X-XXX01C	23 Pills Pink Pills of Benadryl According to Pill ID	23.0	20.5	2.5
1X-XXX00D	Small Baggie of Unknown Pills	25.0	6.0	19.0
1X-XXX00E	Bottle of Naproxen	100.0	77.0	23.0
1X-XXX01F	Prochlorperazine Maleate 10 Mg	6.0	3.0	3.0
Totals		175.0	126.0	49.0

\* - Case number was adjusted by auditor to maintain confidentiality.



- We identified 5 evidence bags that had been tampered with. Specifically, the bags had been sealed with evidence tape and were opened outside of the sealed tape. However, for each of the 5 instances identified, the information in the evidence log and/or case files were not detailed enough to determine if any items were missing from these bags.
- The quantities and weights of items were not consistently described in sufficient detail in the evidence log system or in the individual case files. Specifically, we identified 18 instances where the evidence log system and case files did not contain enough detailed information to determine if all property seized was properly maintained in the evidence inventory.

During our fieldwork, we determined the only access to the evidence room was through the locked door into the evidence room or the two-way metal cabinets (“lockers”) used to store evidence until logged into the evidence room. The metal cabinets are also locked once filled. However, officials from the Sheriff’s Office reported the door of the evidence room, if not fully shut and latched, did not lock properly which allowed the door to be pushed open. Because the evidence room door was not always properly secured, access to the room was not restricted leaving all seized property vulnerable to tampering or removal.

Officials from the Sheriff’s Office also reported there were no periodic independent inventory reviews completed for the contents of the evidence room. The Deputy filing the evidence is to compare what the arresting Deputy listed in the evidence system to the property placed in the evidence room. However, there is no review of the items maintained in the evidence room after that time.

#### **COLLECTIONS FOR THE D.A.R.E. PROGRAM**

The primary revenue source for the D.A.R.E. program administered by the Sheriff’s Office is grant funds. However, student fees are also collected for field trips. As previously stated, Mr. Leusink was the D.A.R.E. officer and, although he did prepare or make deposits, he was responsible for collecting funds from the students and maintaining receipt support for the account. According to County officials, Mr. Leusink collected these funds and was to remit all collections to the County Auditor to be deposited in a bank account maintained separately from other County funds. The County Auditor recorded the deposits in the County’s accounting system. However, the County Auditor did not have a way to determine completeness of the amounts remitted by Mr. Leusink.

During our review of the records pulled by Sheriff’s Office staff from Mr. Leusink’s workspace, we did not identify any documentation to support collections for the D.A.R.E. program. As a result, we cannot determine if all amounts collected for the D.A.R.E. were properly deposited.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Plymouth County Sheriff's Office to ensure the integrity of the collection, maintenance, and disposal of seized property and ensure all collections are properly deposited. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors 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 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 Sheriff's Office's internal controls.

- A. Evidence Inventory – During our review of the Sheriff's Office's evidence inventory, the following concerns were identified:
- The items listed in the evidence logs and case files did not match the items physically maintained for six instances identified.
  - Evidence bags were altered and tampered with outside the evidence tape used to secure the bags for five instances identified.
  - The entry of items into evidence was not consistently complete, detailed and thorough enough to determine the specific items, quantities and/or weights of confiscated property. As a result, we were unable to determine if additional property was not properly maintained.

Recommendation - Officials should ensure the descriptions entered in the evidence log system and in the individual case files are detailed, accurate, complete and agree with the contents of the physical evidence bags stored in the Sheriff's Office's evidence room.

In addition, a person independent of the recording keeping and custody duties related to the seized property should periodically compare information from the records to the physical items maintained in the evidence room to ensure completeness. The comparison should be done on an unannounced basis and may include a sampling of items chosen at the discretion of the independent reviewer. Any discrepancies identified should reported to appropriate authorities and be resolved in a timely manner. Documentation of the periodic comparisons should be maintained and include the signature of the individual(s) who conducted the inventory.

- B. D.A.R.E Account Collections – During our review of collections for the D.A.R.E. program, we determined an initial listing of receipts is not being prepared and the D.A.R.E. officer did not maintain supporting documentation to support collections for the program. As a result, it was not possible to reconcile collections to deposits to ensure all collections were properly deposited.

Recommendation – Sheriff's Office officials should implement procedures which require supporting documentation, such as cash register tapes, receipt listings, or other support be maintained to support all amounts collected. The policy should also require deposits be made intact in a timely manner and all collections be reconciled to the amount deposited after every event. In addition, Sheriff's Office officials should establish policies which ensure at least two individuals are involved in determining the amount collected. The two individuals should count proceeds, document the amount collected, and ensure the collections are deposited in the D.A.R.E. bank account in a timely manner.

- C. Evidence Room Access Controls – Officials from the Sheriff's Office reported the door to the evidence room contained a faulty lock which allowed the door to be pushed open if it had not been fully secured. The lock has been replaced.

Recommendation – Sheriff’s Office officials should be alert to any issues which compromise the security of the evidence room and take immediate corrective action to any concerns identified. This includes ensuring sufficient security procedures in place are functioning properly, such as functioning locks on the door and lockers in which evidence is temporarily placed until moved into the evidence room. In addition, Sheriff’s Office officials should continue to ensure access to the evidence room and filled evidence lockers is limited to only the individual(s) assigned as the Evidence Custodian(s).

Report on Special Investigation of the  
Plymouth County Sheriff's Office

Staff

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