



# OFFICE OF AUDITOR OF STATE

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## NEWS RELEASE

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Auditor of State David A. Vaudt today released a report on a special investigation of the Dallas County Jail for the period July 31, 2000 through February 5, 2007. The special investigation was requested by the Iowa Attorney General's Office as a result of alleged improper conduct by the former Jail Administrator, Deke Gliem. Mr. Gliem was placed on paid leave August 4, 2006 and resigned effective October 31, 2006.

Iowa Division of Criminal Investigation (DCI) officials have investigated allegations made by inmates regarding personal use of commissary inventory by the former Jail Administrator. It has been alleged the former Jail Administrator provided phone cards and other items from the commissary inventory to female inmates at no charge in exchange for personal favors. Commissary inventory consists of phone cards, toiletries, snack items and other miscellaneous items.

Vaudt reported the investigation identified \$5,943 of unaccounted for phone cards from the commissary inventory and \$2,350 of undeposited collections for fingerprinting fees. Vaudt also reported it could not be determined whether additional commissary inventory items may be unaccounted for because adequate inventory records were not available for review.

Vaudt reported at least 1,006 phone cards should have been on hand on February 5, 2007 based on purchase and sales records. However, only 157 phone cards were in the inventory at the Jail on that date. The 849 unaccounted for phone cards were purchased by the County at a cost of \$5,943. We are unable to determine if the number sold was adjusted; therefore, there may be more unaccounted for phone cards.

According to County personnel we spoke with, the fingerprinting fees were given to the former Jail Administrator who placed them in a locked filing cabinet to be used for miscellaneous Jail purchases. However, according to the Control Room Operator, she cannot recall any purchases made with these funds.

The report includes recommendations to the Sheriff's Office to strengthen controls over collections, cash and the commissary inventory. In addition, the report identifies some improvements which have already been implemented by the interim Jail Administrator.

Copies of the report have been filed with the Dallas 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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**SPECIAL INVESTIGATION  
OF THE  
DALLAS COUNTY JAIL**

**FOR THE PERIOD  
JULY 31, 2000 THROUGH FEBRUARY 5, 2007**



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Auditor of State's Report

To the Members of the Dallas County Board  
of Supervisors and the Dallas County Sheriff:

As a result of alleged improprieties regarding the use of commissary inventory and at the request of the Iowa Attorney General's Office, we conducted a special investigation of the Dallas County Jail. We have applied certain tests and procedures to certain transactions and records of the Dallas County Jail for the period July 31, 2000 through February 5, 2007. As a result of our assessment of the level of risk identified for each transaction cycle and the availability of supporting documentation, not all procedures were performed for the entire period. Based on a review of relevant information and discussions with representatives of the Iowa Division of Criminal Investigation (DCI) and County officials and personnel, we performed the following procedures for the periods specified.

For the period July 31, 2000 through February 5, 2007:

- (1) Reviewed internal controls in the Jail to determine whether adequate policies and procedures were in place regarding commissary inventory and fees collected.
- (2) Recalculated phone card commissary inventory to determine if the calculated ending balance agreed with the number of phone cards actually on hand.
- (3) Performed a test count of phone cards in the commissary inventory on February 5, 2007 to determine if the number on hand could be reconciled to the number recorded in the Jail's commissary inventory system. A second test count of phone cards was performed on February 27, 2007.
- (4) Analyzed selected inmate commissary accounts to determine if significant differences existed in the frequency of phone cards purchased before and after the former Jail Administrator was placed on paid leave.
- (5) Compared fee collections recorded in the Jail receipt books to the amount of cash seized from the former Jail Administrator's office by DCI to determine if we could account for all fee collections for the period September 14, 2000 through August 2, 2006.
- (6) Compared the schedule of fees collected for fingerprinting prepared by DCI to the Jail's receipt books to ensure the accuracy of the schedule.

For the period July 1, 2005 through June 30, 2006:

- (1) Reviewed the Jail's commissary bank account for any unusual deposits and/or disbursements.
- (2) Reviewed selected disbursements from the Jail's commissary bank account to determine if they appeared reasonable and were properly supported.
- (3) Reviewed selected cash bond receipts to determine if subsequent disposition was appropriate.
- (4) Reviewed selected advance fee receipts to determine if they were properly recorded and deposited and to determine if refunds were made, as appropriate.

- (5) Reviewed selected inmate commissary accounts to determine if commissary orders were properly recorded for the period January 1, 2006 through December 31, 2006.

These procedures identified \$5,943 of unaccounted for phone cards. We also identified \$2,350 of undeposited collections for the period September 14, 2000 through August 2, 2006. We were unable to determine whether additional commissary inventory items and cash collections may be unaccounted for because adequate documentation was not available for our review. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** 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 Dallas County Jail, other matters might have come to our attention that would have been reported to you.

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

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



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 1, 2007

Dallas County Jail  
Investigative Summary

**Background Information**

Deke Gliem began part-time employment with the Dallas County Jail (Jail) on April 15, 1990. He became a full-time employee on July 15, 1991 and was promoted to Jail Administrator on May 15, 1996. As Jail Administrator, he was responsible for the care and keep of inmates as established by section 356.5 of the *Code of Iowa*, which states the keeper of each jail shall:

- (1) See that the jail is kept in a clean and healthful condition.
- (2) Furnish each prisoner with necessary bedding, clothing, towels, fuel and medical aid.
- (3) Serve each prisoner 3 times each day with an ample quantity of wholesome food.
- (4) Furnish each prisoner sufficient clean, fresh water for drinking purposes and for personal use.
- (5) Keep an accurate account of the items furnished each prisoner.
- (6) Keep a matron on the jail premises at all times during the incarceration of one or more female prisoners; keep either a jailer or matron on the premises at all times during the incarceration of one or more male prisoners, and make nighttime inspections while any prisoners are confined, or provide for incarceration in a jail which conforms to the provisions of this subsection.

Mr. Gliem was also responsible for the collection and deposit of various fees, cash bonds and other miscellaneous receipts. Fingerprinting fees are collected at the Jail from individuals required by a potential employer to have fingerprints taken and individuals who have been placed on the Sex Offender Registry (SOR). Fees are also collected at the Jail for passport photos taken by Jail staff. In addition, all money in the possession of inmates upon their incarceration is seized by Jail staff and placed in holding until the inmate is released.

In addition, Mr. Gliem was responsible for the Commissary Account. The Commissary Account is a checking account maintained separately from other County bank accounts. The deposits to the account are composed primarily of deposits made on behalf of inmates. Because inmates are not allowed to have cash in jail, each inmate is allowed to establish a commissary account from which they can make purchases of personal items from the Jail's commissary during their incarceration. Commissary inventory consists of phone cards, toiletries, snack items and other miscellaneous items. Inmate commissary accounts are established by depositing cash with Jail personnel. The Jail's bank account is used to replenish the commissary inventory and purchase miscellaneous supplies. Mr. Gliem was responsible for approving disbursements from the Commissary Account for the Jail.

Sandy Toler was Control Room Operator at the Jail during Mr. Gliem's employment. She became interim Jail Administrator subsequent to Mr. Gliem's resignation. She is referred to as the Control Room Operator in this report.

Amid allegations of improper conduct, Mr. Gliem was placed on paid leave August 4, 2006. He subsequently resigned effective October 31, 2006. As a result of the alleged improprieties, the Attorney General's Office requested the Office of Auditor of State conduct an investigation of the fees collected and the commissary inventory maintained by the Jail.

## Detailed Findings

These procedures identified \$5,943 of unaccounted for phone cards. As illustrated in **Table 1**, we also identified \$2,350 of undeposited collections for the period September 14, 2000 through August 2, 2006. We were unable to determine whether additional commissary inventory items and cash collections may be unaccounted for because adequate documentation was not available for our review. A detailed explanation of each finding follows.

<b>Description</b>	<b>Page Number</b>	<b>Amount</b>
Cost of unaccounted for phone cards	Page 7	\$ 5,943
Undeposited cash collections	Page 9	2,350
Total		<u>\$ 8,293</u>

**Commissary Inventory** – Iowa Division of Criminal Investigation (DCI) officials have investigated allegations made by inmates regarding personal use of items from the commissary by Mr. Gliem. It has been alleged Mr. Gliem was providing phone cards to female inmates at no charge in exchange for personal favors. According to the Control Room Operator, it was possible Mr. Gliem was also using other items from the commissary inventory for personal purposes.

The commissary maintained for the Dallas County Jail includes phone cards, snack products, toiletries and other miscellaneous items. As stated previously, items are purchased for the commissary using the separately maintained Commissary Account. Mr. Gliem was responsible for purchases. However, according to the Control Room Operator, he always had someone else procure specific products. When inmates used proceeds from their commissary accounts to purchase items, the products were removed from the inventory and provided to the inmates by Mr. Gliem or the Control Room Operator.

A software program is used to track the commissary inventory on hand. To access the program, a password is required. The Control Room Operator had primary responsibility for posting purchases to the inventory. Using his own password and username, Mr. Gliem would handle commissary transactions if the Control Room Operator was gone. However, another officer responsible for the commissary also used Mr. Gliem's username. We cannot determine who was responsible for changes made to the inventory records.

The software program is also used to record purchases from the commissary inventory. When an officer records a purchase in an inmate's commissary account, the inventory record is automatically updated. However, the software continually overwrites historical information as new information is saved. As a result, historical data, such as posting of inventory purchases and sales or inventory adjustments, was not available for our review.

- **Phone Cards** – We performed 2 counts of the phone cards in the commissary's inventory. Our count of phone cards on hand on February 5, 2007 was 18 less than the number of phone cards recorded in the inventory system. However, by our February 27, 2007 count, the Control Room Operator had conducted an inventory count and adjusted the number of phone cards recorded in the inventory system to agree to the number of phone cards on hand.

The initial purchase of phone cards was made in July 2000. All phone cards have been purchased from the same vendor. Using the invoices from the vendor, we determined the number of phone cards paid for by the County. We also determined the number of phone cards sold to inmates using the commissary's inventory software program. With this information, we calculated the inventory that should have been on hand at the time

of our inventory count on February 5, 2007. The purchases, sales and inventory count are summarized in **Exhibit A**. As illustrated by the **Exhibit**, the number of phone cards on hand on February 5, 2007 was 849 less than the calculated inventory. We are unable to substantiate the number sold to inmates was not manipulated; therefore, there may be more unaccounted for phone cards.

Each phone card purchased by the County between July 1, 2000 and February 5, 2007 cost \$7. As a result, the cost of the 849 phone cards is \$5,943. Because the phone cards were sold to inmates for \$10 each, the County did not realize the expected profit of \$2,547 from the sale of the 849 phone cards. However, only the cost to the County of \$5,943 has been included on **Table 1**.

As we compiled the purchase information for the phone cards, we determined the buying pattern of phone cards appeared excessive given the sales to inmates and the calculated ending balance. **Table 2** summarizes phone card purchases, phone card sales and the calculated ending balance by fiscal year for fiscal years 2001 through 2006. The detail of phone card purchases by order date is included in **Exhibit B**.

As illustrated by the **Table**, the number of phone cards purchased did not differ significantly from the number of phone cards sold during fiscal years 2001 through 2005. However, during fiscal year 2006, the number of phone cards purchased increased while the number of phone cards sold decreased from the previous fiscal year. The purchases increased by 60% from fiscal year 2005 and by 25% from fiscal year 2002, the year with the most previous purchases. Also, during fiscal year 2006, the number of phone cards sold decreased by 20% from fiscal year 2005. In addition, as illustrated by the **Table**, the calculated number of cards on hand at February 5, 2007 was 1,006. However, we counted only 157 on that date. As stated previously, we are unable to determine if the sales were adjusted by Mr. Gliem. According to the Control Room Operator, the sales were not adjusted between Mr. Gliem's departure and February 5, 2007.

**Table 2**

<b>Fiscal Year</b>	<b>Phone Card Purchases per Invoices</b>	<b>Phone Card Sales per Commissary Inventory Records</b>	<b>Calculated Year End Balance</b>
2001	1,040	1,005	35
2002	1,950	1,836	149
2003	1,800	1,704	245
2004	1,500	1,463	282
2005	1,500	1,519	263
2006	2,400	1,217	1,446
2007^^	300	740	1,006
<b>Total</b>	<b>10,490</b>	<b>9,484</b>	

^^ Fiscal year 2007 amounts are as of February 5, 2007.

- **Other Commissary Items** – Other commissary items, such as toiletries and snacks, are purchased from local vendors such as Wal-Mart and Sam's Club. We were unable to determine whether other items purchased for the commissary could not be accounted for because adequate documentation was not readily available for our review.

**Disbursements from the Commissary Account** – We also reviewed the disbursement activity in the commissary bank account for propriety for the period June 2005 through June 2006. Because we did not identify significant errors, additional years were not tested. We tested selected disbursements to determine whether supporting documentation was available and whether the disbursements met the test of public purpose. Of the 32 disbursements tested, 6 did not have supporting documentation. In addition, we identified 3 disbursements to Godfather’s Pizza. According to the Control Room Operator, Mr. Gliem would occasionally purchase pizza as a snack for the inmates, in addition to the meal provided by the County.

Notebooks are maintained to file supporting documentation, such as receipts and invoices. The Control Room Operator was the individual primarily responsible for writing checks. However, all part-time and full-time personnel are authorized to sign checks. The Control Room Operator was also responsible for reconciling the bank account. According to the interim Jail Administrator, if an inmate has a balance in his/her commissary account at the time of release, a check for that amount must be provided to the inmate in order to complete their release. Although the Control Room Operator wrote most of the checks, she was only available during her normal shift on weekdays. As a result, all officers were allowed to prepare checks for inmates released on a weeknight or weekend.

Prior to Mr. Gliem’s resignation, disbursements from the commissary bank account were made as inventory replenishment or supplies were needed, including large purchases such as phone cards. In addition, Mr. Gliem used the account to make miscellaneous Jail purchases, such as handbooks and pizza for the inmates.

The Control Room Operator has modified procedures related to the commissary bank account. Each month, she deposits any amount over \$4,000 with the County Treasurer. When large purchases such as phone cards are needed, the disbursement is paid through the County’s disbursement process and approved by the County Board of Supervisors.

**Cash Collections** – When cash is collected at the Jail, pre-numbered triplicate receipts are to be completed. The white copy of the receipt is provided to the individual making the payment, the yellow copy is attached to the money collected and the pink copy is kept in the receipt book. During Mr. Gliem’s employment, the fees collected were given to him to place in a locked filing cabinet. Mr. Gliem used the fees collected as a “slush” fund for miscellaneous jail purchases rather than depositing them. However, according to the Control Room Operator, she cannot recall any purchases made with these funds.

Individuals who are not inmates but are required to have their fingerprints taken are to be charged a \$5 fee. According to the Control Room Operator, Mr. Gliem increased the fingerprinting fee for individuals entered in the Sex Offender Registry to \$10 in September 2001 without authorization from the County Sheriff and County Attorney. After Mr. Gliem’s departure, the County returned the fee to the original amount of \$5.

Cash bonds are also collected at the Jail. The officer collecting the bond completes a bond form in addition to the pre-numbered triplicate receipt. The receipt lists the name of both the individual posting bond and the individual for whom bond was posted. A photocopy of the bond form is filed in the inmate’s file and the original is attached to the money collected. The forms and money are placed on a shelf in the control room. The next day, both the forms and the money are taken to the Civil Clerk, who counts the money in front of the officer. However, if the Civil Clerk is not available, the officer places the forms and money on the Civil Clerk’s desk. The Civil Clerk uses the receipt number as a case number and enters the information into the software system. The information entered includes the amount and the individual posting the bond. He then deposits the money to a checking account from which a check is written to the appropriate Clerk of Court. We tested a sample of cash bonds received and did not identify any discrepancies.

On August 4, 2006, DCI officials seized 8 receipt books from the Jail for the period September 14, 2000 through August 2, 2006. They also located an envelope with the yellow copies from a ninth receipt book. In addition, DCI agents recovered \$120 cash from a filing cabinet in Mr. Gliem's office. A DCI agent prepared a schedule summarizing only the receipts which were for collection of fingerprinting fees.

We are unable to use the numerical sequence of the receipts to ensure a complete population because the receipt books are bought at random from an office supplies store. Other than the receipts, there are no records to show the amount that should have been collected. Fingerprinting cards are not inventoried and, according to an officer at the Jail, in most cases individuals obtaining fingerprints for their employment supply their own card. Total fingerprinting fees shown on the schedule prepared by the DCI agent are \$2,470.

According to the Control Room Operator, fees collected were not deposited during Mr. Gliem's employment. Mr. Gliem placed all collections in the locked filing cabinet in his office. Because DCI only recovered \$120 from Mr. Gliem's office, we are unable to account for the remaining \$2,350 of cash collections recorded in the receipt books. This amount has been included in **Table 1**.

**Advance Fees** – In addition to the cash collections, we reviewed the advance fees which are collected by the Civil Clerk. The Sheriff's Office charges a service fee and mileage for serving papers, such as subpoenas and foreclosure notices. On occasion, individuals and/or businesses are required to pay a \$50 fee in advance. Based on the fee per document plus the number of miles incurred to serve the document(s), the Sheriff's Office determines the actual cost of performing the service for the business or individual. If the actual cost is more than the \$50 advance fee, the difference is billed to the individual or business. Conversely, if the actual cost is less, the difference is refunded.

When an advance fee is received, the document(s) is date stamped and the check is restrictively endorsed. Both the check and the paperwork are given to the Civil Clerk. The checks are held in a locked drawer in the Civil Clerk's desk until the document(s) has been served. At that time, the Civil Clerk enters the related information and the amount of the check received into a software program. The amount of any refund owed is recorded as miscellaneous on the docket book. The checks are then given to a part-time civil employee who prepares a receipt in a pre-numbered receipt book. The receipt includes the name of the individual or business, the amount of the check, the related case and the split between mileage, service fees or miscellaneous. The part-time employee also prepares the deposit, which is taken to the bank by the Civil Clerk.

The Civil Clerk determines the amount of any refunds and provides the information to the part-time employee to prepare the checks. The refund checks are written the day of the deposit and signed by the Office Manager. The Civil Clerk is responsible for mailing the checks to the appropriate individual or business.

We tested selected advance fees and their corresponding refund checks. We did not identify any discrepancies.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Dallas County Jail to process receipts and disbursements. 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 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 further strengthen the Jail's internal control.

- 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. One individual has control over each of the following areas for the Jail:
- (1) Receipts – deposit preparation.
  - (2) Disbursements – check preparation, check signing and distribution.
  - (3) Inventory – maintenance of inventory, inmate orders and posting of purchases.
  - (4) Financial Reporting – preparation of the bank reconciliation.

In addition, all part-time and full-time personnel have check signing capability.

Recommendation – The duties within each function listed above should be segregated among Jail personnel. In addition, procedures should be implemented to ensure the proper approval of transactions has been granted. The County Sheriff or other independent individual should also review inventory records, reconciliations and supporting documentation for disbursements on a periodic basis.

In addition, bank statements should be delivered to and reviewed by an official not responsible for disbursing Jail funds. A limited number of employees should have check signing ability and dual signature checks should be used to strengthen control.

- B. Commissary Inventory – Commissary inventory is maintained using a software program. However, the program continually overwrites historical information as new information is saved. As a result, an independent reviewer is unable to determine whether purchases and sales of commissary inventory are being properly recorded.

In addition, during Mr. Gliem's employment, periodic inventory counts were not performed to verify the accuracy of the on hand amount shown in the inventory software.

Recommendation – The current software program used to track commissary inventory should be evaluated to determine if it has the capability to provide necessary information, such as posting of purchases and sales of commissary items.

Procedures have been implemented for periodic inventory counts. The counts should continue to be performed. However, an individual independent of custody of the commissary inventory should conduct the counts. The inventory count should compare the items on hand to supporting documentation found in the inventory system and include the signature or initials of the individual(s) who counted the commissary items.

- C. Collection of Fees – During Mr. Gliem’s employment, fees collected from fingerprinting were not deposited. Instead, they were placed in a filing cabinet to be used for miscellaneous Jail purchases. In addition, Mr. Gliem increased the Sex Offender Registry fingerprinting fee to \$10 without proper authorization.

Also, we determined cash bond fees are not properly secured. After they are taken to the Civil Clerk’s office, they are placed on his desk if he is not available instead of being locked in a drawer or taken back to the Jail’s Control Room.

Recommendation – Procedures have been modified for the collection of fees. Currently, officers complete a receipt and record the fee in a log book. The yellow copy of the receipt and money collected are placed in a locked metal slot box. The Control Room Operator then verifies the contents of the metal slot box against the log book as she prepares the deposit, which is taken to the County Treasurer’s office.

Procedures should be implemented to ensure fees charged by the Jail are not increased without proper authorization. In addition, cash bond fees should be properly secured in a locked drawer or slot box until the Civil Clerk is available.

- D. Commissary Bank Account Disbursements – Of the 32 disbursements tested, 6 were not supported by proper documentation.

Recommendation – Procedures should be implemented to ensure disbursements from the Commissary Account are appropriate and limited to items which are necessary for commissary inventory or other immaterial miscellaneous items for the Jail.

- E. Advance Fees – Checks received by the Civil Clerk for advance fees are not placed on an initial listing or pre-numbered receipt immediately upon receipt. In addition, these checks may be held as long as 2 months before deposit.

Recommendation – Checks received by the Civil Clerk for advance fees should be recorded on an initial listing or pre-numbered receipt immediately upon receipt. In addition, County officials should consult with legal counsel to determine if it is appropriate to deposit advance fees prior to services being completed. All collections should be deposited as soon as possible.

- F. Software Access – We observed user name and password information posted on various computer terminals. In addition, the user name and password assigned to the former Jail Administrator could be used by other individuals.

Recommendation – Each individual should be assigned a unique user name and password, which is kept confidential. In addition, user names and passwords should restrict access to only those areas for which the individual is responsible.

## **Exhibits**

Report of Special Investigation of the  
Dallas County Jail

Calculation of Phone Card Commissary Inventory  
For the period July 31, 2000 through February 5, 2007

<b>Month of Order</b>	<b>Calculated Beginning Balance</b>	<b>Quantity Purchased per Invoice</b>	<b>Quantity Sold to Inmates</b>	<b>Calculated Ending Balance</b>
July 2000	-	30	-	30
August 2000	30	20	9	41
September 2000	41	100	79	62
October 2000	62	140	117	85
November 2000	85	50	135	-
December 2000	-	150	143	7
January 2001	7	150	149	8
February 2001	8	100	81	27
March 2001	27	100	100	27
April 2001	27	100	92	35
May 2001	35	100	51	84
June 2001	84	-	49	35
July 2001	35	100	74	61
August 2001	61	100	92	69
September 2001	69	150	147	72
October 2001**	72	-	79	(7)
November 2001	(7)	200	154	39
December 2001	39	100	123	16
January 2002	16	200	157	59
February 2002	59	200	172	87
March 2002	87	300	243	144
April 2002	144	300	223	221
May 2002	221	300	220	301
June 2002	301	-	152	149
July 2002	149	300	211	238
August 2002	238	-	154	84
September 2002	84	300	108	276
October 2002	276	-	131	145
November 2002	145	-	75	70
December 2002**	70	-	95	(25)
January 2003	(25)	300	134	141

**Exhibit A**Report of Special Investigation of the  
Dallas County JailCalculation of Phone Card Commissary Inventory  
For the period July 31, 2000 through February 5, 2007

<b>Month of Order</b>	<b>Calculated Beginning Balance</b>	<b>Quantity Purchased per Invoice</b>	<b>Quantity Sold to Inmates</b>	<b>Calculated Ending Balance</b>
February 2003**	141	-	172	(31)
March 2003	(31)	300	168	101
April 2003	101	300	101	300
May 2003	300	-	132	168
June 2003	168	300	223	245
July 2003	245	300	204	341
August 2003	341	-	166	175
September 2003	175	300	87	388
October 2003	388	-	96	292
November 2003	292	-	121	171
December 2003	171	300	119	352
January 2004	352	-	97	255
February 2004	255	300	112	443
March 2004	443	-	142	301
April 2004	301	300	113	488
May 2004	488	-	92	396
June 2004	396	-	114	282
July 2004	282	300	127	455
August 2004	455	-	67	388
September 2004	388	-	77	311
October 2004	311	-	104	207
November 2004	207	300	102	405
December 2004	405	-	88	317
January 2005	317	-	121	196
February 2005	196	300	104	392
March 2005	392	-	156	236
April 2005	236	300	131	405
May 2005	405	300	241	464
June 2005	464	-	201	263
July 2005	263	300	153	410
August 2005	410	300	141	569

Report of Special Investigation of the  
Dallas County Jail

Calculation of Phone Card Commissary Inventory  
For the period July 31, 2000 through February 5, 2007

<b>Month of Order</b>	<b>Calculated Beginning Balance</b>	<b>Quantity Purchased per Invoice</b>	<b>Quantity Sold to Inmates</b>	<b>Calculated Ending Balance</b>
September 2005	569	300	108	761
October 2005	761	300	83	978
November 2005	978	300	96	1,182
December 2005	1,182	300	95	1,387
January 2006	1,387	-	126	1,261
February 2006	1,261	300	112	1,449
March 2006	1,449	-	81	1,368
April 2006	1,368	-	87	1,281
May 2006	1,281	-	71	1,210
June 2006	1,210	300	64	1,446
July 2006	1,446	-	63	1,383
August 2006	1,383	-	107	1,276
September 2006	1,276	-	54	1,222
October 2006	1,222	-	78	1,144
November 2006	1,144	-	101	1,043
December 2006	1,043	-	114	929
January 2007	929	300	199	1,030
February 2007^^	1,030	-	24	1,006
		10,490	9,484	
		<b>02/05/07 Inventory Count</b>		157
		<b>Variance</b>		849
		<b>Cost per Phone Card</b>		\$ 7.00
		<b>Total Cost</b>		\$ 5,943.00

\*\* Negative calculated ending balances result from a timing difference.  
Purchases ordered toward the end of a month could have been received  
in the subsequent month.

^^ Quantities shown are for the period 02/01/07 through 02/05/07,  
which is the date of the inventory count.

Report on Special Investigation of the  
Dallas County JailSchedule of Phone Card Purchases  
For the period July 31, 2000 through February 5, 2007

<b>Date Ordered per Invoice</b>	<b>Quantity Purchased per Invoice</b>	<b>Cost per Invoice</b>
07/24/00	10	\$ 70.00
07/31/00	20	140.00
08/28/00	20	140.00
09/12/00	30	210.00
09/19/00	30	210.00
09/30/00	40	280.00
10/11/00	40	280.00
10/19/00	50	350.00
10/31/00	50	350.00
11/09/00	50	350.00
12/04/00	50	350.00
12/26/00	50	350.00
##	50	350.00
01/08/01	50	350.00
01/16/01	100	700.00
02/07/01	100	700.00
03/23/01	100	700.00
04/09/01	100	700.00
05/30/01	100	700.00
07/12/01	100	700.00
08/27/01	100	700.00
09/21/01	50	350.00
##	100	700.00
11/07/01	100	700.00
11/26/01	100	700.00
12/17/01	100	700.00
01/08/02	100	700.00
01/28/02	100	700.00
02/18/02	200	1,400.00
03/11/02	100	700.00
03/27/02	200	1,400.00
04/25/02	300	2,100.00
05/31/02	300	2,100.00

Report on Special Investigation of the  
Dallas County Jail

Schedule of Phone Card Purchases  
For the period July 31, 2000 through February 5, 2007

<b>Date Ordered per Invoice</b>	<b>Quantity Purchased per Invoice</b>	<b>Cost per Invoice</b>
07/22/02	300	2,100.00
09/24/02	300	2,100.00
01/13/03	300	2,100.00
03/04/03	300	2,100.00
04/18/03	300	2,100.00
06/19/03	300	2,100.00
07/25/03	300	2,100.00
09/24/03	300	2,100.00
12/04/03	300	2,100.00
02/18/04	300	2,100.00
04/23/04	300	2,100.00
07/21/04	300	2,100.00
11/23/04	300	2,100.00
02/19/05	300	2,100.00
04/20/05	300	2,100.00
05/26/05	300	2,100.00
07/13/05	300	2,100.00
08/04/05	300	2,100.00
09/25/05	300	2,100.00
10/13/05	300	2,100.00
11/10/05	300	2,100.00
12/07/05	300	2,100.00
02/13/06	300	2,100.00
06/06/06	300	2,100.00
01/05/07	300	2,100.00
	10,490	\$ 73,430.00

## Unable to locate copy of the invoice for this purchase; only had canceled check. Therefore, unable to determine date ordered.

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Report on Special Investigation of the  
Dallas County Jail

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Jennifer Campbell, CPA, Senior Auditor II  
Melissa J. Knoll-Speer, Staff Auditor  
Michael P. Piehl, Staff Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State