



and baseball fees, \$1,622.08 of customer utility payments, \$615.50 of donations and \$406.00 of miscellaneous collections. Limited records were available for the period prior to January 1, 2004. However, an additional \$294.92 of undeposited concession stand sales for July 2000 were identified.

Also identified were \$1,791.00 of unpaid utility billings for the former City Treasurer's personal residence from July 1, 2000 through December 31, 2006. The monthly utility collection sheets prepared by the former City Treasurer and available for the period January 1, 2004 through December 31, 2006 listed 12 payments for her account. However, 9 of the 12 checks listed were not payable to the City of McCausland and the remaining 3 checks had not cleared by March 7, 2007.

Vaudt also reported cash was collected and should have been deposited for concession sales at the City's baseball diamond and for some utility billings, baseball fees, donations and other miscellaneous collections. However, only 3 deposits made to the City's checking accounts between May 1, 2000 and December 31, 2003 contained a limited amount of cash. From January 1, 2004 and December 31, 2006, the deposits did not contain any cash. The former City Treasurer was responsible for deposits until her resignation in December 2006. It was not possible to determine if additional amounts were undeposited during the former City Treasurer's employment because adequate records were not available for all receipts.

The report also includes recommendations to the City to strengthen the City's internal controls, such as improvements to segregation of duties and prohibiting the practice of pre-signing checks.

Copies of the report have been filed with the Scott County Sheriff's Office, the Scott 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>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF MCCAUSLAND  
FOR THE PERIOD  
JANUARY 1, 1999 THROUGH JANUARY 31, 2007**

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Auditor of State's Report

To the Honorable Mayor and  
Members of the City Council:

As a result of alleged improprieties regarding certain disbursements and at your request, we conducted a special investigation of the City of McCausland. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 1999 through January 31, 2007. Because not all records were available, we were not able to perform all procedures for the entire period. Based on discussions with City personnel and a review of relevant information, we performed the following procedures for the periods specified.

For the period January 1, 1999 through January 31, 2007, we:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Obtained the bank images of checks issued from the City's checking account at Valley Bank and compared the images to the carbon copies of the checks retained by the City to identify any differences in payees or amounts.
- (3) Determined the disposition of all disbursements from the City's checking account at Great River Bank & Trust.
- (4) Scanned all checks issued from the City's checking accounts and examined documentation for certain payments to determine if payments were approved, properly supported and for appropriate purposes.
- (5) Examined all payroll checks to the former City Treasurer to ensure the amounts were appropriate.
- (6) Examined all transfers between the City's checking accounts to ensure amounts withdrawn were properly deposited in a timely manner and approved by the Council.
- (7) Obtained and reviewed the former City Treasurer's personal bank statements held at certain financial institutions to identify the source of certain deposits. We also obtained and reviewed certain personal credit card statements to determine if any payments made on the accounts were from City funds.
- (8) Confirmed payments made to the City by the State of Iowa and Scott County to determine if they were properly deposited to the City's accounts.
- (9) Reviewed the Council meeting minutes for meetings held between July 1, 2001 and December 31, 2006 for significant actions.

For the period January 1, 2004 through December 31, 2006, we:

- (1) Compared customer utility account information to monthly collection sheets prepared by the former City Treasurer to determine if collections were properly posted to customer accounts and if payments reflected in the accounts were included on the collection sheets.

- (2) Traced collections recorded on the monthly deposit reports prepared by the City Clerk and the monthly collection sheets prepared by the former City Treasurer to determine if all recorded collections were properly deposited.
- (3) Examined the utility billing history for the former City Treasurer's personal residence to determine if proper charges were billed to the account, the proper number of payments had been made and to identify any improper or unsupported adjustments or credits.
- (4) Compared the approved bill listing included in the Council meeting minutes to the payment listing maintained by the former City Treasurer to identify any differences.

These procedures identified \$187,539.85 of improper disbursements, undeposited collections and unpaid personal utilities. The \$187,539.85 is composed of the following:

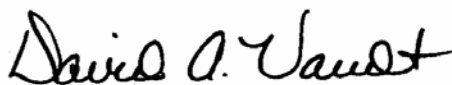
- \$176,823.69 of improper disbursements for the period January 1, 1999 through January 31, 2007. We were unable to determine if additional amounts may have been improperly disbursed prior to January 1, 1999 because bank records were not readily available.
- \$8,925.16 of undeposited collections. Of this amount, \$8,630.24 is composed of concession sales, baseball fees, customer utilities, donations and miscellaneous fees for the period January 1, 2004 through December 31, 2006. An additional \$294.92 of undeposited concession sales for July 2000 were identified. We were unable to determine if additional amounts may have been undeposited during the former City Treasurer's employment because adequate records were not available for all receipts.
- \$1,791.00 of unpaid utility billings for the former City Treasurer's personal residence from July 1, 1999 through December 31, 2006. We were unable to determine if additional utilities were unpaid during the former City Treasurer's employment because adequate records were not readily available.

Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

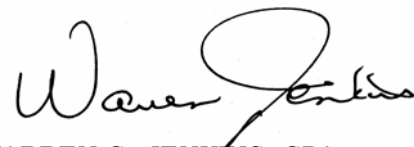
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of McCausland, other matters might have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

Copies of this report have been filed with the Scott County Sheriff's Office, the Scott 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 City of McCausland and the Scott County Sheriff's Office during the course of our investigation.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 11, 2007

City of McCausland

Investigative Summary

**Background Information**

Jeri Moore was appointed City Treasurer in late 1993 and was elected to the position in a special election held February 1, 1994. The City has not held an election for the position of City Treasurer since the special election and Ms. Moore has served as the City Treasurer since that time. Her husband, Galen Moore, was a Council Member for several years and served as Mayor from January 1, 2000 to December 31, 2003. Beginning February 6, 1995, Ms. Moore also held a full-time position with the Scott County Secondary Roads Department, where her responsibilities included maintenance of inventory records, verification of time cards and preparation of invoices to local governmental entities for the purchase of salt and sand. As the City Treasurer, Ms. Moore was responsible for:

- 1) Cash – reconciliation of bank accounts and transfers between bank accounts,
- 2) Receipts – received collections from customers and the City Clerk and made deposits,
- 3) Utility billings – preparation of billings, payment collection, posting to customer accounts, application of penalties and/or liens and deposit preparation,
- 4) Disbursements – check preparation, counter-signing checks and distribution,
- 5) Reporting – preparation of the monthly Treasurer’s report for presentation to the Council.

In addition, she provided assistance to the City Clerk as requested, but was not regularly at City Hall during the normal business hours of Monday through Thursday, 8:30 a.m. until 2:00 p.m.

According to a 1994 job description located at City Hall, the Council expected the Treasurer to perform City duties in approximately 10.5 hours per month. The duties carried out by Ms. Moore would have required more time than provided by Council and included several more functions than normally performed by a City Treasurer. Typically, check preparation, deposits and utility responsibilities are performed by the City Clerk with periodic oversight provided by the City Treasurer. As documented by minutes from the December 1994 Council meeting, Ms. Moore requested certain financial responsibilities be taken from the Clerk and given to her. The Council approved the request.

Paula McIntosh became City Clerk in April 2001. She is responsible for collection of utility and miscellaneous payments received at City Hall, posting of all receipts and disbursements to the accounting system, budgeting and preparation of Council meeting minutes. In addition, Ms. McIntosh is responsible for preparation of payroll checks, counter-signing checks and distribution of payroll. Bank statements were received by Ms. McIntosh at City Hall. However, she only looked at the interest amount in order to post the receipt to the accounting system. She then gave the statements to Ms. Moore, who retained them at her personal residence. During the first month Ms. McIntosh held the Clerk position, the City received the redeemed checks for its primary checking account at Valley Bank. However, when the bank converted to imaged checks, the City no longer received the redeemed checks. In addition, the City did not request images of the redeemed checks because they had carbon copies of each check issued.

The City’s primary revenue sources include local option sales tax and road use tax from the State of Iowa and property taxes collected by Scott County and remitted to the City. Revenue is

also received throughout the year from utility collections for sewer and garbage fees assessed to each household and business.

In addition, the City's Park Board offers recreational baseball in the summer, for which the City collects registration fees and operates a concession stand during the baseball games. Ms. McIntosh is responsible for all concession stand operations and maintains logs of all collections and disbursements. However, the logs were destroyed by Ms. McIntosh each year prior to the start of the next baseball season. Concession stand collections are primarily cash. According to Ms. McIntosh, the proceeds she collected were given to Ms. Moore for deposit to the bank.

According to Ms. McIntosh, both she and Ms. Moore prepared separate monthly deposit reports, which were to include all collections to be deposited. The reports were prepared by each individual as collections were received. According to Ms. McIntosh, she and Ms. Moore would exchange a list of utility collections received each month in order for each to have a complete listing of collections for the month. The deposit reports included concession sales, utility and miscellaneous collections received at City Hall and utility collections reported by Ms. Moore. Ms. Moore was responsible for preparing deposit slips and depositing all collections to the City's bank account.

Ms. Moore had sole responsibility for maintenance of the utility records for each account within the City. Utility accounts are billed on a quarterly basis. Residential accounts are billed a \$90 flat fee and commercial accounts are billed a \$50 flat fee. Ms. Moore was primarily responsible for collection of utility payments.

According to City officials, disbursements are made by checks signed by the Treasurer and the Clerk, except for payments to the baseball umpires and occasional concession stand supply purchases which may be paid with cash from the concession stand collections. For all other payments, invoices are submitted to Ms. McIntosh at City Hall, who places them in a monthly bill folder. On the day of the Council meeting, Ms. McIntosh prepares a listing of the bills for presentation to the Council and manually signs enough blank checks for the number of invoices to be paid, along with a couple extra. According to Ms. McIntosh, the extra checks were provided in case an error was made on a check and it needed to be replaced. On occasion, Ms. Moore also signed blank checks for Ms. McIntosh for disbursements such as payroll, payroll taxes, retirement plan contributions and postage.

Unless they had a specific question, the Council approved the bills from the bill listing and did not review individual invoices. After the bill listing was approved by the Council, Ms. Moore manually prepared and signed the checks provided by Ms. McIntosh and distributed them to the vendors. Ms. Moore also prepared a payment listing which showed the check number corresponding with each disbursement. However, this was not presented to the Council. We obtained the listings she prepared from the computer she used at the Scott County Secondary Roads Department.

As stated previously, neither the actual redeemed checks nor images of the checks are included with the City's monthly bank statements. Instead, the City uses checks with carbon copies. However, the carbon copies of the checks prepared by the former City Treasurer were not reviewed by anyone independent of their preparation and no one compared the carbon copies to the actual checks or the monthly bank statements.

According to City officials we spoke with, the City began converting to a new accounting system in December 2006. Ms. McIntosh, at the request of the software consultant, obtained bank statements from Ms. Moore in order to verify the accuracy of the information being transferred to the new system. On December 7, 2006, as she was comparing check information from the previous accounting system to the bank statements, Ms. McIntosh identified a check recorded on the bank statement for \$872.45 while the accounting system and carbon copy of the check



reflected a payment to a vendor for \$24.64. According to Ms. McIntosh, she contacted Ms. Moore and left a phone message indicating she had discovered a bank error and wondered if she should contact the bank. After not receiving a return phone call, Ms. McIntosh contacted Ms. Moore again on December 11, 2006. According to Ms. McIntosh, Ms. Moore stated she wanted to delay resolution of the issue until after the holidays.

On December 12, 2006, Ms. McIntosh contacted the bank to resolve what she believed to be a bank error in order to balance the accounting records with the bank statement prior to the Council meeting that evening. The bank confirmed the actual check was redeemed for \$872.45 and the payee was Ms. Moore. According to Ms. McIntosh, she immediately contacted the City's Police Chief. He scanned the City's bank statements from November 2005 to the most current statement available, along with the carbon copies of the checks, and discovered several more discrepancies.

On December 14, 2006, City officials met with representatives from the Scott County Sheriff's Office who began an investigation. Certain City accounting records provided to the Sheriff's Office for the investigation were also available for our review.

On December 18, 2006, the Mayor and the Police Chief discussed the identified discrepancies with Ms. Moore and placed her on paid leave. That evening, emergency crews responded to a request for assistance at Ms. Moore's residence. Emergency responders found a hand-written note from Ms. Moore at the residence which referred to a letter located on her computer at the Scott County Secondary Roads Department. Officials from the Scott County Sheriff's Office located the letter which indicated funds had been misappropriated from the City. A redacted copy of the letter is included in **Appendix 1**.

Ms. Moore resigned from her position as City Treasurer effective January 1, 2007. As a result of the discrepancies identified, City officials requested the Office of Auditor of State conduct an investigation of the City's financial transactions. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 1999 through January 31, 2007.

### **Detailed Findings**

These procedures identified \$187,539.85 of improper disbursements, undeposited collections and unpaid personal utilities. The \$187,539.85 is composed of the following:

- \$176,823.69 of improper disbursements for the period January 1, 1999 through January 31, 2007. We were unable to determine if additional amounts may have been improperly disbursed prior to January 1, 1999 because bank records were not readily available.
- \$8,925.16 of undeposited collections. Of this amount, \$8,630.24 was composed of concession sales, baseball fees, customer utilities, donations and miscellaneous fees for the period January 1, 2004 through December 31, 2006. An additional \$294.92 of undeposited concession sales for July 2000 were identified. We were unable to determine if additional amounts may have been undeposited during the former City Treasurer's employment because adequate records were not available for all receipts.
- \$1,791.00 of unpaid utility billings for the former City Treasurer's personal residence from July 1, 1999 through December 31, 2006. We were unable to determine if additional utilities were unpaid during the former City Treasurer's employment because adequate records were not readily available.

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

**IMPROPER DISBURSEMENTS**

During our investigation, we scanned all disbursements from the City’s bank accounts during the period January 1, 1999 to January 31, 2007 and identified improper disbursements as early as January 26, 1999. However, after working with officials from the City’s bank, we determined it was cost prohibitive to obtain copies of checks redeemed prior to January 1, 1999. There is no indication improper disbursements did not occur prior to January 1, 1999.

We were also unable to review a copy of the City’s bank statement for February 1999 because it was not available from the City’s bank. However, using the January and March 1999 statements, we were able to prepare a list of check numbers which appeared to have been redeemed during February 1999. We reviewed the carbon copies of the checks and determined which employee appeared to have written each check. Based on the preparer of the checks, we requested images of certain checks from the City’s bank.

Although Ms. Moore did not have access to City accounts after her resignation, we examined all City disbursements through January 31, 2007 to determine if checks issued prior to Ms. Moore’s suspension were appropriate. As stated previously, Ms. Moore had access to blank checks signed by Ms. McIntosh.

Of the 134 improper checks identified, 115 were issued to Ms. Moore. The remaining 19 improper checks were made payable to her husband, Galen Moore. We identified 5 checks which had been repeatedly used to prepare carbon copies of checks which indicated certain City obligations had been satisfied. The actual checks corresponding to the carbon copies were issued to the former City Treasurer or her husband. Copies of 2 of the 5 repeatedly used checks we identified are included in **Appendix 2**. The improper disbursements are explained in detail in the following sections. **Table 1** summarizes the improper disbursements by calendar year.

**Table 1**

<b>Calendar Year</b>	<b>Issued to Jeri Moore (Exhibit B)</b>	<b>Issued to Galen Moore (Exhibit C)</b>	<b>Total</b>
1999	\$ 9,669.72	7,024.47	16,694.19
2000	17,566.16	2,098.21	19,664.37
2001	16,808.92	6,470.19	23,279.11
2002	17,325.67	5,329.38	22,655.05
2003	21,031.31	-	21,031.31
2004	23,294.10	1,143.84	24,437.94
2005	23,570.20	-	23,570.20
2006	25,491.52	-	25,491.52
Total	\$ 154,757.60	22,066.09	176,823.69

**Checks Issued to Jeri Moore** – As the City Treasurer, Ms. Moore was entitled to a monthly salary ranging from \$113 to \$135 between 1999 and 2006. Based on checks issued to Ms. Moore, her authorized net salary increased from \$95.52 to \$109.92 during that period.

We reviewed all payments issued to Ms. Moore for the period January 1, 1999 through January 31, 2007 and identified 96 checks issued to her for the authorized amount of her net

payroll. However, we determined Ms. Moore received 115 checks totaling \$154,757.60 in addition to her authorized net pay. There was no documentation or Council approval to support the additional payments or reimbursements. The 115 checks are listed in **Exhibit B**. Copies of some of the improper checks issued to Ms. Moore are included in **Appendix 3**. **Exhibit A** includes the \$154,757.60 improperly issued to Ms. Moore.

As shown in **Exhibit B**, all but one of the checks exceeded \$500.00. Of the 115 improper checks to Ms. Moore, 20 ranged from \$567.32 to \$989.56 and 94 checks ranged from \$1,005.94 to \$2,010.01. The improper check issued to Ms. Moore for less than \$500.00 was check number 6444 dated September 11, 2000, 10 days after check number 6429 was dated. As illustrated by **Appendix 4**, check number 6429 was issued to Ms. Moore and the amount was written numerically as \$1,340.14. However, in words the amount was written as “One thousand Forty And 14/00.” As a result, the bank redeemed the check for only \$1,040.14. When Ms. Moore subsequently issued check number 6444 for \$300.00 to herself, she included the notation “Error in last check” in the memo portion. **Appendix 4** includes copies of the 2 checks.

**Exhibit B** also includes notations shown in the memo portion of the improper checks. The notations on the images of the redeemed checks indicate the payments were for items such as “Travel and Rm Reimb”, “concess. equip-supplies” and “Reimb Computer.” However, none of the images agree with the corresponding carbon copy of the check. In addition, according to Ms. McIntosh, Ms. Moore did not attend training events and did not purchase equipment for the City for which she would have received a reimbursement.

Of the 115 checks, we traced 94 checks totaling \$124,131.34 to a deposit in Ms. Moore’s personal bank account at Wells Fargo Bank between January 1, 2000 and January 31, 2007. We also identified 12 deposits large enough to include checks drawn on the City’s account near the time of the deposit. The 12 deposits and the City check redeemed near the time of the deposit are summarized in **Table 2**.

**Table 2**

<b>Deposit to Ms. Moore’s Personal Account</b>		<b>Check from City Account</b>		
<b>Date of Deposit</b>	<b>Amount</b>	<b>Date Redeemed</b>	<b>Check Number</b>	<b>Amount</b>
01/14/00	\$ 1,675.62	01/14/00	6995	\$ 1,573.61
04/10/00	1,220.37	04/12/00	6269	1,120.37
10/18/00	1,522.45	10/23/00	6475	1,436.75
02/21/01	1,518.49	02/23/01	6588	1,375.73
02/25/02	1,572.80	02/28/02	6993	1,462.80
09/17/02	1,480.37	09/20/02	7204	1,458.35
10/10/02	1,680.00	10/10/02	7227	1,679.69
09/22/03	1,585.87	09/26/03	7594	1,334.07
11/21/03	2,311.11	11/26/03	7655	1,611.11
04/13/06	1,311.18	04/17/06	8537	1,204.76
06/27/06	1,723.52	06/30/06	8666	1,555.57
11/08/06	924.45	11/10/06	8770	872.45

Bank records for Ms. Moore's personal account were not readily available for January 1, 1999 through December 31, 1999. As a result, we were unable to determine if any of the improper checks from that time period had been deposited to Ms. Moore's personal bank account. However, Ms. Moore's name was included on the back of each check as the endorsement.

**Checks Payable to Galen Moore** – We identified 19 checks payable to Ms. Moore's husband, Galen Moore, during the period January 1, 1999 through January 31, 2007. The checks totaled \$22,066.09 and are listed in **Exhibit C**. The total has been included in **Exhibit A**.

**Appendix 5** includes a copy of Mr. Moore's signature from his driver's license and a sample of endorsements from the improper checks payable to him. The samples shown are representative of each endorsement. As illustrated by the **Appendix**, the checks do not appear to have been endorsed by Mr. Moore.

While Mr. Moore was a Council Member and Mayor during the period of the identified improper payments, the amounts of the improper checks to him greatly exceed any amounts authorized by the Council. In addition, as illustrated by **Exhibit C**, the corresponding carbon copy for each check indicates a different payee for a substantially smaller amount.

Of the 19 checks, we traced 12 checks totaling \$13,940.85 to deposits in the joint account Mr. Moore shared with Ms. Moore at Wells Fargo Bank. We also identified a \$682.53 deposit on July 16, 2001 which was large enough to include check number 6755 drawn on the City's account on July 17, 2001 for \$627.53. Bank records for Mr. Moore's joint account with Ms. Moore were not readily available for January 1, 1999 through December 31, 1999. As a result, we were unable to determine if any of the improper checks from that time period had been deposited to the joint personal bank account. However, Mr. Moore's name was included on the back of each check as the endorsement.

**Other Discrepancies Identified for Improper Checks** - As illustrated by **Exhibits B** and **C**, the check images received from the bank did not agree with the corresponding carbon copies maintained at City Hall. Specifically, the payee, date and/or amount recorded on the actual check was different from what was recorded on the carbon copies. For the 134 improper checks written to Mr. and Ms. Moore, we identified the following variances. **Appendices 3** and **4** include copies of some of the checks for which variances were identified.

- For 133 checks, the amount was greater than the amount recorded on the corresponding carbon copy. The remaining check was drawn for \$854.74, but the carbon copy showed \$10,000.00. This check was 1 of the few checks drawn on the City's account at Great River Bank & Trust. The authorized checks drawn on this account were large in amount and were to transfer funds to the City's primary checking account at Valley Bank.
- For 129 checks, the payee was different than the payee recorded on the corresponding carbon copy.
- For 49 checks, the dates did not agree. In addition, 11 had the same date, but the date was written in a different format. In some cases, the date was written in words on the actual check but in numbers on the carbon copy.
- For 24 checks, the carbon copy was marked "void."

Of the 129 checks with different payees, the carbon copies for 10 checks were made payable to Scott County Secondary Roads. According to Ms. McIntosh, the City had received invoices from the Secondary Roads Department. However, we were able to locate only 1 invoice which corresponded with a carbon copy of a check. When asked about the missing invoices, Ms. McIntosh stated Ms. Moore would often take the Scott County Secondary Roads invoices

home and not return them to City Hall. The Secondary Roads Department provided a listing of all authorized billings to and payments from the City. The listing did not include any of the 10 payments shown on the carbon copies. Each of the 10 instances is identified in **Exhibit B**.

As stated previously, Ms. Moore was responsible for preparation of invoices from the Scott County Secondary Roads Department to local government agencies for the purchase of salt and sand. We confirmed 7 of the 10 payments shown on the carbon copies were approved by the Council. Council minutes were not readily available for 2 of the 10 payments. The remaining payment was not included in the listing presented to the Council. In order for the payments to appear on the bill listing approved by the Council, an invoice would have been received by Ms. McIntosh and placed in the bill file. Because Scott County officials confirmed the invoices were not legitimate, it appears Ms. Moore created fraudulent invoices from the Secondary Roads Department to the City. With the assistance of Scott County officials, a fraudulent invoice was located on the computer used by Ms. Moore at the Scott County Secondary Roads Department.

**Appendix 6** includes copies of the invoice we found and an authorized invoice from Scott County Secondary Roads Department to the City. As illustrated by the **Appendix**, without knowing which invoices were actually issued by the Secondary Roads Department, it is not possible to tell the difference between a legitimate and fraudulent invoice.

In addition to the improper checks, we also identified discrepancies for 11 checks properly issued for an appropriate City purpose. Each of the 11 checks identified cleared the bank for a different amount than reflected on the corresponding carbon copy. Of the 11 checks:

- 5 were approved by the Council for the amount recorded on the carbon copy,
- 5 would have been presented to Council for approval during a month for which minutes are not readily available and
- 1 was approved by the Council for the amount of the actual check.

Some of these were the result of Ms. Moore excluding a monthly vendor payment in order to issue the check to herself. In these cases, during the subsequent billing period, she doubled the payment to the vendor. We also identified several instances in which the City paid late fees and/or finance charges on invoices. In some instances, the additional charge was a result of Ms. Moore not making payment until the subsequent billing period. Because the fees identified were immaterial in nature, we did not compile the total amount paid. According to Ms. McIntosh, she asked Ms. Moore why some invoices indicated the City had not paid the previous month's billing. Ms. Moore told her this was because the bills and payments crossed in the mail.

In addition to the improper checks, we identified 1 check issued for both a different payee and amount than reflected on the carbon copy. However, the vendor and amount included on the actual check were for an appropriate City obligation. The following discrepancies were also identified:

- 25 check carbon copies were blank or only partially completed. However, the disbursements were appropriate.
- 6 check carbon copies had only 1 signature but the check cleared the bank with 2 signatures. In addition, 13 check carbon copies had only 1 signature and cleared the bank with only 1 signature.
- 1 check carbon copy was missing.

## UNDEPOSITED COLLECTIONS

As previously stated, the City's primary revenue sources include taxes from the State of Iowa and Scott County. Revenue is also received from utility collections for sewer and garbage fees assessed to each household and business and other miscellaneous fees.

**Taxes from the State and County** - We confirmed payments made to the City by Scott County and the State of Iowa for the period January 1, 1999 to December 31, 2006. We determined all payments from the County and State were properly deposited in the City's checking accounts.

**Utility and other Miscellaneous Collections** - As previously stated, Ms. Moore had primary responsibility for the collection of utility payments. Utility billing reconciliations were not prepared by Ms. Moore. Quarterly billing statements and the monthly collections sheets for utilities were prepared by Ms. Moore on the computer she used at the Scott County Secondary Roads Department.

According to Ms. McIntosh, during January 2006, the lock on the utility drop box at City Hall was changed and Ms. McIntosh became responsible for removing collections from the box. However, she continued to provide all collections to Ms. Moore, who retained responsibility for recording the collections and making deposits to the bank.

According to Ms. McIntosh, prior to changing the lock she had been experiencing difficulty in obtaining collection information for utilities from Ms. Moore. Ms. McIntosh also stated she asked Ms. Moore to share the utility records on a number of occasions so she could answer customer questions. However, Ms. Moore would not bring them to City Hall or share them with Ms. McIntosh. As a result, Ms. McIntosh relayed any utility billing questions to Ms. Moore. According to Ms. McIntosh, discrepancies were consistently resolved without further explanation.

We compared the monthly deposit reports prepared by Ms. McIntosh and the utility collection sheets prepared by Ms. Moore to images of bank deposit slips for the period January 1, 2004 to December 31, 2006. As previously stated, the monthly deposit reports included a listing of all collections received by Ms. McIntosh and those reported to her as collected by Ms. Moore.

Using the images of the bank deposit slips, we traced each collection deposited to the reports prepared by the Clerk and former City Treasurer. Certain collections recorded on the reports were not subsequently deposited to the bank. Based on this comparison, we identified \$8,630.24 in undeposited collections, including concession sales and baseball fees, utility payments, donations and miscellaneous fees. The undeposited collections have been listed in **Exhibit D** and summarized in **Table 3**. The undeposited collections identified have been included in **Exhibit A**.

<b>Description</b>	<b>Amount</b>
Concession sales and baseball fees	\$5,986.66
Utilities	1,622.08
Donations	615.50
Miscellaneous fees	406.00
Total	<u>\$ 8,630.24</u>

**Exhibit D** also illustrates, with the exception of 2 items, all undeposited collections identified were cash. We were unable to determine the disposition of the 2 undeposited checks.

Also as illustrated by **Exhibit D**, the amount of undeposited collections identified for 2004, 2005 and 2006 were \$2,223.44, \$3,100.05 and \$3,306.75, respectively. We have no indication 2004 was the first year collections were undeposited. Based on our review of deposits to the City's bank accounts for the period May 1, 2000 through December 31, 2003, only 3 deposits contained a limited amount of cash. From January 1, 2004 through December 31, 2006, none of the deposits contained cash. According to Ms. McIntosh, cash was collected and should have been deposited for concession sales. Cash was also periodically received for utility billings, baseball fees, donations and other miscellaneous collections.

During our review of Ms. Moore's personal bank statements from Wells Fargo, we identified 29 deposits exceeding \$100.00 for which we were unable to determine the source of the funds deposited. Wells Fargo was unable to provide the necessary documents. It is possible the amounts deposited included City funds.

Because adequate records were not available, we were unable to compare the deposit reports to collection summaries for the period prior to January 1, 2004. However, while scanning the monthly disbursement folders maintained by Ms. McIntosh, we found documentation of \$294.92 of concession stand collections from July 2000 which was not subsequently deposited. This amount has been included on **Exhibit A**.

**UNPAID PERSONAL UTILITIES**

We identified unpaid utility billings for services provided at Ms. Moore's personal residence during the period July 1, 2000 through December 31, 2006.

Using the monthly collection sheets prepared by Ms. Moore available for the period January 1, 2004 through December 31, 2006, we identified unpaid utilities for Ms. Moore's personal residence. While the monthly collection sheets prepared by Ms. Moore listed individual checks and the amounts paid for her account, the entries did not correspond to any checks actually deposited to the City's bank account. For the period January 1, 2004 to December 31, 2006, the monthly collection sheets listed 12 check numbers and the total amount due for each quarterly billing on her personal utility account. The individual payments recorded by Ms. Moore total \$999.00 and are listed in **Exhibit E**.

We requested images of the 12 checks Ms. Moore listed from her bank. Of the 12 checks, 3 of the checks had not cleared her checking account as of March 7, 2007. The 9 remaining checks were written to payees other than the City of McCausland. **Appendix 7** includes copies of the images of the 9 checks. As illustrated by the **Appendix**, the check numbers agree with the check numbers recorded by Ms. Moore on the monthly collection sheets and listed in **Exhibit E**.

We also reviewed images of the deposit slips available for the period May 2000 through December 2006. Images of the deposit slips were not available prior to May 2000. Each deposit slip contains a detailed listing of the source of the funds deposited, including the name of the household for utility payments. The deposit slips available did not contain a notation of payment for the utilities at Ms. Moore's personal residence. As previously stated, utility accounts are billed on a quarterly basis. As illustrated by **Table 4**, \$1,791.00 should have been deposited for Ms. Moore's personal utilities account between July 1, 2000 and December 31, 2006. July 1, 2000 is the beginning of the first full quarter after May 1, 2000.

**Table 4**

<b>Time Period</b>	<b>Number of Quarters</b>	<b>Quarterly Billing Rate</b>	<b>Total Due</b>
07/01/00 – 03/31/01	3	\$ 33.00	99.00
04/01/01 – 09/30/04	14	63.00	882.00
10/01/04 – 12/31/06	9	90.00	810.00
Total			<u>\$ 1,791.00</u>

The unpaid amounts due to the City for utility services at Ms. Moore's personal residence for the period July 1, 2000 to December 31, 2006 total \$1,791.00. The total has been included in **Exhibit A**.

As a result of our comparison, we also identified several errors and/or irregularities within the utility records for individual customers. Some of the errors caused a customer to underpay or overpay for services. However, none of discrepancies identified were widespread or significant enough from which to draw a conclusion or identify an undeposited collection.

#### **ADMINISTRATIVE OVERSIGHT**

**Improper Balances Reported to Council - Table 5** compares the bank balances included on the monthly reports prepared by Ms. Moore and presented to the Council to the actual bank balances obtained from bank statements. Because the City's records are maintained on a cash basis, the difference between the amounts reported to Council and the bank balances should be minimal. As illustrated by the **Table**, Ms. Moore did not report the bank balances accurately.

**Table 5**

<b>Description</b>	<b>December 2003</b>	<b>December 2004</b>	<b>December 2005</b>	<b>November 2006**</b>
<u>Ms. Moore's Monthly Report to the Council:</u>				
Great River Bank & Trust:				
Savings	\$ 35,653.67	56,329.30	72,924.73	87,595.19
Checking	61,245.53	80,192.84	87,877.42	96,469.92
Valley Bank - Checking	12,737.96	17,849.29	9,633.43	28,596.09
Subtotal	109,637.16	154,371.43	170,435.58	212,661.20
<u>Bank Statements:</u>				
Great River Bank & Trust:				
Savings	14,609.65	14,754.92	14,901.70	15,037.27
Checking	44,021.35	64,298.87	64,261.95	57,281.25
Valley Bank - Checking	4,016.73	13,831.36	9,633.43	34,957.27
Subtotal	62,647.73	92,885.15	88,797.08	107,275.79
Variance	\$ 46,989.43	61,486.28	81,638.50	105,385.41

\*\* - The November 2006 report to Council is the last one prepared by Ms. Moore because she was placed on paid leave on December 18, 2006.

Because the balances reported to the Council by fund type agreed in total with the bank balances reported by Ms. Moore, the balances by fund type reported to the Council are not accurate.

**Comparison of Disbursement Listings** - For the period January 1, 2004 through November 30, 2006, we compared the monthly payment listing prepared by Ms. Moore to the bill listing prepared by Ms. McIntosh and presented to the Council for its approval. Because Ms. Moore was placed on leave prior to the end of December 2006, we were unable to perform the comparison for that month. During our comparison, we identified the following:

- 81 checks on Ms. Moore's listing were not on the bill listing presented to the Council.
- 35 check amounts did not agree between the 2 listings.



- 14 checks on Ms. Moore’s listing were on the Council’s bill listing in the subsequent month and 2 checks on Ms. Moore’s listing were on the Council’s bill listing in the previous month.
- 3 payees did not agree between the 2 listings.

The monthly payment listing prepared by Ms. Moore was not presented to the Council, but it was used by Ms. McIntosh to record disbursements to the City’s accounting records, even though it did not agree with the disbursement listing approved by the Council.

**Bank Transfers** - We reviewed all checks issued from the City’s checking account at Great River Bank & Trust to transfer funds to the City’s primary account at Valley Bank. These checks were not included on the bill listing presented to the Council for its approval. According to Ms. McIntosh, Ms. Moore did not inform either her or the Council when she was making a transfer.

**Cash Disbursements** - We determined the cash disbursements made by Ms. McIntosh from concession stand collections were not included on the bill listing presented to the Council.

**Concerns with Utility Billings** – During our review of utility accounts, we identified 14 accounts for which liens were placed against the outstanding balance at calendar year end and the customers’ balances were subsequently reduced to zero. According to Ms. McIntosh, only Ms. Moore monitored the liens and outstanding balances. However, the lien policy appeared to be applied inconsistently. In addition, the late charge, which is to be posted 30 days from the bill date according to policy, was not added until 90 days from the bill date with the next quarterly charge.

**Unsigned Minutes** - During our review of Council meeting minutes, we determined minutes for the period July 1, 2001 through December 31, 2003 were not signed and the minutes from 10 meetings occurring between January 1, 2004 and December 31, 2006 were not signed. In addition, the Council minutes did not properly document closed sessions held by the Council. The reason for the closed session was not always documented and the proper *Code of Iowa* chapter was not cited.

**Council Oversight** - We also determined action was not taken in instances of errors in the minutes. For example, the balances by fund type presented to the Council for July 31, 2004 were identical to the balances presented for June 30, 2004. It would be very unusual for balances to remain the same from month to month. The minutes do not reflect any discussion or oversight about the unchanged balances on the part of the Council.

Also, the total balance by fund type presented and approved for 3 consecutive months in 2004 varied significantly, as illustrated in **Table 6**. Even though unusually large or unique collections or disbursements did not occur, the Council approved all 3 months’ balances as presented.

**Table 6**

Month	Total Balance Approved
August 2004	\$ 144,631.69
September 2004	7,067.99
October 2004	165,586.75

Information of this nature should have raised concerns when presented to the Council. However, the minutes do not reflect discussion of any concerns.

In addition, at the June 2003 meeting, the Council approved only payroll and instructed the remainder of the expenses to be paid in July 2003. According to Ms. McIntosh, this directive was to allow the expenses to be paid from the next fiscal year's budget. City obligations should be met in a timely manner.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the City of McCausland to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures to 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 strengthen the City of McCausland'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 City Treasurer had control over each of the following areas for the City:

- (1) Receipts – deposit preparation.
- (2) Non-payroll Disbursements – check preparation, check signing, distribution and transfers between City bank accounts.
- (3) Utility Billings – preparation, payment collection, posting to the customer statements, application of penalties and/or liens and deposit preparation.
- (4) Financial Reporting – preparation of the bank reconciliations and preparation of monthly Treasurer reports.

The City Clerk is solely responsible for payroll, including check preparation, check signing and distribution and all concession stand activity, including collections, purchases and maintenance of records.

Checks were countersigned by the former City Treasurer and the Clerk. However, the Clerk signed blank checks and provided them to the former City Treasurer for completion.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the duties within each function listed above should be segregated between the City Clerk, City Treasurer, Mayor and City Council Members. In addition, the Council should review financial records, reconciliations and supporting documentation for accounting records on a periodic basis. Also, procedures should be implemented to ensure the proper approval of transactions has been granted by the Council.

City officials should also implement procedures to ensure bank statements are delivered to and reviewed by an official not responsible for collecting or disbursing City funds and blank checks should not be signed or counter-signed in any circumstances.

B. Reconciliation of Utility Billings, Collections and Delinquencies – Utility billings and collections or delinquencies are not reconciled on a periodic basis.

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquencies for each billing period. The Council or other person designated by the City Council should review the

reconciliations and monitor delinquencies. Delinquencies should not be written off without Council approval.

- C. Use of Road Use Tax Funds – Road Use Tax (RUT) funds are to be accounted for separately from the City’s general operating funds and used for road construction and maintenance. In addition, the use of the RUT funds is to be reported to the Department of Transportation (DOT) each year.

The City did keep separate records for the disbursements from the RUT funds and the periodic reports have been filed with DOT. However, the reports were prepared using information from the City’s accounting system. Because the accounting system contains information from the carbon copies of the improper checks issued to Mr. and Ms. Moore, the activity reported to the DOT is not accurate.

Recommendation – The City should contact a representative of the DOT to determine what steps should be taken to resolve information previously reported to the DOT in error. In addition, the City, with the assistance of a DOT representative, should determine for what time period corrections are necessary. Based on the records we reviewed, the errors may have consistently occurred prior to January 1, 1999.

- D. Council Minutes – Chapter 21 of the *Code of Iowa* requires minutes be kept of all meetings of governmental bodies. Such minutes are to reference the *Code* section under which the entity is entering closed session.

During our review of minutes, we determined:

- (1) The minutes were not always properly signed by the City Clerk or Mayor to authenticate the record as required by section 380.7(4) of the *Code*.
- (2) Documentation of closed sessions did not include reference to the *Code* section being utilized as required by section 21.5 of the *Code*.
- (3) Action was not taken to correct errors in the minutes record.
- (4) Not all disbursements were presented to the Council for its approval.

Recommendation – The Council should ensure either the City Clerk or Mayor sign all meeting minutes, all closed sessions are properly documented and any errors are noted and corrected. In addition, the Council should ensure all City obligations are paid by check and presented to the Council for its approval.

- E. Sewer and Garbage Collections – City policy currently states any account balance not paid by calendar year end shall have a lien placed against it. However, it does not appear this policy was applied consistently.

City policy requires a late fee to be assessed 30 days from the date billed. However, the late fee is currently added with the next quarterly charge or 90 days from the date billed.

The City’s policy does not provide for an account to be reduced once a lien has been established for the outstanding balance. However, we identified several accounts for which the balances were reduced to zero once a lien was put in place.

Recommendation – The Council should review both the lien policy and the late fee policy. If both policies remain as written, the Council should implement procedures to ensure late fees are added to customer accounts in accordance with the established policy.

The Council should also implement procedures to ensure liens are placed in accordance with the established policy and customer account balances are maintained until payment has been received from the customer or through the County lien process.

- F. Payroll – According to the City Clerk, only maintenance employees complete time sheets. The City Clerk’s husband works for the City in maintenance and she stated she often prepares his time sheet.

The City Clerk is paid on an hourly basis and does not prepare a timesheet to support the amount paid to her.

Recommendation – The Council should implement procedures to ensure all hourly employees maintain time sheets, which are reviewed by someone who would have a basis for determining if the information recorded is accurate. In addition, the City Treasurer, a Council Member or an individual independent of payroll preparation should periodically compare the payroll checks to the payroll register and timesheets to ensure the amounts disbursed are appropriate and properly supported.

- G. Record Retention – During our review of disbursements, we were unable to locate documentation for all payments. In addition, the City Treasurer maintained City records, such as bank statements and utility records, at her personal residence and the City Clerk destroys the concession stand activity logs each year.

Recommendation – Supporting documentation, such as receipts or invoices, should be maintained for all disbursements. In addition, the Council should implement procedures to ensure all City records are retained at City Hall and a retention policy should be established for the concession stand activity logs.

- H. Check Retention – Section 384.20 of the *Code of Iowa* requires cities to maintain a “detailed statement of all public funds collected, received, or expended.” Section 554D.114 of the *Code of Iowa* allows the City to retain cancelled checks in an electronic format and requires retention in this manner to include an image of both the front and back of each cancelled check.

The City currently does not receive redeemed checks or images of the front and back of redeemed checks from the financial institutions that hold the City’s checking accounts. Instead, the City uses carbon copies of checks as its record of funds expended. The carbon copies maintained by the City, however, are not necessarily the final form of the check and do not contain endorsement information.

Recommendation – The City should obtain and retain each cancelled check, either in paper form or in electronic form which complies with sections 384.20 and 554D.114 of the *Code of Iowa*.

Special Investigation of the  
City of McCausland  
  
Summary of Findings  
For the period January 1, 1999 through January 31, 2007

<b>Description</b>	<b>Exhibit/ Page Number</b>	<b>Amount</b>
Improper disbursements:		
Checks issued to Jeri Moore	<b>Exhibit B</b>	\$ 154,757.60
Checks payable to Galen Moore	<b>Exhibit C</b>	<u>22,066.09</u>
Total improper disbursements		<u>176,823.69</u>
Undeposited collections:		
Concession sales and baseball fees:		
January 1, 2004 to December 31, 2006	<b>Exhibit D</b>	\$ 5,986.66
July 2000	<b>Page 13</b>	<u>294.92</u> 6,281.58
Utilities	<b>Exhibit D</b>	1,622.08
Donations	<b>Exhibit D</b>	615.50
Miscellaneous	<b>Exhibit D</b>	<u>406.00</u>
Total undeposited collections		<u>8,925.16</u>
Unpaid personal utilities	<b>Table 4</b>	<u>1,791.00</u>
Total		<u><u>\$ 187,539.85</u></u>

Special Investigation of the  
City of McCausland

Improper Checks Issued to Jeri Moore  
For the period January 1, 1999 through January 31, 2007

Check Number	Per Bank Image of Check			
	Date	Payee	Amount	Memo Line
6612	01/26/99	Jeri Moore	\$ 1,402.24	Travel & Rm Reimb
6640	02/09/99	Jeri Moore	1,243.72	-
6707	04/13/99	Jeri Moore	1,423.51	Travel & Tuition
6772	06/08/99	Jeri Moore	1,426.43	concess. equip-supplies
6819	07/13/99	Jeri Moore	838.47	-
6882	09/30/99	Jeri Moore	654.25	Temp Clerk
6936	11/17/99	Jeri Moore	1,237.83	-
6962	12/14/99	Jeri Moore	1,443.27	-
			9,669.72	
6995	01/11/00	Jeri Moore	1,573.61	-
6254	02/15/00	Jeri Moore	1,652.89	-
6269	04/06/00	Jeri Moore	1,120.37	-
6299	05/04/00	Jeri Moore	1,784.02	Reimb. Computer
6339	06/13/00	Jeri Moore	1,454.27	-
6370	07/18/00	Jeri Moore	1,434.72	-
6395	08/08/00	Jeri Moore	1,475.64	-
* 6429	09/01/00	Jeri Moore	1,040.14	-
* 6444	09/11/00	Jeri Moore	300.00	(Error in last check)
6458	09/12/00	Jeri Moore	1,121.78	-
6475	10/10/00	Jeri Moore	1,436.75	-
6506	11/14/00	Jeri Moore	1,468.18	-
6512	11/30/00	Jeri Moore	1,050.52	-
6518	12/19/00	Jeri Moore	653.27	-
			17,566.16	
6588	02/16/01	Jeri Moore	1,375.73	-
6598	02/28/01	Jeri Moore	732.00	-
6608	03/14/01	Jeri Moore	1,693.21	-
6639	04/10/01	Jeri Moore	1,864.83	-
6691	◆	Jeri Moore	1,864.83	-
6726	◆	◆	1,875.36	-

Per Carbon Copy of Check		
Date	Payee	Amount
01/19/99	North Scott Press	\$ 68.19
02/09/99	Jeri Moore	3.00
04/13/99	Jeri Moore	2.98
06/08/99	Parkview Super Value	22.69
07/13/99	Parkview Super Value	5.07 #
09/28/99	Office Depot	9.43
11/13/99	Ken Mizau[r]	30.00
12/14/99	Steve's Auto Sales	421.33 #
		<u>562.69</u>
01/11/00	Iowa One Call	22.05
02/15/00	Iowa One Call	14.87
03/08/00	IA Liquor Licen	- X
04/11/00	Payless Cashway	- #
05/12/00	Iowa One Call	18.02
06/13/00	Eldridge True Value	14.94
[blank]	[blank]	- &
08/08/00	Iowa One Call	1.00
09/12/00	Tri County	50.85 #
09/12/00	Commercial Towel Se[r]vice	26.05
10/10/00	N.S. Press	37.65
11/14/00	Racom	21.50
11/14/00	Tru Value	5.38
12/12/00	Eldridge Post Office	96.00 #
		<u>308.31</u>
02/18/01	Iowa One Call	13.00
03/07/01	McCausland Post Office	68.00
03/19/01	Racomm	20.00
04/11/01	AT&T	11.21
05/09/01	Jeri Moore	11.07
06/19/01	Kunkles	6.01

Special Investigation of the  
City of McCausland

Improper Checks Issued to Jeri Moore  
For the period January 1, 1999 through January 31, 2007

Check Number	Per Bank Image of Check			
	Date	Payee	Amount	Memo Line
6763	07/18/01	Jeri Moore	1,013.72	-
✓ 4693	08/10/01	Jeri Moore	854.74	reim. - computer - laptop
6814	09/11/01	Jeri Moore	981.18	-
6839	09/12/01	Jeri Moore	1,243.74	-
6881	11/20/01	Jeri Moore	1,568.93	-
6926	12/11/01	Jeri Moore	1,740.65	-
			16,808.92	
6993	02/18/02	Jeri Moore	1,462.80	-
7035	04/09/02	Jeri Moore	2,010.01	-
7066	05/17/02	Jeri Moore	1,568.50	-
7107	06/15/02	Jeri Moore	670.34	-
7111	06/15/02	Jeri Moore	1,729.43	-
7151	07/18/02	Jeri Moore	1,593.84	-
7178	08/16/02	Jeri Moore	1,304.57	-
7204	09/16/02	Jeri Moore	1,458.35	-
7227	10/08/02	Jeri Moore	1,679.69	-
7247	10/25/02	Jeri Moore	821.04	-
7277	11/13/02	Jeri Moore	1,240.51	-
7303	12/19/02	Jeri Moore	1,786.59	-
			17,325.67	
7350	01/17/03	Jeri Moore	1,492.66	-
7369	02/20/03	Jeri Moore	1,785.74	-
7406	03/17/03	Jeri Moore	1,287.14	-
7411	03/17/03	Jeri Moore	1,657.62	-
7429	04/08/03	Jeri Moore	896.65	-
7460	05/13/03	Jeri Moore	1,906.59	printer/computer reimb.
7470	06/24/03	Jeri Moore	1,444.18	-
7495	07/22/03	Jeri Moore	1,464.22	-
7524	07/08/03	Jeri Moore	1,189.39	-
7558	08/22/03	Jeri Moore	1,239.04	-



Per Carbon Copy of Check		
Date	Payee	Amount
07/18/01	Tri County Implement	7.95
07/18/01	Valley State Bank	10,000.00
09/18/01	C.T.S.	28.93
09/27/01	McCausland Post Office	78.00 #
11/20/01	Racom	20.00
12/11/01	Eldridge True Value	6.14
		10,270.31
02/18/02	Jeri Moore	2.00
04/09/02	Farm Plan	3.43
05/17/02	Boss Office Equipment	9.00
06/15/02	Eldridge True Value	14.48
06/15/02	Theisens	4.67
07/17/02	Ken Mizaur	40.00
08/16/02	Corner Market	32.28
09/16/02	Eastern IA Propane	199.79 #
10/08/02	C.T.S	27.55
[blank]	Office Max	5.34 X
11/12/02	Miller Electric	378.00
12/19/02	CTS	55.10 #
		771.64
01/22/03	Scott County Secondary Roads	25.85
02/20/03	Corner Market	15.00
03/17/03	Scott County Engineer	45.00
03/17/03	Eldridge True Value	10.47
04/08/03	N.S. Press	- #
05/13/03	Quint City Stone	22.98
05/13/03	River Valley Turf	5.80
06/24/03	Racom	21.10
07/08/03	Eldridge True Value	14.98
08/22/03	Racomm	22.30

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Special Investigation of the  
City of McCausland

Improper Checks Issued to Jeri Moore  
For the period January 1, 1999 through January 31, 2007

<b>Check Number</b>	<b>Per Bank Image of Check</b>			
	<b>Date</b>	<b>Payee</b>	<b>Amount</b>	<b>Memo Line</b>
7594	09/09/03	Jeri Moore	1,334.07	-
7639	10/21/03	Jeri Moore	1,870.68	-
7655	11/11/03	Jeri Moore	1,611.11	-
7697	12/08/03	Jeri Moore	1,852.22	-
			<hr/> 21,031.31	
7732	01/14/04	Jeri Moore	750.00	-
7735	01/13/04	Jeri Moore	1,852.29	-
7774	02/12/04	Jeri Moore	1,131.52	-
7776	02/25/04	Jeri Moore	1,289.53	-
7796	03/12/04	Jeri Moore	1,394.68	-
7824	04/15/04	Jeri Moore	567.32	-
7829	04/20/04	Jeri Moore	1,261.73	-
7857	05/18/04	Jeri Moore	983.79	-
7878	06/01/04	Jeri Moore	1,201.03	-
7909	06/09/04	Jeri Moore	1,328.07	-
7944	07/16/04	Jeri Moore	1,408.16	-
7952	07/14/04	Jeri Moore	1,009.23	-
7980	08/10/04	Jeri Moore	1,594.25	-
8005	09/18/04	Jeri Moore	1,521.61	-
8036	10/14/04	Jeri Moore	1,546.15	-
8061	11/16/04	Jeri Moore	1,482.73	-
8069	11/10/04	Jeri Moore	601.08	-
8092	12/14/04	Jeri Moore	1,290.06	-
8106	12/14/04	Jeri Moore	1,080.87	-
			<hr/> 23,294.10	
8132	01/16/05	Jeri Moore	1,302.01	-
8134	01/31/05	Jeri Moore	1,049.44	-
8160	02/14/05	Jeri Moore	989.56	-
8173	03/11/05	Jeri Moore	1,443.27	-
8188	03/14/05	Jeri Moore	700.00	-

<b>Per Carbon Copy of Check</b>		
<b>Date</b>	<b>Payee</b>	<b>Amount</b>
09/09/03	Scott County Clerk	17.00
10/21/03	Ken Mizaur	40.00
11/11/03	CTS	28.55
12/08/03	Menards	17.28
		<u>286.31</u>
01/13/04	Scott County Seconda[r]y Roads	45.00
01/13/04	BOSS	4.72
02/12/04	Iowa One Call	6.81
02/12/04	Scott County Seconda[r]y Roads	37.00
03/12/04	Eldridge True Value	8.46
04/15/04	CTS	29.55
04/15/04	BOSS	39.49
05/18/04	Racom	21.20
05/17/04	Eldridge True Value	27.99
06/08/04	BOSS	39.49
07/13/04	Ken Mizaur	40.00
07/13/04	Kunkles	3.99
08/10/04	Iowa One Call	14.01
09/18/04	CTS	29.55
10/12/04	CTS	59.10 #
11/16/04	Brian Carsten	163.66 #
11/16/04	BOSS	46.94
12/14/04	Corner Market	31.32
12/14/04	Bettendorf Office Supply	8.95
		<u>657.23</u>
01/15/05	Scott Co. Road Dept	35.00
01/15/05	Iowa One Call	4.50
02/14/05	Scott County Seconda[r]y Roads	70.00
02/14/05	Eldridge True Value	9.98
03/14/05	Racom	68.30 #

Special Investigation of the  
City of McCausland

Improper Checks Issued to Jeri Moore  
For the period January 1, 1999 through January 31, 2007

<b>Check Number</b>	<b>Per Bank Image of Check</b>			
	<b>Date</b>	<b>Payee</b>	<b>Amount</b>	<b>Memo Line</b>
8224	04/18/05	Jeri Moore	1,480.31	-
8229	04/18/05	Jeri Moore	925.00	-
8248	05/13/05	Jeri Moore	1,389.67	-
8252	05/13/05	Jeri Moore	1,367.75	-
8286	06/17/05	Jeri Moore	1,222.47	-
8296	07/14/05	Jeri Moore	1,792.43	-
8324	07/12/05	Jeri Moore	721.73	-
8350	08/15/05	Jeri Moore	1,465.03	-
8354	08/15/05	Jeri Moore	1,504.42	-
8369	11/09/05	Jeri Moore	823.57	-
8406	10/17/05	Jeri Moore	1,847.77	-
8426	11/10/05	Jeri Moore	1,982.11	-
8468	12/17/05	Jeri Moore	1,563.66	-
			23,570.20	
8470	01/06/06	Jeri Moore	975.52	-
8503	01/16/05	Jeri Moore	1,737.44	-
8514	02/14/06	Jeri Moore	1,240.41	-
8531	02/19/06	Jeri Moore	1,134.54	-
8537	04/06/06	Jeri Moore	1,204.76	-
8556	03/14/06	Jeri Moore	1,627.15	-
8561	06/01/06	Jeri Moore	1,005.41	-
8564	03/20/06	Jeri Moore	1,747.19	-
8597	04/17/06	Jeri Moore	1,375.75	-
8625	05/14/06	Jeri Moore	1,622.88	-
8666	06/21/06	Jeri Moore	1,555.57	-
8669	07/25/06	Jeri Moore	1,605.07	-
8698	07/15/06	Jeri Moore	1,301.26	-
8729	08/14/06	Jeri Moore	1,324.31	-

Per Carbon Copy of Check		
Date	Payee	Amount
04/18/05	Bloomers	31.75
04/18/05	Ken Mizaur	40.00
05/13/05	NS Press	206.12 #
05/13/05	Eldridge True Value	25.90
06/17/05	CTS	21.80
06/17/05	Ken Wuestenberg	45.30
07/12/05	Eldrige True Value	4.90
08/15/05	BOSS	29.99
08/15/05	Iowa One Call	15.30
09/16/05	C.T.S	29.50
[blank]	Farm Plan	11.96
11/15/05	CTS	31.81 #
12/17/05	Scott County Seconda[r]y Roads	47.25
		<u>729.36</u>
12/17/05	BOSS	33.99
01/16/05	Scott County Secondary Roads	94.50
[blank]	Jeri Moore	4.00
02/19/06	C.T.S	31.81
02/19/06	Scott Co Road Dept	47.25
03/14/06	NS Press	69.98 #
03/14/06	Scott Co Road Dept	47.25
03/14/06	Eldridge True Value	12.34
04/17/06	McCausland Post Office	- #
05/14/06	Farm Plan	64.42
06/21/06	Racom	22.50
06/21/06	Corn[e]r Market	224.62 #
07/15/06	CTS	31.81
08/14/06	Central Scott Telephone	121.97 #

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Special Investigation of the  
City of McCausland

Improper Checks Issued to Jeri Moore  
For the period January 1, 1999 through January 31, 2007

<b>Check Number</b>	<b>Per Bank Image of Check</b>			
	<b>Date</b>	<b>Payee</b>	<b>Amount</b>	<b>Memo Line</b>
8760	09/17/06	Jeri Moore	1,754.98	-
8770	10/15/06	Jeri Moore	872.45	-
8803	10/15/06	Jeri Moore	1,749.24	-
8828	11/18/06	Jeri Moore	1,657.59	-
			25,491.52	
		Total	\$ 154,757.60	

- # - Carbon copy of check was marked "VOID".
- X - Carbon copy of check is blank. Information shown in italics was recorded on the check stub.
- & - Carbon copy of check and check stub are blank.
- \* - As illustrated by Appendix 4, the amount of the check was written numerically as \$1,340.14 but as "One thousand forty and 14/00" in words. The bank redeemed the check for \$1,040.14. Ms. Moore prepared check number 6444 for the \$300.00 difference 10 days later.
- ◆ - This portion of the bank image was unreadable. For check number 6726, we were able to determine the check was redeemed by Jeri Moore by observing the endorsement on the back of the check and tracing the payment to deposit in Ms. Moore's personal bank account.
- ✓ - Check was drawn on the City's checking account at Great River Bank & Trust. All others were drawn on the City's checking account at Valley Bank.

**Note:** Items in italics added by auditor.

<b>Per Carbon Copy of Check</b>		
<b>Date</b>	<b>Payee</b>	<b>Amount</b>
09/17/06	Corner Market	107.29 #
09/17/06	Menades <i>[Menard's]</i>	24.64
10/15/06	BOSS	43.97 #
11/18/06	CTS	31.81 #
		<hr/> 1,014.15
		<hr/> \$ 14,600.00
		<hr/> <hr/>

Special Investigation of the  
City of McCausland

Improper Checks Payable to Galen Moore  
For the period January 1, 1999 through January 31, 2007

Check Number	Per Bank Image of Check			
	Date	Payee	Amount	Memo Line
6668	**	Galen Moore	\$ 1,563.73	Travel & tuition
6739	05/20/99	Galen A. Moore	1,478.54	Inv. #07467
6848	08/10/99	Galen A. Moore	760.75	-
6877	09/14/99	Galen A Moore	1,478.23	-
6911	10/12/99	Galen Moore	1,743.22	-
			7,024.47	
^ 4681	02/25/00	Galen A. Moore	724.97	-
6407	07/13/00	Galen A. Moore	400.00	-
6460	09/24/00	Galen A. Moore	500.00	-
6538	12/18/00	Galen A. Moore	473.24	-
			2,098.21	
6567	01/17/01	Galen Moore	1,809.15	-
6755	07/10/01	Al Moore	627.53	-
6797	08/17/01	Galen A. Moore	1,513.08	-
6831	09/19/01	Galen A. Moore	682.14	-
6856	10/12/01	Galen A Moore	1,838.29	-
			6,470.19	
6942	01/10/02	Galen A. Moore	1,550.08	-
7003	03/16/02	Galen Moore	1,740.65	-
7173	08/13/02	Galen A. Moore	1,150.62	-
7271	11/14/02	Al Moore	888.03	-
			5,329.38	
7827	04/15/04	Galen A. Moore	1,143.84	-
			1,143.84	
		Total	\$ 22,066.09	

\*\* - This portion of the bank image was unreadable.

# - Carbon copy of check was marked "VOID".

^ - Check was drawn on the City's checking account at Great River Bank & Trust.  
All others were drawn on the City's account at Valley Bank.



Per Carbon Copy of Check

Date	Payee	Amount
03/09/99	Corner Market	\$ 2.39
05/11/99	Go Van Gogh's	138.00 #
08/10/99	Rita's Pizza	90.00
09/14/99	Eldridge Post Office	96.00 #
10/12/99	Jeri Moore	8.74
		<u>335.13</u>
[blank]	[blank]	-
07/11/00	Ken Mizaur	30.00
09/24/00	Office Depot	9.37
12/21/00	AT&T	22.12
		<u>61.49</u>
01/17/01	AT&T	11.06
07/15/01	Ken Mizaur	30.00
08/17/01	Iowa One Call	21.00
09/19/01	BOSS Office Equipment	9.18
10/15/01	North Scott Press	13.34
		<u>84.58</u>
01/10/02	Law Enforcement Intelligence Report	16.95
03/16/02	Racomm	20.00
08/13/02	Pepsi	13.00
11/12/02	Ken Mizaur	40.00
		<u>89.95</u>
04/15/04	Eastern IA Propane	479.32 #
		<u>479.32</u>
		<u>\$ 1,050.47</u>

**Exhibit D**

Special Investigation of the  
City of McCausland

Undeposited Collections  
For the period January 1, 2004 through December 31, 2006

<b>Per Monthly Listing</b>			<b>Description of Collections</b>			
<b>Month</b>	<b>Description</b>	<b>Amount</b>	<b>Concession Sales &amp; Baseball Fees</b>	<b>Utilities</b>	<b>Donations</b>	<b>Miscella- neous</b>
January**	Miscellaneous	\$ 90.00	-	-	-	90.00
March	Refund on a vinyl baseboard	41.00	-	-	-	41.00
April	Garbage fees	97.08 #	-	97.08	-	-
June	Concession sales	750.00	750.00	-	-	-
July	Miscellaneous	60.00	-	-	-	60.00
September	Sewer and garbage fees	100.00	-	100.00	-	-
September	Concession sales	1,035.36	1,035.36	-	-	-
December	Civic Center rental fee	50.00	-	-	-	50.00
<b>Subtotal for calendar year 2004</b>		<b>2,223.44</b>	<b>1,785.36</b>	<b>197.08</b>	<b>-</b>	<b>241.00</b>
February	Sewer fees	45.00	-	45.00	-	-
June	Civic Center rental fee	50.00	-	-	-	50.00
June	Baseball fees	30.00	30.00	-	-	-
June	Concession sales	1,000.00	1,000.00	-	-	-
September	Concession sales	1,045.05	1,045.05	-	-	-
October	Sewer and garbage fees	90.00 #	-	90.00	-	-
October	Sewer and garbage fees	340.00	-	340.00	-	-
November	Sewer and garbage fees	100.00	-	100.00	-	-
November	Donations for squad car	300.00	-	-	300.00	-
December	Sewer and garbage fees	100.00	-	100.00	-	-
<b>Subtotal for calendar year 2005</b>		<b>3,100.05</b>	<b>2,075.05</b>	<b>675.00</b>	<b>300.00</b>	<b>50.00</b>

Special Investigation of the  
City of McCausland

Undeposited Collections  
For the period January 1, 2004 through December 31, 2006

<b>Per Monthly Listing</b>			<b>Description of Collections</b>			
<b>Month</b>	<b>Description</b>	<b>Amount</b>	<b>Concession Sales &amp; Baseball Fees</b>	<b>Utilities</b>	<b>Donations</b>	<b>Miscella- neous</b>
February	Sewer and garbage fees	80.00	-	80.00	-	-
February	Donations for post office	315.50	-	-	315.50	-
April	Civic Center rental fee	50.00	-	-	-	50.00
May	Baseball fees	120.00	120.00	-	-	-
May	Sewer and garbage fees	90.00	-	90.00	-	-
May	Sewer and garbage fees	90.00	-	90.00	-	-
June	Baseball fees	15.00	15.00	-	-	-
June	Concession sales	501.00	501.00	-	-	-
June	Sewer and garbage fees	100.00	-	100.00	-	-
August	Sewer and garbage fees	90.00	-	90.00	-	-
August	Sewer and garbage fees	100.00	-	100.00	-	-
August	Sewer and garbage fees	100.00	-	100.00	-	-
September	Civic Center rental fee	50.00	-	-	-	50.00
September	Concession sales	1,490.25	1,490.25	-	-	-
October	Sewer and garbage fees	100.00	-	100.00	-	-
October	Civic Center rental fee	15.00	-	-	-	15.00
<b>Subtotal for calendar year 2006</b>		<b>3,306.75</b>	<b>2,126.25</b>	<b>750.00</b>	<b>315.50</b>	<b>115.00</b>
<b>Total</b>		<b>\$ 8,630.24</b>	<b>5,986.66</b>	<b>1,622.08</b>	<b>615.50</b>	<b>406.00</b>

\*\* - The first deposit in January 2004 should have included an item collected during December 2003.

# - This collection is a check; all other undeposited collections were cash.

**Exhibit E**

Special Investigation of the  
City of McCausland

Unpaid Utility Payments for Jeri Moore's Personal Residence  
For the period January 1, 2004 through December 31, 2006

Per Monthly Listing			Per Ms. Moore's Personal Checks			
Month of Collection	Check Number	Amount	Check Date	Payee	Memo	Amount
January	2881	\$ 63.00	02/03/04	Corner Market	<i>none</i>	27.95 *
April	2944	63.00	04/27/04	NS Foods	<i>none</i>	24.30 *
August	3016	63.00	08/24/04	NS Foods	<i>none</i>	40.19 *
November	3075	90.00	11/20/04	Kwik Shop	<i>none</i>	23.49 *
<b>Subtotal for calendar year 2004</b>		<u>279.00</u>				<u>115.93</u>
February	3124	90.00	03/01/05	Deana Sorensen	Avon order	69.32 *
May	3156	90.00	05/11/05	CEFCU [ <i>credit union</i> ]	<i>account number</i>	685.34 *
August	3207	90.00	09/12/05	CEFCU [ <i>credit union</i> ]	<i>account numbers</i>	700.00 *
November	3232	90.00	11/21/05	Genesis VNA	<i>none</i>	25.00 *
<b>Subtotal for calendar year 2005</b>		<u>360.00</u>				<u>1,479.66</u>
February	3269	90.00	02/15/06	Lincoln Automotive	<i>none</i>	243.68 *
May	3307	90.00		^		-
July	3346	90.00		^		-
October	3386	90.00		^		-
<b>Subtotal for calendar year 2006</b>		<u>360.00</u>				<u>243.68</u>
<b>Total</b>		<u>\$ 999.00</u>				<u>1,839.27</u>

\* **Appendix 7** includes a copy of the bank image of the check issued from Ms. Moore's personal account.

^ According to a representative of Ms. Moore's bank, this check never cleared Ms. Moore's personal account.

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Special Investigation of the  
City of McCausland

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, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State

**Special Investigation of the  
City of McCausland**

## **Appendices**

Special Investigation of the  
City of McCausland

Letter from Jeri Moore

My dearest Al –

I don't know where to start. As I think back I don't even know how this all happened. I only know that now I've shamed you and my whole family and you will never be able to forgive me, or should you. If there was any other way out of this, believe me, I'd do it, but I am a coward. I could not stand to see the looks on all of your faces when you realize what I've done. I'm so sorry to leave you with the humiliation and embarrassment of the mess I have created. [REDACTED] we should be entering our golden years with no problems, but I screwed that up. [REDACTED]

I've ruined us financially. I've ruined our credit. I've lied to you for years...probably 15 years. I didn't know what to do. It all started gradually, but just ballooned and I couldn't keep up. I took out one credit card, then another, then another. Pretty soon I had 10-12 credit cards, maybe more, all maxed out. At first I could keep up making the minimum payments without you catching on, but soon I had to use the credit cards to make the minimum payments on other credit cards. At one point I took out a line of credit against our house and we now have a \$35,000 2<sup>nd</sup> mortgage that you don't know about. (there's credit life on it with [REDACTED], so it should be paid off when I'm gone) There's probably a total of \$75,000 in credit card debt. It even sounds unbelievable to me and I don't know how it got to this. That's why I never wanted to do a credit report, because you'd find out. I know this is all unbelievable, it's hard for me to believe that it's gotten to this point, but it has and I don't even know how. I used to get the mail and hide the bills, and then when you retired, I paid for a PO Box in Eldridge and had all of the credit card statements mailed there so you wouldn't find out. The PO Box No. is [REDACTED]. So if you wait until the end of January and go to that PO Box, you'll find all of the statements. Probably, about 5 years ago, I just couldn't pay everything anymore, so to keep this a secret from you I started juggling the City's checkbook and writing checks out to myself so I could make the credit card payments. I really don't know how much money I've taken from the City, but it's probably close to \$100,000. I knew what I was doing was so wrong, but I didn't know what else to do. I just couldn't face you finding out. There's a new software program that Paula is working on and she's going to see what I've done. [REDACTED]

[REDACTED] Maybe, since I forged your name on all of the loans/credit card applications that you won't be held liable for the debt. In fact, I will leave a letter (attached) that states that. [REDACTED] Maybe [REDACTED] can just deal with the city to get everything straightened out. I think between my [REDACTED], my unused sick leave and vacation, and my IPERS, money [REDACTED] can pay back the City everything I took. I always thought, "just this one time, then I'll pay it back".....but it never happened that way. Maybe the City would agree not to make this all public [REDACTED] and the money is paid back. That would spare you and the rest of my family something. It's nothing you did and my family should not have to pay with the shame for what I did. I did this...to you, to us. I ruined our life. I'm so ashamed. When I look in your face now my heart breaks with the thought of you reading this letter and knowing that I've done to us. The thing is, I know that I'm not a bad person, I just got backed into a corner and couldn't find any way out. I wanted to tell you so many times through the years, but never could bring myself to say it. So I kept lying. I've kept this lie inside myself the whole time. I've let my whole family down. You and they deserve so much better. It's like I was looking at someone else doing this, not me. When [REDACTED] got into trouble I thought, I'll be next. But I just can't face this or see the hurt in your faces. For weeks I tried to reason it out with myself.....which would be worse for you, [REDACTED] or face a long drawn out criminal action. [REDACTED]

[REDACTED] It's overwhelming and exhausting to me the amount of pain that I've caused.



Special Investigation of the  
City of McCausland

Letter from Jeri Moore

I've prayed long and hard for something or someone to help me and for God's forgiveness for everything I've done [REDACTED] I know God forgives me, but I don't expect that you ever will. I try to put myself in the position I'm putting you in and I can't fathom the devastation you'll be feeling over this betrayal. And the kids too. [REDACTED]

[REDACTED]

[REDACTED]

What have I done to our family? I thought about writing a letter to [REDACTED] but I just didn't know what to say. [REDACTED]

[REDACTED]

[REDACTED]

Special Investigation of the  
City of McCausland

Letter from Jeri Moore

January 1, 2007

To Whom It May Concern:

My name is Jeri Jean Moore. My husband is Galen Allen Moore. I applied for loans with [REDACTED] and forged my husband's name. He had no knowledge of any loans with [REDACTED]. I also forged his name on credit card applications of which he had no knowledge.

In my position as City Treasurer for the City of McCausland, I took money that did not belong to me. Again, my husband had no knowledge what-so-ever of any of this.

I'm so sorry for what I did, but my husband should not be held liable for any of my wrong-doings.

Special Investigation of the  
City of McCausland

Copies of Selected Checks Used to Falsify the  
Carbon Copy Checks

CITY OF McCAUSLAND  
P.O. BOX 277  
MC CAUSLAND, IA 52758  
VOID AFTER 90 DAYS

6660

DATE 4/13/06

PAY TO THE ORDER OF Elizabeth Taylor Johnson \$ 2100

Theresa L. Johnson DOLLARS

TREASURER - CLERK  
Jeri Moore  
Paula D. Mitchell MP

FOR [REDACTED]

VOID

CITY OF McCAUSLAND  
P.O. BOX 277  
MC CAUSLAND, IA 52758  
VOID AFTER 90 DAYS

6591

DATE 2/18/04

PAY TO THE ORDER OF Geneva Moore \$ 1307

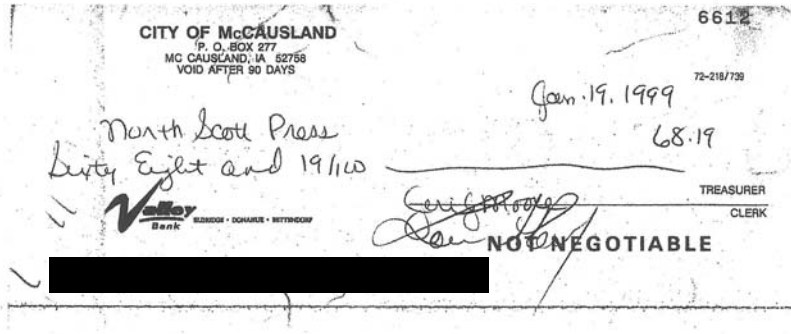
Theresa L. Johnson DOLLARS

TREASURER - CLERK  
Jeri Moore  
Paula D. Mitchell MP

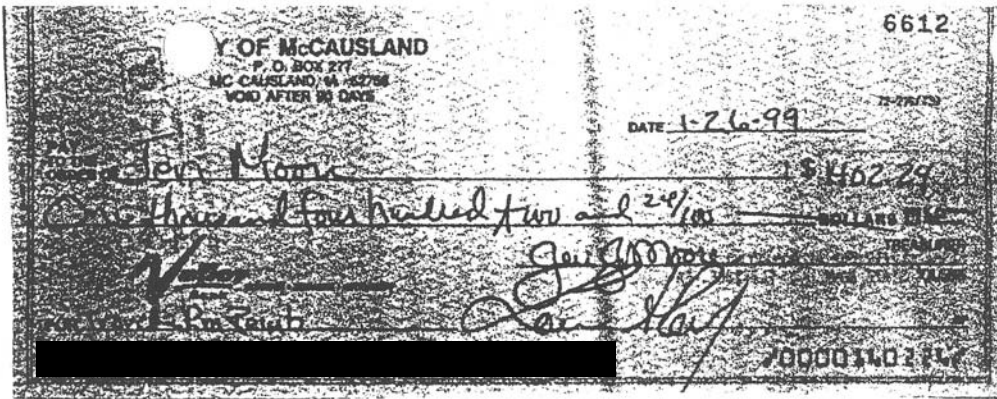
FOR [REDACTED]

Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



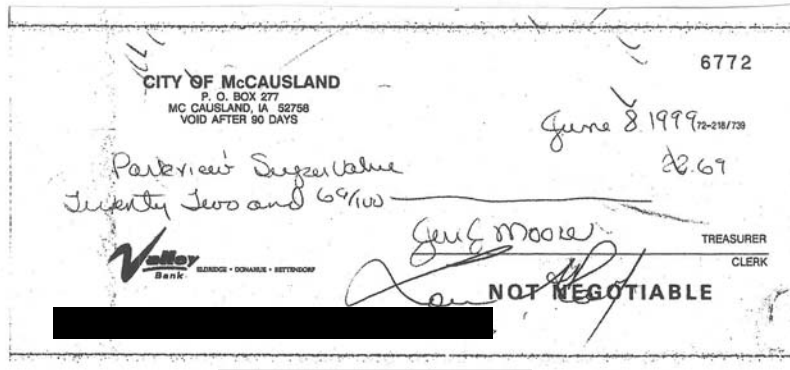
Carbon Copy



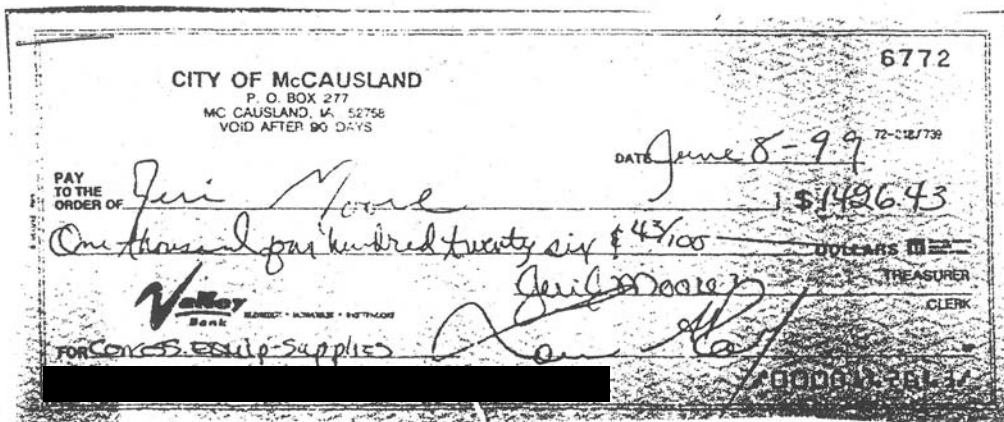
Bank Image

Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



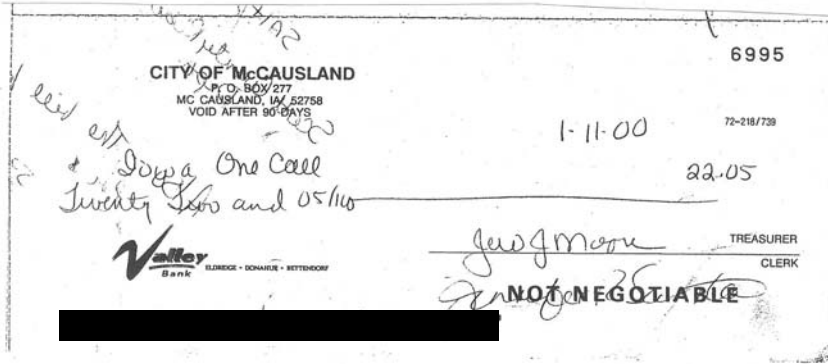
Carbon Copy



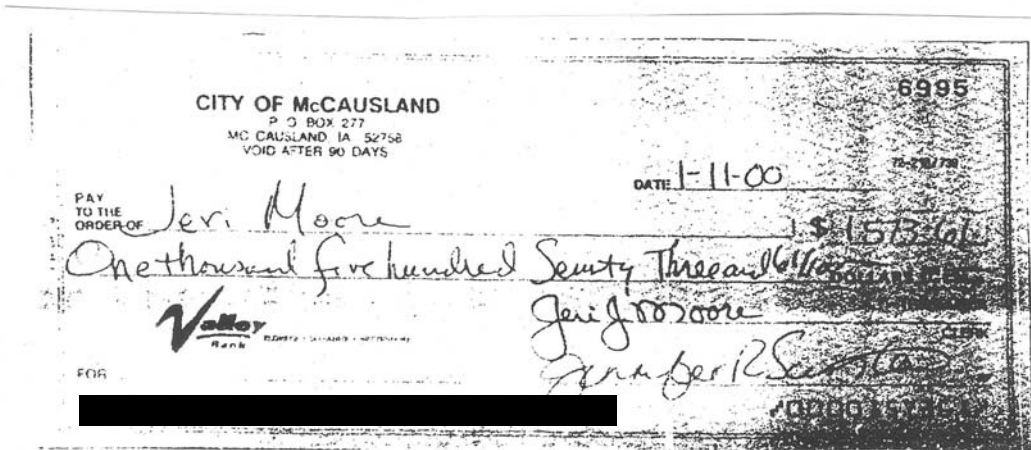
Bank Image

Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



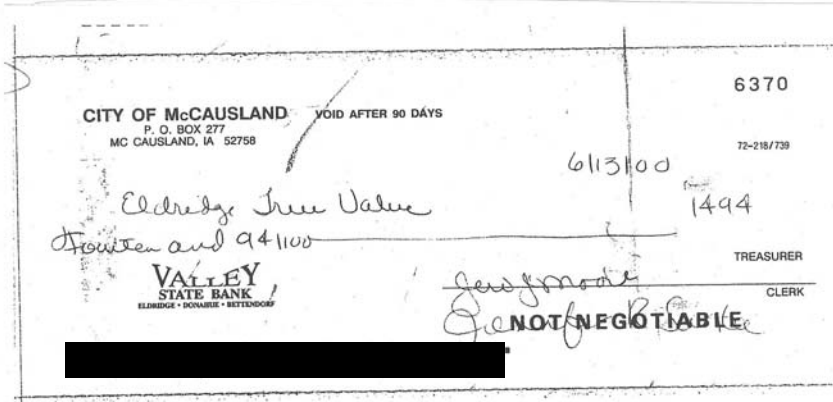
Carbon Copy



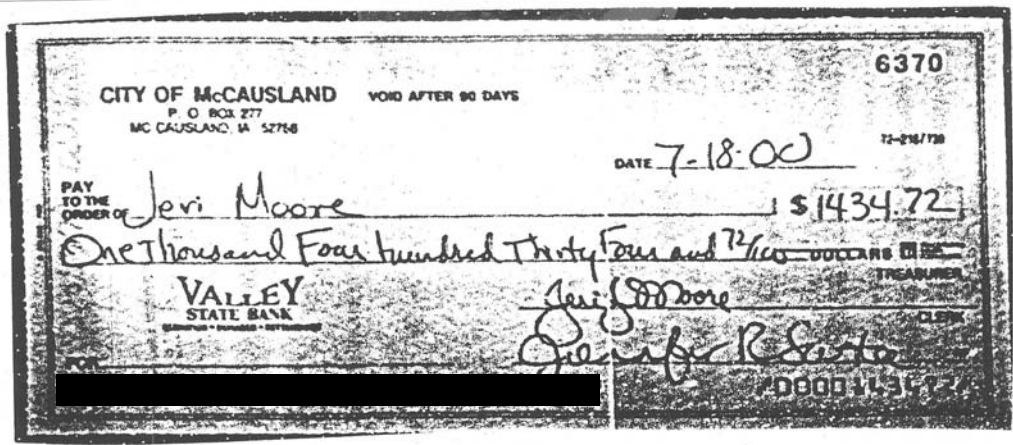
Bank Image

Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



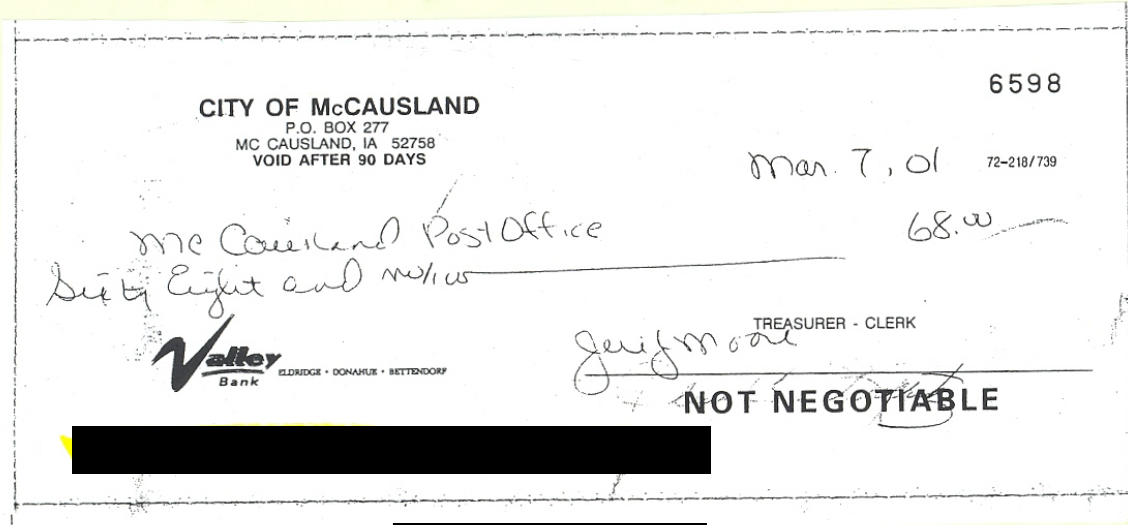
Carbon Copy



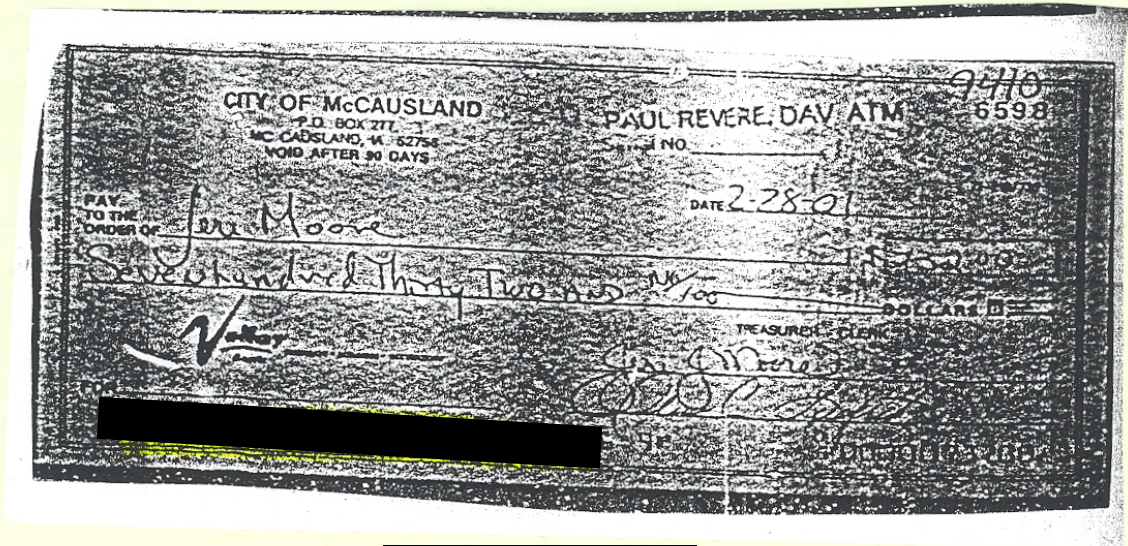
Bank Image

Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



Carbon Copy



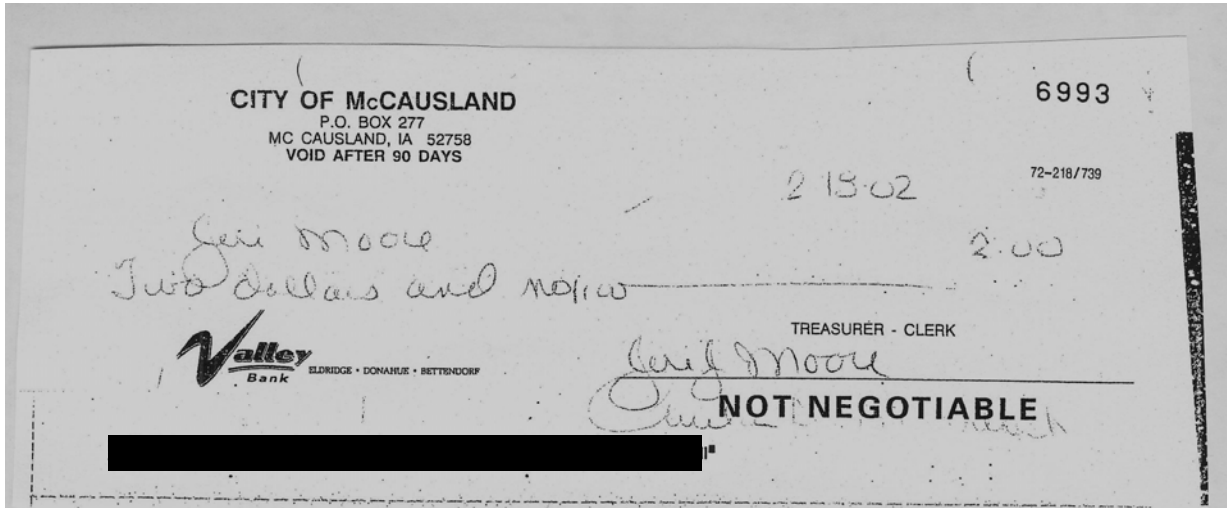
Bank Image



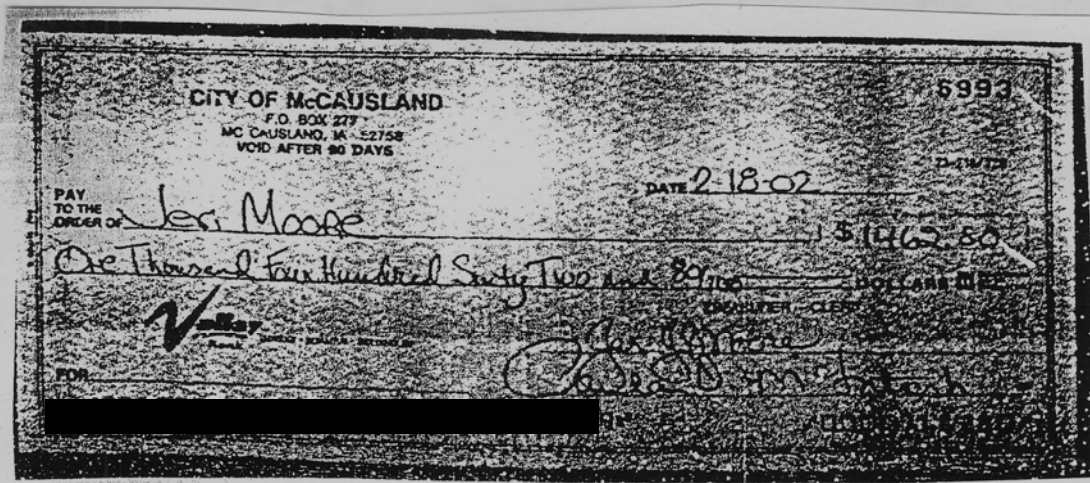


Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



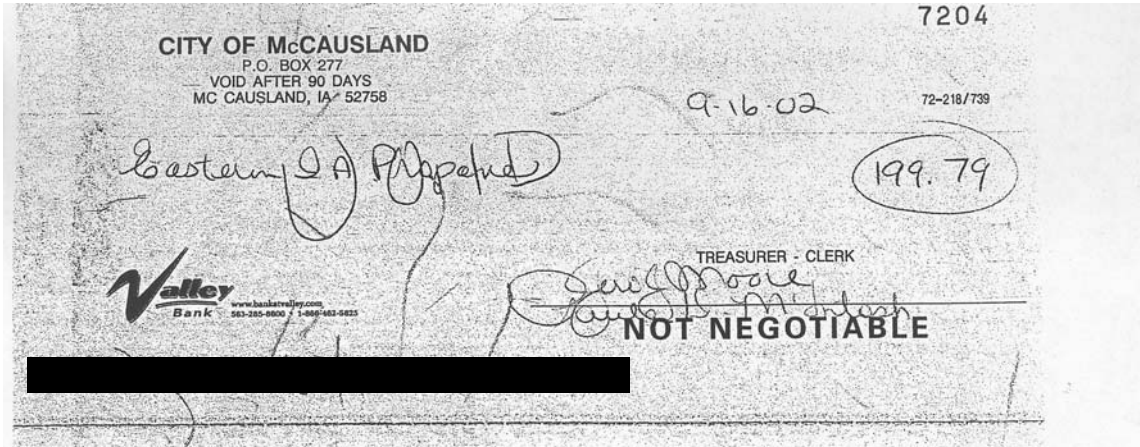
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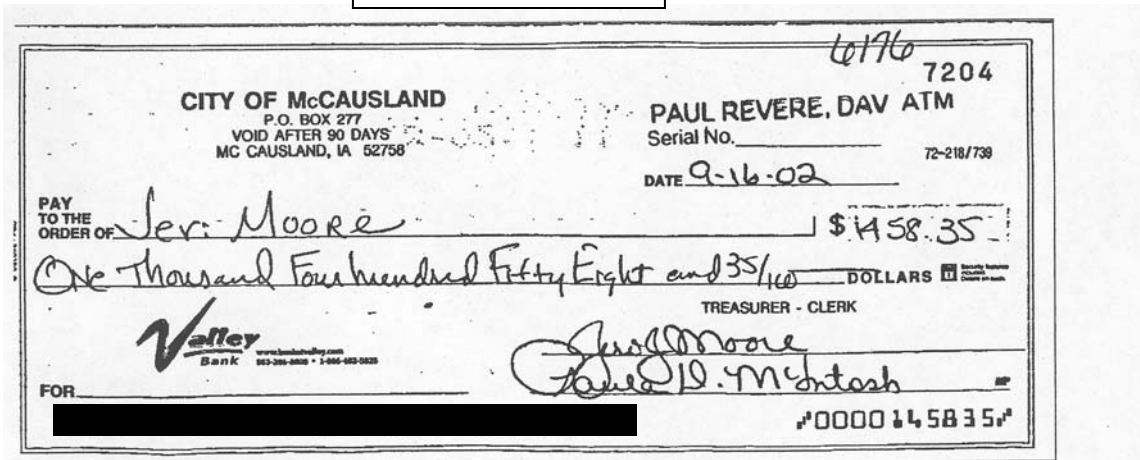
Bank Image

Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



Carbon Copy

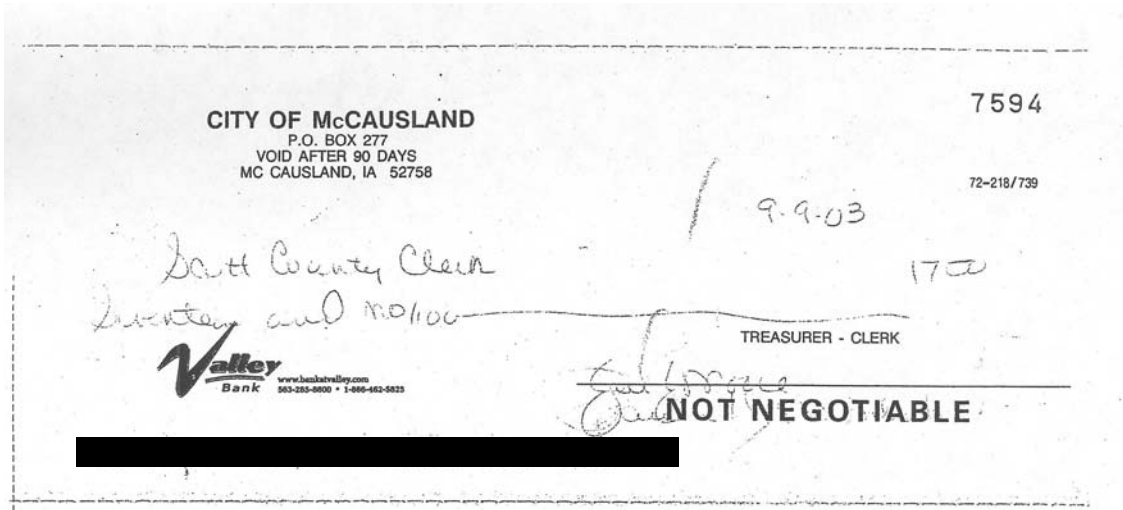


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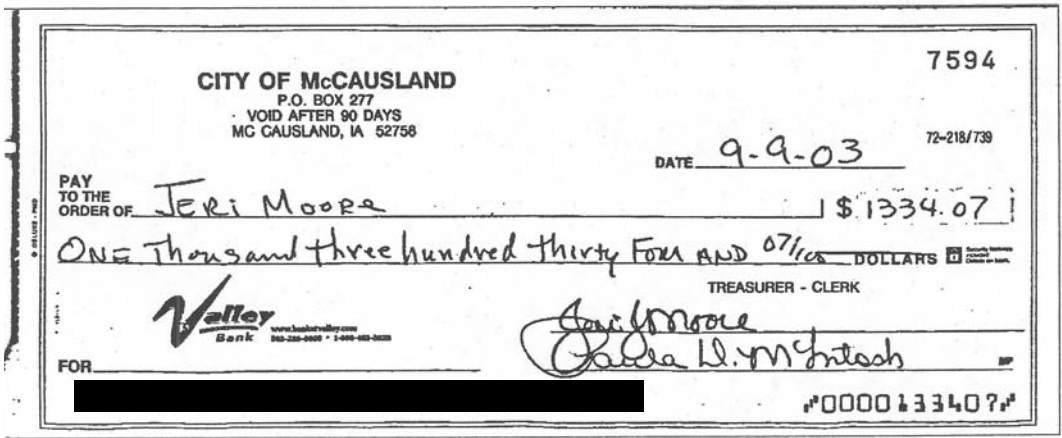


Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



Carbon Copy

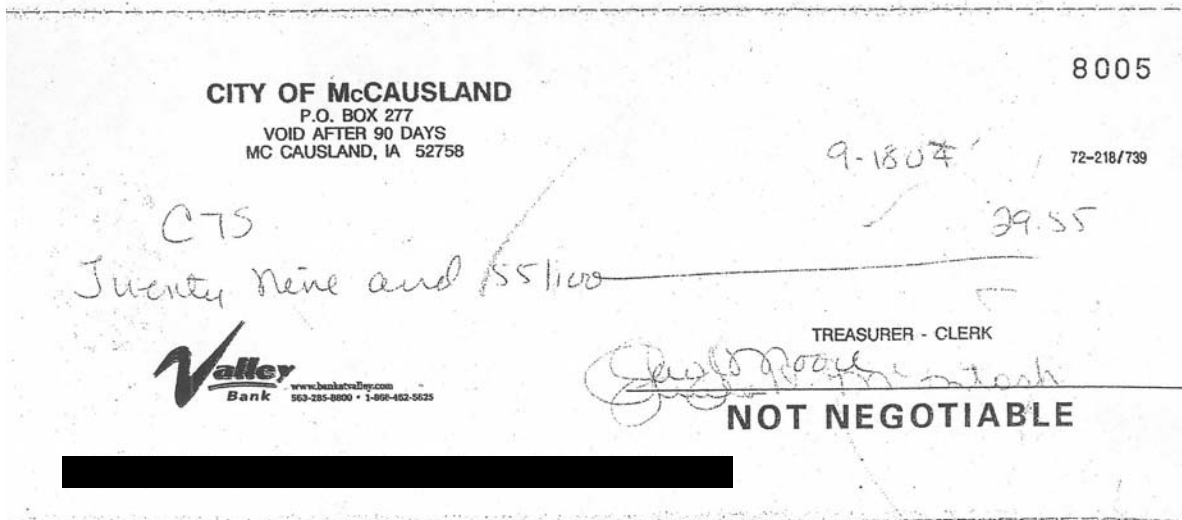


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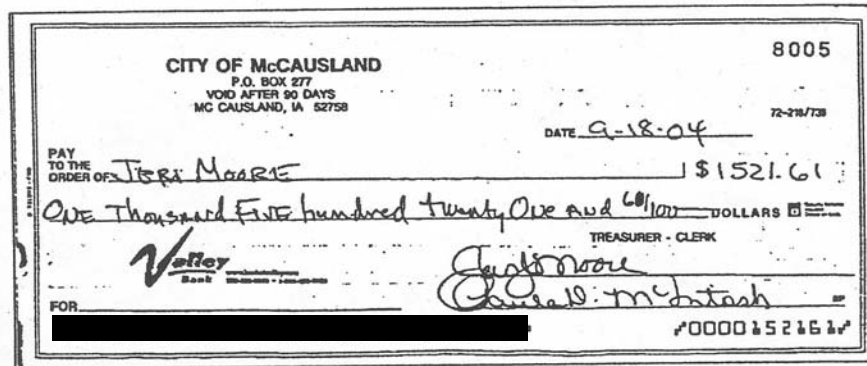


Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



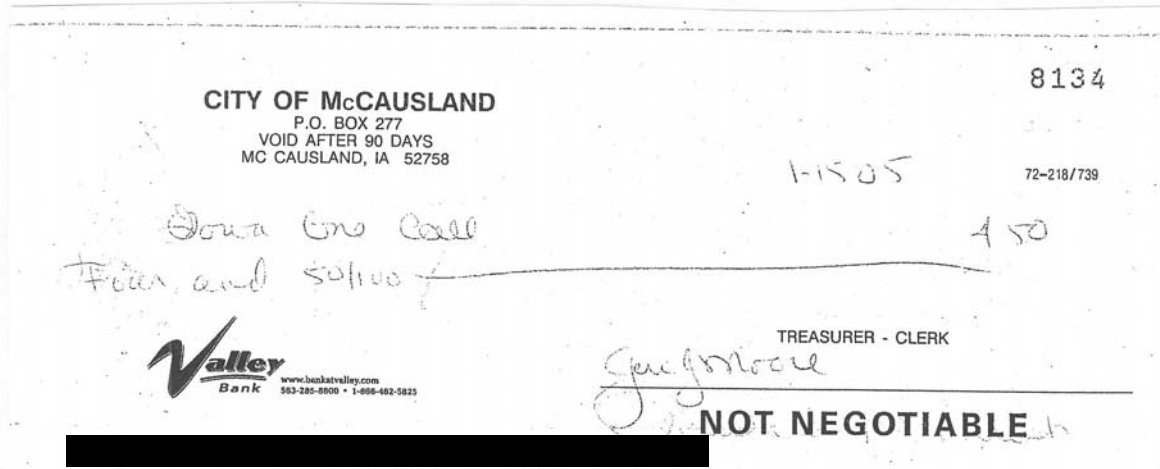
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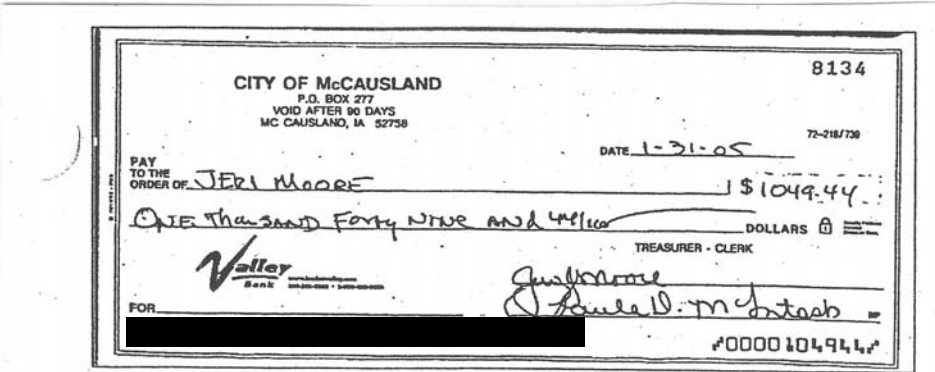
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Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



Carbon Copy

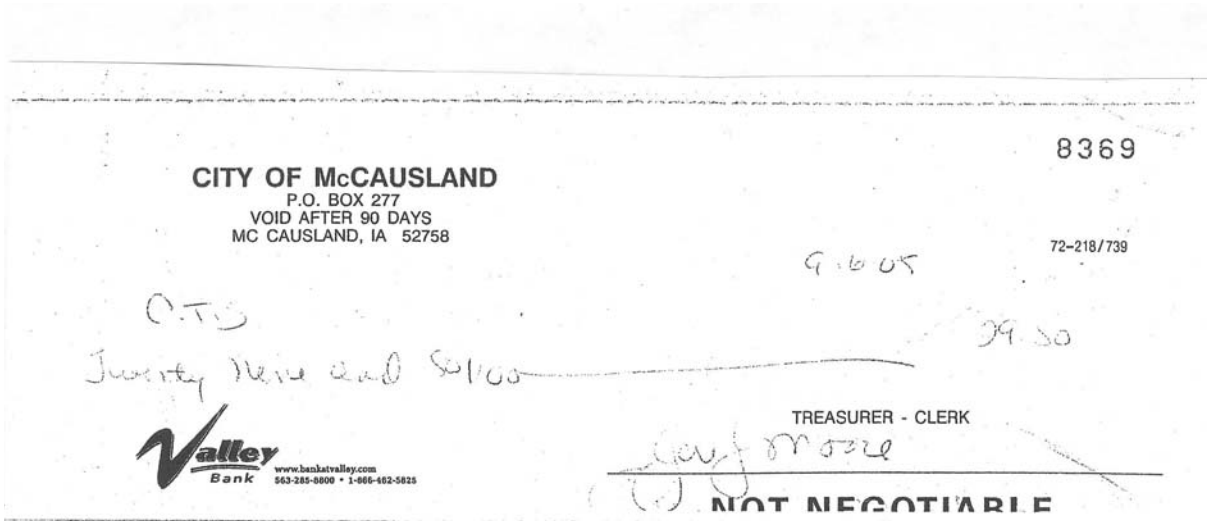


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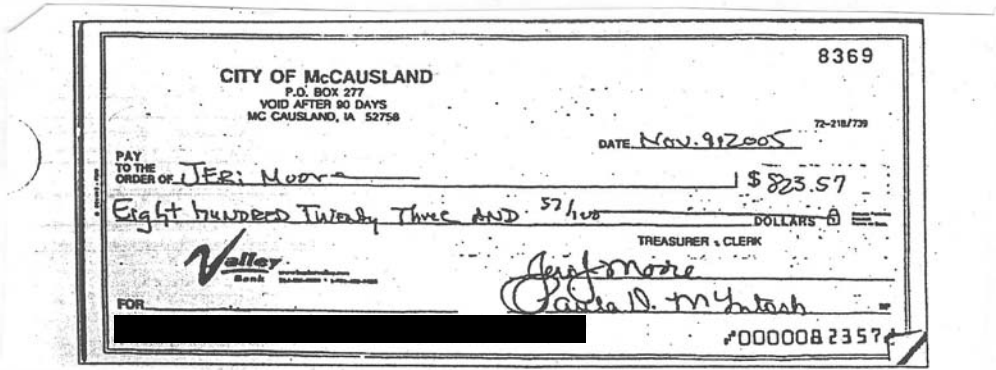


Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



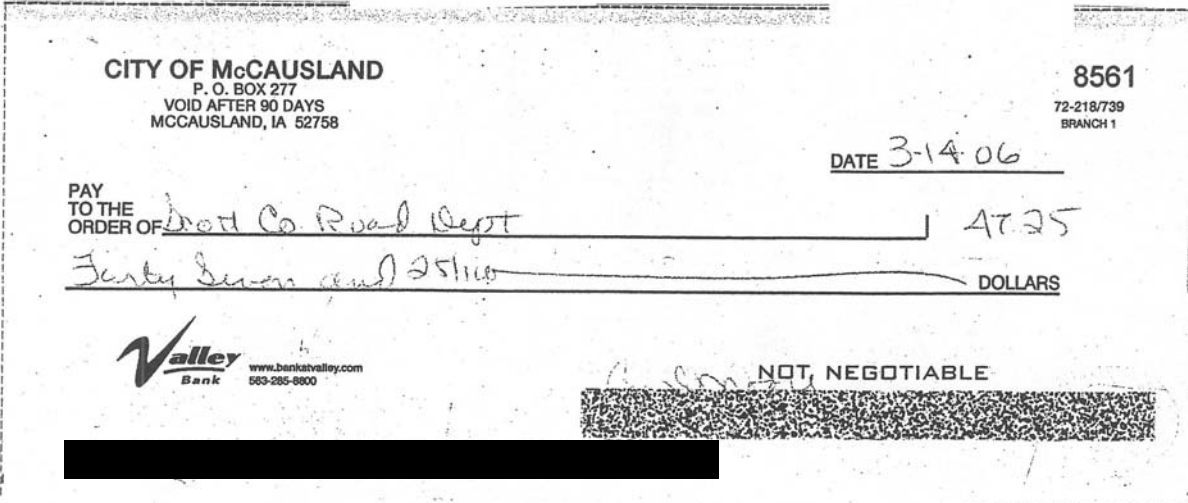
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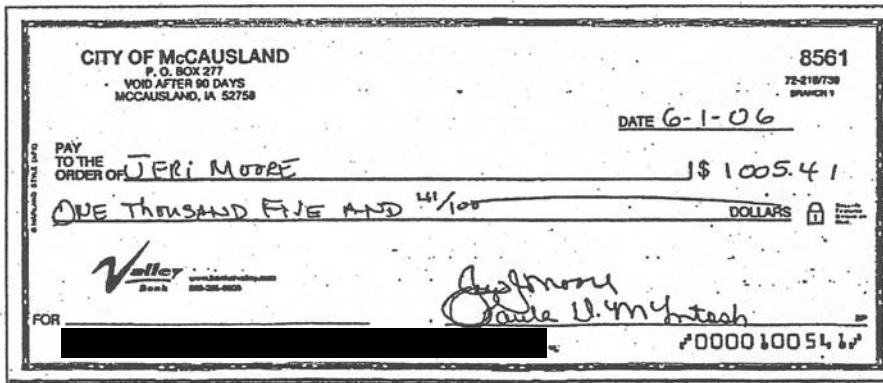
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Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



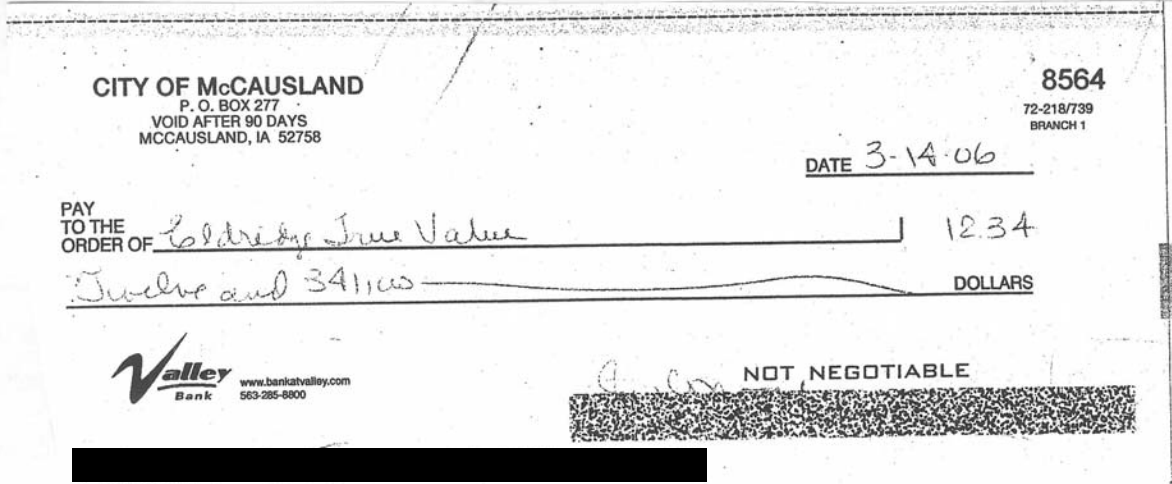
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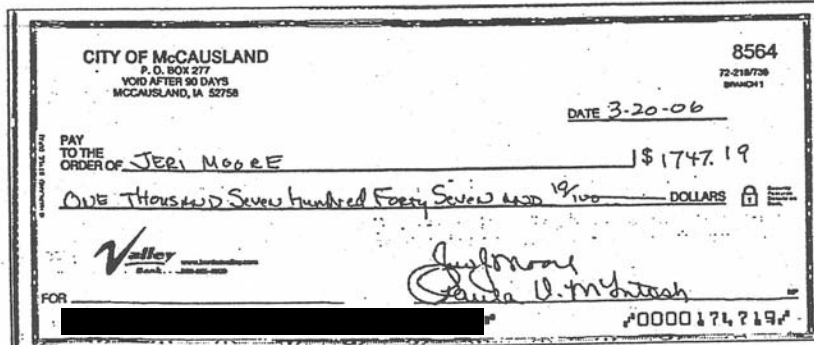
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Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



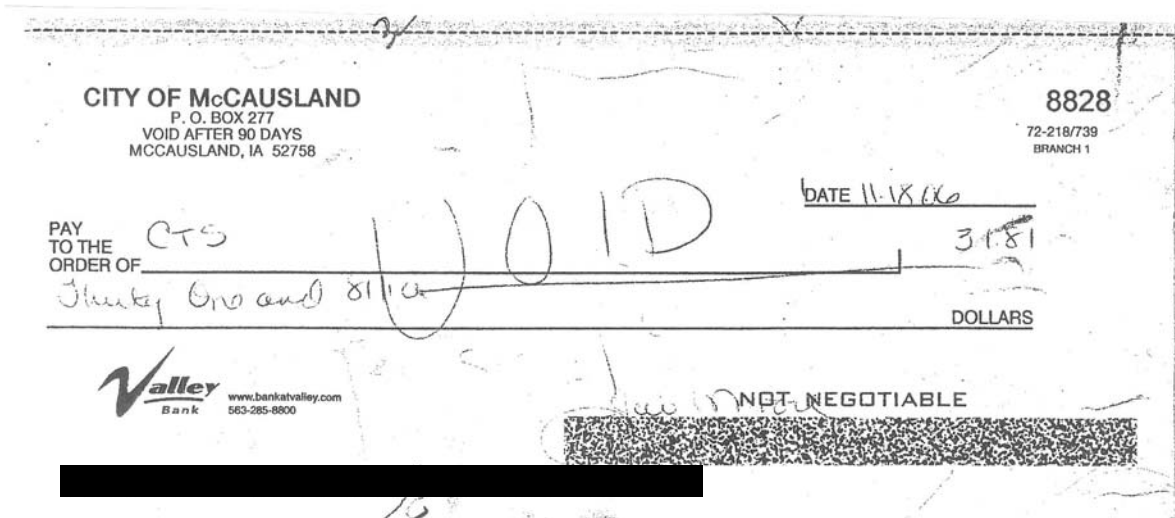
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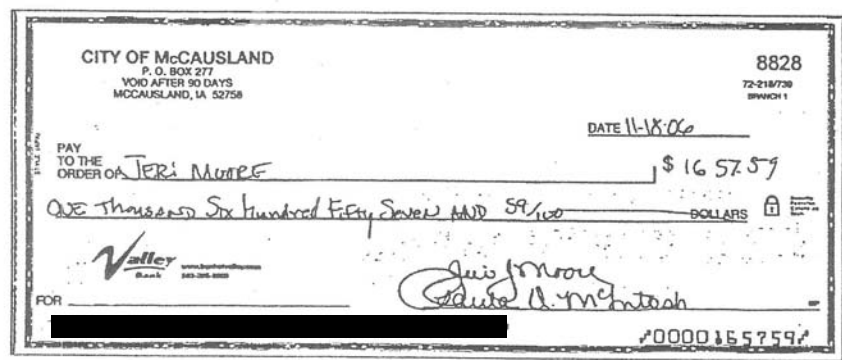
Bank Image

Special Investigation of the  
City of McCausland

Copies of Selected Carbon Copies and Bank Images of the Corresponding  
Actual Checks Issued to Jeri Moore



Carbon Copy



Bank Image

Special Investigation of the  
City of McCausland

Copies of Checks #6429 and #6444

CITY OF McCAUSLAND VOID AFTER 90 DAYS 6429  
P. O. BOX 277  
MC CAUSLAND, IA 52758

PAY TO THE ORDER OF Ben Moore DATE 9-1-00 1040  
One thousand forty and 14/100 \$ 1340.14

VALLEY STATE BANK  
DOLLARS  TREASURER  
CLERK  
0000104014

CITY OF McCAUSLAND VOID AFTER 90 DAYS 6444  
P. O. BOX 277  
MC CAUSLAND, IA 52758

PAY TO THE ORDER OF Ben Moore DATE 9-11-00 300.00  
Three hundred and 00/100 \$ 300.00

VALLEY STATE BANK  
DOLLARS  TREASURER  
CLERK  
0000030000

**Special Investigation of the  
City of McCausland**

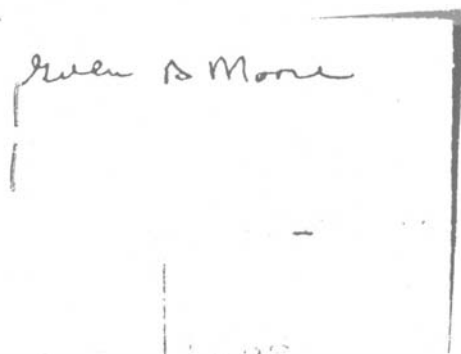
Special Investigation of the  
City of McCausland

Copies of Endorsements on Selected Checks Payable to Galen Moore and Signature Sample



Galen Al Moore

Signature from Mr. Moore's driver's license



Galen Al Moore



GALEN AL MOORE  
DATE 2-21-00  
TANK # 119  
TERMINAL #12163/ELDON

Endorsements on the back of 2 improper City checks  
issued to Mr. Moore

Special Investigation of the  
City of McCausland

Copies of Scott County Secondary Roads Invoices

SCOTT COUNTY ENGINEER'S OFFICE  
518 West Fourth Street  
Davenport, Iowa 52801-1106

(319) 326-8640  
FAX - (319) 326-8257  
E-MAIL - engineer@scottcountyiowa.com  
WEB SITE - www.scottcountyiowa.com



LARRY R. MATTUSCH, P.E.  
County Engineer

JON R. BURGSTRUM, P.E.  
Assistant County Engineer

MARY McCLEARY  
Office Leader

FEBRUARY 05, 2003

CITY OF MCCAUSLAND  
P. O. BOX 277  
MCCAUSLAND, IOWA 52758

DATE	ALL BILLS MUST BE ITEMIZED	AMOUNT
FEB. 04, 2003	2.50 TON (1 SCOOP) OF SALT/SAND ICE CONTROL MATERIAL PURCHASED FROM SCOTT COUNTY SECONDARY ROAD DEPARTMENT 2.50 TON @ \$18.00/TON	
	TOTAL DUE	\$45.00

NOTE: PLEASE MAKE CHECK PAYABLE TO SCOTT COUNTY SECONDARY ROAD  
DEPARTMENT AND MAIL TO THE ABOVE ADDRESS. THANK YOU FOR  
YOUR COOPERATION IN THIS MATTER.

Authorized Invoice



Special Investigation of the  
City of McCausland

Copies of Scott County Secondary Roads Invoices

**SCOTT COUNTY ENGINEER'S OFFICE**

518 West Fourth Street  
Davenport, Iowa 52801-1106

(319) 326-8640  
FAX - (319) 326-8257  
E-MAIL - engineer@scottcountyiowa.com  
WEB SITE - www.scottcountyiowa.com



LARRY R. MATTUSCH, P.E.  
County Engineer

JON R. BURGSTRUM, P.E.  
Assistant County Engineer

MARY McCLEARY  
Office Leader

DECEMBER 17, 2003

CITY OF MCCAUSLAND  
P. O. BOX 277  
MCCAUSLAND, IOWA 52758

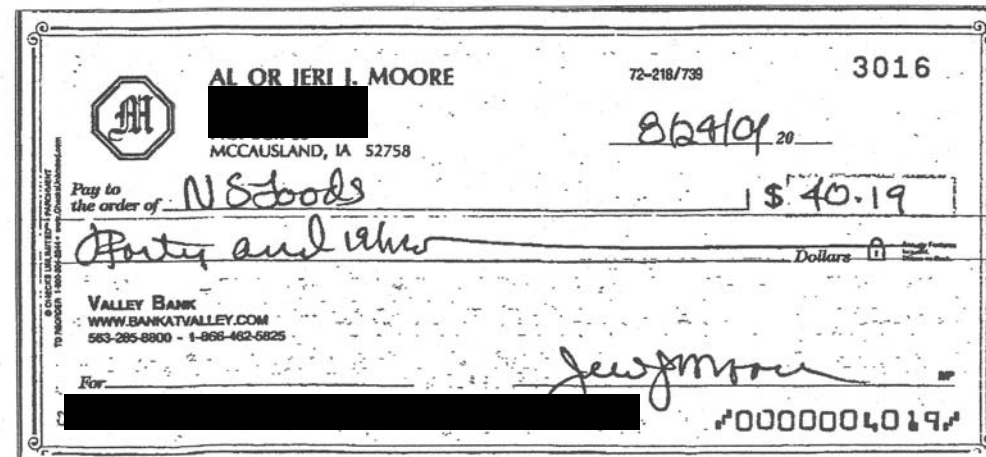
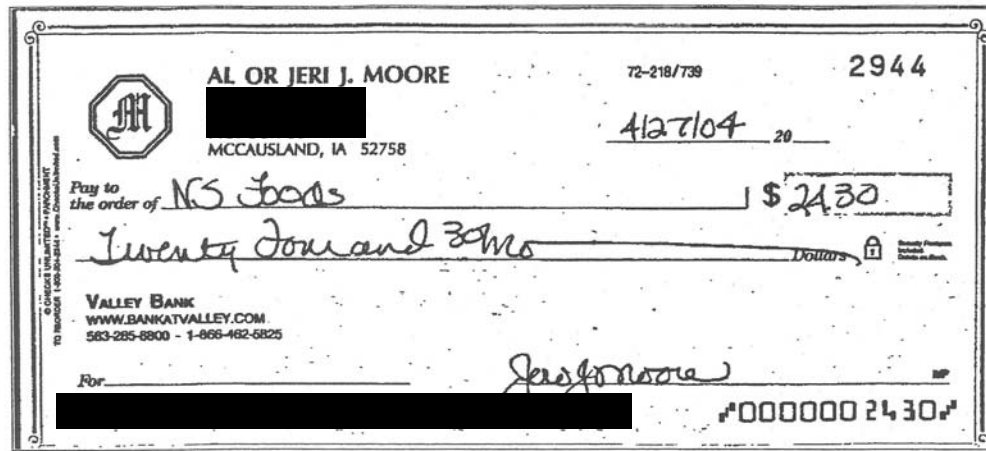
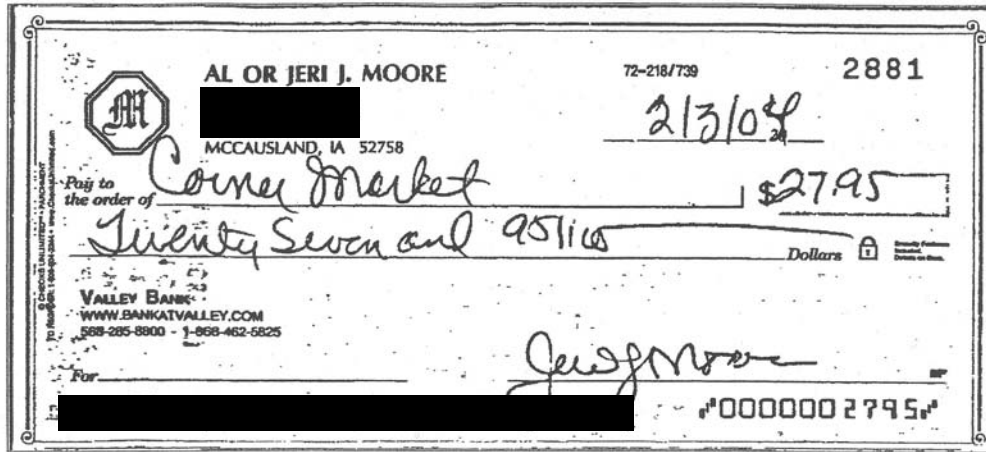
DATE	ALL BILLS MUST BE ITEMIZED	AMOUNT
DEC. 15, 2003	2.50 TON (1 SCOOP) OF SALT/SAND  ICE CONTROL MATERIAL PURCHASED FROM  SCOTT COUNTY SECONDARY ROAD DEPARTMENT  2.50 TON @ \$18.00/TON	<hr style="width: 50px; margin-left: auto; margin-right: 0;"/> TOTAL DUE      \$45.00

NOTE: PLEASE MAKE CHECK PAYABLE TO SCOTT COUNTY SECONDARY ROAD DEPARTMENT AND MAIL TO THE ABOVE ADDRESS. THANK YOU FOR YOUR COOPERATION IN THIS MATTER.

This invoice was not authorized  
by Scott County Secondary  
Roads Department

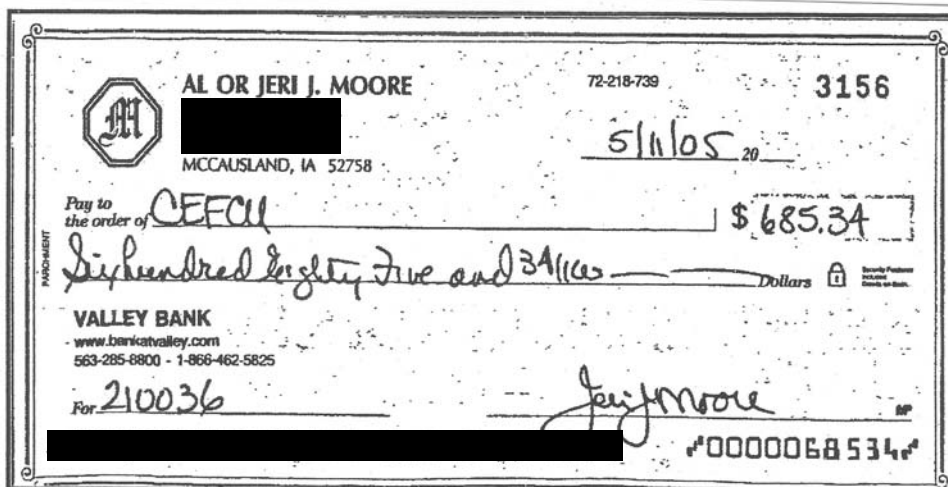
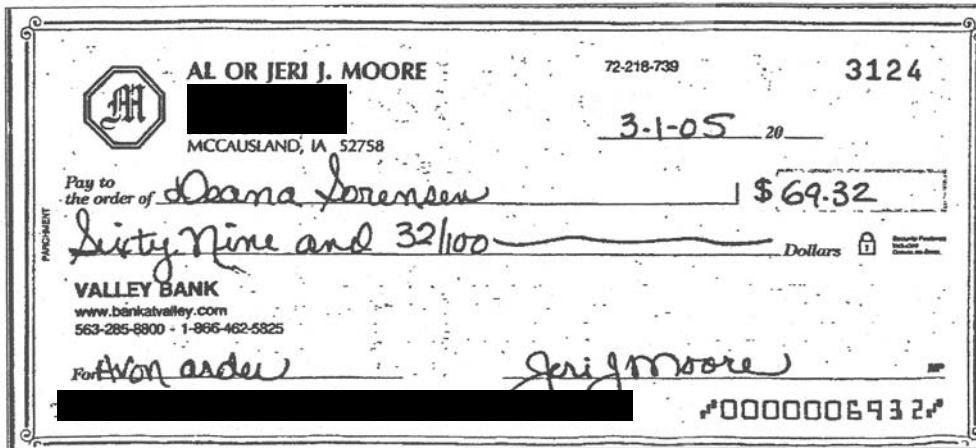
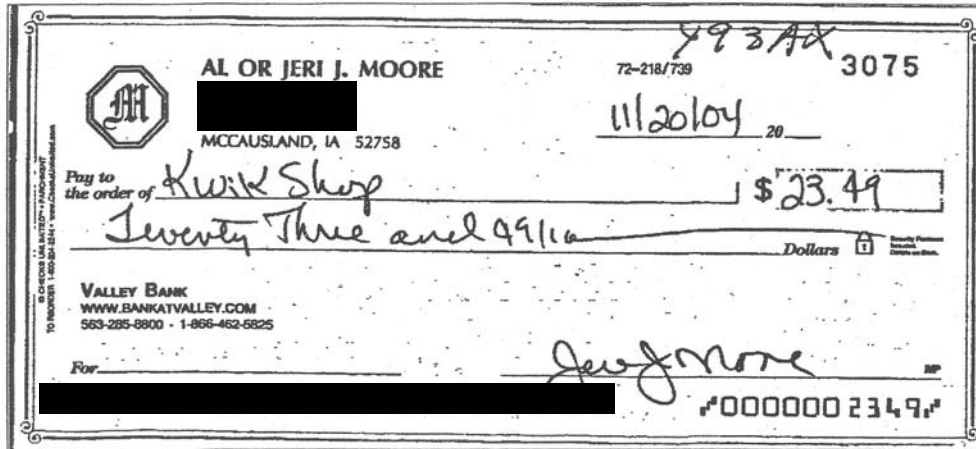
Special Investigation of the  
City of McCausland

Copies of the Bank Images of the Actual Checks Listed by Jeri Moore  
as Payments on the Utility Account for Her Personal Residence



Special Investigation of the  
City of McCausland

Copies of the Bank Images of the Actual Checks Listed by Jeri Moore  
as Payments on the Utility Account for Her Personal Residence



Special Investigation of the  
City of McCausland

Copies of the Bank Images of the Actual Checks Listed by Jeri Moore  
as Payments on the Utility Account for Her Personal Residence

AL OR JERI J. MOORE 72-218-739 3207  
MCCAUSLAND, IA 52758 9-12-05 20  
Pay to the order of CEFCU \$700.00  
*Seven hundred and no/100* Dollars  
VALLEY BANK  
www.bankatvalley.com  
563-285-8800 - 1-866-462-5825  
For acct 603 - \$ 300  
605 3400 *Jeri Moore*  
⑆0000070000⑆

AL OR JERI J. MOORE 72-218-739 3232  
MCCAUSLAND, IA 52758 11/21/05 20  
Pay to the order of Genesis VNA \$25.00  
*Twenty five and no/100* Dollars  
VALLEY BANK  
www.bankatvalley.com  
563-285-8800 - 1-866-462-5825  
For Jeri Moore  
⑆0000002500⑆

AL OR JERI J. MOORE 72-218-739 3269  
MCCAUSLAND, IA 52758 2-15-06 20  
Pay to the order of Lincoln Automotive \$243.68  
*Two hundred forty three and 68/100* Dollars  
VALLEY BANK  
www.bankatvalley.com  
563-285-8800 - 1-866-462-5825  
For Jeri Moore  
⑆0000024368⑆