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NEWS RELEASE

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FOR RELEASE _____ November 19, 2007

Auditor of State David A. Vaudt today released a report on a special investigation of the Fifth and Eighth Judicial Districts Department of Correctional Services (Districts) for the period January 1, 2003 through June 30, 2006. The special investigation was requested by the Fifth Judicial District after a preliminary investigation by District officials identified payments collected by Lance Summers, a probation and parole officer (PPO), which were not properly deposited. Mr. Summers resigned in August 2006 amid allegations of undeposited collections.

Vaudt reported the special investigation identified \$4,194 of undeposited payments collected by Mr. Summers. The collections were composed of supervision fees, application fees and community service hours which were improperly converted to a "fine" paid by an offender. Not all of the undeposited collections were supported by a receipt.

Vaudt also reported Mr. Summers deposited \$3,860 of cash from unidentified sources to his personal bank accounts between December 20, 2004 and May 8, 2006. Additional deposits of approximately \$2,900 were made to Mr. Summers' personal accounts during this period; however, the composition of the deposits between cash and checks could not be determined.

Vaudt reported the sequence of receipts issued by the Districts were not recorded or accounted for in a manner that would allow for identifying receipts which were not subsequently deposited. As a result, additional amounts collected by the former PPO may have been undeposited during the period tested.

In addition, Vaudt reported the former PPO submitted files, receipts, cash and a check to an agent of the Division of Criminal Investigation and officials of the Fifth and Eighth Judicial Districts after he was confronted about undeposited collections identified by District officials.

Vaudt also reported the former PPO admitted he converted community service hours ordered by the Courts to “fines” to be paid by offenders. Such conversions are to be supported by a court order approved by a judge. However, the conversions made by Mr. Summers were not supported by court orders. Because court orders or other appropriate documentation were not available, the only 2 undeposited fines for conversions identified were the ones repaid by Mr. Summers.

The report also includes recommendations to strengthen the controls at the Judicial Districts.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
FIFTH AND EIGHTH JUDICIAL DISTRICTS
DEPARTMENT OF CORRECTIONAL SERVICES

FOR THE PERIOD
JANUARY 1, 2003 THROUGH JUNE 30, 2006**

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Auditor of State's Report

To John Baldwin, Director of the Iowa Department of Corrections,
Sally Kreamer, Director of the Fifth Judicial District, and
Daniel Fell, Director of the Eighth Judicial District:

As a result of alleged improprieties regarding certain collections and at the request of officials from the Department of Corrections (DOC), we conducted a special investigation of the Fifth and Eighth Judicial Districts Department of Correctional Services (Districts). We have applied certain tests and procedures to selected financial transactions of the Districts for the period January 1, 2003 through June 30, 2006. Because not all records were available, we were not able to perform all procedures for the entire period. Based on discussions with District personnel, representatives of the Division of Criminal Investigation (DCI) and a review of relevant information, we performed the following procedures for the periods specified:

- (1) Evaluated the Fifth and Eighth Districts' internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed certain receipt documents submitted to the Fifth Judicial District by offenders which resulted in alleged improprieties.
- (3) Determined the periods during which a former probation and parole officer (PPO) was employed by each of the Districts and confirmed payroll activity for the former PPO.
- (4) Obtained and reviewed the former PPO's personal bank statements for the period January 1, 2005 through June 30, 2006 to determine the source of funds deposited.
- (5) Attempted to gather receipt books used by the former PPO at the Districts.
- (6) Determined the manner in which sentencing information is communicated by the Clerks of Court offices to the District offices.
- (7) Determined if offenders entered in the Iowa Court Information System (ICIS) by the Clerks of Court and meeting certain criteria were properly recorded in the Iowa Corrections Offenders Network (ICON) system by District personnel. We also determined if other records existed for the selected offenders at the District offices. This was done for offenders sentenced during the periods specified for the following counties:
 - Lee County for the period January 1, 2003 through July 30, 2004.
 - Dallas, Guthrie and Madison Counties for the period July 1, 2004 through December 31, 2005.
 - Henry County for the period January 1, 2006 through June 15, 2006.

- (8) With assistance from several counties' Clerks of Court, determined sentencing requirements established by the counties' Courts for certain offenders.
- (9) Attempted to confirm any payments made to the Districts for supervision fees by offenders who were not recorded in ICON but should have been.
- (10) Reviewed DCI interviews and documentation they obtained from the former PPO.

These procedures identified \$4,194 of fees that were not deposited to the Districts' offices. We were unable to determine if additional amounts may have been undeposited during this time period because adequate records were not available for all collections. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** of this report.

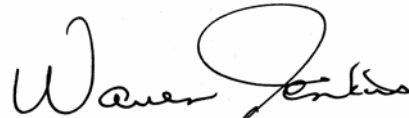
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Fifth or Eighth Judicial Districts, other matters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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Iowa Division of Criminal Investigation, the Department of Corrections and the Fifth and Eighth Judicial Districts during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

November 9, 2007

Fifth and Eighth Judicial Districts
Investigative Summary

Background Information

Each of the State's 8 Judicial Districts are responsible for furnishing or contracting for services necessary to provide a community-based correctional program that meets the needs of the District. As part of this responsibility, each District employs probation and parole officers. Probation and parole officers (PPOs) meet periodically with individuals on probation or parole to ensure their conduct is consistent with the terms and conditions of their release. In accordance with Section 905.14 of the *Code of Iowa*, PPOs are to collect a \$250.00 supervision fee from each offender. While the fee may be collected in its entirety at one time, it is generally collected in a number of small payments made by the offender during meetings with their assigned PPO. Fees collected by the Districts are retained for administrative and program services.

Fees are collected by PPOs or administrative personnel in Judicial District offices or in the field by PPOs. When a fee is received by a PPO, a hand-written 4-part receipt is to be prepared. A copy of the receipt is given to the offender, a copy is placed in the offender's file, a copy stays with the cash, money order or check collected and the last part stays in the receipt book. Offices within the Districts may have several receipt books from which receipts are actively issued. Some PPOs have their own receipt books and some may use several different books. According to officials we spoke with from the Fifth and Eighth Judicial Districts, the number of books in use is not tracked. In addition, the sequence of receipts issued from the receipt books is not monitored. A process is not in place to determine if a receipt is issued out of sequence or if all receipts are submitted to the District office.

Although they are typically paid to the Clerk of Court, periodically an offender may make payment to the PPO for fines, surcharges, attorney's fees and restitution. In this case, the PPO should remit the payment(s) to the Clerk's office.

The receipts issued by PPOs in the Fifth Judicial District are preprinted with the name of the District and the address of the Des Moines Office. The receipts issued by PPOs in the Eighth Judicial District do not include any type of identification. However, the receipts are preprinted with the description "Supervision Fees."

If fees are collected by an administrative staff person at a District office, the collection is recorded directly into the Fee Payment system which produces a two part receipt. The top portion of the receipt is given to the offender and the bottom portion is placed in the offender's file. If an offender mails a payment to a District office, both portions of the receipt printed from the Fee System are placed in the offender's file. The top portion is to be given to the offender during their next visit to the office or during their next meeting with their PPO.

The Fee Payment system also contains information about the offenders' financial obligations to the District and any payments made toward those obligations. While the PPOs can view the financial information in the Fee Payment system, they do not have the ability to add or change the information.

PPOs are also responsible for maintaining a portion of the information contained in the Iowa Corrections Offender Network (ICON) system. ICON is a database containing information about offenders found guilty of a crime by an Iowa court and ordered to be supervised by the Iowa Department of Corrections. Individuals with access to ICON can determine if a specific offender received a prison sentence or was assigned to a community based corrections office for supervision while serving a probation or parole term. PPOs maintain notations regarding offenders for whom they provide supervision, such as an offender's status regarding completion of a treatment program, attendance at required meetings and notations from supervision meetings.

Lance Summers began employment as a PPO with the Eighth Judicial District in May 2002. Over the next several years, Mr. Summers was employed by the Department of Corrections at various offices within the Fifth and Eighth Judicial Districts. His employment locations are summarized below.

- 05/20/02 – 07/29/04: Eighth Judicial District
- 07/30/04 – circa 09/15/05: Adel office of the Fifth Judicial District
- circa 09/15/05 – 12/30/05: Des Moines office of the Fifth Judicial District
- 12/31/05 – 08/04/06: Eighth Judicial District

Shortly after Mr. Summers returned to the Eighth Judicial District, officials from the Fifth Judicial District became aware of 3 incidents in which it appeared Mr. Summers had collected payments from offenders, but the collections had not been properly deposited. As a result of irregularities identified with the collection of payments from the 3 offenders, Mr. Summers was placed on paid suspension at the end of May 2006. He subsequently resigned on August 4, 2006.

The Department of Corrections requested the Office of Auditor of State to perform an investigation of the alleged misappropriation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report.

Detailed Findings

As a result of these procedures, \$4,194 of undeposited fees paid by offenders to former PPO Lance Summers during the period January 1, 2003 through June 30, 2006 were identified. Of this amount, Mr. Summers initially repaid a total of \$1,210 to the Fifth Judicial District. He subsequently submitted an additional \$1,124 to a DCI agent on June 30, 2006 and \$1,530 to Eighth Judicial District officials with his resignation. We were unable to determine if additional amounts may have been undeposited during this time period because adequate records were not available for all collections. A detailed explanation of our findings follows.

Undeposited Collections Identified by the Fifth Judicial District – As previously stated, after Mr. Summers left his position in the Fifth Judicial District, officials became aware of 3 incidents in which it appeared Mr. Summers had collected payments from offenders, but the collections had not been properly deposited. The first incident involved an offender for whom a warrant had been issued in late 2005 for failure to pay court costs. "Offender A" was able to provide 2 receipts to District officials documenting she paid the \$250 supervision fee and a \$595 fine for converted community service hours. The receipts show the payments were made in cash in February and April of 2005, respectively. Copies of the receipts are included in **Appendix 1**.

As illustrated by the **Appendix**, the receipts document Mr. Summers received the amounts paid by the offender. However, the payments could not be located within the District's records. Accounts had not been established on ICON and in the Fee Payment system for Offender A by District personnel. In addition, a case file for the offender could not be located in the office.

Officials from the Fifth Judicial District contacted Mr. Summers to determine why the collections were not properly recorded. In response to the inquiry, Mr. Summers sent a letter to Fifth Judicial District officials along with a \$250 check and a \$595 check drawn on his personal account. A copy of the letter is included in **Appendix 2**. As illustrated by the **Appendix**, Mr. Summers submitted payments to the District for the undeposited collections because he was "accepting responsibility for the missing money since I'm the one who apparently receipted the money in from the Offender." The checks drawn on Mr. Summers' personal account were redeemed in late March 2006 by the District.

In May 2006, officials from the Fifth Judicial District identified 2 additional instances in which payments made by offenders had not been properly deposited. In early May, an offender who had previously reported to Mr. Summers for supervision met with another PPO within the Fifth Judicial District for a new supervision order. After reviewing Offender B's information in the Fee Payment system, the PPO informed the offender he owed supervision fees for the period he had reported to Mr. Summers. Offender B subsequently provided a receipt documenting he had paid \$100 to Mr. Summers on October 16, 2005. A copy of the receipt is included in **Appendix 3**.

On May 12, 2006, an employee in the Des Moines office of the Fifth Judicial District received an e-mail from Mr. Summers stating he had sent a money order to her. He also stated the money order was for Offender B and requested the employee "add it to [Offender B's] supervision fee." In the e-mail, Mr. Summers stated Offender B already had a receipt for the payment and a receipt was in the offender's file. A copy of the e-mail is included in **Appendix 4**.

Appendix 4 also includes a copy of the \$365.00 money order, the note included with the money order and the preprinted self-addressed return envelope in which they were mailed to the Fifth Judicial District. As illustrated by the **Appendix**, the envelope was mailed from the Quad Cities. Also as illustrated by the **Appendix**, both the money order and the note state the payment was for Offender B's supervision fee and identified the offender's ICON number. Like the e-mail, the note included with the money order states Offender B already has a copy of the receipt so it is not necessary to provide another to him.

After meeting with his new PPO, a third offender reported in late May 2006 his supervision fees had been paid even though the obligation was shown as unsatisfied in the Fee Payment system. Offender C provided a copy of Mr. Summers' business card and 2 receipts documenting a total of \$250.00 had been paid in October 2005. Each of the receipts contained Mr. Summers' initials. Copies of the business card and the receipts are included in **Appendix 5**. As illustrated by the **Appendix**, receipt number 27214 for \$150 states the payment was for "sp fee", or supervision fee. Also, receipt number 27213 for \$100 states the payment was for "fee to State of IA Tres", or Treasurer. The payment appears to be the application fee for an Interstate Compact, an agreement with another jurisdiction which transfers responsibility for supervision.

The payments made by Offenders A, B and C but not properly deposited by Mr. Summers have been included in **Exhibit A**.

Offenders A, B and C were assigned to the Adel office of the District. When an offender is ordered by the Dallas County Court to report to the Department of Corrections for supervision, staff from the Clerk of Court's office place a copy of the court order in a box on the counter in the Clerk of Court's office and record the supervision order in the Iowa Court Information System (ICIS), an electronic database used by the Clerks of Court.

According to personnel we spoke with from the Fifth Judicial District's Adel office, someone from the office periodically picks up the orders from the Clerk's office and transports them to the District's Adel office. The offenders' information is entered into the ICON system by District personnel from the orders. In addition, a paper case file is established and an account is set up in the Fee Payment system for each offender.

Each offender is to contact the District office within a specified period of time to arrange a meeting with a PPO. If contact is not made within the specified time, a warrant for the offender's arrest may be issued. Because the Clerk's office does not actively monitor individuals placed under the Department's supervision, the Clerk's office would only know an offender did not meet the requirements of their probation if an arrest warrant is issued.

According to individuals we spoke with in the Clerk's Office and at the District, there is no interaction between the ICIS system maintained by the Clerks of Court and the Department's ICON system. No one periodically determines if all offenders in ICIS who have an order for supervision to be provided by the Department of Corrections are subsequently included in ICON.

In addition to Mr. Summers, an administrative staff person and other PPOs worked in the Adel office. According to District personnel we spoke with, the administrative staff person assigned to the Adel office was frequently not at work during the period of our review. When the administrative staff person was not in the office, any PPO working in the office could receive payments from any offenders who came to the office, including offenders assigned to the PPO and offenders assigned to other PPOs. Collections could also be received from offenders who had not previously reported to the District and had not yet been assigned to a PPO.

As stated previously, the PPOs are to prepare manual receipts when they collect fees and fees collected by administrative personnel in the District offices are recorded directly into the Fee Payment system, which produces a 2-part receipt. The PPOs have access to the Fee Payment system that allows them to view the obligation and payment information recorded, but they are not able to enter or change the information recorded.

Any personnel in the office would have the opportunity to receive partial payment of fee obligations from offenders and not prepare a receipt. Alternatively, the individual collecting the payment could also prepare a manual receipt for a partial payment of an obligation, give a copy of the receipt to the offender, destroy 2 of the remaining 3 copies and mark the copy left in the book as "Void." Because not all receipt books used in the office were accounted for and no one ensured the sequence of receipts was complete, timely identification of the undeposited collection would not occur. In addition, a specific book of receipts could have been used by the PPO if they intended to not deposit the payments collected.

The individual collecting the payment could also tell the offender the requirements of their supervision had been met and it was not necessary for them to return again to the office. If the offender does not have to return to the office again, there will be no opportunity for the offender to tell another employee the required fees had been paid. In addition, the chances of a District employee discovering a paper file and accounts had not been established for the offender on ICON and the Fee Payment systems would be greatly decreased. These conditions are consistent with the events described by the offender initially identified by the Fifth Judicial District. **Appendix 6** includes a statement provided by the offender. As illustrated by the **Appendix**, the offender stated Mr. Summers told her she had completed all the requirements of her supervision after she paid him her supervision fee and a fee for converted community service hours. As previously stated, a paper file could not be located for the offender and accounts had not been established on ICON and in the Fee Payment system.

Because the receipts recovered from the offenders in each of the 3 incidents identified by Fifth Judicial District officials contained Lance Summers' initials as the individual receiving the payments, we attempted to identify all receipt books used by Mr. Summers or available for his use in the Adel office. However, as previously stated, the receipt books and sequence of receipts issued were not accounted for. As a result, we were unable to determine a complete population of receipts available for Mr. Summers' use. Also, personnel at the District were unable to determine which receipt books were used by Mr. Summers. As a result, we were unable to identify a complete population of receipts which were prepared by Mr. Summers.

We also attempted to identify all offenders with whom Mr. Summers may have met and collected payments. However, according to officials of the Fifth Judicial District, Mr. Summers may have

collected payments from offenders not assigned to his supervision. As a result, we were unable to obtain a list of all offenders from whom Mr. Summers may have received collections.

Because we were unable to identify complete populations of documents from which to base our testing, it was necessary to develop alternative testing procedures. Because Mr. Summers supervised offenders in Dallas, Guthrie and Madison counties and based on discussions with District officials and personnel from the Clerks of Court, we determined a risk of undeposited collections existed for offenders who were ordered by the courts in Dallas, Guthrie or Madison Counties to report to the Department for supervision, but for whom an account had not been established in ICON. To determine if this occurred on more than the occasion previously identified by the officials of the Fifth Judicial District, we, with the assistance of Department of Corrections' personnel, compared offenders recorded with a supervision order in ICIS (originating from the courts in Dallas, Guthrie or Madison Counties) to the offenders recorded in ICON. For the offenders recorded in ICIS but not ICON, we reviewed the appropriate judgment order to determine if the offender was assigned to supervision by the Fifth Judicial District or if the supervision was to be provided directly by the Court.

As a result of these procedures, we identified 10 offenders who were ordered by the Court to report to the Fifth Judicial District for supervision services but were not recorded in ICON or the Fee Payment systems. The offenders identified included Offender A. Payments made by Offender A were identified as undeposited by Fifth Judicial District officials in February 2006. After the payments were identified, District officials properly established an account on the ICON and Fee Payment systems for Offender A and created a paper file for her.

Excluding Offender A, 7 of the 9 offenders identified during our testing were ordered to receive supervision services from the Fifth Judicial District by the Dallas County Court and 2 were ordered by the Guthrie County Court. In addition, we determined a paper file could not be found in the District office for any of the offenders identified. We confirmed with District personnel the 9 offenders should have been recorded in the ICON and Fee Payment systems and paper files should have been located in the District office for them. The 9 offenders are listed in **Table 1**.

An agent of the Division of Criminal Investigation (DCI) contacted 2 of the 9 offenders identified to determine if they had paid all or a portion of their required supervision fees. During the interview with the DCI agent, Offender F reported he had met with a PPO from the Adel office, paid the PPO the \$250 supervision fee in cash and had received a receipt. A copy of the receipt provided to the DCI agent has been included in **Appendix 7**. As illustrated by the **Appendix**, the receipt dated February 8, 2005 included Mr. Summers' initials as the preparer. Offender F also reported the PPO did not convert community service to a fee. A DCI agent also spoke with Offender D who reported she had never had a PPO and did not pay a supervision fee.

We sent certified letters to the 7 remaining offenders informing them we were conducting a review of payments made to PPOs. The letter also requested the offenders provide us with a copy of any receipt received from a PPO or other staff member from a Judicial District Office for any payments made since July 1, 2003. We received responses to the letters from 3 of the offenders. Each of the 3 responses said a payment had not been made for supervision fees and 2 offenders replied they had not met with a PPO. The remaining 4 letters were returned to our office because they were unclaimed or because the offender reportedly no longer lived at the address to which the letter was sent.

Table 1

Offender	County	Disposition Date per ICIS	Response Received
D	Dallas	07/08/04	Spoke with DCI and reported no payments made
E	Guthrie	01/25/05	Reported no payments made
F	Dallas	02/03/05	Spoke with DCI and provided receipt for payment
G	Guthrie	03/07/05	Reported no payments made
H	Dallas	05/05/05	Reported no payments made
I	Dallas	06/16/05	No response received
J	Dallas	06/16/05	No response received
K	Dallas	07/28/05	No response received
L	Dallas	08/26/05	No response received

We also compared offenders recorded in ICIS and ICON and reviewed judgment orders for offenders receiving sentences in Henry, Lee and Wapello Counties in the Eighth Judicial District. According to District officials we spoke with, Mr. Summers supervised offenders in each of these counties. As a result of those procedures, we did not identify any offenders who were ordered to report to the Eighth Judicial District for supervision services but were not recorded in the ICON and Fee Payment system.

Additional Undeposited Collections – While we were obtaining information from the Districts and the Clerks of Court and comparing information between ICIS and ICON, a DCI agent met with Mr. Summers on several occasions. During an interview held on June 21, 2006, Mr. Summers told the DCI agent he was aware of a few cases where money had been lost for the offenders reporting to him for supervision. He also stated he was willing to repay any money missing in these cases.

During an interview held with the DCI agent on June 30, 2006, Mr. Summers submitted \$1,124 in cash and a check along with 3 related receipts issued from the Fifth Judicial District's receipt books. The receipts and payments are listed in **Table 2** and copies of the receipts are included in **Appendix 8**. During the interview, Mr. Summers stated he found the cash, check and receipts in his home. However, during an interview with Mr. Summers' wife on November 29, 2006, Mrs. Summers told the DCI agent she had not observed any District records in their home.

Table 2

Offender	District Assigned To	Receipt Date	Receipt Number	Amount
I	Fifth	<i>Unknown</i>	Issued on plain paper	\$ 250.00
J	Fifth	-	<i>Not recovered</i>	100.00 ^
O	Fifth	08/12/05	22664	220.00
L	Fifth	09/22/05	27205	404.00
C	Fifth	10/10/05	27214	150.00
Total				\$ 1,124.00

^ - Repayment was a check drawn on the offender's bank account and made payable to the Treasure(r) of the State of Iowa.

As illustrated by the **Table**, Mr. Summers submitted collections received from 5 offenders which he did not properly deposit while he worked at the Fifth Judicial District. Of the 5 offenders listed

in **Table 2**, Offenders I, J and L were also identified by our testing and are included in **Table 1**. Offender C was not identified by our testing because an account had been established for him on ICON.

On August 4, 2006, Mr. Summers met with a supervisor from the Eighth Judicial District. During the meeting, Mr. Summers submitted his resignation and \$1,530 in cash. A copy of Mr. Summers' resignation letter is included in **Appendix 9**.

According to the supervisor, Mr. Summers stated the cash was for fees he collected from offenders in the Eighth Judicial District. According to the supervisor, Mr. Summers also stated he wanted it to be clear he had not "misplaced" any collections since he had returned to the Eighth Judicial District in January 2006. He stated all the money he submitted to the supervisor on August 4, 2006 came from offenders he supervised in Lee County when he worked there as the Intensive Supervision Officer before transferring to the Fifth Judicial District. According to Eighth Judicial District officials, Mr. Summers was the Intensive Supervision Officer for Lee and Henry counties from May 20, 2002 through July 29, 2004, when he transferred to the Fifth Judicial District. The offenders and the undeposited collections submitted by Mr. Summers are included in **Exhibit A**.

As stated previously, our testing performed for offenders ordered to supervision by the courts in Lee and Henry counties did not identify any offenders who were not recorded in ICON and the Fee Payment system for the periods January 1, 2003 through July 30, 2004 and January 1, 2006 through June 15, 2006, respectively. Based on our testing, it appears the offenders from whom Mr. Summers collected payments but did not properly deposit the collections were properly recorded in ICON.

Also as stated previously, we were unable to determine if additional amounts may have been undeposited during the time periods we tested because adequate records were not available for all collections. Because the personnel in the Districts did not record or track which receipt books were used by Mr. Summers or other District personnel, we are unable to sequentially account for all receipts issued to ensure the collections were properly deposited. It is also possible Mr. Summers received payments which he never recorded on a receipt, as illustrated by **Table 2**.

The offenders listed in **Table 1** are the offenders who were ordered to report to the Fifth Judicial District for supervision services but who are not recorded in ICON. While they were at risk for having paid fees that were not properly recorded by District personnel, they are not the only offenders who may have made payments that were not properly recorded. It is also possible the offenders listed in **Table 1** made payments to the PPO they reported to for supervision services, but the offender chose not to share the information as we requested.

In addition, we have no assurance **Table 2** lists all the undeposited collections received by Mr. Summers. The **Table** only lists the collections for which he subsequently made a repayment to the Eighth Judicial District.

Conversion of Community Service Hours – As stated previously, Offender A provided the receipts shown in **Appendix 1** to Fifth Judicial District officials. The receipts were for payments the offender made to Mr. Summers which were not properly deposited. As illustrated by the **Appendix**, Mr. Summers recorded "Fee-Fine" on the receipt for the \$595. However, as illustrated by **Appendix 6**, Offender A has provided a statement the \$595 was paid to Mr. Summers in lieu of performing 100 hours of community service.

We spoke with the Dallas County Attorney to obtain an understanding of how community service hours could be converted to a "fine" or payment. According to the County Attorney, for older cases it is possible community service hours ordered by the court could have been "converted" to a charitable donation. However, the Chief Judge in the District had significantly restricted that process approximately a year prior to our review. The County Attorney also stated if the community service obligation had been converted, the conversion would be required to have a corresponding court order signed by a judge. Also, the conversion should be available on ICIS. The County Attorney searched ICIS for a court order converting Offender A's 100 hours of

community service (ordered by the court on January 13, 2005) to a charitable donation. He reported there was no court order making the conversion.

During Mr. Summers' interview with the DCI agent on June 30, 2006, he stated he converted community service hours to a fine without a judge's approval or signature. He stated he determined the amount of the fine by multiplying the number of community service hours ordered by \$5.15. As illustrated by **Exhibit A**, Mr. Summers repaid \$404 for fees collected from Offender L. According to the Order Deferring Judgment found in the offender's paper file submitted to the DCI agent by Mr. Summers, Offender L was ordered to perform 30 hours of community service at the rate of \$5.15 per hour in addition to probation under supervision of the Fifth Judicial District. The \$404 repaid by Mr. Summers is composed of \$250 for supervision fees and \$154 for 30 hours of community service converted to a fine at the rate of \$5.15 per hour.

Because Mr. Summers converted community service hours without a judge's approval and a court order, we are unable to determine how many conversions Mr. Summers may have made. As a result, we are unable to determine what amount, if any, of related "fines" Mr. Summers' collected but did not properly deposit.

Repayments Made by Mr. Summers – As stated previously, Mr. Summers submitted files, receipts, cash and a check to a DCI agent and officials of the Fifth and Eighth Judicial Districts. The items submitted by Mr. Summers were related to undeposited collections he previously received from certain offenders. Each of the repayments has been listed in **Exhibit A**, along with a summary of the related receipt information if a receipt was recovered. The repayments made by Mr. Summers have also been summarized in **Table 3**.

Table 3

Offender	Receipt Date	Receipt Number	Description	Repayment Amount	
Mailed to the Fifth Judicial District:					
A	02/08/05	22811	Check*	\$ 250	
A	04/12/05	22557	Check*	595	
B	10/16/05	27296	Money Order#	365	\$ 1,210
Submitted to DCI Agent on June 30, 2006:					
C	10/10/05	27214	Cash	150	
L	09/22/05	27205	Cash	404	
O	08/12/05	22664	Cash	220	
I	-	<i>Not recovered</i>	Cash	250	
J	-	<i>Not recovered</i>	Check^	100	1,124
Submitted to Eighth Judicial District officials on August 4, 2006:					
P	-	<i>Not recovered</i>	Cash	165	
Q	-	<i>Not recovered</i>	Cash	280	
R	-	<i>Not recovered</i>	Cash	500	
S	-	<i>Not recovered</i>	Cash	165	
T	-	<i>Not recovered</i>	Cash	250	
U	-	<i>Not recovered</i>	Cash	150	
<i>Unspecified</i>	-	-	-	20	1,530
Total					<u>\$ 3,864</u>

* - Checks were drawn on Mr. Summers' personal checking account.

- Purchased by Mr. Summers.

^ - Check written by the offender to the Treasure(r) State of Iowa.

As illustrated by the **Table**, repayments made by Mr. Summers directly to the Fifth Judicial District were made with 2 checks drawn on his personal checking account and a money order he purchased. Also, as illustrated by the **Table**, \$1,024 of the \$1,124 submitted to the DCI agent by Mr. Summers during an interview on June 30, 2006 was paid with cash. The remaining \$100 was a check written by Offender J to the Treasure(r) of the State of Iowa. The check was payment of an application fee for an Interstate Compact which would have transferred the offender's supervision to Texas, his state of residence. In addition to the cash and check submitted to the DCI agent, Mr. Summers also provided files removed from the Fifth Judicial District by Mr. Summers for 2 additional offenders. Based on the documents provided by Mr. Summers, we are unable to determine if Mr. Summers collected any fees from these offenders that were not properly deposited.

During the June 30, 2006 interview, Mr. Summers told the DCI agent the files and undeposited collections he returned had been at his home and he had nothing more at his home which belonged to the District. He also told the agent he issued receipts for collections from offenders unless he didn't have a receipt with him. Mr. Summers told the DCI agent he didn't take a receipt book with him at times and on those occasions he would write on a piece of paper.

Table 3 also illustrates all of the \$1,530 submitted to Eighth Judicial District officials on August 4, 2006 was repaid in cash. According to District officials, the cash was submitted by Mr. Summers in 5 bundles. Individual bundles were submitted for Offenders P, Q, R and S. The remaining bundle was marked as containing \$250 for Offender T and \$150 for Offender U. However, the bundle contained \$420 instead of \$400. The excess \$20 has been included in **Table 3** and **Exhibit A** for an unspecified offender.

According to Eighth Judicial District officials, Mr. Summers stated he had shredded the receipts for the undeposited fees he submitted on August 4, 2006. He also stated he recorded the amounts he collected and who he collected it from before shredding the receipts. He explained he intended to try to "slip the money back into the Eighth Judicial District unnoticed but could not figure out how to do that." He did not want to use the original receipts because they had the collection dates on them and he didn't want anyone to know how long ago the fees had been collected.

By reviewing Mr. Summers' personal bank statements, we determined he withdrew \$1,500 cash from his accounts on June 21, 2006, \$1,500 cash on June 28, 2006 and \$500 cash on June 30, 2006. During his meeting with Eighth Judicial District officials on August 4, 2006, Mr. Summers stated he had cash with him when he initially met with the DCI agent on June 21, 2006. According to Eighth Judicial District officials, Mr. Summers stated he "was just too scared to tell" the agent he had it with him.

During the November 20, 2006 interview with the DCI agent, Mr. Summers initially stated the cash he submitted to the agent on June 30, 2006 came from a box in his basement. This is consistent with his statements to the agent on June 30, 2006. However, after discussing what the agent knew about the activity in his bank account, Mr. Summers agreed with the agent that he withdrew the cash from his personal bank account prior to the meeting. He also acknowledged he took money from his account to make up for whatever money might have been missing from the box in his basement.

Cash Deposits to Mr. Summers' Personal Bank Account – During Mr. Summers' June 30, 2006 interview with a DCI agent, Mr. Summers stated cash deposits would not be found in his bank accounts. The Dallas County Attorney's Office subpoenaed copies of Mr. Summers' personal bank account statements. We reviewed the statements and identified a number of cash deposits. While we were able to determine some of the cash deposits were from Mr. Summers' family members, we were unable to determine the source of all the cash deposits. **Table 4** summarizes the cash deposits to Mr. Summers' personal bank accounts for which we were unable to determine the

source of the cash. As illustrated by the **Table**, \$4,190.00 of cash deposits from unidentified sources were made to Mr. Summers' account at U.S. Bank between December 20, 2004 and May 8, 2006.

Additional deposits of \$1,665.24 and \$1,256.00 were deposited to Mr. Summers' U.S. Bank and Danville State Savings Bank accounts, respectively, between December 20, 2004 and May 8, 2006. However, we were unable to determine if the deposits were composed of cash, checks or a combination of cash and checks.

Table 4

Date of Deposit	U. S. Bank		Danville State Savings Bank
	Cash Deposited	Deposits from Unknown Sources	Deposits from Unknown Sources
12/20/04	\$ -	200.00	-
12/21/04	-	150.00	-
12/30/04	-	1,250.00	-
01/18/05		65.24	-
01/25/05	370.00	-	-
04/12/05	500.00	-	-
04/27/05	120.00	-	-
05/27/05	-	-	1,000.00
06/06/05	-	-	256.00
09/09/05	400.00	-	-
04/20/06	1,000.00	-	-
05/08/06	1,800.00	-	-
	\$ 4,190.00	1,665.24	1,256.00

In addition to the deposits illustrated in **Table 4**, 5 cash deposits totaling \$3,860.00 were made to Mr. Summers' personal U.S. Bank account between June 7, 2006 and July 3, 2006. Also, a \$100.00 deposit was made to the account on June 30, 2006. However, we were unable to determine if the deposit was composed of cash, checks or a combination of cash and checks. The 6 deposits were made after Mr. Summers was placed on leave. We were unable to determine the source of the deposits.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Fifth and Eighth Judicial Districts to perform bank reconciliation functions and process receipts. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Fifth and Eighth Judicial Districts' internal controls.

- A. Offenders Not Recorded in ICON – There is no interaction between the ICIS system maintained by the Clerks of Court and the Department of Corrections' ICON system. No one periodically determines if all offenders in ICIS who have an order for supervision to be provided by the Department are subsequently included in ICON. We identified 10 offenders in Dallas and Guthrie Counties who were ordered to report to the Department for supervision services but were not entered in ICON.

Recommendation – The Department should develop procedures to ensure offenders in ICIS who have an order for supervision to be provided by the Department are subsequently entered in ICON in a timely manner. Oversight of ensuring all offenders are properly entered in ICON should be performed by someone who is not responsible for subsequently collecting fees from the offenders.

- B. Deposit of Collections Made in the Eighth Judicial District – Payments collected by PPOs in the Eighth Judicial District are transported to the District office in Fairfield. Some collections may be transported to a smaller office within the District before they are transported to the Fairfield office. Once in the Fairfield office, the collections are not deposited in a timely manner.

Recommendation – When feasible, collections should be deposited at a local bank rather than held for transportation to another office within the District. Also, District officials should implement procedures to ensure all collections are deposited in a timely manner.

- C. Receipts Issued in the Fifth and Eighth Judicial Districts – The sequence of receipt books used in the Fifth and Eighth Judicial Districts are not recorded. In addition, the individuals reconciling the collections deposited to receipts do not ensure the sequence of the receipts is complete. As a result, any collections for which a receipt was issued but not properly deposited may not be identified in a timely manner.

Recommendation – District officials should implement procedures to ensure all receipt books and receipts issued to offenders are properly accounted for. In addition, District staff should evaluate the timeliness of the receipts, the frequency of the PPOs' collections and the chronological order of the receipts. Any discrepancies or irregularities should be investigated in a timely manner.

- D. Removal of Files from District Offices – Mr. Summers submitted paper files he removed from the Fifth Judicial District to a DCI agent. While files may be temporarily taken from the office for a meeting with an offender, according to the Director of the Fifth Judicial District, files should not be removed from the office for other purposes unless permission is given by a supervisor.

Recommendation – District officials should implement procedures to ensure files are taken from District offices only for authorized purposes. In addition, files taken from the office should be recorded in a "check-out log". The file should be returned to the

District office as soon as possible and checked back in. Someone independent of checking files in and out should periodically review the log to ensure all files are properly accounted for and removed for only authorized purposes.

District officials should also establish “exit” procedures for employees leaving the District’s employment. Exit procedures should include ensuring all files are in the District’s custody.

Exhibits

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Summary of Findings
For the period January 1, 2003 through June 30, 2006

							Per
Offender	Amount Undeposited	District Assigned to	Recorded on ICON	Paper File found at District Office	Date of Receipt	Manual Receipt Number	
Originally identified by District officials:							
A	\$ 250.00	Fifth	No	No	02/08/05	22811	
A	595.00	Fifth	No	No	04/12/05	22557	
B	365.00	Fifth	Yes	No	10/16/05	27296	
C	100.00 **	Fifth	Yes	Yes	10/10/05	27213	
C	150.00	Fifth	Yes	Yes	10/10/05	27214	
Identified by Auditors' testing:							
F	250.00	Fifth	No	No	02/08/05	22818	
I	250.00	Fifth	No	No	##	##	
J	100.00	Fifth	No	No	-	Not recovered	
L	404.00	Fifth	No	No	09/22/05	27205	
Identified when Lance Summers submitted repayment:							
M	unknown	Fifth	Yes	Yes	-	Not recovered	
N	unknown	Fifth	Yes	Yes	-	Not recovered	
O	220.00	Fifth	Yes	Yes	08/12/05	22664	
P	165.00	Eighth	Yes	Yes	-	Not recovered	
Q	280.00	Eighth	Yes	Yes	-	Not recovered	
R	500.00	Eighth	Yes	Yes	-	Not recovered	
S	165.00	Eighth	Yes	Yes	-	Not recovered	
T	250.00	Eighth	Yes	Yes	-	Not recovered	
U	150.00	Eighth	Yes	Yes	-	Not recovered	
# Unspecified	unknown	-	-	-	-	-	
Total	\$ 4,194.00						

- Receipt recovered was not issued from receipt book. It was prepared on plain paper.

^^ - The offender's paper file was also submitted to the DCI agent at the time the repayment was made.

* - Payable to Treasure(r) State of Iowa.

^ - Amount paid by offender L included \$250 for supervision fee and \$154 for 30 hours of community service converted to a fine at the rate of \$5.15 per hour.

- The cash was submitted by Mr. Summers in 5 bundles. One bundle was marked as \$250 received from Offender T and \$150 from Offender U. However, there was actually \$420 cash in that bundle rather than the \$400 described by Mr. Summers.

** - Mr. Summers repaid \$365 for this offender. However, according to District records, only \$100 was unpaid for the offender. Because the receipt obtained from the offender shows only \$100 and we are unable to determine what the remaining \$265 is for, we have included only the \$100 as undeposited.

Receipt		Repayments Made by Lance Summers			
Signer	Amount	Amount	Subtotal	Type of Payment	Notations
LS	250.00	250.00		Check	Mailed to the Fifth Judicial District
LS	595.00	595.00		Check	Mailed to the Fifth Judicial District
LS	100.00	365.00		Money order	Mailed to the Fifth Judicial District
			1,210.00		
LS	100.00	-		-	-
LS	150.00	150.00		Cash	Submitted to DCI Agent on June 30, 2006
LS	250.00	-		-	None
##	250.00	250.00		Cash	Submitted to DCI Agent on June 30, 2006 ^^
-	-	100.00		Check*	Submitted to DCI Agent on June 30, 2006 ^^
illegible	250.00	404.00 ^		Cash	Submitted to DCI Agent on June 30, 2006 ^^
-	-	-		-	Submitted to DCI Agent on June 30, 2006 ^^
-	-	-		-	Submitted to DCI Agent on June 30, 2006 ^^
LS	220.00	220.00		Cash	Submitted to DCI Agent on June 30, 2006
			1,124.00		
-	-	165.00		Cash	Submitted to District officials with resignation
-	-	280.00		Cash	Submitted to District officials with resignation
-	-	500.00		Cash	Submitted to District officials with resignation
-	-	165.00		Cash	Submitted to District officials with resignation
-	-	250.00		Cash	Submitted to District officials with resignation
-	-	150.00		Cash	Submitted to District officials with resignation
-	-	20.00		Cash	Submitted to District officials with resignation
			1,530.00		
			\$ 3,864.00		

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Marc D. Johnson, Staff Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

**Report on Special Investigation of the
Fifth and Eighth Judicial Districts**

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copies of Receipts Issued to Offender A

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON PH. 515-242-6600
DES MOINES, IA 50314

22811

DATE 2-8-05

RECEIVED FROM: [REDACTED]

AMOUNT: two hundred let dollars and no/100 \$250.00 DOLLARS

FOR: Supervision Fee Payment

PREVIOUS BALANCE	250.00	<input checked="" type="checkbox"/> CASH
THIS PAYMENT	250.00	<input type="checkbox"/> CHECK
BALANCE DUE	0	<input type="checkbox"/> M.O.

BY: [Signature]

C031853.F08

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON PH. 515-242-6600
DES MOINES, IA 50314

22557

DATE 4-12-05

RECEIVED FROM: [REDACTED]

AMOUNT: five hundred and five dollars and no/100 \$595.00 DOLLARS

FOR: Fee - Fine

PREVIOUS BALANCE		<input checked="" type="checkbox"/> CASH
THIS PAYMENT	595.00	<input type="checkbox"/> CHECK
BALANCE DUE		<input type="checkbox"/> M.O.

BY: [Signature]

C031251.F08

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Letter to Fifth Judicial District Officials from Lance Summers

Gary/Steve:

On Thursday, February 23, 2006, I was advised by Supervisor Mike Benda, 8th Judicial District that I was suspended with pay pending an investigation for the 5th District. Supervisor Benda explained that it was the 8th District policy that any type of investigation for anything that Officers are suspended with pay while the investigation is going on. The only thing I knew at that time were that funds were either missing or had come up short.

After speaking with Gary on Friday, February 24, 2006, I was made aware that an Offenders Fee and Community Service Work conversion were missing. Supposedly an Offender brought in receipt for the fees that showed I'm the one who receipted the monies in.

I explained to Gary I had no idea where the money was or why it wasn't entered into ICON or the Department's Fee System. I further advised I know and realize that all Probation/Parole Officer are responsible for all receipted in money/paper work/files they are in charge of or supervising on any type of Probation/Parole. In knowing all that I offered to pay for the missing money since I felt I was acting in a responsible manner pending the files/money being found. I further felt it wasn't fare for an Offender who had paid all her court ordered financial obligations/Department Fees as required and was now being told we had no money or record from her.

Gary indicated on the phone Friday the 24th that if I wanted to pay the fees to go ahead and do that. I advised I would do that when I found out the figures for the missing fees.

On Monday the 27th of February 2006, Steve advised me of the total amount missing. I advised Steve I would mail the checks out on Tuesday.

Enclosed please find checks for the amount of \$250 and \$595.00. The enclosed checks are in no way any type of admission of theft from the 5th District Department of Correctional Services on my part. I'm providing the checks mainly due to the fact my name is at stake here and the fact that I receipted the money in from the Offender that is not in the fees system or ICON and is missing. I am accepting responsibility for the missing money since I'm the one who apparently receipted the money in from the Offender.

Please be fully advised that I would and do expect to be totally reimbursed for the entire amount of funds I've provided at this time for the Offender's missing money if and when it's found. Once again this money I'm providing is not in any way shape or form of an admission of theft I'm just taking responsibility for the missing funds that I apparently receipted out at this time.



Lance Summers

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copy of Receipt Issued to Offender B

FIFTH JUDICIAL DISTRICT		# 1114004	27296
DEPT. OF CORRECTIONAL SERVICES			
1000 WASHINGTON PH. 515-242-6600			
DES MOINES, IA 50314		DATE 10-16-05	19
RECEIVED FROM	[REDACTED]		
AMOUNT	one hundred dollars	\$100.00	
FOR	Sp fee	DOLLARS	
PREVIOUS BALANCE			
THIS PAYMENT	100.00		
BALANCE DUE			
<input checked="" type="checkbox"/> CASH			
<input type="checkbox"/> CHECK			
<input type="checkbox"/> M.O.			
Your Receipt - Thank You			
BY [Signature]			

C031855.FDB

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

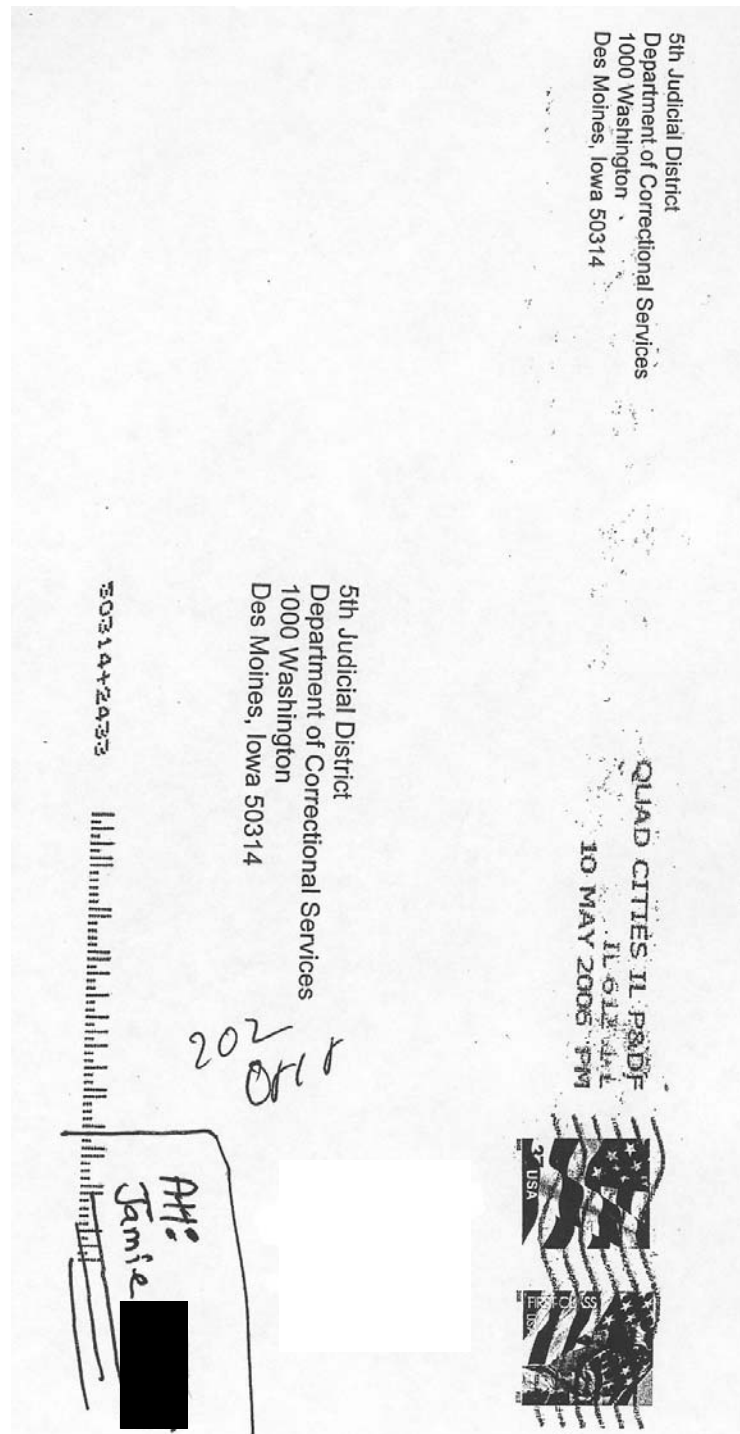
Copy of E-mail, Envelope and Money Order Sent to the
Fifth Judicial District

From: Summers, Lance [DOC]
Sent: Friday, May 12, 2006 8:21 AM
To: [REDACTED] Jamie [DOC]
Subject: [REDACTED]

Jamie, Jamie, Jamie, hows it going in Des Moines. I miss your personality you were very fun to work with. Did you get a new vehicle or is you old baby holing up still. Hope things going well for you and I'm guessing your still a floater. Hey, I sent you a money order on offender [REDACTED] that you should be getting either today or Monday. Would you please add it to his supervision fee, He already has receipts and so does the file. You can just shred the one that comes out of the fee system as this is old fees from prior probation. One last thing did you complete you college stuff or are you still working on it. Call me sometime if you want 319-385-[REDACTED] Have a good one Jamie. Oh yes what is your phone number.

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copy of E-mail, Envelope and Money Order Sent to the
Fifth Judicial District




Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copy of E-mail, Envelope and Money Order Sent to the
Fifth Judicial District

Please add this money order in the amount of \$365.00 to
[REDACTED] Supervision Fee. His Number is # 1008313.

Thank You, you can keep the receipt he already has it.

 UNITED STATES POSTAL SERVICE®		POSTAL MONEY ORDER		15-800 000
SERIAL NUMBER	YEAR, MONTH, DAY	POST OFFICE	U.S. DOLLARS AND CENTS	
09653450916	2006-05-10	526010	365.00	
THREE HUNDRED SIXTY FIVE DOLLARS & 00¢				
PAY TO <i>Dept of Correctional Services</i>		NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS SEE REVERSE WARNING		
ADDRESS <i>1000 Washington</i>	FROM [REDACTED]	CLERK 0002		
<i>Des Moines, IA</i>		ADDRESS		
C.O.D. NO. OR USED FOR		# 1008313 - Supervision Fee Payment		
00000080021		09653450916		

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copies of Receipts Issued to Offender C

Mrs. Thompson
or who it may concern.

Here are the original
receipts from probation
officer Lance Summers.
As you can see \$250
has been paid. And since
interstate Compact was
denied you can apply
it to my probation fee.
Now the \$1011 dollars
owed to Dallas County
I will begin to pay
on as soon as possible.

Thank you for your
Cooperation.

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON, PH. 515-242-9600
DES MOINES, IA 50314

27214

DATE 10-10-05 19

RECEIVED FROM [REDACTED]

AMOUNT *on my ltr dis on my ltr* \$150.00
DOLLARS (6-4-1)

FOR *Spoke*

PREVIOUS BALANCE		<input checked="" type="checkbox"/> CASH
THIS PAYMENT	150.00	<input type="checkbox"/> CHECK
BALANCE DUE		<input type="checkbox"/> M.O.

BY *[Signature]*

Your Receipt Thank You

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON, PH. 515-242-9600
DES MOINES, IA 50314

27213

DATE 10-10-05 19

RECEIVED FROM [REDACTED]

AMOUNT *on my ltr dis on my ltr* \$100.00
DOLLARS (6-4-1)

FOR *Spoke*

PREVIOUS BALANCE		<input checked="" type="checkbox"/> CASH
THIS PAYMENT	100.00	<input type="checkbox"/> CHECK
BALANCE DUE		<input type="checkbox"/> M.O.

BY *[Signature]*

Your Receipt Thank You

Lance Summers
Probation/Parole Officer III

Add Area Office
109 South 9th Street
Adel, Iowa 50003

Phone: (515) 993-4632
Mobile: (515) 249-9890
Fax: (515) 993-4693
E-mail: lance.summers@iowa.gov



Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Statement Provided By Offender A

██████████ 2-22-06

In the month of January 2005, I came into the Department of Corrections looking for information over a plan that I needed to fulfill with 100 hours of work. I talked to Mr. Lance and he told me to fill out the forms. Then he took all information and he told me about the 100 hours of work, the payment that I had to make today and who's supervision I was going to be under while I completed everything. He told me that I had to pay \$250.00 and that I have to give that money for supervision privileges. He told me that if I didn't want to pay with work that I could also pay with money everything all at once. He estimated that the value of 100 hours would be \$5.00 and some cents per hour, but I'm not exactly sure how much. I went ahead and told him yes that I would pay that money and that he told me the amount was \$595.00. He told me that I could give him the money within one or two months. I told him that I would be back later with the money so I came back with the money, but he told me that he didn't have any change. I told him that I would be back immediately with change from the gasoline store. I came back and showed up with \$15.00. He then gave me a receipt and said that was all and wished me luck. Then he asked me if I knew what I was going to do next. I told him that I didn't know he then told me that I needed to go to a place so that I could take some classes for something like alcoholism. Then I asked him again if I needed to come back and he said no that was all I needed to do that I had to complete all the requirement to get my license back. Since that day, I have never been back because I felt sure that everything had been taken care of. That's all I remember from the time I was in this place.

I reaffirm that this is the only thing that I remember. I can not affirm that was everything that happen because I don't remember everything because there might be some details that I forgot.

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Statement Provided By Offender A

February 22, 2006

[REDACTED]
Cell # [REDACTED]

[REDACTED] – Brother He was here with her the first time she
came in and he filled out the paperwork.

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copy of Receipt Issued to and Provided By Offender F

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON, PH. 515-242-6600
DES MOINES, IA 50314

22818

DATE: 2-8-05 19

RECEIVED FROM [REDACTED]

AMOUNT *two hundred fifty dollars and 00/100* \$250.00
FOR *Supervision Fee Payment* DOLLARS

PREVIOUS BALANCE	250.00	<input type="checkbox"/> CASH
THIS PAYMENT	250.00	<input type="checkbox"/> CHECK
BALANCE DUE	0	<input type="checkbox"/> M.O.

Thank You

B [Signature]

C031851.FDB

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copies of Receipts Obtained from Lance Summers
on June 30, 2006

27205

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON PH. 515-242-6600
DES MOINES, IA 50314

DATE 9-22-05 19

RECEIVED FROM [REDACTED]

AMOUNT for blood test charges \$ 250.00
FOR SP fee DOLLARS

PREVIOUS BALANCE		<input type="checkbox"/> CASH
THIS PAYMENT	<u>250.00</u>	<input type="checkbox"/> CHECK
BALANCE DUE	<u>0.00</u>	<input type="checkbox"/> M.O.

BY [Signature] *Your Receipt - Thank You*

C031851.FDB

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copies of Receipts Obtained from Lance Summers
on June 30, 2006

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON PH. 515-242-6600
DES MOINES, IA 50314

22664
8001
8-12-05
DATE 19

RECEIVED FROM [REDACTED]

AMOUNT *for police training class on 8/14* \$220.00
FOR *Spice* DOLLARS

PREVIOUS BALANCE
THIS PAYMENT 220.00
BALANCE DUE

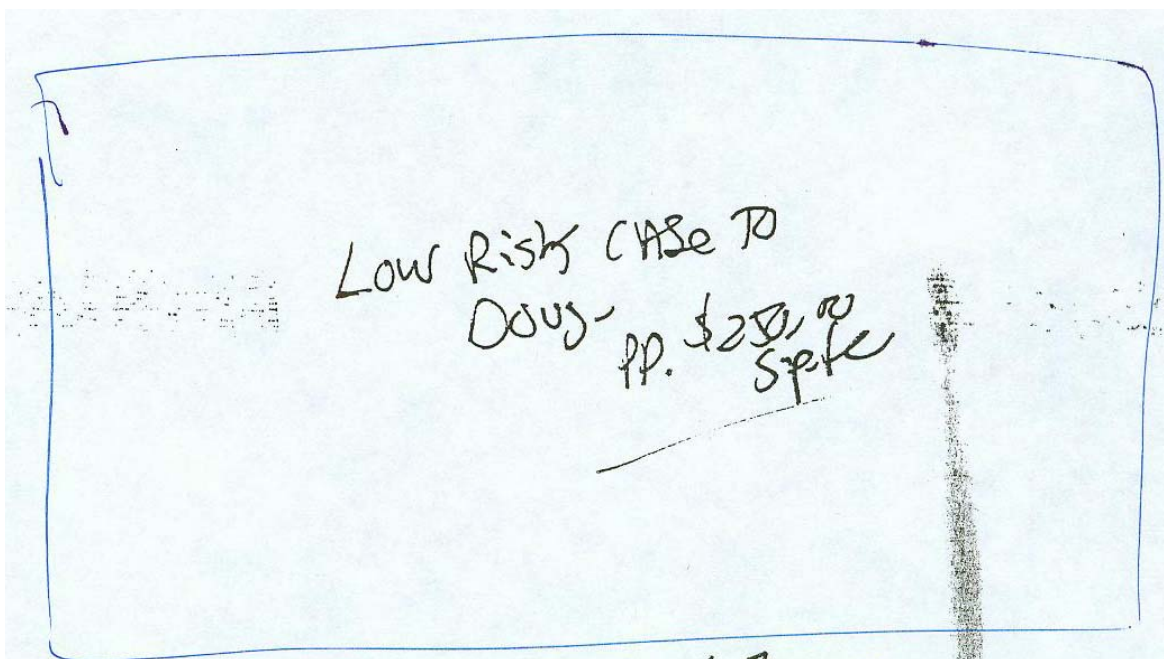
☒ CASH
☐ CHECK
☐ M.O.

Your Receipt - Thank You
BY *[Signature]*

C031855.FDB

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copies of Receipts Obtained from Lance Summers
on June 30, 2006




Appendix 8

Report on Special Investigation of the
Fifth and Eighth Judicial Districts


Copies of Receipts Obtained from Lance Summers
on June 30, 2006

PLAINVIEW, TX 79072 Date June 16 20 05 2070 88-173/1113

Pay to the order of Treasure State of Iowa \$ 100.00
one hundred dollars & 00/100 DOLLARS

 City Bank

For [redacted] 2070

Security features included. See back. 

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

Copies of Receipts Obtained from Lance Summers
on June 30, 2006

FIFTH JUDICIAL DISTRICT
DEPT. OF CORRECTIONAL SERVICES
1000 WASHINGTON PH. 515-242-6600
DES MOINES, IA 50314

27214

DATE 10-10-05 19

RECEIVED FROM [REDACTED]

AMOUNT *one hundred dollars or less* \$ 150.00
DOLLARS

FOR *Spoke*

PREVIOUS BALANCE		<input checked="" type="checkbox"/> CASH
THIS PAYMENT	150.00	<input type="checkbox"/> CHECK
BALANCE DUE		<input type="checkbox"/> M.O.

BY *[Signature]*

Your Receipt - Thank You

C031851.FDB

Report on Special Investigation of the
Fifth and Eighth Judicial Districts

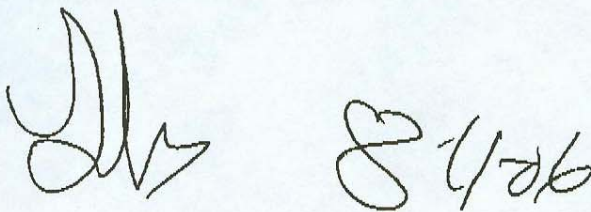
Copy of Lance Summers' Resignation Letter

To Whom It May Concern:

This letter is in regards to my resigning my position as a PPO II in the 8th District. Today is August 4, 2006, and at 11am today I have an investigation interview with Gary Pietz and Mike Benda. At this meeting I will be providing money from fees in the 8th District that I had either misplaced or lost. The fees that I'm providing is in no way any type of Theft. I found the money and had no intent of permanently depriving the owners of it. After finding the money a time ago I was trying to give it back but got nervous about it and thought I could give it back without being noticed of my mistakes as I did not want to get into trouble at that time. About 3-4 weeks ago I gave money to DCI Agent [REDACTED] that I have found from the 5th district and at that time told him I had no other money from the 5th. I had this money and was going to let him know at that time too but got nervous and scared so never said a word about it. I new at sometime I would have to meet with 8th and would give it to them at that time. Once again this is no type of admission of any type of a theft or intentional misplacement of money but rather my lack of responsibility and poor organizational skills. As I told agent DCI [REDACTED] that I do not believe there is any other missing funds out there and that if anything ever comes up I would pay immediately.

I have met with Union Rep. Steve Siegel and advised him of the money issue and a severe lack of responsibility on my part. As I told Steve and I will be telling Gary Pietz/Mike Benda that I'm going to resign my position today and I'm willing to give up my vacation money back to the DOC which would come out to be around \$8,000 to \$10,000. I also will donate my sick time back to the DOC which is around 1,000hrs. I would also agree that if any money every came up missing which I don't think any would that I would pay immediately. I would even consider giving up my IPERS which is very high around \$30,000. The only thing I didn't want is to be charged with some type of theft or crime because I never had any intent on permanently depriving the owners of their money.

Please strongly consider my proposal I don't want the press or other to be hurt by my mistakes. I know the DOC already has a black eye with the public and with all the past problems I want to try and work it out. Once again please, please consider. One last thing is that I also am resigning my position with the DOC. I will be providing this to Gary/Mike and copy to Union along with DCI agent [REDACTED].

Handwritten signature and date. The signature is stylized and appears to be 'L. Summers'. To the right of the signature is the date '8/4/06'.