



# OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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## NEWS RELEASE

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Auditor of State David A. Vaudt today released a report on a special investigation of the City of Grinnell Police Department (Department). The report covers the period January 1, 2006 through April 30, 2008. The special investigation was requested by Department officials after the Police Chief discovered on April 18, 2008 certain cash was missing from the Department.

The cash had been kept in a safe in the locker room adjacent to the Department's Property and Evidence Room (Evidence Room). The Police Chief had planned to send the cash for 2 forfeiture cases to the City Clerk for deposit to the City's Forfeiture Account. However, he was able to locate the cash for only 1 of the 2 cases. The cash which could not be located totaled \$5,515.00. Department staff searched for the missing cash but it was not located in the safe, temporary drawers in the locker room or the Evidence Room.

Vaudt reported the special investigation identified a number of variances between the cash and property held in custody by the Department and the supporting documentation. Specifically, the procedures performed identified:

- 6 cases for which variances between the supporting documentation and the cash counted, deposited or other documented disposition result in \$8,200.26 of unaccounted for cash.
- 2 packages of cash totaling \$159.65 for which a case number could not be determined.
- 1 case for which 2 weapons were inventoried but the case file and/or evidence control sheets do not document any weapons being seized.
- 3 cases for which an unexplained variance exists between the controlled substances inventoried and documentation in the case files and/or evidence control sheets.
- 13 cases for which a variance exists between the supporting documentation and the miscellaneous items inventoried. The unaccounted for items include clothing, baseball bats, drug paraphernalia and similar items.
- 16 cases for which the case file could not be located.

Vaudt also reported it could not be determined whether additional cash or property may be unaccounted for because auditors were unable to ensure all case files and related documentation were available for review.

At the time the cash was determined to be missing, the only individuals with keys to the Evidence Room were the Police Chief, the Captain and the Evidence Custodian, who became responsible for the Evidence Room on April 1, 2008 when the previous Evidence Custodian went on family leave. On May 16, 2008, the new Evidence Custodian resigned.

In addition, Vaudt reported documentation maintained by the Department was not adequate to determine the disposition of all property seized, forfeited or found. The report also includes recommendations to the Department to strengthen controls surrounding the contents of the Evidence Room and improve documentation of the related case files and evidence control sheets.

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

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF GRINNELL POLICE DEPARTMENT  
FOR THE PERIOD  
JANUARY 1, 2006 THROUGH APRIL 30, 2008**

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Auditor of State's Report

To the Honorable Mayor and  
Members of the City Council:

As a result of concerns identified by and at the request of the City of Grinnell Police Department (Department) officials, we conducted a special investigation of the Department. We have applied certain tests and procedures to certain transactions and records of the Department for the period January 1, 2006 through April 30, 2008 and evidence held by the Department as of April 30, 2008.

Based on a review of relevant information and discussions with representatives of the Division of Criminal Investigation (DCI), Department officials and City personnel, we performed the following procedures:

- (1) Reviewed internal controls in the Department to determine whether adequate policies and procedures were in place regarding seized and found property and evidence.
- (2) Reviewed internal controls in the Department to determine whether adequate policies and procedures were in place for the preparation and maintenance of case files.
- (3) Reviewed documentation available regarding seized and found property and evidence and its subsequent disposition or the proceeds from its sale. Documentation included evidence control sheets and case files from the Department. Property included, but was not limited to, cash, weapons and controlled substances.
- (4) Compared documentation to the contents of the Evidence Room to determine if any seized and found property and evidence was missing.
- (5) Reviewed procedures for safeguarding seized and found property.
- (6) Reviewed personal bank accounts of Department employees with access to seized and found cash for the period January 1, 2007 through May 18, 2008.

These procedures identified a number of variances between the property held by the Department and the documentation related to the property. Specifically, the procedures identified:

- 6 cases for which variances between the supporting documentation and the cash counted, deposited or other documented disposition result in \$8,200.26 of unaccounted for cash.
- 2 packages of cash totaling \$159.65 for which a case number could not be determined.
- 1 case for which 2 weapons were inventoried but the case file and/or evidence control sheets do not document any weapons being seized.
- 3 cases for which an unexplained variance exists between the controlled substances we inventoried and documentation in the case files and/or evidence control sheets.

- 13 cases for which a variance exists between the supporting documentation and the miscellaneous items inventoried. The unaccounted for items include clothing, baseball bats, drug paraphernalia and similar items.
- 16 cases for which the case file could not be located.

We were unable to determine whether additional cash and property may be unaccounted for because we are unable to ensure all case files and related documentation were available for our review.

We also determined documentation maintained by the Department was not adequate to determine the disposition of all property seized. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** of this report.

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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Division of Criminal Investigation and the personnel of the City of Grinnell Police Department during the course of our review.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

June 20, 2008

City of Grinnell Police Department  
Investigative Summary

**Background Information**

The Grinnell Police Department (Department) employs 14 officers and is responsible for law enforcement in the City of Grinnell. The Department maintains a Property and Evidence Room (Evidence Room) which is used to store items seized, forfeited or found. Items are also stored in temporary evidence drawers and cash is kept in a safe outside the Evidence Room.

The Evidence Room is secured by a locked steel door and 3 individuals have keys to the room, as well as the safe and the temporary evidence drawers. The 3 individuals with keys include Chief of Police Jody Matherly, Captain Theresa Petersen and the Evidence Custodian.

The Evidence Custodian is responsible for the control and maintenance of all property and evidence accepted by or stored in the Department's Evidence Room. In addition, the Evidence Custodian is responsible for the control and maintenance of the safe and temporary evidence drawers which are located in the locker room adjacent to the Evidence Room. The locker room is not locked.

When non-cash property is seized or recovered, the property is placed in a temporary evidence drawer by the officer. There are 5 temporary evidence drawers in a file cabinet with each drawer having a separate padlock. The officers place the property seized in one of these drawers along with 2 copies of the evidence control sheet. The evidence control sheet is in triplicate and the original is maintained in the case file. The officers are to lock the drawer once the property is placed in it, but according to Captain Petersen, the drawers are not always locked. Once 4 of the 5 drawers have evidence in them, the Evidence Custodian unlocks the drawers and removes the property and the 2 copies of the evidence control sheets. The Evidence Custodian moves the property to the Evidence Room and documents its location on the evidence control sheets. The 2 copies of the evidence control sheet are then filed chronologically in a folder maintained by the Evidence Custodian.

When cash is seized or recovered, the same procedures used for non-cash property are followed, except the cash is to be placed in the safe located in the locker room. The safe has a drop slot which allows officers to place the cash in the safe. If the cash does not fit through the drop slot, the money is placed in a temporary evidence drawer with 2 copies of the evidence control sheet.

Case files are established by the officers for each case. The case files document the property and evidence seized and other relevant case information, such as the incident reports, case narratives, tally sheets (when cash is seized) and the original evidence control sheet. The case files are maintained in a separate room in the Department. All officers have access to the room and the case files, including the Evidence Custodian. Because the Evidence Custodian has access to the case files and the evidence, he has the ability to make changes to the original evidence control sheet and remove evidence.

On August 7, 2006, Officer Ben Anderson was assigned to be the Evidence Custodian. After becoming Evidence Custodian, Officer Anderson determined the Evidence Room had not been properly maintained. According to Chief Matherly, the Evidence Room needed to be organized and certain items destroyed. When Officer Anderson took over the Evidence Room, he started using a software package called SLEUTH to track the items stored in the Evidence Room. SLEUTH is a records management system used by the Department to identify the location of evidence in the Evidence Room or the disposition/status of the evidence (i.e. forfeited, destroyed or returned to owner). The previous Evidence Custodian chose to use Microsoft Access rather than the SLEUTH system to track the items in the Evidence Room.

In accordance with Section 809.5(1) of the *Code of Iowa*, "Seized property which is no longer required as evidence or for use in an investigation shall be returned to the owner provided that

the person's possession of the property is not prohibited by law and there is no forfeiture claim filed on behalf of the state."

Notice is to be provided to the property owner stating the seized property is released and must be claimed within 30 days. The notice should also state if no written claim for the property is made within 30 days, the property shall be deemed abandoned and disposed of accordingly.

According to the *Code of Iowa*, the property may also be deemed abandoned and the seizing agency shall become the owner in the event an owner cannot be located or no claim is filed. In this event, the *Code of Iowa* allows the seizing agency to dispose of the property in any reasonable manner.

Seized property may eventually be forfeited to the seizing agency after appropriate court proceedings. In accordance with Iowa Administrative Code 61-33.5, 10% of forfeited cash is required to be remitted to the Attorney General's Office and the remaining 90% is given to the seizing agency for its use or for division among law enforcement agencies and prosecutors pursuant to an agreement. Based on discussions with Chief Matherly, of the 90% which remains with the Department, 15% of the forfeited cash is remitted to the County Attorney's Office and the remaining 75% can be split with other agencies, given to the Mid Iowa Narcotics Enforcement (MINE) Task Force or kept by the Department.

When seized cash is forfeited, the entire amount is given to the City Clerk for deposit into the City of Grinnell Forfeiture Account. Chief Matherly completes a form documenting how the cash is to be distributed and provides this to the City Clerk. The City Clerk distributes the funds to the other parties by City check. The Department's portion is maintained in the Forfeiture Account.

On February 11, 2007, Chief Matherly, Captain Petersen and Officer Anderson performed an inventory of the safe located in the locker room. The inventory was performed as a result of Officer Anderson's concerns regarding unmarked envelopes of cash held in the safe. As part of the inventory of the safe, 11 envelopes containing seized cash were counted. The envelope for case #2006000565 contained \$4,820.00. However, according to the case file, which was not reviewed at the time of the inventory, the envelope should have contained \$5,516.65. According to the Police Chief, because they were unaware the amount of cash in the safe did not agree with the case file when it was counted, they did not pursue the \$696.65 variance.

On February 18, 2008, the Iowa District Court for Poweshiek County sent the Department a Court Order regarding asset forfeiture for 2 cases. According to the case files, the amount seized by the Department for case #2006000565 totaled \$5,516.65 and the amount seized for case #2007000223 was \$2,252.19. According to Chief Matherly, the Poweshiek County Assistant Attorney advised him to wait at least 30 days for any appeals to occur prior to distributing the seized money.

On either March 29 or 30, 2008, Officer Anderson went on family leave. At that time, he turned his keys to the evidence storage areas over to Chief Matherly. The keys were provided to Sergeant Jeffrey Hughes, who became the new Evidence Custodian.

On April 18, 2008, Chief Matherly completed the forms for the City Clerk documenting how the seized money for cases #2006000565 and #2007000223 was to be distributed. Chief Matherly and another Officer entered the locker room where the safe was located to retrieve the cash for the 2 cases. It is Department policy another Officer needs to be present when an Officer removes money from the safe. They planned to count the cash and submit it to the City Clerk.

The cash for case #2007000223 was found in the safe but the envelope with the cash for case #2006000565 was not found in the safe. The cash for case #2007000223 was counted and the amount agreed with the case file and evidence control sheets during the inventory performed on February 11, 2007. An inventory of the safe had not been performed since February 11, 2007. The money for case #2007000223 was locked back in the safe while they tried to locate the money from case #2006000565.

According to the Police Chief, he and the Officer reviewed the SLEUTH system to determine the location of the cash. The SLEUTH system showed the cash was located in Box B3 in the Evidence Room and not in the safe. According to the Police Chief, they retrieved Box B3 from the Evidence Room, but the cash was not found in the box.

Sergeant Hughes reported to the Department to help Chief Matherly try to locate the missing money. Sergeant Hughes was instructed to check the safe again and, after he did, he notified the Police Chief cash for case #2008000344 in the amount of \$537.26 was also missing. Sergeant Hughes stated he had placed \$537.26 into the safe on April 6, 2008 for a drug seizure case. Chief Matherly then requested Sergeant Hughes secure the safe inside the Evidence Room.

As a result of the concerns identified, Chief Matherly contacted an official from the Division of Criminal Investigation (DCI). In addition to contacting the DCI, Chief Matherly requested the Office of Auditor of State to conduct an investigation of the Property and Evidence Room and related policies and procedures of the Department. On April 30, 2008, custody of the Department's Evidence Room was turned over to a retired Police Captain and the Office of Auditor of State so an inventory of the Evidence Room could be completed by audit staff.

### **Detailed Findings**

We performed a complete inventory of all property and evidence held in the Department's custody. The inventory consisted primarily of cash, weapons and controlled substances, but also included other miscellaneous items. Each primary category of evidence will be addressed individually. We also reviewed all available files with discrepancies or cash seized for the period January 1, 2006 through April 30, 2008. In addition, we reviewed the evidence control sheets and the log maintained by the Evidence Custodian.

We compared the inventory listing we prepared to information obtained from the case files, evidence control sheets or other supporting documentation. The comparison allowed us to determine whether all property and evidence recorded in the case files was accounted for. **Table 1** summarizes the number of cases for which we were able to determine property was seized and the results of our comparison to the inventory listing.

<b>Comparison of Inventoried Property to Supporting Documentation for Cases Established During the Period 01/01/06 – 04/30/08</b>	<b>Number</b>
Property was present and agreed with the case file and other supporting documentation.	32
Property was in the Evidence Room; however, due to the insignificant nature of the items, we did not trace property to supporting documentation.	30
Property was not in agreement with case file or other supporting documentation.	23
Case files tested	85
Property was in the Evidence Room, but we were unable to locate the related case file.	16
Cash in the Evidence Room, but we were unable to determine case number	2
Total	103

As summarized in **Table 1**, for 32 of the 103 cases or evidence we reviewed, the supporting documentation agreed with the inventory we performed. For 30 cases, the inventory was considered insignificant and we did not trace these to supporting documentation. However, we

identified 23 cases for which a variance existed between the case file and our inventory listing. The 23 cases are listed in **Exhibit A** and discussed in greater detail in subsequent sections of this report. The 23 cases include:

- 6 cases for which variances between the supporting documentation and the cash counted, deposited or other documented disposition result in \$8,200.26 of unaccounted for cash.
- 1 case for which 2 weapons were inventoried; however, the case file and/or evidence control sheets do not document any weapons being seized.
- 3 cases for which an unexplained variance exists between the controlled substances we inventoried and documentation in the case files and/or evidence control sheets.
- 13 cases for which a variance exists between the supporting documentation and the miscellaneous items we inventoried. The unaccounted for items include clothing, baseball bats, drug paraphernalia and similar items.

**Cash** – In addition to cash kept in the Evidence Room, the Department has deposited some of the cash in a separately maintained checking account referred to as the Forfeiture Account. We reviewed the activity in the checking account for the period January 1, 2006 through April 30, 2008.

Through discussions with Department personnel, we also determined seized or abandoned cash is held for a period of time and may eventually be deposited into the Forfeiture Account. Specific guidelines have not been established regarding the length of time money should be held prior to deposit. However, the Assistant County Attorney has advised the Police Chief to wait approximately 30 days after the court proceedings before depositing the cash.

Using case files from the Department, information obtained from sources outside the Department, cash on hand and cash deposits to the Forfeiture Account, we attempted to determine the status of all cash seized by the Department during the period January 1, 2006 through April 30, 2008. **Exhibit B** lists each of the cases we identified for which cash was seized and the disposition of the cash, if determinable. As previously stated, if the related case file or other supporting documentation was not available, we were unable to determine what property, if any, had been seized.

As listed in **Exhibit B**, the Department collected \$11,883.66 of seized or abandoned cash. We determined the amount of cash on hand for 6 cases was \$8,200.26 less than the amount expected. However, we also determined 2 packages of cash totaling \$159.65 could not be identified to a case number. We were able to account for \$3,843.05 of the \$11,883.66 of cash collected by observing it in the Evidence Room, tracing it to a deposit in the Forfeiture Account, tracing it through the forfeiture process or verifying with parties outside the Department it had been disbursed to the owner or another agency.

As illustrated by the **Exhibit**, for some cases the amount of cash counted was greater than the amount of cash recorded on the supporting documentation. We are unable to determine if this resulted from count errors when the supporting documentation was prepared, the cash on hand marked as the cash for that particular case had been tampered with prior to April 30, 2008 or the variance occurred for some other reason.

**Weapons** – Section 809A.17(5) of the *Code of Iowa* states, in part, “Forfeited property which is a weapon or ammunition shall be deposited with the department of public safety to be disposed of in accordance with the rules of the department. All weapons or ammunition may be held for use in law enforcement, testing, or comparison by the criminalistics laboratory, or destroyed. Ammunition and firearms which are not illegal and are not offensive weapons as defined by section 724.1 may be sold by the department as provided in section 809.21.”

We inventoried all weapons located in the Evidence Room. When we reviewed the forfeiture case files, we did not identify any weapons that went through the forfeiture process.

According to the Evidence Custodian, when the Department is ready to dispose of weapons kept in the Evidence Room, they are sent to the criminalistics laboratory in accordance with requirements regarding disposal of weapons.

We identified 1 case where weapons had been seized but we did not find the weapons documented on the evidence control sheets or in the case file as being seized. The case has been included in **Exhibit A**. The weapons from case #2006000014 were identified when we compared the inventoried items to the related case file and/or evidence control sheets. The weapons are a Winchester 12 Gauge Pump Shotgun and a Wather Model PPKS Air Pistol.

Also, during the course of our inventory count, we identified 7 untagged weapons which could not be traced to a specific case number. **Table 3** lists a description of the 7 weapons.

**Table 3**

<b>Weapons</b>		
Steven Model 221410 Over Under	FIE .410 Single Shot Shotgun	Marlin Firearms .22 Caliber
P-380 Handgun	Steven Model 58 20 gauge	Colt 32 Caliber Revolver
White Mountain Carbine 50 Caliber Rifle		

**Controlled Substances** – Section 124.506(1) of the *Code of Iowa* states, in part, “. . . the court having jurisdiction shall order such controlled substances forfeited and destroyed. A record of the place where controlled substances were seized, of the kinds and quantities of controlled substances so destroyed, and of the time, place, and manner of destruction, shall be kept, and a return under oath, reporting said destruction, shall be made to the court and to the bureau by the officer who destroys them.”

The Department has not established formal policies and procedures to determine when controlled substances are to be destroyed. According to information obtained, controlled substances are destroyed when the Evidence Room becomes full and the cases are resolved, including expiration of the appeals process.

We also identified case files and/or evidence control sheets which documented a seizure of controlled substances. However, we identified 6 cases for which the weight of the controlled substance seized was not documented on the evidence control sheet or in the case file. Therefore, we are unable to determine whether any significant variances exist.

In addition, we identified 3 cases where the evidence control sheet and/or case file did not document the seizure of any controlled substance. However, during our inventory count we identified controlled substances for those cases. The variances identified are included in **Exhibit A**. **Table 4** lists the instances of controlled substance variances identified.

**Table 4**

<b>Case Number</b>	<b>Controlled Substances Seized According to Case File and/or Evidence Control Sheet</b>	<b>Controlled Substances Observed During our Inventory</b>
2006001101	None	66 grams of marijuana
2007000575	None	6.5 grams of marijuana
2007005715	None	1.4 grams of marijuana

We also identified a number of insignificant variances between the items we inventoried and related supporting documentation. The variances may have occurred as a result of an incorrect count at the time the property was recorded, the controlled substances “dried out” during the time they have been stored in the Evidence Room or the controlled substances remained in their wrappings when we weighed them during our inventory.

**Other property** – In addition to cash, weapons and controlled substances, the Evidence Room also holds other miscellaneous items. For 14 of the cases we reviewed, we identified a variance between the supporting documentation and the miscellaneous items we inventoried. The 14 cases are included in **Exhibit A**. Among the items included in the supporting documentation, but not found in the Evidence Room, were baseball bats, jackets, a radar detector, a bicycle and drug paraphernalia. We inquired about the disposition of these items but were unable to determine their current location. In addition, we identified 7 instances of miscellaneous items being inventoried; however, a case number was not documented on the evidence. Therefore, we are unable to determine if the property inventoried agrees with supporting documentation.

### **PERSONAL FINANCIAL INFORMATION**

**Bank Accounts** – Because of the amount of unaccounted for cash, we obtained and reviewed personal bank information for the 4 officers from the Department who had access to the Evidence Room during the period of the investigation. Based on our review of the officers’ personal bank accounts, we did not identify any significant unexplained deposits of cash. However, we are unable to determine if the officers had any other personal bank accounts.

## **Recommended Control Procedures**

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

- A. Property and Evidence – During our inventory of the Department's Evidence Room and subsequent comparison to supporting documentation, we identified a number of variances, as reported in the Detailed Findings of this report.

Recommendation – Procedures should be implemented to ensure all property in the Evidence Room is properly documented in the related case files and evidence control sheets and all property recorded in the case files is properly stored in the Evidence Room with the appropriate case number documented on evidence.

The location or disposition should be clearly documented on the appropriate evidence control sheets. In addition, when cash or other property are removed from the Evidence Room, the officer removing the property or evidence should sign or initial and date the appropriate evidence control sheet. The evidence control sheets should be periodically reviewed by someone independent of the custody of the Evidence Room.

Case narratives should clearly document if any evidence was seized and if any evidence was destroyed at the site.

Periodic inventories should be conducted by someone independent of custody of the Evidence Room and the inventory should compare property to supporting documentation found in case files and the evidence control sheets. The inventory should include the signature of the officer(s) who counted the property. Also, inventories should be conducted whenever the Evidence Custodian changes.

In addition, cash should be deposited in the Forfeiture Account as soon as possible. Also, weapons with no further evidentiary value should be properly disposed of.

- B. Temporary Evidence Drawers – During our inventory of the Department's Evidence Room, it was brought to our attention the officers do not consistently lock the temporary evidence drawers after placing property or evidence in the drawer. In addition, the Evidence Custodian waits to remove evidence from the temporary drawers until 4 of the 5 drawers have evidence in them. Although the temporary evidence drawers are to be locked, the locker room where the temporary drawers are located is not locked.

Recommendation – Procedures should be implemented to ensure all property in a temporary evidence drawer is secure by locking the drawer after evidence has been placed in the drawer. Also, the Evidence Custodian should remove the property from the temporary evidence drawer and place it into the Evidence Room as soon as possible to ensure the evidence is in a secure area with limited access.

- C. Property and Evidence Room – During our review, we identified the Evidence Custodian had access to the Evidence Room and the case files. Because the Evidence Custodian has access to the Evidence Room and the case files, he has the ability to make changes to the original evidence control sheet and remove evidence.

Recommendation – Procedures should be implemented to ensure the Evidence Custodian does not have access to the case files to ensure segregation of duties.

**Report on Special Investigation of the  
City of Grinnell Police Department**

## **Exhibits**

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Report on Special Investigation of the City of Grinnell Police Department

Summary of Variances  
For the period January 1, 2006 through April 30, 2008

<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>
2006000014	-
2006000014	-
2006000014	-
2006000026	Yellow/Gray "Starter" jacket
2006000036	-
2006000353	-
2006000355	-
2006000565	\$615.00 US Currency
2006000565	\$4,820.00 US Currency
2006000565	\$80.00 US Currency
2006000660	\$213.00 US Currency
2006000660	\$240.00 US Currency
2006000660	Shake off tray
2006000865	Baseball bat
2006000894/2007000312	-
2006000894/2007000312	-
2006000894/2007000312	-
2006000894/2007000312	-
2006000917	Jensen personal CD player
2006000917	Uniden Stalker radar detector
2006000926	\$140.00 US Currency
2006000926	\$15.00 US Currency
2006001076	\$680.00 US Currency
2006001101	-
2006001101	-
2006010583	Grinder
2006010583	-
2006010583	-
2006010583	-
2006010583	-

Property Accounted for	Description of Variance
Winchester 12 Gauge Pump Shotgun	Winchester 12 Gauge Pump Shotgun
Wather Model PPKS Air Pistol	Wather Model PPKS Air Pistol
Green Bay winter coat/jacket	Green Bay winter coat/jacket
-	Yellow/Gray "Starter" jacket
Sack of clothing	Sack of clothing
3 glass marijuana pipes	3 glass marijuana pipes
2 needles	2 needles
-	\$615.00 US Currency
-	\$4,820.00 US Currency
-	\$80.00 US Currency
-	\$213.00 US Currency
-	\$240.00 US Currency
-	Shake off tray
-	Baseball bat
Black wallet	Black wallet
Checkbook carbon copies	Checkbook carbon copies
Passport	Passport
Social Security Card	Social Security Card
-	Jensen personal CD player
-	Uniden Stalker radar detector
-	\$140.00 US Currency
-	\$15.00 US Currency
-	\$680.00 US Currency
2 baggies with marijuana residue	2 baggies with marijuana residue
Marijuana - 65.9 grams	Marijuana - 65.9 grams
-	Grinder
1 glass pipe	1 glass pipe
Box of bags	Box of bags
Camel tin	Camel tin
Bag with rolling papers	Bag with rolling papers

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Report on Special Investigation of the City of Grinnell Police Department

Summary of Variances  
For the period January 1, 2006 through April 30, 2008

<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>
2007000097	\$860.00 US Currency
2007000185	Plant from tennis shoes
2007000185	Digital scale
2007000306	Easton Aluminum baseball bat
2007000428	Metal smoking pipe
2007000428	Small baggies
2007000428	-
2007000575	Half full keg of Anheuser Busch beer
2007000575	-
2007000599	-
2007000599	-
2007000787	Pink/Black Xaxto knife
2007005715	-
2007005715	-
2007005715	-
2007005715	-
2007005715	-
2008000344	\$537.26 US Currency

Property Accounted for	Description of Variance
-	\$860.00 US Currency
-	Plant from tennis shoes
-	Digital scale
-	Easton Aluminum baseball bat
-	Metal smoking pipe
-	Small baggies
Screws	Screws
-	Half full keg of Anheuser Busch beer
Marijuana - 6.5 grams	Marijuana - 6.5 grams
Bag with screens	Bag with screens
Piece of hose with residue	Piece of hose with residue
-	Pink/Black Xacto knife
Glass pipe	Glass pipe
Marijuana - 1.4 grams	Marijuana - 1.4 grams
Rolling papers	Rolling papers
Silver grinder	Silver grinder
Black panties	Black panties
-	\$537.26 US Currency

Report on Special Investigation of the City of Grinnell Police Department

Reconciliation of Cash Collected  
For the period January 1, 2006 through April 30, 2008

<b>Collected According to Case Files/Evidence Control Sheets</b>			<b>Cash Accounted For</b>	
<b>Case Number</b>	<b>Incident Date</b>	<b>Amount of Cash Collected</b>	<b>Cash on Hand in Evidence Room</b>	<b>Cash Deposited</b>
2006000260	MISSING	\$ 50.00	50.00	-
2006000565	06/28/06	5,516.65	1.65	-
2006000660	07/30/06	453.00	-	-
2006000695	08/08/06	6.11	-	-
2006000917	10/03/06	29.49	29.49	-
2006000926	10/06/06	155.00	-	-
2006001076	12/04/06	680.00	-	-
2007000045	01/16/07	331.00	331.00	-
2007000097	01/30/07	916.00	56.00	-
2007000223	03/11/07	2,252.19	2,252.19	-
2007000345	04/25/07	26.50	26.50	-
2007000463	05/28/07	13.49	13.49	-
2008000043	01/18/08	65.00	-	-
2008000274	03/17/08	500.00	500.00	-
2008000293	03/22/08	351.97	351.97	-
2008000344	04/06/08	537.26	-	-
Subtotal		11,883.66	3,612.29	-
N/A			14.65	-
N/A			145.00	-
Subtotal			159.65	-
Total		\$ 11,883.66	3,771.94	-

N/A - Cash was located in the Evidence Room but did not have a case number included with it.

<b>Cash Returned/ Given to Another Agency</b>	<b>Total Accounted For</b>	<b>Variance Over (Under)</b>
-	50.00	-
-	1.65	(5,515.00)
-	-	(453.00)
6.11	6.11	-
-	29.49	-
-	-	(155.00)
-	-	(680.00)
-	331.00	-
-	56.00	(860.00)
-	2,252.19	-
-	26.50	-
-	13.49	-
65.00	65.00	-
-	500.00	-
-	351.97	-
-	-	(537.26)
71.11	3,683.40	(8,200.26)
-	14.65	14.65
-	145.00	145.00
-	159.65	159.65
71.11	3,843.05	(8,040.61)

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Report on Special Investigation of the City of Grinnell Police Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Melissa J. Knoll-Speer, Senior Auditor  
Shelley M. Allen, Staff Auditor  
Tracey L. Gerrish, Assistant Auditor

  
Tamera S. Kusian, CPA  
Deputy Auditor of State