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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 Monticello Ambulance Service (MAS) for the period July 1, 2005 through November 9, 2007. The special investigation was requested by the City Administrator as a result of concerns regarding the salary paid to the former Quality Assurance Coordinator, Debi Oldaker-Tedrow. The concerns were initially identified by Ambulance staff who alleged Ms. Oldaker-Tedrow was paid by MAS for time she was actually working at Southwest Health Center in Platteville, Wisconsin and taking flying lessons.

In addition to being the Quality Assurance Coordinator, Ms. Oldaker-Tedrow was a paramedic and, for a period of time, had primary responsibility for preparing billings for ambulance services. All MAS paramedics, including Ms. Oldaker-Tedrow, were supervised by the former Ambulance Director, Larry Tedrow, Ms. Oldaker-Tedrow's husband.

Vaudt reported the investigation identified \$59,217.38 of improper disbursements and uncollected ambulance billings for the City and \$7,648.74 of improper disbursements from the Monticello Emergency Management Team (MEMT), a non-profit organization created to provide financial and volunteer support to MAS. Mr. and Ms. Tedrow were the President and Secretary, respectively, of the MEMT and Mr. Tedrow controlled MEMT's financial transactions.

Vaudt also reported it was not possible to determine if additional amounts were uncollected for ambulance billings because adequate records were not readily available.

The improper disbursements included \$29,571.74 of payroll and related costs for time Ms. Oldaker-Tedrow was scheduled to work for MAS but was actually working at a hospital in Platteville, Wisconsin or taking flying lessons. Vaudt also reported the City was unable to collect \$27,995.80 for billings for ambulance services because the billings were incorrect or not filed in a timely manner.

Vaudt also reported certain disbursements authorized by Mr. Tedrow from MEMT's account were identified as improper, including medical equipment which was not used and computer equipment which cannot be located.

The report also includes recommendations to strengthen the Ambulance Service's internal controls, such as improvements in segregation of duties, maintaining proper documentation for disbursements and ensuring the write-off of accounts is properly approved.

Copies of the report have been filed with the Division of Criminal Investigation, the Jones 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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**SPECIAL INVESTIGATION OF THE
MONTICELLO AMBULANCE SERVICE**

**FOR THE PERIOD
JULY 1, 2005 THROUGH NOVEMBER 9, 2007**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain payroll payments and at the request of City officials, we conducted a special investigation of the City of Monticello Ambulance Service (MAS). We have applied certain tests and procedures to selected financial transactions of the City for the period July 1, 2005 through November 9, 2007. Because not all records were available, we were not able to perform all procedures for the entire period. Based on discussions with City personnel and a review of relevant information, we performed the following procedures for the periods specified.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined invoices or other available supporting documentation for selected City disbursements to determine if they were for appropriate purposes, were properly supported and were properly approved. For some disbursements, information was obtained from the vendor to determine if the purchase was appropriate.
- (3) Examined invoices or other available supporting documentation for selected disbursements from the Monticello Emergency Management Team (MEMT) checking account for the period January 1, 2006 through November 30, 2007 to determine if they were for appropriate purposes, were properly supported and were properly approved. For some disbursements, information was obtained from the vendor to determine if the purchase was appropriate.
- (4) Examined available supporting documentation for grant proceeds deposited to the MEMT checking account between January 1, 2006 and November 30, 2007 to determine if they were properly deposited and spent for allowable purposes.
- (5) Examined invoices or other available supporting documentation for certain purchases made with City credit cards held by Larry Tedrow, the former MAS Director, and Debi Oldaker-Tedrow, the former MAS Quality Assurance Coordinator, to determine if they were for appropriate purposes, were properly supported and were properly approved.
- (6) Compared MAS employee schedules and timesheets obtained from the City to information obtained from other sources to determine if the former MAS Quality Assurance Coordinator provided services to MAS during the time periods for which she was paid.
- (7) Reviewed meeting minutes of the City Council and MAS Board to identify any significant actions taken.

- (8) Interviewed representatives of a vendor hired by the City to provide ambulance billing services to obtain an understanding of the billing and write-off processes. We also reviewed listings prepared by the vendor of outstanding accounts, payments received by the City as a result of the vendor's procedures and billings written-off. In addition, we reviewed the findings and recommendations made to the City by the vendor.

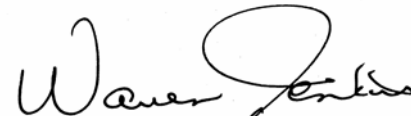
The procedures identified \$59,217.38 of improper disbursements and uncollected ambulance billings for the City and \$7,648.74 of improper disbursements from the MEMT, a non-profit organization created to provide financial and volunteer support to MAS. We were unable to determine if additional amounts were uncollected for ambulance billings because adequate resources were not available. Several internal control weaknesses were also identified. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **G** 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 Monticello, 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 Jones 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 City of Monticello and the Monticello Ambulance Service during the course of our review.


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

December 5, 2008

Monticello Ambulance Service
Investigative Summary

Background Information

The Monticello Ambulance Service (MAS) is governed by an Ambulance Board. As provided by the Monticello Code of Ordinances, the Ambulance Board was established in 1998 as an advisory board to the City Council for the purpose of operating an ambulance service for the City.

The Mayor appointed 5 members to the Board, 3 of which were citizens of Monticello and 2 were Trustees or designees of the townships in Jones County which contracted for ambulance service from the City. In accordance with the City's Code of Ordinances, the appointments were approved by a majority of the Council. Until January 21, 2008, the Board, with the approval of a majority of the Council members, had authority to purchase, lease, equip, maintain and operate the ambulance service. On January 21, 2008, the Council rescinded the ordinance which established the Ambulance Board.

Larry Tedrow was hired as the Ambulance Director in 1989. In 1991, Mr. Tedrow's wife, Debi Oldaker-Tedrow, was hired as a full-time emergency medical technician (EMT). Prior to Ms. Oldaker-Tedrow's hiring, the City had established a nepotism policy which stated "no person shall be selected to work in a department or program supervised by a member of the immediate family." However, according to a resolution approved by the Council on May 20, 1991, the Council allowed an exception to the City's policy as a result of difficulties encountered in staffing the ambulance service. The resolution also stated "This nepotism policy [is] to be renewable by the Council yearly, and will be on a one year basis. Subject to the Monticello City Council." According to the City Administrator, there is no documentation the Council ever revisited the nepotism issue.

Prior to July 28, 1997, Mr. Tedrow's compensation as the Ambulance Director was based on an hourly wage. However, on July 28, 1997, an employment contract was signed by Mr. Tedrow, the chairman of the Ambulance Board and the Mayor which stated Mr. Tedrow was to receive an annual salary as the Ambulance Director. According to the employment contract, Mr. Tedrow's duties as Director included:

- carrying out executive/administrative functions for MAS,
- maintaining MAS as a State certified paramedic level ambulance service,
- expanding community relations and knowledge of emergency medicine and maintaining relations with State, County and local agencies involved with emergency health care,
- establishing paramedic schedules and directing the work of MAS employees,
- making suggestions and recommendations to the Ambulance Board concerning personnel actions,
- maintaining the MAS budget and responsibility for cash control accountability, collections, billing, insurance, correspondence and patient relationships,
- responsibility for proper functioning of all equipment, inventory and ambulance maintenance and
- periodic reports to the Board.

As a trained paramedic, Mr. Tedrow also responded to ambulance calls with fellow paramedics. The employment contract specified Mr. Tedrow agreed to remain in the employment of the City from July 1, 1997 through June 30, 1998. It also stated the employment contract was to automatically renew for a 1 year period beginning June 30, 1998 and each year thereafter if the termination clauses provided in the contract were not exercised.

Also on July 28, 1997, Mr. Tedrow recommended a promotion for Ms. Oldaker-Tedrow from EMT to Quality Control Coordinator, a newly implemented position. The promotion was approved by the Council. As the Quality Control Coordinator, Ms. Oldaker-Tedrow was responsible for auditing all MAS trip documentation. From the chart audits, Ms. Oldaker-Tedrow was to identify issues of pre-hospital care which needed to be addressed and develop appropriate education programs for the MAS paramedics. According to her job description, Ms. Oldaker-Tedrow's duties included:

- developing and instituting quality assurance reporting as required by the State of Iowa,
- acting as the Assistant Director in the absence of the Director,
- organizing and directing the work of other MAS employees ,
- periodic reports to the Director,
- working with community emergency, health, and education organizations and conducting training in first aid and cardio pulmonary resuscitation (CPR) and
- working with the Medical Director to develop and implement standing orders by which all pre-hospital care is authorized.

According to MAS staff members we spoke with, Ms. Oldaker-Tedrow also continued to work as a Paramedic Specialist assisting on ambulance calls.

As MAS' administrative staff, Mr. and Ms. Tedrow routinely worked the day shift Monday through Friday. In addition to their administrative responsibilities, they responded to ambulance calls during the day and were on-call during the evenings and weekends.

In addition to Mr. and Ms. Tedrow, MAS employed 3 full time paramedics. The paramedics were scheduled for 12-hour shifts which ran from 6:00 am to 6:00 pm and 6:00 pm to 6:00 am each day of the week. Volunteers were also on-call during the night shift. With the exception of Mr. and Ms. Tedrow, the paramedics were paid an hourly wage. The volunteers were also paid when they responded to a call, based on the destination of the transport.

Monticello Emergency Medical Team (MEMT) - On November 26, 2001, articles of incorporation for the MEMT were filed with the Secretary of State's office. According to the articles of incorporation, the organization was established as a non-profit corporation whose "principal purpose was to engage in activities which promote pre-hospital emergency medical care, including but not limited to support of [MAS] by volunteer staffing and/or financial support of their programs."

We reviewed by-laws for MEMT dated December 1989 and by-laws which became effective April 15, 1999. According to the 1999 by-laws, applicants successfully meeting established criteria may join MEMT and all full or part time employees of MAS are granted automatic membership in MEMT. In addition, each member of MEMT must "schedule him/her self for no less than 18 hours of on-call in each 2 week cycle of the [MAS] master schedule." Of the 18 hours of on-call, each member is requested to be available and on-call for at least 1 weekend shift.

According to MEMT members we spoke with, Mr. Tedrow joined MEMT in 1999. According to the 2003, 2005 and 2007 biennial reports filed with the Secretary of State's Office, Mr. Tedrow was the President and a Director of MEMT and Ms. Oldaker-Tedrow was the Secretary and a Director. According to MEMT members we spoke with, Mr. and Ms. Tedrow left MEMT's membership in November 2007.

City Concerns - According to the City Administrator, City officials had expressed concerns regarding MAS expenses which had exceeded revenues for fiscal years 2004 through 2007 and resulted in required budget amendments. In addition, the City Administrator became concerned in 2007 about the amount of overtime incurred for MAS staff. According to the City Administrator, Mr. Tedrow had told him he and Ms. Oldaker-Tedrow were each working 12 hour shifts on Monday through Friday each week. In addition, Mr. Tedrow had provided the City Administrator schedules which documented the 12 hour shifts. According to the City

Administrator, it appeared to him staffing for MAS should have been adequate if Mr. and Ms. Tedrow were each working 12 hour shifts on Monday through Friday each week.

In addition, the City Administrator reported allegations had been brought to his attention by both citizens and other City employees that Ms. Oldaker-Tedrow received her full salary even though she was not working on a full-time basis for MAS because of employment she had taken outside the City. According to the City Administrator, he had been informed she began working at a hospital in Platteville, Wisconsin in May 2005. In addition, allegations were made she was taking flying lessons during hours she was scheduled to work for MAS.

In July 2007, the City Administrator confronted Mr. Tedrow with the allegations Ms. Oldaker-Tedrow was not working at MAS during times for which she received pay. According to the City Administrator, Mr. Tedrow denied his wife worked at the hospital during the week. He reportedly told the City Administrator she worked, on average, 1 weekend per month at the hospital. He also allegedly told the City Administrator her work at the hospital did not conflict with her scheduled work week at MAS. According to the City Administrator, following the discussion with Mr. Tedrow, Ms. Oldaker-Tedrow appeared to be in the MAS office more frequently.

Because of the allegations, the City Administrator hired a private investigator to conduct surveillance services on Ms. Oldaker-Tedrow in October 2007 to determine if her work at the hospital conflicted with hours she was scheduled to work at MAS. The private investigator confirmed on at least 3 occasions Ms. Oldaker-Tedrow's vehicle was in the hospital's staff parking lot during times she was scheduled to work at MAS.

Mr. and Ms. Tedrow's employment was terminated with the City effective November 9, 2007. In December 2007, the City Administrator contacted our office to request the City's concerns be addressed. As stated previously, the Council dissolved the Ambulance Board on January 21, 2008. The decisions previously made by the Board are now made by the Council.

Detailed Findings

The procedures identified \$59,217.38 of improper disbursements and uncollected ambulance billings for the City and \$7,648.74 of improper disbursements from MEMT. We were unable to determine if additional amounts were uncollected for ambulance billings because adequate resources were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

IMPROPER DISBURSEMENTS

Salary Costs

According to minutes from the City Council meeting on October 3, 2005, Mr. Tedrow requested an increase in the number of full time paramedics. As documented in the minutes, Mr. Tedrow stated MAS was having a difficult time covering the hours a paramedic was to be on duty and he requested permission for the paramedics to work 12 hour shifts with an 84 hour pay period, similar to the City's police officers. Mr. Tedrow also stated it was his desire to add 1 paramedic position during the current year and additional paramedics as the budget allowed and was needed.

A Council member suggested hiring a consultant to evaluate MAS' needs and determine the level of staffing necessary. According to the minutes, Ms. Oldaker-Tedrow stated a consultant would tell them they needed more volunteers or more full time paramedics. Another Council member questioned what would happen if in a few years the funding was not available. Mr. Tedrow stated he would need to cut back the staffing at that time.

During the meeting, Mr. Tedrow also submitted a document titled "Monticello Ambulance Service Request for increased staff". He stated going to a 12 hour day would allow MAS to significantly reduce the cost of overtime.

During the October 3, 2005 meeting, the City Council approved resolution #05-118 which authorized the Ambulance Board to increase the full time paramedic positions from 4 to 7. An additional paramedic was subsequently hired during October 2005.

As previously stated, the City Administrator had concerns regarding the overtime costs incurred by MAS while it appeared staff levels were adequate for operations. We compared detailed MAS expenditure reports obtained from the City for fiscal years 2006 and 2007 to determine the extent of the increased overtime costs incurred. **Table 1** summarizes each fiscal year's original and revised budgets and the actual costs for overtime paid MAS staff. As illustrated by the **Table**, MAS' overtime costs increased approximately 97% from fiscal year 2006 to fiscal year 2007. During fiscal years 2005, 2006 and 2007, MAS employed 4, 5 and 5 full time staff members, respectively.

Table 1

Description	FY05	FY06	FY07	Increase from FY06 to FY07
Budget	\$ 7,371.00	8,145.00	8,854.00	8.7%
Amendment	-	-	15,000.00	-
Final Budget	7,371.00	8,145.00	23,854.00	192.8%
Actual	503.50	12,105.77	23,815.93	96.7%
(Over)/Under	\$ 6,867.50	(3,960.77)	38.07	

While the amount of overtime increased significantly between fiscal years 2006 and 2007, the number of calls MAS responded to actually decreased slightly. During fiscal years 2006 and 2007, MAS responded to 682 and 674 calls, respectively. This decrease is approximately 1.2%.

According to the City Administrator, Mr. and Ms. Tedrow did not complete time sheets documenting the time or number of hours worked. A copy of a timesheet submitted by Mr. Tedrow for Ms. Oldaker-Tedrow has been included in **Appendix 1**. As illustrated by the **Appendix**, rather than documenting the time Ms. Oldaker-Tedrow spent working at MAS on any given day, she recorded "FULL" to indicate she worked a complete day. We also reviewed the time sheets submitted by other MAS employees. Their time sheets documented the time they began and left work each day.

In addition, Mr. and Ms. Tedrow did not document any time taken as paid leave prior to July 1, 2007. Beginning July 1, 2007, the City Administrator required completion of time sheets by all salaried staff. The City Administrator stated the time sheets beginning July 1, 2007 are the only record, to his knowledge, of the time reportedly worked by Mr. and Ms. Tedrow "for a number of years." During our review, we determined not all time sheets for periods following July 1, 2007 were submitted to the City Administrator as requested. Time sheets were not submitted for the following periods:

- September 10, 2007 through September 23, 2007
- October 8, 2007 through October 21, 2007
- November 5, 2007 through November 9, 2007

According to the City Administrator, he also requested various documents and information regarding the operation of MAS from Mr. Tedrow in July 2007. The City Administrator stated Mr. Tedrow was not able to produce all of the requested information because, according to Mr. Tedrow, some never existed. For example, records he was to provide the Board regarding time he had taken off during any payroll period had not been prepared. A copy of correspondence from Mr. Tedrow to the City Administrator has been included in **Appendix 2**.

Also according to the City Administrator, while Mr. Tedrow provided some work schedules, he indicated many of the requested months had been “purged.” According to the City Administrator, Mr. Tedrow indicated the schedules he had provided, beginning for May 2007, would have been identical to the schedules for January through May 2007. Mr. Tedrow specifically indicated he and Ms. Tedrow worked Monday through Friday from 6:00 am to 6:00 pm. A copy of correspondence from Mr. Tedrow to the City Administrator and a sample of the recent employee schedules provided to the City Administrator have been included in **Appendix 3**.

However, according to a staff member we spoke with, Mr. and Ms. Tedrow’s shift ran from 8:00 am to 4:00 pm Monday through Friday. In addition, according to minutes from the May 1, 2006 City Council meeting, Mr. Tedrow reported to the Council he, Ms. Oldaker-Tedrow and the MAS billing clerk at the time worked each Monday through Friday from 8:00 am to 4:00 pm.

During our fieldwork, we asked several MAS staff about Mr. Tedrow’s and Ms. Oldaker-Tedrow’s attendance at MAS. According to staff members we spoke with, even though Ms. Oldaker-Tedrow was on the paramedic schedule every week from 6:00 am to 6:00 pm Monday through Friday, she did not typically work the entire shift and it was not unusual for her to be absent during several shifts per week. We also inquired as to how often Ms. Oldaker-Tedrow went on ambulance calls when she was on duty at MAS. The staff members indicated she typically responded to calls unless it interfered with her getting to her job at Southwest Health Center in Platteville, Wisconsin on time.

For example, during our fieldwork we were told of an instance in which Ms. Oldaker-Tedrow left an ambulance call so she could travel to Platteville in time for her hospital shift. According to the patient care report we reviewed, Ms. Oldaker-Tedrow and another paramedic responded to a call on October 15, 2007 in A-28 (Ambulance #28). After loading the patient and beginning the trip to a Cedar Rapids hospital, A-28 met A-27 (Ambulance #27) at Exit 1 of Highway 151 at approximately 2:30 pm. The paramedics in A-27 were returning to Monticello from transporting another patient to a Cedar Rapids hospital. Ms. Oldaker-Tedrow and a paramedic from A-27 switched places so she could get to her job at the hospital in Platteville. Mr. and Ms. Tedrow then returned to Monticello in A-27. We observed an EMS report which stated:

“Met A-27 [Ambulance #27] returning from CR at Hwy 151 and exit 1. Medic 14 [Ms. Oldaker-Tedrow] gave report and care to Dee Norris EMT-P who continued to hospital with patient. Medic 14 returned to Monticello via A-27”.

We also observed Ms. Oldaker-Tedrow’s timesheet from the hospital for October 15, 2007, which shows she worked from 4:30 p.m. to 12:30 a.m.

To determine the specific paramedics who responded to individual ambulance calls, we reviewed the log maintained by MAS. We compared the total number of ambulance calls during fiscal years 2006 and 2007 to the number of calls attended by Ms. Oldaker-Tedrow. **Table 2** summarizes the numbers of calls.

Table 2

Description	FY05	FY06	FY07	Percentage Change	
				FY05/06	FY06/07
Total MAS Calls	573	682	674	19.02%	(1.17%)
Calls responded to by Ms. Oldaker-Tedrow					
During regular shift	149	91	87	(38.93%)	(4.40%)
During on-call hours	46	44	19	(4.35%)	(21.48%)
Total	195	135	106		

As illustrated by the **Table**, the number of total calls MAS staff responded to during fiscal year 2006 increased approximately 19% from fiscal year 2005, then decreased slightly in fiscal year 2007. However, the number of calls Ms. Oldaker-Tedrow responded to decreased significantly each year.

Table 3 summarizes the number of calls attended by Ms. Oldaker-Tedrow during the period July 1, 2005 through November 9, 2007. As illustrated by the **Table**, Ms. Oldaker-Tedrow responded to as few as 2 calls during a month prior to June 30, 2007. However, after the City Administrator confronted Mr. Tedrow about the allegations regarding Ms. Oldaker-Tedrow's attendance, she responded to at least 11 calls each month during the next 4 full months.

Table 3

Number of MAS Calls Responded to by Ms. Oldaker-Tedrow				
Month	FY05	FY06	FY07	FY08
July	*	15	8	13
Aug.	*	17	17	11
Sept.	16	27	8	16
Oct.	20	13	9	14
Nov.	21	15	7	6
Dec.	13	5	13	-
Jan.	26	9	9	-
Feb.	19	11	11	-
Mar.	22	6	9	-
April	20	6	2	-
May	23	3	11	-
June	15	8	2	-
Total	195	135	106	60

* - Database not available prior to September 1, 2004

Employment at Southwest Health Center - To determine if Ms. Oldaker-Tedrow was paid by the City for time she was scheduled to work for MAS but was actually working at the hospital in Platteville, we subpoenaed Ms. Oldaker-Tedrow's time sheets from the hospital for the period July 1, 2005 through November 9, 2007. **Appendix 4** includes a copy of a time sheet Ms. Oldaker-Tedrow submitted to the hospital. **Exhibit B** lists the dates and times Ms. Oldaker-Tedrow recorded on the time sheets. The **Exhibit** also includes information about the times of ambulance calls Ms. Oldaker-Tedrow responded to for MAS on those dates.

We compared the dates and times Ms. Oldaker-Tedrow was on duty at the hospital to her Monday through Friday 8:00 am to 4:00 pm shift at MAS. We also considered the times of the shifts Ms. Oldaker-Tedrow worked at the hospital. On a number of occasions, she worked a 12 hour overnight shift. We also identified several occasions when Ms. Oldaker-Tedrow worked the evening shift at the hospital on consecutive weekdays. While the shifts identified did not directly overlap the time she was expected to be working for MAS, it is not likely Ms. Oldaker-Tedrow completed an 8:00 am to 4:00 pm shift at MAS which was immediately followed or preceded by a 5:00 pm to 5:00 am shift at the hospital or a shift which ended at 10:00 pm or later for several days in a row.

In addition, we considered the following factors during our comparison of Ms. Oldaker-Tedrow's hospital time sheets to her scheduled MAS shift:

- Because Platteville is approximately 60 miles from Monticello, we determined Ms. Oldaker-Tedrow would have to leave Monticello at least 1 hour prior to the start of her shift at the hospital in Platteville and the earliest she could return to Monticello was 1 hour after the end of her hospital shift.
- We reviewed MAS' ambulance logs to determine if Ms. Oldaker-Tedrow responded to any calls during her MAS shift on the days she also worked at the hospital.

MAS shifts which overlapped hospital shifts - **Exhibit C** lists the 59 instances we identified in which Ms. Oldaker-Tedrow's time sheets from the hospital document she was in and/or traveling to or from Platteville during her regular shift at MAS. Had we considered Ms. Oldaker-Tedrow's expected hours at MAS to be from 6:00 am to 6:00 pm as reported by Mr. Tedrow to the City Administrator, we would have identified additional times during which Ms. Oldaker-Tedrow's time at or traveling from or to the hospital overlapped with the time she was expected to be at MAS.

As illustrated by the **Exhibit**, we identified 357.5 hours for which the City paid Ms. Oldaker-Tedrow for MAS services when she was actually working at the hospital or traveling to or from the hospital. Because Ms. Oldaker-Tedrow was paid a salary rather than an hourly rate for her services to MAS, we calculated an hourly rate by dividing her bi-weekly salary by 84 hours. While Ms. Oldaker-Tedrow's normally scheduled shift at MAS of 8:00 am to 4:00 pm on Monday through Friday of each week totals 80 hours on a bi-weekly basis, Ms. Oldaker was also responsible for administrative duties and on-call responses. The use of 84 hours for a bi-weekly pay period is consistent with the City's police officers, as requested by Mr. Tedrow of the City Council on October 3, 2005.

By multiplying the calculated hourly rate by the 357.5 hours identified in **Exhibit C**, we determined the City paid Ms. Oldaker-Tedrow \$6,640.98 for the time she worked for the hospital instead of MAS. In addition, the City incurred the employer's share of payroll taxes and made contributions to IPERS for the improper salary paid to Ms. Oldaker-Tedrow, which total \$890.13. The City's total cost of \$7,531.11 has been included in **Exhibit A**.

In addition, **Exhibit C** lists the times of any MAS calls Ms. Oldaker-Tedrow responded to for the days included in the **Exhibit**. As illustrated by the **Exhibit**, for a majority of the days listed, Ms. Oldaker-Tedrow did not respond to any calls. Any calls she responded to were before or after her regularly scheduled MAS shift. Because Ms. Oldaker-Tedrow was a salaried employee, any time she worked on ambulance calls outside her regularly scheduled shift would not offset time she was expected to be working on her regularly schedule shift.

MAS shifts which immediately followed extended hospital shifts - **Exhibit D** lists 67 additional instances we identified in which Ms. Oldaker-Tedrow worked an extended shift at the hospital immediately preceding her regular shift at MAS. The shifts varied in times, but often were from 5:00 pm to 5:00 am. It is unlikely Ms. Oldaker-Tedrow worked an overnight shift then reported to MAS to begin a shift from 8:00 am to 4:00 pm. **Exhibit D** also includes days for which Ms. Oldaker-Tedrow did not have an MAS shift scheduled.

For the 67 instances included in **Exhibit D**, Ms. Oldaker-Tedrow did not respond to any ambulance calls during her normally scheduled MAS shift. However, she did respond to 10 calls before or after her regularly scheduled MAS shift. She would have responded to these calls as the "on-call paramedic" for MAS.

As illustrated by the **Exhibit**, a total of 528 hours were identified as paid to Ms. Oldaker-Tedrow by the City for time she was to be at MAS during the 67 days. By multiplying the calculated hourly rate by the 528 hours identified in **Exhibit D**, we determined the City paid Ms. Oldaker-Tedrow \$9,953.60. In addition, the City incurred the employer's share of payroll taxes and made contributions to IPERS for the improper salary paid to Ms. Oldaker-Tedrow which total \$1,337.04. The City's total cost of \$11,290.64 has been included in **Exhibit A**.

MAS shifts which immediately preceded extended hospital shifts - **Exhibit E** lists the 57 instances we identified in which Ms. Oldaker-Tedrow worked an extended shift at the hospital following her regularly scheduled shift at MAS. The shifts varied in times, but often were from 5:00 pm to 5:00 am. It is unlikely Ms. Oldaker-Tedrow worked an 8:00 am to 4:00 pm shift at MAS when she knew she was going to be traveling to Platteville for an overnight shift at the hospital.

For the instances included in **Exhibit E**, Ms. Oldaker-Tedrow did not respond to any ambulance calls during her normally scheduled MAS shift. However, she did respond to 10 calls before or after her regularly scheduled MAS shift. She would have responded to these calls as the “on-call paramedic” for MAS.

As illustrated by the **Exhibit**, a total of 456 hours were identified as paid to Ms. Oldaker-Tedrow by the City for time she was to be at MAS during the 57 days. By multiplying the calculated hourly rate by the 456 hours identified in **Exhibit E**, we determined the City paid Ms. Oldaker-Tedrow \$8,512.32. In addition, the City incurred the employer’s share of payroll taxes and made contributions to IPERS for the improper salary paid to Ms. Oldaker-Tedrow which total \$1,144.90. The City’s total cost of \$9,657.22 has been included in **Exhibit A**.

In addition to the improper payments to Ms. Oldaker-Tedrow listed in **Exhibits D** and **E**, we identified 16 instances in which Ms. Oldaker-Tedrow worked an extended shift at the hospital immediately preceding her regular shift at MAS during which she responded to at least 1 call during her regular shift at MAS. We have not included any costs associated with Ms. Oldaker-Tedrow’s MAS shifts for these days in **Exhibit A** even though she may have responded to the call(s) without completing a full MAS shift.

MAS shifts which overlapped flying lessons - In addition to working at the hospital in Platteville, Ms. Oldaker-Tedrow periodically attended flying lessons at Monticello Aviation, Inc. and the Platteville Municipal Airport during her regularly scheduled MAS shifts.

We contacted a representative of Monticello Aviation, Inc. and obtained a “Flight/Instruction Summary” report which listed specific dates and times she received flight instruction. According to the documentation we obtained, Ms. Oldaker-Tedrow received instruction at the facility from April 24, 2007 through September 9, 2007.

By comparing information from the report to the hours Ms. Oldaker-Tedrow was scheduled to work at MAS, we identified 33 days when Ms. Oldaker-Tedrow received flight instruction during her regularly scheduled shift at MAS. During those days, the duration of the lessons totaled 32 hours. In addition to the lesson time, Ms. Oldaker-Tedrow would have been away from MAS during the time it took to travel to the Monticello airport. However, because we expect the travel time from MAS to the Monticello airport to be minimal, we did not attempt to determine the total amount of travel time.

We also contacted a representative of the Platteville Municipal Airport and obtained a listing of dates Ms. Oldaker-Tedrow received flight instruction at the Platteville Municipal Airport. Her lessons in Platteville began on September 13, 2007 and continued through November 4, 2007. Because the listing did not include specific times for Ms. Oldaker-Tedrow’s lessons, we also spoke with the airport’s flight instructor, who stated he met with Ms. Oldaker-Tedrow for an hour between noon and 3:00 pm for each lesson. According to the instructor, Ms. Oldaker-Tedrow told him she scheduled her lessons to precede her shifts at the hospital in Platteville. However, when we compared the dates provided by the airport representative to Ms. Oldaker-Tedrow’s hospital time sheets, we identified only 1 day in common between her hospital time sheets and flight lessons. On that day, October 4, 2007, she worked at the hospital from 4:30 pm to 11:00 pm.

By comparing the information from the airport and flight instructor to the hours Ms. Oldaker-Tedrow was scheduled to work at MAS, we identified 8 days when Ms. Oldaker-Tedrow received flight instruction in Platteville during her regularly scheduled shift at MAS. Based on the instructor’s statement regarding the time of Ms. Oldaker-Tedrow’s lesson, we determined her latest lesson time would have been 3:00 pm. To arrive in Platteville for a 3:00 pm lesson, she

would have had to leave Monticello by 2:00 pm. As a result, she was away from MAS during a regularly scheduled shift for at least 2 hours for each lesson. However, because Ms. Oldaker-Tedrow responded to an ambulance call in Monticello at 3:30 pm on September 27, 2007, her lesson must have begun at noon or 1:00 pm that day. For that date, we determined she was away from MAS for 3 hours. Ms. Oldaker-Tedrow did not respond to any calls on the other days. During the 8 days identified, the duration of Ms. Oldaker-Tedrow's lessons and her travel time to and/or from Platteville totaled at least 26 hours.

As illustrated by **Exhibit F**, the City paid Ms. Oldaker-Tedrow \$962.00 for the time she took flying lessons instead of working at MAS. In addition, the City incurred the employer's share of payroll taxes and made contributions to IPERS for the improper salary paid to Ms. Oldaker-Tedrow which total \$130.77. The City's total cost of \$1,092.77 has been included in **Exhibit A**.

MAS Disbursements – Disbursements for MAS operations are processed by the City's accounting staff and are recorded in the City's General Fund accounting records. During our investigation, we tested several MAS disbursements.

Some of the disbursements were payments on credit cards issued to Mr. and Ms. Tedrow for MAS purchases. The credit cards were to be used primarily to purchase supplies for MAS and to pay travel costs. The credit card bills were submitted to the City and approved by the Council. In some cases, the payments were not made in a timely manner because the accounting staff required additional information from Mr. Tedrow prior to processing the disbursement.

We examined each purchase made with the credit cards from November 2005 through November 2007 and identified several improper charges, including the purchase of a cheese and sausage tray and downloaded *Sprint* services, late fees and finance charges. The purchases are improper because they appear personal in nature. The finance charges and late fees are considered improper because they would not have been incurred had the City's accounting staff been provided the information necessary to process the payments in a timely manner. The improper charges identified have been listed in **Table 4**.

Table 4

Check Number	Check Date	Vendor	Description	Amount	
18587	01/12/06	Swiss Colony	Cheese and sausage tray	\$	39.95
19204	05/01/06	Sprint	<i>Sprint</i> Download & services		7.96
19826	08/08/06	Platinum Plus	Finance charge	1.69	
19979	09/15/06	Platinum Plus	Finance charge	4.12	
20562	12/19/06	Platinum Plus	Finance charge	6.54	
20646	01/04/07	Platinum Plus	Finance charge	2.35	
20736	02/02/07	Platinum Plus	Finance charge	1.06	
22462	12/04/07	Platinum Plus	Finance charge	1.00	
22784	01/25/08	Platinum Plus	Finance charge	1.50	18.26
18669	01/25/06	Platinum Plus	Late fee	9.00	
19979	09/15/06	Platinum Plus	Late fee	20.00	
20562	12/19/06	Platinum Plus	Late fee	29.00	58.00
			Total		\$ 124.17

As illustrated by the **Table**, the improper charges total \$124.17. This amount has been included in **Exhibit A**.

Monticello Emergency Medical Team – As previously stated, MEMT is a nonprofit organization formed for the purpose of supporting MAS. Mr. and Ms. Tedrow were listed as the President and Secretary, respectively, in MEMT’s 2003, 2005 and 2007 biennial reports filed with the Secretary of State’s Office.

According to MEMT’s by-laws, the Secretary’s duties include keeping a record of all minutes of MEMT meetings and an accurate record of income and expenses and special accounts. We were unable to locate any MEMT meeting minutes. However, we obtained and reviewed bank statements and invoices from the current MEMT Secretary/Treasurer for the period January 2006 through December 2007. As Secretary, Ms. Oldaker-Tedrow was responsible for maintaining an accurate record of MEMT’s financial transactions by reviewing images of the bank documents associated with the accounts. However, by reviewing images of the bank documents associated with the accounts, we determined Mr. Tedrow actually controlled MEMT’s bank accounts.

Concerns regarding deposits to MEMT accounts were brought to our attention by the City Administrator and MEMT members with whom we spoke. The individuals we spoke with were concerned grant monies belonging to the City had been deposited to the MEMT accounts. In addition to grants, MEMT’s primary funding sources include 2 annual fund raising events and donations received for first aid and cardiopulmonary (CPR) training provided by MEMT members. The individuals we spoke with were concerned about the disbursements made with the grant funds as well as other disbursements. No one other than Mr. and/or Mrs. Tedrow authorized the financial transactions, including disbursements, of the MEMT. Each of our findings are discussed in the following paragraphs.

Fundraising Events - According to the MEMT members we spoke with, 2 primary fundraising events are held each year. Typically, a benefit breakfast is held in Hopkinton and a benefit dance is held in Monticello each September. Letters to area residents are included as newspaper inserts in the weeks preceding the events. The inserts include tickets to the events and a return envelope with MAS’ address. According to a letter we obtained for the dance held in September 2005:

“Contributions from this dance will be added to last year’s donation to help achieve our goal to purchase an up-dated monitoring system that will provide cardiac, blood pressure, 12 lead EKG monitoring in one ambulance. The cost of just one of these cardiac monitors is \$32,000.”

According to MAS staff we spoke with, deposits to the MEMT accounts were taken to the bank by staff as directed by Mr. Tedrow. We were unable to reconcile deposits in the accounts to supporting documentation because the amounts deposited were not separately identified on the deposit slips and prenumbered receipts were not issued. As a result, it was not possible to determine if all collections were deposited and we have not included any undeposited collections in **Exhibit A**.

Training contributions - In addition to proceeds from the fundraising events, we identified several deposits in MEMT’s account from businesses in Monticello. According to MAS staff members we spoke with, MEMT members provided first aid or CPR training for donations to the organization.

By reviewing the bank documentation available, we determined MEMT purchased certain supplies, such as handbooks, for the training provided by MEMT members. However, we were unable to locate supporting documentation at MAS or from MEMT records to determine for whom training had been provided, the amounts they were charged or the amounts billed and subsequently received. As a result, it was not possible to determine if all collections were deposited and we have not included any undeposited collections in **Exhibit A**.

Disbursements – During our investigation, we reviewed bank statements and related bank documents to determine how MEMT funds were used. We also interviewed several staff and MEMT members regarding the type of equipment and supplies typically used by MAS.

As stated previously, according to discussions with MEMT members, the primary purpose of recent MEMT benefit dances was to raise enough funds to purchase a heart monitor for each ambulance. This was not accomplished until after Mr. Tedrow left MAS' employment and MEMT's membership. As of the date of this report, 1 heart monitor has been purchased for approximately \$19,500.00. MEMT funds were used to pay \$12,000.00 of the cost while the City paid the remaining balance. We are unable to determine a reason for the difference between the \$32,000.00 amount included in the solicitation letter to area residents for the fundraiser and the amount actually paid.

According to MEMT members we spoke with, Mr. Tedrow also purchased equipment they considered outside the scope of MAS but disregarded items needed in the daily operations of MAS. For example, MAS staff stated they requested new cots because the ones they were using were over 20 years old. They also stated there had been cases of patients and staff being injured by the older cots. However, new cots were not purchased until Mr. Tedrow was terminated.

Equipment purchased with MEMT funds which is considered outside the scope of MAS services or was not on hand at MAS is listed in **Table 5**. An explanation of each purchase follows the **Table**. The total purchase amount of \$9,174.41 has been included in **Exhibit A**.

Table 5

Description	Amount
Ballistic shields	\$ 3,227.99
Exercise equipment	2,867.13
Cartridges for <i>I-Stat</i>	530.05
Internet equipment and services	522.77
Hewlett Packard laptop and extended warranty	2,026.47
Total	<u>\$ 9,174.41</u>

- In 2007, MEMT received a \$16,617.00 Assistance to Firefighters' Grant from the Federal Emergency Management Agency (FEMA). According to the request for funds for the Firefighters' grant, the grantee was MAS, not MEMT. As a result, the grant funds should have been deposited to the City's account. In addition, the disbursements should have been approved by the Council prior to their payment. According to the City Administrator, City officials were not aware the grant had been applied for or received.

As documented by the grant agreement, the grant proceeds were to be used to purchase gloves and jackets which met certain fire ratings. Because meeting minutes were not available to determine the purchases approved for the grant funds or to determine the subsequent disbursement of the funds, we interviewed MEMT members regarding their recollection of the meetings. According to MAS members we spoke with, Mr. Tedrow purchased rescue gloves, response parkas (jackets) and ballistic shields with the grant proceeds. The ballistic shields were subsequently donated to the Monticello Police Department.

According to supporting documentation we reviewed, 25 pairs of rescue gloves, 38 jackets and 2 ballistic shields were purchased between June and October 2007 and cost \$1,127.00, \$13,533.26 and \$3,227.99, respectively.

According to MAS staff, each volunteer was given a jacket. According to the call logs, there is rarely a time when more than 6 individuals are on call. Because everyone responding to a call first reports to the ambulance barn, it is not readily apparent why it was necessary to purchase a response parka for each volunteer and 25 pairs of gloves. It would be more reasonable to have several sizes available at the ambulance barn for volunteers to use.

According to MAS members we spoke with, there were more pressing equipment needs which could have been met. As of the completion of our fieldwork, MAS did not have an inventory of the coats.

In addition, it is not clear why MEMT funds would be used to purchase ballistic shields. This is not standard equipment for ambulance operations. The cost of the ballistic shields has been included in **Table 5**.

- In 2007, MEMT also received a \$5,000.00 Lew Reed Spinal Cord Injury grant from the Monticello Aerie #4466 Fraternal Order of Eagles organization. According to the check from the organization, the payee was “Monticello EMT Service”, not MEMT. Because the City’s EMT service is provided by the ambulance staff and is a budgeted expense of the City, the grant funds should have been deposited to the City’s account rather than the MEMT account. In addition, the disbursements should have been approved by the Council prior to payment. According to the City Administrator, City officials were not aware the grant had been applied for or received.

On August 1, 2007, 2 *Bair Hugger* units were purchased with a portion of the grant proceeds. According to supporting documentation we reviewed, the cost of the units totaled \$3,474.33. The forced-air warming systems are designed for patients at risk for hypothermia. The members were told by Mr. Tedrow the blankets were useful for patients with spinal cord injuries because they risk heat loss.

After attempting to use the *Bair Huggers*, MAS staff realized the power in the ambulances was not sufficient to run the units. The units were returned in December 2007 for smaller models which could be used in the ambulances. As of October 10, 2008, the units have been used only 3 times. However, according to MAS paramedics, the units were used because they were available, not because of necessity. They believe other equipment purchases would have been more useful.

As with the Firefighters’ grant, the grant proceeds should have been deposited to the City’s account because the grant was issued to the “Monticello EMT Service.” In addition, the disbursements of the grant proceeds should have been approved by the Council. Because smaller models of the *Bair Huggers* which can be used by MAS were obtained, their cost has not been included in **Table 5**. However, because not all of the \$5,000.00 grant has been spent, the remaining \$1,525.67 should be returned to the City. This amount has been included in **Exhibit A**.

- In October 2007, Mr. Tedrow spent \$2,867.13 of MEMT funds to purchase a treadmill, elliptical machine and a *Bowflex* from Sears in Cedar Rapids. The total cost also included \$404.98 for extended warranty plans. According to City staff, the City had paid for local gym memberships for full-time City employees, including MAS staff, as part of the City’s fitness initiative prior to this purchase.

According to the Deputy City Clerk, she received a phone call from the local gym in October 2007 inquiring about the Director’s non-use of the gym and inquired if the City still wanted to pay for the membership if it was not utilized. The Deputy City Clerk asked Mr. Tedrow if he planned on using the gym. The Deputy City Clerk stated Mr. Tedrow got angry and told her to tell the gym representative if they wanted any information about him or his staff, they would need to call him directly rather than the City.

On October 30, 2007, Mr. Tedrow and another MAS employee picked up the equipment from Sears. According to several MEMT members, they were not aware of the exercise equipment purchase until after the purchase was made.

Because MAS staff already had access to exercise equipment through the City’s membership at a local gym, the purchase was not clearly consistent with the established purpose of MEMT. As a result, the total purchase amount of \$2,867.13 is considered improper and has been included in **Table 5**.

- We identified several purchases of cartridges for an *I-stat* machine, a hand held blood-testing machine which allows for a variety of blood tests and provides results within minutes. According to the MAS paramedic we spoke with, the *I-stat* machine is not used because it is outside MAS' protocol. This type of testing would be done by a hospital, not in the field. The cartridge purchases total \$530.05 and has been included in **Table 5**. We did not identify the purchase of the *I-stat* machine from the MEMT account.
- In December 2006 Mr. Tedrow had wireless internet service installed at his personal residence. The \$522.77 cost was paid with MEMT funds. We confirmed with the vendor the equipment was installed at Mr. Tedrow's personal residence upon his request. Certain equipment, including a wireless router and canopy radio, were included in the installation cost along with labor.

According to MAS staff, Mr. Tedrow told MAS staff he was able to view employees from home with the surveillance system installed at the ambulance barn. We identified disbursements for the GoToMyPC service which allows a user to remotely access a computer from any other computer connected to the internet. According to MAS staff, Mr. Tedrow worked from home at times. Because the equipment purchased with MEMT funds has not been turned into MAS, the cost has been included in **Table 5**.

- During fieldwork for our investigation, MAS received a Performance Service Plan Renewal form from Best Buy for a Hewlett Packard laptop computer which could not be located. We obtained a copy of the original invoice from Best Buy for \$2,026.47 which was dated May 27, 2005. A copy of the invoice has been included in **Appendix 5**. According to MAS staff, the laptop was used by Mr. Tedrow when he worked at home even though a computer was available at the ambulance barn. The computer was not recovered from Mr. Tedrow. The cost has been included in **Table 5**.
- In addition, several MAS members stated a number of syringes were purchased with MEMT funds by Mr. Tedrow. It was alleged some of the syringes may have been used by Mr. Tedrow for a medical condition. Because we were unable to determine the number of syringes purchased, how they were used and the amount paid, we have not included the purchases in the improper purchases identified.

Purchases made with MEMT funds were not reviewed or approved by anyone other than Mr. and/or Ms. Tedrow. As stated previously, Mr. and Ms. Tedrow were the President and Secretary, respectively, of MEMT. Other members of MEMT were MAS employees who reported to Mr. Tedrow in his capacity as MAS Director.

Certain purchases by MEMT, including purchases of uniforms, equipment for the ambulances and computer equipment, are listed in **Exhibit G**. While some MEMT members we spoke with believe the purchases were made with MEMT funds in an effort to avoid City Council review and approval and keep MAS costs within the budget established by the City, the purchases appear to be reasonable expenditures to operate MAS and are consistent with MEMT's purpose. Therefore, they have not been included in **Exhibit A**. However, the City Council or Ambulance Board may wish to review the items purchased by MEMT before their use by MAS to determine if the City wants to accept donation of the items purchased.

Ambulance Billings – MAS was responsible for billing all ambulance services. According to his job description, Mr. Tedrow was responsible for the billings. A run report is prepared for each call received by MAS. The run report includes patient identification and care information, along with the information received by dispatch about the call, such as the time and location. The run reports are used by the individual responsible for billing preparation to enter data into Dynalink, the billing software used by MAS. Once call data is entered, a billing is prepared and sent electronically or on paper to the party responsible for payment. Typically, billings are submitted to the patient's insurance carrier and/or Medicare. However, private-pay claims are also submitted directly to patients.

Medicare claims and claims to certain insurance carriers are submitted electronically. Upon payment by Medicare and insurance carriers, MAS receives a remittance notice which includes the claim number, patient information and indicates the amount to be paid. The remittance notice also shows what the patient or secondary insurance owes, which is used by MAS to send a billing to the patient or secondary insurance carrier. If claims are denied, the individual preparing the billings is responsible to determine the cause of the denial, make the necessary corrections and resubmit the billing.

Payments from Medicare, insurance carriers and patients are to be sent to City Hall. However, some payments were received at the MAS ambulance barn. According to individuals we spoke with, payments received at the ambulance barn were taken to City Hall. Staff at City Hall generate a receipt and a copy is forwarded to MAS to record the payment in the Dynalink billing software.

Prior to November 10, 2007, the ambulance billings were performed by Mr. Tedrow, Ms. Oldaker-Tedrow or another paramedic. According to the MAS employee we spoke with who assisted with the billings, she did not receive any training on how to prepare the billings. She also stated Ms. Oldaker-Tedrow had been the individual with primary responsibility for the billings before she began. However, because Ms. Oldaker-Tedrow was rarely at work, she was not available to provide adequate training. According to MAS staff we spoke with, written procedures regarding write-offs or other billing processes were not available.

The MAS employee also reported the billings were not prepared frequently enough to allow the information in the Dynalink system to be current. She reported it had been Ms. Oldaker-Tedrow's responsibility to record billing information in the Dynalink system, but this was not done on a consistent basis. On a number of occasions, the billings would get "backed-up." The MAS employee would then bring the billings up-to-date. During this process, bills were back-dated to show when services were performed. Because the information in Dynalink was not current, any months closed out and reports presented to the Board before the information was brought up-to-date were not accurate.

Revenue Analysis Reports - We obtained and reviewed Revenue Analysis reports from the Dynalink system for July 2006 through November 2007. The reports were provided to the MAS Board each month by Mr. Tedrow. We determined the beginning balance of the accounts receivable shown on reports for 7 months did not agree with the ending balance from the previous month's report. According to the MAS employee we spoke with, because MAS was significantly behind in billings during this period, reports were generated from Dynalink and provided to the Board for a given month, but additional billings and payments were subsequently posted to the Dynalink system for the month. As a result, the report generated for the following month reflected additional activity.

We obtained an aged accounts receivable listing for MAS billings dated October 22, 2007 which is summarized in **Table 6**. As illustrated by the **Table**, \$173,886.11 (approximately 71.5%) of the \$298,238.93 total receivables were 120 days or more past due.

Table 6

Description	Amount
Current	\$ 29,318.99
Past Due 30	41,832.00
Past Due 60	18,082.76
Past Due 90	35,119.07
Past Due 120	173,886.11
Total	<u>\$ 298,238.93</u>

Also, we compared the collections recorded in the City's accounting system for ambulance billings with the amounts recorded in Dynalink. The collections recorded in Dynalink exceeded the collections recorded in the City's accounting system by \$15,443.15. Because periodic reconciliations were not performed between the 2 systems, we are not readily able to determine the composition of the variance. However, based on our review, it appears all collections received for MAS billings were properly deposited. It appears not all information in the Dynalink system was accurately recorded. As a result, the variance identified is not included in **Exhibit A**.

During our investigation, we determined MAS' Revenue Analysis reports submitted to the Board included amounts reported as "write-offs." However, based on the coding recorded in the Dynalink system, it appears the vast majority of these "write-offs" were reductions to the billings mandated by Medicare/Medicaid. However, the minutes of the Ambulance Board meetings we reviewed did not document the Board's approval of the limited amount of the remaining write-offs.

Hiring of Physicians Claims Company - After Mr. Tedrow and Ms. Oldaker-Tedrow's employment was terminated, the Council approved hiring Physicians Claims Company, Inc (PCC) to manage MAS' accounts receivable and obtain payments from patients and third parties for ambulance services provided to patients. According to the City Administrator, when he previously identified concerns regarding the ambulance billings, he had suggested to Mr. Tedrow MAS consider hiring an outside billing company. However, Mr. Tedrow stated MAS would continue to do the billing and an outside billing company was not necessary.

Between November 14 and 16, 2007, PCC representatives reviewed the patient care reports of all accounts for which MAS provided services during federal fiscal year 2006 (October 1, 2005 through September 30, 2006). The patient care reports were reviewed to determine amounts MAS could bill for the services provided. The review was initially limited to services provided during federal fiscal year 2006 because, in accordance with Medicare requirements, if those services were not billed by the end of calendar year 2007, they would no longer be eligible for payment. In addition, any claim not filed within 12 months of the date of service were subject to a penalty of 10% of the claim amount.

PCC representatives did not review any claims prior to October 1, 2005 for which an improper, incomplete or uncollected billing may have been generated. Had PCC representatives reviewed claims for services provided prior to October 1, 2005, it is likely an amount would have been identified for which MAS did not receive payments to which it was entitled. However, we determined it was cost prohibitive to identify the amount of these uncollected billings. The amount of uncollected ambulance billings is included in **Exhibit A** as undeterminable.

PCC representatives also reviewed the patient care reports for certain compliance issues. Their findings included, but were not limited to, the following concerns:

- Blue Cross/Blue Shield claims were not submitted electronically, which resulted in delays in payment and increases in denials.
- Certain Medicaid claims were denied because the new HCFA (Health Care Financing Administration) 1500 report was incorrectly formatted.
- Certain claims were denied because the service dates were incorrectly recorded.
- In certain cases, MAS prepared billings in a manner which resulted in the claim being less than appropriate. For instance, a lower level of service code was used than the actual service provided, less miles were billed than were actually driven and electrocardiograms (EKGs) provided were not included in the billings.
- For some claims, MAS prepared billings in a manner which resulted in the claim being more than appropriate. For instance, a higher level of service was used than the actual service provided, more miles were billed than were actually driven and transport charges were billed even though patients signed refusal of service forms.

- The unpaid portion of certain accounts were written off. For instance, unpaid patient co-pays, deductible amounts and secondary insurance claims had not been pursued. In addition, PCC representatives determined certain claims were written off rather than being corrected and resubmitted for payment after initially being denied.
- Claims unpaid by insurance companies were not pursued to determine why a payment had not been received.
- PCC representatives identified several claims which had not been entered into the Dynalink system and had never been billed.
- PCC representatives determined 241 of the 450 diagnosis codes in the Dynalink system were invalid. The diagnosis codes are used to record the services provided to patients on the claims.
- PCC representatives determined actual odometer readings were not recorded for loaded miles.
- Reduction of payment to MAS was identified for several claims because the claims were not filed in a timely manner.
- Billing authorization forms were not consistently signed by the patients. Without the signed authorization forms, MAS cannot legally bill Medicare for payment.

We obtained a copy of the detailed accounts receivable listing for each of the 551 MAS patient accounts from a PCC representative for the period October 1, 2005 through November 30, 2007. Based on the dates of service, we were able to distinguish the charges for the period prior to November 1, 2007 when Mr. Tedrow was responsible for billing and after November 1, 2007 when PCC took over the billing.

We also obtained a listing of collections for MAS billings from the City. The listing included the dates of service which we reviewed to determine if each collection was for a past due billing or a current billing. **Table 7** summarizes the accounts receivable balance at November 30, 2007.

Table 7

Description	Billings for Services Provided		Total
	Prior to 11/01/07	After 11/01/07	
Beginning Balance	\$ -	-	-
Patient Charges	242,133.98	509,380.60	751,514.58
Less: Collections	(109,587.96)	(287,656.19)	(397,244.15)
Medicare/Medicaid reductions	(90,930.84)	(137,253.75)	(228,184.59)
Other Adjustments	(36,336.15)	(19,007.08)	(55,343.23)
Ending Balance	\$ 5,279.03	65,463.58	70,742.61

The \$109,587.96 included in the **Table** as “collections” for services provided prior to November 1, 2007 is the amount recovered by PCC by November 30, 2007. This amount would not have been collected by the City for ambulance services had PCC not been hired.

Table 8 lists the components of the “other adjustments” amount included in **Table 7** and identifies the portions we have classified as improper. As illustrated by **Table 8**, the improper amounts are composed of reductions to the claims and the amounts of incorrect claims. The adjustments which are not considered improper include reductions mandated by Medicare/Medicaid and insurance carriers.

Table 8

Type of Adjustment	Amount	Improper
Late filing (10% reduction)	\$ 3,213.47	3,213.47
Past timely filing (100% reduction)	11,519.33	11,519.33
Incorrect claims	13,263.00	13,263.00
Other, including secondary insurance adjustments	27,347.43	-
Total	\$ 55,343.23	27,995.80

As previously stated, the claims are reduced by 10% when they are not filed within 12 months of the date of service. In addition, the claims are no longer eligible for payment (reduced 100%) if they are not filed by the end of the calendar year following the completion of the fiscal year. For example, claims not filed by December 31, 2007 for services provided during federal fiscal year 2006 are not eligible for payment.

The adjustments for late filing, past timely filing and incorrect claims are from claims prior to November 1, 2007 which were either adjusted for filing late, denied because they were past timely filing deadlines, other adjustments for incorrect coding and duplicate claims. As a result, these amounts are considered lost revenue to MAS and the \$27,995.80 has been included in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by MAS for billings, receipts and disbursements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check of 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 MAS' internal controls.

- (A) Ambulance Billings, Collections, Delinquent Accounts and Write-offs - Write-offs of accounts deemed uncollectible were not approved by the Ambulance Board or City Council. Ambulance billings, collections and delinquent accounts were reconciled on a monthly basis, but the reconciliations and delinquent account listings were not reviewed by the Council. Medicare/Medicaid and private insurance claims for reimbursement were not filed in a timely manner.

Recommendation - Write-offs of uncollectible accounts should be approved by the City Council prior to being written off. The Council should review the monthly billing reconciliations and monitor delinquencies. Medicare/Medicaid and private insurance claims for reimbursement should be filed in a timely manner.

- (B) Ambulance Records - During our review of the MAS billing system, we identified the following errors and omitted transactions for the period of July 1, 2006 through June 30, 2007.
- 108 of 879 patient care reports (PCRs) were not recorded in MAS' billing system.
 - 21 PCRs had no billing reports and were not entered into the billing system.
 - 10 wheelchair transports were not entered into the billing system.

In addition, we determined:

- billing records were not kept or organized in a way that allowed them to be pulled easily upon request,
- ambulance calls billed are not reconciled to collections and delinquent accounts,
- Medicare claims for reimbursement were not filed in a timely manner and
- payments for some claims were sent directly to MAS rather than the City. The payments were not recorded in a consistent manner by MAS.

Recommendation – The billings are no longer prepared and processed by MAS. However, the City should implement monitoring procedures to ensure billings are prepared and distributed and adequate accounting and financial information is maintained in a timely manner. Also, the City should ensure periodic reconciliations are performed between billings and collections. Payments for billings should not be sent directly to MAS.

- (C) Time Sheets – Only the members of the MAS staff paid on an hourly basis prepared time sheets prior to July 2007. The former Ambulance Director and former Quality Assurance Coordinator received a salary and did not prepare time sheets prior to the City Administrator’s request in July 2007.

In addition, time sheets were not kept for all MAS volunteers who received payment for services based on the MAS call log.

Recommendation - Time sheets should be prepared and maintained for all MAS staff to support payment for services provided. They should also be signed by the employee and approved by the employee's supervisor. The supervisor should sign or initial the time sheets to document their review and approval.

In addition, monthly volunteer call logs should be signed by the volunteer and approved by the Ambulance Director.

- (D) Nepotism – The former Ambulance Director supervised his wife who was a paramedic for MAS and acted as the Quality Assurance Coordinator. Prior to her hiring, the City had established a nepotism policy which stated “no person shall be selected to work in a department or program supervised by a member of the immediate family.” However, according to a resolution approved by the Council on May 20, 1991, the Council allowed an exception to the City’s policy as a result of difficulties encountered in staffing the ambulance service.

The resolution stated the exception was to be reviewed and approved by the Council on a yearly basis. However, according to the City Administrator, there is no documentation the Council ever revisited the nepotism issue.

Recommendation – The Council should implement procedures to ensure the nepotism policy is complied with and any exceptions granted are properly monitored and periodically reviewed.

- (E) Segregation of Duties - An important aspect of internal control is the segregation of duties among employees to prevent an individual from handling duties which are incompatible. We determined 1 MEMT member had control over MEMT bank accounts.

Recommendation - We realize segregation of duties is difficult with a limited number of officers. However, MEMT members should review operating procedures to obtain the maximum internal control possible under the circumstances.

- (F) MEMT Deposits – During our review of MEMT financial transactions, we determined the amounts collected are not recorded in any manner. For instance, MEMT members provide first aid and CPR training to individuals and to businesses for which MEMT receives donations. In addition, for MEMT’s 2 primary fundraising events during the year, certain donations are sent directly to MAS but are not recorded.

In addition, we identified several grants obtained by the former Ambulance Director which were to benefit MAS. However, the proceeds were deposited into the MEMT account controlled by the former Director. The related disbursements were also spent from the MEMT account.

Recommendation – Amounts collected by MEMT should be recorded on prenumbered receipts or in some other appropriate manner. Donations for fundraising events should be sent to a lockbox to strengthen controls. The amounts recorded should also be periodically compared to actual deposits by someone independent of the collection and recording of the receipts.

In addition, any grants received on behalf of MAS should be deposited to and disbursed from the City’s accounts. In addition, any grants submitted on behalf of MAS should be approved by the Council prior to submission.

- (G) Property and Equipment - We determined certain items purchased by MEMT or donated to MAS were not on hand at MAS. The following is a list of the items and their cost:

Description	Amount
Laptop Computer – Hewlett Packard*	\$ 2,026.47
Otoscope - donation from citizen#	50.00
Total	<u>\$ 2,076.47</u>

* - Includes case, DVD and 3 year warranty.

- Estimated cost of the donated item (based on cost of similar item.)

Recommendation - The City should implement a policy to determine MAS’ property and equipment are properly accounted for.

Exhibits

Report on Special Investigation of the
Monticello Ambulance Service

Summary of Findings
For the period July 1, 2005 through November 9, 2007

Description	Exhibit/ Table	Amount		
		City Funds	MEMT Funds	Total
Improper Disbursements:				
Salary costs:				
MAS shifts which overlapped hospital shifts	Exhibit C	\$ 7,531.11	-	7,531.11
MAS shifts which immediately followed extended hospital shifts	Exhibit D	11,290.64	-	11,290.64
MAS shifts which immediately preceded extended hospital shifts	Exhibit E	9,657.22	-	9,657.22
MAS shifts which overlapped flying lessons	Exhibit F	1,092.77	-	1,092.77
Subtotal		29,571.74	-	29,571.74
MAS disbursements	Table 4	124.17	-	124.17
MEMT disbursements	Table 5	-	9,174.41	9,174.41
Unspent grant funds	Page 16	1,525.67	(1,525.67)	-
Subtotal		31,221.58	7,648.74	38,870.32
Uncollected Ambulance Billings:				
Late filing (10% reduction)	Table 8	3,213.47	-	3,213.47
Past timely filing (100% reduction)	Table 8	11,519.33	-	11,519.33
Incorrect claims	Table 8	13,263.00	-	13,263.00
Subtotal		27,995.80	-	27,995.80
Billings for services prior to October 1, 2005	Page 19	Undeterminable	-	Undeterminable
Total		\$ 59,217.38	7,648.74	66,866.12

**Report on Special Investigation of the
Monticello Ambulance Service**

Report on Special Investigation of the
Monticello Ambulance Service

Summary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
07/04/05	Monday	9:00am - 6:00pm	<i>none</i>
07/08/05	Friday	8:00am - 5:30pm	<i>none</i>
07/10/05	Sunday	5:00pm - 5:30am	3:58pm
07/11/05	Monday	10:30pm - 6:30am	<i>none</i>
07/12/05	Tuesday	10:30pm - 6:30am	<i>none</i>
07/13/05	Wednesday	5:00pm - 5:30am	<i>none</i>
07/17/05	Sunday	10:30pm - 6:30am	10:36am to 12:55pm
07/19/05	Tuesday	9:00am - 5:00pm	7:30pm to 8:41pm
07/20/05	Wednesday	8:30am - 3:45pm	6:09pm to 7:15pm and 8:25pm to 9:25pm
07/25/05	Monday	10:30pm - 7:00am	<i>none</i>
07/31/05	Sunday	5:00pm - 5:00am	<i>none</i>
08/08/05	Monday	5:00pm - 5:30am	<i>none</i>
08/09/05	Tuesday	8:00am - 9:30am	2:47pm to 4:51pm
08/13/05	Saturday	5:00pm - 5:30am	<i>none</i>
08/16/05	Tuesday	5:00pm - 5:30am	7:52am to 10:04am
08/18/05	Thursday	10:30pm - 7:00am	<i>none</i>
08/21/05	Sunday	5:00pm - 5:30am	<i>none</i>
08/22/05	Monday	5:00pm - 5:30am	<i>none</i>
09/01/05	Thursday	5:00am - 1:00pm	<i>none</i>
09/02/05	Friday	5:00am - 5:30pm	<i>none</i>
09/08/05	Thursday	5:00am - 6:30pm	8:45pm to 9:55pm
09/12/05	Monday	5:00am - 5:30pm	6:25pm
09/16/05	Friday	10:30pm - 9:00am	<i>none</i>
09/17/05	Saturday	8:30pm - 9:00am	<i>none</i>
09/21/05	Wednesday	4:30pm - 11:30pm	12:42am to 1:54am
09/22/05	Thursday	4:30pm - 11:30pm	5:16am to 7:30am
09/23/05	Friday	5:00pm - 5:00am	4:07am to 5:26am

Exhibit BReport on Special Investigation of the
Monticello Ambulance ServiceSummary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
10/05/05	Wednesday	5:00pm - 5:00am	<i>none</i>
10/08/05	Saturday	5:00pm - 5:00am	<i>none</i>
10/13/05	Thursday	6:00pm - 7:30pm	11:05pm to 11:45pm
10/14/05	Friday	11:00pm - 5:00am	12:48am to 1:14am
10/15/05	Saturday	5:00pm - 5:00am	<i>none</i>
10/17/05	Monday	5:00pm - 5:30am	<i>none</i>
10/22/05	Saturday	8:30pm - 9:00am	<i>none</i>
10/23/05	Sunday	9:00am - 10:30pm	<i>none</i>
10/27/05	Thursday	10:30pm - 7:00am	<i>none</i>
10/28/05	Friday	10:30pm - 9:00am	<i>none</i>
11/03/05	Thursday	5:00pm - 5:00am	<i>none</i>
11/06/05	Sunday	10:30pm - 6:30am	<i>none</i>
11/11/05	Friday	11:00am - 5:00pm	<i>none</i>
11/12/05	Saturday	12:00am - 9:30am	<i>none</i>
11/18/05	Friday	5:00pm - 5:00am	9:20am to 10:27am
11/22/05	Tuesday	5:00pm - 6:30am	2:16pm to 4:32pm
11/24/05	Thursday	9:00am - 5:00pm	<i>none</i>
11/25/05	Friday	5:00am - 6:00pm	<i>none</i>
11/26/05	Saturday	9:00am - 9:00pm	11:30pm to 11:54pm
11/28/05	Monday	10:30pm - 6:30am	<i>none</i>
12/02/05	Friday	10:30pm - 10:30am	7:11am to 8:27am
12/04/05	Sunday	8:30pm - 6:30am	<i>none</i>
12/09/05	Friday	5:00am - 5:00pm	<i>none</i>
12/10/05	Saturday	10:30pm - 9:00am	<i>none</i>
12/18/05	Sunday	9:00am - 4:30pm	<i>none</i>
12/21/05	Wednesday	5:00pm - 5:00am	<i>none</i>
12/22/05	Thursday	6:00pm - 6:30am	<i>none</i>

Report on Special Investigation of the
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Summary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
12/24/05	Saturday	4:00pm - 5:30am	<i>none</i>
12/25/05	Sunday	5:00pm - 5:30am	<i>none</i>
12/31/05	Saturday	5:00pm - 5:30am	<i>none</i>
01/01/06	Sunday	5:00pm - 5:00am	<i>none</i>
01/05/06	Thursday	<i>Unknown: 1 hr mtg. @</i>	7:23pm to 9:14pm
01/06/06	Friday	5:00pm - 5:00am	<i>none</i>
01/09/06	Monday	8:00am - 5:00pm	<i>none</i>
01/12/06	Thursday	6:30am - 5:30pm	<i>none</i>
01/20/06	Friday	11:00pm - 5:30am	<i>none</i>
01/23/06	Monday	5:00pm - 8:30am	<i>none</i>
01/24/06	Tuesday	5:00pm - 12:30am	<i>none</i>
01/27/06	Friday	8:00am - 5:00pm	2:12am to 3:53am
01/29/06	Sunday	8:30pm - 3:15am	<i>none</i>
01/30/06	Monday	5:00am - 5:30pm	<i>none</i>
02/01/06	Thursday	3:00pm - 4:00pm	11:12am to 1:35pm, 2:00pm to 3:05pm and 6:46am to 7:34am
02/04/06	Saturday	5:00pm - 5:00am	<i>none</i>
02/05/06	Sunday	5:00pm - 5:00am	<i>none</i>
02/10/06	Friday	10:30pm - 8:30am	4:00pm to 5:10pm and 10:54am to 11:36am
02/11/06	Saturday	5:00pm - 5:30am	<i>none</i>
02/19/06	Sunday	9:00am - 9:00pm	<i>none</i>
02/23/06	Thursday	5:00pm - 5:30am	1:53am to 2:41am
02/25/06	Saturday	5:00 pm - 6:30am	<i>none</i>
03/02/06	Thursday	<i>Unknown: 1 hr mtg.@</i>	11:18pm to 12:25am
03/05/06	Sunday	8:30pm - 6:30am	<i>none</i>
03/07/06	Tuesday	5:00pm - 5:00am	<i>none</i>
03/09/06	Thursday	5:00pm - 5:30am	<i>none</i>

Exhibit BReport on Special Investigation of the
Monticello Ambulance ServiceSummary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
03/11/06	Saturday	5:00pm - 5:00am	<i>none</i>
03/12/06	Sunday	5:00pm - 6:00am	<i>none</i>
03/14/06	Tuesday	5:00pm - 5:00am	<i>none</i>
03/16/06	Thursday	5:00pm - 5:00am	<i>none</i>
03/18/06	Saturday	5:00pm - 5:30am	<i>none</i>
03/19/06	Sunday	5:00pm - 5:00am	<i>none</i>
03/26/06	Sunday	5:00pm - 5:00am	<i>none</i>
03/29/06	Wednesday	5:00pm - 5:00am	<i>none</i>
03/31/06	Friday	8:00am - 5:30pm	<i>none</i>
04/04/06	Tuesday	4:30pm - 11:30pm	<i>none</i>
04/06/06	Thursday	4:00pm-5:00pm@	<i>none</i>
04/08/06	Saturday	5:00pm - 5:00am	<i>none</i>
04/10/06	Monday	5:00pm - 5:00am	12:22 pm to 1:07pm
04/13/06	Thursday	4:00pm -5:30pm@	<i>none</i>
04/20/06	Thursday	5:00pm - 5:30am	<i>none</i>
04/24/06	Monday	5:00pm - 5:30am	<i>none</i>
04/25/06	Tuesday	5:00pm - 6:30am	<i>none</i>
04/27/06	Thursday	4:30pm - 10:30pm	12:03pm to 1:12pm
04/29/06	Saturday	5:00pm - 5:00am	<i>none</i>
04/30/06	Sunday	5:00pm - 5:30am	<i>none</i>
05/12/06	Friday	5:00am - 7:00pm	<i>none</i>
05/13/06	Saturday	5:00am - 5:30pm	<i>none</i>
05/14/06	Sunday	5:00am - 5:30pm	<i>none</i>
05/15/06	Monday	5:30pm - 9:30pm	<i>none</i>
05/16/06	Tuesday	10:30pm - 6:30am	<i>none</i>
05/18/06	Thursday	5:00pm - 5:00am	<i>none</i>

Report on Special Investigation of the
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Summary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
05/19/06	Friday	5:00pm - 6:00am	<i>none</i>
05/20/06	Saturday	5:00pm - 5:00am	<i>none</i>
05/21/06	Sunday	5:00pm - 5:00am	<i>none</i>
05/23/06	Tuesday	10:30pm - 6:30am	<i>none</i>
05/26/06	Friday	6:30am - 5:30pm	<i>none</i>
05/29/06	Monday	9:00am - 9:00pm	<i>none</i>
05/30/06	Tuesday	5:00pm - 5:00am	<i>none</i>
06/01/06	Thursday	5:00pm - 5:00am	11:36am to 12:31pm and 8:59am to 11:04am
06/09/06	Friday	12:30pm - 5:30pm	<i>none</i>
06/10/06	Saturday	2:00pm - 5:00am	<i>none</i>
06/15/06	Thursday	12:30pm - 5:00pm	<i>none</i>
06/16/06	Friday	5:00pm - 7:00am	<i>none</i>
06/23/06	Friday	5:00pm - 5:00am	<i>none</i>
06/26/06	Monday	5:00pm - 6:30am	<i>none</i>
06/27/06	Tuesday	2:00pm - 4:00pm	<i>none</i>
06/28/06	Wednesday	5:00pm - 9:00pm	<i>none</i>
07/02/06	Sunday	5:00pm - 5:00am	<i>none</i>
07/11/06	Tuesday	5:00pm - 5:00am	<i>none</i>
07/13/06	Thursday	5:00pm - 5:30am	<i>none</i>
07/20/06	Thursday	4:30pm - 10:30pm	12:40pm to 1:30pm
07/21/06	Friday	4:30pm - 10:30pm	<i>none</i>
07/28/06	Friday	6:30am - 5:30pm	<i>none</i>
07/29/06	Saturday	5:00pm - 5:30am	<i>none</i>
08/01/06	Tuesday	5:00pm - 5:00am	<i>none</i>
08/02/06	Wednesday	4:45pm - 11:45pm	<i>none</i>

Exhibit BReport on Special Investigation of the
Monticello Ambulance ServiceSummary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
08/03/06	Thursday	4:30pm - 11:00pm	<i>none</i>
08/04/06	Friday	4:30pm - 11:00pm	<i>none</i>
08/08/06	Tuesday	3:30pm - 4:15pm	9:50pm to 10:25pm
08/12/06	Saturday	5:00pm - 5:00am	<i>none</i>
08/15/06	Tuesday	5:00pm - 5:30am	8:07p.m. to 9:23pm and 10:38pm to 12:48am
08/22/06	Tuesday	5:00pm - 5:00am	<i>none</i>
08/28/06	Monday	6:30am - 5:00pm	8:27pm to 10:20pm
08/29/06	Tuesday	3:00pm - 4:30pm	<i>none</i>
08/31/06	Thursday	9:00am - 5:00pm	9:17pm to 10:50pm
09/02/06	Saturday	5:00pm - 5:00am	<i>none</i>
09/03/06	Sunday	5:00pm - 5:00am	<i>none</i>
09/09/06	Saturday	9:00am - 8:45pm	<i>none</i>
09/12/06	Tuesday	5:00pm - 5:30am	<i>none</i>
09/14/06	Thursday	5:00pm - 5:00am	2:14am to 2:43am and 4:24am to 5:30am
09/15/06	Friday	5:00pm - 6:00am	<i>none</i>
09/21/06	Thursday	4:30pm - 11:00pm	<i>none</i>
09/23/06	Saturday	5:00pm - 6:30am	<i>none</i>
09/24/06	Sunday	5:00pm - 5:30am	<i>none</i>
09/25/06	Monday	5:00pm - 5:00am	<i>none</i>
09/26/06	Tuesday	4:00pm - 5:00am	<i>none</i>
09/29/06	Friday	5:00pm - 5:00am	<i>none</i>
10/03/06	Tuesday	8:00pm - 5:00am	4:15pm to 5:03pm
10/10/06	Tuesday	3:30pm - 4:30pm	8:37am to 11:27am
10/11/06	Wednesday	10:30pm - 6:30am	<i>none</i>
10/13/06	Friday	6:30am - 5:00pm	<i>none</i>
10/14/06	Saturday	5:00pm - 5:00am	<i>none</i>

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Summary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
10/15/06	Sunday	5:00pm - 5:30am	<i>none</i>
10/19/06	Thursday	10:00pm - 6:30am	<i>none</i>
10/20/06	Friday	5:00pm - 5:00am	<i>none</i>
10/23/06	Monday	8:00am - 5:00pm	<i>none</i>
10/24/06	Tuesday	8:00am - 5:00pm	<i>none</i>
10/25/06	Wednesday	8:00am - 5:00pm	<i>none</i>
10/26/06	Thursday	8:00am - 5:00pm	<i>none</i>
10/27/06	Friday	8:00am - 5:00pm	<i>none</i>
10/28/06	Saturday	9:00am - 5:00pm	<i>none</i>
11/04/06	Saturday	5:00pm - 5:00am	<i>none</i>
11/05/06	Sunday	5:00pm - 5:00am	<i>none</i>
11/08/06	Wednesday	5:00pm - 9:00pm	<i>none</i>
11/12/06	Sunday	5:00pm - 5:30am	<i>none</i>
11/20/06	Monday	4:30pm - 11:30pm	<i>none</i>
11/23/06	Thursday	9:00am - 8:00pm	<i>none</i>
11/24/06	Friday	5:00pm - 2:00am	<i>none</i>
11/25/06	Saturday	5:00pm - 5:30am	<i>none</i>
11/26/06	Sunday	5:00pm - 5:00am	<i>none</i>
11/28/06	Tuesday	5:00pm - 11:00pm	<i>none</i>
12/05/06	Tuesday	5:00pm - 5:00am	7:37am to 8:59am and 8:58am to 10:37am
12/08/06	Friday	6:30am - 5:30pm	<i>none</i>
12/11/06	Monday	6:30am - 5:00pm	7:28pm to 10:29pm
12/14/06	Thursday	5:00pm - 5:00am	10:55am to 1:09pm
12/15/06	Friday	10:30pm - 5:00am	<i>none</i>
12/16/06	Saturday	5:00pm - 5:00am	<i>none</i>
12/17/06	Sunday	5:00pm - 5:00am	<i>none</i>

Exhibit BReport on Special Investigation of the
Monticello Ambulance ServiceSummary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
12/22/06	Friday	6:30am - 5:00pm	<i>none</i>
12/26/06	Tuesday	5:00pm - 5:00am	<i>none</i>
12/31/06	Sunday	9:00am - 9:00pm	<i>none</i>
01/01/07	Monday	5:00am - 5:00pm	<i>none</i>
01/05/07	Friday	8:20am - 6:00pm	<i>none</i>
01/06/07	Saturday	5:00pm - 5:00am	<i>none</i>
01/07/07	Sunday	5:00pm - 6:30pm	<i>none</i>
01/16/07	Tuesday	5:00pm - 5:00am	<i>none</i>
01/23/07	Tuesday	6:30pm - 11:30pm	<i>none</i>
01/25/07	Thursday	10:30pm - 6:30am	<i>none</i>
01/27/07	Saturday	5:00pm - 5:00am	<i>none</i>
01/28/07	Sunday	5:00pm - 5:00am	<i>none</i>
01/31/07	Wednesday	4:00pm - 5:00pm@	<i>none</i>
02/01/07	Thursday	3:30pm - 5:00pm@	<i>none</i>
02/09/07	Friday	5:00pm - 5:00am	<i>none</i>
02/12/07	Monday	6:30am - 5:00pm	<i>none</i>
02/13/07	Tuesday	Noon - 5:00pm	<i>none</i>
02/17/07	Saturday	5:00pm - 5:00am	<i>none</i>
02/18/07	Sunday	5:00pm - 5:00am	<i>none</i>
02/21/07	Wednesday	5:00pm - 5:00am	<i>none</i>
02/22/07	Thursday	10:30pm - 6:30am	<i>none</i>
02/27/07	Tuesday	5:00pm - 5:00am	<i>none</i>
03/09/07	Friday	5:00pm - 5:30am	<i>none</i>
03/10/07	Saturday	5:00pm - 5:00am	<i>none</i>
03/11/07	Sunday	5:00pm - 5:00am	<i>none</i>

Report on Special Investigation of the
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Summary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
03/12/07	Monday	5:00pm - 5:00am	<i>none</i>
03/19/07	Monday	5:00pm - 5:00am	8:52am to 10:52am
03/20/07	Tuesday	5:00pm - 5:00am	<i>none</i>
03/24/07	Saturday	5:00pm - 5:00am	<i>none</i>
03/29/07	Thursday	6:30am - 5:00pm	<i>none</i>
03/31/07	Saturday	5:00pm - 5:00am	<i>none</i>
04/01/07	Sunday	5:00pm - 5:00am	<i>none</i>
04/09/07	Monday	6:00am - 5:00pm	<i>none</i>
04/10/07	Tuesday	5:00pm - 5:00am	<i>none</i>
04/18/07	Wednesday	6:30am - 7:30pm	<i>none</i>
04/19/07	Thursday	6:30am - 6:00pm	<i>none</i>
04/21/07	Saturday	5:00pm - 5:00am	<i>none</i>
04/22/07	Sunday	5:00pm - 5:30am	<i>none</i>
04/25/07	Wednesday	4:45pm - 10:45pm	<i>none</i>
05/04/07	Friday	5:00pm - 5:00am	<i>none</i>
05/12/07	Saturday	5:00pm - 5:00am	<i>none</i>
05/13/07	Sunday	5:00pm - 6:00am	<i>none</i>
05/15/07	Tuesday	4:00pm - 5:00pm@	<i>none</i>
05/19/07	Saturday	8:30pm - 3:00am	<i>none</i>
05/22/07	Tuesday	5:00pm - 5:30am	1:59pm to 2:49pm
06/01/07	Friday	10:30pm - 5:00am	<i>none</i>
06/02/07	Saturday	5:00pm - 5:30am	<i>none</i>
06/03/07	Sunday	5:00pm - 5:00am	<i>none</i>
06/12/07	Tuesday	5:00pm - 5:30pm	<i>none</i>
06/17/07	Sunday	10:00am - 5:30pm	<i>none</i>

Exhibit BReport on Special Investigation of the
Monticello Ambulance ServiceSummary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
06/23/07	Saturday	5:00pm - 5:00am	<i>none</i>
06/24/07	Sunday	5:00pm - 5:00am	<i>none</i>
07/03/07	Tuesday	5:00pm - 5:00am	9:47am to 11:13am
07/14/07	Saturday	5:00pm - 5:00am	<i>none</i>
07/15/07	Sunday	5:00pm - 5:00am	<i>none</i>
07/24/07	Tuesday	5:00pm - 5:00am	9:59am to 11:46am
07/27/07	Friday	5:00pm - 5:00am	<i>none</i>
07/30/07	Monday	4:30pm - 11:00pm	<i>none</i>
07/31/07	Tuesday	4:30pm - 12:00am	<i>none</i>
08/01/07	Wednesday	4:30pm - 11:00pm	<i>none</i>
08/02/07	Thursday	4:30pm - 11:00pm	<i>none</i>
08/03/07	Friday	5:00pm - 5:00am	<i>none</i>
08/04/07	Saturday	5:00pm - 5:00am	<i>none</i>
08/11/07	Saturday	5:00pm - 5:00am	<i>none</i>
08/14/07	Tuesday	5:00pm - 6:00am	1:27pm to 2:17pm
08/18/07	Saturday	5:00pm - 5:00am	<i>none</i>
08/21/07	Tuesday	5:30pm - Midnight	10:53am to 1:03pm and 2:22pm to 4:09pm
08/24/07	Friday	10:30pm - 5:00am	<i>none</i>
08/25/07	Saturday	5:00pm - 5:00am	<i>none</i>
08/26/07	Sunday	5:00pm - 5:00am	<i>none</i>
08/28/07	Tuesday	5:00pm - Midnight	<i>none</i>
09/03/07	Monday	9:00am - 9:00pm	<i>none</i>
09/04/07	Tuesday	5:00pm - 5:00am	9:02am to 10:15am and 10:00am to 11:20am
09/05/07	Wednesday	5:00pm - 11:00pm	<i>none</i>
09/07/07	Friday	5:00pm - 5:00am	<i>none</i>

Report on Special Investigation of the
Monticello Ambulance Service

Summary of Debi Oldaker-Tedrow's Time Sheets from Southwest Health Center
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow
09/15/07	Saturday	Not specified	<i>none</i>
09/16/07	Sunday	5:00pm - 5:00am	<i>none</i>
09/21/07	Friday	4:30pm - Midnight	9:40am to 11:32am and 12:01pm to 1:41pm
09/25/07	Tuesday	5:00pm - 5:00am	<i>none</i>
09/28/07	Friday	3:00pm - 11:20pm	<i>none</i>
10/01/07	Monday	4:30pm - 11:00pm	1:18am to 3:08am
10/04/07	Thursday	4:30pm - 11:00pm	<i>none</i>
10/06/07	Saturday	5:00pm - 5:30am	<i>none</i>
10/07/07	Sunday	5:00pm - 5:00am	<i>none</i>
10/09/07	Tuesday	4:30pm - 12:30am	<i>none</i>
10/15/07	Monday	4:30pm - 11:00pm	4:52am to 6:59am and 1:33pm to 3:30pm
10/16/07	Tuesday	5:00pm - 5:00am	<i>none</i>
10/18/07	Thursday	4:30pm - 11:00pm	<i>none</i>
10/19/07	Friday	4:30pm - 11:30pm	<i>none</i>
10/20/07	Saturday	5:00pm - 11:00pm	<i>none</i>
10/25/07	Thursday	4:30pm - 11:00pm	<i>none</i>
10/26/07	Friday	5:00pm - 5:00am	<i>none</i>
10/27/07	Saturday	5:00pm - 5:45am	<i>none</i>
10/28/07	Sunday	5:00pm - 5:00am	<i>none</i>
10/30/07	Tuesday	4:30pm - 11:30pm	8:31am to 11:30am
11/02/07	Friday	4:30pm - 11:30pm	9:27am to 10:18am
11/06/07	Tuesday	5:00pm - 5:00am	<i>none</i>

@ - Ms. Oldaker-Tedrow attended a meeting at the hospital.
She did not work a shift at the hospital on this date.

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Overlapped Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
07/04/05	Monday	9:00am - 6:00pm	<i>none</i>	8:00
07/08/05	Friday	8:00am - 5:30pm	<i>none</i>	8:00
07/19/05	Tuesday	9:00am - 5:00 pm	7:30pm to 8:41pm	8:00
07/20/05	Wednesday	8:30am - 3:45pm	6:09pm to 7:15pm and 8:25pm to 9:25pm	8:00
08/09/05	Tuesday	8:00am - 9:30am	2:47pm to 4:51pm	2:30
09/01/05	Thursday	5:00am - 1:00pm	<i>none</i>	8:00
09/02/05	Friday	5:00am - 5:30pm	<i>none</i>	8:00
09/08/05	Thursday	5:00am - 6:30pm	8:45pm to 9:55pm	8:00
09/12/05	Monday	5:00am - 5:30pm	6:25pm	8:00
11/11/05	Friday	11:00am - 5:00pm	<i>none</i>	6:00
11/24/05	Thursday	9:00am - 5:00pm	<i>none</i>	8:00
11/25/05	Friday	5:00am - 6:00pm	<i>none</i>	8:00
12/09/05	Friday	5:00am - 5:00pm	<i>none</i>	8:00
01/09/06	Monday	8:00am - 5:00pm	<i>none</i>	8:00
01/12/06	Thursday	6:30am - 5:30pm	<i>none</i>	8:00
01/27/06	Friday	8:00am - 5:00pm	2:12am to 3:53am	8:00
01/30/06	Monday	5:00am - 5:30pm	<i>none</i>	8:00
02/01/06	Thursday	3:00pm - 4:00pm	11:12am to 1:35pm, 2:00pm to 3:05pm and 6:46am to 7:34am	2:00
03/31/06	Friday	8:00am - 5:30pm	<i>none</i>	8:00
04/04/06	Tuesday	4:30pm - 11:30pm	<i>none</i>	0:30
04/06/06	Thursday	4:00pm - 5:00pm@	<i>none</i>	1:00
04/13/06	Thursday	4:00pm - 5:30pm@	<i>none</i>	1:00
04/27/06	Thursday	4:30pm - 10:30pm	12:03pm to 1:12pm	0:30

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
\$ 17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	44.70	3.42	2.57	50.69
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	107.28	8.21	6.17	121.66
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	35.76	2.74	2.06	40.56
17.88	143.04	10.94	8.22	162.20
17.88	8.94	0.68	0.51	10.13
17.88	17.88	1.37	1.03	20.28
17.88	17.88	1.37	1.03	20.28
17.88	8.94	0.68	0.51	10.13

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Overlapped Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
05/12/06	Friday	5:00am - 7:00pm	<i>none</i>	8:00
05/26/06	Friday	6:30am - 5:30pm	<i>none</i>	8:00
05/29/06	Monday	9:00am - 9:00pm	<i>none</i>	8:00
06/09/06	Friday	12:30pm - 5:30pm	<i>none</i>	4:30
06/15/06	Thursday	12:30pm - 5:00pm	<i>none</i>	4:30
Subtotal for fiscal year 2006				174:30
07/20/06	Thursday	4:30pm - 10:30pm	12:40pm to 1:30pm	0:30
07/21/06	Friday	4:30pm - 10:30pm	<i>none</i>	0:30
07/28/06	Friday	6:30am - 5:30pm	<i>none</i>	8:00
08/08/06	Tuesday	3:30pm - 4:15pm	9:50pm to 10:25pm	1:30
08/28/06	Monday	6:30am - 5:00pm	8:27pm to 10:20pm	8:00
08/29/06	Tuesday	3:00pm - 4:30pm	<i>none</i>	2:00
08/31/06	Thursday	9:00am - 5:00pm	9:17pm to 10:50pm	8:00
10/10/06	Tuesday	3:30pm - 4:30pm	8:37am to 11:27am	1:30
10/13/06	Friday	6:30am - 5:00pm	<i>none</i>	8:00
10/23/06	Monday	8:00am - 5:00pm	<i>none</i>	8:00
10/24/06	Tuesday	8:00am - 5:00pm	<i>none</i>	8:00
10/25/06	Wednesday	8:00am - 5:00pm	<i>none</i>	8:00
10/26/06	Thursday	8:00am - 5:00pm	<i>none</i>	8:00
10/27/06	Friday	8:00am - 5:00pm	<i>none</i>	8:00
11/20/06	Monday	4:30pm - 11:30pm	<i>none</i>	0:30

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	143.04	10.94	8.22	162.20
17.88	80.46	6.16	4.63	91.25
17.88	80.46	6.16	4.63	91.25
	3,120.06	238.65	179.32	3,538.03
19.24	9.62	0.74	0.55	10.91
19.24	9.62	0.74	0.55	10.91
19.24	153.92	11.77	8.85	174.54
19.24	28.86	2.21	1.66	32.73
19.24	153.92	11.77	8.85	174.54
19.24	38.48	2.94	2.21	43.63
19.24	153.92	11.77	8.85	174.54
19.24	28.86	2.21	1.66	32.73
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	9.62	0.74	0.55	10.91

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Overlapped Hospital Shifts
For the period July 1, 2005 through November 9, 2007

<u>Date</u>	<u>Day</u>	<u>Per hospital timesheets</u>	<u>Time of MAS call(s) responded to by Debi Oldaker-Tedrow</u>	<u>Hours improperly paid by MAS (HH:MM)</u>
11/23/06	Thursday	9:00am - 8:00pm	<i>none</i>	8:00
12/08/06	Friday	6:30am - 5:30pm	<i>none</i>	8:00
12/11/06	Monday	6:30am - 5:00pm	7:28pm to 8:29pm	8:00
12/22/06	Friday	6:30am - 5:00pm	<i>none</i>	8:00
01/01/07	Monday	5:00am - 5:00pm	<i>none</i>	8:00
01/05/07	Friday	8:20am - 6:00pm	<i>none</i>	8:00
01/31/07	Wednesday	4:00pm - 5:00pm@	<i>none</i>	1:00
02/01/07	Thursday	3:30pm - 5:00pm@	<i>none</i>	1:30
02/12/07	Monday	6:30am - 5:00pm	<i>none</i>	8:00
02/13/07	Tuesday	Noon - 5:00pm	<i>none</i>	5:00
03/29/07	Thursday	6:30am - 5:00pm	<i>none</i>	8:00
04/09/07	Monday	6:00am - 5:00pm	<i>none</i>	8:00
04/18/07	Wednesday	6:30am - 7:30pm	<i>none</i>	8:00
04/19/07	Thursday	6:30am - 6:00pm	<i>none</i>	8:00
05/15/07	Tuesday	4:00pm - 5:00pm@	<i>none</i>	<u>1:00</u>
Subtotal for fiscal year 2007				<u>175:00</u>
09/03/07	Monday	9:00am - 9:00pm	<i>none</i>	<u>8:00</u>
Subtotal for fiscal year 2008				<u>8:00</u>
Total				<u><u>357:30</u></u>

@ - Ms. Oldaker-Tedrow attended a meeting at the hospital.
She did not work a shift at the hospital on this date.

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	19.24	1.47	1.11	21.82
19.24	28.86	2.21	1.66	32.73
19.24	153.92	11.77	8.85	174.54
19.24	96.20	7.36	5.53	109.09
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
19.24	19.24	1.47	1.11	21.82
	3,367.00	257.49	193.59	3,818.08
19.24	153.92	11.77	9.31	175.00
	153.92	11.77	9.31	175.00
\$	6,640.98	507.91	382.22	7,531.11

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Followed Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
07/13/05	Wednesday	5:00pm - 5:30am	<i>none</i>	
07/14/05	Thursday		<i>none</i>	8:00
07/17/05	Sunday	10:30pm - 6:30am	10:36am to 12:55pm	
07/18/05	Monday		<i>none</i>	8:00
07/25/05	Monday	10:30pm - 7:00am	<i>none</i>	
07/26/05	Tuesday		<i>none</i>	8:00
07/31/05	Sunday	5:00pm - 5:00am	<i>none</i>	
08/01/05	Monday		6:12am to 7:56am	8:00
08/16/05	Tuesday	5:00pm - 5:30am	7:52am to 10:04am	
08/17/05	Wednesday		<i>none</i>	8:00
08/18/05	Thursday	10:30pm - 7:00am	<i>none</i>	
08/19/05	Friday		<i>none</i>	8:00
08/22/05	Monday	5:00pm - 5:30am	<i>none</i>	
08/23/05	Tuesday		<i>none</i>	8:00
10/17/05	Monday	5:00pm - 5:30am	<i>none</i>	
10/18/05	Tuesday		<i>none</i>	8:00
11/22/05	Tuesday	5:00pm - 6:30am	2:16pm to 4:32pm	
11/23/05	Wednesday		7:04pm to 9:06pm	8:00
11/28/05	Monday	10:30pm - 6:30am	<i>none</i>	
11/29/05	Tuesday		<i>none</i>	8:00
12/04/05	Sunday	8:30pm - 6:30am	<i>none</i>	
12/05/05	Monday		<i>none</i>	8:00
12/25/05	Sunday	5:00pm - 5:30am	<i>none</i>	
12/26/05	Monday		<i>none</i>	8:00
01/01/06	Sunday	5:00pm - 5:00am	<i>none</i>	

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
-	-	-	-	-
\$ 17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Followed Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
01/02/06	Monday		<i>none</i>	8:00
01/24/06	Tuesday	5:00pm - 12:30am	<i>none</i>	
01/25/06	Wednesday		<i>none</i>	8:00
02/05/06	Sunday	5:00pm - 5:00am	<i>none</i>	
02/06/06	Monday		<i>none</i>	8:00
02/23/06	Thursday	5:00pm - 5:30am	1:53am to 2:41am	
02/24/06	Friday		<i>none</i>	8:00
03/05/06	Sunday	8:30pm - 6:30am	<i>none</i>	
03/06/06	Monday		<i>none</i>	8:00
03/07/06	Tuesday	5:00pm - 5:00am	<i>none</i>	
03/08/06	Wednesday		<i>none</i>	8:00
03/09/06	Thursday	5:00pm - 5:30am	<i>none</i>	
03/10/06	Friday		<i>none</i>	8:00
03/12/06	Sunday	5:00pm - 6:00am	<i>none</i>	
03/13/06	Monday		<i>none</i>	8:00
03/14/06	Tuesday	5:00pm - 5:00am	<i>none</i>	
03/15/06	Wednesday		4:37pm to 5:13pm	8:00
03/16/06	Thursday	5:00pm - 5:00am	<i>none</i>	
03/17/06	Friday		<i>none</i>	8:00
03/19/06	Sunday	5:00pm - 5:00am	<i>none</i>	
03/20/06	Monday		9:11pm to 10:50pm	8:00
03/26/06	Sunday	5:00pm - 5:00am	<i>none</i>	
03/27/06	Monday		<i>none</i>	8:00
03/29/06	Wednesday	5:00pm - 5:00am	<i>none</i>	

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Followed Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
03/30/06	Thursday		<i>none</i>	8:00
04/10/06	Monday	5:00pm - 5:00am	12:22 pm to 1:07pm	
04/11/06	Tuesday		<i>none</i>	8:00
04/20/06	Thursday	5:00pm - 5:30am	<i>none</i>	
04/21/06	Friday		<i>none</i>	8:00
04/25/06	Tuesday	5:00pm - 6:30am	<i>none</i>	
04/26/06	Wednesday		<i>none</i>	8:00
04/30/06	Sunday	5:00pm - 5:30am	<i>none</i>	
05/01/06	Monday		<i>none</i>	8:00
05/16/06	Tuesday	10:30pm - 6:30am	<i>none</i>	
05/17/06	Wednesday		<i>none</i>	8:00
05/21/06	Sunday	5:00pm - 5:00am	<i>none</i>	
05/22/06	Monday		<i>none</i>	8:00
05/23/06	Tuesday	10:30pm - 6:30am	<i>none</i>	
05/24/06	Wednesday		6:19 pm to 8:37pm	8:00
05/30/06	Tuesday	5:00pm - 5:00am	<i>none</i>	
05/31/06	Wednesday		<i>none</i>	8:00
06/26/06	Monday	5:00pm - 6:30am	<i>none</i>	
06/27/06	Tuesday		<i>none</i>	8:00
Subtotal for fiscal year 2006				272:00
07/11/06	Tuesday	5:00pm - 5:00am	<i>none</i>	
07/12/06	Wednesday		10:23pm to 11:49pm	8:00
09/03/06	Sunday	5:00pm - 5:00am	<i>none</i>	
09/04/06	Monday		<i>none</i>	8:00
09/12/06	Tuesday	5:00pm - 5:30am	<i>none</i>	
09/13/06	Wednesday		<i>none</i>	8:00

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
17.88	143.04	10.94	8.22	162.20
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
	4,874.24	372.79	280.11	5,527.14
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Followed Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
09/14/06	Thursday	5:00pm - 5:00am	2:14am to 2:43am and 4:24am to 5:30am	8:00
09/15/06	Friday	5:00pm - 6:00am	<i>none</i>	8:00
09/26/06	Tuesday	4:00pm - 5:00am	<i>none</i>	
09/27/06	Wednesday		<i>none</i>	8:00
10/03/06	Tuesday	8:00pm - 5:00am	4:15pm to 5:03pm	
10/04/06	Wednesday		<i>none</i>	8:00
10/11/06	Wednesday	10:30pm - 6:30am	<i>none</i>	
10/12/06	Thursday		6:07pm to 7:54pm	8:00
10/15/06	Sunday	5:00pm - 5:30am	<i>none</i>	
10/16/06	Monday		<i>none</i>	8:00
11/05/06	Sunday	5:00pm - 5:00am	<i>none</i>	
11/06/06	Monday		<i>none</i>	8:00
11/12/06	Sunday	5:00pm - 5:30am	<i>none</i>	
11/13/06	Monday		<i>none</i>	8:00
11/26/06	Sunday	5:00pm - 5:00am	<i>none</i>	
11/27/06	Monday		<i>none</i>	8:00
12/05/06	Tuesday	5:00pm - 5:00am	7:37am to 8:59am and 8:58am to 10:37am	
12/06/06	Wednesday		<i>none</i>	8:00
12/17/06	Sunday	5:00pm - 5:00am	<i>none</i>	
12/18/06	Monday		10:39pm to 12:43am	8:00
12/26/06	Tuesday	5:00pm - 5:00am	<i>none</i>	
12/27/06	Wednesday		<i>none</i>	8:00
01/25/07	Thursday	10:30pm - 6:30am	<i>none</i>	
01/26/07	Friday		<i>none</i>	8:00
02/18/07	Sunday	5:00pm - 5:00am	<i>none</i>	

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
19.24	153.92	11.77	8.85	174.54
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-
19.24	153.92	11.77	8.85	174.54
-	-	-	-	-

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Followed Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
02/19/07	Monday		<i>none</i>	8:00
02/22/07	Thursday	10:30pm - 6:30am	<i>none</i>	
02/23/07	Friday		<i>none</i>	8:00
02/27/07	Tuesday	5:00pm - 5:00am	<i>none</i>	
02/28/07	Wednesday		<i>none</i>	8:00
04/01/07	Sunday	5:00pm - 5:00am	<i>none</i>	
04/02/07	Monday		<i>none</i>	8:00
04/22/07	Sunday	5:00pm - 5:30am	<i>none</i>	
04/23/07	Monday		<i>none</i>	8:00
05/13/07	Sunday	5:00pm - 6:00am	<i>none</i>	
05/14/07	Monday		<i>none</i>	8:00
05/22/07	Tuesday	5:00pm - 5:30am	1:59pm to 2:49pm	
05/23/07	Wednesday		<i>none</i>	8:00
06/03/07	Sunday	5:00pm - 5:00am	<i>none</i>	
06/04/07	Monday		<i>none</i>	8:00
06/24/07	Sunday	5:00pm - 5:00am	<i>none</i>	
06/25/07	Monday		<i>none</i>	8:00
Subtotal for fiscal year 2007				<u>192:00</u>
07/03/07	Tuesday	5:00pm - 5:00am	9:47am to 11:13am	
07/04/07	Wednesday		<i>none</i>	8:00
07/15/07	Sunday	5:00pm - 5:00am	<i>none</i>	
07/16/07	Monday		8:53pm to 10:05pm	8:00
07/24/07	Tuesday	5:00pm - 5:00am	9:59am to 11:46am	
07/25/07	Wednesday		5:48pm to 6:34pm	8:00

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Followed Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

<u>Date</u>	<u>Day</u>	<u>Per hospital timesheets</u>	<u>Time of MAS call(s) responded to by Debi Oldaker-Tedrow</u>	<u>Hours improperly paid by MAS (HH:MM)</u>
08/14/07	Tuesday	5:00pm - 6:00am	1:27pm to 2:17 pm	
08/15/07	Wednesday		<i>none</i>	8:00
08/26/07	Sunday	5:00pm - 5:00am	<i>none</i>	
08/27/07	Monday		<i>none</i>	8:00
09/25/07	Tuesday	5:00pm - 5:00am	<i>none</i>	
09/26/07	Wednesday		<i>none</i>	8:00
10/07/07	Sunday	5:00pm - 5:00am	<i>none</i>	
10/08/07	Monday		10:52pm to 12:29am	8:00
10/28/07	Sunday	5:00pm - 5:00am	<i>none</i>	
10/29/07	Monday		<i>none</i>	8:00
Subtotal for fiscal year 2008				64:00
Total				528:00

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
-	-	-	-	-
19.24	153.92	11.77	9.31	175.00
-	-	-	-	-
19.24	153.92	11.77	9.31	175.00
-	-	-	-	-
19.24	153.92	11.77	9.31	175.00
-	-	-	-	-
19.24	153.92	11.77	9.31	175.00
-	-	-	-	-
19.24	153.92	11.77	9.31	175.00
	<u>1,231.36</u>	<u>94.16</u>	<u>74.48</u>	<u>1,400.00</u>
	<u>\$ 9,953.60</u>	<u>761.20</u>	<u>575.84</u>	<u>11,290.64</u>

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Preceded Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
07/11/05	Monday	10:30pm - 6:30am	<i>none</i>	8:00
07/12/05	Tuesday	10:30pm - 6:30am	<i>none</i>	8:00
07/13/05	Wednesday	5:00pm - 5:30am	<i>none</i>	8:00
08/22/05	Monday	5:00pm - 5:30am	<i>none</i>	8:00
09/21/05	Wednesday	4:30pm - 11:30pm	12:42am to 1:54am	8:00
09/22/05	Thursday	4:30pm - 11:30pm	5:16am to 7:30am	8:00
09/23/05	Friday	5:00pm - 5:00am	4:07am to 5:26am	8:00
10/05/05	Wednesday	5:00pm - 5:00am	<i>none</i>	8:00
10/14/05	Friday	11:00pm - 5:00am	12:48am to 1:14am	8:00
10/17/05	Monday	5:00pm - 5:30am	<i>none</i>	8:00
10/27/05	Thursday	10:30pm - 7:00am	<i>none</i>	8:00
10/28/05	Friday	10:30pm - 9:00am	<i>none</i>	8:00
11/03/05	Thursday	5:00pm - 5:00am	<i>none</i>	8:00
12/22/05	Thursday	6:00pm - 6:30am	<i>none</i>	8:00
01/24/06	Tuesday	5:00pm - 12:30am	<i>none</i>	8:00
02/23/06	Thursday	5:00pm - 5:30am	1:53am to 2:41am	8:00
03/16/06	Thursday	5:00pm - 5:00am	<i>none</i>	8:00
04/20/06	Thursday	5:00pm - 5:30am	<i>none</i>	8:00
04/24/06	Monday	5:00pm - 5:30am	<i>none</i>	8:00
04/25/06	Tuesday	5:00pm - 6:30am	<i>none</i>	8:00
05/16/06	Tuesday	10:30pm - 6:30am	<i>none</i>	8:00
05/19/06	Friday	5:00pm - 6:00am	<i>none</i>	8:00
06/16/06	Friday	5:00pm - 7:00am	<i>none</i>	8:00
06/23/06	Friday	5:00pm - 5:00am	<i>none</i>	8:00
Subtotal for fiscal year 2006				192:00

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Preceded Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
07/13/06	Thursday	5:00pm - 5:30am	<i>none</i>	8:00
08/01/06	Tuesday	5:00pm - 5:00am	<i>none</i>	8:00
08/02/06	Wednesday	4:45pm - 11:45pm	<i>none</i>	8:00
08/03/06	Thursday	4:30pm - 11:00pm	<i>none</i>	8:00
08/04/06	Friday	4:30pm - 11:00pm	<i>none</i>	8:00
08/15/06	Tuesday	5:00pm - 5:30am	8:07p.m. to 9:23pm and 10:38pm to 12:48am	8:00
08/22/06	Tuesday	5:00pm - 5:00am	<i>none</i>	8:00
09/14/06	Thursday	5:00pm - 5:00am	2:14am to 2:43am and 4:24am to 5:30am	8:00
09/21/06	Thursday	4:30pm - 11:00pm	<i>none</i>	8:00
09/25/06	Monday	5:00pm - 5:00am	<i>none</i>	8:00
09/26/06	Tuesday	4:00pm - 5:00am	<i>none</i>	8:00
10/03/06	Tuesday	8:00pm - 5:00am	4:15pm to 5:03pm	8:00
10/20/06	Friday	5:00pm - 5:00am	<i>none</i>	8:00
12/15/06	Friday	10:30pm - 5:00am	<i>none</i>	8:00
12/26/06	Tuesday	5:00pm - 5:00am	<i>none</i>	8:00
01/16/07	Tuesday	5:00pm - 5:00am	<i>none</i>	8:00
02/09/07	Friday	5:00pm - 5:00am	<i>none</i>	8:00
02/22/07	Thursday	10:30pm - 6:30am	<i>none</i>	8:00
02/27/07	Tuesday	5:00pm - 5:00am	<i>none</i>	8:00
03/09/07	Friday	5:00pm - 5:30am	<i>none</i>	8:00
03/12/07	Monday	5:00pm - 5:00am	<i>none</i>	8:00
04/10/07	Tuesday	5:00pm - 5:00am	<i>none</i>	8:00
05/04/07	Friday	5:00pm - 5:00am	<i>none</i>	8:00
Subtotal for fiscal year 2007				184:00

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Immediately Preceded Extended Hospital Shifts
For the period July 1, 2005 through November 9, 2007

Date	Day	Per hospital timesheets	Time of MAS call(s) responded to by Debi Oldaker-Tedrow	Hours improperly paid by MAS (HH:MM)
07/27/07	Friday	5:00pm - 5:00am	<i>none</i>	8:00
07/30/07	Monday	4:30pm - 11:00pm	<i>none</i>	8:00
07/31/07	Tuesday	4:30pm - 12:00am	<i>none</i>	8:00
08/01/07	Wednesday	4:30pm - 11:00pm	<i>none</i>	8:00
08/02/07	Thursday	4:30pm - 11:00pm	<i>none</i>	8:00
08/03/07	Friday	5:00pm - 5:00am	<i>none</i>	8:00
09/05/07	Wednesday	5:00pm - 11:00pm	<i>none</i>	8:00
10/09/07	Tuesday	4:30pm - 12:30am	<i>none</i>	8:00
10/19/07	Friday	4:30pm - 11:30pm	<i>none</i>	8:00
11/06/07	Tuesday	5:00pm - 5:00am	<i>none</i>	8:00
Subtotal for fiscal year 2008				80:00
Total				456:00

Payroll Calculation

Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
19.24	153.92	11.77	9.31	175.00
	1,539.20	117.70	93.10	1,750.00
\$	8,512.32	650.97	493.93	9,657.22

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Overlapped Flying Lessons
For the period July 1, 2005 through November 9, 2007

	<u>Date</u>	<u>Day</u>	<u>Per Airport</u>	<u>Time of MAS call(s) responded to by Debi Oldaker-Tedrow</u>	<u>Approx. Number HH:MM</u>
Monticello Aviation, Inc.:					
1	04/24/07	Tuesday	10:00am - 10:42am	<i>none</i>	1:00
2	04/27/07	Friday	3:30pm - 4:24pm	<i>none</i>	1:00
3	04/30/07	Monday	11:00am - Noon	<i>none</i>	1:00
4	05/02/07	Wednesday	11:00am - 12:06pm	<i>none</i>	1:00
5	05/07/07	Monday	11:00am - Noon	5:40am to 8:04am	1:00
6	05/08/07	Tuesday	11:00am - 11:54am	8:28am to 10:03am	1:00
7	05/11/07	Friday	11:00am - 12:06pm	<i>none</i>	1:00
8	05/17/07	Thursday	11:00am - 12:06pm	<i>none</i>	1:00
9	05/18/07	Friday	11:00am - 11:54am	<i>none</i>	1:00
10	05/21/07	Monday	11:30am - 12:30pm	<i>none</i>	1:00
11	05/25/07	Friday	11:00am- Noon	2:40pm to 3:44pm	1:00
12	05/29/07	Tuesday	11:00am - 11:48am	<i>none</i>	1:00
13	06/12/07	Tuesday	1:00pm - 1:54pm	<i>none</i>	1:00
14	06/14/07	Thursday	Noon - 1:00pm	<i>none</i>	1:00
15	06/15/07	Friday	3:00pm - 3:48pm	<i>none</i>	1:00
16	06/28/07	Thursday	2:00pm - 3:00pm	<i>none</i>	1:00
17	06/29/07	Friday	1:00pm - 1:54pm	<i>none</i>	1:00
	Subtotal for fiscal year 2007				17:00
Monticello Aviation, Inc.:					
18	07/03/07	Tuesday	8:00am - 8:54am	9:47am to 11:13am	1:00
19	07/05/07	Thursday	^ 9:00am -10:00am	11:22am to 1:04pm	1:00
20	07/10/07	Tuesday	^ 8:00am - 9:00am	<i>none</i>	1:00
21	07/12/07	Thursday	^ 8:00am - 9:06am	<i>none</i>	1:00
22	07/19/07	Thursday	^ 8:00am - 8:18am	6:30pm to 9:00pm	1:00
23	07/20/07	Friday	^ 8:00am - 8:54am	<i>none</i>	1:00
24	07/24/07	Tuesday	^ 8:00am - 9:36am	9:59am to 11:46am	1:00
25	07/26/07	Thursday	^ 8:00am - 9:12am	12:26pm to 2:16pm	1:00
26	07/30/07	Monday	& 1:00pm - 2:18pm	<i>none</i>	1:00
27	08/01/07	Wednesday	& 8:00am - 9:12am	<i>none</i>	1:00

Report on Special Investigation of the
Monticello Ambulance Service

MAS Shifts Which Overlapped Flying Lessons
For the period July 1, 2005 through November 9, 2007

	<u>Date</u>	<u>Day</u>		<u>Per Airport</u>	<u>Time of MAS call(s) responded to by Debi Oldaker-Tedrow</u>	<u>Approx. Number HH:MM</u>
28	08/03/07	Friday	&	8:00am - 9:00am	none	1:00
29	08/13/07	Monday	^	8:00am - 9:06am	none	1:00
30	08/14/07	Tuesday	^	10:00am - 11:00am	1:27pm to 2:17pm	1:00
31	08/17/07	Friday	^	1:00pm - 2:24pm	none	1:00
32	08/30/07	Thursday	^	1:00pm - 3:12pm	12:23pm to 1:11pm	2:30
33	08/31/07	Friday	^	1:30pm - 3:30pm	none	2:30

Platteville Municipal Airport:

1	09/13/07	Thursday	*	##	none	2:00
2	09/14/07	Friday	*	##	none	2:00
3	09/18/07	Tuesday	*	##	8:45am to 10:52am and 10:17pm to 11:30pm	2:00
4	09/20/07	Thursday	*	##	7:32pm to 8:25pm and 8:50pm to 10:42pm	2:00
5	09/27/07	Thursday	^	##	3:36pm to 5:33pm	3:00
6	10/03/07	Wednesday	^	##	none	2:00
7	10/04/07	Thursday		##	none	2:00
8	10/23/07	Tuesday	^	##	none	2:00
Subtotal for fiscal year 2008						36:00
Total						53:00

NOTE: Time sheets were not prepared by Debi Oldaker-Tedrow prior to July 1, 2007.

^ = Debi Oldaker-Tedrow's MAS time sheet states she worked a "FULL" day at MAS.

* = Debi Oldaker-Tedrow's MAS time sheet could not be located.

- Debi Oldaker-Tedrow had a lesson on this date per an airport representative, but the specific time is not documented. The instructor provided lessons only between 9:00 am and 5:00 pm each day.

& - Full day included in **Exhibit E**, so no additional costs included here.

Payroll Calculation				
Hourly wage	Gross	City's share of FICA	City's share of IPERS	Total improper payroll
19.24	-	-	-	-
19.24	19.24	1.47	1.16	21.87
19.24	19.24	1.47	1.16	21.87
19.24	19.24	1.47	1.16	21.87
19.24	48.10	3.68	2.91	54.69
19.24	48.10	3.68	2.91	54.69
19.24	38.48	2.94	2.33	43.75
19.24	38.48	2.94	2.33	43.75
19.24	38.48	2.94	2.33	43.75
19.24	38.48	2.94	2.33	43.75
19.24	57.72	4.42	3.49	65.63
19.24	38.48	2.94	2.33	43.75
19.24	38.48	2.94	2.33	43.75
19.24	38.48	2.94	2.33	43.75
	634.92	48.53	38.38	721.83
	962.00	73.52	57.25	1,092.77

Report on Special Investigation of the
Monticello Ambulance Service

Selected MEMT Purchases
For the period July 1, 2005 through November 9, 2007

Per Invoice		
Date	Description	Amount
11/02/05	Back board rack	\$ 36.20
12/20/05	3 books of stamps	22.20
01/17/06	Sweatshirts and t-shirts - uniforms	259.35
01/22/06	3 button shirt - uniform	31.50
06/23/06	Office SB Accounting 2006 - computer software	157.49
06/30/06	Modem	32.10
07/06/06	Computer windows re-install	64.20
09/01/06	Deck Storage box	82.87
11/12/06	Uniforms - t-shirts and sweatshirts	330.75
11/29/06	USB cable and router	64.04
12/11/06	Child and adult cuff's	22.21
12/22/06	<i>Unable to tell from receipt description</i>	20.28
12/22/06	Battery charger	30.00
01/26/07	masks, CPAP units & backpacks, and male quick connect	574.96
02/09/07	Quick connect	44.59
02/11/07	Office small business upgrade (software)	320.23
03/06/07	Waxer	76.13
03/16/07	Screws, tool set, and drill	129.25
03/27/07	MT411SOPQ - whirlpool microwave	159.43
04/20/07 *	Dell 5210 Duplexer	250.00
04/23/07 *	Dell 5210 Laser Printer	999.00
04/29/07	T-shirts - uniforms	78.75
04/30/07 *	Dell Envelope Feeder, Dell 500 sheet drawer	419.98
05/31/07	Feasibility study/preliminary design - public safety bldg.	1,662.50
06/21/07	Polo's, T-shirts, Sweatshirts - uniforms	786.99

Report on Special Investigation of the
Monticello Ambulance Service

Selected MEMT Purchases
For the period July 1, 2005 through November 9, 2007

Per Invoice		
Date	Description	Amount
07/13/07	22inch Acer LCD Monitors (3)	834.60
07/23/07	Polo Shirts - uniforms	371.56
09/14/07	Modem upgrade, Windows XP re-install	192.60
09/28/07	STOPzilla pop-up blocker (2yrs) & companion CD	79.90
10/01/07	2 TomTom GO720's from Best Buy	1,059.98
10/12/07	Misc Supplies from Menards	38.00
Total		<u>\$ 9,231.64</u>

* - Transaction date.

Report on Special Investigation of the
Monticello Ambulance Service

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Billie Jo Heth, CPA, Senior Auditor II
Jenny Podrebarac, Staff Auditor
Brian P. Schenkelberg, CPA, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
Monticello Ambulance Service

Copy of Debi Oldaker-Tedrow's Timesheet

Administrative Staff Payroll Record Keeping Schedule

Employee: Debi

Work Week: July 2-6 2007

	Worked (Full or ½ day)	Vacation	Casual	Personal	Sick	Other time off
Monday: 2 nd	Full					
Tuesday: 3 rd	Full					
Wednesday: 4 th	Full Holiday					
Thursday: 5 th	Full					
Friday: 6 th	Full					
Saturday: 7 th						
Sunday: 8 th						

Notes: July 2nd extra 12^o, 8th 12^o extra, 9th 12^o extra

Work Week: July 9 - 13, 2007

	Worked (Full or ½ day)	Vacation	Casual	Personal	Sick	Other time off
Monday: 9 th	Full					
Tuesday: 10 th	Full					
Wednesday: 11 th	Full					
Thursday: 12 th	Full					
Friday: 13 th	Full					
Saturday: 14 th						
Sunday: 15 th						

Notes: July 9th = 12^o extra,

Debi Oldaker-Tedrow
Employee Signature

Administrator Signature

Report on Special Investigation of the
Monticello Ambulance Service

Copy of Correspondence from Larry Tedrow to the City Administrator
Regarding Time Reports



MONTICELLO AMBULANCE SERVICE

Larry Tedrow, Executive Director

220 EAST SOUTH STREET

MONTICELLO, IA 52310

Phone (319) 465-4560

Fax (319)-465-5929

August 23, 2007

Mr. Doug Herman
City Administrator
City of Monticello
200 East First Street
Monticello, IA 52310

Dear Doug,

As per your e-mail of July 26, 2007 requesting a copy of my report to the Board regarding my
Vacation and time off.

I never have filed a report with the Board because I was paid out for all my vacation and used no
other time off up until last fall. I have only taken one vacation in the last couple of years and that
was taken as a long weekend utilizing several days of personal time. In addition I have never
cashed out any thing other than vacation so I think the balance sheet is pretty much equal.

In the future I will continue to give reports to the Board in addition to sending you a biweekly
report.

Thank you,

A handwritten signature in black ink that reads "Larry Tedrow". The signature is written in a cursive style with a long, sweeping underline.

Larry Tedrow

Report on Special Investigation of the
Monticello Ambulance Service

Copies of Correspondence from Larry Tedrow to the City Administrator
Regarding Purged Employee Schedules and Recent Employee Schedules

Doug Herman;

Per your request I have attached all the schedules I have available. At the close of the fiscal year I purged my "SCHEDULE" folder because of its size. That is not a major problem because I can reconstruct the schedule from January 2007 to date.

In January we had Mary working Monday thru Friday, we also had a part timer working three (3) nights a week.

In February Mary was reassigned out of Billing to Field Paramedic

March the Part Time night person quite and Brenda was hired

May Jen Weber was removed from the schedule, we initiated our present schedule

July Brenda cut back to Part Time and filled an open weekend slot, Chris was brought on Full Time

Report on Special Investigation of the
Monticello Ambulance Service

Copies of Correspondence from Larry Tedrow to the City Administrator
Regarding Purged Employee Schedules and Recent Employee Schedules

MONTICELLO AMBULANCE SERVICE

July 2, 2007 - July 15, 2007

	06:00 - 12:00		12:00 - 18:00		18:00 - 00:00		00:00 - 06:00	
Mon 2-Jul	BILL MARY	DEBI LARRY	BILL MARY	DEBI LARRY	R. Bartels	BRENDA	D. McNeill	BRENDA
Tue 3-Jul	DEE	DEBI LARRY	DEE	DEBI LARRY	R. Brighton	BRENDA	D. McNeill	BRENDA
Wed 4-Jul	DEE MARY	DEBI LARRY	DEE MARY	DEBI LARRY		BRENDA		BRENDA
Thu 5-Jul	DEE	DEBI LARRY	DEE	DEBI LARRY	R. Brighton		C. Lux	
Fri 6-Jul	BILL BRENDA	DEBI LARRY	BILL BRENDA	DEBI LARRY	B. Fedderson	BILL	B. Fedderson	BILL
Sat 7-Jul	B. Fedderson	BILL	B. Fedderson	BILL	B. Bronemann	BILL	B. Bronemann	BILL
Sun 8-Jul	D. McCarthy	BILL	D. McCarthy	BILL	D. McCarthy	MARY	D. McCarthy	MARY
Mon 9-Jul	DEE CHRIS	DEBI LARRY	DEE CHRIS	DEBI LARRY	B. Bronemann	MARY	D. McNeill	MARY
Tue 10-Jul	BILL CHRIS	DEBI LARRY	BILL CHRIS	DEBI LARRY	R. Brighton R. Bartels	MARY		MARY
Wed 11-Jul	BILL	DEBI LARRY	BILL	DEBI LARRY		MARY		MARY
Thu 12-Jul	BILL	DEBI LARRY	BILL	DEBI LARRY	D. Lux K. Arduser		D. McNeill	
Fri 13-Jul	DEE MARY	DEBI LARRY	DEE MARY	DEBI LARRY	B. Bronemann R. Bartels	DEE	B. Bronemann R. Bartels	DEE
Sat 14-Jul	R. Brighton	DEE	R. Brighton	DEE	R. Brighton C. Lux	DEE	R. Brighton C. Lux	DEE
Sun 15-Jul	D. Lux C. Lux	DEE	J. Lasley	DEE	R. Bartels	BRENDA	R. Bartels	BRENDA

Report on Special Investigation of the
Monticello Ambulance Service

Copy of a Time Sheet for Debi Oldaker-Tedrow from Southwest Health Center

18202		05/27/2006		DEBI		SOUTHWEST HEALTH CENTER	
OLDAKER-TEDROW		K		623		11F	
LABOR TRANSFERS		DEPT		HRCODE		HRCODE	
DEPT	HRCODE	DEPT	HRCODE	DEPT	HRCODE	DEPT	HRCODE
WEEK 1							
DATE	TIME IN	MEAL	TIME OUT	REG HRS	OT	IN-CHARGE	SHIFT
SUN 05/14	15:00	.5	17:30	12			12
MON 05/15	17:30	X	21:30	8			18
TUE 05/16	22:30	.5	06:30	12			12
WED							
THUR 05/18	17:00	X	05:00	13			13
FRI 05/19	17:00	X	06:00	12			12
SAT 05/20	17:00		05:00	57	23.5		45 24
Total-shaded area				63.5			
WEEK 2							
DATE	TIME IN	MEAL	TIME OUT	REG HRS	OT	IN-CHARGE	SHIFT
SUN 05/21	17:00	-	05:00	12			12 12
MON							
TUE 05/22	22:30	/	06:30	8			8
WED							
THUR							
FRI 05/26	06:30	-	17:30	11			
SAT							
Total-shaded area				31			20 12
WK1+2=				88	23.5		65 36
Total-shaded area				94.5			
LABOR TRANSFER							
LABOR TRANSFER							
LABOR TRANSFER							

EMPLOYEE SIGNATURE
Debi Oldaker

SUPERVISOR'S APPROVAL
Debi Oldaker

LABOR TRANSFERS
DEPT HRCODE DEPT HRCODE DEPT HRCODE DEPT HRCODE

REG HRS	OT	IN-CHARGE	SHIFT	WEEKEND	HOLIDAY	ET	ON-CALL HRS	# OF PATIENTS	CALLED IN	OUT OF HOUSE	IN HOUSE MTO	ORIENT	BEREAV	OTHER	CRT PAY W/D	CRT PAY W/E	LOW CENSUS	EXTRA PAY	IN CALL	
12			12																	
8			18								4 (15:30-17:00) (2.5 hrs)				6.5					
12			12																	
13			13																	
12			12																	
57	23.5		45 24								6.5				6.5					
12			12 12																	
8			8																	
11																				
31			20 12																	
88	23.5		65 36								6.5				6.5					

Report on Special Investigation of the
Monticello Ambulance Service

Copy of an Invoice from Best Buy for Hewlett Packard Laptop

WELCOME TO BEST BUY #20
CEDAR RAPIDS, IA 52402
(319)294-1030

Val #: 0701-7567-2437-2559

0020 042 3455 05/27/05 19:47 0813619

SALE

7136315	0V4040US	1,549.99
4040US/PM	740/1024/100/DVD+/-	
7015721	CKT500	79.99
	BLACKTOP DELUXE 17" CASE	
4019735	SYSTEM CHEC	0.00
	SYSTEM FUNCTIONALITY CHECK	
5720044	3YR \$1500 N	299.99
	3YR \$1500 \$1999.99 NOTEBOOK P	
PSP #	2444487164	
SKU #	7136315	
5426693	RZ CARD	0.00
	REWARD ZONE CARD	
SERIAL	[REDACTED]	

SUBTOTAL 1,929.97
SALES TAX 5.00 % 96.50

TOTAL 2,026.47
CHECK 2,026.47

QUALIFYING REBATES SUMMARY:
56965 Hewlett Packard No 50.00

SERVICE
Thanks for using your Reward Zone program card. Want to get your reward certificates faster? Go online to your profile on www.MyRewardzone.com to sign up today!

* PSP #2444487164 *
SERVICE MONTICELLO AMBULANCE

KEEP YOUR RECEIPT!