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NEWS RELEASE

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FOR RELEASE _____ March 6, 2009

Auditor of State David A. Vaudt today released a report on a special investigation of the Wayne County Conservation Department (Department) for the period July 1, 2005 through July 30, 2008. The special investigation was requested by the Board of Supervisors as a result of concerns regarding the Department's use of a business owned and operated by Scott Ingram, the former Conservation Director.

Mr. Ingram was hired by the County on October 16, 1998 and he was appointed as the Conservation Director on August 1, 2004. As the Director, Mr. Ingram was responsible for the management of County parks and recreational areas. He resigned from his position effective September 19, 2008. According to his resignation letter, Mr. Ingram resigned because of changes made by the Conservation Board to the job description for the Conservation Director.

Vaudt reported the special investigation identified \$31,709.41 of improper disbursements and undeposited camping fees. In addition, Vaudt reported \$23,036.89 of unallowable costs for certain Federal Emergency Management Agency (FEMA) grants, which included \$19,710.41 of improper disbursements.

During August and September 2007, severe storms and flooding occurred in Wayne County damaging several County parks and recreational areas. On December 10 and 11, 2007, an ice storm caused additional damage to the parks and recreational areas. The County was awarded 2 FEMA grants to help fund the repair costs incurred as a result of the damage. The budgeted repair costs totaled \$108,739.83, of which FEMA paid \$81,948.39. As part of the FEMA projects' costs, the County made 3 payments totaling \$42,750.00 to S&K Odd Jobs, a business owned and operated by the former Conservation Director.

Vaudt reported improper and unallowable disbursements totaling \$19,710.41 were paid to S&K Odd Jobs in excess of the amount it would have cost if the County had performed the work. Vaudt reported the County hired S&K Odd Jobs based on Mr. Ingram's recommendation. For the ice storm project, Mr. Ingram reported to the Board it would be less expensive to contract than use County staff to perform the work. Mr. Ingram was responsible for the contracting process, including requesting, receiving and opening bids and recommending a contractor to the Conservation Board. The only bid presented to the Conservation Board was submitted by the business owned by Mr. Ingram. Mr. Ingram told the Board he requested bids from other local businesses but did not receive any.

The undeposited camping fees totaling \$11,999.00 were estimated for the period of the investigation based on information Mr. Ingram reported to the Conservation Board regarding the number of nights camping sites were occupied. Mr. Ingram was responsible for oversight of the campground operations at all County parks.

Vaudt also identified \$3,326.48 of unallowable costs charged to the FEMA grant for the December 2007 ice storm. A report prepared by Mr. Ingram for FEMA showed he was working for the County on February 5 and 6, 2008. However, his County timesheet shows he was on sick leave on those dates. The amount claimed for the 2 days totals \$292.48. In addition, \$3,034.00 claimed for work provided by another individual was greater than actually paid and some of the amounts were not supported.

Vaudt also reported the County violated the *Code of Iowa* which requires bids to be requested for contracts in which County officials or employees have a direct or indirect interest. The report also includes recommendations to strengthen controls over collection of camping fees and consult with FEMA officials to determine resolution of the unallowable costs.

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

**REPORT ON SPECIAL INVESTIGATION
OF THE
WAYNE COUNTY CONSERVATION DEPARTMENT

FOR THE PERIOD
JULY 1, 2005 THROUGH JULY 30, 2008**

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Auditor of State's Report

To the Members of the
Wayne County Board of Supervisors:

As a result of concerns regarding payments to the former Conservation Director's business and at your request, we conducted a special investigation of the Wayne County Conservation Department (Department). We have applied certain tests and procedures to selected financial transactions of the Department for the period July 1, 2005 through July 30, 2008. Based on discussions with County officials and personnel and a review of relevant information, we performed the following procedures:

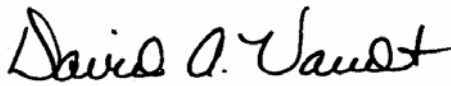
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed Conservation Board minutes to identify significant actions and to determine if proper bidding procedures were followed.
- (3) Reviewed the job descriptions of the former Conservation Director, Scott Ingram, and Department staff to determine their job duties.
- (4) Evaluated work performed by S&K Odd Jobs, the business owned by the former Conservation Director, to determine if the work performed was part of the normal job duties of Department staff.
- (5) Inquired of County officials to identify the policies in place regarding nepotism, conflict of interest and bidding requirements.
- (6) Interviewed members of the Board of Supervisors, the Conservation Board, various County staff and staff of the Iowa Department of Public Defense, Homeland Security and Emergency Management Division regarding the Federal Emergency Management Agency (FEMA) projects.
- (7) Obtained and reviewed copies of certain reports submitted to FEMA to determine if they were supported by adequate documentation.
- (8) Compared the dates services were performed by S&K Odd Jobs to the County's payroll records and timesheets to determine if vacation or time without pay was taken by the former Conservation Director and other staff while working for S&K Odd Jobs.
- (9) Interviewed the former Conservation Director regarding the hiring of his own business to perform services for the Department.
- (10) Reviewed the annual reports submitted to the Conservation Board by the former Conservation Director to determine work performed by the Department and identify fees collected at the County Parks.
- (11) Calculated the expected camping fees using the number of nights camping sites were occupied as reported by the former Conservation Director. The calculated fees were compared to the amount deposited to the County to determine an estimated amount of undeposited collections.

These procedures identified \$19,710.41 of improper disbursements and \$11,999.00 of undeposited camping fees. In addition, \$23,036.89 of unallowable costs for certain FEMA grants were identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **C** of this report.

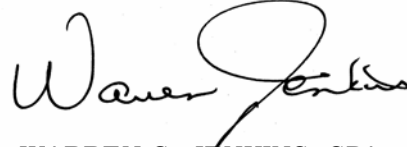
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Wayne County Conservation Department, other matters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

Copies of this report have been filed with the Division of Criminal Investigation, the Wayne 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 Wayne County during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

February 23, 2009

Report on Special Investigation of the
Wayne County Conservation Department

Investigative Summary

Background Information

Scott Ingram was hired by the Conservation Board on October 16, 1998 as a Park Manager. He was appointed as the Conservation Director on August 1, 2004 by the Conservation Board. As the Conservation Director, Mr. Ingram was responsible for management of the County parks and natural resource areas. Mr. Ingram's job duties included:

- Supervising other Conservation Board employees,
- Preparing and monitoring the budget,
- Procurement of equipment, materials or other services as needed,
- Overseeing and performing construction, development and maintenance projects at the County parks and recreational areas,
- Cleanup parks from storm damage, such as flooding, ice, wind and tornadoes,
- When necessary, apply for assistance from the Federal Emergency Management Agency (FEMA).

In late August and early September 2007, storms and severe flooding occurred in southern Iowa, including Wayne County. As a result of the flooding, Mr. Ingram submitted an application to FEMA for assistance to repair roads and docks and replace erosion stone at various parks. FEMA approved the grant based on the information submitted by Mr. Ingram. The total budget of the project was \$54,042.29, including \$1,574.05 for administration. Under the FEMA grant, FEMA would pay 75% of the total cost of the project.

Mr. Ingram submitted a second request for assistance to FEMA in February 2008 to assist in the clean up of damage to trees as a result of a severe ice storm on December 10 and 11, 2007. FEMA approved the County's application for a disaster grant, which included assistance under the Force Account Labor pilot program ("Force Labor.") The Force Labor program allows the County to claim wages, including overtime, based on the hourly rate paid by the County plus a small percentage factor to cover fringe benefits. In addition, the Force Labor program allows the County to claim an amount for equipment usage at hourly rates established by FEMA. The total budget for the ice storm project was \$54,697.54. The County's budgeted costs included all work related to the project, including work done by County staff and contractors.

Both projects submitted by the County qualified as "small" projects under FEMA guidelines. For small projects, FEMA advances the recipient 75% of certain budgeted costs included in its approved application. The guidelines also state "If the actual cost for small projects is less than the estimated cost and the scope of work is completed, FEMA will not ask for a refund." The rules also allow recipients who incur significant cost overruns to appeal to FEMA for additional funding based on the final total costs for the small projects.

According to the FEMA Public Assistance Compliance Supplement, "at the closeout of the project the State must certify to FEMA all projects are properly completed. However, the certification does not specify the amount spent by a subgrantee (County) on small projects." In addition, the County was required to expend grant funds in accordance with laws and procedures for expending and accounting for its own funds. This includes the State requirements related to bidding.

Section 331.342 of the *Code of Iowa* states, "An officer or employee of the county shall not have an interest, direct or indirect, in a contract with the county". Section 331.342 also states the section does not apply under the following conditions:

- 331.342(3) – Contracts made by a county upon competitive bid in writing, publicly invited and opened.
- 331.342(4) - Contracts in which a county officer or employee has an interest solely by reason of employment, or a stock interest of the kind described in subsection 8, or both, if the contracts are made by competitive bid, publicly invited and opened, or if the remuneration of employment will not be directly affected as a result of the contract and the duties of employment do not directly involve the procurement or preparation of any part of the contract. The competitive bid qualification of this subsection does not apply to a contract for professional services not customarily awarded by competitive bid.
- 331.342(9) - A contract made by competitive bid, publicly invited and opened, in which a member of a county board, commission, or administrative agency has an interest, if the member is not authorized by law to participate in the awarding of the contract. The competitive bid qualification of this subsection does not apply to a contract for professional services not customarily awarded by competitive bid.

The County has no written policies or procedures for bidding. According to members of the Conservation Board and the Board of Supervisors, there was an unwritten policy requiring items over \$25,000.00 be let for bid. Conservation Board members we spoke with were also aware they should comply with requirements established by the *Code of Iowa* regarding bidding. According to Conservation Board members we spoke with, “they are to notify the Board of Supervisors of items exceeding \$500.00 so the Board of Supervisors is aware of current projects and the costs associated with them.”

During the cleanup of the ice storm damage, the Board of Supervisors became concerned with Mr. Ingram’s oversight of the cleanup and his hiring of S&K Odd Jobs (S&K), a business he owned and operated, to perform the cleanup. According to the Chairman of the Board of Supervisors, he was concerned about the accuracy of Mr. Ingram’s timesheets. As a result, the Board of Supervisors contacted our office to investigate these concerns.

Mr. Ingram resigned effective September 19, 2008. In his resignation letter, Mr. Ingram stated he resigned because of changes made by the Conservation Board to the job description for the Conservation Director. According to a Conservation Board member, Mr. Ingram told the Conservation Board he was concerned the job duties did not reflect his job as he felt it should. According to the Conservation Board Chair, Mr. Ingram told him he felt the job description should be related more toward conservation and not camping and recreation. In addition, the new job description placed more oversight on the Director’s position.

As a result of the request from the Board of Supervisors, we performed the procedures detailed in the Auditor of State’s Report for the period July 1, 2005 through July 30, 2008.

Detailed Findings

These procedures identified \$19,710.41 of improper disbursements and \$11,999.00 of undeposited camping fees. In addition, \$23,036.89 of unallowable costs for certain FEMA grants were identified.

The improper disbursements are the additional costs incurred by the County as a result of hiring S&K to perform work on the fall flood and ice storm projects. The County expended \$19,710.41 more by contracting with S&K than it would have incurred if the County had completed the work.

Table 1 summarizes the improper disbursements and undeposited collections identified. These findings are discussed in more detail in the following paragraphs.

Description	Exhibit/Table	Amount	
Improper Disbursements:			
Excess costs – flooding project	Table 4	\$ 3,652.73	
Excess costs – ice storm project	Table 8	16,057.68	\$ 19,710.41
Undeposited camping fees	Exhibit C		11,999.00
Total			\$ 31,709.41

Table 2 summarizes the unallowable costs for certain FEMA grants related to the flood and ice storm projects.

Description	Table/Page	Amount
Improper disbursements	Table 1	\$19,710.41
Variance from timesheets	Page 16	292.48
Contract reimbursement	Table 11	3,034.00
Total		\$23,036.89

The unallowable costs of \$23,036.89 consist of improper disbursements and unsupported claims. These costs are discussed in more detail in the following paragraphs.

IMPROPER DISBURSEMENTS

During our investigation, we reviewed all payments to S&K, a business owned and operated by Mr. Ingram. According to Mr. Ingram, he is the sole owner of S&K. He established the business to provide general construction, repair and maintenance services in Wayne County and adjoining counties. As stated previously, the Board of Supervisors had concerns regarding Mr. Ingram hiring his own business to cleanup park damage as a result of the December 2007 ice storm. The Board of Supervisors were concerned Mr. Ingram did not request bids for the project.

As allowed by section 331.342 of the *Code of Iowa*, Mr. Ingram would be allowed to submit a bid on behalf of his business, S&K, if bids were in writing, publicly invited and opened and he was not part of the determination process.

As stated previously, the County was required to expend grant funds in accordance with laws and procedures for expending and accounting for its own funds. This requirement was communicated to the County in a letter from a representative of the Department of Public Defense, Iowa Homeland Security and Emergency Management Division. As documented by a letter from the County Attorney to Mr. Ingram, he was also informed he would be allowed to submit a bid as a private citizen as long as he did not use any County resources and did not perform the work on County time. Copies of the letters are included in **Appendix 1**.

The County made 3 payments to S&K for 2 different projects during the period of our investigation. **Table 3** summarizes the 3 payments and the purpose of the payments. The payments are discussed in the following paragraphs.

Table 3

Date paid by County	FEMA Project	Purpose	Paragraph	Amount
11/19/07	Fall Flooding	Dock repair - FEMA Project	1a	\$ 6,000.00
12/17/07	Fall Flooding	Repair washout and spillway fence	1b	10,750.00
04/21/08	December Ice Storm	Clearing of damaged hanging limbs in high use areas	2	26,000.00
Total				<u>\$ 42,750.00</u>

- 1) **Fall Flooding** - In late August and early September 2007, storms caused severe flooding in southern Iowa, including Wayne County. As stated previously, the County applied for and received a FEMA grant to help fund the cleanup and repair damages caused by the flooding. **Exhibit A** summarizes the budget submitted to FEMA by the County. FEMA advanced the County \$40,925.23, or 75% of the total budgeted repair costs and \$1,574.05 for administration.

As illustrated by the **Exhibit**, administrative costs and the cost of replacing stone washed off roads were to be completed by the County. As shown in **Table 3**, S&K received 2 payments for work performed for the fall flooding project. County officials were unable to provide documentation showing the payments were for work which had been properly let for bid. These 2 payments are discussed in more detail in the following paragraphs.

According to FEMA representatives we spoke with and the progress report submitted to FEMA by Mr. Ingram, the FEMA project for the fall flooding has not been completed. The road repairs to be performed by Coddington, Inc. and the County are to be completed in March 2009.

- a) **Dock Repair** – After the fall 2007 floods, Mr. Ingram hired his own business to perform repair work on several boat docks damaged by the floods. A copy of the quote and the final bill submitted for S&K by Mr. Ingram are included in **Appendix 2**. As illustrated by the **Appendix**, both the quote and final bill were for \$6,000.00. According to the invoice submitted to the County, \$4,776.00 of the total cost was for materials and supplies and \$1,224.00 was for labor.

Also, as illustrated by the **Appendix**, S&K did not identify the work done at each park on the invoice as shown in the quote. In addition, details showing the dates the work was completed and the number of hours worked were not included on or with the invoice. The Conservation Board minutes do not refer to any additional information being presented to support the payment to S&K. Because the Board minutes do not document which disbursements were approved by the Board, we are unable to determine if the payment to S&K was properly approved.

- b) **Washout and Spillway Fence** – Mr. Ingram also hired S&K to repair damage to a spillway fence and washout damage which occurred as a result of the flooding. Copies of the quote and invoice submitted for S&K by Mr. Ingram are included in **Appendix 3**.

As illustrated by the **Appendix**, the invoice totaled \$10,750.00 and included materials and supplies of \$6,972.56 and labor costs of \$3,777.44. The invoice is \$1,000.00 less than the amount included in the quote and included in the budget approved by FEMA. It appears

S&K did not repair the spillway fence at Corydon Lake Park. Conservation staff we spoke with stated the spillway may have been repaired by County staff. The invoice did not include the actual number of hours worked on the project, the time period in which the work was completed or support for materials and supplies purchased.

As stated in the previous paragraphs, the invoices submitted by S&K did not include detailed information regarding the number of hours and dates the work was completed. According to the County Auditor, documentation is required to be submitted to her office for payment. The invoices provided by S&K were sufficient for her office.

The County Auditor also stated additional support may have been requested and provided to the Conservation Board which reviews and approves all claims prior to submitting a claim to her and the Board of Supervisors for final approval and payment. According to the County Auditor, if additional documentation had been provided to the Conservation Board, it would not need to be submitted to her and it should be maintained in the Conservation Department. Also according to the County Auditor, in most cases the Board of Supervisors approve claims submitted by the Conservation Department if they have already been approved by the Conservation Board.

We contacted certain members of the Conservation Board and asked if any additional information was provided to them to support the work to be completed by S&K. According to the Conservation Board Chairman, he did not recall any additional support being provided to the Conservation Board.

Because the support submitted by S&K did not include information showing when the work was performed or the number of hours worked, we were unable to determine if the billing for work performed for the 2 projects was appropriate. While Mr. Ingram did not provide any additional support for work done for the flooding project, he provided additional support for the ice storm project discussed later in this report. Using S&K's average hourly rate for work done for the ice storm project, we calculated the number of hours S&K worked on the flooding project.

Table 4 shows the labor costs reported on the S&K invoices submitted to the County for the flood repair. We divided these labor costs by the calculated S&K average hourly rate (see **Table 7**) to determine an estimated number of hours worked on the flooding project. As shown in the **Table**, S&K billed the County for approximately 96.89 hours. We then multiplied the calculated number of hours by the County's average hourly rate, including a factor for benefits, for the Conservation Department staff to determine what the County's labor costs would have been if the work had been done by Department staff. As shown by the **Table**, we estimated the County would have saved \$3,652.73 if Department staff had performed the work rather than S&K. The additional cost of \$3,652.73 incurred by the County has been included in **Table 1** as an improper disbursement.

In addition, the \$3,652.73 is included in **Table 2** as an unallowable cost. According to FEMA requirements, which reference Office of Management and Budget (OMB) Circular A-87 "Cost Principles for State, Local, and Indian Tribal Governments", costs incurred should be necessary, reasonable and supported by adequate documentation.

Table 4

Description		Dock Repair (1a)	Washout Repair (1b)	Total
Total labor per S&K invoices	(A)	\$ 1,224.00	3,777.44	5,001.44
Divided by S&K average hourly rate		51.62	51.62	51.62
Estimated hours incurred by S&K		23.71	73.18	96.89
Multiplied by average county wage		\$ 13.92	13.92	13.92
Total labor if County provided labor	(B)	330.04	1,018.67	1,348.71
Estimated savings	(A) – (B)	\$ 893.96	2,758.77	3,652.73

The \$3,652.73 in additional costs calculated in **Table 4** includes only the labor portion of the invoices submitted by S&K. Because the invoices from S&K do not include sufficient information to determine what was purchased and what portion, if any, of the materials and supplies costs are a result of purchasing or renting equipment the County already had access to, we are unable to determine if the County could have realized additional savings by using County equipment or vendors with whom the County has a contract to purchase materials. The cost of materials and supplies billed by S&K was \$11,748.56.

County practice is to not enter into fixed price contracts for goods and services including construction, maintenance or repair services. It is common practice to request support for work completed including the cost of materials, supplies and labor to ensure the County pays for work which is necessary and reasonable. The County should have expected and required this additional information for the work completed by S&K. Because S&K was Mr. Ingram's business and he also oversaw the project for the County, he would have been responsible for making sure adequate documentation was submitted.

According to the members of the Board of Supervisors and Conservation Board we spoke with, as well as our review of Mr. Ingram's job duties, the work performed by S&K was work normally done by employees of the Conservation Department, including Mr. Ingram. When asked why the work was not done by Department staff, the Chairman of the Conservation Board stated "he was not aware S&K had been hired to do the work until the claims were presented to the Conservation Board for approval." The Conservation Board Chairman could not remember the discussion related to the payment of the claims to S&K or any reason why Mr. Ingram may have given for hiring S&K. According to the Chairman, the Conservation Board was unaware during the flood project S&K was owned by Mr. Ingram.

According to the Conservation Board Chairman, members of the Conservation Board did not inspect the work performed by S&K because it was Mr. Ingram's responsibility to review and approve all work performed by contractors prior to submitting claims to the Conservation Board for payment. Because Mr. Ingram was responsible for the hiring and monitoring of the work performed by outside contractors on this project and he submitted the invoices for S&K, there was not an independent review of the work completed by S&K for the County.

2) December Ice Storm – As stated previously, Mr. Ingram submitted a second project request to FEMA in February 2008 for costs of cleaning up damage as a result of a severe ice storm on December 10 and 11, 2007. FEMA approved the County's application for a disaster grant and assistance under the "Force Account Labor" pilot program.

The budget submitted to FEMA by Mr. Ingram for the project totaled \$54,697.54 and is included in **Exhibit B**. FEMA advanced the County \$41,023.15, or 75% of the approved budget. The County was responsible for the remaining \$13,674.39.

As illustrated by **Exhibit B**, the budget included \$26,000.00 to remove hanging limbs from trees in the parks. The work was to be done by S&K. According to Conservation Board members we spoke with, the decision to contract was made based on Mr. Ingram's recommendation. Mr. Ingram recommended the Conservation Board hire a contractor to remove the damaged branches in the high use areas of the parks because the costs would be higher if they were to use County staff, hire part-time staff and rent the necessary equipment, such as a boom truck. According to the Conservation Board members we spoke with and a review of the Conservation Board minutes, a cost analysis was not completed by Mr. Ingram or the Conservation Board comparing the cost of contracting to the cost if the County performed the work.

In addition, according to the Conservation Board members we spoke with, Mr. Ingram told the Conservation Board the project would qualify for FEMA disaster funds. The Conservation Chairman stated "we were in the dark on how the FEMA program worked and did not know we could do the work and be reimbursed."

According to members of the Board of Supervisors we spoke with, they first became aware S&K was owned by Mr. Ingram when the County Auditor raised a question about it after she received the invoice from S&K for the work performed on the ice storm project. Prior to this, the Board of Supervisors did not know S&K was owned and operated by Mr. Ingram.

Mr. Ingram stated he contacted the Conservation Board and informed them he was going to submit a bid. According to the Conservation Board members we spoke with, they remember the conversation and had no concerns at the time.

According to Conservation Board members we spoke with, they directed Mr. Ingram to prepare a request for bid for the ice storm damage cleanup and to publish the request in the local paper. According to Mr. Ingram, he prepared the bid and was in the process of getting it published when a representative from FEMA called and informed him the bids were needed by a specific date. He asked the FEMA representative if telephone bids would be acceptable because there would be little time to request written bids and discuss them at a Board meeting and still make the deadline. According to Mr. Ingram, the FEMA representative stated phone bids would be acceptable.

We contacted FEMA and were unable to verify if a FEMA representative called Mr. Ingram or provided the guidance stated by Mr. Ingram. We also asked Mr. Ingram for a copy of the bid which was to be published. He could not provide a copy.

According to Mr. Ingram, he contacted several companies in the area, including Jackson Tree Service in Osceola. When asked to provide phone numbers or contact information for Jackson Tree Service and the other companies he contacted, Mr. Ingram was unable to provide the requested information. Mr. Ingram also stated the vendors he spoke with were not interested in bidding on the project. According to Mr. Ingram, it was at this point he decided to submit a bid from his own business.

We attempted to contact Jackson Tree Service, but we were unable to find a listing for a business by that name in the phone book. We were also unable to locate any additional information about the business. We contacted the Clarke County Economic Development Office and officials of Clarke County. However, neither knew of any business in the area called Jackson Tree Service. It appears no such business exists and Mr. Ingram could not provide documentation or information to support it existed.

It does not appear Mr. Ingram requested or received any other bids, even though he told the Conservation Board and FEMA he contacted other vendors. When we spoke with Mr. Ingram, he told us he contacted Jackson Tree Service in Osceola. In a written statement Mr. Ingram subsequently provided to us, he stated he found a name which he believed to be Jackson on an "info board" in Osceola. He states he contacted the vendor and they were interested and submitted a bid. Mr. Ingram was unable to provide a copy of the bid. A copy of the statement from Mr. Ingram is included in **Appendix 4**.

Because S&K was the only bidder presented to the Conservation Board by Mr. Ingram, his business was hired. The bid submitted by S&K was for \$26,000.00.

Because Mr. Ingram was in control of the entire bid submission process, he was in a position to know the bids submitted by any other vendors on the project if any were received in writing or by phone. As a result, it would have been easy for him to prepare a bid from S&K which would have been less in cost than those of any competitors. Once the Conservation Board was aware Mr. Ingram’s business was going to submit a bid, he should have been removed from the bidding process. We do not believe any other vendors were contacted by Mr. Ingram to submit a bid to the County.

Based on the information presented above, the County violated section 331.342 of the *Code of Iowa* which requires contracts in which a County official or employee has a direct or indirect interest be bid. In addition, the County did not follow its own unwritten procedures requiring bids be issued for projects in excess of \$25,000.00.

In the written statement provided to us by Mr. Ingram, he states the bid was approved by FEMA. According to a Deputy Branch Chief for Public Assistance with FEMA, FEMA requires counties to follow their normal procurement procedures, including bidding requirements, when contacting for services as part of a FEMA approved project. FEMA will review the procedures used by the County to ensure they meet the minimum guidelines, but FEMA will not make a determination on who should be awarded the bid. This decision is to be made by the County based on its procedures. This statement was confirmed in a written response to the County Attorney by a representative of the Iowa Department of Public Defense, Homeland Security and Emergency Management Division stating the County should follow its policies and procedures on awarding contracts and bidding. A copy of the letter is included in **Appendix 1**. Based on this information, the County did not comply with FEMA requirements for awarding contracts.

The invoice received by the County was the same amount as the quote submitted by S&K. **Appendix 5** includes copies of the quote and the invoice submitted by S&K. As illustrated by the **Appendix**, the invoice separated labor, fuel and rental of a boom truck, but it did not include the hours worked by individual or support for the other costs included on the invoice. According to the County Auditor, no additional support was provided to her Office other than the invoice submitted by S&K.

We requested additional information from Mr. Ingram to support the invoice submitted to the County. He provided support for the rental of the boom truck, equipment and materials and a list of the days and hours worked by S&K employees. Copies of the information provided by Mr. Ingram are included in **Appendix 6**. **Table 5** summarizes the information provided by Mr. Ingram. As illustrated by the **Table**, the costs reported total \$26,000.00 as did the quote and invoice submitted to the County.

Description	Cost per Appendix 6
Labor	\$ 20,000.00
Truck rental	2,862.00
Small equipment supplies	931.00
Fuel and insurance misc other	2,207.00
Total	<u>\$ 26,000.00</u>

By comparing S&K's invoice in **Appendix 5** to the documentation included in **Appendix 6**, it is apparent the costs listed in the S&K invoice do not agree with the information Mr. Ingram provided. **Table 6** compares the S&K invoice submitted to and paid by the County to the additional support provided by Mr. Ingram. Additional information about each component is included in the paragraphs following the **Table**.

Table 6

Description	Para-graph	Cost		
		Per S&K Invoice (Appendix 5)	Per additional support (Appendix 6)	Difference
Fuel and misc.	(a)	\$ 3,500.00	3,138.00	362.00
Rent on boom truck	(b)	13,500.00	2,862.00	10,638.00
Labor	(c)	9,000.00	20,000.00	(11,000.00)
Total		\$ 26,000.00	26,000.00	-

- a) Fuel and miscellaneous – As illustrated by **Appendix 5**, the amount shown on the S&K invoice submitted to the County showed \$3,500.00 for all costs other than labor and rent for the boom truck. According to additional documentation Mr. Ingram provided, \$931.00 was spent for small equipment supplies. Of this amount, receipts were provided which show \$887.71 was spent for items including 2 chain saws, chains and oil.

The additional documentation provided by Mr. Ingram also stated \$2,207.00 was spent on “Fuel & Insurance Misc other.” However, receipts were not submitted to support this amount.

- b) Rent on boom truck - As illustrated by **Table 6**, the actual cost of renting the boom truck was substantially less than the amount billed to the County by S&K. According to support provided by Mr. Ingram, the boom truck was rented for a 30 day period at a cost of \$2,862.00 rather than the \$13,500.00 shown on the invoice submitted to the County.

According to the invoice for the boom truck rental, the truck was rented for the period April 1, 2008 to April 30, 2008.

- c) Labor – As illustrated by **Table 6**, the labor costs included in **Appendix 6** were more than double the amount shown on the invoice submitted to the County. As illustrated by the **Appendix**, the labor costs were broken out for 3 individuals even though the invoice submitted to the County showed labor was provided by 4 workers. The individuals listed in **Appendix 6** include Mr. Ingram, Kenny Banks, a current Conservation Department employee, and Tony Jackson. According to the County Auditor, Mr. Jackson is not a County employee, but Mr. Ingram had hired Mr. Jackson as a contractor for the County previously to help cleanup brush left after the storms in December 2007 and early January 2008. The total amounts shown in **Appendix 6** for Mr. Ingram, Mr. Banks and Mr. Jackson were \$10,000.00, \$8,000.00 and \$2,000.00, respectively.

Because the information provided by Mr. Ingram did not include copies of payroll journals, checks issued to the 3 individuals or any other type of supporting documentation, we are unable to determine the accuracy of the \$20,000.00 amount reported in **Appendix 6** for labor costs or the \$9,000.00 reported in **Appendix 5**. It would be unusual for labor costs to total such round dollar amounts. It appears the support for the labor was created after we requested the support from Mr. Ingram and was made to equal an amount to bring the support to the invoice total of \$26,000.00.

The information in **Appendix 6** also includes the dates and times worked by 3 individuals. The support provided by Mr. Ingram shows the work was performed from March 20 to April 20, 2008. We compared the hours and dates Mr. Ingram reported he worked for S&K to the time recorded on his County timesheets. Mr. Ingram's approved timesheets show he

recorded 40 hours of vacation during the period April 1 to April 16, 2008, which agrees with the days **Appendix 6** shows he was working for S&K. The support provided by Mr. Ingram for S&K also shows he worked on weekends and evenings after his normal work hours. The support provided by Mr. Ingram shows he worked 153 hours for S&K on the ice storm project.

We asked Mr. Banks when he worked on the ice storm project for S&K. While Mr. Banks was unable to remember the number of hours worked or the amount he was paid, he stated he worked for S&K only on weekends and not during his regular work week. According to the support provided by Mr. Ingram, Mr. Banks worked 57 hours during the 2 weekends of April 5 and 6 and April 12 and 13. Because Mr. Banks was reportedly paid only for work done on weekends for S&K, we did not review his County timesheets.

We attempted to contact Mr. Jackson to confirm the hours worked, but the phone number provided for him by Mr. Ingram was disconnected.

According to members of the Conservation Board we spoke with and a review of Mr. Ingram's job duties, the work performed by S&K would be considered part of Mr. Ingram's normal responsibilities for the Conservation Department. It also appears Mr. Ingram had time to complete at least some of this work during his normal work time since he took vacation to complete the work for S&K. In addition, the work was not done until 4 months after the storm, so it does not appear there was a time issue preventing Department staff from completing work during their normal work hours.

As stated previously, according to the Conservation Board members we spoke with, they were informed by Mr. Ingram it would be less expensive to contract for the cleanup rather than have County staff do the work. In addition, Mr. Ingram told the Conservation Board the rental of a boom truck would be very expensive. As shown by the actual rental costs, the boom truck cost was much less than Mr. Ingram presented to the Board in S&K's quote and the FEMA application.

Using the additional support provided by Mr. Ingram for S&K, we calculated the hourly wage S&K paid the individuals working on the ice storm project. The rates ranged from \$35.09 for Mr. Banks to \$65.36 for Mr. Ingram. We also compared the amount paid to S&K to the costs the County would have incurred if the work had done by County staff. The rates used for the County in the comparison were the Force Labor hourly rate shown in the FEMA application. As stated previously, the Force Labor rates are the employee's pay rate plus a factor provided by FEMA for the County's share of benefits. **Table 7** shows the cost comparison.

Table 7

Description	Labor Costs			
	Scott Ingram	Tony Jackson	Kenny Banks	Total
Total paid	\$ 10,000.00	8,000.00	2,000.00	20,000.00
Divided by hours worked (A)	153	147	57	
Calculated hourly rate	\$ 65.36	54.42	35.09	51.62 #
Hours worked	153	147	57	357
Hourly rate*	\$ 18.28	12.30	11.18	13.92
Calculated Force Labor cost (B)	\$ 2,796.84	1,808.12	637.36	5,242.32
Difference (A-B)	\$ 7,203.16	6,191.88	1,362.64	14,757.68

* - The labor rate included on the FEMA Report.

- The total hourly rate is a weighted average for the employees.

As shown by the **Table**, the County would have incurred \$5,242.32 in labor costs using the Force Labor rates compared to the \$20,000.00 billed by S&K, resulting in a savings of \$14,757.68. Because 75% of the additional costs was paid by FEMA and 25% was paid by the County, the savings to FEMA and the County would have been \$11,068.26 and \$3,689.42, respectively.

Table 8 compares the amount paid to S&K for the ice storm project to the calculated costs of the clean up had the County performed the work. As illustrated by the **Table**, we estimate the costs would have been \$16,057.68 less had the County provided the clean-up. An explanation of each cost follows the **Table**.

Table 8

Description	Paragraph	Per Appendix 6	County Cost to Perform	Difference
Boom Truck	(1)	\$ 2,862.00	2,700.00	162.00
Equipment	(2)	3,138.00	2,000.00	1,138.00
Labor	(3)	20,000.00	5,242.32	14,757.68
Total Cost		\$ 26,000.00	9,942.32	16,057.68
FEMA Share (75%)		\$ 19,500.00	7,456.74	12,043.26
County (25%)		6,500.00	2,485.58	4,014.42
Total		\$ 26,000.00	9,942.32	16,057.68

- 1) Boom truck - Assuming the County would have rented the boom truck for the same amount of time as S&K and from the same vendor, the County would have paid \$162.00 less for the sales tax included on the invoice to S&K. The County may have realized additional savings by contacting multiple vendors and possibly receiving a lower cost on the use of the boom truck. In addition, the County may not have needed to rent the truck for a month as was done by S&K.
- 2) Equipment - The additional support from Mr. Ingram shows S&K paid \$931.00 for small equipment supplies, such as parts, supplies and the rental of chainsaws, and \$2,207.00 for fuel, insurance and miscellaneous costs. As previously stated, Mr. Ingram provided receipts for \$887.71 of the \$931.00 charged for small equipment. He did not provide any support for the \$2,207.00 for fuel and insurance.

The County would have been able to use its own chain saws and would not have incurred additional insurance costs. However, a certain amount of costs would have been incurred for fuel, parts and other miscellaneous supplies. Because adequate information was not provided, we are unable to determine the actual costs incurred for these items. As a result, we have included a conservative estimate of \$2,000.00 in **Table 8** for other potential County costs. As illustrated by the **Table**, we estimate the County would have incurred \$1,138.00 less in costs if it had done the work instead of S&K.

FEMA provides rates (hourly/daily) for the usage of County owned equipment as part of the Force Labor pilot program. Under the program, the County would have been able to include these costs in the FEMA budget and receive reimbursement from FEMA. While this would not change the total costs of the County, it would have resulted in additional reimbursement from FEMA. We do not have sufficient information to provide an estimate of this amount.

- 3) Labor - Assuming the same number of hours would have been required by County staff as was reported by S&K, \$14,757.68 less in labor costs would have been incurred by using County staff, as illustrated by the calculation shown in **Table 7**.

As stated previously, Mr. Ingram told the Conservation Board it would be less expensive to contract for the services instead of using County staff, hiring part time staff and renting the necessary equipment to clean up the damages. As shown in **Table 8**, the County would have saved approximately \$16,057.68 by completing the work instead of contracting with S&K. The \$16,057.68 has been included in **Table 1**.

The \$16,057.68 is also included in **Table 2** as an unallowable cost. As previously stated, FEMA requirements and OMB Circular A-87 require costs incurred should be necessary, reasonable and supported by adequate documentation.

OTHER UNALLOWABLE COSTS

Variances from timesheets - **Exhibit B** shows the County budgeted \$12,025.54 for labor and equipment under Force Labor to help clear the brush from the ice storm which was not covered by S&K's bid. We compared the approved timesheets submitted by Mr. Ingram and Department staff to the hours reported to FEMA for this work. The FEMA report requires each employee's time to be reported for each day worked. We identified 13 instances for which the number of hours reported on the County timesheets were greater than the number of hours reported on the FEMA report. According to Mr. Ingram and other Department staff we spoke with, the variances between the hours reported on the County timesheets and the hours reported to FEMA were due to the time spent on regular job duties which were not eligible for FEMA reimbursement. The regular duties referred to included general repairs, cleanup of the campgrounds and other similar jobs.

In addition, we identified Mr. Ingram recorded sick leave on his County timesheet for February 5 and 6, 2008 but reported he worked on disaster related activities on those days on the FEMA report. When we asked Mr. Ingram about the differences, he was unable to provide an explanation other than possible oversight.

By comparing the approved timesheets to the FEMA report, we determined FEMA was billed for 16 hours of Force Labor which was not supported by the timesheets. The cost of the 16 hours totals \$292.48 which is unallowable and should not have been claimed by the County. The \$292.48 is included in **Table 2**.

Payments for service - **Table 9** lists 3 payments made by the County to Mr. Jackson for work associated with cleanup of damage caused by the ice storm. As illustrated by the **Table**, the amount paid to Mr. Jackson by the County totaled \$4,392.00.

Date paid by County	Description on Claim	Amount
01/22/08	Contracted for Brush Removal 8 days @ \$7/hr.	\$ 392.00
02/19/08	Debris Removal Work	2,000.00
03/18/08	Contracted Brush Removal FEMA Final Payment	2,000.00
	Total	\$ 4,392.00

We obtained copies of the claims from the County Auditor for the 3 payments. We also requested any documentation to support the claims. However, the 3 claims were not supported by any type of documentation. Mr. Jackson did not submit an invoice or other supporting documentation to the County for the time he worked. According to the County Auditor, the claims were paid

because the County Board of Supervisors relied on the approval granted for the claims by the Conservation Board.

Copies of the claims are included in **Appendix 7**. As illustrated by the **Appendix**, each claim contains a page summarizing certain accounting information and the votes of the Board of Supervisors' members when discussing approval of the claim. Each claim also contains a "Statement of Account" which lists the vendor's name and address and describes the items purchased, date of purchase and amount. According to County officials we spoke with, the claims included in the **Appendix** were prepared by Mr. Ingram.

As illustrated by the **Appendix**, the claim for the \$392.00 payment stated Mr. Jackson provided brush removal service for 8 days at \$7.00 per hour. However, the claims prepared by Mr. Ingram for the second and third payments listed in **Table 9** did not include a notation of the number of hours worked or the time period during which the work was performed.

We were also unable to obtain any support from the Conservation Board and/or the Conservation Department which documented how the amounts of the 3 payments to Mr. Jackson were determined. However, by reviewing the Force Labor section of the FEMA report, we determined Mr. Ingram reported Mr. Jackson worked 194 hours on the FEMA project between December 17, 2007 and January 29, 2008. **Table 10** lists the dates and number of hours reported in the Force Labor section of the FEMA report for work performed by Mr. Jackson.

Table 10

Per Force Labor Section of FEMA Report

Date	Number of Hours	Date	Number of Hours
12/17/07	5	01/10/08	8
12/18/07	8	01/11/08	8
12/19/07	8	01/14/08	8
12/20/07	8	01/15/08	8
12/21/07	5	01/16/08	8
12/31/07	8	01/17/08	8
01/01/08	8	01/18/08	8
01/02/08	8	01/23/08	8
01/03/08	8	01/24/08	8
01/04/08	8	01/25/08	8
01/07/08	8	01/28/08	8
01/08/08	8	01/29/08	8
01/09/08	8		
		Total	194

The report also showed Mr. Jackson was paid a total of \$2,425.00, or \$12.50 per hour, for 194 hours of work during that period. The hourly rate reported in the FEMA report for Mr. Ingram exceeded the \$7.00 per hour actually paid to Mr. Jackson as shown on the claim included in **Appendix 7**. The excess \$5.50 per hour reported for Mr. Ingram should not have been claimed by the County from FEMA.

As illustrated by the claims in **Appendix 7**, Mr. Ingram did not specify an hourly rate for the second and third payments. Because the \$7 per hour is the only hourly rate documented for payments to Mr. Jackson, we used that rate in our review and analysis. By multiplying the 194 hours reported by Mr. Ingram for Mr. Jackson’s work by the excess \$5.50 per hour, we determined the County claimed \$1,067.00 more from FEMA than was appropriate. This amount is unallowable and has been included in **Table 11**, which summarizes all unallowable costs for labor associated with cleanup of the damage caused by the ice storm.

In accordance with the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (44 CFR 13), grantees must maintain accounting records which are supported by such source documentation as payrolls, time and attendance records, contracts, subgrant award documents, etc.

As stated previously, Mr. Jackson was paid a total \$4,392.00 by the County for cleanup of damages from the ice storm and \$2,425.00 of that amount was reported in the Force Labor section of the FEMA report. The remaining \$1,967.00 paid to Mr. Jackson is not supported by any documentation or reported separately in the FEMA report. We are unable to determine if the County used part of the \$16,000.00 budgeted for debris removal, as illustrated in **Exhibit B**, to pay Mr. Jackson. Because the County did not maintain any documentation to support the additional \$1,967.00 paid to Mr. Jackson, that amount is included in **Table 11**.

Table 11 summarizes the portions of the payments to Mr. Jackson which are allowable and unallowable. As illustrated by the **Table**, the unallowable portions total \$3,034.00 and have been included in **Table 2**.

Description	Amount Paid to Tony Jackson		
	Allowable	Unallowable	Total
194 hours at \$7.00 per hour	\$ 1,358.00	-	1,358.00
194 hours at \$5.50 per hour	-	1,067.00	1,067.00
Unsupported remaining payments	-	1,967.00	1,967.00
Total	\$ 1,358.00	3,034.00	4,392.00

UNDEPOSITED CAMPING FEES

During the course of our investigation, a member of the Board of Supervisors expressed concerns regarding collection of camping fees at the various County parks and campgrounds. Allegations had been made to the Board of Supervisors stating Mr. Ingram allowed friends to stay at the parks free of charge and he allowed friends to reserve spots in advance of weekends and holidays. By reviewing the Department’s controls and through our discussions with Mr. Ingram, we identified a risk of undeposited collections for the camping fees charged at the County parks.

During the period of our investigation, the County did not allow campsites to be reserved. Rather, they are filled on a “first come, first served basis.” When a site is occupied, a self registration form is to be completed by the camper and the form, along with the accompanying fee, are to be deposited in the locked box at the campground. The fees and registration forms are collected by Mr. Ingram or another staff member. After being collected, the fees are deposited with the County by Mr. Ingram. Prior to deposit, the collections are not reconciled to registrations or reviewed by anyone independent of their collection.

When asked if records were available to support the amounts deposited for camping receipts, Mr. Ingram stated the self registration forms were not maintained or numerically accounted for and no other information, such as a list of the sites occupied, was available. After his resignation, the interim Director and a member of the Board of Supervisors searched Mr. Ingram's office and did not locate any information for camping receipts.

The County Auditor provided us copies of annual reports submitted by Mr. Ingram to the Conservation Board for fiscal years 2006, 2007 and 2008. The reports include a summary by park of the number of camp sites occupied during the year. This information was compiled by Mr. Ingram, but he was unable to provide support for the numbers reported.

The reports prepared by Mr. Ingram reported the number of nights campsites were occupied at each individual park. However, the fees Mr. Ingram deposited with the County for Corydon, Lakeside and Moore-Gosch parks were reported in total rather than by park. Mr. Ingram reported the fees collected from Bobwhite Park separately. The only explanation provided was Bobwhite Park was formerly a State park and was turned over to the County during 2003. According to the County Auditor, the fees for the campsites are \$15 per night for the sites at Corydon and Lakeside and \$10 per night for sites at Bobwhite and Moore-Gosch parks.

Based the number of nights reported by Mr. Ingram in the reports and the park rates, we calculated the fees which should have been collected. **Exhibit C** compares the amount of camping fees deposited with the County to the amounts calculated for fiscal years 2006, 2007 and 2008. **Table 12** summarizes the fees deposited with the County and the amount recalculated for the 3 years.

Table 12

Park	Amount of Fees Deposited	Calculated Fees	Estimated Undeposited Collections
Bobwhite Park	\$ 21,270.00	21,280.00	(10.00)
County Parks*	22,221.00	34,210.00	(11,989.00)
Total	\$ 43,491.00	55,490.00	(11,999.00)

* - The amounts deposited for Corydon, Lakeside and Moore-Gosch parks were not separated by park.

As illustrated in **Table 12**, the amount deposited with the County for fiscal years 2006 through 2008 is \$11,999.00 less than the calculated amount of fees. The estimated undeposited collections of \$11,999.00 have been included in **Table 1**.

As shown by **Exhibit C**, the receipts reported for Bobwhite Park exceeded the amount calculated based on the number of nights occupied. It is possible Mr. Ingram commingled funds between the various parks. The **Exhibit** also shows a dramatic increase in revenue reported between fiscal years 2007 and 2008. This was expected because the flood damages to the parks in the spring of 2007 limited the parks' availability for camping.

Recommended Control Procedures

As part of our investigation, we reviewed the policies and procedures used by the Wayne County Conservation Department for bidding, administering grants and accounting for camping fees. An important aspect of internal control is to establish procedures to provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or

irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed in the above reports, we identified the following findings and recommendations which should be considered by the County.

- (A) Conflict of Interest – Section 331.342 of the *Code of Iowa* states “an officer or employee of the county shall not have an interest, direct or indirect, in a contract with the county”. This section is not applicable to contracts which do not exceed a cumulative total of \$1,500.00 per fiscal year or contracts established by the County which are competitively bid after a public invitation to bid. In addition, the bids must be opened in public.

According to members of the Board of Supervisors we spoke with, County officials are aware the County should comply with requirements established by the *Code of Iowa* regarding bidding. However, the County has not developed a written procedure requiring bidding. According to the Board of Supervisors, it is the County’s practice to require purchases exceeding \$25,000.00 to be bid.

It appears the former Conservation Director did not request bids for the cleanup of the damage in the County Parks caused by the flooding or ice storms. The only bid submitted to the Conservation Board was from S&K Odd Jobs, a business owned and operated by the former Conservation Director. The former Conservation Director was unable to provide documentation a request for bid was published or documentation he contacted other vendors to request bids on the projects.

Because Mr. Ingram was responsible for procuring cleanup services, he would have had an opportunity to review any bids or quotes submitted by other vendors. As a result, he would have had the opportunity to ensure the bid submitted by his business was more attractive to the County.

Recommendation – The County should develop written policies and procedures requiring the publishing of requests for bids and public opening of any bids submitted. In addition, the County should develop written policies and procedures regarding establishment of contracts with parties who have a relationship with County employees or officials.

The County should also consider requiring employees and officials to disclose any potential conflicts of interest on an annual basis and County employees or officials should be precluded from awarding contracts to businesses with which they have a relationship.

- (B) FEMA Grant – FEMA requires the information reported by the County, including contract expenditures and the number of hours spent on FEMA projects by county staff to be adequately supported. A FEMA report prepared by the former Conservation Director for clean up of the ice storm included the number of hours worked each day by County employees. However, by comparing the number of hours reported to the approved County timesheets, we identified 2 instances for which the amount of time reported was incorrect.

The FEMA reports included 2 days of work for Mr. Ingram when his approved timesheet showed he took sick leave. As a result, FEMA was overbilled \$292.48.

In addition, the former Conservation Director reported to FEMA a temporary worker was paid \$12.50 per hour for clean up of the ice storm when, based on a claim submitted, the worker was only paid \$7 per hour. Also, not all payments to the worker were properly documented. As a result, \$3,034.00 of costs for the project are unallowable.

As a result of not following required bidding procedures and not ensuring the costs were necessary and reasonable, the County incurred \$19,710.41 of improper disbursements which are also unallowable.

Recommendation – The County should consult with FEMA to determine the steps necessary to resolve the \$23,036.89 which was overbilled to FEMA. In addition, the County should implement procedures to ensure the amounts reported on federal reports are accurate.

- (C) Camping Fees – The County maintains campgrounds at the 4 County parks. Because the County does not allow campsites to be reserved, they are filled on a first come, first served basis. Campers are required to complete a self registration form and deposit the completed form and correct fee in a locked box at each camp ground. During the period of our review, the fees were subsequently collected by Conservation staff and deposited with the County by the former Conservation Director.

According to the former Conservation Director, the registration forms for the collections were not maintained. In addition, other supporting documentation was not maintained which would allow for reconciliations between the numbers of campsites occupied and the amount deposited with the County.

Recommendation – The County should develop procedures to maintain supporting documentation for fees collected at each campground and deposited with the County. Records should include pre-numbered reservation forms and a daily census of the camping sites occupied or other documents allowing the county to reconcile the fees deposited with the County to the amount which should be collected.

In addition, someone independent of collecting the fees should periodically reconcile the supporting documentation to the amounts deposited.

**Report on Special Investigation of the
Wayne County Conservation Department**

Report on Special Investigation of the
Wayne County Conservation Department

Budget for FEMA Project #1727 – Fall Flooding
For the Period July 1, 2005 Through July 30, 2008

Description of Work	Work to be Done by	Budgeted Costs		
		Total	Federal Share (75%)	Local Share (25%)
Replace stone washed off roads	County	\$ 12,718.24	9,538.68	3,179.56
Replace erosion stone, repair concrete creek crossing	Coddington, Inc.	22,000.00	16,500.00	5,500.00
Repair walking trail, fence and replace erosion stone at Corydon and Bobwhite parks	S&K Odd Jobs	11,750.00	8,812.50	2,937.50
Repair dock and replace spud bars	S&K Odd Jobs	6,000.00	4,500.00	1,500.00
Subtotal of project costs		52,468.24	39,351.18	13,117.06
Administration	County	1,574.05	1,574.05	-
Total		\$ 54,042.29	40,925.23	13,117.06

Exhibit BReport on Special Investigation of the
Wayne County Conservation DepartmentBudget for FEMA Project #1737 – Winter Ice Storm
For the Period July 1, 2005 Through July 30, 2008

Description of Work	Work to be Done by	Budgeted Costs		
		Total	Federal Share (75%)	Local Share (25%)
Force Labor:				
Equipment	County	\$ 5,299.55	3,974.66	1,324.89
Labor	County	6,725.99	5,044.49	1,681.50
Subtotal of Force Labor		12,025.54	9,019.15	3,006.39
Remove hanging limbs from parks	S&K Odd Jobs	26,000.00	19,500.00	6,500.00
Debris removal	<i>Not specified</i>	16,000.00	12,000.00	4,000.00
Subtotal of project costs		54,025.54	40,519.15	13,506.39
Administration	County	672.00	504.00	168.00
Total		\$ 54,697.54	41,023.15	13,674.39

Report on Special Investigation of the
Wayne County Conservation Department

Estimated Undeposited Camping Fees
For the Period July 1, 2005 Through July 30, 2008

Fiscal Year	Park	Fee per Night	Number of Nights *	Calculated Receipts	Amount Deposited	Estimated Undeposited Collections
2006	Corydon Lake	\$ 15.00	378	\$ 5,670.00	^	^
	Lakeside	15.00	220	3,300.00	^	^
	Moore-Gosch	10.00	93	930.00	^	^
	Subtotal		691	9,900.00	6,392.00	3,508.00
	Bobwhite	10.00	643	6,430.00	7,307.00	(877.00)
	Total for 2006		1,334	16,330.00	13,699.00	2,631.00
2007	Corydon Lake	15.00	172	2,580.00	^	^
	Lakeside	15.00	308	4,620.00	^	^
	Moore-Gosch	10.00	109	1,090.00	^	^
	Subtotal		589	8,290.00	7,018.00	1,272.00
	Bobwhite	10.00	643	6,430.00	6,912.00	(482.00)
	Total for 2007		1,232	14,720.00	13,930.00	790.00
2008	Corydon Lake	15.00	499	7,485.00	^	^
	Lakeside	15.00	467	7,005.00	^	^
	Moore-Gosch	10.00	153	1,530.00	^	^
	Subtotal		1,119	16,020.00	8,811.00	7,209.00
	Bobwhite	10.00	842	8,420.00	7,051.00	1,369.00
	Total for 2008		1,961	24,440.00	15,862.00	8,578.00
	Grand total		4,527	\$ 55,490.00	43,491.00	11,999.00

^ - Scott Ingrim did not break out the revenue by park for Corydon, Lakeside or Moore-Gosch.


* - Per annual report submitted by Mr. Ingrim to the Conservation Board.

Report on Special Investigation of the
Wayne County Conservation Department

Staff

This special investigation was performed by;

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Senior Auditor II
Shelley M. Klingbeil, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Letters from the Department of Public Defense and the Wayne County Attorney



STATE OF IOWA

CHESTER J. CULVER
GOVERNOR

PATTY JUDGE
LT. GOVERNOR

DEPARTMENT OF PUBLIC DEFENSE
IOWA HOMELAND SECURITY AND
EMERGENCY MANAGEMENT DIVISION
DAVID L. MILLER, ADMINISTRATOR

June 30, 2008

Mr. Alan Wilson, Wayne County Attorney
PO Box 469
Corydon, IA 50060

COPY

Dear Mr. Wilson,

This letter contains a quotation that reflects my comments during our telephone conversation last week regarding Wayne County Conservation Board and procurement requirements for federal grants. This quotation is taken directly from the Code of Federal Regulations - 44 CFR 13.36(b)(1). For your clarification, the State of Iowa is the "grantee" and Wayne County Conservation Board is the "subgrantee" related to the Public Assistance Grant Program.

"Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section."

If you have any other questions please call me at 515-979-3519.

Sincerely,

Rick Biondi
Iowa HSEMD

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Letters from the Department of Public Defense and the Wayne County Attorney

WAYNE COUNTY ATTORNEY

107 West Jackson St.
P.O. Box 469
Corydon, IA 50060
Telephone: (641) 872-2054
FAX: (641) 872-1650

April 22, 2008

Alan M. Wilson

Mr. Scott Ingram
P.O. Box 171
Corydon, IA 50060

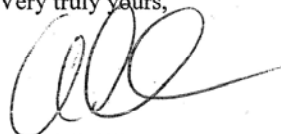
Dear Scott:

You have requested a letter verifying your conversation with me regarding the FEMA project.

I advised you that in your capacity as a private citizen, you could bid the project just as any other private citizen could and that you would be responsible for privately obtaining any necessary equipment to carry out the project.

In other words, you could not use any equipment owned by the Conservation Board.

Very truly yours,



Alan M. Wilson

AMW: rmp

Report on Special Investigation of the
Wayne County Conservation Department

Copy of S&K Quote and Invoice for Dock Repair – Fall Flooding Project

PAID

**S&K ODD JOBS
2395 SUMMIT RD
CORYDON, IOWA 50060
(641)414-4621**

QUOTE ON OCTOBER, 31 2007

**BOAT DOCK REPAIR AT CORYDON LAKE PARK (2 DOCKS)
ONE TOTALLY RESET AND FOUR SPUD BARS THE OTHER WITH
RESETTING AND FOUR SPUD BARS -----2,500**

**BOAT DOCK REPAIR AT LAKESIDE PARK IN HUMESTON FOUR
SPUD BARS AND RESETTING -----1,000**

**BOAT DOCK REPAIR AT BOBWHITE STATE PARK FOUR SPUD BARS AND
RESETTING -----1,000**

**BOAT DOCK REPAIR AT SEYMOUR LAKE PARK FOUR SPUD BARS
REPLACING WOOD ON WALK AND RESETTING -----1,500**

TOTAL -----6,000

**THIS TOTAL IS ALL INCLUSIVE FOR LABOR MATERIAL AND EQUIPMENT
AND IS VALID FOR 6 MONTHS FROM DATE ABOVE.**

Report on Special Investigation of the
Wayne County Conservation Department

Copy of S&K Quote and Invoice for Dock Repair – Fall Flooding Project

S&K ODD JOBS
2395 SUMMIT RD
CORYDON, IOWA 50060
(641)414-4621

BOAT DOCK REPAIRS

MATERIAL COSTS SPUD BARS 200.00 X 20.00 =	----4,000
BOARDS AND BOLTS FOR APPROACH WALK REPLACEMENT	---- 776
LABOR	----1,224

TOTAL **----6,000**

EIN# 20-3305682

Report on Special Investigation of the
Wayne County Conservation Department

Copy of S&K Quote and Invoice for Washout and Spillway Fence – Fall Flooding Project

**S&K ODD JOBS
2395 SUMMIT RD
CORYDON, IOWA 50060
(641)414-4621**

PAID

QUOTE ON NOVEMBER, 2 2007

**REPAIR WASHOUT & TUBE REPLACEMENT WITH EROSION STONE
PLACED AROUND TUBE ENTRANCE -----1,750**

REPAIRING FENCE ON SPILLWAY AT CORYDON LAKE PARK -----1,000

**HAULING AND PLACING EROSION STONE 5'WIDE BY 1'DEEP ON THREE
JETTIES AT BOBWHITE STATE PARK -----9,000**

TOTAL -- 11,750

**THIS TOTAL IS ALL INCLUSIVE FOR LABOR MATERIAL AND EQUIPMENT
AND IS VALID FOR 10 MONTHS FROM DATE ABOVE.**

Report on Special Investigation of the
Wayne County Conservation Department

Copy of S&K Quote and Invoice for Washout and Spillway Fence – Fall Flooding Project

S&K ODD JOBS
2395 SUMMIT RD
CORYDON, IOWA 50060
(641)414-4621

**REPAIR WASHOUT & TUBE REPLACEMENT WITH EROSION STONE
PLACED AROUND TUBE ENTRANCE**

MATERIALS ---972.56
LABOR ---777.44

**HAULING AND PLACING EROSION STONE 5'WIDE BY 1'DEEP ON THREE
JETTIES AT BOBWHITE STATE PARK**

MATERIALS 20 LOADS
LABOR

--6,000
--3,000

TOTAL --10,750

EIN# 20-3305682

**Report on Special Investigation of the
Wayne County Conservation Department**

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Written Statement from Scott Ingram

I Scott Ingram, Director of the Wayne County Conservation was called on the week of February 4th by FEMA's field rep Chris Nordeng. He told me that he needed bids for the ice storm projects. I then typed up info to place in the paper to get bids and started to take them to Alan Wilson, Wayne County Attorney to approve the bids wording. I started to take them to Alan to have them approved on Tuesday February 12th. On my way to Alan Wilson office I received a phone call again from Chris Nordeng of FEMA He told me that they had to have the bids for the projects by Friday the 15th of February. I replied that the conservation would not be able to get sealed bids by then and explained our process of receiving sealed bids (public notification, and opening the bids at a board meeting). He told me that they had to just get a bid. I then called some local tree trimmers that never returned my phone calls. I found a name (I believe the name was Jackson) on a info board in Osceola and called to see if they would be interested in bidding on the project and they were. I told them were the parks were and what needed to be done. Not hearing back from them I was under the understanding if the bid was not in the money would be lost. So I started to make a bid under my own business name S&K ODD JOBS. After I had my bid completed I went to town to speak with The Wayne County Attorney on Thursday February 14th to see if I could even bid on this project. Before stopping at his office I went and received the mail and there was a letter from the other tree trimming organization that I had called earlier. I opened it to see what it was. It was a bid for the tree trimming project. I then went to Alan Wilson's office and explained what had transpired on this project and he explained to me what is in his letter to me (attached). After speaking with Mr. Wilson I felt I needed to speak to the conservation board. They were ok with my company doing the project with the stipulations that no county time or equipment could be used. I then told Chris of FEMA what had happened and I was the owner of S&K Odd Jobs and that I had spoke to The County Attorney and the conservation board and they had gave me an ok to do the work. He was fine with that and took the bids on Friday the 15th day of February. FEMA approved my bid.

Report on Special Investigation of the
Wayne County Conservation Department

Copy of S&K Quote and Invoice for Clean up – Ice Storm Project

S&K ODD JOBS
2395 Summit RD
Corydon, Iowa 50060
(641)414-4621

Quote on February, 14 2008

Removal of hanging limbs and tree tops over roadway and used areas.
Estimated 600 acres of used area and 2200 cubic yards of hanging brush
to be removed.

-----26,000

This total is all inclusive for labor material and equipment and is valid for 2
months from date above.

Report on Special Investigation of the
Wayne County Conservation Department

Copy of S&K Quote and Invoice for Clean up – Ice Storm Project

PAID

S&K ODD JOBS
2395 Summit RD
Corydon, Iowa 50060
(641)414-4621

April 20, 2008

Rent on boom truck	-----13,500
Fuel & misc.	-----3,500
4 workers at 2250 each	-----9,000 -
Removal of hanging limbs and tree tops over roadway and used areas. Estimated 600 acres of used area and 2200 cubic yards of hanging brush to be removed.	
Total	-----26,000

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram

S&K ODD JOBS
2395 Summit RD
Corydon, Iowa 50060
(641)414-4621

Scott Ingram worked 153 hrs and made 10,000.00-

March 20th 4:30-5:30pm
March 31st 4:30pm-5:30pm
April 1st 4pm-8pm
April 2nd 5am-7pm
April 3rd 5am-7pm
April 4th 5am-7pm
April 5th 5am-7pm
April 6th 5am-7pm
April 7th 5am-7pm
April 12th 5am-7pm
April 13th 5am-8pm
April 16th 5am-9pm
April 19th 6am 5pm
April 20th 8am-3pm

Tony Jackson worked 147 hrs and made 8,000.00

April 1st 4pm-8pm
April 2nd 5am-7pm
April 3rd 5am-7pm
April 4th 5am-7pm
April 5th 5am-7pm
April 6th 5am-7pm

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram

April 7th 5am-7pm
April 12th 5am-7pm
April 13th 5am-8pm
April 16th 5am-9pm
April 19th 6am 5pm
April 20th 8am-3pm

Kenny Banks worked 57 hrs and made 2,000.00

April 5th 5am-7pm
April 6th 5am-7pm
April 12th 5am-7pm
April 13th 5am-8pm

The Equipment cost was as follows

Truck rental	2,862.00
Small equipment supplies (saws, parts supplies)	931.00
Fuel & Insurance Misc other	2,207.00

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram



ASPEN EQUIPMENT COMPANY
1525 SE CORTINA DRIVE
ANKENY, IA 50021

515-965-1000

515-965-1790

* C A S H / C O D *

Account# 60039	Order # 4121151	Brc 04	Sls 42
-------------------	--------------------	-----------	-----------

I N V O I C E

Date 04-02-08	Invoice # 40007033	Page 1
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Sold To: 000
S & K ODD JOBS
2395 SUMMIT ROAD

Ship To:
S & K ODD JOBS
2395 SUMMIT ROAD

CORYDON

IA 50060

CORYDON
Ship Via WILL CALL

IA 50060

Entered By BONITA	Customer Purchase Order SCOTT INGRAM	Customer Contact SCOTT INGRAM	Ord Date 04-01-08
AT37G	UEP AT37G	Equip ID 700054	Customer Job number Customer Phone # 641-344-2464

Ord	Ship	B/O	Part Number	Description	Unit Price	UM	Extended
-----	------	-----	-------------	-------------	------------	----	----------

1			Id# 700054	FROM: 04-01-08 THRU: 04-30-08	30	Days	
			Model-AT37G	Serial#-UEP AT37G			
			RE-RENT ALTEC AT37-G AERIAL BUCKET				2,700.00
			mtr out	0			

PAID FIRST MONTH RENT IN FULL
CK # 3729 FOR \$2862.00
NOTE:
IF UNIT WILL BE KEPT PAST 04-30-08
CHECK FOR NEXT MONTH RENTAL
MUST BE RECEIVED BY
ASPEN BY 04-28-08 !!!

Sub Total 2,700.00

15AS IOWA-ANKENY SCH TAX 162.00

PLEASE REMIT TO:
ASPEN EQUIPMENT COMPANY
P.O. BOX 9201
MINNEAPOLIS, MN 55480-9201

Total Invoice Due By: 2,862.00
04/02/08

IMPORTANT TERMS AND CONDITIONS ARE CONTAINED ON THE REVERSE SIDE OF THIS INVOICE WHICH GOVERN PERFORMANCE HEREUNDER BY PURCHASER AND SELLER.

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram

FRY COMPANY INC.
105 Thatcher Avenue
MILLERTON, IOWA 50165

898850

CUSTOMER'S ORDER NO.		DEPARTMENT		DATE	
				3-27-08	
NAME <i>Scott Ingram</i>					
ADDRESS					
CITY, STATE, ZIP					
SOLD BY		CASH	C.O.D.	CHARGE	ON ACCT.
				<input checked="" type="checkbox"/>	
		MOSE RETD	PAID OUT		
QUANTITY	DESCRIPTION	PRICE	AMOUNT		
1					
2	1- 2" galv tee		7 05		
3	2- 42" x 2" galv imp		21 17		
4			24 20		
5	1- 48" x 2" - -		6 73		
6					
7	1- 1 1/2 x 18" galv imp		35		
8			59 50		
9	1 1/2" galv hooks		* 4 17		
10			63 67		
11			60		
12					
13					
14					
15					
16					
17					
18					
19					
20					
RECEIVED BY					

5805

KEEP THIS SLIP FOR REFERENCE

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram

FRY COMPANY INC.
105 Thatcher Avenue
MILLERTON, IOWA 50165
(641) 897-3235

296202

CUSTOMER'S ORDER NO.		DEPARTMENT		DATE	
				3-31-08	
NAME <i>Scott Ingram</i>					
ADDRESS					
CITY, STATE, ZIP					
SOLD BY		CASH	C.O.D.	CHARGE	ON ACCT.
				<input checked="" type="checkbox"/>	
		MDSE RETD	PAID OUT		
QUANTITY	DESCRIPTION		PRICE	AMOUNT	
1	<i>1-2 x 1/2 gal</i>				
2	<i>Bush</i>			<i>3 25</i>	
3					
4					
5					
6	<i>2 gal trim & chain cut</i>			<i>9 90</i>	
7				<i>13 16</i>	
8				<i>* 92</i>	
9				<i>14 08</i>	
10					
11					
12					
14					
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18					
19					
20					
RECEIVED BY					

5805

KEEP THIS SLIP FOR REFERENCE

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram

216211

FRY COMPANY INC.
105 Thatcher Avenue
MILLERTON, IOWA 50165

CUSTOMER'S ORDER NO.		DEPARTMENT 897-3235		5/11/08			
NAME <i>Scott Ingram</i>							
ADDRESS							
CITY, STATE, ZIP							
SOLD BY		CASH	C.O.D.	CHARGE <input checked="" type="checkbox"/>	ON ACCT.	MOUSE RETD	PAID OUT
QUANTITY	DESCRIPTION			PRICE	AMOUNT		
1	1- CS 440 Chainsaw				329.99		
2							
3							
4	1- CS 306 Chainsaw				199.99		
5							
6					529.98		
7					39.10		
8					567.08		
9							
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12							
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RECEIVED BY							

5805 KEEP THIS SLIP FOR REFERENCE

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram

411533

FRY COMPANY INC.
 105 Thatcher Avenue
 MILLERTON, IOWA 50168
PHONE 562 2235

CUSTOMER'S ORDER NO.	DEPARTMENT	DATE	
		3-20-08	
NAME <i>Scott Ingram</i>			
ADDRESS			
CITY, STATE, ZIP			
SOLD BY	CASH	C.O.D.	
		<input checked="" type="checkbox"/>	
	CHARGE	ON ACCT.	
	W.D.S.E. RETD.	PAID OUT	
QUANTITY	DESCRIPTION	PRICE	AMOUNT
1			
2			
3			
4	1 - CB 306 echo		
5			
6			199 99
7			14 00
8			
9			13 99
10			
11			
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RECEIVED BY			

5805
 KEEP THIS SLIP FOR REFERENCE

Report on Special Investigation of the
Wayne County Conservation Department

Copy of Additional Documentation Provided by Scott Ingram

RAY COMPANY INC.
105 Thatcher Avenue
MILLERTON, IOWA 50166

898741

CUSTOMER'S ORDER NO.		DEPARTMENT		DATE			
				4-12-08			
NAME <i>Scott Ingram</i>							
ADDRESS							
CITY, STATE, ZIP							
SOLD BY		CASH	C.O.D.	CHARGE	ON ACCT.	MDSE RETD	PAID OUT
				<input checked="" type="checkbox"/>			
QUANTITY	DESCRIPTION		PRICE	AMOUNT			
1							
2							
3	905G052G						
4	905G052G						
5	Oregon chains			29.00			
6				1.89			
7				28.89			
8							
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RECEIVED BY							

5805

KEEP THIS SLIP FOR REFERENCE

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Selected County Claims for Tony Jackson

STATE OF IOWA, WAYNE COUNTY, ss.

I do solemnly swear that the several items mentioned in the annexed claim are just and true and wholly unpaid,
I make this statement for the purpose of obtaining payment of said claim.

Vender No. 0001-22-6110-000-42322
07425
Warrant No. 500167

ACCOUNT AGAINST WAYNE COUNTY

Fund: General Basic

CLAIMANT Tony Jackson

Inv./Acct. No.

Claim Amt. \$392.⁰⁰

Votes of Members of Board:
NAY

JAN 22 2008

YEA

[Signatures]

Approved in regular session on this 21.....

day of January....., 2008.

Chairman of Board of Supervisors

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Selected County Claims for Tony Jackson

STATEMENT OF ACCOUNT

Corydon, Iowa, January 21 2008

WAYNE COUNTY, IOWA

In Account With Tony Jackson

P. O. Address 161 Allester IA 50008

DATE		ITEMS	DR.	
			AMOUNT	
1-20	08	Contracted for Brush Removal 8 days work at 7.00 Hr	392	00

PAID

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Selected County Claims for Tony Jackson

STATE OF IOWA, WAYNE COUNTY, ss.

I do solemnly swear that the several items mentioned in the annexed claim are just and true and wholly unpaid,
I make this statement for the purpose of obtaining payment of said claim.

Vender No. 0001-22-610-000-42322

02425
Warrant No. 500338

ACCOUNT AGAINST WAYNE COUNTY

Fund: General Basic

CLAIMANT Tony Jackson

Inv./Acct. No.

Claim Amt. \$2,272.00

Votes of Members of Board:
NAY

YEA

[Signatures]

Approved in regular session on this 18

day of February, 2008.

Chairman of Board of Supervisors

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Selected County Claims for Tony Jackson

STATEMENT OF ACCOUNT

Corydon, Iowa, February 15 2008

WAYNE COUNTY, IOWA

In Account With Tony Jackson

P. O. Address 160 Alletta Iowa 50008

DATE		ITEMS	DR.	
			AMOUNT	
1-15	08	Debris Removal work	2000	00

PAID

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Selected County Claims for Tony Jackson

STATE OF IOWA, WAYNE COUNTY, ss.

I do solemnly swear that the several items mentioned in the annexed claim are just and true and wholly unpaid,
I make this statement for the purpose of obtaining payment of said claim.

Vender No. 0001-22-6110-000-42322

Warrant No. 02425 500564

ACCOUNT AGAINST WAYNE COUNTY

Fund: General Basic

CLAIMANT Tony Jackson

Inv./Acct. No.

Claim Amt. \$2000.00

Votes of Members of Board:

NAY

YEA

[Handwritten signatures]

Approved in regular session on this 17

day of March, 2008

Chairman of Board of Supervisors

Report on Special Investigation of the
Wayne County Conservation Department

Copies of Selected County Claims for Tony Jackson

STATEMENT OF ACCOUNT

Corydon, Iowa, March 17 2008

WAYNE COUNTY, IOWA

In Account With Tony Jackson

P. O. Address P.O. Box 161 Allerton Iowa 50001

DR.

DATE	ITEMS	AMOUNT	
3-17-08	Contracting Brush clearing Farm Final Payment	2000.	⁰⁰

PAID