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FOR RELEASE September 25, 2009

Auditor of State David A. Vaudt today released a report on a special investigation of the Keokuk County Sheriff's Office (Sheriff's Office) for the period July 1, 2006 through April 15, 2009. The special investigation was requested by the Keokuk County Sheriff as a result of concerns regarding the evidence maintained by the former Sheriff and items belonging to the Sheriff's Office not returned by the former Sheriff. The former Sheriff, Ron George, served from January 1980 through December 2008.

Upon taking office in January 2009, the current Sheriff became aware several items previously in the possession of the former Sheriff, including his badge, uniform and a thermal imaging camera valued at approximately \$8,400.00, were not in the Sheriff's Office. In addition, the Sheriff was concerned with the lack of security over seized and forfeited property and the possibility of missing evidence. According to deputies, the former Sheriff was seen destroying records prior to leaving office at the end of December 2008.

Vaudt reported the former Sheriff did not maintain a secure evidence room. Instead, seized and forfeited property were located in work areas and various unsecured locations in the building. Upon taking office, the current Sheriff consolidated all evidence and forfeited property into an attached garage which is secured. In addition, case files and evidence logs were not available to determine the items which should have been held by the Sheriff's Office. Because case files and evidence logs were unavailable, Vaudt reported it was not possible to determine if all seized and forfeited property was accounted for.

In addition, Vaudt reported documentation maintained by the Sheriff's Office was not adequate to determine the disposition of all seized and forfeited property. The report also includes recommendations to the Sheriff's Office to strengthen controls surrounding the contents of the evidence room and improve documentation of the related case files and evidence logs.

Copies of the report have been filed with the Division of Criminal Investigation, the Keokuk 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/index.html>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
KEOKUK COUNTY SHERIFF'S OFFICE
FOR THE PERIOD
JULY 1, 2006 THROUGH APRIL 15, 2009**

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Auditor of State's Report

To the Keokuk County Board of Supervisors:

As a result of concerns identified by and at the request of the Keokuk County Sheriff, we conducted a special investigation of the Keokuk County Sheriff's Office (Sheriff's Office). We have applied certain tests and procedures to certain transactions and records of the Sheriff's Office for the period July 1, 2006 through April 15, 2009 and evidence held by the Sheriff's Office at April 15, 2009.

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

- (1) Reviewed internal controls in the Sheriff's Office to determine whether adequate policies and procedures were in place regarding seized and forfeited property.
- (2) Reviewed internal controls in the Sheriff's Office to determine whether adequate policies and procedures were in place for the preparation and maintenance of case files.
- (3) Reviewed available documentation regarding seized and forfeited property and its subsequent disposition or the proceeds from its sale.
- (4) Compared available documentation to the contents of the temporary evidence room to determine if all seized and forfeited property and evidence was accounted for.
- (5) Reviewed procedures for safeguarding seized and forfeited property.
- (6) Reviewed policies and procedures for collecting room and board fees for the County Jail.
- (7) Compared the most recent listing of capital assets for the Sheriff's Office to assets on hand.
- (8) Reviewed activity in bank accounts held by the Sheriff's Office.

Because case files and evidence logs were not adequately maintained, we were unable to determine whether the inventory of seized and forfeited property held by the Sheriff's Office at April 15, 2009 was complete. As a result, we were unable to determine whether all seized or forfeited property are properly accounted for.

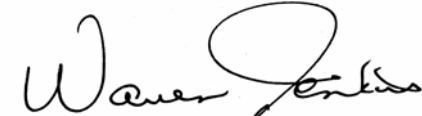
We also determined documentation maintained by the Sheriff's Office was not adequate to determine the disposition of all seized and forfeited property. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary of this 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 Keokuk County Sheriff's Office, 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 Keokuk County Attorney's Office and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Division of Criminal Investigation and Keokuk County during the course of our investigation.


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

September 1, 2009

Keokuk County Sheriff Office
Investigative Summary

Background Information

The Keokuk County Sheriff's Office (Sheriff's Office) employs 4 deputies, 2 full time and 5 part time jail staff and an administrative assistant. The Sheriff is responsible for law enforcement in Keokuk County and maintaining evidence collected during investigations, seized, forfeited or found. Evidence is normally stored in a secured evidence room.

The former Sheriff, Ron George, held the office of County Sheriff from 1980 until December 31, 2008. Former Sheriff George lost the November 2008 election to Jeff Shipley, who was previously employed as the Chief Deputy Sheriff under former Sheriff George. Prior to running for office in the June 2008 primary election, Mr. Shipley resigned his position as Chief Deputy. After losing the primary election to Mr. Shipley, Sheriff George ran for Sheriff as an independent in the November 2008 election. On January 1, 2009, Mr. Shipley was sworn in as County Sheriff.

Upon taking office in January 2009, Sheriff Shipley had concerns about the integrity of seized and forfeited property maintained by the Sheriff's Office. According to Sheriff Shipley and deputies we spoke with, former Sheriff George did not maintain an evidence room.

During former Sheriff George's administration, non-cash property seized or recovered was placed in the squad room or in deputies' offices. Sometimes the evidence was placed in the garage attached to the Sheriff's Office or 1 of the sheds outside the main building. When evidence was obtained, an evidence sheet was to be prepared and all the items tagged with the case number or other identifying information. The evidence sheet was to be maintained with the case file.

Case files are established by the deputies for each case. The case files document the property and evidence seized and other relevant case information, such as the incident reports, case narratives, cash count sheets (when cash is seized) and the original evidence sheet. The case files are maintained by each deputy in their office or in the squad room. All deputies had access to the squad room and the case files. The squad room is normally locked when not in use by the Sheriff or deputies.

Shortly after Sheriff Shipley took office, he began reviewing policies and procedures, including those used for storing evidence. While reviewing the procedures, he became concerned with the security of storing evidence and the possibility evidence may be missing. When discussing the completeness of the seized and forfeited property with the deputies, the Sheriff was informed they had seen former Sheriff George burning case files and evidence logs prior to leaving his position. He was also informed staff had seen a thermal imaging camera purchased by the Sheriff's Office for approximately \$8,400.00 in the possession of former Sheriff George.

According to Sheriff Shipley, the deputies also told him former Sheriff George had not turned over other items belonging to the Sheriff's Office, including the former Sheriff's badges and uniforms as required by *Iowa Code* section 331.657. After several phone calls to recover the equipment were made by Sheriff Shipley, a formal letter was sent by the County Attorney requesting former Sheriff George return all County property in his possession. A copy of the letter, along with other correspondence to former Sheriff George, is included in **Appendix 1**. According to the County Attorney, former Sheriff George returned several items, including a thermal imaging camera, to his office on March 3, 2009. The items were returned in a Rubbermaid container. A list of the items returned is included in **Appendix 2**. The list was compiled by the Sheriff's Office.

As a result of the concerns regarding the security of the seized and forfeited property and because former Sheriff George had not returned all County property in his possession, Sheriff Shipley contacted the Division of Criminal Investigation (DCI) in late February 2009.

In addition to contacting the DCI, Sheriff Shipley requested the Office of Auditor of State conduct an investigation and review of the property and evidence room and related policies and procedures of the Sheriff's Office. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 2006 through April 15, 2009.

Detailed Findings

Prior to beginning our investigation, the Sheriff secured all seized and forfeited property in the attached garage and limited access to the garage, which is serving as a temporary evidence room, to himself and 1 deputy. He is also in the process of developing procedures for handling all property. The majority of the items secured in the garage were guns seized during investigations. Prior to starting fieldwork, we requested all case files and evidence logs be available in order for a complete inventory of all items in the garage to be performed. Evidence logs provide a centralized listing of all evidence taken in by the Sheriff's Office.

We interviewed Sheriff Shipley and some of the deputies regarding the procedures used for and the security of any seized and forfeited property maintained at the Sheriff's Office. As stated previously, the deputies informed Sheriff Shipley they had seen former Sheriff George destroying evidence before he left office. According to Sheriff Shipley, deputies stated "former Sheriff George had been seen burning records." We were unable to locate copies of evidence sheets and/or logs or case files which should have been maintained at the Sheriff's Office.

We contacted the County Attorney to determine if copies of evidence sheets were maintained with his case files. The County Attorney stated all evidence sheets were maintained with the original case files at the Sheriff's Office. According to Sheriff Shipley, there was only 1 active case at the time of our discussion. We were able to locate the case file containing the evidence sheet for the active case. This case was not a case handled by former Sheriff George, but was a case started after Sheriff Shipley took office. The evidence sheet included a laptop computer which we were able to locate in the garage.

As a result of case files and evidence sheets and/or logs being unavailable, we were unable to determine if the property secured in the garage was a complete population of all seized and forfeited property which should have been held by the Sheriff's Office.

We attempted to list the evidence and other items located in the garage and identify the related case to determine if all evidence was located in the garage. However, because the items were not tagged with any type of identifying information, such as a case number or defendant's name, and we were told by the Sheriff some items were possibly surplus County property, we were unable to determine which items were County property, evidence or seized or forfeited property. We observed numerous guns, a box of jewelry, computers and other items stored in the garage. According to the Sheriff, some of the computers and other equipment in the garage were surplus property which was no longer needed but was kept by former Sheriff George.

SEIZED/FORFEITED PROPERTY

In accordance with section 809.5(1) of the *Code of Iowa*, "Seized property which is no longer required as evidence or for use in an investigation shall be returned to the owner provided that the person's possession of the property is not prohibited by law and there is no forfeiture claim filed on behalf of the state."

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

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

Seized property may eventually be forfeited to the seizing agency after appropriate court proceedings. In accordance with Iowa Administrative Code 61-33.5, 10% of forfeited cash is required to be remitted to the Attorney General's Office and the remaining 90% is given to the seizing agency for its use or for division among law enforcement agencies and prosecutors pursuant to an agreement.

Because records were unavailable, we were unable to identify which items should be returned to their owner or which items should be forfeited to the County, with any proceeds being turned over to the Sheriff's Office.

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

There is no documentation available to determine which weapons are forfeited properties or which weapons may be returned to the owner. Sheriff Shipley is currently working with the DCI to determine the best way to determine how to handle the weapons. We are unable to determine if all weapons which should be held by the Sheriff are included in the garage.

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

Sheriff Shipley is in the process of establishing formal policies and procedures to determine when or how controlled substances are to be destroyed. According to information obtained from Sheriff Shipley and a deputy, controlled substances are currently destroyed when the garage becomes full and the cases are resolved, including expiration of the appeals process.

According to Sheriff Shipley, several baggies and vials were included in the Rubbermaid container returned by former Sheriff George. The baggies and some of the vials were empty. Because case files and other records were not available, the Sheriff's Office was unable to determine the related cases for the baggies and vials. It was not possible to determine what the empty baggies and vials had previously contained. Sheriff Shipley and the Drug Officer stated baggies and vials typically contain controlled substances. According to Sheriff Shipley, former Sheriff George would sometimes take drugs which had been seized as part of an investigation home with him to train his personal dogs to uncover drugs. Because case files, evidence logs or other records showing the disposition of controlled substances were not available, we were unable to determine what controlled substances, if any, were taken home by former Sheriff George or if controlled substances were properly disposed of.

Other Property – In addition to cash, weapons and controlled substances, the garage also held other evidence, seized property and other case related property, such as jewelry, computers, shell casings and a scale. In addition, the garage included items such as bicycles and surplus property which was not related to a case. Because there are no case files or evidence logs, we are unable to determine if the property should be returned, forfeited or is part of an on-going investigation.

ADMINISTRATION OF THE JAIL

The Sheriff's Office runs an 11 bed jail facility which is attached to the Sheriff's Office. In accordance with *Iowa Code* section 356.7, the County charges room and board for all inmates. Room and board fees are charged based on each inmate's circumstances. Inmates confined while awaiting trial, during trial or while serving a sentence are charged \$35.00 per day. Inmates who serve their time over weekends, such as those serving sentences for driving under the influence, are charged \$50.00 per day and inmates who are under a court ordered work release program are charged \$140.00 per week. For each inmate, a manual card is maintained showing the number of days each inmate is housed and the amount owed. When the inmate is released, they are provided a bill showing the number of days incarcerated and the amount owed for room and board.

According to the Jail Administrator, there are instances where inmates are not charged for room and board. If the County Sheriff has work to be performed, such as painting or other maintenance around the jail, the inmate's account is credited for the time worked at a rate established by the County Sheriff. In other cases, the jail does not bill an inmate if there is no chance of recovering the room and board fees. An example given by the Jail Administrator is when the jail houses inmates from another state who were arrested on drug charges. According to the Jail Administrator, based on his experience, once these inmates are released, there is little hope of collecting the money owed. The Jail Administrator stated a decision was made several years ago to not bill these inmates. The Jail Administrator was unable to locate a copy of a written policy and procedure showing when inmates are not charged.

When a former inmate pays the room and board fees, the funds are collected by jail staff. Once the payment is recorded on the inmate's account, the jail staff submits the money to the Administrative Assistant, who records it in a manual ledger and on the computer. In most cases, receipts are not issued when funds are received. According to the Jail Administrator, the majority of room and board charges are paid with cash.

Once the funds are receipted in the computer system and the manual ledger, the Administrative Assistant deposits the funds and any other fees received by the Sheriff's Office at the bank. Deposits are made as time permits and are not made on a regular schedule. According to the Administrative Assistant, deposits are made weekly or less frequently. The bank account, which is called the Jail account, is held in the name of the Sheriffs' Office and not the County.

According to the Administrative Assistant and jail staff we spoke with, Sheriff's Office staff does not perform a reconciliation between the amount collected at the jail and the amount deposited in the Jail account. In addition, the amounts deposited are not reconciled to the collections recorded in the inmate accounts.

Each quarter, the Administrative Assistant prepares a report showing the fees collected for room and board and remits the amount to the County Treasurer for deposit into the County's General Fund. *Iowa Code* section 356.7(5) requires 40% of the funds collected be remitted to the County General Fund and the remaining 60% be held in an account to be used for the Sheriff's Office. The funds held for use by the Sheriff's Office can be used for security equipment, law enforcement personnel costs and infrastructure improvements to the jail. The

amount remitted to the County Treasurer by the Administrative Assistant is split between the County's General Fund and the Sheriff's Office.

We contacted the County Auditor and the County Treasurer to determine the amount of funds available for use by the Sheriff's Office. Neither the County Auditor nor the County Treasurer were able to provide the cumulative balance in the Sheriff's account. The County Auditor provided the yearly activity for fiscal years 2006 through 2008 and fiscal year 2009 activity through March 31, 2009. The County Auditor stated former Sheriff George normally used the funds for general maintenance and painting. The amount he planned to use was included in the County budgeting process and was approved by the Board of Supervisors. As a result, the County Auditor thought former Sheriff George was keeping track of the balance.

Using reports prepared by the Administrative Assistant and receipts and disbursements recorded in the County's accounting system from July 1, 2005 through March 31, 2009, we calculated the remaining balance available for use by the Sheriff's Office for this period to be \$39,907.11. **Table 1** shows the amount deposited with the County Treasurer for the Sheriff's share of the room and board fees and the related disbursements made from the funds deposited.

Table 1

Fiscal Year	Receipts	Disbursements	Balance
2006	\$ 2,427.00	1,064.80	1,362.20
2007	7,058.70	451.00	6,607.70
2008	14,836.40	312.00	14,524.40
2009 **	17,480.81	68.00	17,412.81
Total	\$ 41,802.91	1,895.80	39,907.11

** - Fiscal Year 2009 is as of March 31, 2009.

Because records were not available prior to fiscal year 2006, we are unable to determine the balance at July 1, 2005. Receipts for fiscal years 2008 and 2009 were significantly higher than in the 2 previous fiscal years. Receipts increased 620% from fiscal year 2006 to fiscal year 2009. An explanation for the increase could not be provided by Sheriff Shipley or other County officials.

OTHER ITEMS

We also evaluated policies and procedures over the general operations of the Sheriff's Office. As a result, we identified several areas where controls were not operating effectively. These areas are discussed in the following paragraphs.

Slush Fund – According to Sheriff Shipley and other staff we spoke with, former Sheriff George maintained a “Slush Fund” which was used to pay for miscellaneous office expenses such as postage, flowers, plants, food and informant/reward payments. According to staff we spoke with, the Slush Fund did not have an established balance, the Slush Fund was not periodically reconciled and a ledger showing the amount deposited and disbursed from the Slush Fund was not maintained. The Slush Fund was kept in a bank bag in the Administrative Assistant's office. As money was used, appropriate documentation, such as invoices and receipts, was supposed to be placed in the bank bag.

At the time of our fieldwork, the bank bag contained \$511.04 and several loose invoices and postage receipts. **Exhibit A** lists the disbursements from the Slush Fund as determined by the available invoices and postage receipts. The invoices and receipts are dated from February 7, 1996 to March 23, 2009. Disbursements were made to several vendors, such as the Post

Office, Wal Mart, K&L Foods, HyVee and Coast to Coast. Several invoices did not identify the payee or the items purchased. These purchases total \$515.82. In addition, the bag contained a memo which stated "\$400.00 cash from bag". The descriptions of the items purchased included money orders for bonds, postage, flowers, candy, cards, payments to informants and groceries. Sheriff Shipley continued use of the Slush Fund after taking office, but it was only used for postage.

During our review of disbursements from the Slush Fund, we identified \$547.72 of purchases which may not meet the test of public purpose. The purchases included flowers, candy, food and cards.

According to staff we spoke with, deputies occasionally worked as off-duty security at events such as Figure 8 Races and Mixed Martial Arts fights. The deputies were paid cash for their services. According to Sheriff Shipley, a number of years ago a deputy brought a concern to the attention of former Sheriff George regarding the possibility of being injured while working off-duty at these events and any injuries would not be covered under workman's compensation. According to a deputy we spoke with, former Sheriff George decided to have the deputies work security at these events during their scheduled on-duty shifts. The money the deputies were paid for the event was then remitted to former Sheriff George and was put in the bank bag for the Slush Fund. According to Sheriff Shipley and deputies we spoke with, the amount paid to the deputies was put in the Slush Fund instead of being remitted to the County's General Fund to cover the deputies' salaries or any additional costs incurred to have another deputy cover the shift when deputies were assigned to various events.

Because there are no records of collections, disbursements or an established balance to reconcile to, we were unable to determine if all collections were properly deposited to the Slush Fund, if all disbursements were properly supported and if disbursements were for allowable purposes.

DARE Account – The Sheriff's Office previously administered a DARE program. The program was temporarily suspended when the County DARE officer (Chief Deputy Shipley) left employment with the County. A separate bank account is maintained for the program by the Sheriff's Office. The funding of the DARE program was primarily through sales of DARE merchandise, such as calendars and donations.

Sheriff Shipley decided to terminate the program after he took office. According to Sheriff Shipley, the decision was based on the availability of staff and similar programs already in the schools. The DARE bank account still exists and had a balance of \$921.95 on March 11, 2009

By reviewing the account, we determined it has not had any activity since May 2007. Based on the description on the checks included with the statements and discussions with Sheriff Shipley, the expenditures were used for purposes such as DARE America merchandise, food for meetings and t-shirts and awards for program participants.

Capital Assets – As previously stated, the County Attorney sent a letter to former Sheriff George asking him to return all County property in his possession. Deputies informed Sheriff Shipley of County property they had observed in the former Sheriff's possession, such as a thermal imaging camera. According to Sheriff Shipley, a deputy saw the camera in former Sheriff George's car. The camera was returned to the County by former Sheriff George after the letter from the County Attorney was sent.

Each County office and department are required to maintain a listing of capital assets with an initial cost over \$5,000.00. We attempted to inventory the assets located in the Sheriff's Office and compare them to the Sheriff's Office capital asset inventory list to ensure all property that should have been at the Sheriff's Office was there. Sheriff Shipley was unable to provide a listing of assets assigned to the Sheriff's Office. According to Sheriff Shipley, he has been

unable to locate a listing and has not had time to take a current inventory of the assets since he took office. We contacted the County Auditor who was able to locate an inventory list used for the fiscal year 2008 audit. The list was prepared in March 2006 by former Sheriff George and was the most recent listing available.

The County Auditor also provided us a copy of a list dated April 6, 2006 prepared in pencil by former Sheriff George. In comparing the list prepared by former Sheriff George to the list used for the 2008 audit, we identified several items over the County's capitalization threshold of \$5,000.00 not included in the list used for the financial audit. These items included:

- 911 computer system valued at \$33,000.00,
- 2 computers valued at \$8,250.00 each,
- Radio equipment valued at \$20,000.00,
- Thermal imaging camera valued at \$8,400.00.

In addition to the assets not included on the capital asset list, Sheriff Shipley identified several items, such as digital cameras/recorders and other donated assets, which were found when staff cleaned up the office and storage rooms. Many of the items were still in their original boxes and had never been used.

According to Sheriff Shipley, he was also informed by the insurance company a vehicle owned by the Sheriff's Office had never been included on the County's insurance policy. The vehicle was a Ford Explorer frequently used by deputies. According to Sheriff Shipley, this was discovered when the Ford Explorer was in an accident during 2008 and the County contacted the insurance company. Because the deputy driving the vehicle was not at fault, the County did not incur a repair cost for the vehicle. It would have been the responsibility of Sheriff George to ensure all vehicles were properly insured.

Expenditures – The County Auditor provided a detailed list of expenditures for the period July 1, 2006 through the end of former Sheriff George's administration. We traced expenditures to supporting documentation to determine if they were for allowable activities. Supporting documentation was not available for purchases made at K&L Foods. According to Sheriff Shipley, food for the inmates in the jail is purchased from K&L Foods.

Copies of invoices or other documentation supporting the purchases was requested from K&L Foods. However, the vendor was unable to provide any support for the food purchased because a new computer system was implemented in October 2008. According to staff we spoke with at K&L Foods, only food for inmates was purchased. The Sheriff and deputies would occasionally order a deli meal when working on duty but would pay for the meal themselves. Currently, when items are purchased from K&L Foods, Sheriff's Office staff keep the itemized invoice provided at the time of purchase.

In addition to purchases from K&L Foods, we also identified 8 other transactions not supported by appropriate documentation. As a result, we are unable to determine if the purchases were for allowable activities of the Sheriff's Office. These expenditures include payments to Wagler Motor Company (automotive), Teet N Tobes (provisions – food), Keokuk County Highway Department (fuel) and Bruty's Carpet Corner (tile flooring).

Recommended Control Procedures

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

- A. Property and Evidence – During the period of our investigation, a limited number of case files were available for our review. The documentation in the case files available did not consistently include information about seized and forfeited property. In addition, evidence logs which document property held by the Sheriff's Office were not maintained. As a result, we were unable to determine if all seized and forfeited property could be located in the Sheriff's Office or if the property had been properly disposed of.

In addition, the property held by the Sheriff's Office was not secured in a location which allowed access to only those responsible for the custody or disposition of the seized and forfeited items. The items were recently placed in a garage attached to the Sheriff's Office.

The property we observed at the Sheriff's Office was not consistently tagged in a manner which allowed proper identification of the related case, the owner of the property or from whom the property was obtained.

Recommendation – When property is seized by, forfeited to or otherwise provided to the Sheriff's Office, it should be tagged in a manner which will allow proper identification. At a minimum, the tags should include a description of the item, the number of the related case, the owner's name or from whom the property was obtained and the date it was obtained.

A centralized property or evidence room should be established and maintained in a secure manner. Access to the evidence room should be limited to only the deputy designated as the Evidence Custodian. Procedures should be developed which allow property to be held in a secure manner until it can be checked into the evidence room by the Evidence Custodian. The deputy placing the property into the temporary holding area should record a description of the property, the date and time in a log. The log should also include the deputy's name or initials, the related case number and any other identifying information.

Within the evidence room, the property should be arranged in a neat and orderly manner that will allow the Evidence Custodian to locate any property in a prompt, easy manner. The property should be placed on shelves or in appropriate receptacles with identifying location information which should also be noted in the evidence log along with the description of the property. In addition, weapons and assets susceptible to theft, such as cash, should be secured in an appropriate manner. Guns should be locked into gun racks or secured in a similar manner and smaller valuable items should be placed in a safe located within the evidence room.

When the evidence is moved from the temporary holding area to the evidence room by the Evidence Custodian, he/she should record the date, time and his/her name or initials in the log maintained for the temporary holding area.

Upon moving the property into the evidence room, the Evidence Custodian should record a description of the property, the date and time in an evidence log which is kept in the evidence room. The log should also include the officer's name or initials, the related case number and any other identifying information. Anytime the property is removed from or returned to the evidence room or when the property is disposed of, the actions should be described in the evidence log along with the date and the initials or signature of the Evidence Custodian.

The evidence log should be periodically reviewed by someone other than the Evidence Custodian and should be compared to the property maintained in the evidence room. The review should be documented and the documentation should include the signature or initials of the individual performing the review and the time and date of the review.

In addition, procedures should be implemented to ensure all property is properly documented in the related case files. The case files should contain a description of the property and notations of any subsequent disposition. Case narratives should clearly document if any evidence was seized and if any evidence was destroyed at the site.

Periodic inventories should be conducted by someone other than the Evidence Custodian and the inventory should compare property to supporting documentation found in case files and the evidence log. The inventory should include the signature of the individual(s) who inventoried the property. Also, inventories should be conducted whenever the Evidence Custodian changes.

B. Room and Board – We identified several control weaknesses related to the administration of the County jail. The following concerns were identified:

- The County has not developed written procedures documenting the amounts to be charged to inmates and the instances in which the room and board fees will be waived. However, we determined different room and board rates are charged to inmates based on certain circumstances and, in some cases, room and board is not charged to inmates.
- Receipts are not issued for payments received for room and board.
- Reconciliations between the inmate accounts and the payments received for room and board are not completed.
- Reconciliations between the amount collected for room and board and the amount deposited to the bank are not completed.
- Section 356.7 of the *Code of Iowa* allows 60% of the funds collected to be used for courthouse security equipment, law enforcement personnel costs and/or infrastructure improvements of the jail or juvenile detention facilities. The County did not maintain financial information from year to year which tracked the cumulative amount of funds available for these purposes and the amounts spent from the available funds.

Recommendation – The following procedures should be implemented:

- The Board of Supervisors should approve the amounts to be charged to inmates and the instances in which room and board fees will be waived.
- Receipts should be issued for payments received for room and board.
- Reconciliations between the inmate accounts and the payments received for room and board should be completed by someone independent of collecting the payments.

- Reconciliations between the amount collected for room and board and the amount deposited to the bank should be completed by someone independent of any collection or deposit duties.
- The County should maintain financial information from year to year which tracks the cumulative amount of funds available for courthouse security equipment, law enforcement personnel costs and/or infrastructure improvements of the jail or juvenile detention facilities and the amounts spent from the available funds. Copies of a report including such information should be provided to the Board and the Sheriff on a periodic basis.

- C. Separately Maintained Funds – The Sheriff’s Office maintains a separate bank account for the DARE program and a separate Slush Fund for miscellaneous purposes. Both funds were created a number of years ago by the former Sheriff.

We determined sufficient controls were not in place over the Slush Fund. For example, supporting documentation was not maintained for expenditures from and collections deposited to the fund. The DARE account had not been used since May 2007 and the current Sheriff discontinued the program when he took office.

Recommendation – Rather than maintaining a Slush Fund, the Sheriff should seek approval from the Board to establish a petty cash fund if he determines there is a need for it. If approved by the Board, the petty cash fund should be maintained on an imprest basis. When replenishing petty cash, invoices and other documentation should be attached as support for the replenishment. A payment from the Sheriff’s budget should be issued for the total amount of items purchased to bring the fund back to the established amount. The fund should be established for an amount sufficient for the Sheriff’s Office’s needs and it should be maintained separately.

Only a limited number of individuals should have access to the petty cash bag. The individuals responsible for the petty cash bag should not have the authority to replenish the fund and the activity in the fund should be periodically reviewed by an independent individual.

The Sheriff’s Office should consult with the County Attorney and DARE officials to determine the proper disposition of the remaining DARE funds.

- D. Capital Assets – The Sheriff’s Office is required to follow the County’s capitalization policy of including assets over \$5,000.00 on a capital asset listing. We determined the Sheriff’s Office had not performed an inventory of capital assets. As a result, a current listing of capital assets was not available. According to the County Auditor, the most recent listing provided to her office was from fiscal year 2006. We also identified several assets were not included on the listing provided by the County Auditor.

Recommendation – The Sheriff’s Office should perform a complete inventory of all capital assets. The Sheriff should also consider maintaining a separate inventory list of items which are susceptible to theft or loss which are below the County’s \$5,000.00 capitalization threshold. Items to be included on this list may include, but are not limited to, laptops, weapons and cameras.

- E. Supporting Documentation – The Sheriff’s Office provides meals for inmates. Food is purchased from local grocery stores and restaurants. Detailed invoices were not maintained for purchases from several vendors, including a local grocery store from which a number of purchases were made.

Recommendation – The Sheriff's Office should ensure adequate documentation is maintained for all purchases, including food for inmates. Invoices should detail the type and quantity of purchases.

**Report on Special Investigation of the
Keokuk County Sheriff's Office**

Exhibits

Exhibit AReport on Special Investigation of the
Keokuk County Sheriff's OfficeDisbursements from the Slush Fund
For the period February 1996 through April 13, 2009

Date	Payee	Amount	Description
02/07/96	United States Post Office	\$ 3.00	Postage
03/18/96	United States Post Office	2.20	Postage
04/04/96	United States Post Office	3.00	Postage
08/14/96	United States Post Office	2.98	Postage
09/03/96	United States Post Office	2.20	Postage
09/05/96	United States Post Office	3.00	Postage
09/05/96	United States Post Office	1.93	Postage
09/13/96	<i>Unknown</i>	44.50	<i>Unable to tell from receipt</i>
03/31/97	United States Post Office	52.00	P.O. Box fee
04/24/97	Dollar General	1.41	<i>Unable to tell from receipt - hardware</i>
04/25/97	United States Post Office	3.00	Postage
05/07/97	United States Post Office	3.00	Postage
08/21/97	<i>Unknown</i>	21.00	<i>Unable to tell from receipt</i>
11/13/97	United States Post Office	3.00	Postage
12/08/97	<i>Unknown</i>	21.00	<i>Unable to tell from receipt</i>
12/30/97	Kind's Jack & Jill	8.61	^ 4 packs cigarettes - to replace stolen inmate cigarettes
12/31/97	Blackies Super Value	1.94	^ 1 pack cigarettes - to replace stolen inmate cigarettes
07/08/98	United States Post Office	2.75	Postage
10/02/98	The Garden Gate	19.85	^ Balloon Bouquet
12/03/98	Coast to Coast	10.89	<i>Unable to tell from receipt</i>
02/23/99	Coast to Coast	19.41	<i>Unable to tell from receipt</i>
10/29/99	Dollar General	4.20	^ Halloween Candy
01/28/99	United States Post Office	2.65	Postage
02/29/00	<i>Unknown</i>	7.05	^ Cards
03/02/00	United States Post Office	2.64	Postage
03/02/00	United States Post Office	3.20	Postage
03/10/00	Jessica Kaylor	10.00	Payment for informant
03/22/00	Corner Drug	4.08	^ Cards
03/22/00	Cooke Drugs	4.70	<i>Unable to tell from receipt</i>
05/18/00	Tom	100.00	Change fund for gun class
06/06/00	Wal Mart	51.83	^ Top soil and flowers
08/23/00	Cooke Drugs	2.30	<i>Unable to tell from receipt</i>
01/01/01	Hy Vee	37.37	^ Flowers
01/09/01	United States Post Office	4.00	Postage

Report on Special Investigation of the
Keokuk County Sheriff's Office

Disbursements from the Slush Fund
For the period February 1996 through April 13, 2009

Date	Payee	Amount	Description
02/15/01	United States Post Office	3.95	Postage
03/20/01	United States Post Office	450.00	Postage
06/22/01	True Value	4.51	Unable to tell from receipt
07/09/01	United States Post Office	0.10	Postage
09/30/01	United States Post Office	50.00	P.O. Box fee
10/12/01	True Value	5.94	Unable to tell from receipt
10/31/01	Dollar General	6.30	^ Candy
04/15/02	United States Post Office	3.95	Postage
05/31/02	United States Post Office	3.95	Postage
07/23/02	United States Post Office	1.84	Postage
08/02/02	United States Post Office	12.29	Postage
08/05/02	United States Post Office	3.91	Postage
08/05/02	United States Post Office	4.65	Postage
08/20/02	United States Post Office	4.88	Postage
09/13/02	Hornbeck Video Productions	149.85	K-9 Narcotic Detection training materials
10/01/02	United States Post Office	5.57	Postage
10/30/02	Wal Mart	24.27	^ Halloween Candy
11/04/02	Kind's Jack & Jill	326.00	Money order for bond - \$325.00 to Wapello County, \$1.00 service fee
06/10/03	Kum & Go	2.59	Milk
07/02/03	Wal Mart	79.40	3 Fans
10/10/03	The Garden Gate	33.50	Unable to tell from receipt
10/23/03	True Value	7.54	Unable to tell from receipt
10/29/03	Wal Mart	12.54	^ Halloween Candy
11/19/03	K & L Foods	326.00	Money order for bond - \$325.00 to Wapello County, \$1.00 service fee
04/01/04	Ron George	72.95	^ Cookies and donuts
04/29/04	Unknown	100.00	Reward money
06/03/04	Wal Mart	29.96	Unable to tell from receipt
07/14/04	United States Post Office	6.30	Postage
09/21/04	Brian Long	50.00	Payment for drug information
11/11/04	The Garden Gate	22.20	Unable to tell from receipt
12/28/04	Deb Burtlow	50.00	Payment for informant
03/07/05	United States Post Office	3.22	Postage
03/16/05	Wal Mart	45.67	^ Misc items - paper plates, napkins, spoons, table covers, mints, nuts

Exhibit AReport on Special Investigation of the
Keokuk County Sheriff's OfficeDisbursements from the Slush Fund
For the period February 1996 through April 13, 2009

Date	Payee	Amount	Description
06/03/05	Wal Mart	47.34	^ Plants
06/20/05	Menards	29.92	^ Ground cover roses
07/20/05	Hy Vee	109.49	^ Meals from the deli
08/29/05	The Garden Gate	25.44	<i>Unable to tell from receipt</i>
08/30/05	United States Post Office	40.86	Postage
11/23/05	K & L Foods	9.31	^ Misc items - candle, caramel, bakery
05/10/06	Corner Drug	8.14	^ Cards
06/13/06	United States Post Office	826.90	Money orders for bonds- \$500.00 to Iowa County, \$325.00 to Jefferson County Court, \$1.90 service fee
06/22/06	United States Post Office	5.12	Postage
06/26/06	<i>Unknown</i>	400.00	<i>Unknown - memo in bag says "\$400.00 cash from bag"</i>
07/11/06	The Garden Gate	42.40	<i>Unable to tell from receipt</i>
08/02/06	United States Post Office	10.50	Postage
08/07/06	United States Post Office	5.60	Postage
08/11/06	United States Post Office	17.35	Postage
12/01/06	United States Post Office	21.70	Postage
01/12/07	United States Post Office	15.95	Postage
03/09/07	The Garden Gate	36.92	<i>Unable to tell from receipt</i>
08/01/07	United States Post Office	501.05	Money order for bond - \$500.00, \$1.05 service fee
09/11/07	United States Post Office	301.05	Money order for bond - \$300.00, \$1.05 service fee
09/19/07	The Garden Gate	37.45	<i>Unable to tell from receipt</i>
10/02/07	The Garden Gate	37.45	<i>Unable to tell from receipt</i>
10/27/07	Wal Mart	25.86	^ Halloween Candy
10/30/08	United States Post Office	21.04	Postage
11/27/07	United States Post Office	7.70	Postage
12/04/07	United States Post Office	4.60	Postage
01/10/08	United States Post Office	1.65	Postage
01/15/08	The Garden Gate	56.50	<i>Unable to tell from receipt</i>
01/23/08	United States Post Office	3.70	Postage
02/11/08	United States Post Office	2.16	Postage
03/04/08	United States Post Office	2.66	Postage
05/12/08	The Garden Gate	50.80	<i>Unable to tell from receipt</i>
05/29/08	United States Post Office	0.08	Postage
05/30/08	United States Post Office	6.00	Postage
05/30/08	United States Post Office	0.50	Postage

Report on Special Investigation of the
Keokuk County Sheriff's Office

Disbursements from the Slush Fund
For the period February 1996 through April 13, 2009

Date	Payee	Amount	Description
07/10/08	United States Post Office	301.05	Money order for bond - \$300.00, \$1.05 service fee
06/11/08	K & L Foods	6.78	2 tubs of Shed Spread
09/26/08	K & L Foods	6.86	2 tubs of Blue Bonnet Spread
12/16/08	United States Post Office	6.45	Postage
12/18/08	K & L Foods	13.72	4 tubs of Blue Bonnet Spread
01/09/09	United States Post Office	2.77	Postage
02/09/09	United States Post Office	1.68	Postage
02/23/09	United States Post Office	0.41	Postage
03/10/09	United States Post Office	4.55	Postage
03/19/09	United States Post Office	2.34	Postage
03/23/09	United States Post Office	1.34	Postage
<i>Unknown</i>	The Garden Gate	21.00	^ Plant
	Total	<u>\$ 5,450.66</u>	

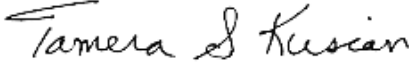
^ - Purchases which may not meet the test of public purpose.

Report on Special Investigation of the
Keokuk County Sheriff's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Senior Auditor II
Jenny M. Podrebarac, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
Keokuk County Sheriff's Office

Letters from the County Attorney to Former Sheriff George

KEOKUK COUNTY ATTORNEY
JOHN E. SCHRÖEDER

THERE IS JUSTICE, BUT WE DO NOT
ALWAYS SEE IT. DISCREET, SMILING, IT
IS THERE, AT ONE SIDE, A LITTLE BEHIND
INJUSTICE, WHICH MAKES A BIG NOISE.
- JULES RENARD

KEOKUK COUNTY COURT HOUSE
101 SOUTH MAIN
P.O. BOX 231
SIGOURNEY, IOWA 52591
TELEPHONE: (641) 622-3500
FAX: (641) 622-2171

February 11, 2009

Ronald C. George
109 East Churchill Street
Keswick, Iowa 50136

RE: Return of Items

Dear Ron,

I am contacting you at this time at the request of Sheriff Jeff Shipley for purposes of formally determining the nature and extent of any and all evidence and/or county property which you may continue to have in your possession and arrange for the immediate return thereof to me on behalf of the Keokuk County Sheriff at my office during normal business hours (8 a.m.- 4:30 p.m., Monday- Friday). County property includes, but is not limited to, equipment, tools, containers, apparel, and indicia of authority such as badges and Sheriff identity cards. This is prompted by your observed removal of many boxes of items from the Keokuk County Sheriff's Office, subsequent possession and return of a large green tote box containing various items of apparent evidence including a 22 caliber revolver and several rounds of 9 mm and shotgun ammunition on 02/02/09, and Sheriff Shipley's determination from the Board of Supervisors that you were not permitted by them to remove or retain any items of county property upon your departure from the Keokuk County Sheriff's Office on or before 12/31/08. Please therefore make these arrangements to identify and return any and all county property and/or evidence remaining in your possession to me before 03/01/09.

Sincerely,



John E. Schröder
Keokuk County Attorney

JES/sw

Report on Special Investigation of the
Keokuk County Sheriff's Office

Letters from the County Attorney to Former Sheriff George

KEOKUK COUNTY ATTORNEY
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KEOKUK COUNTY COURT HOUSE
101 SOUTH MAIN
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SIGOURNEY, IOWA 52591
TELEPHONE: (641) 622-3500

March 5, 2009

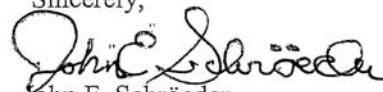
Ron George
109 East Churchill Street
Keswick, Iowa 50136

RE: Enclosed Inventory

Dear Ron,

Thank you for returning the container of items which I received from you Tuesday afternoon and have now inventoried with Deputy Casey Hinnah. I have enclosed herewith the inventory list of those items for your records and review. I also understand from our brief conversation at the time that you delivered these items to me that you had retained one Keokuk County Sheriff badge for donation to the Keokuk County Historical Society and that you were unable to locate one duty uniform shirt. However, the enclosed Iowa Code Section 331.657 clearly establishes that the standard uniform and accessories (which includes the badge) remain the property of the county. As such, it is the county's property to have, hold, donate or otherwise dispose of, and, as Keokuk County Sheriff's Department issued property, the current Keokuk County Sheriff is the lawful custodian thereof until such time as its final disposition is determined. Please therefore return the badge immediately, and, the duty uniform shirt as soon as it is relocated. Thank you in advance for doing so.

Sincerely,



John E. Schröder
Keokuk County Attorney

Enc: Inventory

cc: Keokuk County Sheriff
Keokuk County Board of Supervisors
Keokuk County Auditor

Report on Special Investigation of the
Keokuk County Sheriff's Office

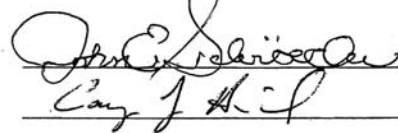
Letters from the County Attorney to Former Sheriff George

03/03/09

INVENTORY

RON GEORGE RETURNS

- 1 40" x 24.5" x 19.5" plastic utility container w/ metal securing clip;
- 5 long/shallow cardboard boxes w/ 4 corresponding lids;
- 1 Instant Command System booklet;
- 1 set stapled city maps w/ Meadowbrook but not What Cheer (16);
- 1 AED (Zoll) DVD w/ related informational material in manilla envelope;
- 1 Iowa State Sheriffs Civil Procedure Manual;
- 1 pair of Golls brand shoes;
- 2 Ron George Sheriff badges;
- 1 duty holster w/ Ruger 9 mm, one live shell in chamber, 2 empty clips (third in gun);
- 1 Bushnell 10 x 50 binoculars;
- 3 boxes 9 mm ammunition @ 50 live shells each;
- 7 uniform pants;
- 2 Sheriff uniform shirts;
- 1 Sheriff duty sweater;
- 1 duty jacket with Ron George Sheriff badge attached thereto;
- 1 Reserve Deputy badge;
- 2 green county yard gas cards;
- 2 State of Iowa compendiums (2007 and 2008);
- 1 videotape SUDDEN ASSAULTS ON OFFICERS BY CONFINED PERSONS:
- 1 Gas & Goodies break-in DVD 8/8/07;
- 1 Keokuk County Sheriff Policies and Procedures manual;
- 1 Blue Cross/Blue Shield benefits certificate;
- 1 Eagle thermal imaging camera w/ carrier, instruction manual, battery, shoulder strap;
- 1 empty interior drawer.


Jay J. Hill

Report on Special Investigation of the
Keokuk County Sheriff's Office

Letters from the County Attorney to Former Sheriff George

KEOKUK COUNTY ATTORNEY
JOHN E. SCHRÖEDER

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KEOKUK COUNTY COURT HOUSE
101 SOUTH MAIN
P.O. BOX 231
SIGOURNEY, IOWA 52591
TELEPHONE: (641) 622-3500

March 13, 2009

Ron George
109 East-Churchill Street
Keswick, Iowa 50136

RE: Keokuk County Sheriff Badge

Dear Ron,

The Keokuk County Board of Supervisors met on 03/09/09 and discussed the subject of the Keokuk County Sheriff badge which remains in your possession, informed me that you had not contacted them on the subject as I had suggested, requested the current Sheriff to retain the badge intact for possible donation to the local Historical Society, but took no further action thereon. I have also enclosed a specific code reference which requires that you return it to your successor as county property "appertaining to that office". Please return this item before 4:30 p.m. on 03/27/09. I will refer the matter to the discretion of the current Sheriff as to how to proceed to recover the item thereafter.

Sincerely,



John E. Schröder
Keokuk County Attorney

JES/sw
Enc: Code Section 64.2

Report on Special Investigation of the
Keokuk County Sheriff's Office

List of Items Returned by Former Sheriff George

4:00pm - TODAY 8:25 - 5 out

FEBRUARY 3, 2009
GREEN TOTE BROUGHT IN BY RON ABOUT 9:30pm
ON FEBRUARY 2ND, 2009.
- SPOKE TO ERIC STERLING

8:47pm / GREEN 20 GALLON TOTE w/ LZD

- 2 8" CRESCENT BRAND WRANCH
- 3 TASCO 7 X 35mm BINOCULARS
- 4 1 GREEN TIN WITH ASSORTED SHOTGUN SHELLS
- 5 REMINGTON .22 SHELL BOX w/ SPENT & UNUSED 30.30 ROUNDS
1 SILVER & BROWN POCKET KNIFE
- 6 H & R GARDNER .22 CAL MODEL 979
SEIZED 3/14/05 FROM GARY TOLLES
- 7 ZIPLOCK BAG FROM TOLLES w/ ITEM # 3 9 .22 SHELLS
- 8 ZIPLOCK # 8 6 LITHIUM BATTERIES FROM TOLLES
- 9 ZIPLOCK w/ ITEM # 5 MAGAZINE w/ 243 SHELLS
- 10 ZIPLOCK w/ 4 VILES ITEM # 8
- 11 ZIPLOCK w/ GLASS JAR BROWN #16 FROM TOLLES
- 12 ZIPLOCK w/ PLATE (PHERSANT) # 12 FROM TOLLES COASTER
- 13 2 SETS OF 3 BOXES TAPED TOGETHER
- 14 BLACK CASE w/ 10 30.30 SHELLS
- 15 1 BOX OF 9MM LUGER SHELLS
- 16 WINCHESTER 12 GAUGE SABOT SLUGS
- 17 2 BOXES FEDERAL RIFLED SLUGS 12 GAUGE
- 18 CARBON 9MM SHELLS 1 BOX
- 19 1 BOX REMINGTON 20 GAUGE SLUGS
- 20 1 BOX REMINGTON 12 GAUGE SLUGS
- 21 1 BOX REMINGTON .22 CARTRIDGES

