



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

Contact: Warren Jenkins
515/281-4889
or Tami Kusian
515/281-5515

FOR RELEASE _____ March 11, 2003 _____

The Office of Auditor of State today released a report on a special investigation of the City of Van Horne, Iowa. The report covers the period June 1, 2000 through December 31, 2002. The special investigation was requested by the Mayor of the City as a result of concerns identified with reimbursements made to the City Clerk.

The report identified \$7,776.44 of improper disbursements and \$731.91 of questionable disbursements prepared by the Clerk. It could not be determined whether amounts may have been misappropriated from water billing collections during this time period because adequate billing records were not available from the City. The report also includes recommendations to the City Council to strengthen the City's internal control.

The improper disbursements to the Clerk include an unauthorized payroll check, incorrect payroll amounts and reimbursements for unallowable purchases. The Clerk also paid for her personal cellular phone service with City funds. Questionable disbursements include purchases made from the National Notary Association and a membership to Sam's Club. Other questionable transactions identified include several purchases of office supplies that appeared excessive but contained a free gift with purchase. The gift items could not be located by City personnel.

Copies of the report have been filed with the Benton County Attorney's Office, the Division of Criminal Investigation 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 www.state.ia.us/government/auditor/reports.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF VAN HORNE
FOR THE PERIOD
JUNE 1, 2000 THROUGH DECEMBER 31, 2002**

Table of Contents

		<u>Page</u>
Auditor of State's Report		3-4
Investigative Summary:		
Background Information		5
Detailed Findings		5-12
Recommended Control Procedures		13
Exhibits:	<u>Exhibits</u>	
Summary of Findings	A	15
Improper Disbursements:		
Payroll and Vacation Pay-out	B	16-19
Reimbursements Issued to the City Clerk	C	20-21
Vendor Payments	D	22-23
Questionable Disbursements	E	24-25
Staff		26
	<u>Appendix</u>	
Copies of the City Clerk's June 2002 Paychecks and Vacation Pay-out	1	28-30
Copy of the City Clerk's "Pay and Benefits" Document for Fiscal Year 2002	2	32-33
Copy of the City Clerk's "Pay and Benefits" Document and Notation for Fiscal Year 2003	3	34-35
Copy of Reimbursement to the City Clerk and Supporting Documentation	4	36-40
Sample of 2003 Absentee Calendar	5	42-43
Copy of Letter to Sam's Club	6	44



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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties with certain disbursements and at your request, we conducted a special investigation of the City of Van Horne. We have applied certain tests and procedures to selected financial transactions of the City of Van Horne for the period June 1, 2000 through December 31, 2002. Based on discussions with City personnel and a review of relevant information, we performed the following procedures for the period June 1, 2000 through December 31, 2002:


- (1) We evaluated the City's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) We reviewed selected City disbursements to determine if expenditures were properly approved and supported by adequate documentation.
- (3) We reviewed selected City payroll disbursements to determine if payroll was properly approved and supported by timesheets.
- (4) We confirmed receipts received from the State of Iowa and Benton County from July 1, 2000 through December 31, 2002.
- (5) We verified the balance of each of the City's bank accounts and confirmed the balance of all outstanding certificates of deposit directly with the City's financial institution to determine the existence of all City funds for the period July 1, 2000 through December 31, 2002.
- (6) We analyzed the cash and check composition of each month's water billing deposits for the period July 1, 2000 through December 31, 2002. In addition, we compared the deposits prepared by the City Clerk to deposits prepared by the Deputy City Clerk after she took over those duties in June 2002 to determine if the amounts deposited changed significantly.

These procedures identified \$7,776.44 of improper disbursements and \$731.91 of questionable disbursements. We were unable to determine whether amounts may have been misappropriated from water billing collections during this time period because adequate billing records were not available from the City. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A through E** of this report.

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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the City of Van Horne during the course of our investigation.


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

January 31, 2003

City of Van Horne

Investigative Summary

Background Information

Sandra Gibney began employment as the City Clerk for the City of Van Horne in September 1990. As the Clerk, Ms. Gibney was responsible for the deposit of City collections, preparation of disbursements based on the Council's approval, maintenance of the City's bank accounts, preparation of the City's financial statements, and preparation of Council minutes. Disbursements of City funds were to be made by checks drawn on City accounts. The checks required two signatures. Many checks were signed by the Clerk and stamped with the Mayor's signature using a stamp held at City Hall in the Clerk's custody. Ms. Gibney was also responsible for preparation and collection of water billings until a Deputy Clerk was hired in May 2002.

During the fiscal years ended June 30, 2001 and 2002, the Clerk was a part-time position and Ms. Gibney was to work 20 hours per week for the City. During this time, she was to be paid a monthly salary approved by the Council.

As noted in Resolution Number 2002-160, City Hall was to be open each weekday from 10:00am to 4:00pm effective with the first pay period in July 2002. At that time, the Clerk's position became a full time position requiring 40 hours per week. The Clerk was to be paid a bi-weekly salary approved by the Council.

Ms. Gibney was suspended with pay from her position on December 11, 2002 after the Mayor identified concerns with certain reimbursements prepared by and issued to the Clerk. The Mayor requested the Office of Auditor of State to conduct an investigation into the City's disbursements. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period June 1, 2000 through December 31, 2002.

Detailed Findings

These procedures identified \$7,776.44 of improper disbursements and \$731.91 of questionable transactions. We were unable to determine whether amounts may have been misappropriated from water billing collections during this time period because adequate billing records were not available from the City. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

IMPROPER DISBURSEMENTS

Payroll and Vacation Pay-out – We reviewed all paychecks and payroll-related disbursements issued to the Clerk between June 1, 2000 and December 31, 2002. We identified the following instances resulting in \$5,015.85 of incorrect gross payroll for the Clerk and additional payroll costs being incurred by the City. The incorrect disbursements are summarized in **Exhibit B**.

- According to documentation maintained at City Hall, the Clerk was to receive four weeks of paid vacation for use during the fiscal year ended June 30, 2002. The "Pay and Benefits" document (**Appendix 2**) also states that if vacation is not used, the Clerk may be paid the vacation time in wages up to ten days, or up to ten days may be carried over into the next fiscal year, at the employee's discretion.

Rather than following the terms of the "Pay and Benefits" document, the minutes of the June 13, 2002 Council meeting document that the Council approved allowing the Clerk to carry ten unused vacation days over into the upcoming fiscal year. In addition, the Council voted to allow the value of any remaining unused vacation time to be paid to the Clerk at the end of the fiscal year.

Because the Clerk did not maintain a timesheet or documentation of vacation time used during the fiscal year ended June 30, 2002, we were unable to determine if the amount of vacation days carried over into fiscal year 2003 was appropriate. In addition, we were unable to independently verify the remaining unused vacation time after the carry over. A document summarizing the Clerk's payroll information contained the notation "No timecards needed per Council." According to the Mayor, neither he nor the Council gave the Clerk any guidance on the preparation of timesheets. She was not instructed to maintain a timesheet, nor was she told preparation of timesheets was not necessary.

The Clerk determined that, after carrying ten days into fiscal year 2003, she had eleven unused vacation days remaining at June 30, 2002. To determine the value of the eleven days, she divided her monthly salary by 80 hours (assuming four weeks per month and 20 hours employed by the City per week.) This calculation resulted in an hourly wage rate of \$26.62. However, the correct hourly wage rate for the Clerk was \$24.58 for fiscal year 2002. This amount was arrived at by multiplying the Clerk's approved monthly salary by twelve and dividing that product by 1,040 (calculated by multiplying 52 weeks per year by the 20 hours per week the Clerk was to work for the City.)

In addition, when calculating the eleven-day vacation pay-out, the Clerk multiplied the hourly rate she calculated by 88 hours rather than 44. According to the "Pay and Benefits" document, the Clerk was required to work 20 hours per week. Therefore, the appropriate number of hours per day to be used in the pay-out calculation would have been four hours rather than eight.

The Clerk issued check number 6055 to herself for the vacation pay-out. The net value of the check was \$1,555.92 for eleven days. In comparison, the Clerk's normal net paycheck was \$1,411.25 for an entire month. As illustrated in **Exhibit B**, the Clerk was overpaid gross wages of \$1,261.04 for the vacation pay-out and the City incurred additional payroll costs of \$168.98, resulting in \$1,430.02 of improper disbursements.

- During the fiscal years ended June 30, 2001 and 2002, the Clerk was to receive monthly paychecks. She was responsible for preparation of the paychecks. Because the Clerk did not maintain a timesheet, we were unable to determine the exact time period for which the Clerk was being paid for with any given paycheck. However, according to payroll summaries, the Clerk was consistently paid on the 15th of each month.

The Clerk's authorized annual salary for fiscal year 2002 was \$25,560.48; however, she received \$27,690.52 in gross pay during that time period. The difference of \$2,130.04 is included in **Exhibit B**. Payroll check number 6027, dated June 15, 2002, was prepared by the Clerk and issued to herself. The Clerk also prepared and issued check number 6061 to herself for the same amount. It also was dated June 15, 2002. In the payroll journal, the Clerk made a notation near the second check reading "Final monthly for June 2002 that is usually paid in July per resolution." We reviewed all payroll checks to the Clerk from June 1, 2000 through December 31, 2002 and did not identify any June payroll amounts that were issued in July. We also could not identify any resolution directing such activity. Check number 6130 issued to the Clerk was dated July 15, 2002 and appears to be for her first bi-weekly July pay check.

Copies of the redeemed checks issued to the Clerk during the months of June and July 2002 are included in **Appendix 1**.

- Effective in July 2002, the Clerk was to start working 40 hours per week at City Hall and she was to receive her salary bi-weekly rather than monthly. At its June 13, 2002 meeting, the Council approved increasing the Clerk's salary by five percent for the new fiscal year. To calculate the new bi-weekly gross salary amount, the Clerk increased her fiscal year 2002 annual salary by five percent then divided that amount by 24 (using 12 months and two pay periods per month.) The Clerk should have divided the increased annual salary by 26 (52 weeks per year divided by 2 weeks per pay period.) We are unable to determine if the miscalculation was the result of an inadvertent error.

If the gross salary amount calculated by the Clerk had been distributed to her bi-weekly over the course of the entire fiscal year, the effect would have been a 13.75% salary increase rather than the 5% increase authorized by the Council.

As a result of the Clerk's calculations, she was overpaid \$86.01 per pay period for the first twelve pay periods of fiscal year 2003. From July 1, 2002 through December 31, 2002, the Clerk was overpaid \$1,032.24 in gross salary. A detailed listing of the twelve overstated paychecks is included in **Exhibit B**.

- For fiscal years 2001 through 2003, the Clerk prepared a "Pay and Benefits" statement documenting the terms of her employment. The table below summarizes some of the paid leave days contained in those documents. Personal leave and death leave are not included in the table.

	Fiscal Year		
	2001	2002	2003
Vacation	3 weeks	4 weeks	4 weeks
Sick Leave	6 days	10 days	10 days
Holidays			
New Years Eve		X	X
New Years Day	X	X	X
Dr. M. L. King, Jr. Day		X	X
President's Day		X	X
Good Friday		X	X
Memorial Day	X	X	X
Wedding Anniversary (may float)		X	X
Employee's Birthday (may float)		X	X
July 4 th	X	X	X
Labor Day	X	X	X
Columbus Day		X	X
Veteran's Day		X	X
Thanksgiving	X	X	X
Day after Thanksgiving		X	X
Christmas Eve		X	X
Christmas	X	X	X
Number of holidays	6	16	16

According to the Mayor, although he signed the "Pay and Benefits" documents, the addition of the one week of vacation, four days of sick leave and ten holidays between fiscal years 2001 and 2002 was not approved by the Council. In addition, the Clerk was not authorized to receive the increased number of paid leave days in fiscal year 2003. Several of the added holidays, such as New Years Eve, Good Friday, the employee's birthday and wedding anniversary, are unusual in nature for a governmental entity. Copies of the "Pay and Benefits" documents for the Clerk are included in **Appendices 2** and **3** for fiscal years 2002 and 2003, respectively.

Because the Clerk did not maintain a timesheet, we are not able to determine the value of additional, unapproved vacation and sick leave days the Clerk took, if any, between July 1, 2001 and December 11, 2002. According to the Mayor, a record of vacation and sick leave was not maintained by the Clerk.

However, the value of the additional, unapproved holidays taken by the Clerk totaled \$1,114.95 for ten days taken during fiscal year 2002 and \$351.18 for three unapproved holidays (Columbus Day, Veteran's Day, and the day after Thanksgiving) taken between July 1, 2002 and December 11, 2002 during fiscal year 2003. These amounts include the City's share of payroll costs and have been included in **Exhibit A**. We were unable to determine if the Clerk used the two floating holidays for her birthday and wedding anniversary during fiscal year 2003. The value of those two unapproved holidays totals \$234.12.

In addition, during fiscal year 2003, the Clerk took Election Day as a paid holiday. This was not approved by the Council, nor was it included in the original "Pay and Benefits" document maintained at City Hall. The document we observed contained the notation "Election Day was left out of this particular contract - on one at home!" A copy of this notation is included in **Appendix 3** along with a copy of the contract. The \$117.06 of gross pay the Clerk received for this unapproved holiday plus the City's share of payroll costs is included in **Exhibit A**.

Reimbursements Issued to the City Clerk - We reviewed all reimbursement payments to the Clerk between June 1, 2000 and December 31, 2002 and identified \$469.16 of improper costs on seven claims for reimbursement. The reimbursements are summarized in **Exhibit C**.

- Check number 4803 was dated December 31, 2000 and was issued to the Clerk for \$58.00. Attached to the claim for reimbursement was documentation of an eye exam for Ms. Gibney performed on January 3, 2001. The City pays only health insurance premiums for full time employees and not individual medical expenses. The check was redeemed on January 16, 2001.
- Check number 4997 for \$28.08 was issued to the Clerk as reimbursement for purchase of a 45 minute phone card from Sam's Club on April 4, 2001. According to the Mayor, phone cards are not authorized for conducting City business. The receipt documents that the purchase was made using the City's membership. Other items purchased on the same receipt included food and personal health care items. The Clerk did not request reimbursement for these items.
- Check number 5062 was for \$239.15. It was dated May 10, 2001 and was issued to the Clerk as reimbursement of travel expenses to Ames and Des Moines for training. Documentation attached to the reimbursement claim included a handwritten notation regarding the purchase of eyeglasses for \$99.00. As stated previously, the City does not reimburse employees for medical expenses.
- The Clerk was reimbursed with check number 5813 in April 2002. The documentation attached to the claim shows the Clerk was reimbursed \$8.99 for coffee and \$23.42 for a 45 minute phone card purchased from Sam's Club with the City's membership. The receipt

also shows other personal items were purchased from Sam's Club during the same transaction; however, the Clerk did not seek reimbursement for those items.

In addition, the Clerk was reimbursed \$20.00 for a sweatshirt she ordered from the Iowa Municipal Clerks' Academy when she registered for a training session and \$42.88 for personal cellular phone services from February 15, 2002 through March 15, 2002. As illustrated in **Exhibit D**, the Clerk issued check number 5803 directly to the cellular service provider for the same month's service.

Each of these items are considered personal expenses of the Clerk and not proper reimbursements from the City.

- Check number 6195, dated August 7, 2002, was issued to the Clerk in August 2002 as reimbursement of costs she incurred while attending the Iowa Municipal Clerks' Academy in Ames from July 24 through July 26, 2002. The costs submitted for reimbursement by the Clerk included mileage, meals and hotel expenses.

While receipts documenting food purchases were the original receipts, the hotel bill submitted by the Clerk was a photocopy and contained a notation that the balance due would be "direct billed" to the City. We reviewed other City disbursements and confirmed that the Clerk had also issued check number 6205 on August 7, 2002 payable to Best Western-Starlite Village for the same \$134.40 bill. The duplicate payment to the Clerk as reimbursement is not a proper expense.

According to the hotel invoice, there were two occupants in Ms. Gibney's room. We also identified meals purchased for two individuals on two of the receipts submitted. The Clerk did not seek reimbursement for one of the meals; however, an unauthorized \$4.54 was requested as reimbursement for the second person's evening meal on July 25. In addition to the Clerk's evening meal on July 25, she received an improper reimbursement for the purchase of two six packs of beer, two blocks of cheese, and two packages of potato chips. Copies of the check reimbursing the Clerk and the supporting documentation are included in **Appendix 4**.

- At its September 16, 2002 meeting, the City Council approved a resolution that increased the mileage reimbursement rate for City employees and contracted persons working for the City from \$.31 per mile to \$.365 per mile. Prior to the resolution being approved, the Clerk prepared a reimbursement payment to herself for \$1.50 of stamps she had purchased and a total of 304 miles for various trips. Check number 6288 was dated September 10, 2002 and was redeemed September 15. By using the increased reimbursement rate, the Clerk was overpaid \$16.71 for the mileage.
- The Clerk prepared check number 6539, dated December 6, 2002, to reimburse herself \$36.73. Attached to the claim for reimbursement was a Wal-Mart receipt with 55 items purchased. Of those items, the Clerk requested reimbursement for seven office supply type items and four personal health care products. The personal health care products are not proper for reimbursement from the City.

Vendor Payments - We reviewed selected disbursements made with City funds from June 1, 2000 through December 31, 2002 and identified thirteen improper disbursements. They total \$708.24 and are summarized in **Exhibit D**.

- Eleven disbursements totaling \$664.24 were for cellular phone service. According to the Mayor, the Clerk was not authorized to have a cellular phone that was to be paid for by the City. The invoices attached to the claims show that the account was held in the Clerk's name and the invoices were mailed to her home.

The phone was activated in March 2001. When the Council discovered in May 2002 that the Clerk had been using City funds to pay for her cellular phone bills, she was instructed that this was not appropriate. However, the Council did not request reimbursement for the payments already made.

As illustrated in **Exhibit D**, on two occasions the Clerk paid for two months of service, even though she had previously paid for the prior month. Also as illustrated in **Exhibit D**, the City did not pay for the Clerk's cellular phone service from January 15, 2002 through February 14, 2002. It's possible that one of the previous overpayments that created a credit balance on the account was used to pay for that month's service. Because an invoice was not submitted to the City for the time period January 15 through February 14, 2002, we are unable to determine how the cellular service provider handled the overpayments.

- Check number 4333, dated June 21, 2000, was issued to the Postmaster for the annual rental amount of the Clerk's personal post office box. According to a notation in the City's computerized disbursements system, the \$24.00 payment was for "P.O. BOX RENT _ BOX 189." The City's post office box number is 359. The Van Horne postmaster confirmed the Clerk's personal post office box number is 189. While reviewing City disbursements, we identified an annual rental payment for the City's post office box each August.
- Another improper disbursement was for the purchase of a sweatshirt. When registering for the Municipal Clerks' Academy to be held in July of 2001, the Clerk included a \$20.00 payment for the purchase of a sweatshirt. Purchase of personal items, such as clothing, is not a proper use of public funds.

Questionable Disbursements - During our investigation, we also identified thirteen questionable disbursements that total \$731.91 and are summarized in **Exhibit E**.

- Four of the thirteen disbursements were made to the National Notary Association (NNA). The Clerk's home address is shown on the order forms associated with three of the payments. The items ordered by the Clerk from NNA are listed in **Exhibit E**.

In addition to the four checks issued to NNA, a \$99.00 payment was made to the Association using the City's credit card. We are unable to determine what was purchased from NNA because detailed supporting documentation was not attached to the claim to pay the credit card billing. According to the Mayor, the Clerk was not authorized to obtain a credit card in the City's name. The Mayor stated he was not aware of the credit card. We did not identify any other questionable payments to the credit card company. The credit card has been cancelled.

In July 2001, the Clerk placed an order with NNA that included a one-year membership to the organization for \$19.95. The Clerk prepared a second disbursement to NNA in August 2001 to pay \$39.95 for 1,000 business cards and an additional year of membership to NNA for \$29.00. It is not unusual for governmental entities to pay the required fees to the Secretary of State in order to have an employee receive a Notary Commission. However, the membership to NNA and all of the items purchased by the Clerk from the NNA are not necessary and do not appear to be a prudent use of public funds.

- We identified one disbursement as questionable because the Clerk appeared to be making the purchase only to receive a free gift. The Clerk purchased 50 absentee calendars for City staff in November 2002. As illustrated by a sample of the calendar in **Appendix 5**, each calendar is specific to one employee and is to be used to track absences during 2003. Purchasing 50 absentee calendars is not a prudent use of the City's funds as there are only three permanent City employees. When ordering the absentee calendars, the Clerk also requested a free attaché case. We could not locate the attaché case at City Hall.

We identified three additional purchases from Reliable Office Supplies that contained free gifts. However, the items purchased appeared to be reasonable supplies that would be used in the course of City business. The following table summarizes the purchases. City personnel were unable to locate the free gift items at City Hall.

Check Date	Check No.	Amount	Description of Items Purchased	Free Item
09/11/00	4510	\$102.24	Color refill, 2 desk calendars, 3 boxes of labels	Lunch kit
08/16/01	5337	124.40	Pens, binders, computer disks	Picnic backpack
11/08/02	6470	34.62	List finder, appointment book, 'PAID' stamp	Welcome pack

- Four of the questionable disbursements are payments to Sam's Club. Each of the four payments is included in **Exhibit E**, along with an explanation of the charge. The first check was issued in May 2001. Attached to the claim for the check is a billing statement from Sam's Club business revolving credit account. According to the statement, a membership was established on April 22, 2001 in the Clerk's name for the City of Van Horne. According to the Mayor, the Clerk did not receive authorization from the Council to purchase a membership to Sam's Club or open a revolving credit account there.

The Clerk sent a letter dated January 2, 2003 to Sam's Club requesting that the City's membership be cancelled. According to the Deputy Clerk, she received a phone call from a representative of Sam's Club on January 3, 2003 asking if the City's second membership card should also be cancelled. Upon inquiry, the Deputy Clerk discovered that a second card had been issued on the City's account to the Clerk's husband. The Deputy Clerk obtained a copy of the letter to Sam's Club and it is included in **Appendix 6**.

- Check number 5862, dated April 15, 2002, was issued to Dept. 32 - Staples Credit Plan for a purchase made at a Staples retail location. On March 23, 2002, 50 linen envelopes and 200 sheets of printer paper with a butterfly border were purchased. According to the Deputy Clerk, these are not items that would be used in the normal course of City business and they cannot be located at City Hall.

In addition, we reviewed documentation that *Western European* and *Easy Language 61* books were purchased at Staples on March 17, 2001 using the City's charge account. They were returned for full credit on March 29, 2001. According to City staff, the Clerk traveled to Europe from June 3 through June 13, 2001. While the City did not incur an expense in these transactions, it is not appropriate for City staff to use the City's charge accounts for personal transactions.

- One of the questionable disbursements was for the purchase of a three-gallon humidifier. According to a notation entered into the City's computerized disbursement system by the Clerk, the purchase was considered to be "office supplies." The humidifier could not be located at City Hall.
- Another questionable disbursement was for reference materials. The Clerk purchased the 2002 Municipal Salaries / Fringe Benefits Survey for \$40.00. According to the Mayor, the Clerk was not authorized to make this purchase and the payment was not included in the disbursements authorized by the Council.

CITY RECEIPTS

The City's primary revenue sources are property taxes collected by the County and remitted to the City, property tax replacement and street construction funds from the State of Iowa, and water billings.

We reviewed information available from Benton County and the State of Iowa to determine if these funds were properly deposited to the City's account. We traced all funds from the County and the State to their proper deposit in the City's checking account.

The City's Maintenance Supervisor is responsible for reading water meters each month. He uses an electronic reader that scans each meter and records the month's water usage. The scanner is then brought to City Hall and the information is downloaded to the City's computerized billing system. According to City staff, the Clerk did not maintain documentation of the original downloaded data. In addition, the Clerk made modifications directly to the original data in order to adjust billings. Because adequate original information was not available, we were unable to test water billings to determine if all related collections were deposited.

We analyzed the cash and check composition of each month's water billing deposits. We also compared the deposits prepared by the Clerk to deposits prepared by the Deputy Clerk after she took over those duties in June 2002 to determine if the amounts deposited changed significantly. We did not identify any significant increases or decreases in the amounts of checks or cash deposited.

We reviewed information from the City's financial institution related to the certificates of deposit held by the City. We traced all proceeds from the certificates to their proper deposit in the City's accounts.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Van Horne to perform bank reconciliation functions and process receipts, disbursements, payroll, and investments. 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 that the actions of one individual will act as a check on those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City of Van Horne's internal controls.

- A. Segregation of Duties - An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The Clerk had control over each of the following areas for the City:
- (1) Receipts - collecting, depositing, journalizing and posting.
 - (2) Investments - investing, recording and custody.
 - (3) Disbursements - check preparation, distribution and posting.
 - (4) Payroll - preparation and distribution.

Recommendation - We realize that with a limited number of office employees, segregation of duties is difficult. However, the Mayor and City Council should review financial records, reconciliations and supporting documentation for accounting records on a periodic basis.

In addition, a second signature applied to City checks should not be done with a stamp of the Mayor's signature which is under the control of another authorized signer. The Mayor, or a designated Council Member, should review and sign all documents, as appropriate. If the Mayor chooses to use a signature stamp for his convenience, it should not be held by City personnel.

- B. Timesheets - The City Clerk did not maintain a timesheet or other adequate documentation to record hours worked and paid leave taken.

Recommendation - The Clerk should maintain a timesheet or other adequate documentation that is reviewed by an independent party for reasonableness and approved. The approval should be indicated by a signature or other documentation.

- C. Water Billings - Near the end of the fiscal year ended June 30, 2002, the City hired a Deputy Clerk whose primary responsibility is preparation and processing of water billings. The Deputy Clerk is currently maintaining documentation of the original water meter readings. However, adjustments are made "on-line" to that data with no audit trail.

Recommendation - The City should consult with the software vendor to determine what steps are necessary to ensure an adequate audit trail of adjustments is maintained within the computerized billing system.

City of Van Horne Special

City of Van Horne Special

Summary of Findings

For the period June 1, 2000 through December 31, 2002

Description	Exhibit	Amount
Improper Disbursements:		
Payroll and Vacation Pay-out	B	\$ 5,015.85
Unauthorized Holidays:		
Fiscal year 2002 contract	-	1,114.95
Fiscal year 2003 contract	-	351.18
Election Day 2002	-	117.06
Reimbursements Issued to the City Clerk	C	469.16
Vendor Payments	D	<u>708.24</u>
		7,776.44
Questionable Disbursements	E	<u>731.91</u>
Total		<u><u>\$ 8,508.35</u></u>

City of Van Horne Special
 Improper Disbursements
 Payroll and Vacation Pay-out

For the period June 1, 2000 through December 31, 2002

Check Date	Check Number	Description	Net Pay
06/15/02	6055 S	Vacation payout for 11 days: Amount calculated by Clerk	\$ 1,555.92
		Correct amount	<u>718.33</u>
		Overpayment to Clerk	<u>837.59</u>
06/15/02	6061 S	"Final monthly for June 2002 that is usually paid in July per resolution." Additional, unauthorized payroll check	<u>1,411.25</u>
07/15/02	6130 S	Amount calculated by Clerk for pay period ended 07/12/02	639.62
		Authorized pay	<u>590.42</u>
		Overpayment to Clerk	<u>49.20</u>
08/02/02	6181 S	Amount calculated by Clerk for pay period ended 07/26/02	639.62
		Authorized pay	<u>590.42</u>
		Overpayment to Clerk	<u>49.20</u>
08/14/02	6217 S	Amount calculated by Clerk for pay period ended 08/09/02	639.62
		Authorized pay	<u>590.42</u>
		Overpayment to Clerk	<u>49.20</u>
08/30/02	6250 S	Amount calculated by Clerk for pay period ended 08/23/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
09/13/02	6262 S	Amount calculated by Clerk for pay period ended 09/06/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
09/15/02	6323 S	Amount calculated by Clerk for pay period ended 09/20/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
10/11/02	6353 S	Amount calculated by Clerk for pay period ended 10/04/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>

<u>Payroll Deductions Remitted by the City</u>				<u>City's Share of Payroll Costs</u>		<u>Total Improper Payroll Costs</u>
<u>Withholding Taxes</u>	<u>Social Security</u>	<u>IPERS</u>	<u>Gross Pay</u>	<u>Social Security</u>	<u>IPERS</u>	
520.76	179.21	86.67	2,342.56	179.21	134.70	
240.43	82.74	40.02	1,081.52	82.74	62.19	
<u>280.33</u>	<u>96.47</u>	<u>46.65</u>	<u>1,261.04</u>	<u>96.47</u>	<u>72.51</u>	1,430.02
477.03	162.95	78.81	2,130.04	162.95	122.48	2,415.47
351.73	85.54	41.38	1,118.27	85.54	64.30	
324.68	78.97	38.19	1,032.26	78.97	59.35	
<u>27.05</u>	<u>6.57</u>	<u>3.19</u>	<u>86.01</u>	<u>6.57</u>	<u>4.95</u>	97.53
351.73	85.54	41.38	1,118.27	85.54	64.30	
324.68	78.97	38.19	1,032.26	78.97	59.35	
<u>27.05</u>	<u>6.57</u>	<u>3.19</u>	<u>86.01</u>	<u>6.57</u>	<u>4.95</u>	97.53
351.73	85.54	41.38	1,118.27	85.54	64.30	
324.68	78.97	38.19	1,032.26	78.97	59.35	
<u>27.05</u>	<u>6.57</u>	<u>3.19</u>	<u>86.01</u>	<u>6.57</u>	<u>4.95</u>	97.53
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
<u>25.36</u>	<u>6.57</u>	<u>3.19</u>	<u>86.01</u>	<u>6.57</u>	<u>4.95</u>	97.53
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
<u>25.36</u>	<u>6.57</u>	<u>3.19</u>	<u>86.01</u>	<u>6.57</u>	<u>4.95</u>	97.53
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
<u>25.36</u>	<u>6.57</u>	<u>3.19</u>	<u>86.01</u>	<u>6.57</u>	<u>4.95</u>	97.53
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
<u>25.36</u>	<u>6.57</u>	<u>3.19</u>	<u>86.01</u>	<u>6.57</u>	<u>4.95</u>	97.53

City of Van Horne Special

Improper Disbursements
Payroll and Vacation Pay-out

For the period June 1, 2000 through December 31, 2002

Check Date	Check Number	Description	Net Pay
10/25/02	6425 S	Amount calculated by Clerk for pay period ended 10/18/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
11/08/02	6442 S	Amount calculated by Clerk for pay period ended 11/01/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
11/22/02	6507 S	Amount calculated by Clerk for pay period ended 11/15/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
11/30/02	6521 S	Amount calculated by Clerk for pay period ended 11/29/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
12/20/02	6586	Amount calculated by Clerk for pay period ended 12/13/02	661.49
		Authorized pay	<u>610.60</u>
		Overpayment to Clerk	<u>50.89</u>
		Total overpayments to Clerk	<u><u>\$2,854.45</u></u>

S Check was stamped with the Mayor's signature.

<u>Payroll Deductions Remitted by the City</u>				<u>City's Share of Payroll Costs</u>		<u>Total Improper Payroll Costs</u>
<u>Withholding Taxes</u>	<u>Social Security</u>	<u>IPERS</u>	<u>Gross Pay</u>	<u>Social Security</u>	<u>IPERS</u>	
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
25.36	6.57	3.19	86.01	6.57	4.95	97.53
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
25.36	6.57	3.19	86.01	6.57	4.95	97.53
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
25.36	6.57	3.19	86.01	6.57	4.95	97.53
329.86	85.54	41.38	1,118.27	85.54	64.30	
304.50	78.97	38.19	1,032.26	78.97	59.35	
25.36	6.57	3.19	86.01	6.57	4.95	97.53
1,066.75	338.26	163.74	4,423.20	338.26	254.39	5,015.85

City of Van Horne Special
Improper Disbursements
Reimbursements Issued to the City Clerk

For the period June 1, 2000 through December 31, 2002

Check Date	Check Number	Check Amount	Description per attached invoices
12/31/00	4803 S	\$ 58.00	Eye exam
04/12/01	4997 S	28.08	45 minute phone card
05/10/01	5062 S	239.15	Eyeglasses, mileage, and meals
# 04/10/02	5813 S	95.29	Coffee, phone card, sweatshirt, and cellular phone bill
08/07/02	6195 S	256.98	Travel costs associated with Iowa Municipal Clerks' Academy training sesion
09/10/02	6288 S	112.45	Postage stamps and mileage
12/06/02	6539 S	36.73	Stik notes, markers, transparent tape and personal health care items
		<u>\$826.68</u>	

See **Exhibit D**. The Clerk also paid the cellular phone invoice directly to the vendor using check number 5803, dated 03/25/02.

S Check was stamped with the Mayor's signature.

Allowable Reimbursements			Improper Reimbursements	
Mileage	Meals	Reimbursement	Amount	Explanation
\$ -	-	-	58.00	Eye exam
-	-	-	28.08	45 minute phone card
124.95	15.20	-	99.00	Eyeglasses
-	-	-	95.29	Coffee, phone card, sweatshirt, and cellular phone bill
71.61	30.25	-	155.12	Hotel bill paid by the City directly to the vendor and meals for a second party on the receipts submitted by the Clerk.
94.24	-	1.50	16.71	The difference between the correct reimbursement rate and the new reimbursement rate.
-	-	19.77	16.96	Bactine, Advil, Curad Bandages, and eye drops
<u>\$ 290.80</u>	<u>45.45</u>	<u>21.27</u>	<u>469.16</u>	

City of Van Horne Special

Improper Disbursements
Vendor Payments

For the period June 1, 2000 through December 31, 2002

Check Date	Check Number	Payee	Check Amount	Improper Payment
06/21/00	4333 S	Postmaster	\$ 24.00	24.00
04/12/01	4999 S	Iowa State University - Continuing Education	145.00	20.00
04/23/01	5047 S	Iowa Wireless Services, L.P.	138.69	138.69
05/31/01	5159 S	Iowa Wireless Services, L.P.	43.65	43.65
06/26/01	5201 S	Iowa Wireless Services, L.P.	43.65	43.65
08/16/01	5326 S	Iowa Wireless Services, L.P.	43.65	43.65
08/24/01	5362 S	Iowa Wireless Services, L.P.	44.63	44.63
10/10/01	5440 S	Iowa Wireless Services, L.P.	43.65	43.65
# 11/08/01	5488 S	Iowa Wireless Services, L.P.	87.30	87.30
** 12/12/01	5576 S	Iowa Wireless Services, L.P.	88.07	88.07
01/18/02	5643 S	Iowa Wireless Services, L.P.	44.42	44.42
^ 03/25/02	5803 S	Iowa Wireless Services, L.P.	42.88	42.88
04/23/02	5873 S	Iowa Wireless Services, L.P.	43.65	43.65
			<u>\$ 833.24</u>	<u>708.24</u>

Because the previous month's payment had not been posted to the account, the charge for Sept./Oct. services showed as due and was paid a second time by the Clerk.

** Because the previous month's payment had not been posted to the account, the \$43.65 charge for Oct./Nov. services showed as due and was paid a second time by the Clerk.

^ The same invoice for cellular phone service was attached to a reimbursement claim submitted by the Clerk. See check number 5813 on **Exhibit B**.

S Check was stamped with the Mayor's signature.

NOTE: Although City records do not contain documentation of paying for cellular service from 01/15/02 - 02/14/02 and from 03/15/02 - 04/14/02, it appears the City effectively paid for these services as a result of paying twice for previous months' services.

Description per attached invoice	Explanations
No documentation attached to claim	According to a notation made in the City's computerized disbursement system, this check was for annual rental of the Clerk's personal post office box.
Registration fee (\$125) and sweatshirt (\$20)	-
Cellular phone service, 03/26/01 - 05/15/01	Invoice included initial charges on new cellular account.
Cellular phone service, 05/15/01 - 06/14/01	-
Cellular phone service, 06/15/01 - 07/14/01	-
Cellular phone service, 07/15/01 - 08/14/01	-
Cellular phone service, 08/15/01 - 09/14/01	-
Cellular phone service, 09/15/01 - 10/14/01	-
Cellular phone service, 10/15/01 - 11/14/01	Invoice showed \$43.65 was due for the current month's service plus \$43.65 for the previous month's service.
Cellular phone service, 11/15/01 - 12/14/01	Invoice showed \$44.42 was due for the current month's service plus \$43.65 for the previous month's service.
Cellular phone service, 12/15/01 - 01/14/02	-
Cellular phone service, 02/15/02 - 03/14/02	-
Cellular phone service, 04/15/02 - 05/14/02	-

City of Van Horne Special
Questionable Disbursements

For the period June 1, 2000 through December 31, 2002

Check Date	Check Number	Payee	Check Amount	Questionable Amount
05/10/01	5071 S	Sam's Club	\$ 30.00	30.00
06/21/01	5184 S	Sam's Club	10.00	10.00
# 07/23/01	5272 S	National Notary Association	107.75	107.75
08/28/01	5368 S	National Notary Association	75.90	75.90
12/31/01	4848 S	AT & T Universal Business	31.49	31.49
# 01/18/02	5648 S	National Notary Association	70.00	70.00
^ 04/15/02	5861 S	Citi Business Card	418.92	99.00
04/15/02	5862 S	Dept. 32 - Staples Credit Plan	13.12	13.12
05/21/02	5915 S	Sam's Club	30.00	30.00
06/11/02	6010 S	Sam's Club	15.00	15.00
06/18/02	6046 S	Iowa League of Cities	411.00	40.00
# 08/21/02	6248 S	National Notary Association	170.65	170.65
11/21/02	6515 S	H.R. direct	39.00	39.00
			<u>\$ 1,422.83</u>	<u>731.91</u>

The Clerk's home address is on the order form attached to the claim.

^ By matching the \$319.92 Office Max purchase to a previous purchase, we were able to determine two sets of four chairs were purchased for the Council. We observed the chairs in use at City Hall.

S Check was stamped with the Mayor's signature.

Description per attached invoice

Membership fee

Annual administration fee

NNA membership (1 yr.-\$19.95), deluxe official seal embosser, embossment inker, official stamp, shipping and handling

1000 business cards, 1 year membership, shipping and handling

3 gallon humidifier purchased at Menards

Western Surety Company Insurance

Office Max (\$319.92) and National Notary Association (\$99.00)

Linen-finish #10 ivory envelopes (50); 20 PC PPR Butterfly

Membership fee

Annual administration fee

Annual dues (\$371.00), 2002 Municipal Salaries/Fringe Benefits Survey (\$40.00)

Deluxe official seal embosser, embossment inker, flag print notary journal, elite stamp notary seal, 'Sorry, No Can Do' set, notary carry-all kit, shipping and handling

2003 absentee calendars (50), FREE attache case

City of Van Horne

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
John G. Vanis, CGFM, Senior Auditor
Jeremy J. Howard, CPA, Staff Auditor

A handwritten signature in black ink that reads "Tamera Kusian". The signature is written in a cursive style with a large initial 'T'.

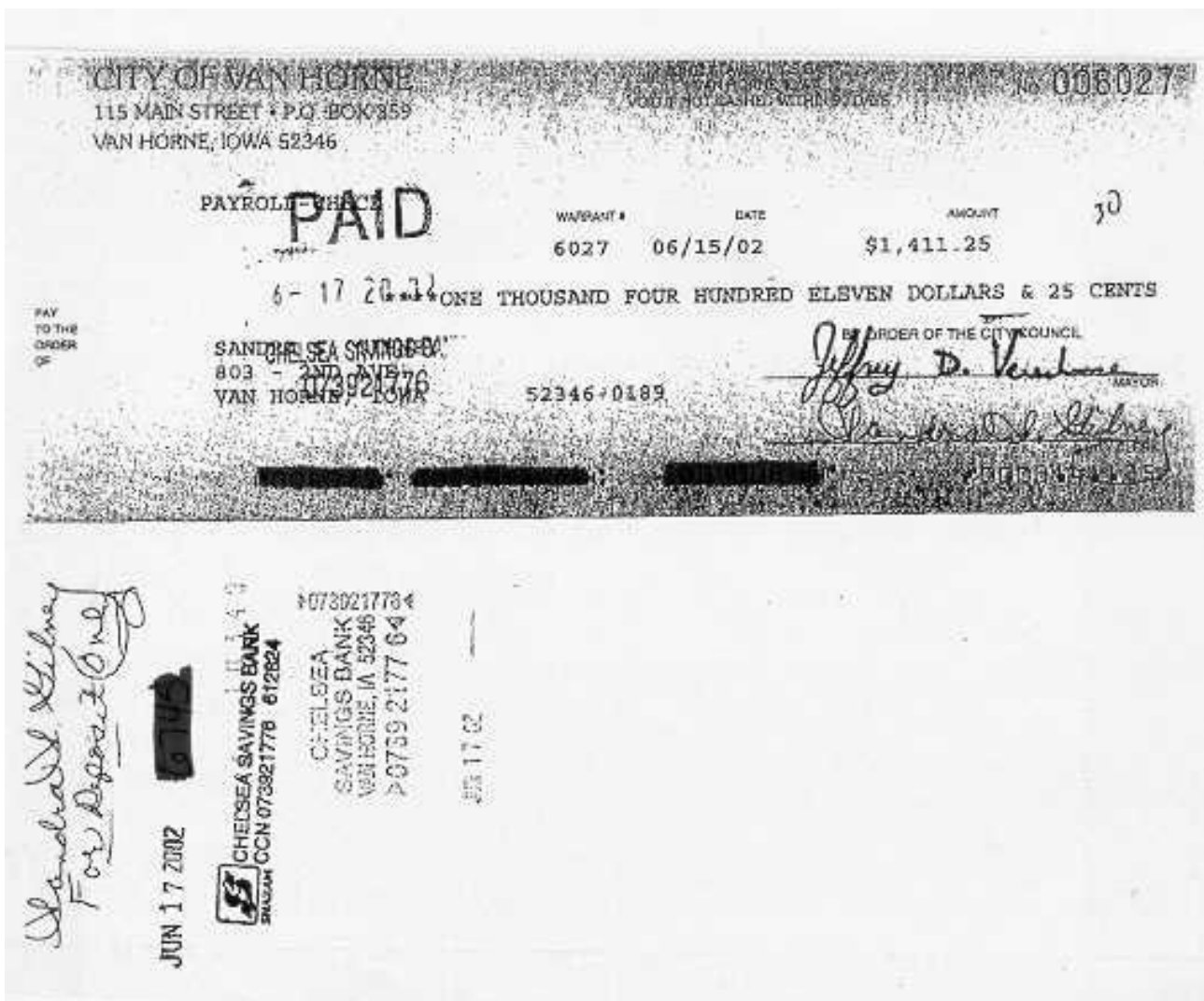
Tamera S. Kusian, CPA
Acting Deputy Auditor of State

Appendices

Appendix 1

City of Van Horne

Copies of the City Clerk's June 2002 Paychecks and Vacation Pay-out



City of Van Horne

Copies of the City Clerk's June 2002 Paychecks and Vacation Pay-out

CITY OF VAN HORNE
115 MAIN STREET • P.O. BOX 359
VAN HORNE, IOWA 52346

CHELSEA SAVINGS BANK
VAN HORNE, IOWA
VOID IF NOT CASHED WITHIN 90 DAYS

NO 006061

PAYROLL CHECK PAID

WARRANT # 6061 DATE 06/15/02 AMOUNT \$1,411.25

6-27-02
***ONE THOUSAND FOUR HUNDRED ELEVEN DOLLARS & 25 CENTS

PAY TO THE ORDER OF SANDRA S. GIBNEY
803 - 2ND AVE #76
VAN HORNE, IOWA 52346-0189

CHELSEA SAVINGS BANK
SANDRA S. GIBNEY
803 - 2ND AVE #76
VAN HORNE, IOWA 52346-0189

BY ORDER OF THE CITY COUNCIL
Jeffrey D. Vandenberg MAYOR
Sandra S. Gibney CITY CLERK

0000141125

Sandra S. Gibney

1010 15620

CHELSEA SAVINGS BANK
VAN HORNE, IA 52346
#0739217764

06/27/02

City of Van Horne Special

City of Van Horne

Copy of the City Clerk's "Pay and Benefits" Document for Fiscal Year 2002

Pay and Benefits for
(FY 2001 - 2002)
City Clerk Personnel

The City of Van Horne, Iowa, hereby establishes the following wage and benefit schedule for City Maintenance employee:

1. Wages: Employee will be paid as follows:
 - A. Base pay = 20 Hours a week part-time @ Salary of \$2,130.04 per Month
2. Health Insurance: City will pay for health insurance coverage on the family plan.
3. Work Day: Employee's normal workweek will be hours worked as needed with the Open Day currently Tuesday.
4. Vacation: Employee will be entitled to two (2) weeks of paid vacation after one (1) year of employment and three (3) weeks of paid vacation after six (6) years of employment and four (4) weeks of paid vacation after ten (10) years of employment and five (5) weeks of paid vacation after fifteen (15) years of employment. If vacation is not used, the employee may be paid the vacation time in wages up to ten days, or up to ten days may be carried over into the next fiscal year. (Employees decide.)
5. Sick Leave: Employee shall be entitled to ten (10) days of paid sick leave annually. Sick leave may be accumulative up to 30 days. Employer reserves the right to request medical verification of any sick leave.
6. Personal Leave: Employee shall be entitled to three (3) days of personal leave each year. Personal leave shall be non-cumulative. Employee will notify Mayor at least 48 hours in advance of taking personal leave.
7. Death Leave: Employee shall be entitled to five (5) days of death leave for the death of a mother, father, sister, brother, spouse or child and two (2) days of death leave for a grandparent, uncle, aunt, niece or nephew depending on the circumstances.
8. Holidays: Employees will be entitled to the following paid holidays: New Years Eve, New Years Day, Dr. M. L. King, Jr. Day, President's Day, Good Friday, Memorial Day, Wedding Anniversary (may float), Employee's Birthday (may float), Fourth of July, Labor Day, Columbus Day, Veteran's Day, Thanksgiving, Day after Thanksgiving, Christmas Eve and Christmas.

City of Van Horne

Copy of the City Clerk's "Pay and Benefits" Document for Fiscal Year 2002

- 9. Continuing Education: City will pay tuition for approved job related training. Training must be approved in advance by the Mayor.
- 10. Jury Duty: Employee will be paid for workdays spent on jury duty. Employee will reimburse City for compensation to employee for duty as juror except employee may keep reimbursement for mileage expenses.
- 11. Employee Status: Employee is an appointed official and will be appointed every two years after a City Election.

Begins: 7/01/2001
Expires: 6/30/2002

City of Van Horne

By: Jeffrey D. Verschoore
Jeffrey D. Verschoore, Mayor

ATTEST:

By: Sandra S. Gibney
Sandra S. Gibney
City Clerk

The undersigned employee acknowledges he/she has received a copy of the above Pay and Benefits Schedule and understands it and accepts its terms and conditions.

Dated: 8/28/01 Employee: Sandra S. Gibney
City Clerk

City of Van Horne

Copy of the City Clerk's "Pay and Benefits" Document for Fiscal Year 2003

Pay and Benefits for
(FY 2002 - 2003)
City Clerk Personnel

The City of Van Horne, Iowa, hereby establishes the following wage and benefit schedule for City employee:

1. Wages: Employee will be paid as follows:
 - A. Base pay = 40 Hours a week full time @ Salary of \$1,118.27 Bi-Weekly
2. Health Insurance: City will pay for health insurance coverage on the family plan.
3. Work Day: Employee's normal workweek will be 40 hours worked. (5-8 Hour days)
4. Vacation: Employee will be entitled to two (2) weeks of paid vacation after one (1) year of employment and three (3) weeks of paid vacation after six (6) years of employment and four (4) weeks of paid vacation after ten (10) years of employment and five (5) weeks of paid vacation after fifteen (15) years of employment. If vacation is not used, the employee may be paid the vacation time in wages up to ten days, or up to ten days may be carried over into the next fiscal year. (Employees decide.)
5. Sick Leave: Employee shall be entitled to ten (10) days of paid sick leave annually. Sick leave may be accumulative up to 30 days. Employer reserves the right to request medical verification of any sick leave.
6. Personal Leave: Employee shall be entitled to three (3) days of personal leave each year. Personal leave shall be non-cumulative. Employee will notify Mayor at least 48 hours in advance of taking personal leave.
7. Death Leave: Employee shall be entitled to five (5) days of death leave for the death of a mother, father, sister, brother, spouse or child and two (2) days of death leave for a grandparent, uncle, aunt, niece or nephew depending on the circumstances.
8. Holidays: Employees will be entitled to the following paid holidays: New Years Eve, New Years Day, Dr. M. L. King, Jr. Day, President's Day, Good Friday, Memorial Day, Wedding Anniversary (may float), Employee's Birthday (may float), Fourth of July, Labor Day, Columbus Day, Veteran's Day, Thanksgiving, Day after Thanksgiving, Christmas Eve and Christmas.

City of Van Horne

Copy of the City Clerk's "Pay and Benefits" Document for Fiscal Year 2003

- 9. Continuing Education: City will pay tuition for approved job related training. Training must be approved in advance by the Mayor.
- 10. Jury Duty: Employee will be paid for workdays spent on jury duty. Employee will reimburse City for compensation to employee for duty as juror except employee may keep reimbursement for mileage expenses.
- 11. Employee Status: Employee is an appointed official and will be appointed every two years after a City Election.

Begins: 7/01/2002
 Expires: 6/30/2003

City of Van Horne

By: Jeffrey D. Verschoore
 Jeffrey D. Verschoore, Mayor

ATTEST:

By: Sandra S. Gibney
 Sandra S. Gibney
 City Clerk

The undersigned employee acknowledges he/she has received a copy of the above Pay and Benefits Schedule and understands it and accepts its terms and conditions.

Dated: 6/21/02 Employee: Sandy Gibney

new

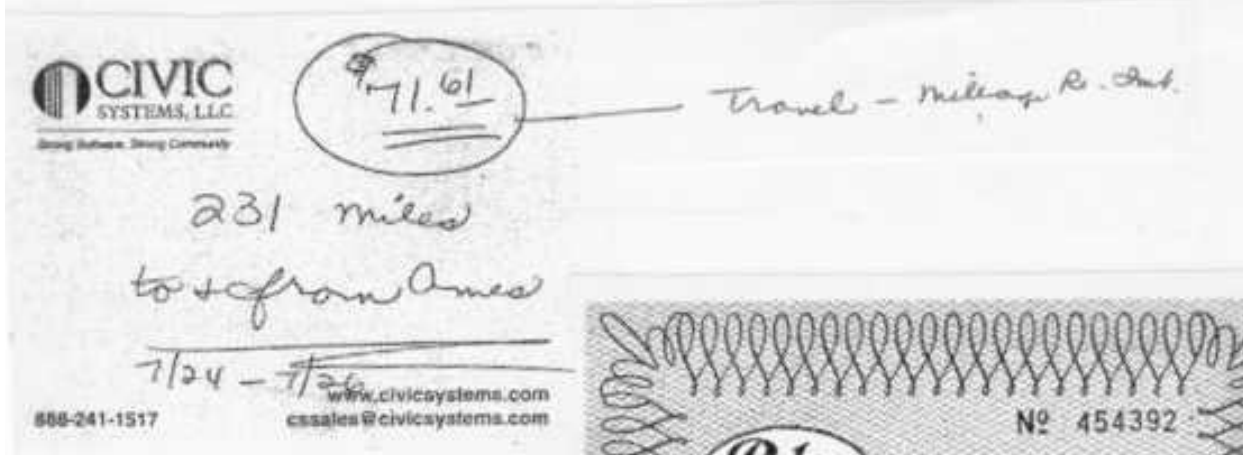
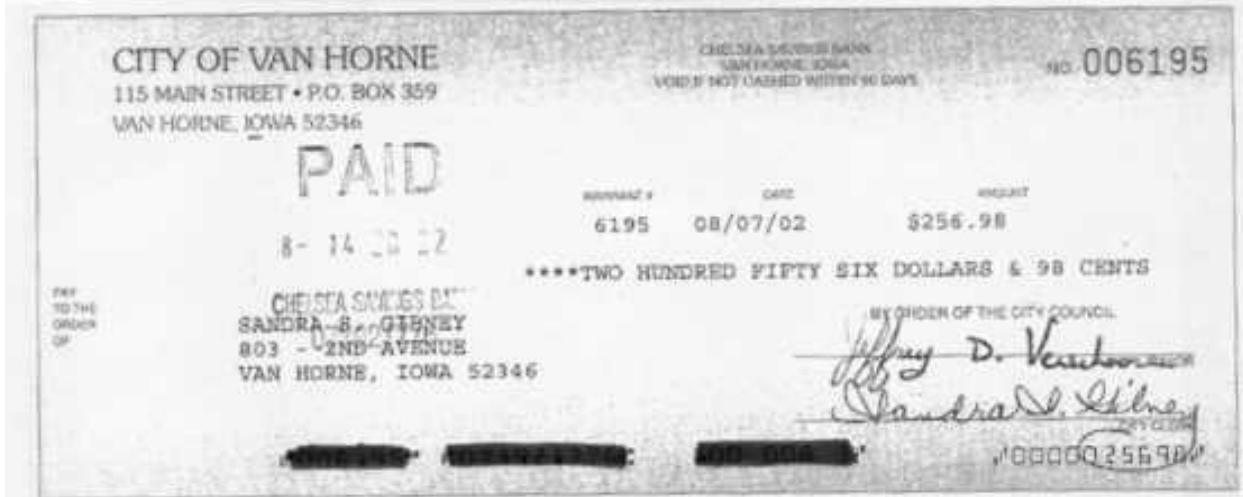
"Election Day"
 was left out
 of this particular
 contract —
 on me at home!

Notation attached
 to document on a
 post-it note.

Appendix 4

City of Van Horne

Copy of Reimbursement to the City Clerk and Supporting Documentation



City of Van Horne

Copy of Reimbursement to the City Clerk and Supporting Documentation

GOOFATHER'S PIZZA
Phone no. 515-232-7000

Date 07/24/02 Time 05:20 #
TICKET # 105 (4)
*** TO - GO ***
*** PAID ***
SERVER: Bailey B.

LARGE GOLDN	13.99
SAUSAGE	
GR. OLIVES	
LG 2 TOP 9.99 1	-4.00
Subtotal	9.99
TAX	0.60
Total	10.59

NAME = SANDY
*** PAID ***

*** TO - GO ***
TICKET # 105

THANK YOU FOR CHOOSING
GOOFATHERS PIZZA

(4-A)

HY-VEE FOOD STORE
VOTED #1 GROCERY STORE IN AMES 2002
640 LINCOLN WAY
AMES, IOWA 50010
515-232-1961
Store:1018

Cashier: 112


07/24/02 17:49:53

THANKS TERESA H	.00
HYVEE HOT PEPPER C	1.99 F
SHULLSBURG CHE CRD	1.79 F
PRINGLES BBQ	.93 F
PNGL RT CRSP SR CR	.93 F
NICHELOB BEER	4.97 T
.30 BEER DEPOSIT DP	.30
NICHELOB BEER	4.97 T
.30 BEER DEPOSIT DP	.30
SUBTOTAL	16.18
TOTAL TAX	.50
TOTAL	16.68
CASH TENDER	20.00
CASH CHANGE	3.22

NUMBER OF ITEMS 7

Trx:48 Term:12 Store:1018 17:50:26

QUESTIONS OR COMMENTS?
WE WANT TO HEAR FROM YOU
1018director@hy-vee.com
THANK YOU FOR YOUR BUSINESS!



HY-VEE FOOD STORE
VOTED #1 GROCERY STORE IN AMES 2002
640 LINCOLN WAY
AMES, IOWA 50010
515-232-1961
Store:1018

Cashier: 122

07/25/02 19:21:24

ENTREE COMBO (ONE)	4.29 T
ENTREE COMBO (ONE)	4.29 T
SUBTOTAL	8.58
TOTAL TAX	.51
TOTAL	9.09
CASH TENDER	20.00
CASH CHANGE	10.91

NUMBER OF ITEMS 2

Trx:124 Term:22 Store:1018 19:21:40

Meskwaki Bingo & Casino
Buffet
Tama, Iowa 52339


415 Alejandr

CHK 3652 JUL26'02 2:17PM GST 2

2 LUNCH BUFFET @ 7.25	14.50
Food	14.50
Amount Tendere	14.50
Cash	15.00
Change Due	0.50

City of Van Horne

Copy of Reimbursement to the City Clerk and Supporting Documentation

 **STARLITE VILLAGE**
2601 E. 13th St.
Ames, IA 50010
Telephone (515) 232-0260
Fax (515) 232-0260

STARLITE VILLAGE
2601 E. 13th St.
DEPARTURE DATE

GIBNEY RATE SANDY NUMBER IN PARTY
115 MAIN STREET
PO BOX 359
VANHORNE IA 52346 ROOM NUMBER
VANHORNE, CITY OF MUNICIPAL CLERKS,

CODE	DESCRIPTION	AMOUNT
07/24/02 16:18	07/26/02 11:16	
64.00	02	
	109	

FOLIO # 0724-0325 PAGE # 1

07/25	ROOM	128.00
	2 NIGHTS AT	64.00
07/24	2 OCCUP TAX	5.40
07/26	DIRECT BI	134.40CR
	*** BALANCE ***	.00

THANK YOU FOR STAYING WITH US!!

Direct Bill to City

City of Van Horne

Copy of Reimbursement to the City Clerk and Supporting Documentation

CITY OF VAN HORNE
 115 MAIN STREET • P.O. BOX 359
 VAN HORNE, IOWA 52346

CHIEF CLERK: WENDY BAYNE
 VAN HORNE, IOWA
 VOID IF NOT CASHED WITHIN 90 DAYS

NO. 006205

PAID

WARRANT# 6205 DATE 08/07/02 AMOUNT \$134.40

8-19-02 ***ONE HUNDRED THIRTY FOUR DOLLARS & 40 CENTS

PAY TO THE ORDER OF STARLITE VILLAGE
 P.O. BOX 1767
 AMES, IOWA 50010-1767

BY ORDER OF THE CITY COUNCIL
 Jeffrey D. Kessler Mayor
 Sandra D. Gibney City Clerk

⑆0000013440⑆



STARLITE VILLAGE
 2601 E. 13th St.
 Ames, IA 50010
 Phone (515) 232-9250
 Fax (515) 232-9250

07/30/02

INVOICE

VANHORNE, CITY OF

CUSTOMER NO.

0122

115 MAIN ST.
 VAN HORNE, IA 52346

PAGE 1

DATE	INVOICE NO.	REMARKS	AMOUNT	BALANCE
THANK YOU FOR SELECTING STARLITE VILLAGE OF AMES WE HOPE YOU CHOOSE US AGAIN SOON				
7/26	7240325	ROOM ACCOUNT GIBNEY	134.40	134.40
		Vendor #175 Acct #4840-01-117		
			PAID	
			BY 40 CLK 6205	8/8/02
			BALANCE DUE	134.40

City of Van Horne

Copy of Reimbursement to the City Clerk and Supporting Documentation

STARLITE VILLAGE
2501 E. WASHINGTON ST. DEPARTURE DATE

GIBNEY, WIFE SANDY NUMBER IN PARTY
115 MAIN STREET
PO BOX 358
VANHORNE, IA VISIT CARD 52346 ROOM NUMBER
VANHORNE, CITY OF MUNICIPAL CLERKS,

DATE	DESCRIPTION	AMOUNT
07/24/02	15:16	07/26/02 11:16
64.00		02
		109
FOLIO # 0724-0325		PAGE # 1
07/25	ROOM*	128.00
	2 NIGHTS AT	64.00
07/24	2 OCCUP TAX	6.40
07/26	DIRECT BI	134.40CR
	*** BALANCE ***	.00

THANK YOU FOR STAYING WITH US!!

City of Van Horne Special

City of Van Horne

Sample of 2003 Absentee Calendar

2003 Absentee Calendar

Absence Codes		No.	Reason	No.	Reason
A Absent	V Vacation	1	Lack of Work	10	Unknown
E Early	H Holiday	2	Sick (Employee)	11	Death in Family
L Layoff	P Period Abs. Worked	3	Family sickness	12	Jury Duty/Court
LE Layoff		4	Accident - Self or family - off the job	13	Birthday
		5	Injury on Job	14	Military
		6	Personal	15	Weather
		7	Discipline	16	Medical Appt.
		8	Leave of Absence	17	Recognition
		9	Transportation	18	Floating Holiday
				19	

Red number denotes an unusual absence
 Black number denotes an annual absence

Name _____

Dept. _____ Hire Date _____ Emp. # _____

Position _____

Address _____

Street City

Phone () _____

State Zip Code

JANUARY								FEBRUARY								MARCH							
Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL
			1	2	3	4								1									1
5	6	7	8	9	10	11		2	3	4	5	6	7	8		2	3	4	5	6	7	8	
12	13	14	15	16	17	18		9	10	11	12	13	14	15		9	10	11	12	13	14	15	
19	20	21	22	23	24	25		16	17	18	19	20	21	22		16	17	18	19	20	21	22	
26	27	28	29	30	31			23	24	25	26	27	28		23	24	25	26	27	28	29		
																30	31						

APRIL								MAY								JUNE							
Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL
		1	2	3	4	5						5	6	7		1	2	3	4	5	6	7	
8	9	10	11	12	13	14		4	5	6	7	8	9	10		8	9	10	11	12	13	14	
15	16	17	18	19	20	21		11	12	13	14	15	16	17		15	16	17	18	19	20	21	
22	23	24	25	26	27	28		18	19	20	21	22	23	24		22	23	24	25	26	27	28	
29	30							25	26	27	28	29	30	31		29	30						

JULY								AUGUST								SEPTEMBER							
Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL
		1	2	3	4	5							1	2			1	2	3	4	5	6	
8	9	10	11	12	13	14		2	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
15	16	17	18	19	20	21		9	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
22	23	24	25	26	27	28		16	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
29	30							23	24	25	26	27	28	29	30	28	29	30					

OCTOBER								NOVEMBER								DECEMBER							
Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL	Sun	Mon	Tue	Wed	Thur	Fri	Sat	TOTAL
			1	2	3	4								1									
5	6	7	8	9	10	11		2	3	4	5	6	7	8		7	8	9	10	11	12	13	
12	13	14	15	16	17	18		9	10	11	12	13	14	15		14	15	16	17	18	19	20	
19	20	21	22	23	24	25		16	17	18	19	20	21	22		21	22	23	24	25	26	27	
26	27	28	29	30	31			23	24	25	26	27	28	29		28	29	30	31				

City of Van Horne

Copy of Letter to Sam's Club

January 2, 2003

SAM's Club
2605 Blairs Ferry Road N.E.
Cedar Rapids, Iowa 52402

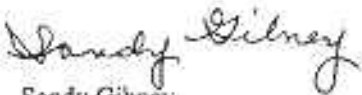
Re: #6032 205 090 423075993
SANDY GIBNEY
City of Van Horne

TO WHOM IT MAY CONCERN:

Please cancel the above account effective immediately.

Thank you.

Sincerely,


Sandy Gibney
City Clerk