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NEWS RELEASE

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FOR RELEASE _____ June 30, 2010

Auditor of State David A. Vaudt today released a report on a special investigation of the Newell Ambulance Service (NAS) for the period August 1, 2004 through September 30, 2009. The special investigation was requested by NAS as a result of concerns identified regarding certain checks issued to the former NAS Treasurer, Kerry Robinson.

Vaudt reported the special investigation identified \$5,240.32 of improper and unsupported disbursements. Vaudt also reported it was not possible to determine if there were additional improper or unsupported disbursements because limited records were available. In addition, Vaudt reported several concerns with the records maintained by Mr. Robinson. Several NAS records were missing, such as invoices to vendors and payments for billing for services. In addition, adequate records for receipts were not available to determine if all donations were properly deposited.

The improper disbursements of \$3,826.31 include \$1,687.98 of reimbursements and \$315.00 of additional payroll issued to Mr. Robinson, \$930.67 of reimbursements to Sandy Robinson, Mr. Robinson's wife, and \$892.66 of disbursements for personal purchases. The personal purchases include items such as unleaded fuel, telephone and cell phone services, insurance, internet services and penalties and transfer fees.

The unsupported disbursements of \$1,414.01 consist of payments to various vendors, such as Al's Corner Oil, Tim's Repair and Wal-Mart.

The report also includes recommendations to strengthen NAS' internal controls, such as improvements to segregation of duties and ensuring billings, collections and delinquencies are reconciled each month.

Copies of the report have been filed with the Division of Criminal Investigation, the Buena Vista 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
NEWELL AMBULANCE SERVICE
FOR THE PERIOD
AUGUST 1, 2004 THROUGH SEPTEMBER 30, 2009**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions and at the request of the Director, we conducted a special investigation of the Newell Ambulance Service (NAS). We have applied certain tests and procedures to selected financial transactions of NAS for the period August 1, 2004 through September 30, 2009. Based on our review of relevant information and discussions with NAS personnel, we performed the following procedures:

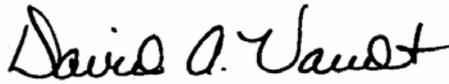
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined bank statements for the checking and savings accounts of NAS to identify any unusual activity, including reimbursements. We also examined images of checks to identify any payments to unusual payees or for unusual amounts.
- (3) Examined documentation for certain payments issued from NAS' checking and savings accounts to determine if they were appropriate, authorized and properly supported.
- (4) Examined all reimbursements to Kerry Robinson, the former Treasurer, to determine if the amounts disbursed were appropriate, properly approved and supported by adequate documentation.
- (5) Examined all payroll checks to Mr. Robinson to determine whether the appropriate number of checks were issued and the amounts of the checks were properly calculated.
- (6) Examined NAS billings for ambulance services to determine if all amounts had been received and properly deposited.
- (7) Attempted to complete a reconciliation between the ambulance call sheets and the billing information from the 3rd party ambulance billing service.
- (8) Performed analytical procedures to determine if ambulance collections appeared reasonable.

These procedures identified \$5,240.32 of improper and unsupported disbursements for the period August 1, 2004 through September 30, 2009. We were unable to determine if additional disbursements were improper or unsupported or if collections were not properly deposited because adequate records for receipts and disbursements were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **C** of this report

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Newell Ambulance Service, 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 Buena Vista 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 Newell Ambulance Service during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 10, 2010

Newell Ambulance Service
Investigative Summary

Background Information

The Newell Ambulance Service (NAS) is governed by the Newell City Council as provided by the City Code of Ordinances. NAS has 2 employees, the Director and a Treasurer. All other personnel are volunteers. Beginning in August 2004, Kerry Robinson volunteered to be the Treasurer for NAS for which he was compensated \$250.00 annually. As the Treasurer, Mr. Robinson was responsible for:

- 1) Receipts – collections, posting to the accounting records, deposit preparation and depositing the receipts,
- 2) Billings – submitting documentation to the 3rd party ambulance billing service (billing service), receiving payments, providing notification to the billing service of payments received and reconciling accounts receivable,
- 3) Disbursements – maintaining supporting documentation, check preparation, check signing, distribution and posting to the accounting records,
- 4) Payroll – calculation, check preparation, check signing, distribution and posting to the accounting records and
- 5) Reporting – preparation of financial reports.

As an emergency medical technician, Mr. Robinson also responded to ambulance calls with fellow volunteers. For each ambulance call, the volunteers receive compensation of \$10.00 if a patient was not transported or \$15.00 if a patient was transported.

The primary revenue sources for NAS include billings for ambulance services provided and private donations. NAS volunteers complete an ambulance call sheet for each patient, which documents if the patient is transported to a hospital. The hospital staff also complete a face sheet which documents the patient's information and diagnosis. Both the ambulance call sheet and the hospital's face sheet are submitted to the billing service which prepares and processes the billings. All collections are paid directly to NAS and a copy of the payment is submitted to the billing service to allow for proper updating of the accounts receivable records. At the end of each month, the billing service provides NAS an accounts receivable printout summarizing all billings, collections and delinquencies. According to the NAS Director, the Treasurer's duties include reconciling billings to collections. However, Mr. Robinson was not performing the reconciliation.

NAS has a checking account and a savings account. Collections can be deposited to either account and all disbursements are to be paid by check. The checks only require 1 signature and the authorized signers included Mr. Robinson and Doreen Pedersen, NAS Director. However, according to the Director, disbursements were not approved prior to payment and Mr. Robinson was the only individual to review the invoices and prepare and sign the checks. In addition, the Director did not sign any checks during the period Mr. Robinson served as Treasurer. However, the Director has a debit card which she uses to purchase supplies for NAS. The debit card was not used by Mr. Robinson.

In September 2009, the Director identified certain checks written to Mr. Robinson and his wife, Sandy, which did not appear to be related to NAS business. According to the Director, Mrs. Robinson is not involved with NAS and should not receive any payments from NAS. According to the Director, she discussed her concerns with certain checks written to Mr. Robinson with him. As a result, Mr. Robinson resigned from his position as Treasurer during September 2009.

On December 4, 2009, the Director requested the Office of Auditor of State conduct an investigation of the Newell Ambulance Service. As a result of that request, we performed the procedures detailed in the Auditor of State's report for the period August 1, 2004 through September 30, 2009.

Detailed Findings

These procedures identified \$5,240.32 of improper and unsupported disbursements for the period August 1, 2004 through September 30, 2009. We were unable to determine if additional disbursements were improper or unsupported or if collections were not properly deposited because adequate records for receipts and disbursements were not available.

The \$3,826.31 of improper disbursements include:

- \$1,687.98 of reimbursements to Mr. Robinson,
- \$315.00 of additional compensation to Mr. Robinson,
- \$892.66 of improper disbursements to vendors, including \$29.50 of penalties, and
- \$930.67 of reimbursements to Mrs. Robinson.

The \$1,414.01 of unsupported disbursements consist of payments to vendors.

All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

During our investigation, we reviewed activity recorded in NAS' checking and savings accounts for the period August 1, 2004 through September 30, 2009 and identified several improper and unsupported disbursements.

As stated previously, checks issued from NAS' checking account required only 1 signature and Mr. Robinson was the only individual reviewing invoices and preparing and signing checks. In addition, disbursements were not approved by either the Director or the City Council prior to payment.

Reimbursements to Mr. Robinson – We identified 7 payments issued to Mr. Robinson totaling \$1,687.98. However, no supporting documentation could be located for these payments. We discussed each of the reimbursements identified with the Director to determine propriety. According to the Director, she is the only individual responsible for purchasing supplies and other items for NAS and these items are purchased with the debit card which is maintained by the Director. Therefore, Mr. Robinson should not receive reimbursement checks for purchases. In addition, the Director was not aware of any classes attended by Mr. Robinson for which he would have received reimbursement. Also, during review of the bank statements, we did not identify any other NAS volunteer receiving reimbursements for classes.

The 7 payments identified are listed in **Table 1** and the \$1,687.98 of improper reimbursements is included in **Exhibit A**.

Check Date	Check Number	Check Memo	Amount
01/29/06	3208	Reimburse for supplies	\$ 197.31
05/13/06	3232	Reimburse for class	97.21
07/29/06	3246	Inv # 30328	167.13
05/08/07	3298	-	215.85
07/14/07	3306	Inv #	303.21
08/12/07	3310	Reimbursement (EMP)	536.19
02/03/08	3341	Reimburse #63432	171.08
		Total	\$ 1,687.98

Payroll Checks Issued to Mr. Robinson – As previously stated, Mr. Robinson assumed the position of Treasurer in August 2004. As Treasurer, Mr. Robinson was entitled to \$250.00 annual compensation. This amount did not change during the period Mr. Robinson was Treasurer. In addition, Mr. Robinson was eligible to receive compensation for ambulance calls. According to the Director, a volunteer receives \$10.00 per call if a patient is not transported to a hospital and \$15.00 per call if a patient is transported to a hospital. According to the Director, these rates were established several years ago and have not been increased.

As previously stated, Mr. Robinson was responsible for all payroll calculations and preparation of payroll checks. We reviewed all payroll checks issued to Mr. Robinson, including compensation for ambulance calls, for the period August 1, 2004 through September 30, 2009.

As a result of our review, we identified 6 payroll checks totaling \$1,625.00 issued to Mr. Robinson for compensation as Treasurer and for ambulance calls. Because supporting documentation was not available, we were unable to determine if the ambulance calls included transporting a patient to a hospital. Therefore, to be conservative, we calculated Mr. Robinson's compensation for ambulance calls at \$15.00 as if a patient was transported to a hospital.

Exhibit B lists the 6 payroll checks identified, as well as the calculated amount due Mr. Robinson for ambulance calls. As illustrated by the **Exhibit**, additional compensation of \$315.00 was paid to Mr. Robinson. For calendar year 2004, we were unable to obtain supporting documentation for Mr. Robinson's ambulance calls. However, Mr. Robinson would have had to make 7 to 10 ambulance calls to receive \$100.00 in compensation. Because Mr. Robinson responded to only 4 ambulance calls during calendar years 2005 through 2008, it does not seem reasonable Mr. Robinson would have completed 7 to 10 ambulance calls in calendar year 2004. Therefore, the \$100.00 is considered improper.

The \$315.00 of improper compensation is included in **Exhibit A**.

Payments to Vendors – We identified 27 payments to vendors totaling \$2,489.47 which do not appear to be for NAS business. Supporting documentation was not available for 17 of the 27 disbursements. We discussed all of the disbursements with the Director to determine propriety.

Exhibit C lists the 27 payments identified, as well as any available description of the purchase. As illustrated by the **Exhibit**, a portion of 4 disbursements is identified as reasonable. According to the Director, these purchases are reasonable for the operations of the ambulance.

As illustrated by the **Exhibit**, we identified \$892.66 of improper disbursements. Of the \$892.66 identified, \$863.16 was for Mr. Robinson's personal insurance, cell phone, telephone and internet service and a watch battery. The remaining \$29.50 includes a bank overdraft fee in the amount of \$22.00 and a bank transfer charge of \$7.50. According to the Director, NAS volunteers do not carry cell phones, only pagers, and the payment to the telephone and internet service provider identified in August 2009 was not for the provider used by NAS.

Also, of the 27 payments listed in the **Exhibit**, we identified 18 payments for which supporting documentation was not available. We discussed each of the payments identified with the Director. Based on the vendor name, she was unable to determine the nature of the purchase. Vendors identified included a local gas station and Wal-Mart, which could be used for either business or personal purchases. As a result, the 18 payments totaling \$1,414.01 are identified as unsupported in **Exhibit C**.

The \$892.66 of improper disbursements and \$1,414.01 of unsupported disbursements are included in **Exhibit A**.

Checks Issued to Ms. Robinson – We also identified 2 checks totaling \$930.67 issued to Sandy Robinson, Mr. Robinson's wife. According to the Director, Mrs. Robinson was never a volunteer and

had no involvement with NAS. The Director attempted to discuss the 2 checks identified with Mr. Robinson. However, no explanation was provided. In addition, no supporting documentation was available for these disbursements. Therefore, the 2 checks listed in **Table 2** issued to Mrs. Robinson are considered improper and are included in **Exhibit A**.

Table 2

Check Date	Check Number	Check Memo	Amount
07/13/08	3351	Inv #3-214-711	\$ 519.33
03/29/09	3391	Inv #	411.34
Total			\$ 930.67

COLLECTIONS

As previously stated, the primary revenue sources for NAS include billings for ambulance services and private donations.

Billings for Ambulance Services – As previously stated, NAS contracted with a 3rd party ambulance billing service. However, all payments were received directly by NAS. Mr. Robinson was responsible for collection and deposit of these payments. In addition, Mr. Robinson was responsible for notifying the billing service of payments received and submitting supporting documentation to the billing service.

Because supporting documentation was not available from NAS, we obtained documentation directly from the billing service for fiscal years 2008 and 2009 to determine if the payments received by NAS were properly deposited. We determined all payments for fiscal year 2008 and 2009 were properly deposited in either NAS’ checking or savings account. As a result, additional testing was not performed for earlier years.

In addition, we attempted to perform a reconciliation of ambulance call sheets to information obtained from the billing service to determine if Mr. Robinson billed for all services provided. However, because the ambulance call sheets did not consistently identify if a patient was transported to a hospital, which would result in billing for services, we were unable to complete the reconciliation. In addition, because payment information was not consistently maintained, we were unable to determine if all collections were received for the billings.

Since we were unable to reconcile the ambulance call sheets to the information from the billing service, we analyzed deposits to the bank accounts maintained by NAS, both during and after Mr. Robinson’s period of employment. However, according to the Director, Mr. Robinson did not prepare reconciliations between the ambulance call billings and the collections. In addition, no outstanding or delinquent customer listings could be located. Also, there were no records of amounts due but unpaid by customers or an aging of receivables maintained and there was no periodic comparison of amounts recorded in the accounting system to supporting documentation.

Because we were unable to determine if all collections were properly recorded, we performed an analysis to determine the reasonableness of the amount deposited to the bank accounts during the period of our investigation. To determine if the amounts deposited to the bank accounts for ambulance collections were reasonable, we compared the amounts deposited by Mr. Robinson for the period July 1, 2004 through September 30, 2009 to the amounts deposited by the Director after Mr. Robinson left employment with NAS.

Table 3 summarizes the average monthly deposit amounts during Mr. Robinson’s employment from August 1, 2004 through September 30, 2009 and the 6 months after Mr. Robinson’s resignation, from October 1, 2009 through March 31, 2010. As shown in the **Table**, the average monthly

deposits increased 72.4% after Mr. Robinson resigned. During the period Mr. Robinson was Treasurer, collections averaged \$1,575.89 per month. For the 6 months subsequent to his resignation, the deposits averaged \$2,123.00 per month.

Table 3

Description	Deposits		Difference	Percentage Change
	08/01/04 – 09/30/09*	10/01/09 – 03/31/10		
Total Deposits^	\$97,704.91	12,738.02		
Number of Months	62	6		
Average Monthly Deposit	\$ 1,575.89	2,123.00	(547.11)	34.7%

* - Excludes a donation of \$10,000.00 because it was not a routine deposit.

^ - Includes both the savings account and checking account maintained by NAS.

Because records were not available prior to August 1, 2004, we were unable to determine the average monthly deposit prior to the time period Mr. Robinson served as Treasurer. In addition, documentation is not available showing the number of ambulance calls, the amount of the ambulance bills as a result of services provided or the lack of follow up on delinquent accounts. Because documentation is not available showing these factors during the 2 time periods, we are unable to determine the impact on collections. In addition, because we are unable to determine the reason for the difference shown in the **Table**, no amount is included in **Exhibit A**.

Other Receipts – We did not perform any procedures for collections from private donations because adequate records, such as receipt books, were not available.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Newell Ambulance Service to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or 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 strengthen the internal controls at NAS.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent one person from handling duties which are incompatible. The former Treasurer had control over each of the following areas for NAS:
 - (1) Receipts – collecting, posting, deposit preparation and depositing.
 - (2) Billings – submitting documentation to the 3rd party ambulance billing service, receiving payments, providing notification to the billing service of payments received and reconciling accounts receivable.
 - (3) Disbursements – check preparation, signing, posting and distribution.
 - (4) Payroll – check preparation, signing, posting and distribution.
 - (5) Reporting – preparation of bank reconciliations and billing reconciliations.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the functions listed above should be segregated among the Treasurer, Director and members of the City Council. In addition, the Director should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis. Also, checks should require dual signatures.

- B. Bank Reconciliations – Bank reconciliations could not be located for the period August 1, 2004 through September 30, 2009.

Recommendation – NAS should implement procedures to ensure its bank accounts are reconciled on a monthly basis. In addition, the reconciliations should be reviewed by the Director or a designated member of the City Council.

- C. Ambulance Billings, Collections and Delinquencies – Ambulance billings, collections and delinquent accounts were not reconciled on a periodic basis. In addition, NAS does not maintain a delinquent account listing.

Recommendation – Procedures should be established to reconcile ambulance billings, collections and delinquencies each month. The Director should review the reconciliations and monitor delinquencies each month. In addition, the Director should implement a review of billings each month to ensure proper amounts are billed and collected in a timely manner.

- D. Ambulance Department Funds – NAS maintains separate records and bank accounts pertaining to its operations. Because NAS is not legally separate, it is considered a department of the City. However, NAS receipts, disbursements and the resulting balances are not recorded in the City's records. In accordance with Section 384.20 of the *Code of Iowa*, City funds should not be separately maintained and should be subject to City Council review and the City's budget process.

Recommendation – NAS funds should be included in the City's financial records and any disbursements should be budgeted. If NAS continues to maintain separate records and bank accounts, sufficient financial information should be provided to the City to allow for inclusion in the City's financial statements. If not, all funds should be remitted to the City and all future receipts and disbursements should be recorded in the City's accounting records.

- E. Supporting Documentation and City Council Approval – During our review of NAS' financial activity, we were unable to locate supporting documentation for all collections and disbursements. For example, ambulance call sheets and receipts or invoices for purchases were not consistently maintained.

Recommendation – NAS should implement procedures to ensure all financial activity is properly supported by original documentation, such as ambulance call sheets, receipt books and receipts or invoices. Supporting documentation should be retained in accordance with the established City record retention policy. Also, all payments should be approved by the City Council prior to disbursement.

In addition, NAS should develop and implement procedures to ensure information recorded electronically is periodically backed-up in an appropriate manner and maintained off-site.

Exhibits

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

Report on Special Investigation of the
Newell Ambulance ServiceSummary of Findings
For the period August 1, 2004 through September 30, 2009

Description	Exhibit/Table/ Page Number	Improper Disbursements	Unsupported Disbursements	Total
Reimbursements to Mr. Robinson	Table 1	\$ 1,687.98	-	1,687.98
Payroll checks issued to Mr. Robinson	Exhibit B	315.00	-	315.00
Payments to vendors	Exhibit C	892.66	1,414.01	2,306.67
Checks issued to Ms. Robinson	Table 2	930.67	-	930.67
Total		<u>\$ 3,826.31</u>	<u>1,414.01</u>	<u>5,240.32</u>

Report on Special Investigation of the
Newell Ambulance Service

Payroll Checks Issued to Kerry Robinson
For the period August 1, 2004 through September 30, 2009

Authorized Treasurer Salary	Number of Ambulance Calls	Calculated Amount**	Authorized Total	Check Date
\$ 250.00	0	\$ -	250.00	12/01/04
-	##	##	##	12/01/04
250.00	1	15.00	265.00	12/10/05
250.00	1	15.00	265.00	12/04/06
250.00	0	-	250.00	12/09/07
250.00	2	30.00	280.00	12/13/08
<u>\$ 1,250.00</u>	<u>4</u>	<u>\$ 60.00</u>	<u>1,310.00</u>	

** - Based on supporting documentation available, we were unable to determine if a patient was transported to a hospital. Therefore, to be conservative, we used the compensation rate of \$15.00 per call.

- Supporting documentation was not available to determine the number of ambulance calls Mr. Robinson attended.

Check Number	Check Amount	Improper Payroll
3103	\$ 250.00	-
3104	100.00	100.00
3197	310.00	45.00
3278	335.00	70.00
3332	300.00	50.00
3376	<u>330.00</u>	<u>50.00</u>
	<u>\$ 1,625.00</u>	<u>315.00</u>

Report on Special Investigation of the
Newell Ambulance Service

Payments to Vendors
For the period August 1, 2004 through September 30, 2009

Cleared Date	Check Date	Check Number	Payee**	Amount	Memo/ Description Per Check
02/22/05	02/08/05	3123	Tim's Repair	\$ 134.40	#085364
03/07/05	02/26/05	3130	Matt's Wireless	452.99	
04/08/05	-	-	Overdraft charge	22.00	-
06/08/05	03/07/05	3134	FC (<i>Farmers Cooperative</i>)	113.06	February Fuel
09/26/05	09/20/05	3175	Wal Mart	61.73	
03/14/06	03/13/06	3222	Newell Hardware	22.50	Inv #489
03/15/06	03/13/06	3220	Ron's Auto	191.90	#557-41
02/23/07	02/19/07	3284	Iowa Office Supply	71.38	office supplies
04/19/07	04/07/07	3291	IOS Office Solutions	31.49	
04/19/07	04/16/07	3292	Al's Corner Oil Company	65.63	March Fuel
07/18/07	-	-	CB American Family Ins Group	83.21	-
12/12/07	-	-	ACH payment - Wal Mart Stores	38.59	
10/28/08	-	-	Transfer Charge	7.50	-
12/31/08	11/28/08	3367	L & M Electronics	75.00	Inv # 105349
01/07/09	12/28/08	3380	Al's Corner Oil Company	165.00	Inv# 270915
02/04/09	01/29/09	3381	Al's Corner Oil Company	77.85	Dec Fuel
02/18/09	-	-	POS Debit Wal Mart Super Center	59.18	
03/16/09	03/02/09	3389	Al's Corner Oil Company	80.72	Acct# 531440
04/17/09	04/12/09	3392	Ron's Auto	129.39	
04/21/09	-	-	POS Debit Wal Mart Super Center	36.35	
04/27/09	-	-	POS Debit Wal Mart #1526	107.24	
04/29/09	-	-	POS Debit Wal Mart Super Center	11.21	
07/30/09	-	-	POS Debit Wal Mart Super Center	33.98	
08/17/09	08/08/09	3398	Al's Corner Oil Company	140.57	Fuel
08/17/09	-	3400	Northwest Communications	225.00	
09/03/09	-	-	POS Debit Wal Mart Super Center	44.91	
09/08/09	-	-	POS Debit Wal Mart #1526	6.69	
			Total	<u>\$ 2,489.47</u>	

** - Italicized information was added by auditor.

Description per Invoice or Director **	Reasonable	Improper	Unsupported
<i>unknown</i>	\$ -	-	134.40
Cell phone service provider, but NAS does not use this provider.	-	452.99	-
-	-	22.00	-
31.82@2.0790 =66.14 Diesel, 25.51@1.8390=46.92 Super Unleaded	66.14	46.92	-
ACCUCHEK (45.36), Batteries (9.74), Watch Battery (2.78), Duct Tape (2.78).	58.95	2.78	-
<i>unknown</i>	-	-	22.50
<i>unknown</i>	-	-	191.90
Stapler \$37.39, INKCART DF600 Series \$33.99	37.39	33.99	-
ARINV - ARIN276981 (Noted on invoice "do not know what this is" written by Ms. Pedersen.)	-	-	31.49
<i>unknown</i>	-	-	65.63
Mr. Robinson's insurance.	-	83.21	-
BLK INK CART (18.27), EQ Aspirin (1.57), Copy Paper (16.23).	20.32	18.27	-
-	-	7.50	-
<i>unknown</i>	-	-	75.00
<i>unknown</i>	-	-	165.00
<i>unknown</i>	-	-	77.85
<i>unknown</i>	-	-	59.18
<i>unknown</i>	-	-	80.72
<i>unknown</i>	-	-	129.39
<i>unknown</i>	-	-	36.35
<i>unknown</i>	-	-	107.24
<i>unknown</i>	-	-	11.21
<i>unknown</i>	-	-	33.98
<i>unknown</i>	-	-	140.57
Provided internet services to the Ambulance until January 2007, which then switched to Iowa Telecom.	-	225.00	-
<i>unknown</i>	-	-	44.91
<i>unknown</i>	-	-	6.69
	\$ 182.80	892.66	1,414.01

Report on Special Investigation of the
Newell Ambulance Service

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Senior Auditor II
Melissa J. Knoll-Speer, Senior Auditor
Lori M. Dinville, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State