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**NEWS RELEASE**

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FOR RELEASE \_\_\_\_\_ November 1, 2011

Auditor of State David A. Vaudt today released a report on a special investigation of the Webster County Metropolitan Law Enforcement Telecommunications Board for the period July 1, 2006 to January 28, 2011. The Board is responsible for oversight of the Telecommunications Center (Center). The special investigation was requested by the Division of Criminal Investigation (DCI) as a result of concerns identified by Center officials.

Vaudt reported the special investigation identified \$7,708.34 of undeposited collections and improper and unsupported disbursements.

The \$4,920.72 of undeposited collections identified consists of \$3,284.25 of billings to members and \$1,636.47 of miscellaneous collections withheld from deposits.

The \$2,398.50 of improper disbursements identified include \$179.35 of cash withdrawals, \$2,119.99 of personal purchases made with the Center's debit card and \$99.16 of personal purchases made with the OfficeMax store credit card by the former Communications Supervisor, Susan Huss. The personal purchases made with the Center's debit card consist of \$1,076.81 of convenience store purchases and \$1,043.18 of retail store purchases. The personal purchases from the convenience stores were primarily for fuel for Ms. Huss' personal vehicle and the retail store purchases included food items, household items, cash back at point of sale terminals and electronics, such as an iPod dock and Wii and Nintendo products. Improper OfficeMax store credit card purchases included school supplies and candy.

The \$389.12 of unsupported disbursements identified include purchases made with the Center's debit card which were not supported by receipts or other documentation. The purchases were from vendors routinely used by the Center to purchase office supplies. Vaudt reported it was not possible to determine if the purchases included personal items because receipts were not available. As a result, the \$389.12 was classified as unsupported disbursements.

The report includes recommendations to the Center to strengthen the Center's internal controls, such as improvements to segregation of duties, reconciling member billings to collections and monitoring bank activity to ensure all disbursements and debit card activity are approved. In addition, Vaudt recommended the Center segregate duties over time cards to ensure employee payroll is accurately recorded.

Copies of the report have been filed with the Division of Criminal Investigation, the Webster 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/1014-0094-BE00.pdf>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
WEBSTER COUNTY METROPOLITAN LAW ENFORCEMENT  
TELECOMMUNICATIONS BOARD  
  
FOR THE PERIOD  
JULY 1, 2006 THROUGH JANUARY 28, 2011**

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Auditor of State's Report

To the Webster County Metropolitan  
Law Enforcement Telecommunications Board:

As a result of alleged improprieties regarding certain disbursements and upon request from the Division of Criminal Investigation (DCI), we conducted a special investigation of the Webster County Metropolitan Law Enforcement Telecommunications Board, which is responsible for oversight of the Telecommunications Center (Center). We have applied certain tests and procedures to selected financial transactions of the Center for the period July 1, 2006 through January 28, 2011. Based on the DCI's interview of Susan Huss, the former Communications Supervisor, discussions with Center personnel and a review of relevant information, we performed the following procedures for the period specified.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the Center's checking accounts to identify any unusual activity. We examined deposits in the checking accounts to determine the source, purpose and propriety of each deposit and to determine whether the deposits were made intact.
- (3) Reviewed the former Communications Supervisor's personal bank statements and other related documentation to identify any unusual activity.
- (4) Obtained and reviewed documentation from certain entities for amounts provided to the Center.
- (5) Scanned all debit card transactions in the Center's checking accounts for reasonableness. We examined certain disbursements to determine if they were properly approved and supported by adequate documentation.
- (6) Compared the deposits recorded in the Center's general ledger and checking accounts to the confirmations obtained from the Center's members to identify any undeposited collections.
- (7) Scanned supporting documentation relating to payroll and disbursements made by check for reasonableness.
- (8) Reviewed the minutes of Board meetings to determine whether the Board had knowledge of financial activity.

These procedures identified \$7,708.34 of undeposited collections and improper and unsupported disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** 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 Webster

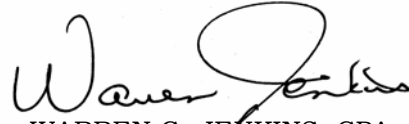
County Metropolitan Law Enforcement Telecommunications Board, other matters might have come to our attention which would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by Center officials and personnel and its CPA firm during the course of our investigation.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

August 22, 2011

## Webster County Metropolitan Law Enforcement Telecommunications Board

### Investigative Summary

#### **Background Information**

The Webster County Metropolitan Law Enforcement Telecommunications Board is responsible for oversight of the telecommunications center (Center) and its operations pursuant to the provisions of Chapter 28E of the *Code of Iowa* and provides uniform law enforcement and emergency communications to the citizens of Webster County. The Board is composed of 7 members representing Webster County, the City of Fort Dodge and 12 other member cities. The Center employs a Communications Supervisor and several dispatch center employees. The Communications Supervisor is supervised by the Board Chairperson and reports to the 7-member Board.

The Communications Supervisor's responsibilities include directing and supervising daily operations of the Center, scheduling and supervising staff, maintaining Center records and performing certain financial duties. Susan Huss became the Communications Supervisor in 2006. As the Communications Supervisor, Ms. Huss was responsible for:

- 1) Receipts – billing member cities, collecting payments from member cities and the Webster County E-911 Service Board (E-911), preparing and making bank deposits and reporting deposit details to the Center's CPA firm for recording in the Center's general ledger,
- 2) Disbursements – receiving certain goods and services, submitting related invoices to the Center's CPA firm for check generation, providing invoices and prepared checks to the Board Chairperson for review and signature and maintaining supporting documentation,
- 3) Payroll – compiling timesheets and providing timesheet summaries to the Center's CPA firm for payroll processing and
- 4) Reporting – providing monthly financial statements and accounts payable listing developed by the the Center's CPA firm to the Board for its monthly meetings and developing the Center's annual budget. The Center's financial statements are prepared by a local CPA firm which also provides bookkeeping services to the Center.

The Center's primary revenue sources include member assessments and E-911 fees. From fiscal year 2007 through fiscal year 2009, the assessment and fees were directly mailed to the Center's CPA firm. However, when the Center changed CPA firms in fiscal year 2010, procedures were changed to have all assessments and fees mailed to the Center instead of the CPA firm. According to Ms. Huss, E-911 fees are electronically deposited to the Center's checking account each quarter.

We did not locate an initial receipt listing prepared by Ms. Huss which summarized collections and the Board Chairperson was unaware of Ms. Huss maintaining accounts receivable records. Although a representative of the CPA firm we spoke with stated she maintained an informal accounts receivable listing for her own purposes, it was not official and was not included in financial reports maintained by the Center.

According to the Board Chairperson, all of the Center's non-payroll disbursements are to be made by check. The checks are prepared by the CPA firm based on invoices received, reviewed by Ms. Huss and signed by the Board Chairperson after review. All disbursements are to be supported by invoices or other support obtained by or submitted to Ms. Huss. Each month, the CPA firm prepares a monthly financial statement for the previous month and an accounts

payable listing for the upcoming month for the monthly Board meeting. These were provided to Ms. Huss, who then made copies to provide to Board members for the meeting. According to Ms. Huss, routine payments were not included in the monthly accounts payable listing presented to the Board. However, Ms. Huss stated any non-routine billings should be presented to the Board for approval.

During the period of our review, the Center held checking accounts at 2 banks located in Fort Dodge, Bank of America (BOA) and First Federal Savings Bank (FFSB). Each checking account also had an associated debit card, which was in Ms. Huss' possession.

The Center had a checking account with BOA from July 1, 2006 to February 28, 2010. The first debit card transaction on the BOA account was recorded on August 4, 2009. According to the Board Chairperson, the BOA debit card was in Ms. Huss' possession but was not intended for routine use. During her interview with the DCI, Ms. Huss admitted she used the Center's debit cards for personal purchases.

On October 21, 2009, the Center opened a checking account with FFSB. The first debit card transaction on the FFSB account was recorded on May 21, 2010. According to the Center's Board Chairperson, he had no knowledge the debit card had been issued. We were unable to determine who authorized issuance of the FFSB debit card. However, during her interview with the DCI, Ms. Huss admitted the Center's debit card was in her possession and was used exclusively by her. According to e-mail documentation provided by the CPA firm, Ms. Huss notified the CPA firm on May 20, 2010 she had the debit card.

In addition to the 2 checking accounts, the Center also has an Iowa Public Agency Investment Trust (IPAIT) account. IPAIT accounts are used by eligible Iowa public entities to invest available operating and reserve funds. There was limited activity in the Center's IPAIT account during the period of our investigation and the account was not accessible by Ms. Huss.

The Center also had a store credit card from OfficeMax for a portion of the time period Ms. Huss was the Communications Supervisor. According to the Board Chairperson, OfficeMax canceled the credit card when it discontinued its credit card services to customers. Based on the Center's general ledger, the last payment on the OfficeMax credit card account was made in March 2009.

Monthly bank statements for the Center's checking accounts were not periodically reviewed by members of the Board. Although the Center's CPA firm has access to electronic bank statements and daily checking account activity, the CPA firm utilized the information for maintenance of the general ledger only and was not responsible for any oversight. Ms. Huss told the CPA firm how to classify each expense in the general ledger and the Board was not involved in the process.

According to a representative of the CPA firm, some of the items Ms. Huss purchased with the debit card seemed unusual for typical business operations. For example, Redbox movie rentals and routine fuel purchases were not typical purchases for other clients. However, the CPA firm representative was aware the Center operated 24 hours a day and assumed certain accommodations had been made by the Center due to the hours of operation. In addition, Ms. Huss provided explanations for each expense. For example, Ms. Huss told the CPA firm all fuel costs were related to training. As a result, the CPA firm believed they were approved expenses. However, in January 2011, the CPA firm identified an infant potty chair on a receipt Ms. Huss submitted to support a debit card purchase made in December 2010. The CPA firm contacted Ms. Huss regarding the questionable purchase on approximately January 20, 2011. When Ms. Huss did not provide sufficient justification for the purchase, the CPA firm notified the Board Chairperson. The Board Chairperson was concerned and immediately set up a meeting to discuss the issue with Ms. Huss.



On January 24, 2011, Ms. Huss admitted to the Board Chairperson she used Center funds for personal purchases. **Appendix 1** includes a copy of an e-mail Ms. Huss sent to Board members regarding the misuse of the debit card. According to the e-mail, Ms. Huss stated she was the only person with access to the Center's bank debit cards. She admitted she used the debit cards to make personal purchases. She stated she was not aware she had used the debit card as much as she had and there was no excuse for her misuse of the debit card.

The Center notified the DCI regarding Ms. Huss' use of Center funds for personal purchases. A DCI agent conducted an interview with Ms. Huss on January 27, 2011, during which she admitted she used the Center's debit card for personal purchases. She also identified specific purchases which were personal. After specific inquiries by the Agent conducting the interview, Ms. Huss also admitted to depositing Center collections to her personal checking account. On January 28, 2011, Ms. Huss resigned from the position of Communications Supervisor at the Center.

As a result of the alleged improprieties regarding certain purchases and collections, the DCI notified the State Auditor's Office and requested the Office of Auditor of State conduct an investigation of the Center's financial transactions to determine the extent of misuse of the Center's funds by Ms. Huss. As a result, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 2006 through January 28, 2011.

### **Detailed Findings**

These procedures identified \$7,708.34 of undeposited collections and improper and unsupported disbursements. The undeposited collections total \$4,920.72 and the improper and unsupported disbursements total \$2,398.50 and \$389.12, respectively.

The undeposited collections of \$4,920.72 include:

- \$1,636.47 of miscellaneous collections and
- \$3,284.25 of member billings withheld from deposit.

The improper disbursements of \$2,398.50 include:

- \$1,076.81 of convenience store purchases consisting primarily of fuel,
- \$1,043.18 of personal purchases, including a wet/dry vacuum, iPod dock, Wii and Nintendo DS gaming products, potty chair, personal care items, home care items, food and candy, bottled water and soda and Christmas stockings and gift items,
- \$179.35 of cash withdrawals and
- \$99.16 of personal purchases made using the OfficeMax credit card, which included a backpack, school supplies, candy and food items.

The unsupported disbursements of \$389.12 include purchases at Hy-Vee, Wal-Mart, Menards and OfficeMax which were not supported by receipts.

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

## UNDEPOSITED COLLECTIONS

As previously stated, the Center is funded through member assessments and E-911 fees. The members include Webster County, the City of Fort Dodge and 12 other neighboring cities. Member assessments ranged from \$355.25 to \$56,430.00 in fiscal year 2010 based on the size of each member city or county.

For fiscal years 2007 through 2009, member assessments and E-911 fees were sent directly to the Center's CPA firm for deposit to the bank and entry into the general ledger. However, in fiscal year 2009, the CPA firm failed to make timely deposits into the Center's bank account, which resulted in significant overdraft charges. As a result, the Center began handling its own deposits and also hired a new CPA firm in fiscal year 2010. According to Ms. Huss, E-911 fees were sent directly to the Webster County Auditor's Office from the Webster County E-911 Service Board and the Webster County Auditor issued payments to the Center on behalf of the Webster County E-911 Service Board.

Beginning on July 1, 2010, all member payments and the E-911 fees were directed to Ms. Huss at the Center. Ms. Huss was responsible for preparing and sending the billings, receiving collections, making deposits to the Center's checking accounts and informing the CPA firm which members had provided payments so the CPA firm could correctly post the collections.

According to the Board Chairperson, he was unaware of whether Ms. Huss maintained an accounts receivable journal or other records to ensure timely payment from each member. The CPA firm representative we spoke with who handles the Center's records stated she maintained an informal listing of the collections Ms. Huss informed her had been deposited, but she stated it was just for her personal use and was not an official record of collections.

During the DCI's interview with Ms. Huss, she stated she "may have" deposited member payments to her personal checking account. When the DCI agent asked which specific member payments she had taken, she listed the cities of Barnum, Clare, Moorland, Harcourt and Vincent. She stated when she improperly deposited the collections to her personal checking account, she left the records of the receipts blank for those cities but she did not bill them again. She stated no one else was aware of which members had or had not paid. Ms. Huss estimated she improperly deposited collections to her personal checking account during the period July 2010 through December 2010.

In order to determine whether member payments and E-911 fees were properly deposited, we requested confirmations from each of the 14 members and the Webster County Auditor provided a confirmation of all E-911 fees paid to the Center on behalf of the Webster County E-911 Service Board. In addition, we subpoenaed Ms. Huss' personal bank statements to identify any improper activity associated with the Center.

We compared the information from the members to the deposits to the Center's bank accounts and the Center's general ledger and identified \$3,284.25 of member collections which were not properly deposited. **Table 1** summarizes the member fees which were not properly deposited to the Center's checking accounts.

**Table 1**

	<b>Date</b>	<b>Member</b>	<b>Amount</b>
(a)	02/12/09	Dayton	\$ 20.00
(b)	02/09/10	Gowrie	62.00
(c)	04/21/10	Multiple members	350.00
(d)	05/10/10	Barnum	425.25
(e)	07/19/10	Moorland	442.75
(d)	07/20/10	Harcourt	763.25
(f)	08/17/10	Vincent	356.25*
(d)	10/11/10	Barnum	438.00
(g)	01/05/11	Clare	426.75
	<b>Total</b>		<b>\$ 3,284.25</b>

\* - The check from the City of Vincent totaled only \$355.25. However, due to a mathematical error on the deposit slip, an additional \$1.00 was withheld.

- (a) On February 12, 2009, the City of Dayton paid the Center \$1,870.75. However, Ms. Huss only deposited \$1,850.75, a difference of \$20.00. Because the full payment was not deposited to the Center's checking account, the \$20.00 not deposited is included in undeposited collections.
- (b) On February 9, 2010, Ms. Huss withheld \$62.00 cash from the deposit which included the check from the City of Gowrie. According to an e-mail Ms. Huss sent the CPA firm on May 14, 2010, the cash was used to make a Center purchase and Ms. Huss had receipts to support the costs. Purchases Ms. Huss made with cash for the Center are discussed later in the report. **Appendix 2** includes a copy of the deposit slip which illustrates \$62.00 was withheld from the total amount deposited.
- (c) The CPA firm did not determine cash was withheld from the deposit on April 21, 2010 because Ms. Huss inaccurately reported which member payments were received. She told the CPA firm the deposit included \$3,592.00 from the cities of Callender, Dayton and Harcourt. She also told the CPA firm \$58.00 of cash was withheld to purchase supplies from OfficeMax. However, the actual deposit included \$3,883.75 from the cities of Callender, Dayton and Duncombe and \$350.00 of cash withheld. **Appendix 3** includes a copy of the deposit slip which illustrates \$350.00 of cash was withheld from the total amount deposited.
- (d) A check from the City of Harcourt and 2 checks from the City of Barnum were deposited to Ms. Huss' personal checking account. **Appendix 4** includes copies of the 3 checks deposited to Ms. Huss' personal checking account, which were obtained from the bank where she deposited the checks.
- (e) On July 19, 2010, the City of Moorland paid the Center \$442.75. However, the payment was not deposited to the Center's checking account. We obtained a copy of the canceled check from the City of Moorland and determined Ms. Huss signed over the check to herself. **Appendix 5** includes a copy of the check from the City of Moorland.

- (f) On August 17, 2010, Ms. Huss deposited payments from 3 members to the Center's checking account, including a payment from the City of Vincent in the amount of \$355.25. **Appendix 6** includes a copy of the deposit slip. As illustrated by the **Appendix**, the subtotal of the 3 checks was recorded as \$1,897.00. However, the correct subtotal was \$1,898.00. Also as illustrated by the **Appendix**, the amount deposited totaled \$1,541.75 and it appears the amount of cash withheld from the deposit was changed from \$355.25 (the amount of the check from the City of Vincent) to \$356.25. It appears the change is related to the mathematical error in the subtotal.
- (g) On January 5, 2011, the City of Clare paid the Center \$426.75. However, the payment was not deposited to the Center's checking account. We obtained a copy of the canceled check from the City of Clare and determined Ms. Huss signed over the check to herself. **Appendix 7** includes a copy of the check from the City of Clare.

Although Ms. Huss admitted to the DCI she "might have" deposited checks payable to the Center into her personal checking account, she failed to tell the DCI about the cash withheld from deposits. The \$3,284.25 of cash withheld from the Center's deposits and checks deposited in Ms. Huss' personal checking account are included in **Exhibit A** as undeposited collections.

In addition to member assessments diverted to Ms. Huss' personal checking account or withheld from deposits, we identified miscellaneous checks made payable to the Center deposited in Ms. Huss' personal checking account. The payments were from insurance providers, including Auto Owners Insurance, Principal Life Insurance and NCMIC Finance Corporation. Because we did not know the full extent of payments made to the Center from the insurance providers, we requested supporting records from those entities.

**Appendix 8** includes copies of checks to the Center from the insurance providers which were deposited to Ms. Huss' personal checking account. As illustrated by the **Appendix**, Ms. Huss signed the checks over to herself.

**Table 2** summarizes the checks from insurance providers to the Center which were deposited to Ms. Huss' personal checking account.

<b>Table 2</b>		
<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
12/04/09	Principal Life Insurance	\$ 194.50
03/01/10	NCMIC Finance Corporation	386.35
09/17/10	Auto-Owners Insurance	536.67
11/17/10	Auto-Owners Insurance	305.00
12/03/10	Principal Life Insurance	213.95
Total		<u>\$ 1,636.47</u>

Although the Center's CPA firm received member payments from Center members until fiscal year 2010, miscellaneous collections, such as checks from insurance providers, were mailed directly to the Center.

The \$1,636.47 of insurance checks deposited to Ms. Huss' personal checking account are included in **Exhibit A** as undeposited collections.

According to the Webster County Auditor, Auto-Owners Insurance was the insurance company providing equipment insurance for the Webster County E911 Service Board (paid by the

Webster County Auditor) and worker's compensation insurance for the Center (paid by the Center). Refunds or payments from Auto-Owners Insurance related to the E911 equipment insurance were sent to the Center. Therefore, it is possible the checks Ms. Huss deposited to her personal checking account from Auto-Owner's Insurance may have been payments related to the equipment insurance and payable to the Webster County Auditor.

## **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

We reviewed all debit card activity in the Center's checking accounts for the period July 1, 2006 through January 28, 2011. We also reviewed documentation provided by the Center to support purchases made by check. Supporting documentation was not available for all debit card purchases made from the Center's checking accounts. As a result, we discussed the disbursements which were unusual in nature with Center officials and reviewed any available documentation related to the purchases to determine if they were appropriate. When possible, we also obtained support directly from the vendors to whom payments were made.

Based on our review of the available supporting documentation, the vendor, the frequency and amount of charges and discussions with the Board Chairperson, we classified the charges as reasonable, improper or unsupported. **Table 3** summarizes how the purchases made with the debit cards were classified.

<b>Table 3</b>	
<b>Category</b>	<b>Amount</b>
Reasonable	\$ 1,569.06
Improper	2,119.99
Unsupported	389.12
Total	<u>\$ 4,078.17</u>

Payments which appeared consistent with the Center's operations, based on the vendor, the frequency and/or amount of the payment, were classified as reasonable. Some of the reasonable payments were supported by appropriate documentation, but some were not. Payments were classified as improper if they appeared to be personal in nature or were not reasonable for the Center's operations. In addition, when a majority of items purchased during a single transaction were personal in nature, the entire transaction was classified as improper. Payments were classified as unsupported if appropriate documentation was not available and it was not possible to determine if the payment was related to Center operations or was for personal purposes. None of the charges classified as improper or unsupported were presented to the Board for approval as part of the accounts payable listing Ms. Huss provided to the Board each month.

We identified several improper and unsupported disbursements issued by Ms. Huss. The improper and unsupported disbursements identified are explained in detail in the following sections of this report.

### **Improper Disbursements**

**Debit Card Purchases** - As previously stated, Ms. Huss had possession of debit cards associated with both of the Center's checking accounts. Debit card activity in the BOA account began in August 2009 and ended when the account was closed in February 2010. Debit card activity in the FFBSB account began in May 2010 and ended after Ms. Huss resigned on January 28, 2011. We subpoenaed the monthly bank statements from BOA and FFBSB to identify and review all debit card activity by the Center during the time Ms. Huss was the Communications Supervisor.

The debit card purchases classified as improper are summarized by type in **Table 4**. The improper charges are discussed in the paragraphs following the **Table**.

<b>Table 4</b>	
<b>Description</b>	<b>Amount</b>
(a) Convenience stores	\$ 1,076.81
(b) Retail stores	1,043.18
Total	<u>\$ 2,119.99</u>

- (a) Convenience stores** - We identified 24 debit card charges made at several convenience stores which total \$1,076.81. Of the 24 purchases, 12 were from Casey's, 4 were from Kum and Go, 2 were from Murphy's and 6 were from Star Energy. **Exhibit B** lists the 24 debit card purchases from convenience stores.

As illustrated by **Exhibit B**, 23 of the 24 purchases ranged from \$25.00 to \$75.00. The remaining purchase totaled \$1.38. We obtained receipts from the CPA firm for a majority of the convenience store purchases, which document fuel was the only purchase made at each of the convenience stores. However, we were unable to obtain receipts to support all the convenience store debit card purchases. Therefore, it is possible items other than fuel may have been purchased at the convenience stores during the transactions for which we were unable to obtain a receipt. It is unlikely the \$1.38 purchase was for fuel.

During the DCI's interview with Ms. Huss, she admitted using the Center's debit cards to purchase fuel for her personal vehicle. She stated fuel was a reimbursable expense when it was related to travel for training, but approval from the Board would have been required in each case. When reviewing the Center's supporting documentation, we identified training reimbursements made to other staff. In each case, mileage was reimbursed on a cost per mile basis and fuel was not purchased directly by the Center.

The Center's receipts and training records reviewed did not contain any supporting documentation to confirm any of the fuel purchases made by Ms. Huss were related to training. Only 1 convenience store receipt for fuel purchased was from a convenience store outside Fort Dodge where Ms. Huss resided. When the DCI asked about the purchase of fuel in Cedar Falls, Ms. Huss stated it was most likely related to traveling to watch one of her children's sporting events. As previously stated, Ms. Huss admitted to purchasing fuel with the Center's debit cards for personal use.

As a result, all \$1,076.81 of purchases made with the Center's debit cards from convenience stores are included in **Exhibit A** as improper disbursements.

- (b) Retail stores** - We identified 82 retail store transactions, including 55 for which all or a portion of the items purchased were an improper use of Center funds or were unsupported as an appropriate use of Center funds. The improper purchases total \$1,043.18 and were made primarily at Target, but also included purchases from Hy-Vee, GNC, Party Productions, Redbox, Sears and Wal-Mart. **Exhibit C** lists the 82 transactions and the items purchased. The **Exhibit** also identifies which items were reasonable for the Center's operations, when available, which items were improper and which items were unsupported.

During Ms. Huss' interview with the DCI, she admitted to using the debit cards to purchase items for personal use. Specifically, she confirmed the purchases from GNC (health food and supplement provider), Party Productions (party supply store), Sears (department store) and Redbox (movie rental provider) were all personal or "probably" personal. In addition, she said "maybe" there are personal purchases mixed with business purchases from Hy-Vee and Target.

As a result, we were unable to classify some retail store purchases as improper based on the vendor. We also evaluated receipts available and categorized itemized purchases into categories, including food and beverages, household items and miscellaneous items. Additional information about the purchases within each of these categories is provided in the following paragraphs.

Food and beverages – Ms. Huss’ retail store purchases included food and beverage items, such as bottled water, soda, candy, tortilla shells, seasoning and gum. Improper food and beverage purchases identified on the debit card receipts we reviewed totaled \$208.04.

During her interview with the DCI, Ms. Huss stated candy and bottled water and pop were items she brought in for the dispatch employees on occasion since the dispatch workers could not leave the Center during their shifts to get food. She said she felt this was an appropriate expense. However, it was not something she had requested approval for from the Board.

When we discussed these items with the Board Chairperson, he stated he would not have approved the purchase of food, beverages or candy for the staff. In addition, we asked a Center dispatcher if Ms. Huss brought food, candy and beverages into the Center. According to the Center dispatcher, she did not. As a result, we classified the food and beverage purchases as improper.

Household items – Items listed in **Exhibit C** as improper include \$435.76 of household items, such as paper towels, toilet paper, nail color, make-up, over-the-counter medicine, carpet cleaner, Christmas decorations, air freshener, an infant potty chair, baby care items, laundry detergent, bleach and trash bags.

The Center has a kitchenette area which staff use to prepare their meals during their scheduled shifts. It includes a refrigerator, microwave and sink. According to the Board Chairperson, items such as plastic cutlery, plates, napkins, cups and Clorox wipes were authorized purchases for the area. However, the Board Chairperson stated a cleaning company is paid to clean the facility and provides items such as trash bags and toilet paper. Therefore, any cleaning items not related to the kitchenette should not have been purchased.

Since cleaning items related to the kitchenette could also be used in a personal residence, it was not possible to distinguish whether Ms. Huss purchased such items for her personal residence or for the Center. As a result, when a receipt was primarily composed of items not reasonable for the Center, we classified the entire receipt as improper.

As previously stated, household items purchased with the debit cards included Christmas items. The Board Chairperson stated he had not approved the purchase of Christmas items. However, he may have approved some Christmas items if the cost was nominal. He stated he would not have approved a cost of \$50.00 or \$60.00 for Christmas items. On November 17, 2009, Ms. Huss made 2 purchases at Target for Christmas related items. The total of the 2 receipts was \$85.59.

A Center employee stated there was still a Christmas tree at the Center after Ms. Huss left the Center, so the Christmas tree purchased by Ms. Huss in 2009 is located at the Center. However, since Ms. Huss also purchased icicle lights, which are typically displayed on the outside of buildings, and stockings, which a Center employee stated were never given to Center staff, we classified all Christmas-related items as improper. In addition, on December 23, 2009, Ms. Huss purchased numerous small items which appear to be stocking stuffers, including gum, candy, socks and nail color.

Debit card purchases classified as improper also include air freshener products, such as candles and reed dispensers. The Board Chairperson stated he believed he had seen air fresheners at the Center before. However, he would not have approved utilizing Center funds to purchase such items. In addition, typical offices do not permit burning candles and air fresheners are not normally considered office supplies.

Miscellaneous – Ms. Huss made \$359.38 in miscellaneous personal purchases with the Center’s debit cards, including Redbox movie rentals, Nintendo and Wii games or products, a wet/dry vacuum and associated purchase protection, gift wrapping supplies and an iPod dock. During the DCI’s interview with Ms. Huss, she stated the iPod dock and wet/dry vacuum were the largest personal purchases she made with the debit cards.

In addition, we identified 3 transactions for which the vendor could not be determined. The CPA firm provided copies of correspondence with Ms. Huss. Included in the correspondence are multiple requests by the CPA firm for Ms. Huss to provide supporting receipts for 2 of those transactions. The purchases the CPA firm requested support for include charges for \$61.00 and \$8.68, respectively.

Cash withdrawal or cash back – Ms. Huss made 2 cash withdrawals with the BOA debit card totaling \$40.00. **Table 5** summarizes the transactions in which Ms. Huss used the debit card to obtain cash.

<b>Table 5</b>		
<b>Date</b>	<b>Description</b>	<b>Amount</b>
November 4, 2009	ATM cash withdrawal	\$ 20.00
November 16, 2009	Cash back during retail purchase	20.00
Total		<u>\$ 40.00</u>

On November 4, 2009, Ms. Huss made an ATM cash withdrawal from the BOA checking account. On November 16, 2009, Ms. Huss made a purchase at Target in the amount of \$67.32. Of that amount, Ms. Huss authorized \$20.00 of cash back at time of tender. The itemized listing of the receipt is included in **Exhibit C**. According to bank statements reviewed, no cash withdrawals were made using the FFSB debit card.

The Board Chairperson stated use of cash was not approved by the Board. As a result, we classified the cash withdrawals as improper. The \$40.00 of cash withdrawals and cash back are included in **Exhibit A** as improper disbursements.

We consider all the purchases summarized in this section to be personal in nature and, therefore, improper. The \$1,043.18 of charges from various vendors are included in **Exhibit A** as improper disbursements.

**OfficeMax Credit Card Purchases** – Ms. Huss was not authorized to write or sign checks for the Center. The checks were maintained and prepared by the CPA firm and were signed by the Board Chairperson when they were presented to him along with the supporting invoices. Therefore, payments made by check had greater oversight than the payments made by debit cards. Although there is less risk of misuse through payments made by check, we reviewed documentation provided by the Center to support payments made to certain vendors to identify any unusual or improper transactions.



During the time Ms. Huss was the Communications Supervisor at the Center, the Center had a store credit card at OfficeMax. Ms. Huss made purchases for the Center using the store credit card. When the statement came to the Center, the CPA firm prepared the check for payment and the Board Chairperson signed the check. According to Ms. Huss' interview with the DCI, all purchases from OfficeMax were for Center supplies and she did not purchase personal items with the credit card. In addition, the credit card activity was available to the Board Chairperson for review since he signed the check to pay the monthly credit card statements.

However, we analyzed OfficeMax statements contained in the documentation the Center maintained and determined certain purchases were not appropriate for the Center and appeared to be personal in nature. **Table 6** summarizes purchases using the OfficeMax credit card we believe are improper.

<b>Table 6</b>		
<b>Date</b>	<b>Description</b>	<b>Amount</b>
04/21/08	Wonka candy	\$ 10.59
08/14/08	Bazooka candy	0.86
08/14/08	Big student backpack	37.17
09/05/08	Gum	2.53
09/05/08	Fabric book covers	4.00
09/05/08	Slide pencil box – Peace	0.64
09/05/08	Swept away notebook & flower power binder	2.13
01/09/09	Thank you cards	10.64
01/09/09	Mixed miniature variety (candy)	7.42
01/13/09	Lint roller	5.10
01/13/09	Candle	10.64
02/24/09	Mixed miniature variety (candy)	7.44
Total		<u>\$ 99.16</u>

As previously discussed, the Board Chairperson stated candy and air fresheners, such as candles, are not approved purchases. In addition, based on the purchase of a backpack and the time of purchase, the office supplies, such as the “Peace” and “Flower Power” pencil boxes, appear to be related to school supplies for children, not office products for a business such as the Center.

Although the invoices in the possession of the Center clearly included these items and the Center's Board Chairperson signed the checks to pay for these items, they should not have been paid for with Center funds. As a result, the \$99.16 of improper OfficeMax purchases is included in **Exhibit A**.

**Cash Withdrawals** - On April 5, 2010, Ms. Huss withdrew \$29.00 from the bank on the same day she deposited a check for \$429.75 from the City of Moorland. According to an e-mail Ms. Huss sent to the CPA firm on May 12, 2010, Ms. Huss used the cash to make a purchase at Target. However, the related receipt could not be located in the Center's records.

**Appendix 9** includes a copy of the deposit slip Ms. Huss used to make the deposit on April 5, 2010. As illustrated by the **Appendix**, it appears Ms. Huss planned to withhold \$29.00 from deposit. However, the total deposit of \$429.75 remained intact. On the same day, bank records show Ms. Huss withdrew \$29.00 from the Center's checking account.

In addition, on May 27, 2010, Ms. Huss withdrew \$315.75 from the Center's checking account on the same day she deposited \$1,500.00 in checks from the cities of Clare, Harcourt and Vincent. Ms. Huss told the CPA firm the deposit included the cities of Clare, Barnum and Vincent and an insurance check for \$315.75 relating to an insurance claim for E-911 services. Ms. Huss told the CPA firm it was necessary to withdraw cash of \$315.75 to give to the Webster County Auditor's Office since it was responsible for insurance payments for E-911 services. However, when we discussed this explanation with the Webster County Auditor's Office, the representative we spoke with stated the Center is not involved in E-911 insurance. In addition, the representative stated cash is never exchanged between the Center and the Webster County Auditor.

We classified the \$29.00 and \$315.75, which total \$344.75, as improper cash withdrawals.

In addition, we identified receipts for business expenses paid with cash. The CPA firm provided copies of receipts Ms. Huss submitted which demonstrated Ms. Huss made purchases for the Center using cash. Review of the receipts show the purchases were reasonable for the Center and we confirmed Ms. Huss was not reimbursed for the expenses. In addition, we determined Ms. Huss made the cash purchases during the time she did not have access to a debit card, which was after the BOA checking account closed but before the debit card through the FFSB checking account was authorized. According to e-mail correspondence between Ms. Huss and the CPA firm, the receipts provided to the CPA firm were in support of the cash withdrawals Ms. Huss made during that time.

Since cash purchases were not approved for the Center, we classified all cash withdrawals and cash withholdings as improper in earlier sections of this report. However, since Ms. Huss utilized a portion of the cash withdrawn for business expenses, we deducted the cash purchases supported by the receipts from the improper cash withdrawals. **Table 7** summarizes the cash purchases made by Ms. Huss on behalf of the Center.

<b>Table 7</b>		
<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
02/09/10	Wal-Mart	\$ 14.63
02/11/10	Daniel Pharmacy	8.80
02/22/10	Target	23.65
04/07/10	Dollar Tree	4.28
04/07/10	OfficeMax	14.96
04/21/10	Target	25.12*
04/21/10	OfficeMax	56.78
05/27/10	Daniel Pharmacy	8.80
05/31/10	Wal-Mart	8.38
Total		<u>\$ 165.40</u>

\* - Receipt totaled \$28.30, but includes \$3.18 of improper purchases.

Items purchased with cash included cutlery, envelopes, stamps and other office supplies which appeared reasonable for the Center's operations. We reduced the amount shown for the April 21, 2010 purchase at Target from \$28.30 to \$25.12 because it included \$3.18 of unallowable items. Salad dressing is not a typical office supply and should not have been purchased with Center funds.

As illustrated by **Table 7**, \$165.40 of the cash purchases made by Ms. Huss were reasonable for the Center's operations. As a result, the remaining \$179.35 of the \$344.75 cash withdrawals was improperly withdrawn. This amount is included in **Exhibit A** as improper cash withdrawals. Improper cash withdrawals of \$179.35 include \$344.75 of improper cash withdrawals less \$165.40 of cash payments for reasonable business expenses.

### Unsupported Disbursements

As previously illustrated by **Table 3**, \$389.12 of the charges on the Center's debit cards were classified as unsupported. Despite the assistance of Center officials and the CPA firm, we were unable to locate receipts in the Center's records for these payments. As a result, we contacted the vendors to determine if additional support was available. Although the vendors were able to provide some of the receipts requested, some receipts were unavailable. As a result, certain purchases were not supported by appropriate documentation and, based on our review of the vendor, the amount and frequency of purchases and discussions with the Board Chairperson, we were unable to determine if the purchases were for Center operations or were personal in nature. The vendors we identified which received the payments we classified as unsupported include Hy-Vee, Menards, OfficeMax and Wal-Mart.

The Board Chairperson stated Ms. Huss had purchased paint for the Center's office and the payments to Menards may have been related to that. However, during the DCI interview with Ms. Huss, she stated the Menards purchases may have included personal purchases but she couldn't recall for sure. As previously discussed, Ms. Huss stated all OfficeMax purchases were for Center supplies and she did not use OfficeMax for personal purchases. However, as demonstrated in **Table 6**, this statement was not accurate.

**Table 8** summarizes the unsupported debit card purchases. The \$389.12 of unsupported disbursements are included in **Exhibit A**.

<b>Table 8</b>		
<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
08/04/09	Hy-Vee	\$ 17.60
08/04/09	OfficeMax	111.05
08/06/09	Hy-Vee	21.39
08/10/09	Menards	52.03
08/11/09	Menards	26.61
09/17/09	Hy-Vee	17.60
10/19/09	Wal-Mart	18.19
06/16/10	OfficeMax	22.98
07/29/10	Hy-Vee	21.84
11/24/10	Hy-Vee Drugstore	1.05
01/03/11	Hy-Vee Drugstore	17.60
01/07/11	Wal-Mart	62.23
Total		<u>\$ 389.12</u>

## Other Concerns

During our investigation, we determined Ms. Huss provided inaccurate information to the CPA firm in order to disguise her activities. As previously discussed, Ms. Huss routinely inaccurately reported amounts received from members, by either reporting incorrect amounts or by not reporting member payments and withholding those payments from deposits. In addition, when there was an unexplainable cash receipt of \$19.58 for which a cash withdrawal was not reported, Ms. Huss told the CPA firm the cash used to purchase the items was from the vending machine, which Ms. Huss told the CPA firm she also used to purchase supplies. However, it is apparent this explanation is not correct because vending machines typically do not use denominations including pennies. In addition, the Board Chairperson stated pop machine funds were not accessible by Ms. Huss.

The Board Chairperson suggested Ms. Huss may have used pop can deposits for Center purchases. He stated Ms. Huss had a recycle container for pop cans/bottles which she could have turned in for additional cash. However, Ms. Huss didn't mention using pop can deposits during her interview with the DCI and pop can deposits are also not in denominations using pennies. It appears this was just an explanation to disguise improper activity Ms. Huss conducted while the Communications Supervisor. Had Ms. Huss been using vending machine funds and/or pop can deposit funds properly, she would have reported the full amount of the cash received to the CPA firm when it was received and then turned in receipts for legitimate purchases when they occurred.

## Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Center to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures to provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Center'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 former Communications Supervisor had control over each of the following areas for the Center:
- (1) Receipts – collecting, depositing and directing the Center's CPA firm how to post the receipts.
  - (2) Disbursements - preparation of an accounts payable listing for Board approval, sole possession of the Center's debit cards and use of the Center's OfficeMax credit card.
  - (3) Reporting – preparation of Board meeting accounts payable listings, monthly reports and annual budgets.

In addition, the Center's CPA firm did not have oversight responsibilities and relied on Ms. Huss for certain information. The CPA firm did not have direct contact with the Board, making it possible for Ms. Huss to manipulate information or withhold documentation requested by the CPA firm from the Board.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the Communications Supervisor, the Board Chairperson and Board members. In addition, the Board should review financial records, perform

reconciliations and examine supporting documentation for accounting records on a periodic basis.

In addition, bank statements should be delivered to and be reviewed by an official who does not collect or disburse Center funds. Bank reconciliations should be performed on a monthly basis.

- B. Reconciliation of Collections – Member billings and collections were not reconciled. In addition, accounts receivable reports were not retained and available for review.

Recommendation – Procedures should be established to ensure member billings are reconciled to subsequent collections for each billing period. The Board Chairperson, or other independent individual designated by the Board, should review the reconciliations and monitor delinquencies, if applicable. Delinquencies should not be written off without Board approval.

- C. Disbursements – During our review of the Center’s disbursements, we determined supporting documentation for debit card purchases was not adequately maintained. The receipts available did not include information on how the expense was in the best interest of the Center (public purpose) and the activity was not reported to the Board for approval.

Recommendation – All disbursements should be supported by invoices or other supporting documentation and be reviewed and approved by the Board. For those disbursements paid prior to Board approval, a listing should be provided to the Board at the next meeting for its review and approval. Although this has been the process, the Board should receive a full disbursement listing which reconciles to the bank statements.

Invoices should provide information on the public purpose of the disbursement when the public purpose is not evident.

- D. Debit Cards – The Center had debit cards issued in the Center’s name which were in the possession of the former Communications Supervisor. We identified purchases made with the debit cards which were not supported by adequate documentation, were improper in nature and included cash advances. After the Communications Supervisor resigned, the Center canceled the remaining debit card.

Recommendation – The Board should review monthly bank statements to ensure it is aware of all checking account activities each month. By doing so, the Board will ensure debit card activity not authorized by the Board does not exist and all checking account activities have been accurately reported to the Board.

- E. Store Credit Card – The Center maintained a store credit card with OfficeMax. Although the invoices were paid by check signed by the Board Chairperson, certain purchases on the invoices were not approved. At the time of review, the Center no longer had an OfficeMax credit card. According to the Board Chairperson, the credit card was canceled by OfficeMax when it discontinued its credit card services.

Recommendation – The Center should develop a written credit card policy for any future credit cards in the Center’s name and held by employees of the Center. The policy should require original receipts be submitted for all charges. The support should also include a description of the public purpose of the charge when the public purpose is not evident. The Board should periodically review the credit card statements to ensure charges appear appropriate and payments are made in a timely manner so the Center does not incur penalties or interest charges.

- F. Timesheets – The Center’s Communications Supervisor is responsible for tabulating employee time sheets and providing the summary to the Center’s CPA firm for processing. According to the new Communications Supervisor, no one other than the Communications Supervisor reviews the original time sheets. The time sheets are retained in the Center’s office and are not reviewed by members of the Board.

Recommendation - Although the Communications Supervisor is the onsite supervisor most knowledgeable about employee schedules, segregation of duties or periodic reconciliation of time sheets to time sheet summaries submitted is important to ensure accuracy of reported hours worked. Although Ms. Huss was unable to manipulate time sheets to increase her compensation since she was on a set salary, she may have been able to take unreported vacation or artificially increase compensatory time hours. We did not evaluate time sheet records as part of this investigation. However, segregation of duties in this area is recommended to improve the Center’s internal controls and reduce the opportunity for abuse in this area.

## **Exhibits**

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Summary of Findings

<b>Description</b>	<b>Exhibit/Table/ Page Number</b>	<b>Amount</b>
Undeposited Collections:		
Member fees not properly deposited	<b>Table 1</b>	\$ 3,284.25
Insurance provider checks not deposited	<b>Table 2</b>	1,636.47
Total undeposited collections		<u>4,920.72</u>
Improper Disbursements:		
Debit card purchases	<b>Tables 3 and 4</b>	2,119.99
OfficeMax credit card purchases	<b>Table 6</b>	99.16
Net cash withdrawals	<b>Page 17</b>	179.35
Total improper disbursements		<u>2,398.50</u>
Unsupported Disbursements	<b>Tables 3 and 8</b>	<u>389.12</u>
Total		<u><u>\$ 7,708.34</u></u>



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Convenience Store Purchases

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
09/16/09	Kum & Go	\$ 1.38
10/16/09	Murphy's	43.79
11/02/09	Caseys	25.01
11/12/09	Kum & Go	25.00
11/30/09	Caseys	45.01
12/22/09	Caseys	48.99
06/30/10	Caseys	50.01
07/19/10	Caseys	49.92
08/04/10	Caseys	48.00
09/04/10	Caseys	49.95
09/13/10	Murphy's	52.00
09/17/10	Caseys	48.95
09/22/10	Kum & Go	35.54
09/28/10	Star Energy	37.01
11/12/10	Star Energy	69.13
11/18/10	Star Energy	40.01
11/20/10	Star Energy	55.34
12/01/10	Caseys	40.01
12/19/10	Kum & Go	40.00
12/21/10	Caseys	40.01
12/24/10	Star Energy	75.00
01/04/11	Caseys	71.71
01/20/11	Caseys	45.02
01/24/11	Star Energy	40.02
Total		<u>\$ 1,076.81</u>

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Retail Store Purchases

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
08/04/09	OfficeMax	\$ 111.05	-
08/04/09	Hy-Vee	17.60	-
08/04/09	Target	32.54	32.54
08/06/09	Hy-Vee	21.39	-
08/10/09	Target	37.88	-
	Laundry Detergent		-
	Baby formula		-
	Dishwasher detergent		-
	Tax		-
08/11/09	Menards	26.61	-
08/10/09	Menards	52.03	-
08/17/09	Target	8.93	8.93
08/21/09	Redbox	1.07	-
08/21/09	Redbox	1.07	-
08/24/09	Redbox	1.07	-
09/08/09	Redbox	1.07	-
09/08/09	Redbox	1.07	-
09/09/09	Target	406.59	406.59
09/16/09	OfficeMax	26.30	26.30
09/17/09	Radioshack	23.52	23.52
09/17/09	Hy-Vee	17.60	-
09/21/09	Quality Inn and Suites	291.00	291.00
09/22/09	Hy-Vee	4.69	-
	Hy-vee spring water 24-pack		-
09/26/09	Target	16.66	16.66
10/13/09	Target	27.08	27.08
10/19/09	Redbox	1.07	-
10/26/09	Target	17.74	-
	Viva paper towels		-
	Charmin toilet paper		-
	Tax		-
10/30/09	Wal-Mart	16.73	-
	Works bowl		-
	Fabreeze air freshner		-
	Seasoning		-
	Tortilla shell		-
	Nestle water		-
	Tax		-
11/02/09	Quality Inn and Suites	167.90	167.90
11/02/09	Party Productions	16.05	-
	Laffy taffy		-
	Cookie dough chocolate food		-
	Tax		-

Improper	Unsupported
-	111.05
-	17.60
-	-
-	21.39
10.09	-
22.49	-
4.29	-
1.01	-
-	26.61
-	52.03
-	-
1.07	-
1.07	-
1.07	-
1.07	-
1.07	-
-	-
-	-
-	-
-	17.60
-	-
4.69	-
-	-
-	-
1.07	-
8.99	-
7.59	-
1.16	-
1.12	-
8.87	-
0.50	-
1.66	-
3.88	-
0.70	-
-	-
10.79	-
4.50	-
0.76	-

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Retail Store Purchases

<b>Transaction Date</b>	<b>Description of Transaction</b>	<b>Purchases, Advances, Debits (Refunds/Credits)</b>	<b>Reasonable</b>
11/02/09	Wal-Mart	17.46	
	Construction paper		-
	Display board		-
	Gum		-
	Nail brush		-
	Carpet		-
	Resolve		-
	Tax		-
11/03/09	Target	16.12	16.12
11/04/09	Bank of America - Cash Withdrawal	20.00	-
11/16/09	Target	67.32	
	Clorox wipes		7.34
	Palmolive		1.47
	Conair - beauty/cosmetics		-
	Trash bags		-
	Facial tissue		4.99
	Arm N Hammer		-
	3" binder		9.99
	1" binder		5.48
	Cash back		-
	Tax		0.65
11/17/09	Target	54.74	
	Command hook		-
	Christmas tree		-
	Napkins		10.00
	Glitter stationery product		-
	Tax		0.65
11/17/09	Wal-Mart	28.85	
	Red stocking		-
	LED fun icicle lights		-
	Tax		-
11/19/09	Hy-Vee	8.80	8.80
11/23/09	Target	5.00	5.00
12/15/09	12/15 #000834154 Purchase	1.05	-
12/23/09	Target	63.11	
	Wii product		-
	2 year protection on Wii product		-
	Gift box		-
	Gift wrap tissue paper		-
	Tax		-
12/23/09	Wal-Mart	56.60	
	Writing pad		-
	Gum		-
	Gum bank		-

Improper	Unsupported
1.82	-
3.24	-
1.28	-
2.14	-
3.92	-
3.92	-
1.14	-
-	-
20.00	-
-	-
-	-
2.99	-
5.49	-
-	-
6.47	-
-	-
-	-
20.00	-
2.45	-
17.18	-
19.99	-
-	-
3.99	-
2.93	-
3.00	-
23.96	-
1.89	-
-	-
-	-
1.05	-
49.99	-
4.00	-
2.00	-
2.99	-
4.13	-
7.32	-
7.14	-
3.00	-

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Retail Store Purchases

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
	Candy		-
	Nail color		-
	Chocolate bank		-
	Socks		-
	Tax - last digit illegible		-
	Illegible items		-
12/24/09	Sears	123.04	
	Wet dry vaccuum		-
	Purchase protection		-
	Tax		-
01/04/10	Hy-Vee	17.60	17.60
01/04/10	Target	24.30	
	Market Pantry Water		-
	Viva - paper towels		-
	Reed Deffuser		-
	Tax		-
01/05/10	01/05 #000317720 Purchase	61.00	-
01/08/10	Hy-Vee	17.09	
	D batteries		-
	AA batteries		-
	Lint roller		-
	Tax		-
01/19/10	01/18#000651896 Purchase	8.68	-
05/21/10	Target	16.99	
	Airwick air freshener		-
	Puffs		5.08
	Dawn		2.25
	Kleenex		4.71
	Tax		0.84
05/25/10	Target	18.50	
	Viva paper towels		-
	Tax		-
06/10/10	Target	7.99	7.99
06/03/10	Target	37.14	
	Glade candle		-
	Clorox wipes		16.98
	Energizer batteries		6.50
	Plates		6.29
	Tax		2.11
06/15/10	Target	9.02	
	Glade		-
	Napkins		3.49
	Tax		0.24

Improper	Unsupported
7.50	-
3.00	-
3.00	-
3.00	-
3.70	-
18.94	-
99.99	-
15.00	-
8.05	-
-	-
3.99	-
8.99	-
9.99	-
1.33	-
61.00	-
6.99	-
5.99	-
2.99	-
1.12	-
8.68	-
3.84	-
-	-
-	-
-	-
0.27	-
17.29	-
1.21	-
-	-
4.94	-
-	-
-	-
-	-
0.32	-
4.94	-
-	-
0.35	-

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Webster County Metropolitan Law Enforcement Telecommunications Board

Retail Store Purchases

<b>Transaction Date</b>	<b>Description of Transaction</b>	<b>Purchases, Advances, Debits (Refunds/Credits)</b>	<b>Reasonable</b>
06/16/10	Office Max	22.98	-
06/17/10	Target	19.12	-
	Scour pad		-
	Palmolive		-
	Clorox bleach		-
	Market Pantry Water		-
	Trash bags		-
	Tax		-
06/25/10	Target	53.49	-
	Memorex I-pod dock		-
	Tax		-
07/02/10	Target	(19.12)	-
07/02/10	Target	(53.49)	-
07/06/10	Target	5.60	5.60
07/12/10	Hy-Vee Drugstore	8.80	8.80
07/19/10	Hy-Vee Drugstore	17.60	17.60
07/29/10	Hy-Vee	21.84	-
08/05/10	Target	19.26	19.26
08/09/10	Target	21.16	21.16
08/11/10	Office Max	41.25	41.25
08/20/10	Target	19.12	-
08/21/10	Target	53.49	-
09/04/10	Hy-Vee	18.83	-
	Bottled water		-
	Pop		-
	Bottle deposit		-
	Tax		-
09/20/10	Target	23.94	-
	Glade air freshner		-
	Rayovac batteries		-
	Gain laundry		-
	Tax		-
09/27/10	Target	24.10	-
	Hersheys		-
	Hersheys		-
	Double Bubble		-
	Tax		-
09/29/10	Hy-Vee Drugstore	18.98	18.98
09/29/10	Wal-Mart	24.73	24.73
10/19/09	Wal-Mart	18.19	-
10/26/10	Office Max	62.02	62.02
11/03/10	Wal-Mart	38.62	-
	Cutlery		15.00
	Fabreeze air freshner		-



Improper	Unsupported
-	22.98
2.66	-
1.47	-
1.66	-
5.98	-
6.49	-
0.86	-
49.99	-
3.50	-
(19.12)	-
(53.49)	-
-	-
-	-
-	-
-	21.84
-	-
-	-
-	-
19.12	-
53.49	-
2.99	-
12.00	-
3.00	-
0.84	-
4.89	-
6.49	-
10.99	-
1.57	-
6.99	-
9.00	-
6.99	-
1.12	-
-	-
-	-
-	18.19
-	-
-	-
5.47	-

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Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Retail Store Purchases

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
	White out		4.84
	Dish soap		2.94
	Plates		3.94
	Napkins		2.67
	Foam cups		1.23
	Tax		2.15
11/05/10	Wal-Mart	14.96	
	Charmin toilet paper		-
	Tax		-
11/24/10	Hy-Vee Drugstore	1.05	-
12/07/10	Target	57.82	57.82
12/20/10	Office Max	42.56	42.56
12/24/10	Office Max	4.27	4.27
12/24/10	Target	112.21	
	Barbasol shaving cream		-
	Gum		-
	Up scrub		-
	Replenish		-
	Skintimate		-
	UP razors		-
	Deodorant		-
	Nyquil		-
	DS game		-
	Goody (hair accessories)		-
	Covergirl eye pen		-
	BIC razor		-
	Axe		-
	Tax		-
12/24/10	Target	20.44	
	Raisinets		-
	Chocolate carmel		-
	Mike and Ike candy		-
	Sour patch candy		-
	Snickers/hersheys		-
	Nabisco		-
	Mountain Dew		-
	Scooby Doo		-
	Tax		-
12/24/10	Target	49.74	
	Johnsons Baby		-
	Potty chair		-
	Baby food		-
	Pop		-
	Paper towels		-
	Tax		-

---

Improper	Unsupported
-	-
-	-
-	-
-	-
-	-
0.38	-
13.98	-
0.98	-
1.05	-
-	-
-	-
-	-
3.89	-
3.87	-
6.28	-
8.16	-
4.48	-
5.99	-
4.04	-
4.99	-
34.99	-
17.21	-
4.39	-
2.59	-
3.99	-
7.34	-
2.50	-
3.29	-
1.00	-
1.69	-
2.04	-
0.99	-
1.54	-
6.12	-
1.27	-
5.19	-
21.49	-
7.12	-
1.54	-
11.99	-
2.41	-

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Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Retail Store Purchases

<b>Transaction Date</b>	<b>Description of Transaction</b>	<b>Purchases, Advances, Debits (Refunds/Credits)</b>	<b>Reasonable</b>
12/27/10	GNC	64.11	
	Choc amp mass xxx		-
	GNC blender bottle		-
	St. Jude donation		-
	Tax		-
01/03/11	Hy-Vee Drugstore	17.60	-
01/07/11	Wal-Mart	62.23	-
01/18/11	Quality Inn and Suites	67.15	67.15
Total		<u>\$ 3,001.36</u>	<u>1,569.06</u>

<b>Improper</b>	<b>Unsupported</b>
49.99	-
8.99	-
1.00	-
4.13	-
-	17.60
-	62.23
-	-
1,043.18	389.12

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Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board  
Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Tina Stuart, Senior Auditor  
Brandon Vogel, Assistant Auditor  
Victor Kennedy, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copy of Susan Huss' Confession of Misuse of Center Funds

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**From:** Webster County E911 [mailto: [REDACTED]]  
**Sent:** Monday, January 24, 2011 2:16 PM  
**To:** Kevin Doty; Brian Mickelson  
**Subject:** Telecommunications

Kevin and Brian,

On Monday Jan 24th, 2011 I met with both of you regarding some receipts turned into Redenius that were not used for Telecommunications. I am or was the only one that had access to the credit card we used to buy supplies for Webster County Telecommunications. I used the card for personal purchases and that is not acceptable. I did not realize I used it that much until you brought it to my attention. There is no excuse for what I did, all I can say is it will never happen again. I realize you have a job to do and are very disappointed in me. I have had a rough year however that is no excuse.

I have been here almost 16 years and I absolutely love my job however I know you have a job to do also. I have disappointed myself as much as I have disappointed both of you. You have always supported me. I know I will have to prove myself to both of you all over again.

I will make restitution for whatever I need to and in the future before I purchase anything I will check with either Kevin or Brian.

Sue Huss  
Dispatch Supervisor





Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copy of February 9, 2010 Deposit Slip

DEPOSIT TICKET  
TO BE USED FOR DEPOSIT TRANSACTIONS ONLY

WEBSTER COUNTY TELECOMMUNICATIONS  
702 1ST AVE. SOUTH  
PORT DODGE, IOWA 50501  
515-573-2323

DATE 2/9/10

DEPOSIT MAY NOT BE CASHED FOR 60 DAYS AFTER DEPOSIT

First Federal Savings CHECK

75-1030/2738

☐ CASH

LIST  
Checks  
Singly

TOTAL  
ITEMS

TOTAL FROM RECEIPT

SUB TOTAL

☐ LESS CASH RECEIVED

\$

2262.50

.

2262.50

62.00

2200.50

DO NOT USE DEPOSIT TICKET ROUTING A FORM  
AUTOMATIC PAYMENTS USE ROUTED CHECK

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copy of April 21, 2010 Deposit Slip

DEPOSIT TICKET  
TO BE USED FOR DEPOSIT TRANSACTIONS ONLY

**WEBSTER COUNTY TELECOMMUNICATIONS**  
702 1ST AVE. SOUTH  
FORT DODGE, IOWA 50501  
615-573-2323

DATE 4/21/10

[Signature]

First Federal Savings Bank  
400 1ST AVE.  
WWW.FIRSTFEDERAL.COM

DO NOT USE DEPOSIT TICKET READING \* FOR  
AUTOMATIC PAYMENTS USE VENDOR CHECK

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT

LIST  
Check ☐  
Single ☐

TOTAL FROM RECEIPTS  
SUB TOTAL ▶

LESS CASH  
RECEIVED ▶

\$

927.00  
1033.00  
1926.75  
3884.00  
350.00  
3534.00

Date:05/20/2010 Account: [REDACTED] Amount:\$425.25 Serial:3685 Sequence:9364594 TR:273970365 PC:0 Branch:6  
DepAccount: [REDACTED]

Webster Co Transmission  
to  
Sam F H

Appendix 4

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board  
Copies of Center Collections Deposited to Susan Huss' Personal Checking Account


Printed By Bank-A-Count

CITY OF HARCOURT  
WARRANT CLERK  
42-1109650  
BOX 367  
HARCOURT, IA 50544

4278  
72-1807739  
7-20 20 10

PAY TO THE ORDER OF Webster County Telecommunications \$ 763.25

Seven hundred sixty-three dollars and 25/100

 **Security Savings Bank**  
Boxholm • Dayton • Farnhamville • Gowrie • Harcourt • Lehigh

MAYOR - CLERK  
Dorena M. Brandegee  
Susan Brandegee

FOR \_\_\_\_\_

⑈004278⑈

BUS-100

Date: 07/23/2010 Account: [REDACTED] Amount: \$763.25 Serial: 4278 Sequence: 9235728 TR: 73918077 PC: 0 Branch: 6  
DepAccount: [REDACTED]

ENDORSE HERE  
Webster County Telecommunications  
to [REDACTED]  
[Signature]  
DO NOT SIGN / WRITE / STAMP BELOW THIS LINE  
FOR FINANCIAL INSTITUTION USAGE ONLY

2810-07-23 888199882 > [REDACTED] 6

FEDERAL RESERVE BANK REGULATION CC  
Security features on this document include a Micro-Print  
Signature Line and Security Document  
Absence of these features may indicate a forgery.

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board  
Copies of Center Collections Deposited to Susan Huss' Personal Checking Account

CITY OF BARNUM  
P.O. BOX 167  
BARNUM, IA 50518  
PH. 515-542-3445

69

DATE 10-11-10

3769  
72-7036/2738

PAY TO THE ORDER OF Webster County Telecommunications \$438.00

Four hundred thirty-eight dollars and no cents DOLLARS

First Federal Savings Bank  
www.firstfedsavings.com

FOR E. Huss, Clerk

003769

Date: 10/25/2010 Account: [REDACTED] Amount: \$438.00 Serial: 3769 Sequence: 9662311 TR: 273970365 PC: 0 Branch: 6  
DepAccount: [REDACTED]

Webster County Telecommunications  
to  
Susan Huss

10-10-25 10:00:00

00

## Appendix 5

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copy of City of Moorland Check to Center Endorsed by Susan Huss

CITY OF MOORLAND  
P.O. BOX 128  
MOORLAND, IA 50568

6341

DATE 7-19-10

PAY TO THE ORDER OF WEBSTER COUNTY TELECOMMUNICATIONS \$ 442.25

FOUR HUNDRED AND FORTY TWO DOLLARS + 25 DOLLARS

**FIRST AMERICAN BANK**  
www.bankfirstamerican.com

FOR 7/1 THRU 9/30/10 Rosemary V. Thompson

006341

DDA Debits - 08/24/2010

2810-08-23 898419839

Webster County Telecommunications Board  
Susan Huss

DDA Debits - 08/24/2010

Copy of August 17, 2010 Deposit Slip

WEBSTER COUNTY TELECOMMUNICATIONS

702 1ST AVE. SOUTH  
FORT DODGE, IOWA 50501  
615-573-2323

DATE 8/17/10

DEPOSIT RECEIVED FOR BALANCE FOR BALANCE WITHDRAWAL

First Federal Savings Bank  
PO BOX 600  
FORT DODGE, IOWA 50501  
www.firstfedsavings.com

0101

DO NOT USE DEPOSIT TICKET ROUTING # FOR  
AUTOMATIC PAYMENTS. USE VOIDED ENTRY.

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT

☐ CASH  
72-70502/739

LIST  
CHECKS  
SINGLY

TOTAL  
ITEMS

ON TOTAL FROM PAYMENT  
SUB TOTAL

☐ LESS CASH  
RECEIVED

1116.00  
426.75  
355.25  
1897.00  
356.25  
1541.75

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copy of City of Clare Check to Center Endorsed by Susan Huss

4284

CITY OF CLARE  
GENERAL FUND  
P.O. BOX 11  
CLARE, IA 50524

46

FIRST AMERICAN BANK  
72-80-739

1/5/2010 \$428.75  
Four Hundred Twenty-Six Dollars and 75 Cents  
DOLLARS

PAY TO THE  
ORDER OF

MEMO

WEB. CO. TELECOMMUNICATION  
% SUE HUSS  
702 1st AVE SOUTH  
FORT DODGE IA 50501

*Shawn K. Ginn*  
AUTHORIZED SIGNATURE

0004 284 11

DDA Debits - 01/11/2011

ENDORSE

Webster Co. Telecommunications  
to  
Susan Huss  
336169

2011-01-19 000385856 6

DDA Debits - 01/11/2011



Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copies of Insurance Provider Checks Deposited to  
Susan Huss' Personal Checking Account

WARNING: MULTIPLE SAFETY FEATURES. THE FACE OF THIS CHECK HAS A BLUE BACKGROUND AND FLUORESCENT INK, HOLD UNDER BLACKLIGHT TO VIEW. REFER TO SECURITY ENDORSEMENT BACKER FOR TRUE WATERMARK AND ADDITIONAL FEATURES.

**Principal Financial Group** **Bank of America** **64-1278**  
Atlanta, Dekalb County, Georgia **611 GA**

**IMPORTANT TAX DOCUMENT ATTACHED**

VOID AFTER 6 MONTHS

Pay **\$\*\*\*ONE HUNDRED AND NINETY FOUR DOLLARS AND FIFTY CENTS\*\*\*** Check Number: 0001849873

Pay to the order of **WEBSTER COUNTY TELECTN** **57** 04 Dec 2009

**702 1ST AVE S**

**FORT DODGE IA 50501-4686**

**\$\*\*\*\*194.50\*\*\*\***

Computershare, Inc.  
250 Royal St, Canton, MA 02021

Computershare, Inc.  
Authorized Paying Agent

Authorized Signature(s)

Security Features Details on Back.

⑈0001849873⑈

Date: 12/14/2009 Account [REDACTED] Amount: \$194.50 Serial: 1849873 Sequence: 9861011 TR: 61112788 PC: 0 Branch: 6  
DepAccount: [REDACTED]

1520167

2009-12-14 000232050 ⑈ [REDACTED] ⑈

FEDERAL RESERVE BOARD OF G. S. 11, 1907, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 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Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

## Copies of Insurance Provider Checks Deposited to Susan Huss' Personal Checking Account

Check No.	Check Date	Vendor No.
0000070499	03/02/2010	000000005380

33-22  
730

CHECK AMOUNT
*****386.35

**NCMIC FINANCE CORPORATION**  
PO BOX 9118  
DES MOINES IA 50308-9118 **16**

*a member of the NCAIIC Group*

WELLS FARGO BANK IOWA, N.A.  
DES MOINES IA

PAY THREE HUNDRED EIGHTY-SIX AND 35/100 DOLLARS

TO THE ORDER OF

Webster County Telecomm System  
702 1st Ave. S  
Fort Dodge, IA 50501

BY *Harry A. Hoffman*  
AUTHORIZED SIGNATURE

16 0000070499 16


Date:03/10/2010 Account: [REDACTED] Amount:\$386.35 Serial:70499 Sequence:9246888 TR:73000228 PC:0 Branch:5  
DepAccount: [REDACTED]

2010-03-16 090917033


Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copies of Insurance Provider Checks Deposited to  
Susan Huss' Personal Checking Account

THIS DOCUMENT HAS A COLORED BACKGROUND, VOID PANTOGRAPH, AND MICROPRINTING IN THE BORDER

<b>Auto-Owners Insurance</b>	BANK OF AMERICA	70-2328 718 IL	<b>0011089028</b>
Life Home Car Business <i>The "No Problem" People</i>			
LANSING, MICHIGAN 48909	<b>57</b>		09-20-2010
FIVE HUNDRED THIRTY-SIX AND 67/100 DOLLARS			NNNNNNNN536.67
PAY TO THE ORDER OF WEBSTER COUNTY TELECOMMUNICATIONS SYSTEMS 702 1ST AVE S FORT DODGE, IA 50501-4666			
			 <small>SIGNATURE HAS A COLORED BACKGROUND - BORDER CONTAINS MICROPRINTING</small>
<b>⑈0011089028⑈</b> <span style="background-color: black; color: black;">XXXXXXXXXXXXXXXXXXXX</span>			

Date:10/04/2010 Account: XXXXXXXXXX Amount:\$536.67 Serial:11089028 Sequence:9354032 TR:71923284 PC:0 Branch:6  
DepAccount: XXXXXXXXXX

1609240	 <small>THIS DOCUMENT MUST BE ENDORSED BY THE PAYEE AS DESCRIBED HEREIN AND IF PAYABLE TO MORE THAN ONE PERSON OR FIRM, MUST BE SEPARATELY ENDORSED BY EACH OF THE PAYEES</small>
2010-10-04 000359050 <span style="background-color: black; color: black;">XXXXXXXXXX</span> 6	Webster County Telecommunications SYSTEMS OF PAYEE to

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copies of Insurance Provider Checks Deposited to  
Susan Huss' Personal Checking Account

THIS DOCUMENT HAS A COLORED BACKGROUND, VOID PANTOGRAPH, AND MICROPRINTING IN THE BORDER

**Auto-Owners Insurance**  
Life Home Car Business  
*The "No Problem" People®*  
LANSING, MICHIGAN 48909

BANK OF AMERICA

69

70-2328  
719 IL

0011223711

11-18-2010

THREE HUNDRED FIVE AND 00/100 DOLLARS

PAY TO THE ORDER OF  
WEBSTER COUNTY TELECOMMUNICATIONS  
SYSTEMS  
702 1ST AVE S  
FORT DODGE, IA 50501-4666

\*\*\*\*\*305.00

*[Signature]*

®0011223711®

Date:11/30/2010 Account: Amount:\$305.00 Serial:11223711 Sequence:9278326 TR:71923284 PC:0 Branch:6  
DepAccount:

2916087

2010-11-30 060107831

6

Webster County Telecommunications  
BRANCH OF PAYEE

*[Signature]*

THIS DOCUMENT MUST BE ENDORSED BY THE PAYEE AS DESCRIBED HEREIN  
AND IF PAYABLE TO MORE THAN ONE PERSON OR FIRM, MUST BE SEPARATELY  
ENDORSED BY EACH OF THE PAYEES.

Report on Special Investigation  
of the  
Webster County Metropolitan Law Enforcement Telecommunications Board

Copies of Insurance Provider Checks Deposited to  
Susan Huss' Personal Checking Account

WARNING: MULTIPLE SAFETY FEATURES. THE FACE OF THIS CHECK HAS A SILVER BACKGROUND AND FLUORESCENT INK (HOLD UNDER BLACKLIGHT TO VIEW). REFER TO SECURITY ENDORSEMENT BACKSLIP FOR TRUE WATERMARK AND ADDITIONAL FEATURES.

Principal Financial Group

Bank of America  
Atlanta, Dekalb County, Georgia

64-1278  
811 GA

PLEASE DEPOSIT THIS CHECK PROMPTLY.  
IMPORTANT TAX DOCUMENT ATTACHED

Pay \$\*\*\*TWO HUNDRED AND THIRTEEN DOLLARS AND NINETY FIVE CENTS\*\*\*

Check Number: 0002282348

03 Dec 2010

Pay to the order of WEBSTER COUNTY TELECTN  
702 1ST AVE S  
FORT DODGE IA 50501-4686

\$\*\*\*\*\*213.95\*\*\*\*\*

Computershare Inc.  
250 Royal St. Canton, MA 02021

Authorized Paying Agent

Authorized Signature(s)

Security Features Details on Back.

⑈0002282348⑈

Date: 12/15/2010 Account: [REDACTED] Amount: \$213.95 Serial: 2282348 Sequence: 9508476 TR: 61112788 PC: 0 Branch: 6  
DepAccount: [REDACTED]

02018122

2010-12-15 000052058 [REDACTED] 5

THIS PAPER CONTAINS A "WATERMARK" - DO NOT ACCEPT WITHOUT NOTING COLOR, SIZE, AND LOCATION - HOLD TO LIGHT TO IDENTIFY WATERMARK

DO NOT WRITE OR SIGN BELOW THIS LINE

Webster County Telecommunications Board  
Susan Huss

## Appendix 9

### Report on Special Investigation of the Webster County Metropolitan Law Enforcement Telecommunications Board

Copy of April 5, 2010 Deposit Slip

DEPOSIT TICKET  
FOR DEPOSIT TRANSACTIONS ONLY

WEBSTER COUNTY TELECOMMUNICATIONS  
702 1ST AVE. SOUTH  
FORT DODGE, IOWA 50501  
615-673-2323

DATE 4-5-10

[Signature]

First Federal Savings Bank  
www.firstfedbank.com

TO BE USED FOR DEPOSIT TRANSACTIONS ONLY

DO NOT USE DEPOSIT TICKET NOTING A FIRM  
AUTOMATIC PAYMENTS. USE VOIDED CHECK.

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

☐ CASH  
72-1036/2728

Like  
Checks

100.00

100.00

SUB TOTAL

LESS CASH  
RECEIVED

\$

429.75

429.75

29.00

400.75

429.75