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NEWS RELEASE

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FOR RELEASE June 29, 2012

Auditor of State David A. Vaudt today released a report on a special investigation of the Mills County Treasurer's Office. The report covers the period January 1, 2005 through March 31, 2011. The special investigation was requested by County officials as a result of concerns collections were not properly deposited for the Auto Department within the Treasurer's Office. Tammy Gammon, the former Auto Deputy, began working in the Treasurer's Office on January 6, 2003 and was terminated from employment on April 30, 2011 after admitting she did not properly deposit certain fees collected by the Treasurer's Office and had kept the fees for her personal use.

Vaudt reported the special investigation identified 182 improperly voided or altered vehicle registration renewals, vehicle titles and improper fee adjustments recorded in the Department of Transportation's (DOT) ARCON Registration and Title System (DOT System). Because the transactions identified were improperly voided, altered or adjusted to show no fees were collected or the amount collected was less than the amount actually collected, the transactions resulted in \$36,349.75 of undeposited collections.

During an interview with an agent of the Division of Criminal Investigation, Ms. Gammon stated she voided certain statements and kept the cash. She also stated she used the cash for day-to-day expenses and did not deposit it in her personal bank account. Of the 182 transactions identified, 166 were recorded with Ms. Gammon's user identification. The remaining 16 transactions were processed with other staff members' user identifications. However, according to staff members in the Treasurer's Office, Ms. Gammon had access to other staff members' user identifications and passwords.

The fees collected by the Treasurer's Office are to be allocated between the County and the DOT. The amount retained by the County is based on the type of fee collected. For registration renewals and various fees, the County retains 4% of the collections and the remaining 96% is transferred to the DOT on a monthly basis. When a new title is issued, the County keeps \$1.00 of the use tax collected and the remaining amount is transferred to the Treasurer of State for the DOT's Road Use Tax Fund. Of the \$36,349.75 of undeposited collections, the County should have retained \$1,414.51 and the State should have received \$34,935.24.

The DOT System was implemented on January 1, 2005. Prior to that date, the amount of vehicle transactions was calculated manually. Because the manual records were not maintained, it is not possible to determine if fees collected prior January 1, 2005 were undeposited. The report also includes recommendations to strengthen the internal controls and overall operations of the Mills County Treasurer's Office, including segregation of duties, reviewing voided transactions, preparing cash receipts for all transactions and reconciling receipts to deposits. In addition, the report includes recommendations to the DOT for improving controls over the ARCON Registration and Title System.

Copies of the report have been filed with the Division of Criminal Investigation, the Mills 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/1010-0065-BE00.pdf>.

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**SPECIAL INVESTIGATION OF THE
MILLS COUNTY TREASURER'S OFFICE
AUTO DEPARTMENT**

**FOR THE PERIOD
JANUARY 1, 2005 THROUGH MARCH 31, 2011**

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David A. Vaudt, CPA
Auditor of State

Auditor of State's Report

To the Mills County Board of Supervisors
and the Director of the Iowa Department of Transportation:

As a result of alleged improprieties regarding certain financial transactions and at the request of Mills County officials, we conducted a special investigation of the Auto Department of the Mills County Treasurer's Office (Office). We have applied certain tests and procedures to selected transactions processed by the Office between January 1, 2005 and March 31, 2011. Based on discussions with Office personnel, representatives of the Iowa Department of Transportation (DOT), a representative of the Division of Criminal Investigation (DCI) and a review of relevant information, we performed the following procedures:

- (1) Reviewed the Office's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed Office staff to gain an understanding of the process used to record registration renewals and titles.
- (3) Interviewed DOT staff to gain an understanding of the ARCON Registration and Title System (DOT System) and the related controls over processing and voiding transactions.
- (4) For certain transactions recorded as voided, we reviewed registration renewals, titles and supporting documentation to determine if the transactions were properly recorded and if the proper fees were collected and subsequently deposited.
- (5) Reviewed sales documents obtained from automobile dealers for certain title transactions to determine if the use tax was properly calculated, collected and deposited.
- (6) Obtained and reviewed personal bank statements for accounts held by Tammy Gammon, the former Auto Deputy, to identify sources of certain deposits to the accounts.

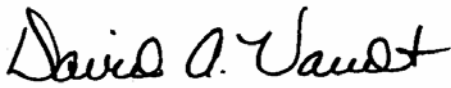
The procedures identified \$36,349.75 of undeposited fees from vehicle registration renewals, altered vehicle titles and fee adjustments. The procedures also identified weaknesses in the Office's internal controls and identified improvements needed for controls over the ARCON Registration and Title System. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **C** of this report.

The DOT System was implemented on January 1, 2005. Prior to that date, vehicle transactions were calculated manually. Because the manual records were not maintained, we were unable to determine if fees collected prior January 1, 2005 were undeposited.

The procedures described above do not constitute an audit of financial statements conducted in accordance with generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Mills County Treasurer's Office, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Division of Criminal Investigation, the Mills 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 Mills County Treasurer's Office, the Division of Criminal Investigation and the Iowa Department of Transportation during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 15, 2012

Mills County Treasurer
Auto Department
Investigative Summary

Background Information

The Mills County Treasurer's Office (Office) is responsible for the collection of property taxes, issuance of vehicle titles and registrations and collection of vehicle fees from residents of Mills County. The Office also provides driver's license services to citizens and financial administration and banking services to County offices. It is functionally divided into 3 departments.

1. The Tax Department prepares and distributes property tax statements and collects and deposits property tax.
2. The Auto Department issues vehicle titles and registrations and collects and records vehicle fees.
3. The Driver's License Department provides driver's license services and collects and records associated fees.

Becky Killpack took office as the County Treasurer on January 1, 2011. Prior to becoming the Treasurer, Ms. Killpack was the Driver's License Deputy. As Treasurer, Ms. Killpack oversees the operations and staff of the Office, including the Tax Deputy, the Auto Deputy, the Auto Clerk and the Driver's License Clerk. When Ms. Killpack became the Treasurer, Tammy Gammon was the Auto Deputy. Ms. Gammon had been an employee of the Office since January 6, 2003 and was promoted from Auto Clerk to Auto Deputy on July 1, 2006.

The Auto Department processes transactions related to the purchase, registration and sale of motor vehicles. Vehicle fees include use tax and fees for issuing a title and placing liens on vehicles. Fees are also collected when a resident registers their vehicle or renews the registration. Registration fees are based on the age and weight of the vehicle. The fees are calculated by the Department of Transportation's (DOT) ARCON Registration and Title System (DOT System).

Registration, title and other fees are collected at the walk-up window in the Office and by mail. Fees may be paid by cash, check, debit card or credit card. The fees collected are to be placed in the cash drawer assigned to the employee processing the transaction and each transaction is to be immediately recorded on the DOT System. When the transaction is recorded, the employee's user identification is also automatically recorded. The resulting vehicle documents are to be printed and provided to the customer waiting at the window or mailed. The documents include vehicle titles, vehicle registration forms, tags to attach to a vehicle's license plates and lien documents.

The DOT System was implemented on January 1, 2005. Prior to 2005, the registration, title and lien fees were calculated manually at each county using schedules and information provided by the DOT. Once the DOT System was implemented, each County Treasurer provided DOT a list of County employees who provided vehicle services. The Treasurers also specified each employee's job duties so DOT could assign the proper access rights to each user.

In addition to assigning access rights, DOT assigns a unique user identification to each individual with access to the DOT System. Typically, the user identification is the first initial of the employee's first name and the first 6 letters of their last name. Most users are assigned basic access rights which allows for the processing of registrations and titles. However, some users are assigned a supervisory level of authority which allows them to also make corrections and void transactions. DOT policies require each System user to create a password, keep the password secure and not share passwords with others. DOT officials also instruct users to not allow other users to use their terminal or log in using their user identification.

In order to process a vehicle transaction, the user must log into the DOT System and enter the required information for the transaction. After the information is entered and the record is updated, the DOT System automatically calculates the fees owed by the customer and a vehicle registration statement (registration statement) is created after the fees have been calculated. Once the registration statement is created, the user records the type of payment (cash, check, debit or credit card) in the DOT System and completes the transaction. The registration statement is then printed showing the type of fee, amount paid and the type of payment. The vehicle title or registration form is printed for the customer, including the color tag to be placed on the vehicle's license plate. When the user closes the transaction, a transaction number is recorded in the DOT System.

Ms. Killpack, Ms. Gammon and the Auto Clerk were the primary authorized users of the DOT System in the Mills County Treasurer's Office during the period of our investigation. However, the Tax Deputy also had access to the DOT System. The Tax Deputy was given access in case there was limited staff available. Each employee had a unique user identification. According to Ms. Killpack, most of the vehicle transactions were processed by Ms. Gammon and the Auto Clerk. Ms. Killpack stated she only processed vehicle transactions when Ms. Gammon and/or the Auto Clerk were not available or when there was a long line at the counter.

Ms. Killpack and Ms. Gammon had supervisory authority which allowed them access to additional functions of the DOT System, including the ability to make adjustments and void transactions. The Auto Clerk was only authorized to process transactions, record payments and issue vehicle documents.

At the end of each business day, Ms. Gammon and the Auto Clerk reconciled their cash drawers to the "Cash Drawer" report generated by the DOT System. Once the drawers were reconciled, the Tax Deputy performed an independent comparison of the report to the collections. The Auto Department's collections were then combined with collections from the Tax and Driver's License Departments and a deposit slip was prepared by the Tax Deputy. All checks included in the deposit were recorded by the remitter's name and amount in the County's accounting software and a printout of the checks was attached to the County's copy of the daily deposit slip. The deposit was prepared and placed in the vault until the following business day when it was taken to the bank.

In addition to the daily comparisons done at the County, DOT staff review transactions processed by selected Counties each month. DOT staff queries the DOT System to identify transactions which were not processed following normal procedures. If sufficient information is not recorded in the DOT System to allow DOT staff to determine if the transactions were processed properly, DOT staff contact the County for additional information.

During a routine monthly review of transactions processed by the Mills County Treasurer's Office, DOT staff identified a transaction recorded in January 2011 which reinstated a registration which had been voided in November 2010. The related fees had also been adjusted in January 2011 to show no payment was owed for the registration. An explanation was not recorded within the DOT System. The transaction to reinstate the registration was recorded at 4:40 p.m. on January 25, 2011 using Ms. Killpack's user identification. When DOT staff contacted Ms. Killpack regarding the transaction, she informed them she was at a DOT training session in Ankeny at the time the transaction was recorded. She also stated she had logged out of the DOT System before she left Mills County that day. According to staff we spoke with, the Auto Clerk did not have access to the Treasurer's user identification. However, Ms. Gammon had access to Ms. Killpack's user identification.

After confirming Ms. Killpack's attendance at the training session, DOT staff worked with Ms. Killpack to determine the circumstances of the voided and reinstated transactions. Using information recorded in the DOT System, it was determined a registration statement for the vehicle, which had been issued on November 30, 2010, was also voided in the DOT System on November 30, 2010 and the \$50.00 registration fee was not deposited by the Treasurer's Office.

The related vehicle registration had also been voided. Because the registration had been voided, a problem would have been identified when the vehicle owner attempted to renew the registration the following year or if someone driving the vehicle was stopped by law enforcement. According to the DOT System, Ms. Gammon processed the original transaction and also voided the transaction on November 30, 2010.

After the transaction was identified, Ms. Killpack realized other unusual transactions had previously been identified by the Auto Clerk. The transactions had been considered to be anomalies and had not been discussed with DOT staff. However, given the circumstances of the January 25, 2011 transaction, the circumstances of the transactions were revisited. For each type of unusual transaction identified, Ms. Killpack determined it was possible vehicle fees had been received, recorded in the DOT System and then voided, with the related fees not being properly deposited. The types of unusual transactions are described in the following paragraphs.

4. According to Ms. Killpack, she recalls 3 or 4 customers came into the Office during the fall of 2010 to renew their vehicle registrations for the current year, but the DOT System showed they owed registration fees for the prior year even though they had documents showing their registration was valid and they had paid the applicable registration fees the prior year.
5. The Auto Clerk recalled receiving a call from a staff member in the Pottawattamie County Treasurer's Office in the fall of 2010 who stated there "must be a problem down there" [in the Mills County Treasurer's Office]. Specifically, the staff member from Pottawattamie County stated a customer had tried to register their vehicle in Pottawattamie County. However, when a clerk in Pottawattamie County attempted to process the customer's vehicle registration for the current year, the DOT System showed the owner owed registration fees for the prior year, even though the customer had valid tags on their license plate and a valid registration form.
6. Ms. Killpack and the Auto Clerk also recalled a customer came into the Office with a concern regarding their vehicle's registration in the fall of 2010. The customer reported he had recently been stopped by a law enforcement officer for a traffic violation. After checking the vehicle's registration information in the DOT System, the officer told him the registration was not valid. However, the customer had a valid tag and the vehicle's registration form with him. The officer instructed him to contact the Treasurer's Office to correct the error.

After January 25, 2011, Ms. Gammon requested her access to the DOT System be limited so she could no longer void transactions. Ms. Killpack sent an e-mail to DOT on January 31, 2011 requesting Ms. Gammon not have voiding capabilities. According to Ms. Killpack, Ms. Gammon did not provide a reason for the request.

While Ms. Killpack continued to work with DOT staff regarding the unusual transactions, she also discussed the concerns identified with the County Attorney, who contacted the Division of Criminal Investigation (DCI) and the Office of Auditor of State. In accordance with the County Attorney's instruction, Ms. Killpack did not confront Ms. Gammon regarding the concerns identified.

During an interview with a DCI agent on March 15, 2011, Ms. Gammon admitted she did not deposit certain fees and used them for her personal expenses. She also stated she voided statements on days there was a lot of cash in the drawer, usually \$1,000.00 or more, and she did not deposit the collections for the voided statements in her personal bank account.

When asked about the transaction on January 25, 2011, she stated she corrected 6 to 8 transactions on January 25, 2011. She stated 2 or 3 unpaid registrations from the prior year had been identified in December 2010 and she thought the Auto Clerk thought she might be doing something improper. As a result, she requested the change in her access to the DOT system. However, first she reviewed all transactions she voided during the last year to determine if the registration was current. If it was not current, she stated she knew she had to fix it. She stated

she was able to distinguish transactions she legitimately voided from those improperly voided because a corrected transaction was recorded in the DOT System immediately after the legitimately voided transactions. Ms. Gammon stated this was the only time she actively searched for improperly voided transactions. However, she also stated she corrected improperly voided transactions when customers brought them in throughout the year as part of their renewal.

Ms. Gammon did not specify the amount of fees she did not properly deposit, but she stated it was less than \$10,000.00. Ms. Gammon was placed on paid administrative leave immediately after the interview. She was subsequently terminated from employment, effective April 30, 2011.

As a result of the concerns identified and Ms. Gammon’s admissions, we performed the procedures detailed in the Auditor of State’s Report for the period January 1, 2005 through March 31, 2011.

Detailed Findings

The procedures identified \$36,349.75 of undeposited collections related to 182 improperly voided, altered or adjusted transactions. **Table 1** summarizes the transactions and the amount of undeposited collections identified. Each transaction identified is listed in **Table 6** and **Exhibits A** through **C**.

Table 1

Description	Exhibit/ Table	Number of Transactions	Undeposited Collections
Voided registration statements and vehicle registrations	Exhibit A	60	\$ 11,807.80
Voided registration statements	Exhibit B	102	23,009.50
Altered titles	Table 6	3	1,378.95
Altered fees	Exhibit C	17	153.50
Total		182	\$ 36,349.75

As previously stated, the DOT System was implemented on January 1, 2005. Prior to that date, vehicle transactions were recorded manually. Because the manual records were not maintained, we are unable to determine if fees collected prior to January 1, 2005 were undeposited. **Table 2** summarizes the undeposited collections by fiscal year.

Table 2

Fiscal year	Number of Transactions	Undeposited Amount
2005^	3	\$ 404.00
2006	30	5,857.50
2007	41	9,598.95
2008	40	8,725.00
2009	44	8,316.75
2010	14	1,904.55
2011~	10	1,543.00
Total	182	\$ 36,349.75

^ - For the period January 1, 2005 through June 30, 2005.

~ - For the period July 1, 2010 through March 31, 2011.

As illustrated by **Table 2**, the number of improper transactions identified ranged from 3 in fiscal year 2005 to 44 in fiscal year 2009. However, during fiscal years 2007 through 2009, the number

of transactions ranged from 41 to 44. During this period, the amount of undeposited collections ranged from \$8,316.75 to \$9,598.95.

As previously stated, Ms. Killpack became the County Treasurer on January 1, 2011 after being elected during the November 2010 election. According to Ms. Killpack, she and Ms. Gammon discussed who would replace the retiring Treasurer during early 2010. Ms. Killpack stated she remembered a conversation with Ms. Gammon during this time in which Ms. Gammon stated she was not going to run for office because her former husband threatened to tell everyone she was stealing money from the Office. According to Ms. Killpack, she took Ms. Gammon's comment at the time of the conversation to mean her former husband's statement was a threat to publicly embarrass her, not that she was actually stealing from the Office.

While we are unable to readily determine why the number of improper transactions and the related dollar amount decreased significantly in fiscal year 2010, it is possible Ms. Gammon was concerned about her former husband's alleged statement.

As illustrated by **Table 1**, 162 of the 182 improper transactions identified involved both voided registration statements and vehicle registrations or only voided registration statements. **Table 3** compares the number of transactions identified each fiscal year for these 2 methods.

Table 3

Fiscal Year	Voided Registration Statements and Vehicle Registrations	Voided Registration Statements	Total
2005	2	-	2
2006	24	4	28
2007	1	35	36
2008	2	32	34
2009	17	26	43
2010	6	4	10
2011	8	1	9
Total	60	102	162

As illustrated by the **Table**, Ms. Gammon switched the primary method of withholding collections from deposit from voiding both the registration statement and the vehicle registration to just voiding the registration statement beginning in fiscal year 2007. This may have resulted from individuals coming into the Office to renew their registration and discovering the DOT System showed they also owed the prior year's registration fees which they previously paid. Alternatively, it may have resulted from individuals coming in because they were informed during a traffic stop their registration was not valid. We are unable to determine why Ms. Gammon voided both the registration statement and vehicle registration for an increased number of transactions in fiscal year 2009.

We contacted the Mills County Sheriff and the Chief of the Glenwood Police Department who said law enforcement officers from their respective offices had stopped vehicles which had valid plates, tags and registration forms, but the DOT system reported the vehicle's registration was invalid or not in the System. When this occurred, the officers reportedly told the drivers to check with the County or DOT to resolve the problem. According to the County Sheriff and Police Chief, these were infrequent occurrences.

Also as illustrated by **Table 3**, Ms. Gammon frequently used both methods in 2009. According to Treasurer's Office staff we spoke with, Ms. Gammons went through a divorce in 2009 and she began a second job in Council Bluffs in April 2009.

Additional information for each type of improperly voided, altered or adjusted transaction identified is included in the following paragraphs.

UNDEPOSITED COLLECTIONS

We obtained a listing of all transactions recorded in the DOT System for Mills County from DOT officials. Using the listing and working with DOT staff and staff from the Mills County Treasurer's Office, we identified transactions which were improperly voided or for which the fees were improperly altered. Of the 182 improper transactions identified, 166 were processed using Ms. Gammon's user identification and 16 were processed with either Ms. Killpack's or another staff member's user identification. As previously stated, Ms. Gammon had access to other staff members' user identifications. The improper transactions identified are discussed in detail in the following paragraphs.

Voided vehicle registrations and related registration statements – Using information obtained from DOT, a number of vehicle transactions were identified for which vehicle fees had been received, recorded in the DOT System and then voided, with the related fees not being properly deposited. Using the listing of all voided transactions recorded by the Mills County Treasurer's Office during the period of our investigation and working with DOT staff and staff from the Mills County Treasurer's Office, we identified 60 vehicle transactions for which both the registration statement and the vehicle registration were improperly voided. The 60 transactions identified total \$11,807.80 and are listed in **Exhibit A**.

Of the 60 transactions identified, 54 of the voided transactions were processed with Ms. Gammon's user identification. The remaining 6 were processed with other staff members' user identifications. Of the 6 transactions, 5 were reinstated on January 25, 2011 with Ms. Killpack's user identification. As previously stated, we determined Ms. Killpack did not process the reinstatement transactions because she attended training at the DOT office in Ankeny on that date. Ms. Gammon had access to other staff members' user identifications, including Ms. Killpack's.

Based on the transactions recorded in the DOT System, registration statements were prepared and vehicle registration forms were printed for the 60 transactions identified. The vehicle registration forms, including the colored tags to be placed on the vehicle license plates, appear to have been properly provided to the vehicle owners. However, the DOT System also includes voided transactions for both the registration statement and the vehicle registration. Most of the voided transactions were recorded later the same day, but some were recorded the next day or later in the month.

By voiding the registration statement, the collections were removed from the day's activity recorded in the DOT System. If the transaction was paid by check, voiding the transaction would remove the amount paid from the "Cash Drawer" report generated by the DOT System. If the customer paid cash, the DOT System would prompt the user to make a "cash adjustment" in the drawer and record an explanation for the adjustment in the DOT System. However, the explanation for the adjustment was not required to be recorded in order to process the transaction.

By voiding both the vehicle registration and the related registration statement, it would appear to anyone reviewing the voided transactions the removal of the fees was appropriate. In other words, if the vehicle registration was voided, the customer should not have been charged the registration fees. Voiding only the registration statement and not the vehicle registration should raise a question as to why the fees were removed from the DOT System.

However, because the vehicle registration was voided in addition to the registration statement, the DOT System showed the current year's fees were unpaid when the vehicle owner attempted to renew the registration the following year. Payment of the fees shown as unpaid would have been required, along with any applicable penalties. In addition, if a vehicle was stopped by a law enforcement officer or if the vehicle owner attempted to register the vehicle in another county prior

to renewing the registration, the DOT System would show the registration for the vehicle was invalid.

The 60 transactions listed in **Exhibit A** are summarized by fiscal year in **Table 4**. As illustrated by the **Exhibit**, the fees for the 60 transactions identified ranged from \$45.00 to \$406.75. The earliest transaction identified was improperly voided on June 17, 2005.

Table 4

Fiscal Year	Number of Transactions	Undeposited Collections
2005^	2	\$ 397.00
2006	24	5,136.00
2007	1	334.00
2008	2	263.50
2009	17	3,073.25
2010	6	1,319.05
2011~	8	1,285.00
Total	60	\$ 11,807.80

^ - For the period January 1, 2005 through June 30, 2005.

~ - For the period July 1, 2010 through March 31, 2011.

Appendix 1 includes copies of documents related to a transaction included in **Exhibit A**. As illustrated by the **Appendix**, a registration statement was originally processed for a vehicle on April 20, 2009 at 2:14 p.m. The transaction was voided at 8:25 a.m. on April 21, 2009. The related fees were not deposited. According to the DOT System, both the original transaction and the voided transaction were recorded by the Tax Deputy. However, according to the County’s leave records, the Tax Deputy was on vacation on April 21, 2009.

On March 16, 2010, the customer attempted to renew their registration. However, the DOT System showed the registration fee for the prior year had not been paid. In this case, the individual had proof they had paid the fees for the prior year. As a result, an adjustment was recorded in the DOT System to remove the prior year fee and penalties. After the adjustment was made, a new registration statement was printed showing the customer owed fees for only the current year. A copy of the revised registration statement is also included in the **Appendix**.

According to Ms. Killpack and the Auto Clerk, customers came into the Office on a number of occasions to renew their vehicle registration, but the DOT System showed they still owed for the prior year registration fees. When the customer was told this, they often presented a copy of the prior year registration to document the fees had been paid. According to the Auto Clerk, whenever she asked Ms. Gammon about an issue where a registration had been voided and should not have been, Ms. Gammon usually responded, “It is a glitch in the system.”

The transactions also included a vehicle registration issued for a customer in Mills County in 2009 who attempted to renew the registration in Pottawattamie County in 2010. When the staff in the Pottawattamie County Treasurer’s Office attempted to renew the registration, the DOT System showed the prior year’s registration fees had not been paid, even though the customer had valid tags on their license plate and a valid registration form.

When the Auto Clerk told the Clerk from Pottawattamie County Ms. Gammon said there was a “glitch” in the DOT System, the Clerk from Pottawattamie County said it was not possible and they needed to figure it out on [Mills County’s] end.

The 60 transactions identified total \$11,807.80 and are included in **Table 1** as undeposited collections.

Voided vehicle registration statements – Using the listing of all voided transactions recorded in Mills County during the period of our investigation and working with DOT staff and staff from the Mills County Treasurer’s Office, we identified 102 transactions for which the DOT System showed a registration statement was voided, but the related vehicle registration was not voided. The 102 transactions identified total \$23,009.50 and are listed in **Exhibit B**.

Of the 102 voided transactions identified, 98 were processed with Ms. Gammon’s user identification. The remaining 4 were processed with another staff member’s user identification. As previously stated, Ms. Gammon had access to other staff members’ user identifications.

Based on the transactions recorded in the DOT System, registration statements were prepared and vehicle registration forms were printed for the 102 transactions identified. The vehicle registration forms, including the colored tags to be placed on the vehicle’s license plate, were properly provided to the vehicle owners. However, the DOT System also includes voided transactions for the registration statement which were recorded later in the day, usually later in the afternoon. Voiding the registration statement removed the transaction from the day’s activity and allowed Ms. Gammon to withhold the related collections from the daily deposit and still balance the cash drawer at the end of the day. In addition, the “Cash Drawer” report generated by the DOT System did not include any activity for the transactions.

Because only the vehicles’ registration statements were voided, the customers’ vehicle registrations were still recorded as active and valid in the DOT System. As a result, if someone driving the vehicle was stopped by a law enforcement officer who checked the validity of the vehicle registration, a problem would not be identified. In addition, when the vehicle owner renewed the vehicle registration the following year, the DOT System showed it was a valid registration and the prior year registration fees had been paid.

The 102 transactions identified listed in **Exhibit B** are summarized in **Table 5** by fiscal year.

Table 5

Fiscal Year	Number of Transactions	Undeposited Collections
2006	4	\$ 696.50
2007	35	8,377.00
2008	32	7,907.50
2009	26	5,238.00
2010	4	537.50
2011~	1	253.00
Total	102	\$ 23,009.50

~ - For the period July 1, 2010 through March 31, 2011.

The 102 transactions identified total \$23,009.50 and are included in **Table 1** as undeposited collections.

Altered titles – Using the list of transactions obtained from DOT, we identified 3 transactions involving vehicle title statements which were improperly altered by Ms. Gammon. The undeposited collections for the 3 transactions total \$1,378.95.

For each transaction identified, Ms. Gammon initially recorded the correct purchase price of the vehicle. Because the DOT System calculates use tax based on the recorded purchase price of the

vehicle, the correct amount of use tax was also initially recorded in the DOT System and collected. However, the initial transactions were subsequently voided by Ms. Gammon and reinstated at different amounts. The 3 transactions are listed in **Table 6**.

Table 6

Description	Original Statement Numbers			Total
	5622540	6875142	9570719	
Original and voided transactions:				
Date posted and voided	10/27/06	04/04/07	12/10/07	
Time posted	10:25am	2:45pm	8:50am	
Time voided	12:48pm	4:13pm	1:15pm	
Payment type	Cash/Check	Cash/Check	Cash/Check	
Total fees collected (a)	\$ 899.00	452.95	1,078.85	2,430.80
Reinstatement transactions:				
Statement numbers	5626425	6924160	9578916	
Date posted	10/27/06	04/10/07	12/10/07	
Time reinstated	1:12pm	1:10pm	1:28pm	
Payment type	Cash/Check	Cash/Check	Cash/Check	
Revised fees recorded (b)	\$ 399.00	78.00	574.85	1,051.85
Undeposited collections (a-b)	\$ 500.00	374.95	504.00	1,378.95

For the 3 transactions identified, Ms. Gammon voided the initial title statements and reissued them with reduced purchase prices which reduced the amount of use tax recorded in the DOT System. In addition, for the statement voided on December 10, 2007, Ms. Gammon also reduced the registration fee for the vehicle. As illustrated by the **Table**, \$1,378.95 of the fees collected were not deposited. Of the \$1,378.95 not deposited, the County should have received \$3.16. The remaining \$1,375.79 should have been remitted to the State.

Appendix 2 includes documentation for the transactions recorded on December 10, 2007. As illustrated by the **Appendix**, the original transaction was processed at 8:50 a.m. on December 10, 2007 at a total cost to the vehicle owner of \$1,078.85. According to the DOT System, the transaction was voided at 1:28 p.m. the same day and a new registration statement was created with a total cost of \$574.85, a \$504.00 reduction. A copy of the reinstatement transaction is also included in the **Appendix**. **Table 7** compares the original transaction to the reinstatement transaction.

Table 7

Fee Description	Original Amount	Adjusted Amount	Net Undeposited Receipts
Title fee	\$ 15.00	15.00	-
Use tax	888.85	388.85	500.00
Security interest recording fee	10.00	10.00	-
Cattelman's plate fee – initial non personalized plate	-	10.00	(10.00)
Registration fee	165.00	151.00	14.00
Total	\$ 1,078.85	574.85	504.00

Table 7 illustrates the largest change was the use tax. The supporting documentation provided by the County for the re-issued registration statement included \$388.85 of use tax which was calculated based on a purchase price of \$7,777.00. This price was shown on the “Application for Certificate of Title and/or Registration” form attached to the title which was issued. The Application for Certificate of Title and/or Registration obtained from the Treasurer’s Office for the transaction shows the trade-in value was altered from \$18,633.00 to \$28,633.00, resulting in a net purchase price of \$7,777.00 instead of the \$17,777.00 originally recorded. The \$10,000.00 reduction in the purchase price resulted in \$500.00 less use tax recorded on the revised title statement for the vehicle.

The **Appendix** also includes the original Application for Certificate of Title and/or Registration which was obtained from the automobile dealer who sold the vehicle. As illustrated by the application, the price of the vehicle was reduced by a rebate and a trade-in valued at \$18,633.00, leaving a net purchase price of \$17,777.00. As illustrated by the transaction recorded at 8:50 a.m., the use tax on the purchase price was \$888.85 (5% of \$17,777.00).

The **Table** also shows the amount paid for vehicle registration changed from \$165.00 to \$151.00, a decrease of \$14.00. In addition, the transaction shows a \$10.00 charge for a “Cattleman’s plate”, which was shown as \$0.00 on the original registration statement. The net effect of the changed registration fee and the fee for the cattleman’s plate is a \$4.00 decrease in the fees recorded as collected. According to DOT staff we spoke with, the registration fee is based on the weight of the vehicle and the list price set by the manufacturer. The only way the registration fee could be adjusted is by changing the weight of the vehicle or the make and model of the vehicle. By changing the make and model, the DOT System would pull in different pricing information from the DOT System tables. By changing the weight, the DOT System would also calculate a different amount. The fee for a plate is also generated by the DOT System, but can be adjusted and reduced.

The \$1,378.95 of undeposited collections for the 3 transactions identified is included in **Table 1** as undeposited collections.

Altered Fees – Using the list of transactions obtained from DOT, we identified 17 transactions for which fees were removed from or adjusted in the DOT System by voiding a registration statement and then adjusting the fees by using the administrative adjustment function or changing information, such as a date, within the registration portion of the DOT System. By adjusting the registration portion of the DOT System, a fee can be removed so it no longer appears on the registration statement. Of the 17 transactions identified, 13 transactions were processed with Ms. Gammon’s user identification. The remaining 4 transactions were processed with other staff members’ user identifications.

Exhibit C lists the 17 transactions identified for which the related undeposited collections total \$153.50. According to DOT and County staff we spoke with, there would be no reason to reduce or remove the fees for the transactions identified, based on the information available in the DOT System.

The 17 transactions are summarized in **Table 8** by fiscal year. If fees are adjusted, the user adjusting the fees is to include an electronic note in the DOT System which explains why the fees were adjusted. For the 17 instances identified, we did not locate any notes in the DOT System which document why the fees were adjusted.

Table 8

Fiscal Year	Number of Transactions	Undeposited Collections
2005^	1	\$ 7.00
2006	2	25.00
2007	3	13.00
2008	5	50.00
2009	1	5.00
2010	4	48.50
2011~	1	5.00
Total	17	\$ 153.50

^ - For the period January 1, 2005 through June 30, 2005.

~ - For the period July 1, 2010 through March 31, 2011.

The 17 transactions identified total \$153.50 and are included in **Table 1** as undeposited collections.

DISTRIBUTION OF VEHICLE TRANSACTION FEES

Section 321.152 of the *Code of Iowa* allows County Treasurers “to retain 4% of the total collections, excluding the amount of any fee for new registration, for each annual or semiannual vehicle registration and each duplicate registration card or plate issued.” The remaining 96% is to be remitted to the Treasurer of State for the DOT’s Road Use Tax Fund. In addition, the County is allowed to retain \$1.00 for each new title issued.

The fees collected for the State by County Treasurers are to be electronically transferred by the 10th day of each month for the preceding month’s collections. **Table 9** summarizes by fiscal year the amount of undeposited collections identified and the amounts which should have been retained by the County and remitted to the State Treasurer.

Table 9

Fiscal Year	Undeposited Collections		
	County Share	State Share	Total Amount
2005^	\$ 18.38	385.62	404.00
2006	236.20	5,621.30	5,857.50
2007	350.96	9,247.99	9,598.95
2008	339.40	8,385.60	8,725.00
2009	332.67	7,984.08	8,316.75
2010	76.18	1,828.37	1,904.55
2011~	61.72	1,481.28	1,543.00
Total	\$ 1,415.51	34,934.24	36,349.75

^ - For the period January 1, 2005 through June 30, 2005.

~ - For the period July 1, 2010 through March 31, 2011.

The **Table** shows \$34,934.24 should have been remitted to the State and deposited in the DOT’s Road Use Tax Fund. The remaining \$1,415.51 should have been retained by the County and deposited in its General Fund.

DEPARTMENT OF TRANSPORTATION (DOT) SYSTEM

As previously stated, the DOT System was implemented on January 1, 2005. In order to record a transaction, the user accesses the DOT System and pulls up the owner's record based on the vehicle plate number or their name. If processing a new registration, the user has to create the record. Once the record is created or pulled up, the DOT System automatically calculates the registration fee, any penalties owed and creates a registration statement. Once the registration statement is created, the user will input the amount paid and the type of payment and process the transaction. After the transaction is completed, the required documents and colored tags are printed and given to the customer.

During our investigation, we identified the following concerns with the DOT System:

- The registration and financial sections of the DOT System share limited information. While the registration portion of the DOT System is required to be updated prior to a registration statement being generated and the vehicle registration and tags being issued, the DOT System does not require the vehicle registration to be updated when a registration statement is voided.

Because the registration statement can be voided without the related vehicle registration being voided, it is possible to withhold collected fees from deposits without being detected in a timely manner.

- The DOT System removes voided transactions from the "Cash Drawer" report generated at the end of the day which is used for balancing the actual cash and checks collected to information recorded in the DOT System. Because the report does not include voided transactions, it is possible for a user to withhold cash collected during the day or substitute a check for cash by voiding a transaction where payment was made by check. If the transaction was included in the "Cash Drawer" report and shown as voided, a check would not be able to be substituted for cash. Since the registration statement and method of payment would show as voided, staff would be able to identify a check being deposited for which the registration statement was voided.

There is also a box on the "Cash Drawer" report which, if checked, would include all voids in the detail.

- According to DOT staff members we spoke with, the DOT System prompts the user to include a reason when making an adjustment to the fees recorded in the DOT System. However, an explanation is not required to be included in order to process the transaction. During our investigation, we determined many of the adjustments identified did not include a reason for the adjustment.

Because reasons are not required to be included, fees may be reduced or eliminated even though they should be collected. If a reason was required to be recorded, supervisors at the County Treasurers' Offices and DOT officials would be able to review the explanations during their internal audits to determine if the reason was valid and supported.

- According to Treasurer's Office staff we spoke with, they were unaware of some of the reports the DOT System can generate. During our fieldwork, Treasurer's Office staff found a report which showed a listing of all voided transactions. DOT officials should provide additional training to all applicable staff regarding available reports and how those reports could be used to help review activity.

As a result of this investigation, DOT staff developed a query of the DOT System which matches voided registration statements to active registrations. This allows DOT staff to query the DOT System to identify other possible undeposited revenue as a result of a registration statement being voided but the vehicle registration is left active on the DOT System.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Mills County Treasurer's Office to process vehicle transactions on the DOT System. 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 the Mills County Treasurer's Office and the DOT to strengthen internal controls and controls over the DOT System.

Recommended Control Procedures for the Mills County Treasurer's Office:

- (A) Segregation of Duties – An important aspect of internal control is the segregation of duties among staff to prevent one person from handling duties which are incompatible. Some staff members in the Auto Department have the ability to both process and void registration statements and vehicle registrations. As a result, staff may void registration statements and vehicle registrations and not properly deposit the related collections.

Recommendation – While we recognize it is necessary for certain levels of management to have the ability to periodically record and void transactions, voiding a transaction needs to be done by staff not responsible for the original transaction.

Monthly listings of certain types of transactions, such as a listing of voided registration statements, should be printed and reviewed by the County Treasurer in order to identify potential problems.

- (B) Cash Receipts – The Auto Department maintained a cash receipt book. However, the receipt book was not consistently used to issue receipts for payments received or reconciled to the daily deposit.

Recommendation – The Treasurer's Office should prepare and issue prenumbered receipts immediately for all collections received. Receipts should be recorded and collections deposited timely and intact. Deposits should be reconciled to the amounts recorded in the receipt register.

- (C) Voided Registration Statements – Voided registration statements are not printed and retained with the day's business. We identified 4 instances where a registration statement was voided but the check was deposited in place of cash. Had the voided registration statements been printed and compared to the deposit, the substitution of a check for cash could have been identified.

Recommendation – The Treasurer's Office should retain the voided registration statements and compare the registration statements to the related deposit to ensure checks are not being substituted for cash collections. The registration statements include the method of payment, so the independent review would be able to compare the amount of cash and checks to the amounts recorded on the registration statements.

- (D) Passwords – Each user of the DOT System is assigned a unique user identification to log into the DOT System. The user is responsible for changing the password on a periodic basis. Staff within the Auto Department shared passwords and user identifications. This allowed Ms. Gammon to process transactions under another user's identification.

Recommendation – Staff within the Treasurer's Office should ensure passwords are kept confidential and are not displayed in a location where others would be able to locate them. Staff should not allow any other staff to login using their identification.

Recommended Control Procedures for the Department of Transportation:

(A) ARCON Registration and Title System (DOT System) – We identified the following concerns with the DOT System.

- The DOT System allows a registration statement to be voided without the vehicle registration also being voided.
- When a transaction is voided, it is removed from the “Cash Drawer” report used to balance at the end of the day. This does not allow the reconciler to identify any transactions voided during the day.
- The DOT System allows the user to enter a reason for an adjustment or voiding a transaction, but does not require an explanation be provided. Without the explanation, sufficient information is not available to determine if the adjustment or void was proper.
- Based on discussions with staff from the Mills County Treasurer’s Office, they have not received adequate training to properly identify use reports which can be generated from the DOT System to help identify irregular transactions in a timely manner.

Recommendation – DOT officials should evaluate the DOT System and identify controls which can be implemented to prevent a registration statement from being voided or altered without the vehicle registration also being voided or altered.

In addition, an explanation or code identifying why a transaction is being adjusted should be required before any transaction which voids or alters a registration statement or vehicle registration can be processed. Voided transactions should be included in the “Cash Drawer” report printed at the end of each day.

DOT should also provide additional training to County Treasurer Offices regarding the various reports which can be generated so any unusual transactions can be identified in a timely manner.

Exhibits

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Voided Registration Statements and Vehicle Registrations
For the period January 1, 2005 through March 31, 2011

Original Statement					
Statement Number	User ID~	Post Date	Time	Payment Type	Amount
1459614	TG	06/17/05	2:15 PM	Cash	\$ 196.00
1459849	TG	06/17/05	2:24 PM	Cash	201.00
Subtotal for fiscal year 2005					397.00
2039276	TG	08/23/05	11:13 AM	Cash	357.00
1962805	TG	08/15/05	11:14 AM	Cash	256.00
2056396	TG	08/24/05	3:02 PM	Cash	254.00
2093060	TG	08/29/05	1:45 PM	Cash	380.00
2149832	TG	09/02/05	2:35 PM	Cash	172.00
2202870	TG	09/09/05	2:15 PM	Cash	245.00
2267373	TG	09/16/05	1:36 PM	Cash	171.00
2400913	TG	09/30/05	2:26 PM	Cash	228.00
2437711	TG	10/05/05	1:58 PM	Cash	230.00
2819124	TG	11/23/05	1:54 PM	Cash	140.00
2838367	TG	11/28/05	3:50 PM	Cash	225.00
2879252	TG	12/01/05	2:46 PM	Cash	303.00
3043234	TG	12/23/05	10:28 AM	Cash	160.00
3261906	TG	01/20/06	11:33 AM	Cash	114.00
3293008	TG	01/24/06	3:39 PM	Cash	196.00
3333290	RK	01/30/06	10:42 AM	Cash	144.00
3338013	TG	01/30/06	1:22 PM	Cash	223.00
3398120	TG	02/06/06	9:22 AM	Cash	147.00
3407766	TG	02/06/06	2:34 PM	Cash	164.00
3457870	TG	02/10/06	3:13 PM	Cash	180.00
3590746	TG	02/28/06	2:23 PM	Cash	177.00
3639193	TG	03/06/06	1:37 PM	Cash	257.00
3912566	TG	04/06/06	1:23 PM	Cash	352.00
4355742	TG	05/30/06	2:57 PM	Check	61.00
Subtotal for fiscal year 2006					5,136.00

Voided Statement					Undeposited Collections			
Statement Number	User ID~	Date	Time	Amount	Total	County Share	State Share	
1459614	TG	06/17/05	2:44 PM	\$ 196.00	\$ 196.00	7.84	188.16	
1459849	TG	06/17/05	2:44 PM	201.00	201.00	8.04	192.96	
				397.00	397.00	15.88	381.12	
2039276	TG	08/23/05	12:57 PM	357.00	357.00	14.28	342.72	
1962805	TG	08/15/05	3:24 PM	256.00	256.00	10.24	245.76	
2056396	TG	08/24/05	3:10 PM	254.00 (a)	254.00	10.16	243.84	
2093060	TG	08/29/05	3:32 PM	380.00	380.00	15.20	364.80	
2149832	TG	09/02/05	4:11 PM	172.00	172.00	6.88	165.12	
2202870	TG	09/09/05	2:17 PM	245.00	245.00	9.80	235.20	
2267373	TG	09/16/05	1:39 PM	171.00	171.00	6.84	164.16	
2400913	TG	09/30/05	3:00 PM	228.00	228.00	9.12	218.88	
2437711	TG	10/05/05	2:44 PM	230.00	230.00	9.20	220.80	
2819124	TG	11/23/05	3:55 PM	140.00	140.00	5.60	134.40	
2838367	TG	11/28/05	3:59 PM	225.00	225.00	9.00	216.00	
2879252	TG	12/01/05	3:24 PM	303.00	303.00	12.12	290.88	
3043234	TG	12/23/05	4:04 PM	160.00	160.00	6.40	153.60	
3261906	JM	01/20/06	1:04 PM	114.00	114.00	4.56	109.44	
3293008	TG	01/24/06	3:58 PM	196.00	196.00	7.84	188.16	
3333290	TG	01/30/06	1:57 PM	144.00	144.00	5.76	138.24	
3338013	TG	01/30/06	1:55 PM	223.00	223.00	8.92	214.08	
3398120	TG	02/06/06	2:44 PM	147.00	147.00	5.88	141.12	
3407766	TG	02/06/06	2:43 PM	164.00	164.00	6.56	157.44	
3457870	TG	02/10/06	3:39 PM	180.00	180.00	7.20	172.80	
3590746	TG	02/28/06	4:02 PM	177.00	177.00	7.08	169.92	
3639193	TG	03/06/06	3:41 PM	257.00	257.00	10.28	246.72	
3912566	TG	04/06/06	1:25 PM	352.00	352.00	14.08	337.92	
4355742	TG	05/30/06	3:02 PM	61.00 ^	61.00	2.44	58.56	
				5,136.00	5,136.00	205.44	4,930.56	

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Voided Registration Statements and Vehicle Registrations
For the period January 1, 2005 through March 31, 2011

Original Statement					
Statement Number	User ID~	Post Date	Time	Payment Type	Amount
5812943	TG	11/20/06	12:34 PM	Cash	334.00
Subtotal for fiscal year 2007					334.00
10448862	TG	03/05/08	1:49 PM	Check	201.00
11216156	ML	05/12/08	11:55 AM	Check	62.50
Subtotal for fiscal year 2008					263.50
13793311	TG	12/29/08	9:04 AM	Cash	198.00
13801062	TG	12/29/08	11:47 AM	Cash	182.00
14014214	TG	01/16/09	9:37 AM	Cash	253.00
14162425	TG	01/30/09	4:06 PM	Cash	183.00
14587433	TG	03/10/09	12:14 PM	Cash	45.00
14836287	TG	03/31/09	3:36 PM	Cash	108.00
14955285	TG	04/10/09	10:22 AM	Cash	187.00
15051946	MG	04/20/09	2:14 PM	Check	228.00
15096926	MG	04/24/09	8:45 AM	Cash	96.50
15341779	TG	05/15/09	12:59 PM	Cash	184.00
15361410	TG	05/18/09	2:38 PM	Cash	90.00
15385637	TG	05/20/09	11:10 AM	Cash	406.75
15560020	TG	06/04/09	3:03 PM	Cash	343.00
15580645	TG	06/05/09	3:53 PM	Cash	206.00
15641433	RK	06/11/09	11:34 AM	Cash	233.00
15733926	TG	06/19/09	10:54 AM	Cash	80.00
15737991	TG	06/19/09	1:02 PM	Cash	50.00
Subtotal for fiscal year 2009					3,073.25
16048335	RK	07/17/09	10:26 AM	Cash	321.00
16170057	TG	07/29/09	7:53 AM	Cash	142.00
16177178	TG	07/29/09	3:10 PM	Cash	207.00
16616871	TG	09/04/09	3:17 PM	Check	289.00
17283216	TG	11/06/09	12:52 PM	Cash	177.05
17426069	TG	11/20/09	2:48 PM	Cash	183.00
Subtotal for fiscal year 2010					1,319.05

Voided Statement					Undeposited Collections			
Statement Number	User ID~	Date	Time	Amount		Total	County Share	State Share
5812943	TG	11/20/06	12:51 PM	334.00		334.00	13.36	320.64
				334.00		334.00	13.36	320.64
10448862	TG	03/31/08	9:37 AM	201.00	^	201.00	8.04	192.96
11216156	TG	05/13/08	2:20 PM	62.50	^	62.50	2.50	60.00
				263.50		263.50	10.54	252.96
13793311	TG	12/29/08	3:42 PM	198.00		198.00	7.92	190.08
13801062	TG	12/29/08	4:20 PM	182.00		182.00	7.28	174.72
14014214	TG	01/16/09	4:00 PM	253.00		253.00	10.12	242.88
14162425	TG	01/30/09	4:12 PM	183.00		183.00	7.32	175.68
14587433	TG	03/10/09	12:15 PM	45.00	(a)	45.00	1.80	43.20
14836287	TG	03/31/09	4:04 PM	108.00		108.00	4.32	103.68
14955285	TG	04/10/09	4:12 PM	187.00		187.00	7.48	179.52
15051946	MG	04/21/09	8:25 AM	228.00	^ *	228.00	9.12	218.88
15096926	MG	04/24/09	3:52 PM	96.50		96.50	3.86	92.64
15341779	TG	05/15/09	4:06 PM	184.00		184.00	7.36	176.64
15361410	TG	05/18/09	3:44 PM	90.00		90.00	3.60	86.40
15385637	TG	05/20/09	4:03 PM	406.75		406.75	16.27	390.48
15560020	TG	06/04/09	4:07 PM	343.00	#	343.00	13.72	329.28
15580645	TG	06/05/09	3:55 PM	206.00		206.00	8.24	197.76
15641433	RK	06/11/09	3:56 PM	233.00		233.00	9.32	223.68
15733926	TG	06/19/09	3:39 PM	80.00		80.00	3.20	76.80
15737991	TG	06/19/09	3:39 PM	50.00		50.00	2.00	48.00
				3,073.25		3,073.25	122.93	2,950.32
16048335	RK	07/17/09	4:05 PM	321.00		321.00	12.84	308.16
16170057	TG	07/29/09	4:13 PM	142.00		142.00	5.68	136.32
16177178	TG	07/29/09	4:01 PM	207.00		207.00	8.28	198.72
16616871	TG	09/04/09	4:14 PM	289.00		289.00	11.56	277.44
17283216	TG	11/06/09	3:44 PM	177.05		177.05	7.08	169.97
17426069	TG	11/20/09	4:14 PM	183.00		183.00	7.32	175.68
				1,319.05		1,319.05	52.76	1,266.29

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Voided Registration Statements and Vehicle Registrations
For the period January 1, 2005 through March 31, 2011

Original Statement					
Statement Number	User ID~	Post Date	Time	Payment Type	Amount
19751017	TG	07/02/10	2:08 PM	Cash	259.00
19835029	RK	07/12/10	1:29 PM	Cash	58.00
20037898	TG	07/30/10	11:36 AM	Cash	266.00
20274731	TG	08/20/10	2:17 PM	Check	158.00
21293172	TG	11/30/10	11:52 AM	Cash	50.00
21351292	TG	12/06/10	12:06 PM	Cash	153.00
21354027	TG	12/06/10	2:17 PM	Cash	211.00
21505142	TG	12/22/10	12:20 PM	Cash	130.00
Subtotal for fiscal year 2011					1,285.00
Total					<u>\$11,807.80</u>

- (a) - Additional fees were collected which the County was not entitled to.
The original fee had been paid and no additional fee or penalty should have been collected on the prior year's renewal.
- ^ - The statement and registrations were voided, but the check was deposited.
Check was substituted for cash.
- * - Voided by user ID "mgayer." However, per employee attendance record, Marilee Gayer was on vacation on April 21, 2009.
- ~ - User IDs shown represent the following user identifications:
TG - TGAMMON
ML - MLUCY
RK - RKILLPA
MG - MGAYER
JM - JMCINER

Voided Statement					Undeposited Collections		
Statement Number	User ID~	Date	Time	Amount	Total	County Share	State Share
19751017	TG	07/02/10	3:55 PM	259.00	259.00	10.36	248.64
19835029	RK	07/12/10	4:23 PM	58.00	58.00	2.32	55.68
20037898	TG	07/30/10	4:10 PM	266.00	266.00	10.64	255.36
20274731	TG	08/25/10	2:45 PM	158.00	158.00	6.32	151.68
21293172	TG	11/30/10	4:06 PM	50.00	50.00	2.00	48.00
21351292	TG	12/06/10	4:04 PM	153.00	153.00	6.12	146.88
21354027	TG	12/06/10	4:04 PM	211.00	211.00	8.44	202.56
21505142	TG	12/22/10	4:10 PM	130.00	130.00	5.20	124.80
				1,285.00	1,285.00	51.40	1,233.60
				\$ 11,807.80	11,807.80	472.31	11,335.49

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Voided Registration Statements
For the period January 1, 2005 through March 31, 2011

Original Statement					
Statement Number	User ID@	Post Date	Time	Payment Type	Amount
3420873	TG	02/07/06	1:55 PM	Check	\$ 35.50
3858105	TG	03/31/06	11:56 AM	Cash	241.00
4440964	TG	06/09/06	10:55 AM	Cash	121.00
4593274	TG	06/27/06	1:39 PM	Cash	299.00
Subtotal for fiscal year 2006					696.50
4639828	TG	07/03/06	9:16 AM	Cash	329.00
4676147	TG	07/07/06	11:36 AM	Cash	201.00
4887322	TG	07/31/06	1:58 PM	Cash	256.00
4939891	TG	08/07/06	8:51 AM	Cash	165.00
5242130	TG	09/11/06	3:44 PM	Cash	230.00
5309560	TG	09/01/06	1:49 PM	Cash	160.00
5336801	TG	09/22/06	10:17 AM	Cash	154.00
5407452	TG	09/29/06	12:08 PM	Cash	331.00
5478380	RK	10/09/06	3:57 PM	Check	900.00
5521016	TG	10/13/06	3:18 PM	Cash	178.00
5586889	TG	10/23/06	1:10 PM	Cash	202.00
5736140	TG	11/09/06	10:57 AM	Cash	160.00
5745584	TG	11/13/06	9:50 AM	Cash	65.00
5749405	TG	11/13/06	11:35 AM	Cash	201.00
5784774	TG	11/16/06	9:19 AM	Cash	272.00
5786794	RK	11/16/06	10:40 AM	Cash	138.00
5878583	TG	11/29/06	3:01 PM	Cash	242.00
5913601	TG	12/04/06	12:50 PM	Cash	226.00
5993236	TG	12/13/06	12:02 PM	Cash	285.00
6011482	TG	12/15/06	10:49 AM	Cash	235.00
6220758	TG	01/11/07	2:25 PM	Cash	235.00
6271306	TG	01/19/07	8:12 AM	Cash	194.00
6325097	TG	01/26/07	10:42 AM	Cash	244.00
6387812	TG	02/02/07	1:09 PM	Cash	217.00
6494353	TG	02/16/07	1:48 PM	Cash	150.00
6502642	TG	02/20/07	9:25 AM	Cash	287.00

Voided Statement					Undeposited Collections		
Statement Number	User ID@	Date	Time	Amount	Total	County Share	State Share
3420873	TG	02/07/06	4:15 PM	\$ 35.50	35.50	1.42	34.08
3858105	TG	03/31/06	4:13 PM	241.00	241.00	9.64	231.36
4440964	TG	06/09/06	4:11 PM	121.00	121.00	4.84	116.16
4593274	TG	06/27/06	4:01 PM	299.00	299.00	11.96	287.04
				696.50	696.50	27.86	668.64
4639828	TG	07/03/06	9:18 AM	329.00	329.00	13.16	315.84
4676147	TG	07/07/06	11:53 AM	201.00	201.00	8.04	192.96
4887322	TG	07/31/06	4:00 PM	256.00	256.00	10.24	245.76
4939891	JM	08/07/06	1:06 PM	165.00	165.00	6.60	158.40
5242130	TG	09/11/06	4:11 PM	230.00	230.00	9.20	220.80
5309560	TG	09/19/06	2:01 PM	160.00	160.00	6.40	153.60
5336801	TG	09/22/06	1:33 PM	154.00	154.00	6.16	147.84
5407452	TG	09/29/06	4:19 PM	331.00	331.00	13.24	317.76
5478380	JM	10/09/06	4:32 PM	900.00	900.00	36.00	864.00
5521016	TG	10/13/06	4:05 PM	178.00	178.00	7.12	170.88
5586889	TG	10/23/06	3:46 PM	202.00	202.00	8.08	193.92
5736140	TG	11/09/06	4:01 PM	160.00	160.00	6.40	153.60
5745584	TG	11/13/06	4:04 PM	65.00	65.00	2.60	62.40
5749405	TG	11/13/06	4:04 PM	201.00	201.00	8.04	192.96
5784774	TG	11/16/06	4:11 PM	272.00	272.00	10.88	261.12
5786794	TG	11/16/06	4:17 PM	138.00	138.00	5.52	132.48
5878583	TG	11/29/06	4:07 PM	242.00	242.00	9.68	232.32
5913601	TG	12/04/06	3:36 PM	226.00	226.00	9.04	216.96
5993236	TG	12/13/06	3:10 PM	285.00	285.00	11.40	273.60
6011482	TG	12/15/06	10:50 AM	235.00	235.00	9.40	225.60
6220758	TG	01/11/07	3:00 PM	235.00	235.00	9.40	225.60
6271306	TG	01/19/07	4:09 PM	194.00	194.00	7.76	186.24
6325097	TG	01/26/07	3:25 PM	244.00	244.00	9.76	234.24
6387812	TG	02/02/07	4:01 PM	217.00	217.00	8.68	208.32
6494353	JM	02/16/07	1:52 PM	150.00	150.00	6.00	144.00
6502642	TG	02/20/07	4:13 PM	287.00	287.00	11.48	275.52

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Voided Registration Statements
For the period January 1, 2005 through March 31, 2011

Original Statement						
Statement Number	User ID@	Post Date	Time	Payment Type	Amount	
6612675	TG	03/05/07	4:01 PM	Cash	309.00	
6827504	TG	03/30/07	8:30 AM	Cash	330.00	
7042220	TG	04/23/07	11:07 AM	Cash	36.00	
7119687	TG	04/30/07	12:45 PM	Cash	239.00	
7173554	TG	05/04/07	11:28 AM	Cash	179.00	
7251619	TG	05/11/07	3:46 PM	Cash	231.00	
7329588	TG	05/18/07	3:21 PM	Cash	235.00	
7410963	TG	05/29/07	10:01 AM	Cash	286.00	
7708443	TG	06/22/07	12:35 PM	Cash	275.00	
Subtotal for fiscal year 2007					8,377.00	
7838171	TG	07/05/07	12:36 PM	Check	140.50	
7824635	TG	07/03/07	1:57 PM	Cash	223.00	
7998624	TG	07/18/07	3:24 PM	Cash	322.00	
8142555	TG	07/31/07	1:33 PM	Cash	508.00	
8451594	TG	08/27/07	2:18 PM	Cash	206.00	
8480085	TG	08/29/07	1:43 PM	Cash	229.00	
8489239	TG	08/30/07	10:22 AM	Cash	313.00	
8504693	TG	08/31/07	9:47 AM	Cash	197.00	
8507999	TG	08/31/07	11:06 AM	Cash	192.00	
8667836	TG	09/14/07	1:44 PM	Cash	286.00	
8695930	TG	09/18/07	11:10 AM	Cash	362.00	
8847874	TG	10/01/07	12:42 PM	Cash	167.00	
8849966	TG	10/01/07	2:00 PM	Cash	340.00	
8899981	TG	10/05/07	8:58 AM	Cash	395.00	
8909736	TG	10/05/07	1:43 PM	Cash	265.00	
8970954	TG	10/11/07	12:21 PM	Cash	301.00	
8987334	TG	10/12/07	1:36 PM	Cash	210.00	
9079210	TG	10/22/07	2:54 PM	Cash	255.00	
9079468	TG	10/22/07	3:07 PM	Cash	45.00	
9144203	TG	10/29/07	1:29 PM	Cash	224.00	
9144684	TG	10/29/07	1:50 PM	Cash	230.00	

Voided Statement					Undeposited Collections		
Statement Number	User ID@	Date	Time	Amount	Total	County Share	State Share
6612675	TG	03/05/07	4:04 PM	309.00	309.00	12.36	296.64
6827504	TG	03/30/07	4:09 PM	330.00	330.00	13.20	316.80
7042220	TG	04/23/07	4:09 PM	36.00	36.00	1.44	34.56
7119687	TG	04/30/07	4:16 PM	239.00	239.00	9.56	229.44
7173554	TG	05/04/07	4:08 PM	179.00	179.00	7.16	171.84
7251619	TG	05/11/07	4:02 PM	231.00	231.00	9.24	221.76
7329588	TG	05/18/07	3:22 PM	235.00	235.00	9.40	225.60
7410963	TG	05/29/07	4:01 PM	286.00	286.00	11.44	274.56
7708443	TG	06/22/07	4:07 PM	275.00	275.00	11.00	264.00
				8,377.00	8,377.00	335.08	8,041.92
7838171	TG	07/05/07	1:27 PM	140.50	140.50	5.62	134.88
7824635	TG	07/03/07	4:14 PM	223.00	223.00	8.92	214.08
7998624	TG	07/18/07	3:52 PM	322.00	322.00	12.88	309.12
8142555	TG	07/31/07	3:27 PM	508.00	508.00	20.32	487.68
8451594	TG	08/27/07	4:10 PM	206.00	206.00	8.24	197.76
8480085	TG	08/29/07	3:15 PM	229.00	229.00	9.16	219.84
8489239	TG	08/30/07	4:08 PM	313.00	313.00	12.52	300.48
8504693	TG	08/31/07	3:57 PM	197.00	197.00	7.88	189.12
8507999	TG	08/31/07	3:57 PM	192.00	192.00	7.68	184.32
8667836	TG	09/14/07	4:08 PM	286.00	286.00	11.44	274.56
8695930	TG	09/18/07	4:12 PM	362.00	362.00	14.48	347.52
8847874	TG	10/01/07	4:05 PM	167.00	167.00	6.68	160.32
8849966	TG	10/01/07	4:04 PM	340.00	340.00	13.60	326.40
8899981	TG	10/05/07	1:40 PM	395.00	395.00	15.80	379.20
8909736	TG	10/05/07	1:44 PM	265.00	265.00	10.60	254.40
8970954	RK	10/11/07	3:28 PM	301.00	301.00	12.04	288.96
8987334	TG	10/12/07	4:08 PM	210.00	210.00	8.40	201.60
9079210	TG	10/22/07	3:07 PM	255.00	255.00	10.20	244.80
9079468	TG	10/22/07	3:24 PM	45.00	45.00	1.80	43.20
9144203	TG	10/29/07	1:30 PM	224.00	224.00	8.96	215.04
9144684	TG	10/29/07	1:53 PM	230.00	230.00	9.20	220.80

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Voided Registration Statements
For the period January 1, 2005 through March 31, 2011

Original Statement						
Statement Number	User ID@	Post Date	Time	Payment Type	Amount	
9284074	TG	11/09/07	12:22 PM	Cash	263.00	
9406424	TG	11/21/07	3:40 PM	Cash	257.00	
9692089	TG	12/21/07	9:49 AM	Cash	186.00	
9694269	TG	12/21/07	10:57 AM	Cash	55.00	
9761215	TG	12/31/07	9:35 AM	Cash	358.00	
9868451	RK	01/10/08	9:28 AM	Cash	340.00	
9893285	RK	01/11/08	2:51 PM	Cash	335.00	
9970309	TG	01/18/08	12:00 AM	Cash	137.00	
10636910	TG	03/21/08	9:28 AM	Cash	132.00	
10719250	TG	03/28/08	11:46 AM	Cash	221.00	
10736742	TG	03/31/08	10:28 AM	Cash	213.00	
Subtotal for fiscal year 2008					7,907.50	
12099646	TG	07/28/08	12:08 PM	Cash	222.00	
12142648	TG	07/31/08	7:58 AM	Cash	208.00	
12172639	TG	08/01/08	1:23 PM	Cash	74.00	
12177371	TG	08/01/08	3:23 PM	Cash	224.00	
12309358	TG	08/13/08	1:47 PM	Cash	284.00	
12340816	TG	08/15/08	1:39 PM	Cash	195.00	
12513211	TG	08/29/08	3:41 PM	Cash	220.00	
12537492	TG	09/03/08	9:30 AM	Cash	238.00	
12821133	TG	09/26/08	10:13 AM	Cash	257.00	
12916590	TG	10/03/08	1:19 PM	Cash	63.00	
13146122	TG	10/24/08	12:08 PM	Cash	234.00	
13179669	TG	10/28/08	2:56 PM	Cash	101.00	
13343647	TG	11/13/08	8:43 AM	Cash	243.00	
13369212	TG	11/14/08	12:02 PM	Cash	235.00	
13384402	TG	11/17/08	9:48 AM	Cash	138.00	
13390517	TG	11/17/08	12:58 PM	Cash	162.00	
13499984	TG	11/26/08	2:17 PM	Cash	466.00	
13755486	TG	12/22/08	3:06 PM	Cash	141.00	
14808417	TG	03/30/09	10:17 AM	Cash	374.00	

Voided Statement					Undeposited Collections		
Statement Number	User ID@	Date	Time	Amount	Total	County Share	State Share
9284074	TG	11/09/07	3:52 PM	263.00	263.00	10.52	252.48
9406424	TG	11/21/07	4:04 PM	257.00	257.00	10.28	246.72
9692089	TG	12/21/07	3:13 PM	186.00	186.00	7.44	178.56
9694269	TG	12/21/07	3:13 PM	55.00	55.00	2.20	52.80
9761215	TG	12/31/07	3:35 PM	358.00	358.00	14.32	343.68
9868451	TG	01/10/08	3:44 PM	340.00	340.00	13.60	326.40
9893285	TG	01/11/08	4:13 PM	335.00	335.00	13.40	321.60
9970309	TG	01/18/08	4:16 PM	137.00	137.00	5.48	131.52
10636910	TG	03/21/08	4:03 PM	132.00	132.00	5.28	126.72
10719250	TG	03/28/08	4:10 PM	221.00	221.00	8.84	212.16
10736742	TG	03/31/08	3:52 PM	213.00	213.00	8.52	204.48
				7,907.50	7,907.50	316.30	7,591.20
12099646	TG	07/28/08	12:08 PM	222.00	222.00	8.88	213.12
12142648	TG	07/31/08	8:00 AM	208.00	208.00	8.32	199.68
12172639	TG	08/01/08	1:25 PM	74.00	74.00	2.96	71.04
12177371	TG	08/01/08	4:03 PM	224.00	224.00	8.96	215.04
12309358	TG	08/13/08	3:37 PM	284.00	284.00	11.36	272.64
12340816	TG	08/15/08	4:16 PM	195.00	195.00	7.80	187.20
12513211	TG	08/29/08	3:43 PM	220.00	220.00	8.80	211.20
12537492	TG	09/03/08	4:04 PM	238.00	238.00	9.52	228.48
12821133	TG	09/26/08	4:03 PM	257.00	257.00	10.28	246.72
12916590	TG	10/03/08	4:12 PM	63.00	63.00	2.52	60.48
13146122	TG	10/24/08	12:09 PM	234.00	234.00	9.36	224.64
13179669	TG	10/28/08	2:57 PM	101.00	101.00	4.04	96.96
13343647	TG	11/13/08	4:02 PM	243.00	243.00	9.72	233.28
13369212	TG	11/14/08	3:58 PM	235.00	235.00	9.40	225.60
13384402	TG	11/17/08	4:21 PM	138.00	138.00	5.52	132.48
13390517	TG	11/17/08	4:21 PM	162.00	162.00	6.48	155.52
13499984	TG	11/26/08	2:57 PM	466.00	466.00	18.64	447.36
13755486	TG	12/22/08	4:02 PM	141.00	141.00	5.64	135.36
14808417	TG	03/30/09	4:13 PM	374.00	374.00	14.96	359.04

Report on Special Investigation of the
Mills County Treasurer
Auto Department

Voided Registration Statements
For the period January 1, 2005 through March 31, 2011

Original Statement						
Statement Number	User ID@	Post Date	Time	Payment Type	Amount	
14826677	TG	03/31/09	11:17 AM	Cash	118.00	
14988621	TG	04/14/09	11:23 AM	Cash	421.00	
15276493	TG	05/11/09	10:20 AM	Cash	39.00	
15478867	TG	05/29/09	10:27 AM	Cash	391.00	
15574850	ML	06/05/09	1:24 PM	Cash	40.00	
15650449	TG	06/12/09	8:21 AM	Cash	100.00	
15743129	TG	06/19/09	3:43 PM	Cash	50.00	
Subtotal for fiscal year 2009						5,238.00
16455141	TG	08/21/09	3:37 PM	Cash	118.00	
17863203	TG	01/11/10	10:05 AM	Check	55.00	
18449989	TG	03/05/10	3:08 PM	Check	344.00	
19539424	TG	06/14/10	12:01 PM	Check	301.50	
Subtotal for fiscal year 2010						818.50
19894122	TG	07/16/10	12:59 PM	Cash	253.00	
Subtotal for fiscal year 2011						253.00
Total						\$ 23,290.50

~ - The check was deposited on 03/05/10. The original statement was voided and recreated showing a balance paid of \$281.00. The difference of \$63.00 was cash received during the day but not deposited.

@ - User IDs shown represent the following user identifications:

- TG - TGAMMON
- RK - RKILLPA
- JM - JMCINER

Voided Statement					Undeposited Collections		
Statement Number	User ID@	Date	Time	Amount	Total	County Share	State Share
14826677	TG	03/31/09	4:03 PM	118.00	118.00	4.72	113.28
14988621	TG	04/14/09	3:35 PM	421.00	421.00	16.84	404.16
15276493	TG	05/11/09	10:27 AM	39.00	39.00	1.56	37.44
15478867	TG	05/29/09	4:04 PM	391.00	391.00	15.64	375.36
15574850	ML	06/05/09	4:06 PM	40.00	40.00	1.60	38.40
15650449	TG	06/12/09	4:10 PM	100.00	100.00	4.00	96.00
15743129	TG	06/19/09	3:46 PM	50.00	50.00	2.00	48.00
				<u>5,238.00</u>	<u>5,238.00</u>	<u>209.52</u>	<u>5,028.48</u>
16455141	TG	08/21/09	4:10 PM	118.00	118.00	4.72	113.28
17863203	TG	01/11/10	12:41 PM	55.00	55.00	2.20	52.80
18449989	TG	03/05/10	3:30 PM	344.00	63.00	2.52	60.48
19539424	TG	06/14/10	4:21 PM	301.50	301.50	12.06	289.44
				<u>818.50</u>	<u>537.50</u>	<u>21.50</u>	<u>516.00</u>
19894122	TG	07/16/10	4:22 PM	253.00	253.00	10.12	242.88
				<u>253.00</u>	<u>253.00</u>	<u>10.12</u>	<u>242.88</u>
				<u>\$ 23,290.50</u>	<u>23,009.50</u>	<u>920.38</u>	<u>22,089.12</u>

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Altered Fees
For the period January 1, 2005 through March 31, 2011

Original Statement						
Statement Receipt	User ID~	Original Post Date and Time	Original Time	Payment	Payment Method	
818542	JM	04/07/05	10:20 AM	\$ 7.00	Cash	
Subtotal for fiscal year 2005				<u>7.00</u>		
4394505	RK	06/02/06	2:48 PM	45.00	Cash	
4569743	RK	06/23/06	3:12 PM	15.00	Cash	
Subtotal for fiscal year 2006				<u>60.00</u>		
5564700	TG	10/19/06	12:51 PM	15.50	Check	
5678829	TG	11/03/06	9:03 AM	3.00	Cash	
6656846	TG	03/12/07	12:17 PM	59.00	Check	
Subtotal for fiscal year 2007				<u>77.50</u>		
10141503	TG	02/05/08	12:37 PM	95.50	Check	
10412650	TG	03/03/08	10:32 AM	1,138.05	Check	
10660139	TG	03/24/08	1:19 PM	42.00	Cash	
10676357	ML	03/25/08	1:46 PM	35.50	Check	
11126603	TG	05/05/08	8:48 AM	15.00	Cash	
Subtotal for fiscal year 2008				<u>1,326.05</u>		
12485611	TG	08/28/08	12:02 PM	40.50	Check	
Subtotal for fiscal year 2009				<u>40.50</u>		
16026278	TG	07/15/09	3:04 PM	168.50	Check	
17243341	TG	11/03/09	3:38 PM	334.00	Check	
17501678	TG	12/01/09	9:04 AM	40.00	Check	
18598644	TG	03/19/10	12:20 PM	40.00	Check	
Subtotal for fiscal year 2010				<u>582.50</u>		
21419316	TG	12/13/10	2:11 PM	35.50	Check	
Subtotal for fiscal year 2011				<u>35.50</u>		
Total				<u>\$ 2,129.05</u>		

NA - Statement was not reinstated.

~ - User IDs shown represent the following user identifications:

- TG - TGAMMON
- ML - MLUCY
- RK - RKILLPA
- JM - JMCINER


Reinstated Statement				Undeposited Collections			Type of Fee Removed	
Statement Receipt	User ID~	Date	Time	Reinstated Amount	Total	County Share		State Share
NA	NA	NA	NA	\$ -	7.00	2.50	4.50	Salvage title fee
				-	7.00	2.50	4.50	
4394820	RK	06/02/06	3:00pm	35.00	10.00	0.40	9.60	Late fee
NA	NA	NA	NA	-	15.00	2.50	12.50	Title fee
				35.00	25.00	2.90	22.10	
5567849	TG	10/19/06	4:10PM	10.50	5.00	0.20	4.80	Late fee
NA	NA	NA	NA	-	3.00	0.12	2.88	Registration reprint fee
6662393	TG	03/12/07	4:13PM	54.00	5.00	0.20	4.80	Late fee
				64.50	13.00	0.52	12.48	
10146651	TG	02/05/08	4:23PM	90.50	5.00	0.20	4.80	Late fee
10413538	TG	03/03/08	11:00AM	1,128.05	10.00	6.00	4.00	Security interest recording fee
10661109	TG	03/24/08	1:55PM	27.00	15.00	2.50	12.50	Late fee
10681179	ML	03/25/08	4:18PM	30.50	5.00	0.20	4.80	Partial registration fee
11126911	TG	05/05/08	9:00AM	-	15.00	2.50	12.50	Title fee
				1,276.05	50.00	11.40	38.60	
12493355	TG	8/28/2008	4:12PM	35.00	5.50	0.22	5.28	Late fee
				35.00	5.50	0.22	5.28	
16026431	TG	7/15/2009	3:09PM	154.50	14.00	0.56	13.44	Late fee
17244204	TG	11/3/2009	4:09PM	310.00	24.00	0.96	23.04	Late fee
17516502	TG	12/1/2009	4:14PM	35.00	5.00	0.20	4.80	Late fee
18606010	TG	3/19/2010	4:15PM	35.00	5.00	0.20	4.80	Late fee
				534.50	48.00	1.92	46.08	
21421637	TG	12/2/2010	4:13PM	30.50	5.00	0.20	4.80	Late fee
				30.50	5.00	0.20	4.80	
				\$ 1,975.55	153.50	19.66	133.84	

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Russell Jordan, CPA, Assistant Auditor
Brooke Lytle, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Appendix 1

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Copy of a Voided Registration Statement and Vehicle Registration

ARTS: Statement Receipt

Mills
418 Sharp St. Glenwood, IA 515341756

Statement Receipt: 15051946 *void*

Customer Information

Name: [REDACTED]
Address: [REDACTED]
Phone:
Fax:
Email:

Office Information

Date: 4/20/2009 2:14:03 PM
Location: Mills - Primary

Attached Customers

[REDACTED] Name

Transaction

Type	Description	Amount
RR	2004 Ford Taurus SES [REDACTED]	\$228.00
	Product	Amount
	Registration - General	\$228.00
	County Plate Fee - Renew Non-Personalized Plate	\$0.00

Total Due: \$228.00

Payments

Payment Method	Payor	Payor #	Number	Amount Tendered
Check ✓	[REDACTED]	[REDACTED]	3848	\$228.00

Total Tendered: \$228.00

Cash Back: \$0.00

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Copy of a Voided Registration Statement and Vehicle Registration

ARTS: Statement Receipt

Mills

118 Sharp St. Glenwood, IA 515341756

Statement Receipt: 18551400

Customer Information

Name: [REDACTED]
Address: [REDACTED]
Phone:
Fax:
Email:

Office Information

Date: 3/16/2010 11:09:14 AM
Location: Mills - Primary

Attached Customers

Name
[REDACTED]

Transaction

Type	Description	Amount
RR	2004 Ford Taurus SES [REDACTED]	\$228.00
	Product	Amount
	County Plate Fee - Renew Non-Personalized Plate	\$0.00
	Registration - General	\$228.00
Total Due:		\$228.00

Payments

Payment Method	Payor	Payor #	Number	Amount Tendered
Check	[REDACTED]	[REDACTED]	2593	\$228.00
Total Tendered:				\$228.00
Cash Back:				\$0.00

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Copy of Altered Title

Mills
418 Sharp St. Glenwood, IA 515341756

Statement Receipt: [REDACTED]

Customer Information

Name: [REDACTED]
Address: [REDACTED]
Phone: [REDACTED]
Fax:
Email:

Office Information

Date: 12/10/2007 8:50:12 AM
Location: Mills - Primary

Attached Customers

Name
Anderson-reed, Sarah Dee

Transaction

Type	Description	Amount
TR	2008 Ford F350 Super Duty, [REDACTED] Product	\$1,078.85
	Title Fee	\$15.00
	Use Tax	\$888.85
	SI Recording Fee	\$10.00
	Cattlemans Plate Fee - Initial Non-Personalized Plate	\$0.00
	Registration Fee	\$0.00
	Registration Fee	\$165.00

Total Due: \$1,078.85

Payments

Payment Method	Payor	Payor #	Number	Amount Tendered
Cash	[REDACTED]	1912222	NA	\$1,100.00
Check	[REDACTED]	4174518	336163	\$25.00

Total Tendered: \$1,125.00

Cash Back: (\$46.15)

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Copy of Altered Title

APPLICATION FOR CERTIFICATE OF TITLE AND/OR REGISTRATION
 Applying for: Regular Title Salvage Title Registration Month _____

OWNER INFORMATION

County Treasurer of your residence or if a non-residence to the County Treasurer where the primary user of the vehicle is located _____

Owner #1: First Name _____ Middle Name _____ Last Name _____ Birth Date: 11/29/73 Iowa DL or Iowa ID # or Social Security #: _____
 Ownership Status: OR AND Birth Date: _____ Federal Employer Identification #: _____
 Bona fide Residence Address of Owner #1: _____ City _____ County _____ State _____ Zip Code _____
 Mailing Address of Owner #1: _____ Address _____ City _____ County _____ State _____ Zip Code _____

Owner #2: First Name _____ Middle Name _____ Last Name _____ Birth Date: N/A Iowa DL or Iowa ID # or Social Security #: _____
 Bona fide Residence Address of Owner #2: _____ City _____ County _____ State _____ Zip Code _____
 Mailing Address of Owner #2: N/A Address _____ City _____ County _____ State _____ Zip Code _____

Owner #3: First Name _____ Middle Name _____ Last Name _____ Birth Date: _____ Iowa DL or Iowa ID # or Social Security #: _____
 Bona fide Residence Address of Owner #3: _____ City _____ County _____ State _____ Zip Code _____
 Mailing Address of Owner #3: _____ Address _____ City _____ County _____ State _____ Zip Code _____

PRIMARY USER INFORMATION (Complete only if the vehicle is owned by a nonresident)

Primary User #1: First Name _____ Middle Name _____ Last Name _____ Birth Date: _____ Iowa DL or Iowa ID #: _____
 Bona fide Residence of Primary User #1: _____ Address _____ City _____ County _____ State _____ Zip Code _____
 Mailing Address of Primary User #1: _____ Address _____ City _____ County _____ State _____ Zip Code _____

Primary User #2: First Name _____ Middle Name _____ Last Name _____ Birth Date: _____ Iowa DL or Iowa ID #: _____
 Bona fide Residence of Primary User #2: _____ Address _____ City _____ County _____ State _____ Zip Code _____
 Mailing Address of Primary User #2: _____ Address _____ City _____ County _____ State _____ Zip Code _____

VEHICLE INFORMATION

VIN: _____ YEAR: 2008 MAKE: FORD MODEL: F350 RC 4X4 TYPE (car, truck, etc): _____ STYLE: XLT COLOR: GRAY FUEL: _____
 GVWR: 6,965 Sq. Footage: _____ Iowa Plate Number: _____ Validation Year: _____ Purchase Date or Date Brought into State: _____
 VIN of traded vehicle (if applicable): _____ Trailer Empty Weight (if applicable) Over 2000 lbs 2000 lbs or less

SECURITY INTEREST INFORMATION

Give complete statement of security interest (list). If none so state: _____ Address (Street, City, State, Zip Code) _____

Security Interest	Hold By	Federal Employer Identification # or Social Security #:
First Security Interest	U.S. BANK, N.A., PO Box 3427 Oshkosh WI 54903	_____
Second Security Interest		Federal Employer Identification # or Social Security #: _____
Third Security Interest		Federal Employer Identification # or Social Security #: _____

PURCHASE PRICE

Taxable Purchase Price (Purchase price less any trade) \$ 17,777.00

(Check only if applicable)
 I claim exemption from payment of Iowa Use Tax. List Exemption Code _____ (See Page 2)

I/we certify that the information on this application is true and correct*
 Signature of Owner #1 _____ Date: 11/26/07
 Signature of Owner #2 _____ Date: _____
 Signature of Owner #3 _____ Date: _____

By _____
 If Firm, Association, Corporation, or Attorney in Fact
 *Important: Be certain that dates and other information given are correct. Any person who uses false or fictitious names, makes a false statement or otherwise commits a fraud upon this application is punishable by prison sentence and possible fine. This application also constitutes an application for refund of excess credit, when applicable.

Yes, I would like to make a voluntary contribution to the anatomical gift public awareness and transplant fund in the amount of \$ _____

Bryant and Bryant, FL800558 © (05/00)

DISCLAIMER The vehicle dealer named below as "seller" does hereby certify that the new vehicle described above was sold to the applicant for the following consideration which includes freight, manufacturer's tax, accessories, and other added equipment or services and represents the total delivered price to the purchaser, valued in money whether received in money or otherwise.

Sale Price	40,910.00	Days Registration Applied For Card Issued
Less Trade In	18,633.00	Days, no more
Less Non-Taxable Charges	N/A	Registration Fee Collected
Less Rebate applied to purchase price of the vehicle	4,500.00	
Equals Tax Price	17,777.00	

I/we certify under penalty of perjury that the foregoing is true and correct.
 Date: 11/26/07 1635 Dealer No: HOODHOUSE FORD CHRYSLER, INC.
 By: _____
 Authorized Representative & Title

Original copy obtained from auto dealer.

Report on Special Investigation of the
Mills County Treasurer's Office
Auto Department

Copy of Altered Title

Mills
418 Sharp St. Glenwood, IA 515341756

Statement Receipt: [REDACTED]

Customer Information

Name: [REDACTED]
Address: [REDACTED]
Phone: [REDACTED]
Fax: [REDACTED]
Email: [REDACTED]

Office Information

Date: 12/10/2007 1:28:55 PM
Location: Mills - Primary

Attached Customers

Name
Anderson-Reed, Sarah Dee
Us Bank NA
Woodhouse Chrysler

Transaction

Type	Description	Amount
TR	2008 Ford F350 Super Duty, [REDACTED]	\$574.85
	Product	Amount
	Title Fee	\$15.00
	Cattlemans Plate Fee - Initial Non-Personalized Plate	\$10.00
	Use Tax	\$388.85
	SI Recording Fee	\$10.00
	Registration Fee	\$0.00
	Registration Fee	\$151.00
	Total Due:	\$574.85

Payments

Payment Method	Payor	Payor #	Number	Amount Tendered
Cash	[REDACTED]	1912222	NA	\$550.00
Check	[REDACTED]	4174518	336163	\$25.00
			Total Tendered:	\$575.00
			Cash Back:	(\$0.15)

Report on Special Investigation of the Mills County Treasurer's Office Auto Department

Copy of Altered Title

151534

APPLICATION FOR CERTIFICATE OF TITLE AND/OR REGISTRATION
 Applying for: Regular Title Salvage Title Registration Month _____

OWNER INFORMATION

County Treasurer of your residence or if a non-residence to the County Treasurer where the primary user of the vehicle is located _____

Owner #1: First Name _____ Middle Name _____ Last Name _____ Iowa DL or Iowa ID # or Social Security #: _____
 Birth Date: 11/29/73 Federal Employer Identification #: _____
 Ownership Status: OR AND (if shared)

Owner #2: First Name _____ Middle Name _____ Last Name _____ Iowa DL or Iowa ID # or Social Security #: _____
 Birth Date: N/A Federal Employer Identification #: _____
 Address: N/A

Owner #3: First Name _____ Middle Name _____ Last Name _____ Iowa DL or Iowa ID # or Social Security #: _____
 Birth Date: _____ Federal Employer Identification #: _____
 Address: _____

PRIMARY USER INFORMATION (Complete only if the vehicle is owned by a nonresident)

Primary User #1: First Name _____ Middle Name _____ Last Name _____ Iowa DL or Iowa ID #: _____
 Birth Date: _____ Federal Employer Identification #: _____
 Address: _____

Primary User #2: First Name _____ Middle Name _____ Last Name _____ Iowa DL or Iowa ID #: _____
 Birth Date: _____ Federal Employer Identification #: _____
 Address: _____

VEHICLE INFORMATION

Year: 2008 MAKE: FORD MODEL: F350 RC 4X4 TYPE (car, truck, etc): XLT LGRAY
 GVW: 6,965 Sp. Package: _____ Iowa Plate Number: _____ Validation Year: _____ Purchase Date or Date Brought into State: _____
 Traded vehicle (if applicable): _____ Trailer Empty Weight (if applicable): Over 2000 lbs 2000 lbs or less

SECURITY INTEREST INFORMATION

Complete statement of security interest (if any). If none so state: _____

Mature	Hold By	Address (Street, City, State, Zip Code)
First Security Interest	U.S. BANK, N.A., PO Box 3427 Oshkosh WI 54903	_____
Second Security Interest	_____	_____
Third Security Interest	_____	_____

PURCHASE PRICE

Net Purchase Price (Purchase price less any trade) \$ 17,777.00

I claim exemption from payment of Iowa Use Tax. List Exemption Code _____ (See Page 2)

I've certified that the information given is true and correct*
 Signature of Owner #1: _____ Date: 11/26/07
 Signature of Owner #2: _____ Date: _____
 Signature of Owner #3: _____ Date: _____

By _____
 (If firm, Association, Corporation, or Attorney in Fact)
 *It is important to be certain that dates and other information given are correct. Any person who uses false or fraudulent information to make a false statement or otherwise commit a fraud upon this application is punishable by prison and/or a fine. This application also constitutes an application for refund of excess profits, when applicable.

Yes, I would like to make a voluntary contribution to the anatomical gift public awareness and transplant fund in the amount of \$ _____

Reynolds and Reynolds FL60559 Q (0/05)

Altered copy obtained from Mills County Treasurer's Office.