



# OFFICE OF AUDITOR OF STATE

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David A. Vaudt, CPA  
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## NEWS RELEASE

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FOR RELEASE October 24, 2012, 3:00 p.m.

Auditor of State David A. Vaudt today released a report on a special investigation of the University of Iowa Hospital and Clinics (UIHC), Department of Orthopaedics and Rehabilitation (Department), for the period December 1, 2002 through January 31, 2012. The special investigation was requested by University officials as a result of concerns regarding improper transactions processed by Jennifer Whitmore-Meier, former Information Technology (IT) Support Consultant. The Department employed Jennifer Whitmore-Meier to oversee the Department's IT services.

Vaudt reported the special investigation identified \$272,198.22 of improper disbursements and undeposited collections. The \$270,152.01 of improper disbursements includes \$203,592.44 for equipment Ms. Whitmore-Meier purchased with Department funds but subsequently sold on eBay, \$9,794.99 of shipping costs and \$34,314.23 of other improper purchases Ms. Whitmore-Meier made with her University procurement card. In addition, \$15,173.96 of travel costs were improperly reimbursed to Ms. Whitmore-Meier.

The \$2,046.21 of undeposited collections identified includes \$1,170.00 of rebates deposited to Ms. Whitmore-Meier's personal bank account which were related to equipment she purchased with Department funds. The undeposited collections also include \$876.21 of products which Ms. Whitmore-Meier purchased with Department funds and later returned to the vendor and received gift cards which she used for personal purchases. Vaudt reported it was not possible to determine if Ms. Whitmore-Meier returned other items she purchased with Department funds and used the proceeds for personal purposes.

The items Ms. Whitmore-Meier sold on eBay include 288 monitors and 76 Apple Time Capsules. She also sold a number of external and internal hard drives, memory sticks, cameras, ink cartridges for printers, iPods and accessories and other electronic items which were traced to purchases Ms. Whitmore-Meier made with Department funds. Ms. Whitmore-Meier also sold additional items on eBay which could not be traced to a specific purchase with Department funds. However, her personal bank statements and credit card statements did not include large or frequent purchases from vendors to support the possibility she purchased the items she sold with her own personal funds.

Vaudt reported Ms. Whitmore-Meier sold a number of the items for less than the amount the Department paid for them. Vaudt also reported records obtained from eBay and PayPal show Ms. Whitmore-Meier sold a number of items which were not purchased with Department funds, including products from Victoria's Secret and children's clothing.

Vaudt also reported sufficient inventory records were not maintained and related supporting documentation was not available from the Department during the period of the investigation. As a result, it was not possible to determine if Ms. Whitmore-Meier improperly purchased and sold or otherwise disposed of additional items on eBay or in another manner, such as listing items on Craigslist or selling items to pawn shops or directly to parties with a known interest. Using purchase documentation which was available and considering the items sold on eBay and the items reasonable for the Department's use, Vaudt reported there was still a significant number of items Ms. Whitmore-Meier purchased which are not accounted for and which were not included in the amount of improper disbursements identified.

Vaudt reported the \$34,314.23 of other improper purchases Ms. Whitmore-Meier made with her University procurement card included a number of iPods and cameras along with related accessories. She also purchased Xbox games, cleaning supplies, tools, light bulbs and books.

Vaudt reported a number of the documents Ms. Whitmore-Meier submitted as support for purchases she made with her University procurement card and costs she incurred while traveling were altered or included false explanations. On several occasions, Ms. Whitmore-Meier submitted

hotel invoices and flight itineraries which showed she was at conference locations when she wasn't. For instance, Ms. Whitmore-Meier submitted a request for reimbursement of costs she claimed for a conference in New Orleans in 2010. The documentation she submitted showed she arrived in New Orleans on March 5, 2010 and incurred lodging, meal and other costs paid for by the Department. However, she didn't actually arrive in New Orleans until March 10, 2010. Based on Ms. Whitmore-Meier's cell phone records, she was in Hawaii from March 6, 2010 until March 10, 2010.

Some of the documents Ms. Whitmore-Meier submitted included costs which were altered to show she paid more than she actually did. Vaudt reported a number of alterations were identified when original documents were obtained from independent parties, such as vendors and the companies which issued Ms. Whitmore-Meier's personal credit cards.

In addition to the improper disbursements identified, Vaudt reported \$50,326.13 of unnecessary costs were paid by the Department. These costs include \$20,668.26 of travel expenses for Ms. Whitmore-Meier to attend medical conferences, \$20,563.50 of bonuses provided to Ms. Whitmore-Meier for exceptional performance, \$5,038.22 of payments to help offset the cost of her personal cell phone and \$4,056.15 for reimbursement of internet service received in her home.

The report includes recommendations to strengthen internal controls and overall operations, such as enhancing controls over purchases made with Department funds, establishing and maintaining appropriate inventory records for items which are susceptible to theft or loss and ensuring supporting documentation is reviewed in a critical manner by an independent party.

Copies of the report have been filed with the Board of Regents' Office of Internal Audit, the University's Department of Public Safety, the Division of Criminal Investigation, the Johnson 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/1261-8010-BE00.pdf>.





**SPECIAL INVESTIGATION OF THE  
UNIVERSITY OF IOWA HOSPITAL AND CLINCS  
DEPARTMENT OF ORTHOPAEDICS AND REHABILITATION**

**FOR THE PERIOD  
DECEMBER 1, 2002 THROUGH JANUARY 31, 2012**

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## Auditor of State's Report

To the Members of the Board of Regents,  
State of Iowa:

As a result of alleged improprieties regarding certain financial transactions and at the request of University of Iowa (University) officials, we conducted a special investigation of the University of Iowa Hospital and Clinics (UIHC), Department of Orthopaedics and Rehabilitation (Department). We have applied certain tests and procedures to selected transactions recorded in the University's accounting system. However, because some records were not available for certain portions of the period of our review, not all procedures were performed for the entire period of our review. Based on a review of relevant information and discussions with University and Department personnel and officials, we performed the following procedures for the period December 1, 2002 through January 31, 2012 or for the period specified:

- (1) Obtained an understanding of concerns identified by University officials.
- (2) Interviewed University and Department personnel to obtain an understanding of how Jennifer Whitmore-Meier, a former Information Technology (IT) Support Consultant for the Department, carried out her job duties.
- (3) Evaluated internal controls for the purchases processed by Ms. Whitmore-Meier to determine whether adequate policies and procedures were in place and operating effectively.
- (4) Evaluated the Department's internal controls over the purchase, inventory and disposal of computer and other electronic equipment. We also evaluated policies established by the Department and the University for purchasing, inventorying and disposing of computer and other electronic equipment.
- (5) With the assistance of University personnel, obtained reports which summarized certain transactions for purchases of computer equipment. For selected transactions, we examined available supporting documentation to determine if the disbursements were appropriate, properly supported and properly approved. We also analyzed transactions by type of items purchased.
- (6) Examined shipping costs incurred by Ms. Whitmore-Meier and paid with Department funds to determine if they were for personal purposes. We also matched shipping costs to shipping information provided by eBay and obtained information directly from UPS regarding purchases made by Ms. Whitmore-Meier.
- (7) Obtained information from eBay to determine if items Ms. Whitmore-Meier listed for sale were purchased with Department funds. The information obtained from eBay was limited to the period February 9, 2008 through November 1, 2011.
- (8) Obtained information from PayPal to determine if items Ms. Whitmore-Meier sold on eBay were purchased with Department funds. The information obtained from PayPal was limited to the period February 8, 2003 through November 2, 2011.
- (9) Observed computers and related equipment located in the Department during March 2012 and confirmed those assigned to Department employees during April 2012 to determine if items purchased with Department funds could be located.
- (10) Reviewed purchases Ms. Whitmore-Meier made with the procurement card (PCard) issued to her by the University and examined available supporting documentation for certain transactions to determine if the purchases were for the Department or were personal in nature.

- (11) Obtained and reviewed personal bank statements for accounts held at certain financial institutions by Ms. Whitmore-Meier and supporting documentation for certain deposits to the accounts to identify the source of certain deposits made to the accounts. We also obtained and reviewed personal bank statements for accounts held at certain financial institutions by Kyle Askling, another IT employee within the Department, during the period January 1, 2008 through February 28, 2012 to identify the source of certain deposits and any payments to Ms. Whitmore-Meier.
- (12) Obtained and reviewed statements of personal debit and credit cards held by Ms. Whitmore-Meier to identify the source of certain payments or credits posted to the accounts.
- (13) Obtained and reviewed Ms. Whitmore-Meier's payroll information to identify additional compensation, such as bonuses, technology allowances and other provisions. We also reviewed additional compensation to Ms. Whitmore-Meier to determine propriety and whether the payments were supported by adequate documentation.
- (14) Reviewed the travel costs claimed by certain employees to determine their propriety. When possible, we contacted vendors to determine the authenticity of documentation submitted by Ms. Whitmore-Meier. Types of vendors contacted included hotels, car rental agencies, cell phone service providers and credit card companies.


The procedures identified \$272,198.22 of improper disbursements and undeposited collections. Ms. Whitmore-Meier diverted items she purchased with Department funds, spent Department funds for personal purchases and diverted collections which should have been deposited with the Department. Specifically, she purchased items with Department funds which she sold on eBay and used Department funds to purchase shipping materials and pay shipping costs for the items she sold. She used her University procurement card to purchase personal items. She also returned some items she purchased with Department funds and used the proceeds for personal purposes. In addition, she falsified documents associated with travel costs and claimed reimbursement for costs she did not incur.

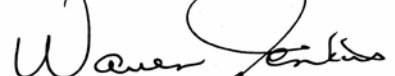
We also identified \$50,326.13 of costs paid by the Department which were unnecessary. These costs included sending Ms. Whitmore-Meier to annual medical conferences, paying for internet service at her home and bonuses provided to Ms. Whitmore-Meier as exceptional performance awards. Several internal control weaknesses were identified. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A through H** 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 a review of the entire Department of Orthopaedics and Rehabilitation, other matters might have come to our attention which would have been reported to you.

Copies of this report have been filed with the Board of Regents' Office of Internal Audit, the University's Department of Public Safety, the Division of Criminal Investigation, the Johnson 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 University's Department of Public Safety, the Board of Regents' Office of Internal Audit, the University of Iowa and the University of Iowa Hospital and Clinics, Department of Orthopaedics and Rehabilitation during the course of our investigation.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

October 16, 2012

University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation  
Investigative Summary

**Background Information**

The University of Iowa Hospital and Clinics (UIHC) is Iowa's only comprehensive academic medical and regional referral center. The UIHC's mission is "Changing Medicine. Changing Lives." UIHC is part of the State University of Iowa, which is owned and operated by the State of Iowa and under the supervision of the Board of Regents.

UIHC includes substantially all of the healthcare provider activities for patient care associated with the University other than the physicians and dentist services and research activities provided by the faculties of the University's College of Medicine and Dentistry. UIHC is a comprehensive tertiary care referral center located in Iowa City, Iowa, offering a full range of clinical services in substantially all specialties and subspecialties of medicine and dentistry.

During fiscal year 2011, UIHC employed 1,432 physicians, residents and fellows and 7,482 non-physician employees, including 1,806 professional nurses.

**Department of Orthopaedics and Rehabilitation** - The Department of Orthopaedics and Rehabilitation (Department) is one of many departments operated by the UIHC. The Department "uses a comprehensive array of services, multidisciplinary approach and state-of-the-art facilities to provide the most complete bone and joint health services in Iowa."

The Department has several locations, including the Ponseti Biochemistry and Cell Biology Laboratory (Med Labs), Bone Healing Research Laboratory (Oakdale), Orthopaedic Biomechanics Laboratory (Westlawn), U of I Sports Medicine Center and U of I Spine Center. According to a Department representative, as of July 1, 2012, the Department consists of:

- 32 Physicians,
- 4 Fellows,
- 30 Residents,
- 18 Registered Nurses,
- 11 Medical Assistants,
- 14 Physician Assistants and Nurse Practitioners and
- approximately 138 support staff.

**Information Technology Staff and their Responsibilities** - Of the 138 support staff, the Department employed 2 Information Technology (IT) staff to handle its needs. Jennifer Whitmore-Meier was the lead IT staff person and reported to Paul Etre, Director of Clinical Functions in Orthopaedics, until September 2011. After this date, she reported to Jeanette Marsh, an Administrative Services Specialist who reports to Dr. Joseph Buckwalter, Department Chairman. Kyle Askling, another IT staff member within the Department, reported to Ms. Whitmore-Meier as her assistant.

Ms. Whitmore-Meier began employment with the Department on December 2, 2002 as an IT Support Services Tech I. She remained at this job classification until July 25, 2011 when her title changed to IT Support Consultant as a result of the University's classification redesign project. Ms. Whitmore-Meier was responsible for addressing the IT needs of the Department, except for the facility at Oakdale and IT needs for research grants. Prior to July 2009, she had student workers assigned to her for periods of time to assist with addressing those needs.

Mr. Askling began working approximately 20 hours per week for the Department in 2003 as a work study student. Mr. Askling was hired as a full time IT Support Services Tech I in July 2009. He reported to Ms. Whitmore-Meier until she resigned on January 19, 2012. After Ms. Whitmore-Meier's resignation, Mr. Askling became responsible for addressing the Department's IT needs and reported to Ms. Marsh.

The job description for the IT Support Services Tech I/IT Support Consultant position includes the following duties:

- Setting up, configuring and updating workstations within the Department,
- Providing timely and accurate technical assistance to resolve computer and programming issues,
- Troubleshooting hardware and software problems,
- Ensuring efficient operation of the Department network by acting as the liaison with the College of Medicine,
- Designing and maintaining internet and intranet web sites for the Department,
- Preparing and conducting training for computer users,
- Evaluating and planning for future computer systems,
- Purchasing new computer equipment and
- Keeping informed on new technology for software and hardware.

Based on information provided by staff we spoke with, Ms. Whitmore-Meier also performed additional duties, such as managing the semi-annual newsletter and working with the Ponseti International Association, an organization which advocates for the use of the Ponseti Method to treat congenital clubfoot conditions worldwide through training, continuing education and public awareness.

According to Mr. Askling, he and Ms. Whitmore-Meier split some of these duties. He also estimated the percentage of time Ms. Whitmore-Meier spent on these duties compared to the time he spent on them, as follows:

- Managing new projects regarding software and hardware, including ordering equipment (80% for Ms. Whitmore-Meier/20% for Mr. Askling),
- Providing support for faculty (70% for Ms. Whitmore-Meier/30% for Mr. Askling),
- Resolving hardware and software issues (answering pages) (30% for Ms. Whitmore-Meier/70% for Mr. Askling),
- Acting as the Department's resource person for UIHC help desk (30% for Ms. Whitmore-Meier/70% for Mr. Askling) and
- Installing hardware and software (30% for Ms. Whitmore-Meier/70% for Mr. Askling).

Mr. Askling's job description also included:

- Providing weekend and laptop computer support for faculty and staff,
- Performing video editing for the Department,
- Inventorying computer equipment,
- Assisting faculty and fellows with PowerPoint® presentations and
- Assisting with the implementation of EPIC, a system used by the Hospital for patients' medical records.

According to Department representatives, Ms. Whitmore-Meier also attended various conferences to provide IT support for the doctors making presentations in the event of equipment malfunctions. She attended conferences in Iowa City and annual national conferences at locations around the country. On occasion, Mr. Askling also attended conferences to provide IT support. Both Ms. Whitmore-Meier and Mr. Askling also attended conferences related to IT training applicable to their jobs.

**Purchases of IT Equipment** - As previously stated, Ms. Whitmore-Meier's job duties included purchasing computer equipment for the Department. The Department provides the following equipment to Department staff members:

- Doctors are provided a desktop computer for their office and a desktop computer for their home. In addition, in the past, doctors were also provided a laptop computer which could travel with them. As technology evolved, doctors were allowed to substitute an iPad for the laptop computer. However, according to the doctors we spoke with, Ms. Whitmore-Meier told them if they received an iPad or a new laptop computer, they were not required to return the old laptop computer to the Department.

Doctors are allowed to order any brand of desktop or laptop computer for their home, but are required to have a Dell desktop for their office. Most doctors use an Apple desktop or laptop computer for their home. The Department provides support only to Dell products. Support is not provided for Apple products by the Department's IT staff.

- Residents are provided a desktop computer. Residents may also obtain an iPad through the Department. If the resident chooses an iPad, it is considered a taxable event and the iPad is considered to be property of the Resident.
- Support staff are provided a desktop computer for their office.
- IT staff are provided an iPad, a desktop and a laptop computer.

Procedures were performed to determine the IT equipment held by certain Department staff members. Our findings are explained in detail in the Administrative Oversight section of this report.

According to staff we spoke with, the Department upgraded computers every 2-3 years and monitors every 5-6 years. Upgrades were also done as equipment failed. University policy requires all computers and digital storage media which is no longer needed be turned over to University Surplus to ensure the erasure of licensed software and institutional data by an approved IT service provider.

The PReq system allows authorized University employees to go online and order goods and services from various vendors. The University has a contract with Dell for desktop and laptop computers. Dell computers are ordered by the Department through the University's PReq system. Desktop and laptop computers purchased from other vendors, such as Apple, and peripheral equipment, such as monitors, printers and external hard drives, can be purchased from the manufacturer or third party vendors using either the PReq system or a University procurement card (PCard). The University Accounts Payable Department pays vendors for purchases made through the PReq system.

Ms. Whitmore-Meier was assigned a University PCard in order to make travel reservations and purchase equipment not available through University contracts. Based on discussions with Department staff, Ms. Whitmore-Meier purchased items for the doctors and staff in the Department using her PCard. She also used her PCard to purchase office supplies and for travel related expenses.

When a staff person uses the PCard, their expenses are submitted through the ProTrav system. The employee or their Department is required to maintain supporting documentation for a

reasonable time and electronically scan in the supporting documentation related to charges on the PCard. The supporting documentation and the activity on the PCard are reviewed and audited by the University's Accounts Payable Department after it is approved at the Department level.

Computer equipment purchased for the Department was to be shipped directly to the Department and received in the main reception area. The individual at the reception desk was to sign for the deliveries and either Ms. Whitmore-Meier or Mr. Askling was to pick up the equipment. Mr. Askling stated he placed the equipment in a storage closet located in the Department where it was to remain until it was removed to be prepared for a Department staff member. Packing slips were not maintained for the items received. In addition, the storage closet could be accessed by anyone with a key. We were not able to determine the number of keys which open the room or who held the keys.

According to Mr. Askling, he typically took desktop computers to the staff person's office whose existing computer was being replaced where he configured the computer and connected it to the UIHC's network. He also stated laptop computers were configured in the IT office and staff members were notified when the computers were ready to be picked up.

**How Concerns were Identified** – According to Mr. Askling, when he returned from a vacation in early November 2011, he determined 3 monitors were missing from the storage closet. Once the University's Department of Public Safety became aware of the concerns, they interviewed Mr. Askling. During the interview, Mr. Askling specified the missing monitors included 2 new 24" monitors and a new 19" monitor.

During the interview, Mr. Askling also stated Ms. Whitmore-Meier tried to play it off as if Mr. Askling didn't know what he was talking about when he told her the 3 monitors were missing. He stated he told her the monitors were new and had recently been placed in the storage closet. He also stated he told her they should report it to Mr. Etre. According to Mr. Askling, she then stated they must have been stolen. Mr. Askling also stated only he and Ms. Whitmore-Meier had keys to the storage closet. However, we were unable to confirm this.

During the interview, Mr. Askling stated Mr. Etre was not available when he discovered the monitors were missing. According to Mr. Askling, because Mr. Etre was not available, he left the Department for a brief time to provide IT services at a doctor's home, but he found the 2 missing 24" monitors had been returned when he returned later that day. Mr. Askling stated Ms. Whitmore-Meier told him she had taken them home, but she wouldn't tell him what she was doing with them. He also stated she claimed the 19" monitor was not missing.

Mr. Askling also told the University's Department of Public Safety representative he had determined in 2003 or 2004, shortly after beginning employment with the Department, Ms. Whitmore-Meier had listed a router on eBay which had been sitting around the Department. He found it on eBay while searching for a router for a family member and he determined it was listed by Ms. Whitmore-Meier based on the e-mail address associated with the listing. When he asked her about the item, Mr. Askling said she "took it down and said she was sorry and wouldn't do it again." Mr. Askling stated he did not tell anyone about this incident. However, because he recalled the earlier situation, he checked eBay for the 3 missing monitors and found them listed by a seller identified as "surfn27".

Using resources available to him, a University's Department of Public Safety representative determined the name on the "surfn27" account was Ms. Whitmore-Meier's former husband. However, it was determined the account was used by Ms. Whitmore-Meier because the alternate e-mail address for the account was her University e-mail address and the account's phone number was associated with a home she owned. The University's Department of Public Safety representative also determined there were 595 feedback comments left since 2005 for items sold by "surfn27", the vast majority of which were for new computer items. Some of the comments included Ms. Whitmore-Meier's first name. The University's Department of Public Safety representative also identified an individual who purchased a 19" monitor from "surfn27" for



\$110.00 and left feedback on the purchase on November 12, 2011. He spoke with the individual, who confirmed he paid \$110.00 through PayPal on November 2, 2011.

As a result of the concerns identified, Ms. Whitmore-Meier was placed on administrative leave on November 21, 2011. A copy of the letter placing her on administrative leave is included in **Appendix 1**. However, the University's Human Resources system shows Ms. Whitmore-Meier was granted leave under the Federal Medical Leave Act (FMLA) on December 1, 2011, which was retroactively effective to November 29, 2011. According to Human Resources staff we spoke with, Ms. Whitmore-Meier filed the proper paperwork on December 7, 2011 showing she qualified for FMLA. On January 19, 2012, Ms. Whitmore-Meier resigned from her position with the Department. A copy of her resignation letter is included in **Appendix 2**.

As a result of the concerns identified by the University's Department of Public Safety and the Office of Internal Audit, University officials requested the Office of Auditor of State to investigate the purchase of computer equipment and the related transactions processed by the IT staff within the Department of Orthopaedics and Rehabilitation.

As a result of the concerns identified, we performed the procedures detailed in the Auditor of State's Report for the period December 1, 2002 through January 31, 2012.

### **Detailed Findings**

The procedures identified \$272,198.22 of improper disbursements and undeposited collections. Ms. Whitmore-Meier used several different methods to use Department funds for personal purposes, divert items she purchased with Department funds or divert collections which should have been deposited with the Department. Some of the methods are summarized below.

- Ms. Whitmore-Meier sold 852 items on eBay between February 8, 2003 and November 2, 2011, many of which were described as "New" or "In the box". We traced 629 of the 852 items to a purchase made by Ms. Whitmore-Meier with Department funds. The 629 items cost the Department \$189,292.41. Ms. Whitmore-Meier received \$142,437.71 for these items. The remaining 223 items could not be traced to a specific cost paid by the University, but Ms. Whitmore-Meier sold the items for \$14,300.03. Based on our review of Ms. Whitmore-Meier's personal bank statements and credit card statements, we did not identify large or frequent purchases from vendors to support the possibility she purchased the items she sold with her own personal funds.

Because records were not available from PayPal prior to February 8, 2003, we were unable to identify additional items, if any, Ms. Whitmore-Meier sold on eBay prior to that date.

- Ms. Whitmore-Meier used her University PCard to pay for shipping materials and shipping costs for items she sold on eBay. We also identified a number of other shipping costs Ms. Whitmore-Meier paid with her University PCard for non-Departmental purposes. Ms. Whitmore-Meier provided false explanations on a number of the receipts she submitted to support the PCard charges.
- Ms. Whitmore-Meier also used her University PCard to pay for other improper purchases which total \$34,314.23. The purchases include additional shipping materials and items related to items she sold on eBay, including cases, memory cards, ink, power adapters, warranties, replacement plans and shipping costs. The improper purchases also include iPods, cameras and personal items, such as Xbox games, cleaning supplies, tools, organizing materials, light bulbs and annual membership renewals to Barnes and Noble.
- Ms. Whitmore-Meier purchased items with her University PCard and later returned the items for gift cards which she subsequently used for personal purchases. Because records related to transactions of this nature were not available from the

University, we are unable to determine the number of times Ms. Whitmore-Meier carried out this practice.

Because sufficient inventory records and other supporting documentation was not available from the Department during the period of our investigation, we were unable to determine if Ms. Whitmore-Meier improperly purchased and sold or otherwise disposed of additional items on eBay or in other manners, such as listing items on Craigslist or selling items to pawn shops or directly to parties with a known interest. Using available purchase documentation and considering the items sold on eBay and items reasonable for the Department's use, there was still a significant number of items which are not accounted for and which are not included in the improper disbursements identified. Ms. Whitmore-Meier could purchase as many items as she desired with Department funds. No one reviewed her purchases in a critical manner or monitored what she did with the items she purchased.

Also, because Ms. Whitmore-Meier did not properly submit all receipts to the University for items she returned and because she was able to return items without anyone's knowledge, we have no assurance we have identified all improper transactions processed by Ms. Whitmore-Meier and the actual total amount of Department funds improperly disbursed.

In addition, Ms. Whitmore-Meier altered a number of invoices and documents which resulted in additional improper disbursements of Department funds. Specifically:

- On a number of occasions, Ms. Whitmore-Meier submitted altered invoices and other documents related to traveling to conferences or training events. She also submitted travel vouchers which did not accurately reflect the dates she was actually at the event location. We identified \$15,173.96 of travel costs improperly reimbursed to Ms. Whitmore-Meier.
- We identified 29 instances for which Ms. Whitmore-Meier did not properly record 61 days of vacation when she was not at work.
- We determined the monthly cell phone allowance Ms. Whitmore-Meier received for a period of 3 years was based on altered cell phone invoices she submitted. The invoices were changed to show her monthly cell phone plan cost more than it actually did.

We also identified \$50,326.13 of costs incurred by the Department which were unnecessary. These costs included sending Ms. Whitmore-Meier to annual medical conferences, paying for internet service at her home and bonuses provided to Ms. Whitmore-Meier as exceptional performance awards. All of our findings are discussed in detail in the following sections of this report.

During our testing and fieldwork, we also identified a number of concerns regarding certain policies and procedures established by the University and the Department. We also identified certain areas for which sufficient policies and procedures had not been established and/or implemented. These concerns are addressed in the "Other Administrative Issues" section of this report and include:

- Lack of inventory records and poor internal controls over inventory,
- Lack of oversight performed by supervisory personnel and
- Lack of administrative action after discovery Ms. Whitmore-Meier had improperly used her University PCard in 2006.

## **DEPARTMENT PURCHASES MADE BY JENNIFER WHITMORE-MEIER**

Ms. Whitmore-Meier purchased most of the IT equipment and related accessories and supplies for the Department. She used the University's PReq, eVoucher and ProTrav systems to make purchases. Because the purchases made by Ms. Whitmore-Meier were routine in nature, they should have been made during her normal working hours from her office at the Department. According to Dr. Buckwalter, Ms. Whitmore-Meier's duties were not expected to be carried out outside normal office hours, except to occasionally provide IT support during a Department function within the Iowa City area. These functions may have included presentations, fundraising events or events held for the Ponseti Foundation.

Ms. Whitmore-Meier was provided a desktop computer at her home to allow her the ability to purchase items and to assist staff members with computer issues when they arose. She was also provided a laptop computer which she could use at home. It is not clear why it would be necessary for Ms. Whitmore-Meier to make purchases on behalf of the Department from her home during non-business hours.

Ms. Whitmore-Meier also purchased an iPad for herself with Department funds. A desktop computer and a laptop computer were recovered from Ms. Whitmore-Meier's home after her resignation. However, the iPad was not recovered. The items recovered from her home have been sent to a forensic lab, but the results of their testing did not provide any additional information.

During an interview with a representative of the University's Department of Public Safety on January 23, 2012, Mr. Etre stated Ms. Whitmore-Meier did all the IT purchasing for the Department. He also stated \$250,000.00 was budgeted each year for purchasing IT equipment and software and she spent approximately \$10,000.00 per month on the PCard assigned to her. These purchases were in addition to the purchases she made through the PReq and eVoucher systems. However, the administrator who replaced Mr. Etre in 2012 stated he could not locate a documented budget for IT purchases. Mr. Etre also stated he was not very computer savvy and he essentially trusted Ms. Whitmore-Meier to handle the purchases. He admitted he did not review supporting documentation she submitted.

The purchases Ms. Whitmore-Meier made for the Department are described in the following paragraphs.

**PReq and eVouchers** - The online PReq and eVoucher systems are the primary vehicle used by the University for procuring goods and services from off-campus suppliers. The systems have 4 methods to process orders:

- Purchase requisitions – used to order by description only for services, equipment, repairs and blanket orders which go to an outside vendor.
- eBuy orders – an electronic procurement process which allows purchases from primary suppliers.
- Catalog orders – used to order certain products from Hospital Process Stores, General Stores, Dentistry Stores and College of Pharmacy Stores or from a vendor.
- eVouchers - to purchase items costing less than \$3,000.00 and not requiring a purchase requisition.

Goods and services acquired through PReq and eVouchers are paid by check through the Accounts Payable Department. Using information from the PReq system, we determined Ms. Whitmore-Meier made purchases for the Department between June 19, 2003 and January 31, 2012 which total \$907,008.43. Selected types of items purchased by Ms. Whitmore-Meier using the PReq system which cost \$584,958.61 are summarized in **Table 1**.

**ProTrav** - The ProTrav system is a web based tool used by the University to reconcile PCard charges and process all travel related forms and to facilitate administrative review of those expenses. Using information from the ProTrav system, we determined Ms. Whitmore-Meier made purchases for the Department and incurred travel costs between January 31, 2003 and January 31, 2012 which total \$691,488.91. Selected types of items purchased by Ms. Whitmore-Meier using the ProTrav system which cost \$478,406.52 are summarized in **Table 1**.

**Table 1**

Description	PReq & eVoucher		ProTrav		Total	
	No.	Amount	No.	Amount	No.	Amount
Hard drives: Apple	3	\$ 1,077.00	86	\$ 28,633.24	89	\$ 29,710.24
Other	17	1,597.83	584	78,765.48	601	80,363.31
Computer systems & laptops	143	191,533.60	75	67,561.68	218	259,095.28
Computer bundle & monitor	259	264,116.77	-	-	259	264,116.77
Laptop batteries	10	1,341.92	72	9,694.88	82	11,036.80
Wireless adapters & routers	2	196.29	196	17,026.49	198	17,222.78
Flash/jump drives	-	-	1,125	30,013.90	1,125	30,013.90
Monitors	255	79,613.45	59	28,232.87	314	107,846.32
Memory cards & memory	4	194.94	149	17,139.84	153	17,334.78
Camera & video equipment	14	15,807.60	620	55,205.85	634	71,013.45
Ink and toner	75	13,242.54	1,370	73,747.87	1,445	86,990.41
Printers	14	14,049.67	108	33,894.62	122	47,944.29
Software & books	4	2,187.00	541	38,489.80	545	40,676.80
Total	800	\$ 584,958.61	4,985	\$ 478,406.52	5,785	\$ 1,063,365.13

As illustrated by the **Table**, Ms. Whitmore-Meier purchased a number of computers and monitors using the PReq and eVoucher system. Almost all of the computers and monitors were purchased from Dell. Also as illustrated by the **Table**, Ms. Whitmore-Meier purchased hard drives for Apple computers and computers from other manufacturers using the ProTrav system. She also purchased a significant amount of ink and a large number of flash drives. These purchases are discussed in detail in a subsequent section of this report.

Using information obtained from eBay and PayPal, it was determined 288 monitors and 76 Apple Time Capsules were subsequently sold on eBay by Ms. Whitmore-Meier. These purchases are discussed in detail in a subsequent section of this report.

Using purchasing records and the surplus forms available for our review, we identified the activity summarized in **Table 2** for computers, monitors and laptops/netbooks between July 2007 and November 2011.

**Table 2**

Description	Desktop Computers	Monitors	Laptop Computers /Netbooks
Sent to surplus	86	54	17
Purchases by Ms. Whitmore-Meier:			
PReq system	211	310	23
PCard	15	18	8
Purchases by others	5	7	11
Total purchases	231	335	42

The number of items purchased during this period seems unreasonably large when the number of items sent to surplus during the same period is considered. Without adequate inventory records, we are unable to determine which specific purchases were immediately sold for Ms. Whitmore-Meier's personal benefit. However, based on item descriptions, we were able to match some of the purchases Ms. Whitmore-Meier made with Department funds to items she listed on eBay. These purchases are described in detail in the following paragraphs.

## **IMPROPER DISBURSEMENTS**

University internal control policies and procedures require supporting documentation for purchases be retained in the Department for a reasonable time. However, support for payments to Ms. Whitmore-Meier and for purchases she made on behalf of the Department during the period of investigation were not available in the Department. The only supporting documentation available was the electronic copies scanned into the University's on-line system. During our review of disbursements from the Department's funds, we contacted a number of vendors to obtain copies of the original documentation provided to Ms. Whitmore-Meier or the Department at the time of the transaction.

During our review of disbursements from the Department's funds, we also determined Ms. Whitmore-Meier periodically used a PCard assigned to a Department administrator to purchase electronic equipment, such as a laser jet printer, toner, mouse and video converters, rather than using her own PCard. We were unable to determine why Ms. Whitmore-Meier used someone else's PCard.

We also determined Ms. Whitmore-Meier often used her PCard while on vacation or business trips to purchase items which could be used by the Department or for her own personal use, such as ink cartridges. In one case, the purchases included an Apple Time Capsule which was subsequently sold on eBay. Improper purchases Ms. Whitmore-Meier made with Department funds are discussed in detail in the following paragraphs.

**Items Sold on eBay** – As previously stated, the University has a contract with Dell to purchase desktop and laptop computers. The University also has contracts with Office Max and other vendors for the purchase of ink, printers and other computer supplies and peripheral devices. Employees may also use their PCard to purchase necessary equipment.

During our review of the purchases Ms. Whitmore-Meier made, we determined she often bought complete computer systems from Dell. She also bought a number of individual monitors from Dell without any corresponding computer components. According to staff we spoke with, the Department's computers were replaced every 2-3 years and monitors were replaced about every 5-6 years or as needed. During fiscal year 2011, the Department began installing a second monitor for each computer assigned to doctors and support staff members.

As previously stated, Mr. Askling determined 3 monitors were missing from the storage closet when he returned from vacation in November 2011. After he asked Ms. Whitmore-Meier about the missing monitors, she returned them to the storage closet and stated she had taken them home but did not provide an explanation why. Mr. Askling also searched eBay and found monitors and other IT equipment had been sold by "surfn27", which was determined to be a Yahoo! e-mail account held by Ms. Whitmore-Meier.

eBay is an online marketplace which enables trade on a local, national and international basis. eBay offers an online platform where millions of items are traded each day through online auction formats, also called auction-style listings, or through immediate "Buy It Now" fixed price and eBay Store listings. Using resources available to them, representatives of the University's Department of Public Safety identified additional Yahoo! accounts used by Ms. Whitmore-Meier to sell items on eBay. With certain identifying information, such as the account names, representatives of the University's Department of Public Safety subpoenaed certain records from eBay and PayPal which listed individual transactions associated with Ms. Whitmore-Meier.

We obtained copies of the records the University's Department of Public Safety received from eBay and PayPal. The information included in the records is summarized as follows.

- The records obtained from eBay included transactions which were recorded in Ms. Whitmore-Meier's accounts from February 9, 2008 through November 1, 2011. The information provided for each transaction included, but was not limited to, the:
  - seller's and buyer's user identifications,
  - buyer's e-mail address and actual name,
  - item identification number (unique to each transaction),
  - type of auction,
  - status of transaction,
  - title of item listed (as prepared by the seller),
  - quantity listed and sold and
  - sales price, date and time.
- The records obtained from PayPal included transactions which were recorded in Ms. Whitmore-Meier's accounts from February 8, 2003 through November 2, 2011. The information provided for each transaction included, but was not limited to, the:
  - buyer's user identification and actual name,
  - shipping address,
  - seller's e-mail address,
  - item identification number (unique to each transaction),
  - payment type, date and time,
  - gross amount paid by buyer, fees withheld by PayPal and net amount paid to seller,
  - status of payment and
  - title of item listed (as prepared by the seller).

Using the detailed information included in the eBay records obtained, we were able to identify 3 24-inch monitors and 2 19-inch monitors which Ms. Whitmore-Meier listed for sale. Each of the monitors were listed for 1 day as a fixed price sale. The eBay records show all 5 of the monitors were sold just before Mr. Askling confronted Ms. Whitmore-Meier about the missing monitors. The monitors are listed in **Table 3**.

<b>Table 3</b>					
<b>Abbreviated Description from eBay</b>	<b>Date Listed</b>	<b>Date Sold</b>	<b>Total Sales Price</b>	<b>Amount Dept. Paid</b>	
Dell UltraSharp 24" Monitor	10/27/11	10/30/11	\$ 400.00	449.00	
Dell UltraSharp 24" Monitor	10/31/11	10/31/11	400.00	449.00	
Dell UltraSharp 24" Monitor	10/31/11	10/31/11	400.00	449.00	
Dell Professional 19" Monitor, New	11/01/11	11/01/11	100.00	165.00	
Dell Professional 19" Monitor, New	11/01/11	11/01/11	100.00	165.00	
Total			\$ 1,400.00	1,677.00	

As stated previously, Ms. Whitmore-Meier returned 2 24-inch monitors to the storage closet after Mr. Askling asked her about them. The eBay records we obtained document the 5 monitors were never shipped to the purchasers. Instead, Ms. Whitmore-Meier sent a message through eBay to the purchasers which stated, "I am sorry the monitor appeared to be damaged so i didnt want to ship. i am refunding your money." It appears 2 of the monitors she intended to ship to the purchasers are the same ones she returned to the storage closet after Mr. Askling confronted her.

Using the detailed information included in the eBay and PayPal records obtained by the University's Department of Public Safety, we were also able to match eBay transactions recorded in Ms. Whitmore-Meier's accounts with PayPal transactions recorded in her accounts. Specifically, we were able to match transactions by a unique item identification number assigned by eBay to each item listed by a seller. We were also able to match transactions using the item title, buyer's user identification and the buyer's full name to ensure we matched the transactions from eBay to PayPal correctly.

As a result, we were able to determine the items Ms. Whitmore-Meier sold, when she sold them, who she sold them to, where the items were shipped to and the amount she received for the items she sold.

As previously stated, we were not able to obtain information from eBay prior to February 9, 2008. However, using information provided by PayPal, we were able to determine the payments Ms. Whitmore-Meier received through PayPal from February 8, 2003 through February 9, 2008 which were a result of items she sold on eBay.

Using the information provided by PayPal, we were also able to determine Ms. Whitmore-Meier electronically transferred \$118,553.58 from her PayPal account to her personal bank account at Linn Area Community Credit Union. She also spent \$29,829.13 from her PayPal account for on-line purchases she made and refunded \$3,999.32 to individuals. She also incurred eBay and PayPal fees of \$3,518.51.

We were also able to compare the information from eBay and PayPal to purchases made by Ms. Whitmore-Meier with Department funds. Based on our comparison, each item included in the transactions identified by eBay and PayPal is classified in 1 of the following categories. The first 3 categories listed are discussed in greater detail in the paragraphs following the listing. The last category is not discussed further because the transactions do not appear to involve items purchased with Department funds.

1. Item was matched to an item Ms. Whitmore-Meier purchased with Department funds. The amount paid by the Department for the item could be specifically identified.
2. Item appears to be a single component of a bundle of IT equipment Ms. Whitmore-Meier purchased with Department funds. Because the components were bundled, the invoice for the purchase did not specify individual component prices.
3. Item could not be matched to a specific purchase Ms. Whitmore-Meier made with Department funds. However, Ms. Whitmore-Meier often purchased these types of items with Department funds. A specific purchase of the item would not necessarily need to be made for each item in this category as these types of items would routinely be held within the IT office. In addition, some supporting documents did not have sufficient information for us to determine exactly what was purchased.
4. Item was not purchased with Department funds. We identified items sold by Ms. Whitmore-Meier which were personal in nature, such as women's clothing and undergarments and children's clothing. We reviewed the purchases made by Ms. Whitmore-Meier with Department funds and did not identify any purchases of this nature.

1. Matched to Purchase with Department Funds – Each item identified by eBay and/or PayPal we were able to match to an item Ms. Whitmore-Meier purchased with Department funds is listed in **Exhibit B**. The vast majority of the items were matched with a purchase within 60 days prior to the eBay listing and/or PayPal payment. The **Exhibit** includes the 5 monitors listed in **Table 3** and 562 additional items Ms. Whitmore-Meier purchased with Department funds and subsequently sold on eBay.

As illustrated by **Exhibit B**, the Department paid \$166,285.98 for the items Ms. Whitmore-Meier purchased and subsequently sold on eBay. However, she received only \$122,374.87 for the items. Of the \$122,374.87 she received, at least \$5,017.11 was for shipping fees. Additional shipping

fees may be included in the remaining \$117,357.76, but the information necessary to determine what portion is related to shipping fees is not available for items she sold prior to February 1, 2008. The number of items Ms. Whitmore-Meier sold, the total amount she received and the cost paid by the Department for the items listed in the **Exhibit** are summarized in **Table 4** by fiscal year.

**Table 4**

<b>Fiscal Year</b>	<b>Number of Items Sold</b>	<b>Amount Received</b>	<b>Amount Dept. Paid</b>	<b>Difference</b>
2004	5	\$ 550.03	678.16	128.13
2005	16	3,268.12	5,018.69	1,750.57
2006	21	2,879.47	4,166.66	1,287.19
2007	32	6,538.05	9,241.12	2,703.07
2008	80	16,802.15	23,992.25	7,190.10
2009	132	28,785.00	38,188.85	9,403.85
2010	140	25,104.63	35,553.73	10,449.10
2011	95	31,563.45	36,715.89	5,152.44
2012^	46	6,883.97	12,730.63	5,846.66
Total	567	\$ 122,374.87	166,285.98	43,911.11

^ - Through November 2, 2011

The 567 items listed in **Exhibit B** are classified by type in **Table 5**. The **Table** also includes the total cost the Department paid for the items.

**Table 5**

<b>Description</b>	<b>Number Sold</b>	<b>Amount Dept. Paid</b>
Monitors	211	\$ 81,178.91
Apple products:		
Time Capsule	76	\$ 29,482.19
Base Station	8	1,799.90
iPad	1	629.99
iLife	3	309.97
iPods and accessories	8	2,139.92
Accessories	9	698.13
Computer memory:		
External hard drives	86	14,664.38
Internal hard drives	4	424.96
Memory sticks	11	753.89
Pen tablets	18	13,836.95
Laptop	1	1,768.38
Ink	40	4,953.20
Printers	5	1,538.16
Software and book	10	1,553.60
Fax machine	1	229.94
Batteries	27	3,371.80
Various electronic accessories	35	2,991.84
Cameras	9	3,062.91
Kindles	4	896.96
Total	567	\$ 166,285.98



Using information obtained from eBay, we determined Ms. Whitmore-Meier typically listed items on eBay for short durations. We were unable to determine the duration of the 111 items sold before February 1, 2008. However, the duration of the sale of the remaining 456 items sold on or after February 1, 2008 are summarized in **Table 6**. As illustrated by the **Table**, 71 items were listed for less than 24 hours. Of the 71 items, 65 were listed as fixed price sales and were purchased within 24 hours. In addition, 20 of the 21 items listed for 24 to 47 hours were fixed price listings. The vast majority of all other listings were sold on an auction basis.

<b>Table 6</b>	
<b>Duration of Sale</b>	<b>Number of Items Sold</b>
Less than 24 hours	71
24 hours	268
From 24 to 47 hours	21
From 48 to 72 hours	83
From 73 to 120 hours	13
Total	456

While we are unable to determine why Ms. Whitmore-Meier listed items for such a short time, there were several advantages she may have identified. By limiting the duration of the items' listings, she was able to minimize the amount of time someone, such as Mr. Askling, had to determine she had listed Department items for sale. As previously stated, Mr. Askling stated on 2 separate occasions he determined Ms. Whitmore-Meier had listed electronic items on eBay. The first time she had listed a router and the second time was after he discovered monitors were missing from the storage closet. Ms. Whitmore-Meier also may have listed the items for a short duration because it allowed her to collect proceeds from the sale of items quickly.

During our review of the product descriptions Ms. Whitmore-Meier listed on eBay, we determined the products were frequently described as "New", "Never opened" or "In the box."

When we compared the individual prices the Department paid for the items Ms. Whitmore-Meier sold on eBay to the amount she received from the sale of the items, we identified significant differences for some items. We also identified some "high ticket" items Ms. Whitmore-Meier purchased with Department funds and subsequently sold on eBay. The following items are examples.

- A laptop computer was purchased with Department funds for \$1,768.38. Ms. Whitmore-Meier received \$963.00 for the item. Because the sale was prior to February 1, 2008, we are unable to determine how much of the \$963.00, if any, was for shipping fees.
- A number of Apple Time Capsules were purchased by the Department for approximately \$500.00 each but were listed at a fixed price and sold for \$250.00.
- Various sizes of monitors were sold for approximately 1/3 of the price the Department paid for them.
- Ms. Whitmore-Meier purchased 13 writing tablets with \$12,987.00 of Department funds and subsequently sold them for a total of \$10,396.76.

The \$166,285.98 paid by the Department for the 567 items Ms. Whitmore-Meier sold on eBay are improper disbursements.

2. Component of Bundle Purchased with Department Funds – Each item identified by eBay and/or PayPal which we were able to match to a bundle of items Ms. Whitmore-Meier purchased with Department funds is listed in **Exhibit C**. The vast majority of the items were matched with a purchase within 60 days prior to the eBay listing and/or PayPal payment. The **Exhibit** includes

62 monitors Ms. Whitmore-Meier purchased with Department funds and subsequently sold on eBay.

As illustrated by the **Exhibit**, Ms. Whitmore-Meier purchased a number of monitors which were bundled with other IT equipment, such as desktop towers, accessories and keyboards. Because a purchase price was not specified on the related invoice for each component of the bundle, we were unable to determine a specific cost incurred by the Department for each item listed in **Exhibit C**. To determine the cost of the items, we reviewed the items Ms. Whitmore-Meier purchased with Department funds to determine if we could locate the same product purchased as an individual item rather than in a bundle. If we were able to find the same item purchased individually, we used that price. If we were not able to locate an individual purchase of the item, we used the price the item was sold for on eBay as the price the Department paid for the item.

As illustrated by the **Exhibit**, the 62 monitors cost the Department \$23,006.43. However, Ms. Whitmore-Meier received only \$20,062.84 for the items. Of the \$20,062.84 she received, at least \$173.00 was for shipping fees. Additional shipping fees may be included in the remaining \$19,889.84, but the information necessary to determine what portion is related to shipping fees is not available for items she sold prior to February 1, 2008. The number of items Ms. Whitmore-Meier sold, the total amount she received and the amount paid by the Department for the items listed in the **Exhibit** are summarized in **Table 7** by fiscal year. The \$23,006.43 paid by the Department for the monitors Ms. Whitmore-Meier sold on eBay are improper disbursements.

**Table 7**

<b>Fiscal Year</b>	<b>Number of Items Sold</b>	<b>Amount Received</b>	<b>Amount Dept. Paid</b>	<b>Difference</b>
2006	6	\$ 1,986.68	1,925.88	(60.80)
2007	15	3,749.86	4,759.18	1,009.32
2008	19	5,163.24	6,592.50	1,429.26
2009	4	890.00	1,165.17	275.17
2010	5	2,248.06	2,485.85	237.79
2011	10	4,675.00	4,730.85	55.85
2012^	3	1,350.00	1,347.00	(3.00)
Total	62	\$ 20,062.84	23,006.43	2,943.59

^ - Through November 2, 2011

3. Not Matched to Specific Purchase with Department Funds – The items Ms. Whitmore-Meier sold on eBay we were unable to match to a specific purchase she made with Department funds are listed in **Exhibit D**. However, the **Exhibit** does not include items which were personal in nature, such as clothing.

**Exhibit D** includes 223 items for which we were unable to locate a specific purchase made with Department funds. However, as stated previously, Ms. Whitmore-Meier often purchased these types of items with Department funds. A specific purchase of the item would not necessarily need to be made for each item in this category as these types of items would routinely be held within the IT office. In addition, some supporting documents did not have sufficient information for us to determine exactly what was purchased. Based on our review of Ms. Whitmore-Meier's personal bank statements and credit card statements, we did not identify large or frequent purchases from vendors to support the possibility she purchased the items listed in **Exhibit D** with her own personal funds.

As illustrated by the **Exhibit**, Ms. Whitmore-Meier received \$14,300.03 for the 223 items. Of this amount, at least \$150.00 was for shipping fees. Additional shipping fees may be included in the remaining \$14,150.03, but the information necessary to determine what portion is related to shipping fees is not available for items she sold prior to February 1, 2008.

The 223 items Ms. Whitmore-Meier sold and the total amount she received for the items listed in **Exhibit D** are summarized in **Table 8** by fiscal year.

**Table 8**

<b>Fiscal Year</b>	<b>Number of Items Sold</b>	<b>Sales Price</b>	<b>Shipping Fees</b>	<b>Amount Received</b>
2003*	4	\$ 112.00	-	112.00
2004	26	1,770.81	-	1,770.81
2005	46	2,792.85	-	2,792.85
2006	75	5,214.91	-	5,214.91
2007	38	2,175.54	-	2,175.54
2008	17	1,340.02	8.00	1,348.02
2009	9	490.90	87.00	577.90
2010	2	117.00	25.00	142.00
2011	5	126.00	30.00	156.00
2012^	1	10.00	-	10.00
Total	223	\$ 14,150.03	150.00	14,300.03

\* - From February 1, 2003 through June 30, 2003.

^ - Through November 2, 2011.

Because we were not able to determine a specific cost incurred by the Department for these items, we determined the \$14,300.03 Ms. Whitmore-Meier received for the items is a conservative estimate of the amount spent by the Department for the items. As a result, \$14,300.03 is considered improper disbursements.

The 223 items listed in **Exhibit D** are classified by type in **Table 9**. The **Table** also includes the amount Ms. Whitmore-Meier received for the items.

**Table 9**

<b>Description</b>	<b>Number Sold</b>	<b>Amount Received</b>
Monitors	15	\$ 2,966.57
Electronic entertainment and organizing devices	23	2,313.03
Routers	13	1,376.25
Ink	31	1,062.64
Wireless adapters / cards	24	1,050.93
Cameras	4	345.00
Computer memory:		
External hard drives	5	\$ 485.02
Internal hard drives	8	315.59
Memory sticks	8	509.31
Batteries	22	760.85
Apple iPods and accessories	4	479.50
Printers	2	342.76
Software	5	202.66
Miscellaneous items	59	2,089.92
Total	223	\$ 14,300.03

Summary - As previously stated, because sufficient inventory records were not maintained by the Department, we were unable to determine if additional equipment was improperly diverted and sold in other manners, such as through listings on Craigslist, pawn shops or direct sales to individuals with a known interest in a product. The lack of sufficient inventory records also prevented us from determining the cost of additional items which were sold on eBay prior to February 1, 2003. Ms. Whitmore-Meier could purchase as many items as she desired with Department funds and no one reviewed her purchases or monitored what she did with the items she purchased. The \$203,592.44 total summarized in **Table 10** is included in **Exhibit A** as improper disbursements.

**Table 10**

<b>Fiscal Year</b>	<b>Items Matched to Dept. Purchases (Table 4)</b>	<b>Bundled Items (Table 7)</b>	<b>Items Not Matched to Dept. Purchases (Table 8)</b>	<b>Total</b>
2003*	\$ -	-	112.00	112.00
2004	678.16	-	1,770.81	2,448.97
2005	5,018.69	-	2,792.85	7,811.54
2006	4,166.66	1,925.88	5,214.91	11,307.45
2007	9,241.12	4,759.18	2,175.54	16,175.84
2008	23,992.25	6,592.50	1,348.02	31,932.77
2009	38,188.85	1,165.17	577.90	39,931.92
2010	35,578.72	2,485.85	142.00	38,206.57
2011	36,690.90	4,730.85	156.00	41,577.75
2012^	12,730.63	1,347.00	10.00	14,087.63
<b>Total</b>	<b>\$ 166,285.98</b>	<b>23,006.43</b>	<b>14,300.03</b>	<b>203,592.44</b>

\* - From February 1, 2003 through June 30, 2003.

^ - Through November 2, 2011.

During our review of the supporting documents Ms. Whitmore-Meier submitted for the items she purchased with her University PCard and the additional explanations she recorded in the ProTrav system for the purchases, we determined the explanation she provided on a number of occasions for items she subsequently sold on eBay were false. For instance, Ms. Whitmore-Meier recorded 2 iPods, which were purchased during the same transaction, were for students to check out and listen to Dr. Callaghan's lectures. However, 1 of the iPods was sold on eBay and the other could not be accounted for. She also recorded 2 iPods were purchased as replacements for ones stolen from the Department, but no one we spoke with recalls stolen iPods. In addition, Ms. Whitmore-Meier recorded a multi-purpose printer was purchased for Dr. Buckwalter, a radio was purchased for the wet lab and 2 writing tablets were purchased for the Clinic and the Sports Clinic. However, each of these items were subsequently sold on eBay.

During our review of information obtained from eBay and PayPal, we determined a number of individuals who bought items from Ms. Whitmore-Meier left feedback regarding their purchase. With the exception of the comment posted on November 7, 2011, all of the feedback was positive. The individual who posted the November 7, 2011 comment stated "Not sure why seller listed the item in the first place when it is damaged, waste." The comment was linked to item number 150687515890, which was a 24-inch Dell monitor. The remaining postings frequently praised the quality of the item purchased, the accuracy of the description listed and the promptness of the shipping. Several pages of feedback comments are included in **Appendix 3**. The **Appendix** includes the most recent comments and comments from 2003.

**Shipping** – We reviewed the activity on Ms. Whitmore-Meier’s PCard and identified 354 transactions related to shipping. By reviewing Ms. Whitmore-Meier’s personal credit and debit card activity, we also identified a number of additional shipping costs paid with her personal funds. However, we determined she did not incur any shipping costs using the PReq system.

The vendors from which Ms. Whitmore-Meier incurred shipping costs included the U.S. Postal Service (USPS), UPS, FedEx and Mailboxes of Iowa City. Charges were incurred at several different locations of the vendors listed. The 354 transactions identified on Ms. Whitmore-Meier’s University PCard total \$12,099.22. Based on a review for the documents which support the 354 transactions, some of the purchases included shipping supplies, such as boxes, mailing envelopes, tape and bubble wrap.

We also subpoenaed shipping records from UPS to identify any specific information available regarding what was purchased, the destination of the shipment or any other information. While Ms. Whitmore-Meier incurred shipping costs at multiple UPS locations, we received only a limited number of receipts in response to the subpoena and the information received from UPS did not provide significant additional information. Similar information was not available from the other shipping vendors Ms. Whitmore-Meier frequently used.

As previously stated, we were able to determine the items Ms. Whitmore-Meier sold through eBay, when she sold them, who she sold them to and where the items were shipped. Using a listing of the shipping costs Ms. Whitmore-Meier paid with her PCard, we matched \$4,160.41 of the \$12,099.22 of shipping costs she paid with her PCard to specific items she sold on eBay. We determined an additional \$5,634.58 of shipping costs on Ms. Whitmore-Meier’s PCard were not for Department purposes. The additional improper charges were identified based on any explanations provided on related receipts, the amount paid, weight of item shipped, destination and any similar items which were shipped around the same time. Some of the receipts for shipping costs which were matched to items sold through eBay or we otherwise determined were improper included notations by Ms. Whitmore-Meier. Examples of the notations made by Ms. Whitmore-Meier and additional information we obtained from eBay about the shipping costs include:

- On June 14, 2007, Ms. Whitmore-Meier charged \$6.20 at USPS and noted “Ponseti patient mailing” on the receipt. However, we matched this receipt to an eBay sale described as “Hewlett Packard 96 (C8767WN) 4 Packs!!! NEW” (ink) to an individual in Georgia.
- On February 8, 2011, Ms. Whitmore-Meier charged \$5.13 at USPS and noted “mail to former staff in Utah” on the receipt. However, we matched this receipt to an eBay sale of “Dreamweaver CS4 for Dummies” to an individual in Utah.
- On February 16, 2010, Ms. Whitmore-Meier charged \$11.40 at USPS and noted “patient mailing” on the receipt. However, we matched this receipt to an eBay sale of an Apple Time Capsule shipped to Hawaii.
- On June 24, 2010, Ms. Whitmore-Meier charged \$6.05 at USPS and noted “mailing cd to patient” on the receipt. However, we matched this receipt to an eBay sale of a Victoria’s Secret wrap/sweater sold to an individual in Illinois.

We also asked Department staff members what type of packages Ms. Whitmore-Meier would be expected to ship. While most staff members we spoke with stated she would have very little reason to ship packages, a staff member stated she periodically mailed a newsletter for the Department and the Ponseti International Association. In addition, we were told she would on rare occasions be responsible for shipping a laptop computer to a doctor who had been hired by the Department but had not yet moved to the Iowa City area. A doctor also stated she mailed a laptop to him to replace a damaged one.

We also determined \$1,089.91 of the \$12,099.22 of shipping costs were related to Department operations. The supporting documentation for the remaining \$1,214.32 was insufficient to determine if the charges were for Department operations or were personal in nature.

The charges related to shipping incurred on Ms. Whitmore-Meier's PCard are summarized by fiscal year in **Table 11**. The **Table** also specifies the total charges we matched to items Ms. Whitmore-Meier sold on eBay, the additional charges we determined were improper and the charges for which sufficient documentation was not available to determine if it was for Department business or was personal in nature.

**Table 11**

Fiscal Year	Improper Charges			Undeterminable Charges	Related to Department Operations	Total
	Matched to eBay Sales	Other	Total			
2003	\$ -	-	-	68.54	-	68.54
2004	258.91	1,468.42	1,727.33	191.07	-	1,918.40
2005	498.12	574.02	1,072.14	82.20	224.11	1,378.45
2006	1,064.66	685.93	1,750.59	73.40	46.89	1,870.88
2007	199.70	700.19	899.89	38.73	-	938.62
2008	158.40	412.19	570.59	339.11	61.49	971.19
2009	61.45	258.28	319.73	178.13	290.23	788.09
2010	166.98	717.78	884.76	81.21	-	965.97
2011	1,569.47	679.96	2,249.43	161.93	163.53	2,574.89
2012^	182.72	137.81	320.53	-	303.66	624.19
Total	\$ 4,160.41	5,634.58	9,794.99	1,214.32	1,089.91	12,099.22

^ Through October 31, 2011

The total improper disbursements of \$9,794.99 are included in **Exhibit A**.

**Other Improper PCard Purchases** – As stated previously, Ms. Whitmore-Meier sold 852 items on eBay which were purchased with Department funds. A number of the items she sold on eBay were described as including accessories for which a specific description was not provided. In addition, a number of the items she sold would have included peripheral items such as cords or other components.

By reviewing the detailed receipts which include the description of items Ms. Whitmore-Meier purchased with her PCard, we identified a number of items which we were able to match as an accessory or peripheral item related to specific products she listed on eBay. During our review of the detailed receipts, we also identified additional shipping materials and a number of items which the Department would have no reason to purchase.

Some of the purchases we reviewed could have been for personal use or for use by the Department. Items of this nature include office supplies, storage containers, party supplies and clocks. We did not classify these items as improper purchases unless most of the other items included on the same receipt were obviously personal in nature, had been listed for sale on eBay or the quantities purchased exceeded what would be reasonable for the Department's use.

The improper purchases identified total \$34,314.23 and are summarized in **Exhibit E**. They are discussed in detail in the following paragraphs.

- Related to Items Sold on eBay - The items identified which were related to items sold on eBay include cases, memory cards, ink and power adapters. We also identified ancillary costs to the products sold on eBay, including warranties, replacement plans and shipping costs.

We identified 17 warranties and replacement plans purchased for cameras, iPods, hard drives and an iPad which were sold on eBay. Costs for warranties and replacement plans ranged from \$9.99 to \$139.99.

We identified 38 shipping costs for items sold on eBay, including overnight shipping costs for a laptop computer and a hard drive purchased from the Apple Online Store. Ms. Whitmore-Meier subsequently sold both products on eBay.

- Additional Shipping Materials - As previously stated, **Table 11** includes shipping charges and the cost of shipping materials purchased at vendors, including the USPS, UPS, FedEx and Mailboxes of Iowa City. We also identified additional shipping materials purchased from other vendors, such as Target, Office Depot and Staples. Based on the sizes of the boxes and mailers purchased, the amount of materials purchased and the frequency of the purchases, it is likely the items were purchased to ship items Ms. Whitmore-Meier sold on eBay.
- Personal Items - We identified a number of items which the Department would have no reason to purchase. The purchases include items such as Xbox games, cleaning supplies, tools, organizing materials, books, light bulbs and annual membership renewals to Barnes and Noble. It would not be Ms. Whitmore-Meier's responsibility to purchase items such as cleaning supplies and light bulbs for the Department. In addition, the quantities of items purchased through individual transactions are not large enough to be purchases of supplies for the Department. Instead, the quantities are comparable to the amounts purchased for personal use.

As stated previously, the explanations provided by Ms. Whitmore-Meier on supporting documents cannot be relied upon. We were able to determine the explanations she recorded on a number of the receipts for shipping costs were inaccurate and concealed the shipping costs were actually for items she sold on eBay. In addition, as discussed in another section of this report, Ms. Whitmore-Meier altered a number of receipts she submitted in support of costs she claimed on travel vouchers. As a result, we did not rely on the explanations she provided on these receipts.

During our review of the purchases, we identified 82 cameras and camcorders Ms. Whitmore-Meier purchased. Of the 82 cameras, 9 were identified as sold on eBay. With assistance from Department staff, we also identified 27 used by the Department. It appears the remaining 46 cameras, which cost \$15,813.29, were used for personal purposes or resold. In addition to the cameras, a number of accessories, such as memory cards, chargers, cases and warranties, were purchased for the cameras. The accessories identified but not used by the Department cost \$4,658.67. Ms. Whitmore-Meier recorded notations for a number of the cameras which indicated the purchases were for the Clinic although Department staff reported there were no cameras in the Clinic. Ms. Whitmore also recorded notations which indicated an \$849.99 camera was purchased for the operating room when it was actually sold on eBay. She also noted an \$899.99 camera was for a particular doctor who reported he did not have a camera purchased by the Department.

During our review of Ms. Whitmore-Meier's PCard purchases, we also identified a number of additional transactions not included in **Exhibit E** for which sales tax was paid by the Department. The sales tax identified totals \$1,170.90.

The \$34,314.23 total shown in **Exhibit E** and the \$1,170.90 of additional sales tax identified are included in **Exhibit A** as improper disbursements.

**Travel** - As previously stated, Ms. Whitmore-Meier traveled to various medical conferences attended by doctors to provide technical support and troubleshoot any problems with the presentations or equipment the doctors used while making presentations. Mr. Askling also attended a limited number of medical conferences. In addition, Ms. Whitmore-Meier and Mr. Askling periodically attended events to receive training on certain software products or other IT related issues. The Department paid \$49,096.62 of travel costs for Ms. Whitmore-Meier from January 1, 2005 through her resignation on January 19, 2012. These costs include, but are not limited to, lodging, meals, airfare, taxis/shuttles and fees for parking, internet access and the use of business centers.

In 2006, the University disallowed \$839.96 of \$4,299.80 travel costs Ms. Whitmore-Meier submitted for an August 2006 trip to North Carolina for an IT training event. She claimed extra days and associated expenses as business travel when they were personal in nature. The University did not take any action against Ms. Whitmore-Meier when she claimed personal expenses on her travel voucher and used her PCard for personal expenses. She was not terminated or suspended for this activity. In addition, she was allowed to keep the PCard assigned to her.

According to a University staff member we spoke with, it is up to the Department to discipline an employee who claims unallowable costs. The Accounts Payable Department can only make recommendations to the Department. However, the Accounts Payable Department does have the ability to revoke the employee's PCard. According to the staff member we spoke with, current practice is the PCard will be revoked the 2<sup>nd</sup> time it is used for a personal charge. We are unable to determine why Ms. Whitmore-Meier's supervisor nor the Accounts Payable Department took no disciplinary action.

We reviewed the travel vouchers submitted by Ms. Whitmore-Meier and Mr. Askling and related supporting documentation. However, only electronic copies of the supporting documents were available. When University employees submit travel vouchers, they scan in supporting documentation. Original documents were not available for our review. We also reviewed certain travel vouchers submitted by other Department staff members. During our review, we identified a number of concerns which are summarized in the following paragraphs.

Medical Conferences - During the first quarter of each year from 2005 through 2011, Ms. Whitmore-Meier attended the American Academy of Orthopaedic Surgeons (AAOS) Annual Meeting. She also attended the Orthopaedic Research Society (ORS) Annual Meetings from 2007 through 2011. The annual AAOS and ORS meetings were held on consecutive days in the same location during 2007 through 2010. However, in 2011 they were held in California a month apart.

When we spoke with Department staff about these trips, we were told the doctors typically take their laptops and other Department equipment to AAOS and ORS conferences when making presentations. The staff members we spoke with also told us the doctors who were making presentations at the conferences liked to have Ms. Whitmore-Meier and/or Mr. Askling available in case they had technical problems with their IT equipment. However, these types of events have hotel and/or conference staff members who are available to help with technical issues of this nature and Ms. Whitmore-Meier and/or Mr. Askling would have been available to provide assistance over the phone. In addition, Ms. Whitmore-Meier's cell phone records show she frequently was not in the general area of the conference and, as a result, would not be readily available to provide technical assistance in person. As a result, the expense of sending an IT staff person to these events is not justified or a good use of University funds. The trips to the annual medical conferences have more characteristics of a personal vacation for Ms. Whitmore-Meier than a necessary business trip.

The medical conferences Ms. Whitmore-Meier attended and the costs she reported on her travel vouchers are listed in **Table 12**. During our review of Ms. Whitmore-Meier's travel vouchers, we identified a number of concerns, including altered documents and falsified costs, which resulted



in significant over-reimbursements to Ms. Whitmore-Meier. The altered documents included, but were not limited to, hotel invoices which included nights she did not stay at the hotel, hotel invoices for which the nightly rate was increased and airline itineraries which did not reflect the flights Ms. Whitmore-Meier took.

The improper costs we identified are summarized in **Table 12** along with the costs incurred by the Department which were unnecessary for the Department's operational needs. The \$10,178.93 of improper costs and \$20,409.11 of unnecessary costs are included in **Exhibit A**. Examples of certain improper disbursements identified are provided following the **Table**.

**Table 12**

Dates	Description	Location	Improper Costs	Unnecessary Costs	Total
02/05	AAOS Annual Mtg	Washington DC	\$ 56.74	1,643.89	1,700.63
03/06	AAOS Annual Mtg	Chicago, IL	789.88	2,341.05	3,130.93
02/07	AAOS/ORS Annual Mtg	San Diego, CA	911.53	3,296.26	4,207.79
03/08	AAOS/ORS Annual Mtg	San Francisco, CA	1,920.76	4,032.34	5,953.10
02/09	AAOS/ORS Annual Mtg	Las Vegas, NV	1,181.25	1,866.99	3,048.24
03/10	AAOS/ORS Annual Mtg	New Orleans, LA	1,347.04	2,329.41	3,676.45
01/11	ORS Annual Mtg	Long Beach, CA	1,187.07	1,513.12	2,700.19
02/11	AAOS Annual Mtg	San Diego, CA	2,784.66	3,386.05	6,170.71
Total			\$10,178.93	20,409.11	30,588.04

- San Diego, 2007 - The documentation Ms. Whitmore-Meier submitted for this trip included an electronic copy of an invoice from the Marriott hotel. A copy of the invoice is included in **Appendix 4**. As illustrated by the **Appendix**, it appears Ms. Whitmore-Meier checked into the Marriott on February 11, 2007, stayed 4 nights, then checked out on February 15, 2007. The costs incurred included the room charge, taxes and a parking fee which totaled \$342.03 per night. The invoice also shows the \$1,368.12 total was paid with a \$200.00 deposit and \$1,168.12 charged to a Discover card.

We reviewed the monthly statements for Ms. Whitmore-Meier's credit card we received directly from Discover and determined only \$484.06 of the \$1,168.12 charge shown on the invoice Ms. Whitmore-Meier submitted was actually incurred. The difference, \$684.06, is the cost of 2 nights lodging. We confirmed with a representative of the Marriott hotel Ms. Whitmore-Meier stayed on February 11 and February 12, 2007 instead of the 4 nights shown on the invoice she submitted. As a result, it is apparent Ms. Whitmore-Meier altered the invoice she submitted.

Ms. Whitmore-Meier also submitted an invoice from Embassy Suites in San Diego which stated she stayed in the hotel for 4 nights from February 15 through February 18, 2007. The flight itinerary she submitted showed she flew back to Iowa on February 19, 2007. However, based on her cell phone records, she returned to Iowa late the night of February 18, 2007.

We contacted a representative of the Embassy Suites, but they were not able to confirm the dates or number of nights Ms. Whitmore-Meier stayed at the hotel. However, we were able to determine the \$1,076.58 cost shown on the invoice she submitted (net of a \$200.00 deposit) agreed with the amount charged on her credit card. Based on the information we received from the Marriott and Ms. Whitmore-Meier's cell phone records, it is apparent Ms. Whitmore stayed at the Marriott on February 11 and 12, 2007 and then stayed at the Embassy Suites for 5 nights (February 13 through February 17, 2007) instead of the 4 nights shown on the invoice she submitted.

By returning to Iowa late on the night of February 18, 2007 instead of February 19, 2007 as she reported on her travel voucher, Ms. Whitmore-Meier received an additional day of meals and an additional day off work. It was also necessary for her to alter a number of

other receipts, including the parking receipt she received at the Cedar Rapids airport. A copy of the receipt is included in **Appendix 5**. As illustrated by the **Appendix**, the time stamp on a portion of the receipt was changed to reflect the car was taken from the lot at 7:26 p.m. on February 19, 2007 when it was actually taken out at 12:26 a.m. on February 19, 2007. The time stamp on a second portion of the receipt was not changed.

The other improper disbursements identified for the trip include meals, parking costs, fees for wireless and internet service and a portion of the car rental fees claimed. The costs paid by the Department for Ms. Whitmore-Meier to travel to San Diego are summarized in **Table 13**.

**Table 13**

<b>Description</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>	<b>Total</b>
Lodging: Marriott	\$ 684.06	684.06	1,368.12
Embassy Suites	-	1,132.24	1,132.24
Airfare	91.84	383.35	475.19
Meals	52.00	300.00	352.00
Conference registration	-	200.00	200.00
Fuel and parking	-	221.78	221.78
Internet charges	50.75	49.95	100.70
Car rental	32.88	260.88	293.76
Taxi/shuttle	-	64.00	64.00
Total	\$ 911.53	3,296.26	4,207.79

- San Francisco, 2008 – Ms. Whitmore-Meier departed Iowa on Sunday, March 2, 2008 and returned on Monday, March 10, 2008 for this trip. While she was in San Francisco, she stayed at the Four Seasons Hotel. The travel voucher Ms. Whitmore-Meier submitted included 2 separate charges for lodging. The 1<sup>st</sup> totaled \$2,656.20 and was described as for 5 nights. The 2<sup>nd</sup> totaled \$1,593.72 and was described as for 3 nights. However, Ms. Whitmore-Meier submitted an invoice for only the \$2,656.20 charge. She submitted only a copy of a credit card statement to support the 2<sup>nd</sup> charge.

We obtained copies of the actual hotel invoices directly from the Four Seasons Hotel and determined some of the other charges included on the invoice submitted by Ms. Whitmore-Meier had been altered. For example, the descriptions for food and beverage charges incurred were changed to phone calls and business center fees. The 2<sup>nd</sup> invoice obtained from the hotel, which was not submitted by Ms. Whitmore-Meier, confirmed the nightly rate she included on her travel voucher. It also included gift shop and salon charges which were not included on Ms. Whitmore-Meier's travel voucher.

The invoice she submitted showed her room charge, including taxes, was \$531.24 per night. The cost of other hotels in the area ranged from \$286.00 to \$649.00 per night. The average rate was \$306.00 per night. We reviewed the travel vouchers of other University staff who attended the same conference and identified a doctor who claimed lodging at \$435.00 per night. However, staff from the Accounts Payable Department determined this rate exceeded the rate authorized and reduced his claim to \$304.00 per night. Staff in the Accounts Payable Department did not ask any questions regarding the hotel rates on Ms. Whitmore-Meier's travel voucher. We are unable to determine why. Because the doctor's claim was reduced to \$304.00 per night, we used the same authorized rate for

Ms. Whitmore-Meier. As a result, Ms. Whitmore-Meier received \$1,817.92 more than authorized for lodging during the trip.

Improper disbursements identified for the trip also include meals. The costs paid by the Department for Ms. Whitmore-Meier to travel to San Francisco are summarized in **Table 14**.

<b>Table 14</b>			
<b>Description</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>	<b>Total</b>
Lodging	\$ 1,817.92	2,432.00	4,249.92
Airfare	-	497.99	497.99
Meals	44.00	532.00	576.00
Conference registration	-	200.00	200.00
Phone calls, internet access and business center fees	12.84	122.35	135.19
Taxi/shuttle	46.00	248.00	294.00
Total	\$ 1,920.76	4,032.34	5,953.10

- Las Vegas, 2009 – According to the travel voucher Ms. Whitmore-Meier submitted, she arrived in and returned from Las Vegas on February 22, 2009 and February 28, 2009, respectively. However, using Ms. Whitmore-Meier's cell phone records we received directly from Verizon and monthly statements we obtained directly from her credit card companies, we determined Ms. Whitmore-Meier actually departed for Hawaii on February 19, 2009 and remained there until she flew through Los Angeles and arrived in Las Vegas on February 25, 2009. While the travel voucher Ms. Whitmore-Meier submitted states she was in Las Vegas from February 22, 2009 through February 25, 2009, the independent records we obtained document she was in Hawaii these 4 days.

Ms. Whitmore-Meier also submitted copies of 2 of her monthly Discover credit card statements with her travel voucher. The statement she submitted for the period ended February 23, 2009 showed an airline ticket to Tulsa, OK. However, the actual credit card statements we obtained directly from Discover showed the destination of the airline ticket was actually Honolulu, HI. Copies of the credit card statements submitted and the authentic credit card statements are included in **Appendices 6** and **7**, respectively.

We identified several other discrepancies between the credit card statements Ms. Whitmore-Meier submitted and the monthly statements received directly from the credit card companies, including a charge at the Kona Surf Co. in Kailua Kona, HI on the authentic statement which was changed to a purchase from Victoria's Secret on the statement Ms. Whitmore-Meier submitted. In addition, the credit card statement submitted by Ms. Whitmore-Meier showed \$1,800.39 was incurred at the Wynn Las Vegas Hotel, but the actual credit card statement showed \$1,110.39.

Because Ms. Whitmore-Meier did not arrive in Las Vegas on the date she specified on her travel voucher, the amounts she claimed for her lodging, meals and other costs are improper. As previously stated, the credit card statement she submitted showed she paid \$1,800.39 to the Wynn Las Vegas Hotel. She also submitted a copy of a hotel invoice which agreed with this amount. A copy of the invoice she submitted is included in **Appendix 8**. Because this amount did not agree with her authentic credit card statement, we contacted the hotel and obtained a copy of the invoice provided to Ms. Whitmore-Meier. A copy of the invoice we obtained is included in **Appendix 9**. As illustrated by **Appendix 9**, the invoice Ms. Whitmore-Meier submitted was altered to include additional

nights. In addition, 3 purchases of minibar food for \$8.00 each was changed to 3 charges for the Business Center at \$10.00 each.

The flight itinerary submitted by Ms. Whitmore-Meier showed she was to fly round trip from Cedar Rapids to Las Vegas via Chicago. However, because she actually flew to Hawaii, the itinerary she submitted, which was used by the University to support the \$652.24 of airfare she claimed, was not accurate. To determine an appropriate airfare amount for Ms. Whitmore-Meier, we reviewed the itineraries submitted by doctors who attended the conference. Of the doctors, 1 arrived in Las Vegas the day before the conference and returned to Iowa the day after it concluded. The airfare costs he incurred totaled \$452.99. The \$199.25 difference between this amount and the \$652.24 claimed by Ms. Whitmore-Meier is classified as an improper disbursement.

The other improper disbursements identified for the trip include meals, taxi and shuttle costs and costs for use of a business center at the hotel. The costs paid by the Department for Ms. Whitmore-Meier to travel to Las Vegas are summarized in **Table 15**.

<b>Description</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>	<b>Total</b>
Lodging	\$ 654.00	981.00	1,635.00
Airfare	199.25	452.99	652.24
Meals	128.00	256.00	384.00
Conference registration	100.00	-	100.00
Business center fees	70.00	-	70.00
Baggage fees	-	80.00	80.00
Taxi/shuttle	30.00	97.00	127.00
Total	\$ 1,181.25	1,866.99	3,048.24

- New Orleans, 2010 – According to the travel voucher Ms. Whitmore-Meier submitted, she arrived in and returned from New Orleans on March 5, 2010 and March 14, 2010, respectively, even though the conference dates were March 9 through March 13, 2010. However, using Ms. Whitmore-Meier's cell phone records we received directly from Verizon and monthly statements we obtained directly from her credit card companies, we determined Ms. Whitmore-Meier departed for Hawaii on March 6, 2010. She then flew from Hawaii and arrived in New Orleans on March 10, 2010. While the travel voucher Ms. Whitmore-Meier submitted states she was in New Orleans from March 5 through March 14, 2010, the independent records we obtained document she was in Hawaii from March 6 to March 10, 2010.

Because Ms. Whitmore-Meier did not arrive in New Orleans on the date she specified on her travel voucher, the amounts she claimed for her lodging, meals and other costs are improper. The hotel invoice she submitted showed she paid \$1,770.81 to the InterContinental Hotel in New Orleans. A copy of the invoice she submitted is included in **Appendix 10**. We contacted the hotel and obtained a copy of the invoice provided to Ms. Whitmore-Meier, which is included in **Appendix 11**. As illustrated by **Appendix 11**, the invoice Ms. Whitmore-Meier submitted was altered to include additional nights.

The flight itinerary submitted by Ms. Whitmore-Meier showed she was to fly from Moline, IL through Denver, CO to New Orleans, LA on March 8, 2010. She was to return to Moline on March 13, 2010 after connecting through Charlotte, NC and Chicago, IL. However,

because she actually flew to Hawaii first, the itinerary she submitted, which was used by the University to support the \$911.79 of airfare she claimed, was not accurate.

The other improper disbursements identified for the trip include meals, car rental, fuel, parking and taxi and shuttle costs. The costs paid by the Department for Ms. Whitmore-Meier to travel to New Orleans are summarized in **Table 16**.

<b>Description</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>	<b>Total</b>
Lodging	\$ 679.74	1,019.61	1,699.35
Airfare	107.99	803.80	911.79
Meals	154.00	272.00	426.00
Baggage fees	-	110.00	110.00
Car rental	213.04	-	213.04
Fuel	17.27	-	17.27
Parking	25.00	24.00	49.00
Taxi/shuttle	150.00	100.00	250.00
Total	\$ 1,347.04	2,329.41	3,676.45

- Long Beach, 2011 – According to the travel voucher Ms. Whitmore-Meier submitted, she departed for Long Beach, CA on Wednesday, January 12, 2011 to attend a conference held from Thursday, January 14 through Saturday, January 16, 2011. According to the flight itinerary she submitted, she was to fly into the Santa Ana, CA airport. According to the travel voucher, she returned home on Sunday, January 17, 2011.

However, using Ms. Whitmore-Meier's cell phone records we received directly from Verizon and monthly statements we obtained directly from her credit card companies, we determined Ms. Whitmore-Meier actually flew into San Francisco on Wednesday, January 12, 2011. She traveled north to Sonoma where it appears she stayed until she arrived in San Jose around noon on January 13, 2011. She traveled to Big Sur later that day and was in Aliva Beach, just south of San Luis Obispo, the evening of January 13, 2011. She stayed in that area until mid-day on January 14, 2011 when she traveled through Santa Barbara on the way to Long Beach. She stayed in the Long Beach vicinity for the remainder of the trip. However, Ms. Whitmore-Meier was not in the vicinity of the conference for the first 2 days of the event.

In addition to the flight itinerary submitted by Ms. Whitmore-Meier, we determined several other receipts she submitted were altered or not accurate in some manner. For instance, the receipt she submitted for car rental showed she was charged \$216.10 for a car she picked up from National Car Rental at the airport in Santa Ana, CA. However, the credit card statements we obtained directly from the credit card company show she incurred a \$175.73 charge from National Car Rental in San Francisco, CA. According to a representative of National Car Rental we spoke with, Ms. Whitmore-Meier and Sam Thibodeaux rented a car from the San Francisco, CA airport location on January 13, 2011 and turned it in at the Santa Ana, CA airport location on January 16, 2011. Ms. Whitmore-Meier's personal credit card statements also show she rented a car for \$45.00 from "Super Cheap Car Rental" in Millbrae, CA. Through an internet search, we determined the vendor is located near South San Francisco, CA. The charge was incurred on January 12, 2011, which was the day Ms. Whitmore-Meier landed in San Francisco, CA, according to her cell phone records.

The documentation Ms. Whitmore-Meier submitted to support the \$1,090.84 of lodging costs she claimed was a printout from Hotels.com dated January 18, 2011. According to the document, the hotel was booked online on January 10, 2011. The document also showed she was to stay in Long Beach, CA from January 12, 2011 through January 16, 2011, even though she was actually north of the San Francisco, CA area on the night of January 12, 2011 and in the San Luis Obispo, CA area the night of January 13, 2011. When we compared the \$1,090.84 Ms. Whitmore-Meier claimed for the hotel in Long Beach, CA to the amount charged on her credit card by Hotels.com, we determined she was only charged \$545.42 on January 14, 2011.

The other improper disbursements identified for the trip include meals, car rental, fuel and parking costs. The costs paid by the Department for Ms. Whitmore-Meier to travel to Long Beach are summarized in **Table 17**.

<b>Table 17</b>			
<b>Description</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>	<b>Total</b>
Lodging	\$ 545.42	545.42	1,090.84
Airfare	212.10	670.70	882.80
Meals	116.00	114.00	230.00
Baggage fees	-	125.00	125.00
Business center	20.00	-	20.00
Car rental	216.10	-	216.10
Fuel	41.45	-	41.45
Parking	36.00	58.00	94.00
Total	\$ 1,187.07	1,513.12	2,700.19

- San Diego, 2011 – According to the travel voucher and flight itinerary Ms. Whitmore-Meier submitted, she departed Cedar Rapids for San Diego on Monday, February 14, 2011 to attend a conference held from February 15 through February 19, 2011. However, using Ms. Whitmore-Meier's cell phone records received directly from Verizon, we determined she was in Cedar Rapids until Tuesday, February 15, 2011. We also determined she traveled to Des Moines from Cedar Rapids on February 15, 2011. At 10:24 a.m. on February 15, 2011, she called the Lexus auto dealership in Des Moines. It appears she dropped off her personal vehicle, a Lexus, for service, then flew out of the Des Moines airport. Upon her return to Des Moines on February 22, 2011, she incurred a charge on her personal credit card at the auto dealership.

Ms. Whitmore-Meier also submitted 2 receipts from the Hotel Del Coronado. The 1<sup>st</sup> receipt totaled \$3,474.90 and included 6 nights lodging from February 14, 2011 through February 19, 2011 at \$579.15 per night for the room, taxes and parking fees. The 2<sup>nd</sup> receipt totaled \$579.15 and included only February 20, 2011. However, as previously stated, Ms. Whitmore-Meier did not leave Cedar Rapids until February 15, 2011. As a result, she could not have checked into the Hotel Del Coronado on February 14, 2011. However, we confirmed with a hotel representative her father, Richard Whitmore, checked into the room billed to Ms. Whitmore-Meier on February 14, 2011.

We also confirmed with the hotel representative Ms. Whitmore-Meier did not stay at the Hotel Del Coronado on February 20, 2011. As a result, the invoice submitted by Ms. Whitmore-Meier has been altered. We also confirmed Ms. Whitmore-Meier did not incur a charge on her credit card for the night of February 20, 2011 at the Hotel

Del Coronado. However, we identified a charge on February 21, 2011 for \$217.06 from Hotels.com. Based on information obtained from Hotels.com, Ms. Whitmore-Meier paid for a room at the Balboa Bay Club and Resort for the night of February 20, 2011. However, any additional nights would have been at Ms. Whitmore-Meier's personal expense because the conference ended on February 19, 2011.

Using Ms. Whitmore-Meier's cell phone records, we determined she spent a significant amount of time in California traveling between La Jolla, Newport Beach, San Diego, Costa Mesa and Los Angeles. Because she did not stay in the general vicinity of the conference for most of the event, it is not apparent why it was necessary for her to travel to the conference.

The other improper disbursements identified for the trip include meals, baggage fees and parking costs. Several of the receipts for these costs were also altered. The costs paid by the Department for Ms. Whitmore-Meier to travel to San Diego are summarized in **Table 18**.

<b>Table 18</b>			
<b>Description</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>	<b>Total</b>
Lodging	\$ 1,084.30	2,710.75	3,795.05
Airfare	559.30	359.30	918.60
Meals	441.80	112.00	553.80
Baggage fees	80.00	140.00	220.00
Car rental	224.07	64.00	288.07
Fuel	45.19	-	45.19
Parking	350.00	-	350.00
Total	\$ 2,784.66	3,386.05	6,170.71

- **Other Medical Conferences** - The improper costs identified for the trip to Washington, D.C. in 2005 includes meals Ms. Whitmore-Meier claimed on days she was traveling. However, the meals identified as improper were meals claimed when she was still in or had already returned to Iowa. University policy allows for travel on the day before and the day after an event. However, for the trip to Chicago in 2006, Ms. Whitmore-Meier traveled a day prior to the travel days allowed by University policy. She included the hotel costs and meal costs for the extra day on her travel voucher. The improper disbursements identified include these costs and the incremental cost of using a rental car over a University pool car and a taxi fee incurred when she returned the rental car.

In addition to the costs incurred by the Department for Ms. Whitmore-Meier to attend the medical conferences, the Department paid \$1,394.67 for Mr. Askling to attend a conference in New Orleans in March 2010. This amount is included in **Exhibit A**.

**IT Conferences** - Ms. Whitmore-Meier attended a training event related to software or other IT issues approximately once each year. The training events Ms. Whitmore-Meier attended and the costs she reported on her travel vouchers are listed in **Table 19**. During our review of Ms. Whitmore-Meier's travel vouchers, we identified a number of concerns, including altered documents which resulted in improper costs reimbursed to Ms. Whitmore-Meier. The improper costs we identified are summarized in the **Table** along with the costs incurred by the Department which were unnecessary for the Department's operational needs. The \$4,995.03 of improper and \$259.15 of unnecessary costs for Ms. Whitmore-Meier to attend the IT conferences are included in **Exhibit A**. Explanations of certain improper disbursements identified are provided following the **Table**.

**Table 19**

<b>Dates</b>	<b>Description</b>	<b>Location</b>	<b>Total Costs</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>
05/05	IT Conference	Bloomington, MN	\$ 1,666.35	62.37	-
08/06	Final Cut Pro Training	Charlotte, NC	3,459.86	579.92	-
06/07	HIMSS Conference	San Diego, CA	2,692.75	2,692.75	-
07/09	Dreamweaver Training	Charlotte, NC	2,676.90	419.79	-
12/10	DELL Training	Austin, TX	5,049.25	1,125.20	-
09/11	Adobe Illustrator Training	Newport Beach, CA	2,963.47	115.00	259.15
Total			\$ 18,508.58	4,995.03	259.15

For several trips, Ms. Whitmore-Meier claimed meals for times she had not yet left or already returned to Iowa. Ms. Whitmore-Meier's trip to Charlotte in 2006 for which the University disallowed some costs she claimed is included in the **Table**. The \$579.92 of improper costs we identified is in addition to the \$839.96 disallowed by the University. The vast majority of the amount disallowed by the University was costs Ms. Whitmore-Meier claimed for days she stayed in Charlotte beyond what was allowed by University policy.

The trips of improper disbursements of more than \$1,000.00 identified are described in the following paragraphs. The trip to Newport Beach is also described below because of unusual circumstances involved with the trip.

- San Diego, 2007 – The travel voucher Ms. Whitmore-Meier submitted for this trip stated it was to attend the HIMSS (Healthcare Information and Management Systems Society) training event held June 25 and June 26, 2007 at the San Diego Marriott Hotel and Marina. Ms. Whitmore-Meier's travel voucher included a \$795.00 registration fee and the supporting documentation she submitted included a copy of a Discover credit card statement which showed \$795.00 was charged to Ms. Whitmore-Meier's credit card on June 26, 2007. The description states "HIMSS SAN DIEGO REG0607700121172." However, when we reviewed copies of Ms. Whitmore-Meier's personal credit card statements we obtained directly from Discover, we determined a charge with this description was not actually incurred. Instead, 7 charges were incurred at Sea World in San Diego on June 26, 2007. An 8<sup>th</sup> charge from Sea World dated June 27, 2007 was also included on the credit card statement.

The flight itinerary Ms. Whitmore-Meier submitted from Orbitz shows tickets were purchased for both Ms. Whitmore-Meier and her son, Hunter, who would have been approximately 9 years old at the time. The itinerary shows a total cost of \$872.74 was incurred and Ms. Whitmore-Meier claimed \$419.34 for her ticket. When we reviewed Ms. Whitmore-Meier's personal credit card statement, we determined only \$757.18 was paid to Orbitz for the 2 tickets.

Because Ms. Whitmore-Meier did not pay a registration fee for the conference, because she was traveling with her young son and based on the number of credit card charges incurred at Sea World during 1 of the 2 days of the conference, it is apparent Ms. Whitmore-Meier did not attend the training event. As a result, all costs paid by the Department for the trip are improper disbursements. The costs paid by the Department for Ms. Whitmore-Meier to travel to San Diego are summarized in **Table 20**.



**Table 20**

<b>Description</b>	<b>Improper Costs</b>
Lodging	\$ 1,168.76
Airfare	419.34
Meals	192.00
Registration	795.00
Taxi/shuttle	117.65
Total	<u>\$ 2,692.75</u>

- Austin, 2010 – The travel voucher Ms. Whitmore-Meier submitted for this trip stated the travel dates were Tuesday, December 14, 2010 through Friday, December 17, 2010. The conference was a 2 day event held on December 15 and 16, 2010. The travel voucher included 2 hotel rooms and a notation the rooms were for Ms. Whitmore-Meier and Mr. Askling. The travel voucher also stated Ms. Whitmore-Meier booked their airfare together, so she claimed the cost of both tickets.

We spoke with Mr. Askling who told us he and Ms. Whitmore-Meier along with her son and other family members of Ms. Whitmore-Meier initially flew to Denver on a Saturday (December 11, 2010) and he was told he didn't need to take vacation for Monday, December 13, 2010 as he had comp time available to him for working extra. He also stated on Tuesday, December 14, 2010, he and Ms. Whitmore-Meier continued on to Austin while the rest of the party returned to Iowa.

According to the Orbitz document Ms. Whitmore-Meier submitted with flight itinerary information, she and Mr. Askling were to fly from Cedar Rapids on Tuesday, December 14, 2010 to Austin via Chicago. Based on Mr. Askling's statements regarding the trip to Colorado, Ms. Whitmore-Meier submitted a fraudulent flight itinerary.

According to the Orbitz document, the cost of the flights for Ms. Whitmore-Meier and Mr. Askling totaled \$960.98. However, based on Ms. Whitmore-Meier's credit card statements we obtained directly from the credit card issuer, she paid only \$700.98 for the tickets.

Mr. Askling stated he assumed Ms. Whitmore-Meier paid for the airline tickets and the lodging costs with the PCard she held. He also stated they shared a hotel room once they arrived in Austin. However, according to the travel voucher Ms. Whitmore-Meier submitted, she incurred costs for 2 separate rooms, 1 for herself and 1 for Mr. Askling, and she claimed \$1,430.40 for the hotel rooms. However, only \$715.20 was charged to her credit card, which is the cost of 1 room, consistent with the information obtained from Mr. Askling. We also confirmed with a representative of the hotel charges were incurred for only 1 room.

The costs paid by the Department for Ms. Whitmore-Meier to travel to Austin are summarized in **Table 21**.

**Table 21**

<b>Description</b>	<b>Improper Costs</b>	<b>Allowable Costs</b>	<b>Total</b>
Lodging	\$ 715.20	715.20	1,430.40
Airfare	260.00	700.98	960.98
Baggage fees	85.00	100.00	185.00
Meals	65.00	219.00	284.00
Registration	-	1,990.00	1,990.00
Parking	-	28.00	28.00
Car rental	-	161.38	161.38
Fuel	-	9.49	9.49
Total	\$ 1,125.20	3,924.05	5,049.25

- Newport Beach, 2011 - During an interview with a representative of the University's Department of Public Safety, Mr. Etre, Ms. Whitmore-Meier's former supervisor, stated Ms. Whitmore-Meier and Mr. Askling attended a training event in California during September 2011 and stayed longer than planned. The training was held in Newport Beach on September 8, 2011 and September 9, 2011. While Ms. Whitmore-Meier and Mr. Askling traveled to California on September 7, 2011, they didn't return until September 12, 2011. Mr. Etre also stated Ms. Whitmore-Meier communicated to him the trainers did not show up on September 8, 2011 so the conference was pushed back. As a result, she and Mr. Askling would not be returning until September 12, 2011. It would be very unusual for a training event to be rescheduled on such short notice due to facility arrangements and attendee travel plans made in advance of the event. In addition, it is difficult to change dates of a scheduled training event and be able to secure the same location for an additional day with only a day's notice. It is unclear why Mr. Etre did not pursue the explanation Ms. Whitmore-Meier provided to him.

Mr. Askling stated he was not aware Ms. Whitmore-Meier had provided this explanation to Mr. Etre. He also stated the conference was held as scheduled and he and Ms. Whitmore-Meier stayed in Long Beach a few extra days on personal time. Mr. Askling stated after he and Ms. Whitmore-Meier returned to work Mr. Etre asked him if the trainers arrived at the conference. This is when he learned what Ms. Whitmore-Meier had told Mr. Etre and he explained what occurred to Mr. Etre.

During an interview with the University's Department of Public Safety, Mr. Etre told the officer he put Ms. Whitmore-Meier under the supervision of Dr. Buckwalter's assistant, Jeanette Marsh, after she deceived him about the trip. He did not seek disciplinary action against Ms. Whitmore-Meier or Mr. Askling. According to Mr. Etre, he felt he could no longer trust Ms. Whitmore-Meier and it was appropriate to move her supervision to another staff member. However, it is not clear why this would be an appropriate action. It only allowed Mr. Etre to avoid the concerns of supervising an employee who he knew had not been honest with him. A healthy level of skepticism is appropriate when supervising staff members, particularly those who have been less than honest.

Both Mr. Askling's and Ms. Whitmore-Meier's leave records show they recorded vacation for Monday, September 12, 2011. As a result, the Department did not incur any improper payroll costs associated with the trip, but there was a limited amount of improper disbursements claimed by Ms. Whitmore-Meier for the trip, including meals, baggage and parking costs.

Because the costs incurred by the Department for the 2 additional days Ms. Whitmore-Meier and Mr. Askling stayed in California were not reimbursed and because they recorded the time taken as vacation days, we have not included any related costs in **Exhibit A**.

The costs paid by the Department for Ms. Whitmore-Meier to travel to Newport Beach are summarized in **Table 22**.

<b>Table 22</b>				
<b>Description</b>	<b>Improper Costs</b>	<b>Unnecessary Costs</b>	<b>Allowable Costs</b>	<b>Total</b>
Lodging	\$ -	-	924.92	924.92
Airfare	-	-	752.60	752.60
Baggage fees	85.00	85.00	-	170.00
Meals	12.00	-	116.80	128.80
Registration	-	-	795.00	795.00
Parking	18.00	18.00	-	36.00
Car rental	-	156.15	-	156.15
Total	\$ 115.00	259.15	2,589.32	2,963.47

If appropriate action had been taken in 2006 when the University identified Ms. Whitmore-Meier claimed personal expenses as business travel and used her PCard for personal purchases when she traveled to North Carolina, much of the improper activity which occurred in subsequent years could have been avoided. In addition, if appropriate supervision and oversight had been performed, concerns may have been identified in a timely manner. None of the concerns we identified for Ms. Whitmore-Meier's travel vouchers were identified during the review processes established by University policies at the Department and Accounts Payable Department levels.

In addition to the improper and unnecessary costs incurred when Ms. Whitmore-Meier traveled to IT conferences, we identified \$64.00 of meals and parking costs improperly claimed by Mr. Askling during the trip to Austin, TX in December 2010. This amount is included in **Exhibit A**.

During our review of travel vouchers, we identified a number of concerns regarding University policies and practices associated with travel. Specifically:

- University policy allows reimbursement of lodging costs at double the federal government rate, unless the employee is attending a conference. In that case, the conference rates are acceptable.
- Documentation submitted with travel vouchers for several types of cost was not sufficient. Detailed information was often not provided and documentation did not show payments had been made.
- Documentation submitted by employees was not adequately reviewed by supervisory staff.
- Travel vouchers submitted by Ms. Whitmore-Meier included costs for herself and Mr. Askling. The costs were often charged to a personal credit card instead of a PCard.

As previously stated and illustrated in **Table 12**, the \$10,178.93 of improper and \$20,409.11 of unnecessary costs incurred by the Department for Ms. Whitmore-Meier to attend medical conferences is included in **Exhibit A**. In addition, the \$4,995.03 of improper and \$259.15 of unnecessary costs incurred by the Department illustrated in **Table 19** for Ms. Whitmore-Meier to attend IT conferences are included in **Exhibit A**.

**Unrecorded Vacation** – As previously stated, during our review of Ms. Whitmore-Meier’s travel vouchers, we identified instances in which she extended her stay while on a business trip. As a result, we reviewed the leave Ms. Whitmore-Meier recorded to determine if the personal days on these trips were properly recorded as vacation time taken.

We identified 8 trips during which Ms. Whitmore-Meier left early, extended her stay or took personal time during a business trip for which the Department paid the related costs. The trips are summarized in **Exhibit F**. During these 8 trips, Ms. Whitmore-Meier should have recorded 19 days of vacation. As a result, the amount of accrued vacation available to Ms. Whitmore-Meier at the time of her resignation should have been 152 hours, or 19 days, less.

Using Ms. Whitmore-Meier’s personal credit card bills and cell phone records, we also identified additional times she was outside of the Iowa City area on non-business trips. We also reviewed Ms. Whitmore-Meier’s leave records for these times to ensure vacation days were properly recorded.

We identified 21 instances when Ms. Whitmore-Meier was not in the Iowa City area for a full day or more. The instances are summarized in **Exhibit G**. As illustrated by the **Exhibit**, Ms. Whitmore-Meier traveled to Breckinridge, CO in January 2008. She recorded 4 days of sick leave for the time she was in Colorado. In addition, she recorded a day of sick leave on April 29, 2009 when she was actually traveling to Illinois. During the 21 instances identified, Ms. Whitmore-Meier should have recorded 336 hours, or 42 days, of vacation.

When the 152 hours for business trips and the 336 hours for non-business trips are totaled, the amount of accrued vacation available to Ms. Whitmore-Meier at the time of her resignation should have been 488 hours less than was recorded.

At the time of Ms. Whitmore-Meier’s resignation, her recorded accumulated vacation balance was 374.18 hours. University policy allows an employee to receive a payment for accumulated vacation time upon resignation. Payment is not provided for unused sick leave. Also, prior to Ms. Whitmore-Meier’s resignation, she requested and was allowed to take a leave established in accordance with the Family and Medical Leave Act (FMLA). FMLA entitles eligible employees of covered employers to take paid or unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. While on FMLA from December 1, 2011 through January 19, 2012, Ms. Whitmore-Meier continued to be paid and used a portion of her accumulated sick leave balance for the time she was on leave.

According to University records, Ms. Whitmore-Meier had 374.18 hours of unused vacation at the time of her resignation, but her unrecorded vacation time for personal and business trips totaled 488 hours. As a result, Ms. Whitmore-Meier would have had no vacation balance had she recorded her time off properly.

When Ms. Whitmore-Meier resigned, the University did not provide a payout of her unused vacation time because of the circumstances of her resignation and the on-going review of her activities. As a result, Ms. Whitmore-Meier did not receive the \$8,220.73 value of her recorded unused vacation at the time of her resignation.

**Table 23** compares the number of unrecorded vacation hours Ms. Whitmore-Meier took to the number of hours of unused vacation time she had accumulated at the time of her resignation. The **Table** also illustrates the value of the vacation time based on Ms. Whitmore-Meier’s annual salary at the time of her resignation.

**Table 23**

<b>Description</b>	<b>Number of Hours</b>	<b>Value</b>
Unrecorded vacation time	488.00	\$ 10,721.36
Recorded accumulated vacation time	374.18	8,220.73
Excess vacation time used	113.82	\$ 2,500.63

Because Ms. Whitmore-Meier took more vacation than she earned and because she received compensation for this time as she took it, the \$2,500.63 value of the vacation time she took in excess of what she earned is included in **Exhibit A** as improper disbursements.

**Internet Reimbursements** – According to University policy, departments can reimburse employees who are required to work from home for internet services.

Ms. Whitmore-Meier was reimbursed \$4,586.46 by the Department for internet service she received at her home between July 2004 and October 2011. According to payroll technology forms submitted for the reimbursements to Ms. Whitmore-Meier from November 2007 through October 2011, she was expected to be available to provide IT support to the doctors of the Department at all times. However, according to Dr. Buckwalter, Ms. Whitmore-Meier was told when she was hired she was not expected to be available at all times.

The payments made on behalf of and reimbursements provided to Ms. Whitmore-Meier for internet service are listed in **Exhibit H**. Ms. Whitmore-Meier's internet service was provided by Mediacom. The **Exhibit** specifies the portion of Ms. Whitmore-Meier's monthly bills which were for internet and the portion which were for other services she received from Mediacom. The **Exhibit** also includes the amounts Ms. Whitmore-Meier was eligible to receive for reimbursement in accordance with University policy. As illustrated by the **Exhibit**, the amount reimbursed to Ms. Whitmore-Meier exceeded the amount allowed by the policy by \$530.31.

During our review of the reimbursements paid to Ms. Whitmore-Meier, we identified the following concerns:

- For several months between July 2004 and July 2006, the amount paid using Ms. Whitmore-Meier's PCard included a \$5.00 late charge and the December 2004 payment was \$5.00 more than the amount supported by the claim. In addition, the internet charges for October 2004 and August 2004 were paid twice and the September 2004 charges were paid 3 times. These excess charges total \$214.72.
- The amount reimbursed to Ms. Whitmore-Meier for March 2005 included a reimbursement for February 2005 charges. However, the supporting documentation for the \$45.95 of charges for February 2005 were not submitted.
- For the period November 2007 through October 2008, Ms. Whitmore-Meier received \$22.47 per month more than the internet portion of her Mediacom bill. The monthly overages total \$269.64.

The \$530.31 paid on behalf of or reimbursed to Ms. Whitmore-Meier in excess of the amount allowed by the policy is included in **Exhibit A** as improper disbursements.

During the fiscal years ended June 30, 2011 and 2012, the University reimbursed employees a total of \$67,418 and \$61,516 for internet service, respectively. These costs were primarily for internet service received in their home. When the reimbursement policy was established, it was not common to have internet service at home. However, in-home internet service has now become common around the world. Based on a quick internet search, we found an article on InformationWeek.com which reported IBM eliminated payment of employee expenses for home internet service worldwide effective May 1, 2009. The article also stated a spokesman for

Microsoft said the company reimburses *some* (emphasis added) employees for home internet service on a case-by-case basis.

Because Ms. Whitmore-Meier was not expected to be available at all times and there is no apparent benefit to the Department paying for internet service in her home, we have included the \$4,056.15 paid by the Department as reflected in **Exhibit H** in accordance with University policy in **Exhibit A** as unnecessary costs. The \$1,587.20 paid by the University to Mr. Askling for reimbursement of internet service is also included in **Exhibit A** as unnecessary costs.

Because we have not examined the cost for other University employees, we have not included any of the remaining \$128,934 paid by the University during fiscal years 2011 and 2012 in **Exhibit A**. We were not able to readily determine how much was paid in any of the years prior to fiscal year 2011.

**Cell Phone Reimbursements** – The Department provided a cell phone to Ms. Whitmore-Meier or paid all or a portion of her cell phone bills during her employment. We obtained copies of Ms. Whitmore-Meier's cell phone bills directly from Verizon for the period January 1, 2008 through February 4, 2012. We also reviewed all payments made on behalf of Ms. Whitmore-Meier for cell phone service or payments made to Ms. Whitmore-Meier as an allowance for cell phone service.

Prior to November 2006, the Department received cell phone bills directly which were paid with a PCard. We scanned the bills and determined some of the phones on the bills were listed in the Department's name and others were listed in employees' names. There were multiple phone numbers listed under Ms. Whitmore-Meier's name. According to a University official, it is not possible to determine who was using any of the phones listed in Ms. Whitmore-Meier's name. As a result, we are unable to determine the reasonableness of the amounts paid for Ms. Whitmore-Meier's cell phone service during this period.

From November 2006 through December 2007, Ms. Whitmore-Meier submitted her cell phone bills to the Department. The bills were then paid directly to the vendor by the Department. We compared the invoices available from the University for Ms. Whitmore-Meier's cell phone service from May 7, 2007 through December 6, 2007. The invoices maintained by the University for the periods ending on July 6, 2007 and August 6, 2007 show staff from the Accounts Payable Department requested identification of personal calls. However, no documentation was provided.

On July 25, 2007, in response to a request by Accounts Payable staff for identification of personal calls, a Department administrator stated, "As you know, our surgeons and a few key staff who are regularly on call 24/7 have been provided cell phones to better perform their responsibilities. We also require that they attend conferences and meetings held in other states and countries. Because of the nature of their work responsibilities, they need to call home. We basically took away their personal lives to devote to the department. Hence we considered that the calls they made to their homes were business related and were approved by the department." While medical professionals within the Department would be on call 24/7, Ms. Whitmore-Meier was not. As a result, her personal calls were not properly described as business related.

Ms. Whitmore-Meier did identify personal phone calls on the invoices for the periods ending September 6, 2007, October 6, 2007, November 6, 2007 and December 6, 2007. The amount Ms. Whitmore-Meier claimed as personal calls totaled \$122.38 and ranged from \$22.76 to \$45.33 each month. Because sufficient records were not available at the University, we were unable to determine if the \$122.38 was repaid by Ms. Whitmore-Meier. Because the amount may have been properly repaid, it is not included in **Exhibit A**.

Effective January 2008, Ms. Whitmore-Meier received a technology allowance with her monthly paycheck for the cost of her cell phone and she was no longer required to identify personal phone calls. She continued to receive the monthly technology allowance until the time she resigned.

University policy provides “a monthly allowance that is based on the approximate proportion of the service that is used for business purposes, not to exceed the actual monthly service cost incurred by the employee for the communication device or remote internet service.” According to a University official we spoke with, the amount reimbursed to employees is not to exceed the amount paid for a single line of service. Multiple lines of cell phone service are not eligible for the allowance.

In order to receive the allowance, Ms. Whitmore-Meier submitted a signed request on an annual basis. The amounts she requested and the related periods shown on the requests she submitted are summarized in **Table 24**.

**Table 24**

	<b>Effective Date</b>	<b>End Date</b>	<b>Monthly Amount</b>	<b>Annual Amount</b>
a)	01/01/08	11/30/08	\$ 119.99	1,439.88
b)	12/01/08	11/30/09	152.61	1,831.32
c)	12/01/09	11/30/10	165.92	1,991.04
d)	01/01/11	12/31/11	203.23	1,831.45

Along with each request, Ms. Whitmore-Meier submitted a copy of a month’s invoice from Verizon. The original invoice for each month was not required. The single invoice submitted was used to determine the monthly allowance for the entire year. Ms. Whitmore-Meier was allowed to choose which monthly invoice to submit. University policy does not require submitting an invoice from the month at the beginning of the period covered by the allowance. As a result, significant changes in calling plans were not adjusted for in a timely manner. Each monthly allowance Ms. Whitmore-Meier received is discussed in the following paragraphs.

- a) For the \$119.99 monthly allowance Ms. Whitmore-Meier received during 2008, she submitted a document from Verizon which stated she activated wireless service effective December 26, 2007. The request was signed by Ms. Whitmore-Meier on January 17, 2008. The first payment she received was with her February paycheck and included 3 months of payments. The allowances Ms. Whitmore-Meier received under this request are summarized in **Table 25**.

**Table 25**

<b>Month</b>	<b>Amount</b>	<b>Month</b>	<b>Amount</b>
02/08	\$ 359.97	07/08	119.99
03/08	119.99	08/08	119.99
04/08	119.99	09/08	119.99
05/08	119.99	10/08	119.99
06/08	119.99	11/08	119.99
		Total	\$1,439.88

We compared the document submitted by Ms. Whitmore-Meier to the monthly statement we received directly from Verizon and determined the \$119.99 monthly plan amount requested was appropriate.

- b) For the \$152.61 monthly allowance Ms. Whitmore-Meier received for the period December 1, 2008 through November 30, 2009, she submitted a monthly invoice from Verizon with a due date of January 30, 2009. A copy of the invoice she submitted is included in **Appendix 12**. As illustrated by the **Appendix**, the invoice she submitted documents \$152.25 was due immediately for the previous balance. In addition, a late fee, usage charges, taxes, surcharges and fees brought the total due to \$160.78. The 3<sup>rd</sup> page

of the invoice submitted showed her calling plan cost \$130.00 per month for the primary line and \$29.99 for each additional line. It also showed she paid for 2 lines of service. It is unclear how the monthly allowance of \$152.61 was determined.

When we compared the invoice Ms. Whitmore-Meier submitted to the invoice we received directly from Verizon, we determined the invoice she submitted had been altered. Copies of selected pages of the invoice we received directly from Verizon are included in **Appendix 13**. As illustrated by the **Appendix**, the amount due from Ms. Whitmore-Meier was actually \$100.39 rather than \$160.78. The 3<sup>rd</sup> page of the invoice we received directly from Verizon also shows Ms. Whitmore-Meier's calling plan was only \$99.99 per month for a single line of service and she received an 18% discount, for a net cost of \$81.99 per month.

The 3<sup>rd</sup> page also shows she incurred \$11.92 of usage charges during the period ended February 4, 2009. A review of the detailed phone calls included with the invoice showed the \$11.92 was the total cost of 8 calls to directory assistance. As a result, they should not be considered when determining a reasonable monthly allowance for reimbursement of Ms. Whitmore-Meier's cell phone charges.

As stated previously, University policy provides "a monthly allowance that is based on the approximate proportion of the service that is used for business purposes, not to exceed the actual monthly service cost incurred by the employee for the communication device or remote internet service." Because it is difficult to distinguish personal phone calls from business calls, we determined a monthly allowance which included surcharges, E911 fees and sales tax was reasonable. This amount totaled \$90.83 based on the January 30, 2009 invoice.

The reimbursement request was signed by Ms. Whitmore-Meier on July 13, 2009. However, the first payment was paid retroactively to December 1, 2008. The first payment she received was with her July paycheck for 8 months. The allowances Ms. Whitmore-Meier received are compared to the amount she should have received under the University policy in **Table 26**.

<b>Table 26</b>			
<b>Month</b>	<b>Amount Received</b>	<b>Allowable Amount</b>	<b>Difference</b>
07/09	\$ 1,220.88	726.64	494.24
08/09	152.61	90.83	61.78
09/09	152.61	90.83	61.78
10/09	152.61	90.83	61.78
11/09	152.61	90.83	61.78
Total	\$ 1,831.32	1,089.96	741.36

As illustrated by the **Table**, Ms. Whitmore-Meier did not receive her first reimbursement within 6 months of the beginning of the reimbursement period. This was because Ms. Whitmore-Meier did not file the request in a timely manner.

The \$741.36 represents the amount Ms. Whitmore-Meier was overpaid for the allowance based on the altered invoice she submitted.

- c) For the \$165.92 monthly allowance Ms. Whitmore-Meier received for the period December 1, 2009 through November 30, 2010, she submitted a monthly invoice from



Verizon with a due date of February 27, 2010. Copies of certain pages of the invoice she submitted are included in **Appendix 14**. As illustrated by the **Appendix**, the invoice she submitted documents \$140.98 monthly access charges were due. In addition, usage charges for voice and data, taxes, surcharges and fees brought the total due to \$182.92. The 3<sup>rd</sup> page of the invoice submitted showed her calling plan was \$150.00 per month for the primary line and \$9.99 for each additional line. It also showed she paid for 2 lines of service. It is unclear how the monthly allowance of \$165.92 was determined.

When we compared the invoice Ms. Whitmore-Meier submitted to the invoice we received directly from Verizon, we determined the invoice she submitted had been altered. Copies of certain pages of the authentic invoice we received directly from Verizon are included in **Appendix 15**. As illustrated by the **Appendix**, the amount due from Ms. Whitmore-Meier was actually \$323.04 rather than \$182.92. The authentic invoice also shows the prior month's billing was unpaid. The 3<sup>rd</sup> page of the authentic invoice shows Ms. Whitmore-Meier's calling plan was only \$110.00 per month plus \$9.99 for each of the 3 additional lines of service. The 3 additional lines of service included her former husband's name, her father's name and her father's business' name. None of these names agree with the name for the 2<sup>nd</sup> line of service shown on the invoice Ms. Whitmore-Meier submitted. The 4<sup>th</sup> page shows she also received an 18% discount on the primary line of service, which brought the monthly total to \$98.19.

We determined a monthly allowance of \$108.29, which included surcharges, E911 fees and sales tax for the primary line of service was appropriate under the University policy.

By comparing the invoice submitted by Ms. Whitmore-Meier to the authentic invoice, we also identified the following differences:

- The calls made with the line reportedly held by Ms. Whitmore-Meier's son are summarized on the 5<sup>th</sup> page of the altered invoice in **Appendix 14**. The format of this page is not the same as the pages which list the calls made by Ms. Whitmore-Meier's phone.
- The first call listed on the 7<sup>th</sup> page of the altered invoice in **Appendix 14** shows a call was placed from Breckenridge, CO on January 5, 2010. Based on the authentic invoice, the calls Ms. Whitmore-Meier actually placed during the first week of January 2010 were from Charlotte, NC. See the 13<sup>th</sup> page of the invoice included in **Appendix 15**.

By reviewing authentic invoices received directly from Verizon, we determined the pages Ms. Whitmore-Meier submitted showing the individual phone calls were from her February 4, 2009 invoice rather than her 2010 invoice. Selected pages from the authentic 2009 invoice are included in **Appendix 16**. As illustrated by the **Appendix**, calls made on the phone held by Timothy Meier, Ms. Whitmore-Meier's former husband, match those shown in **Appendix 14** for Hunter Meier. **Appendix 16** also shows the calls made on the phone held by Ms. Whitmore-Meier were actually made in 2009 rather than 2010, as shown in **Appendix 14**. By comparing **Appendices 14** and **16**, it is apparent Timothy Meier's name, the invoice number and dates were altered on the invoice submitted by Ms. Whitmore-Meier.

The request was signed by Ms. Whitmore-Meier on February 2, 2010. The first payment she received was with her March 2010 paycheck and included 4 months of payments. The allowances Ms. Whitmore-Meier received are compared to the amount she should have received under University policy in **Table 27**.

**Table 27**

<b>Month</b>	<b>Amount Received</b>	<b>Allowable Amount</b>	<b>Difference</b>
03/10	\$ 663.68	433.16	230.52
04/10	165.92	108.29	57.63
05/10	165.92	108.29	57.63
06/10	165.92	108.29	57.63
07/10	165.92	108.29	57.63
08/10	165.92	108.29	57.63
09/10	165.92	108.29	57.63
10/10	165.92	108.29	57.63
11/10	165.92	108.29	57.63
09/11	165.92	-	165.92
Total	\$ 2,156.96	1,299.48	691.56

As illustrated by the **Table**, Ms. Whitmore-Meier received a total of \$2,156.96 under this request. It is unclear why Ms. Whitmore-Meier received payments for 13 months when the approved request allowed for only 12 monthly allowances, which total \$1,991.04.

The \$691.56 shown in the **Table** represents the amount Ms. Whitmore-Meier was overpaid for this allowance based on the altered invoice she submitted.

- d) For the \$203.23 monthly allowance Ms. Whitmore-Meier received for the period January 1, 2011 through December 31, 2011, she submitted a monthly invoice from Verizon with a due date of March 30, 2011. Copies of certain pages of the invoice she submitted are included in **Appendix 17**. As illustrated by the **Appendix**, the invoice she submitted documents \$203.23 of monthly access charges were due. In addition, usage charges, taxes, surcharges and fees brought the total due to \$236.11. The 3<sup>rd</sup> page of the invoice submitted showed her calling plan was \$170.00 per month for the primary line and \$9.99 for each additional line. It also showed she paid for 2 lines of service under her name. The monthly allowance of \$203.23 requested by Ms. Whitmore-Meier was the amount of the monthly access charges shown on the first page.

When we compared the invoice Ms. Whitmore-Meier submitted to the invoice we received directly from Verizon, we determined the invoice she submitted had been altered. Copies of selected pages of the invoice we received directly from Verizon are included in **Appendix 18**. As illustrated by the **Appendix**, the amount Ms. Whitmore-Meier owed Verizon was \$236.11. The 3<sup>rd</sup> page of the invoice received directly from Verizon shows Ms. Whitmore-Meier's calling plan was only \$110.00 per month plus \$9.99 for each of the 3 additional lines of service. None of the lines showed her son's name. Instead, they included her former husband's name, her father's name and her father's business' name. The 4<sup>th</sup> page shows she also received an 18% discount on the primary line of service. However, the primary line of service also had certain features for a smartphone which received a 20% discount. The price of the plan with the additional features, surcharges, E911 fees and sales tax totaled \$109.90 based on the March 30, 2011 invoice, which we determined was a reasonable monthly allowance.

The request was signed by Ms. Whitmore-Meier in July 2011. The first payment she received was with her September 2011 paycheck and included 8 months of payments. The allowances Ms. Whitmore-Meier received are compared to the amount she should have received under University policy in **Table 28**

**Table 28**

<b>Month</b>	<b>Amount Received</b>	<b>Allowable Amount</b>	<b>Difference</b>
09/11	\$ 1,625.84	879.20	746.64
10/11	203.23	109.90	93.33
11/11	203.23	109.90	93.33
12/11	203.23	109.90	93.33
Total	\$ 2,235.53	1,208.90	1,026.63

As illustrated by the **Table**, Ms. Whitmore-Meier did not receive her first reimbursement until more than half way through the calendar year.

As illustrated by the **Table**, Ms. Whitmore-Meier received a total of \$2,235.53 under this request. The \$1,026.63 shown in the **Table** represents the amount Ms. Whitmore-Meier was overpaid for the allowance based on the altered invoice she submitted.

In addition to the monthly allowances Ms. Whitmore-Meier received for her cell phone, she also received a \$95.00 monthly allowance from September 2010 through July 2011, which was requested for Kyle Askling, her co-worker. We reviewed the allowance request which included Mr. Askling's signature. However, the document included Ms. Whitmore-Meier's name and was incorrectly processed in a manner in which it was included in her monthly paycheck. She received 11 monthly payments which totaled \$1,045.00. Her August 2011 paycheck included a reduction of \$570.00 which was for incorrectly receiving 6 months of Mr. Askling's allowance. The remaining \$475.00 was not recovered from Ms. Whitmore-Meier. As a result, the \$475.00 is an improper disbursement. Mr. Askling did not receive the allowance.

**Table 29** summarizes the improper disbursements issued to Ms. Whitmore-Meier for the monthly allowances she received. The \$2,934.55 of improper disbursements identified is included in **Exhibit A**.

**Table 29**

<b>Description</b>	<b>Unallowable Amount</b>	<b>Allowable Amount</b>
Ms. Whitmore-Meier's allowances:		
From <b>Table 25</b>		\$ 1,439.88
From <b>Table 26</b>	\$ 741.36	1,089.96
From <b>Table 27</b>	691.56	1,299.48
From <b>Table 28</b>	1,026.63	1,208.90
Mr. Askling's allowance		475.00
Total	\$ 2,934.55	5,038.22

Department officials accepted the total value of the invoices Ms. Whitmore-Meier submitted without attempting to determine which portion was for business use and which portion was personal. Because we were unable to distinguish personal phone calls from business calls, we determined a monthly allowance for the primary line of service which included surcharges, E911 fees and sales tax was reasonable. Because the personal portion of the monthly plan cost and related fees is not identified, it is not included in **Exhibit A**.

The \$5,038.22 included in **Table 29** complies with the University's policy for cell phone allowances, except for the portion which should have been prorated for personal use. When the reimbursement policy was established, it was not common for individuals to carry cell phones as primary personal communication devices. However, the use of personal cell phones has become

pervasive around the world and it is now common for individuals of all ages and demographics (students, clerical staff, professional staff, etc.) to carry cell phones. In addition, a number of individuals have eliminated their home “land line” phone in favor of a cell phone. As a result, it is unclear why it would be necessary for the University to reimburse employees for the monthly cost of their cell phones and we have included the \$5,038.22 from **Table 29** in **Exhibit A** as unnecessary costs. The \$1,763.72 paid by the University for cell phone allowances paid to Mr. Askling are also included in **Exhibit A** as unnecessary costs.

During the fiscal years ended June 30, 2011 and 2012, the University provided allowances to employees for cell phones which totaled \$253,013 and \$270,928, respectively. When the University initially provided cell phones to employees and paid the related invoices, it was not common for individuals to carry cell phones. However, now it is common to have a cell phone. In light of these circumstances, the University should determine if the allowance provided to employees is still a reasonable use of University funds.

During our review of the invoices Ms. Whitmore-Meier submitted for the allowance, we determined some of the invoices did not include the discount available from Verizon to University employees. If the University continues to provide an allowance for cell phone service, procedures should be implemented which ensure all applicable discounts are taken by the employee or the unutilized discount amounts are not reimbursed by the University.

## UNDEPOSITED COLLECTIONS

**Rebates** – We determined Ms. Whitmore-Meier applied for rebates for certain equipment she purchased on behalf of the Department. However, she applied for the rebates using her name instead of the Department’s name. All rebates she received for the equipment should have been provided to the Department’s secretary responsible for receipting, coding and preparing collections for deposit.

We also determined Ms. Whitmore-Meier deposited certain rebates for equipment she purchased on behalf of the Department into her own personal bank account. During our review of the monthly statements for Ms. Whitmore-Meier’s personal bank accounts, we identified deposits which included rebates from Canon and Xerox. The rebates identified are listed in **Table 30**.

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
01/29/08	Canon	\$ 200.00 ^
04/23/08	Xerox	500.00 ~
10/22/08	Canon	100.00 #
11/29/08	Canon	100.00 #
08/02/10	Canon	135.00 ^
11/01/10	Canon	135.00 ^
Total		<u>\$ 1,170.00</u>

^ - Mailed to Ms. Whitmore-Meier’s home address.

~ - Mailed to Orthopaedics Department.

# - Mailed to Ms. Whitmore-Meier’s mother’s home address.

Each rebate check identified was issued to “Jennifer Whitmore.” As illustrated by the **Table**, only 1 of the 6 rebate checks identified was mailed to the Department. Of the remaining checks, 3 were mailed to Ms. Whitmore-Meier’s home address and 2 were mailed to her mother’s home address.

We spoke with a manager of the company hired by Canon to issue and track rebate and incentive checks on its behalf. According to the manager we spoke with, the 3 most recent checks issued to

Ms. Whitmore-Meier for Canon products were related to phone/fax machines purchased at Staples. We identified 3 phone/fax machines purchased with Ms. Whitmore-Meier's PCard within 30 days prior to the dates of the 3 checks. While the manager was unable to provide detailed information about the type of products purchased for the 2 remaining checks, we determined Ms. Whitmore-Meier's PCard was used to purchase a Canon product within 30 days prior to the date of the 2 checks.

According to a Xerox representative we contacted, the \$500.00 rebate request submitted on March 27, 2008 was related to the purchase of a copier. The rebate was requested by Ms. Whitmore-Meier. She submitted the Department's address and her cell phone number and University e-mail address. We also determined the multipurpose copier was purchased with Ms. Whitmore-Meier's PCard for the Department's Insurance Office.

The \$1,170.00 of rebate checks from **Table 30** are included in **Exhibit A** as undeposited collections. However, we were unable to determine if Ms. Whitmore-Meier received additional rebate checks from the vendors listed in **Table 30** or other vendors which she did not deposit in her personal bank accounts. Because Ms. Whitmore-Meier was able to apply for rebates for items she purchased on behalf of the Department and no one else within the Department reviewed Ms. Whitmore-Meier's actions to ensure the rebates received were subsequently deposited, it is possible Ms. Whitmore-Meier may have received additional rebate checks which she redeemed for cash. As a result, there may be additional undeposited collections.

**Refunds** - We determined Ms. Whitmore-Meier received a \$451.49 refund from Office Depot for a desk she had delivered to her home in July 2007 and later returned. We contacted a representative of Office Depot who provided us documentation which showed the desk was purchased with 2 gift cards issued to Ms. Whitmore-Meier by Office Depot on June 2, 2007 and July 14, 2007 for the items listed in **Table 31**. The documentation also includes Ms. Whitmore-Meier's driver's license number. According to the Office Depot representative, gift cards were issued because the original receipts were not available at the time of the refund.

**Table 31**

Return Date	Store Location	Description	Amount	
06/02/07	Vernon Hills, IL	HP Laserjet drum	\$ 209.99	
		HP Laserjet drum	209.99	\$ 419.98
07/14/07	Waterloo, IA	Laserjet, yellow ink cartridge	214.99	
		Laserjet, magenta ink cartridge	214.99	
		Card table^	(54.99)	
		Sales tax	26.25	401.24
Total				\$ 821.22

^ - Item purchased when the ink cartridges were returned.

Using the University's PCard records, we determined Ms. Whitmore-Meier purchased 2 HP laserjet drums for \$209.99 each at the Iowa City Office Depot store with her PCard on April 30, 2007. We also determined Ms. Whitmore-Meier purchased a magenta HP cartridge and a yellow HP cartridge for \$214.99 each at the Iowa City Office Depot store with her PCard on July 5, 2007. Sales tax was not charged on the PCard purchases. However, the sales associate accepting the return would not have known the original sale was tax exempt without a receipt and automatically refunded the sales tax. The documentation for the June 2, 2007 return includes a notation the transaction was tax exempt.

The representative of Office Depot we spoke with also provided a history of the remaining transactions on the 2 gift cards issued to Ms. Whitmore-Meier. The 2 cards were used to buy a \$149.99 globe, various school supplies and miscellaneous items between July 2007 and December 2007. On August 31, 2007, the card table listed in **Table 31** was returned and the value, with sales tax, was reapplied to the gift card for a total of \$58.29.

The gift cards did not have any additional activity and their unused balances of \$58.29 and \$96.24 were removed from the cards by Office Depot on September 13, 2010 and January 31, 2011, respectively.

As illustrated by **Table 31**, Ms. Whitmore received a card table valued at \$54.99 when she returned the ink cartridges on July 14, 2007. Because Ms. Whitmore-Meier did not remit the \$821.22 value of the 2 refunded transactions plus the \$54.99 value of the card table she purchased, the \$876.21 is included in **Exhibit A** as undeposited collections.

Ms. Whitmore-Meier was able to purchase over \$800.00 of merchandise from a local Iowa City vendor, then return the products and receive gift cards which she subsequently used for personal purchases. We were unable to determine how many other times Ms. Whitmore-Meier carried out a similar scheme with purchases made at the same vendor or at other vendors, such as Target, Best Buy or Staples. As previously stated, Ms. Whitmore-Meier could purchase as many items as she desired with Department funds and no one reviewed her purchases or monitored what she did with the items she purchased.

#### **ADDITIONAL UNNECESSARY COSTS**

**Payroll** - As previously stated, Ms. Whitmore-Meier started on December 2, 2002 as an IT Support Services Tech 1. When she resigned, she was classified as an IT Support Consultant. During her employment, Ms. Whitmore-Meier received several raises and bonuses. **Table 32** summarizes Ms. Whitmore-Meier's salary and bonuses by fiscal year during the period of our investigation.

**Table 32**

<b>Fiscal Year</b>	<b>Salary</b>	<b>Bonus</b>	<b>Total</b>
2003^ \$	16,590.91	-	16,590.91
2004	30,600.00	-	30,600.00
2005	34,484.00	-	34,484.00
2006	37,745.04	3,774.00	41,519.04
2007	39,255.00	3,925.50	43,180.50
2008	41,217.96	4,121.00	45,338.96
2009	43,073.04	4,307.00	47,380.04
2010*	43,073.04	-	43,073.04
2011	44,364.96	4,436.00	48,800.96
2012@	25,271.27	-	25,271.27
<b>Total</b>	<b>\$ 355,675.22</b>	<b>20,563.50</b>	<b>376,238.72</b>

^ - Ms. Whitmore-Meier started on December 2, 2002.

\* - Wage and bonuses were frozen statewide for fiscal year 2010.

@ - Ms. Whitmore-Meier resigned on January 19, 2012.

Under the UIHC plan, employees may receive a performance award or "Lump Sum Flexible Payment" for exceptional performance. Employees may receive a maximum of 2 awards totaling

up to 10% of their base salary per year. During fiscal years 2006 through 2009 and fiscal year 2011, the Department approved a 10% exceptional performance award for Ms. Whitmore-Meier.

**Appendix 19** includes copies of letters regarding Ms. Whitmore-Meier's performance in 2007, 2008 and 2010 which resulted in the bonuses she received in fiscal years 2008, 2009 and 2011. As illustrated by the **Appendix**, she received the 10% maximum bonus amount allowed by policy. The justifications listed in each letter are duties which were included in Ms. Whitmore-Meier's typical responsibilities. While the letter dated October 2007 cites "exceptional performance", the letters from 2008 and 2010 do not demonstrate that she "went above and beyond" what was expected of her.

Ms. Whitmore-Meier must have spent a considerable amount of time ordering equipment paid with Department funds she sold on eBay, listing the equipment on eBay, preparing and then shipping the equipment. It is likely she took part of her work day to accomplish these fraudulent tasks when that time could have been devoted to accomplishing legitimate work responsibilities. In addition, based on Ms. Whitmore-Meier's cell phone records, she was away from the office on a number of days when she did not properly record the leave as vacation. Also, based on the altered documents she prepared and submitted with her travel vouchers, which may have also been done during normal work hours, she was not an exemplary employee and should not have received the bonuses. As a result, the \$20,563.50 of bonuses provided to Ms. Whitmore-Meier is included in **Exhibit A** as unnecessary costs.

## **OTHER ADMINISTRATIVE ISSUES**

**Lack of Inventory Records and Internal Controls** – As stated previously, The Department operates in several locations, including the Ponseti Biochemistry and Cell Biology Laboratory (Med Labs), Bone Healing Research Laboratory (Oakdale), Orthopaedic Biomechanics Laboratory (Westlawn), U of I Sports Medicine Center and U of I Spine Center. The Department maintains computer equipment in each of these locations. In addition, doctors also have computer equipment purchased by the Department in their homes.

When we began our fieldwork, the Department did not have any inventory records which listed computer equipment purchased with Department funds. The University's and Department's policies do not require maintaining an inventory of equipment which individually cost less than \$5,000.00.

The University has a policy which requires all tagged and non-tagged computer and digital storage media leaving the University's possession and/or control while still intact be transferred in accordance with Part V, Chapter 12 of the University's Operations Manual. However, according to Department staff we spoke with, Ms. Whitmore-Meier told them to keep computers and digital storage media which was no longer needed for the Department. The computers and digital storage media were not disposed of in accordance with University policy.

Because sufficient inventory records were not maintained and computer equipment was not disposed of in accordance with University policy, we were unable to determine if all computer equipment purchased by the Department was, or should have been, in the Department's possession.

By its nature, computer equipment and other current technology products purchased by the Department are attractive to individuals and susceptible to loss. These items are frequently small and designed to be portable, such as laptop computers and iPads. Inventory records should be established and maintained to facilitate proper insurance coverage, maintenance and safeguarding of property and equipment. This type of equipment should be tagged and an inventory of all equipment should be conducted periodically and compared to the inventory records by a person independent of the record keeping function.

Because inventory records were not available from the Department for these types of items, we observed computers located in the Department during June 2012 and confirmed computers assigned to Department employees during March 2012 to determine if computers purchased by the Department could be located. We identified the following concerns from our observations and confirmations:

- The confirmations received from many Department employees included multiple computers, some of which were kept at their home. A number of the computers were several years old. According to the employees we spoke with, Ms. Whitmore-Meier told them the older computers were not needed and to keep them.
- The confirmations received from many Department employees included Apple equipment which was kept at their home. According to Mr. Askling, the University does not support Apple products.
- The confirmations received from many Department employees did not include external hard drives, routers or jump drives which have been provided to Department employees.

After we completed our observations and confirmations, the information gathered was shared with the Department. The Department has since created an inventory of computer equipment. However, the inventory does not include the products Department employees have at home. In addition, the computer equipment inventory does not include a complete description of the equipment, such as serial number, make and date purchased. As a result, the listing cannot be used to trace to specific items in the Department's offices.

In addition to inventory records, other adequate internal controls which would help ensure the safekeeping of equipment and other inventory items were not established. For instance, packing slips were not maintained for items received in the Department. Also, computer equipment was stored in a storage closet within the Department's clinic area at the UIHC which is accessible by anyone with a key. We were unable to determine how many keys to the storage closet have been issued and who holds the keys.

#### **LACK OF ADMINISTRATIVE ACTION AND OVERSIGHT**

On several occasions, Department and University personnel identified improper actions taken by Ms. Whitmore-Meier. For each instance described in the following paragraphs, Department and/or University officials did not take any action to discipline Ms. Whitmore-Meier or limit her ability to act improperly in the future.

- Improper Travel Voucher – As previously stated, the University disallowed \$839.96 of a \$3,459.86 travel voucher Ms. Whitmore-Meier submitted for an August 2006 trip to North Carolina for an IT training event. She claimed days and associated expenses as business travel when they were personal in nature. The University did not take any action against Ms. Whitmore-Meier for claiming personal expenses on her travel voucher and using her PCard for personal expenses. She was not terminated or suspended for this activity. In addition, she was allowed to keep the PCard assigned to her.
- Best Buy Rewards Program – The University's Procurement Card manual states, "Staples, CVS and BestBuy are local vendors who offer rewards or discount cards that result in 'dollars' off future purchases. Procurement card policy prohibits the use of these rewards programs when using the PCard. Doing so will result in an audit error and could result in a repayment of the rewards to the University department and/or revocation of PCard privileges."

In 2006, University personnel identified \$1,892.90 of Reward Zone benefits Ms. Whitmore-Meier received from Best Buy for purchases she made with her University PCard. The



University recouped the \$1,892.90 through payroll deductions between September 1, 2006 and May 1, 2007.

We requested copies of receipts from Best Buy for all purchases made with certain University PCards or purchases made by Ms. Whitmore-Meier. While Best Buy was not able to provide copies of all receipts, we reviewed the 128 receipts provided. The receipts were for purchases made between September 23, 2003 and March 2, 2011. Of the 128 receipts, 112 were paid with a PCard assigned to Ms. Whitmore-Meier. The remaining 16 receipts were paid with Ms. Whitmore-Meier's personal credit or debit card, cash or merchant coupons.

We determined 31 of the receipts included a notation a Reward Zone card had been scanned at the time of the transaction. Of the 31 receipts, 13 purchases were made with a PCard. However, the receipts did not indicate the amount of points or credits earned as a result of the transaction. In addition, it is possible to claim points or credits online after a transaction is completed. In these instances, the receipt for the purchase will not indicate Reward Zone points or credits were claimed for the purchase. As a result, points or credits for the 97 receipts which did not include a notation a Reward Zone card was scanned at the time of the transaction may have been claimed online after the purchases.

We were also able to determine some of the 128 purchases were paid for with Reward Zone certificates. As a result, it is apparent Ms. Whitmore-Meier participated in the Reward Zone program.

During our review of the 128 receipts, we also determined the Department paid \$140.00 of sales tax for purchases Ms. Whitmore-Meier made with the PCard. Because the University is exempt from sales tax, the \$140.00 is included as an improper disbursement in **Exhibit A**.

- Collection of Mr. Askling's Cell Phone Allowance – As previously stated, Ms. Whitmore-Meier received a \$95.00 monthly cell phone allowance from September 2010 through July 2011 which was requested for Mr. Askling. When it was subsequently discovered, only 6 of the 11 monthly payments were recovered.
- Deception Regarding Extended Stay in California – As stated previously, Mr. Etre stated Ms. Whitmore-Meier communicated to him it was necessary to extend the time spent on a trip in September 2011 because the trainers did not show up at a conference. It would be very unusual for a training event to be rescheduled on such short notice due to facility arrangements and attendee travel plans made in advance of the event. It is unclear why Mr. Etre did not pursue the explanation Ms. Whitmore-Meier provided to him. Mr. Etre also stated he put her under the supervision of another administrator and he did not seek disciplinary action against her after he learned the explanation Ms. Whitmore-Meier provided was not accurate.

We are unable to determine if additional instances of improper actions by Ms. Whitmore-Meier came to the attention of Department and/or University officials.

## **Recommended Control Procedures**

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

- (A) Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. During our review of the Department's operations, we identified the following:

- The Department's former IT Support Consultant made purchases, authorized payments and received the goods purchased.
- The Department's secretary is responsible for receipting, coding and preparing deposits for all collections received by the Department.

Recommendation – The Department should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel.

The duties within each function listed above should be segregated between staff members. In addition, Department administrators should review financial records, reconciliations and supporting documentation on a periodic basis. Evidence of review of reconciliations should be indicated by the signature or initials of the independent reviewer and the date of the review.

- (B) Centralized Purchasing for Department - Computers and related electronic equipment can be purchased through the normal expense voucher system or by using PCards at any vendor selling electronic equipment items. Ms. Whitmore-Meier purchased most of the computer equipment for the Department using PReq and the PCard assigned to her. However, several other individuals in the Department also purchased computer equipment.

In addition, an administrative staff member is responsible for purchasing ink for the Department and maintaining a supply for printers within the Department. However, Ms. Whitmore-Meier purchased a significant amount of ink. Based on records obtained from eBay or PayPal, she also sold a significant amount of ink.

The Department has no means to prevent or detect duplicate and unnecessary purchases of electronic equipment in a timely manner and ensure adequate security measures are taken for all equipment, such as installation and update of antivirus software. In addition, the lack of a centralized purchasing function does not allow the Department to maintain a complete inventory of all equipment which is susceptible to theft.

In addition, prior to the period of our investigation, the Department issued 40 PCards to various staff members. This allowed staff to purchase items as they deemed necessary. It also allowed items such as ink and other office supplies to be bought at a number of vendors rather than with preferred vendors with whom the University had established contracts at favorable rates. In addition, because many staff could

make purchases, the Department Administrator was not aware of a number of the items purchased.

Recommendation – The Department should establish procedures which ensure equipment purchases are centrally controlled. The procedures should be applied to all purchases, regardless of funding source. Purchases made with grant funds should follow all Department purchasing procedures.

PCards should be provided only to staff members who have a need to make purchases on behalf of the Department. In addition, having the ability to make immediate purchases with a PCard at any local vendor, on-line or in any other type of situation does not relieve the purchaser from the obligation to ensure the price paid is the best price available to the University.

- (C) Purchasing Internal Controls – Ms. Whitmore-Meier made a number of purchases using Department funds without any direct supervision. She was able to purchase as many items as she desired with Department funds. No one reviewed her purchases in a critical manner or monitored what she did with the items she purchased.

Recommendation – The Department should implement procedures which ensure purchases are reviewed in a critical manner and approved by an authorized individual who has no other purchasing responsibilities. In addition, an independent individual should periodically ensure items purchased are being used in an appropriate manner.

- (D) Lack of Inventory Records and Internal Controls - By its nature, computer equipment and other current technology products purchased by the Department are attractive to individuals and susceptible to loss. These items are frequently small and designed to be portable, such as laptop computers and iPads. The Department did not have any inventory records which listed computer equipment purchased with Department funds. The University's and the Department's policies do not require maintaining an inventory or tagging equipment which individually cost less than \$5,000.00 but is susceptible to loss.

In addition, packing slips were not maintained for items received, so we were unable to readily identify all purchases received by the Department. Upon delivery, the equipment was stored in a storage closet which could be accessed by any staff member with a key. We were unable to identify all individuals with a key to the storage closet.

The University has a policy which requires all tagged and non-tagged computer and digital storage media leaving the University's possession and/or control while still intact be transferred in accordance with Part V, Chapter 12 of the University's Operations Manual. However, according to Department staff we spoke with, Ms. Whitmore-Meier told them to keep computers and digital storage media which were no longer needed by the Department. The computers and digital storage media were not disposed of in accordance with University policy.

Because sufficient inventory records were not maintained and computer equipment was not disposed of in accordance with University policy, we were unable to determine what specific pieces of equipment purchased by the Department was, or should have been, in the Department's possession.

After Ms. Whitmore-Meier resigned from the Department, Mr. Askling began purchasing equipment for the Department with the PCard assigned to him. However, he did not document who the equipment was purchased for and where it was located.

The Department has since created an inventory of computer equipment. However, the inventory does not include the equipment Department employees have at home. In addition, the computer equipment inventory does not include a complete description of the equipment, such as serial number, make and date purchased. As a result, the listing cannot be used to trace to specific items.

In addition to inventory records, other adequate internal controls which would help ensure the safekeeping of equipment and other inventory items were not established. For instance, packing slips were not maintained for items received by the Department.

Recommendation – In addition to capitalization policies already established by the University, inventory records should be established and maintained to facilitate proper insurance coverage, maintenance and safeguarding of property and equipment susceptible to loss. A complete inventory of all electronic equipment, such as computers, cameras, iPads, printers, hard drives and monitors, should be completed and items should be tagged. The inventory should include equipment kept at the homes of staff members.

An inventory of all equipment should be conducted periodically and compared to the fixed asset records by a person independent of the record keeping function. The University should also implement procedures which ensure Departments comply with disposal policies. As part of the inventory process, all old or outdated equipment should be surplus in accordance with University policy. This includes any equipment maintained in the homes of staff members.

In addition, packing slips should be maintained for items purchased by the Department. They should be compared to invoices prior to payment and a person independent of the record keeping function should ensure the items purchased are added to the inventory listing. Also, access to the location where computer equipment is stored should be limited only to those authorized to distribute or maintain the equipment. In addition, a listing should be maintained of all individuals with access to the location.

- (E) PCard Internal Controls – The University issues PCards to employees to be used for travel expenses and to purchase equipment, supplies and other items allowed by the University. Employees are to keep copies of original receipts and include scanned copies of supporting documentation for purchases when they submit their vouchers. However, supporting documentation is not required to be scanned in for all items, such as meal receipts, taxi receipts and meeting agendas.

Purchases made with PCards are to initially be reviewed by the employee's supervisor and subsequently by Accounts Payable staff. Any questions regarding purchases are sent to the cardholder for response or for additional support.

During our review of the purchases made by Department employees with their PCards, we determined the original supporting documents were not available once they were scanned into the PCard system. We also determined the former IT Support Consultant periodically used a PCard assigned to a Department administrator to purchase electronic equipment.

We also determined updates to PCard policies and errors or questions identified by Accounts Payable staff are sent only to the cardholder and not the employee's supervisor. As a result, the supervisor may not be aware of updated policies or when certain expenses have been deemed unallowable or additional support was required in order to be approved.

In addition, we identified a number of purchases Ms. Whitmore-Meier made with her PCard for which sales tax was incurred.

Based on our review of documentation for certain purchases made with Ms. Whitmore-Meier's PCard, it appears no one critically reviewed the purchases she made. We determined the supporting documentation required by the University was not sufficient to readily determine the propriety of the charge. For instance, significant shipping costs were incurred for which we were unable to determine the business purpose, location mailed or recipient.

Recommendation – The University should ensure Departments maintain original supporting documentation until an audit is completed for the period during which the purchase was made. They should also ensure sales tax is not paid on purchases made with their PCard. In addition, the University should implement procedures which ensure sufficient documentation and/or explanations are provided which allow the supervisor to verify the propriety of the charge.

Also, PCard holders should ensure no one else has access to or uses the PCard assigned to them and the University should also ensure updates to PCard policies, as well as errors or questions identified for PCard purchases, are communicated to supervisors as well as the cardholders in a timely manner.

(F) Travel Costs – During our review of disbursements of Department funds, we identified a number of concerns with costs associated with travel. The concerns identified include:

- University policy allows reimbursement of lodging costs at double the federal government rate unless the employee is attending a conference, in which case the conference rate is acceptable. This is an excessive amount and not a good use of University funds. Quality hotels, even in large cities, can be located at much more reasonable costs than allowed by this policy.
- Documentation submitted with travel vouchers for several types of costs was not sufficient. For example, airfare was often supported by an itinerary which did not specify costs. If costs were included, the documentation did not always show payment had been made for the airline tickets. In addition, the itinerary often did not match the dates of actual travel. Also, a credit card statement was sometimes allowed to document a payment had been made. As a result, detailed information, such as ancillary hotel costs, was not provided and there is no assurance the credit card charge was not reversed at a later date.

In addition, supporting documents for hotel accommodations or air travel sometimes consisted of a printout from vendors such as Hotels.com or Orbitz. These documents did not include proof of payment or proof the hotel/airline listed was actually used. It is possible to obtain printouts of this nature for price quotes only.

- Registration receipts and materials for training events, such as an agenda or other conference materials, were not included to support amounts paid.
- Documentation submitted by employees was not adequately reviewed by supervisory staff.
- Travel vouchers sometimes included travel costs for employees other than the individual submitting the travel voucher. The costs were often charged to a personal credit card instead of a PCard.

- Travel was sometimes not necessary and not a good use of University funds. These instances involved IT staff traveling to medical conferences which they did not attend. In addition, the IT staff often did not stay within the immediate conference area during the days of the conference. As a result, they were not readily available to provide technical support, if needed.
- A travel voucher which included appetizers and alcohol purchased at the Cedar Rapids airport was submitted by an administrator of the Department. The travel voucher totaled \$60.21 and included \$35.25 of alcohol and a \$10.00 tip.

Recommendation – University officials should implement policies which ensure travel vouchers are thoroughly reviewed and the related costs are appropriate. Specifically, the following items should be addressed:

- Procedures should be implemented which ensure alcohol is reimbursed to employees only in accordance with the University's policy. In addition, the cost of all meals should be reasonable.
- The lodging rate policy should be revised to a reasonable amount which allows University employees to stay at appropriate hotels. University staff who review vouchers should also compare the lodging costs claimed by individuals who travel to the same location during the same time periods to ensure staff members do not stay at a hotel which costs substantially more than the lodging costs incurred by other staff members.
- Documentation submitted with travel vouchers should clearly document the costs incurred and proof of payment.
- Registration receipts and materials from training events, such as an agenda or other conference materials, should be submitted with travel vouchers to support the amounts paid.
- Actual documentation (not scanned images) should be thoroughly reviewed by the employee's supervisor. The review process should be critical and skeptical in nature – trust, but verify. The supervisor and Accounts Payable staff who review all travel vouchers should ensure the dates of travel match the documentation submitted for the conferences attended. In addition, the supervisor and Accounts Payable staff should be watchful for excessive and unnecessary costs.
- University officials should implement a policy which requires each individual traveling to pay their own expenses and request reimbursement on their own travel voucher. For payments made for multiple staff members with a PCard, proper documentation should be required when paid. The payment should not be split up and placed on multiple vouchers.
- Policies or guidelines should be developed which specify when it is appropriate for staff to attend training or other events requiring travel. The policy should require documentation of the nature and benefit of the travel if the staff member is not directly attending a training event or conference. In addition, consideration should be given to determining at the Department level a reasonable number of staff members attending a single event.

- (G) Meal Reimbursements – University policy states actual meal expenses should be claimed and may not exceed the daily allowance for each destination for full days of travel. On partial days of travel, allowances are to be prorated based on departure and return times. Actual costs can be distributed among the meals in any manner as long as the total claim for each day does not exceed the maximum allowance for that day. University policy also states travelers will not be reimbursed for the cost of meals when the traveler chooses to eat outside the conference when meals are provided as part of the conference or meeting.

Alcohol is not a reimbursable travel expense and receipts are to be submitted for any individual meal claimed which totals \$75.00 or more.

During our review of travel vouchers, we identified the following:

- Ms. Whitmore-Meier claimed meal costs for days when she was not traveling.
- Only a limited number of meals claimed were less than the maximum daily allowance.
- Sufficient documentation was not submitted to determine if meals were provided as part of the conference. As a result, the employees may have claimed reimbursement for meals provided as part of a conference which were not eligible for reimbursement.

Recommendation – University officials should ensure procedures are implemented which require close review and follow-up of travel vouchers which include claims for the maximum daily meal allowance. In addition, employees attending conferences should be required to submit agendas or programs for the event which specify whether meals are provided or if they are to be obtained at the participant's own expense.

- (H) Unrecorded Vacation – We identified 61 days for which Ms. Whitmore-Meier should have recorded vacation. Instead, she recorded 5 days of sick leave but no other time off. Because Ms. Whitmore-Meier did not properly record her vacation time, she received more paid vacation time than she was entitled to receive.

Recommendation – The University should implement procedures which ensure all employees are required to properly record all leave time, including vacation, sick leave or other types of leave. In addition, University officials should emphasize with supervisory personnel who approve employee leave reports the necessity to review the accuracy of leave time recorded by employees.

- (I) Internet Reimbursements – Departments can reimburse employees who are required to work from home for internet charges. We identified a number of reimbursements to a former employee which exceeded the amount allowed by the University's policy.

When the reimbursement policy was established, it was not common to have internet service at home. However, internet service at home has become common.

In addition, the University has a policy which allows increasing the monthly allowance by 35% to negate the additional taxes on the supplemental compensation. This provision is applied at the discretion of the employee's Department Administrator.

Recommendation – The Department should implement procedures which ensure all reimbursements are properly reviewed and verified prior to disbursement. In addition, the University should consider whether it is necessary to reimburse employees for the cost of having internet service at home. The University should also

consider whether it is necessary to increase the monthly allowance by 35% to negate additional taxes to the employee.

- (J) Cell Phone Allowance – University policy provides “a monthly allowance that is based on the approximate proportion of the service that is used for business purposes, not to exceed the actual monthly service cost incurred by the employee for the communication device or remote internet service.” According to a University official we spoke with, the amount reimbursed to employees is not to exceed what is paid for a single line of service. Multiple lines of cell phone service are not eligible for the allowance.

In order to receive the allowance, employees had to submit only a copy of a single bill from the provider of cell phone service. An original invoice was not required. The monthly invoice submitted was used to determine the monthly allowance for the whole year and employees were allowed to choose which monthly bill to submit. University policy does not require submitting a bill from the month at the beginning of the period covered by the allowance. As a result, significant changes in calling plans were not adjusted for in a timely manner.

We reviewed the allowance payments provided to the Department’s former IT Support Consultant and identified several concerns. We determined several of the bills she submitted were altered to reflect cell phone plans which cost more than she actually paid. As a result, the allowance she received was greater than she should have received.

When the reimbursement policy was established, it was not common for individuals to carry cell phones as primary personal communication devices. However, the use of personal cell phones has become pervasive around the world and it is now common for individuals of all ages and demographics (students, clerical staff, professional staff, etc.) to carry cell phones. In addition, a number of individuals have eliminated their home “land line” phone in favor of a cell phone.

Recommendation – The University should implement procedures which ensure all allowances are properly calculated based on authentic documentation. In addition, the documentation should be from a recent billing cycle and requests should be submitted in a timely manner. In addition, the University should consider whether it is necessary to reimburse employees for the cost of their personal cell phone.

- (K) Rewards Programs - The University’s Procurement Card manual states, “Staples, CVS and BestBuy are local vendors who offer rewards or discount cards that result in ‘dollars’ off future purchases. Procurement card policy prohibits the use of these rewards programs when using the PCard. Doing so will result in an audit error and **could** (emphasis added) result in a repayment of the rewards to the University department and/or revocation of PCard privileges.”

The policy, as stated in the manual, appears to leave some question as to whether repayment of the rewards will be enforced.

Recommendation – The University’s Procurement Card manual should be revised to state the use of rewards programs when using the PCard will result in a repayment of the rewards to the department.



(L) Supporting Documentation – During our review of supporting documentation for certain disbursements, we identified the following:

- University internal control policies and procedures require documents supporting transactions be retained in the Department for a reasonable amount of time. Support for payments to Ms. Whitmore-Meier and for purchases she made on behalf of the Department were not available in the Department. The only supporting documentation available was the electronic copies scanned into the University's on-line system.

While it is not always easy to detect changes made to original copies of supporting documentation, it is even more difficult to detect changes made to the documentation when only the electronic copy is available for review. As a result, it is imperative the original documentation be reviewed and maintained.

- During our review of receipts for shipping costs incurred by the Department's former IT Support Consultant, we determined a number of the receipts did not contain sufficient explanation or detailed information for a reviewer to readily determine why the cost was incurred and the propriety of the payment.
- During our review of purchases the former IT Support Consultant made with a PCard, we determined not all purchases were supported by electronic copies of the related receipts and/or some of the electronic receipts were not complete.
- For certain vendors from which the University procures goods or services, the only supporting documentation is received electronically. For some of these vendors, the University has chosen to receive only summary data instead of detailed transaction information. For other vendors, the detailed transaction information is not available.

For example, for purchases made from Dell through the eBuy system, the University elected to receive summary information rather than itemized detail which would include information regarding the specific components included in a bundled computer purchase. As a result, when the transaction is reviewed, the reviewer cannot determine what specific items were purchased and the price paid for each item.

Recommendation – The University should implement procedures to ensure all disbursements are supported by appropriate documentation which contains sufficient information so the reviewer can determine the propriety of the purchase. The original documentation should be reviewed in a critical manner by a responsible party with no other purchasing responsibilities.

The University should also implement procedures to ensure all Departments maintain the original supporting documentation is maintained until an audit is completed for the period in which the purchase was made.

The University should implement procedures to ensure detailed electronic data is collected from vendors. The detailed electronic data should include, but not be limited to, individual items or components purchased, the unit cost of the items or components, any discounts, shipping and any other ancillary costs. The information collected should allow the reviewer to determine the propriety of the purchase.

- (M) Use of PCards – During our review of disbursements from the Department’s funds, we determined Ms. Whitmore-Meier periodically used a PCard assigned to a Department administrator to purchase electronic equipment, such as a laser jet printer, toner, mouse and video converters. University policy and good business practice dictate PCards should only be used by individuals they are assigned to.

We also determined Ms. Whitmore-Meier often used her PCard while on vacation or business trips to purchase items which could be used by the Department or for her own personal use. Purchases included items such as ink cartridges and, in 1 case, an Apple Time Capsule which was later sold on eBay.

Recommendation – The University should implement procedures to ensure all PCards are used only by the person to which they are assigned. In addition, procedures should be implemented which ensure PCards are used only for items which will be used by the University.

- (N) Computer Security – Doctors and support staff within the Department are provided desktop computers, laptop computers, iPads, external hard drives and flash drives. The computers are used in research and to access various University on-line systems from their offices and, in some cases, from their homes. The external hard drives and flash drives are used to store information which can be transported between computers and used for presentations.

The data on these devices is not encrypted for protection. Because the computers are used to access University on-line systems, review patient information or record notations related to sensitive research, the information may be used in a malicious manner if it falls into the wrong hands.

Recommendation – The University should ensure electronic security policies are periodically reviewed to ensure established procedures protect sensitive data and limit access to computer systems.

- (O) Maintenance of E-mail Accounts – On November 21, 2011, Ms. Whitmore-Meier was placed on administrative leave. This action was taken as a result of concerns regarding missing monitors and eBay activity associated with her. She was granted a leave under the Federal Medical Leave Act on December 1, 2011 and subsequently resigned from her position on January 19, 2012.

After her resignation, her University e-mail account was deleted and was not recoverable. Upon inquiry, we were told the individuals who oversee the deletion of e-mail accounts were not informed of the investigation into Ms. Whitmore-Meier’s activities. As a result, certain communications which may have been included in Ms. Whitmore-Meier’s University e-mail account were not available for review.

Recommendation – When an individual leaves employment amid allegations of inappropriate behavior, the University should implement procedures which ensure e-mail accounts and other sensitive data which may be deleted or otherwise destroyed are locked or handled in a manner which ensures deletion of accounts or other information is prevented until completion of investigative activities.

- (P) Fiscal Responsibility – The Department is required to submit an annual budget to the UIHC administration in order to develop an overall budget for the hospital and allocate funding. When we spoke with Mr. Etre during an early portion of our fieldwork, he stated he established a budget for the Department and a specific budget for purchase of IT equipment within the Department.

After Mr. Etre's resignation from the Department, we inquired about certain budgetary information. However, his replacement was not able to determine where the IT equipment purchases had been recorded. We also spoke with Mr. Askling who stated he had no idea what the IT budget was. As a result, it appears an IT equipment budget was not maintained as previously represented to us. We also learned of the following concerns from Mr. Etre's replacement:

- He could not locate a budget for the Department or the purchase of IT equipment within the Department.
- He stated payroll was not consistently charged in a correct manner within the accounting system.
- He stated several grants were substantially in a negative position.

As a result, it does not appear the Department was managed in a fiscally responsible manner.

Recommendation – The Department should ensure good budgetary practices are followed. A detailed budget should be developed for each type of expenditure and grant administered by the Department.

- (Q) Bonuses – University policy allows employees to receive an exceptional performance award or bonus up to a maximum of 10% of their base salary per year for above average performance evaluations.

Ms. Whitmore-Meier received a bonus in fiscal years 2006 through 2009 and in fiscal year 2011. In fiscal year 2010, statewide salary freezes were mandated. While 1 of the letters we reviewed cited "exceptional performance," other letters do not demonstrate the bonuses were awarded to Ms. Whitmore-Meier for performing beyond her normal job duties.

Based on the considerable amount of time Ms. Whitmore-Meier must have taken during work hours to order equipment to sell on eBay, list the equipment, then prepare and ship the equipment, it is likely she often took part of her work day to accomplish these tasks. In addition, based on Ms. Whitmore-Meier's cell phone records, she was away from the office on a number of days when she did not properly record the leave as vacation. Also, based on the altered documents she prepared and submitted with her travel vouchers, she was not an exemplary employee and should not have been eligible for the bonuses.

Recommendation – University officials should review how often performance awards or bonuses are issued and determine if the frequency of the awards is consistent with the intent of the policy. University officials should also determine if bonuses are the best use of available funds.

In addition, University officials should ensure Departments only award bonuses, when justified, for work "above and beyond" the employee's normal job duties. Documentation supporting the bonuses should clearly document the factors considered and how the amount awarded was determined.

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## **Exhibits**

Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Summary of Findings  
For the period December 1, 2002 through January 31, 2012

Description	Exhibit/ Table/ Page Number	Amount		
		Improper	Unnecessary	Total
<u>Jennifer Whitmore-Meier:</u>				
Improper and unnecessary disbursements:				
Items sold on eBay	Table 10	\$ 203,592.44	-	203,592.44
Shipping	Table 11	9,794.99	-	9,794.99
Other improper PCard purchases:				
Purchases	Exhibit E	34,314.23	-	34,314.23
Sales tax	Page 23	1,170.90	-	1,170.90
Travel:				
Medical conferences	Table 12	10,178.93	20,409.11	30,588.04
IT conferences	Table 19	4,995.03	259.15	5,254.18
Unrecorded vacation time	Table 23	2,500.63	-	2,500.63
Internet reimbursements	Exhibit H	530.31	4,056.15	4,586.46
Cell phone allowances	Table 29	2,934.55	5,038.22	7,972.77
Bonus	Table 32	-	20,563.50	20,563.50
Best Buy, sales tax	Page 49	140.00	-	140.00
Total improper and unnecessary disbursements		270,152.01	50,326.13	320,478.14
Undeposited collections:				
Rebates	Table 30	1,170.00	-	1,170.00
Refunds	Pages 45 and 46	876.21	-	876.21
Total undeposited collections		2,046.21	-	2,046.21
Total		\$ 272,198.22	50,326.13	322,524.35
<u>Kyle Asklng:</u>				
Improper and unnecessary disbursements:				
IT conference	Page 35	\$ 64.00	-	64.00
Medical conferences	Page 31	-	1,394.67	1,394.67
Internet reimbursements	Page 38	-	1,587.20	1,587.20
Cell phone allowances	Page 44	-	1,763.72	1,763.72
Subtotal of unnecessary disbursements		-	4,745.59	4,745.59
Total		\$ 64.00	4,745.59	4,809.59

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

eBay Sales Matched to Purchases with Department Funds  
For the period December 1, 2002 through January 31, 2012

Per eBay / PayPal			
	Closing Date	Item ID	Item Title
^	03/01/04	3080353953	RhinoSkin Aluminum Hard Case for Dell Axim X3 Handhelds
^	03/09/04	2794024071	Sony Giga Vault? Portable 40GB HardDisk Media
^	03/18/04	3803847948	Brother® IntelliFAX 2800 Laser Fax Machine
^	03/27/04	2796472550	256 MB CRUZER MINI DRIVE USB 2.0 FLASH DRIVE SANDISK
^	05/04/04	3093910176	Wireless Router Linksys 802.11g
Subtotal for fiscal year 2004			
^	07/04/04	5105156440	BRAND NEW!! RocketPod 120 GB External Hard Drive
^	07/13/04	5108447313	FireLite 40 GB High-Performance Portable Hard Drive
^	07/16/04	5108942045	NEW Samsung SyncMaster 213T 21 LCD Monitor (Silver)
^	07/16/04	5109073764	FireLite 40 GB High-Performance Portable Hard Drive
^	07/17/04	5109362168	FireLite 40 GB High-Performance Portable Hard Drive
^	07/18/04	3493479949	DELL Spare Battery for Dell Inspiron 500m / 600m
^	07/23/04	5110641570	FireLite 40 GB High-Performance Portable Hard Drive
^	07/23/04	5710957880	Linksys 802.11g VPN Wireless Router Model: WRV54G
^	07/25/04	5111089954	FireLite 40 GB High-Performance Portable Hard Drive
^	08/02/04	5111951390	FireLite 40 GB High-Performance Portable Hard Drive
^	08/02/04	5712015531	Linksys 2.4GHz Wireless-G Access Point Model: WAP54G
^	08/04/04	5712309721	Linksys 802.11g VPN Wireless Router Model: WRV54G
^	01/19/05	Not available	HP 1300N
^	02/16/05	3874187233	Canon PowerShot S410 DIGITAL ELPH 4.0 Mega PLUS!!!!
^	02/23/05	3876152726	Canon PowerShot S500 DIGITAL ELPH 5.0 Megapixel
^	03/15/05	5760337352	Motorola Surfboard SB5100 BRAND NEW
Subtotal for fiscal year 2005			
^	07/11/05	5788616386	SanDisk 256MB* MP3 Player - Red Model: SDMX1-256-A18
^	07/21/05	5221887510	SmartDisk USBFLB80 80 GB Hard Drive
^	07/21/05	5791236931	D-Link Range Extender DWL-G710
^	07/26/05	5792520675	Linksys Wireless G USB Network adapter w/ speedbooster
^	07/26/05	5792521672	Linksys SpeedBooster 802.11g Wireless Broadband Router
^	08/14/05	5798300549	NEW Apple iPOD Mini SILVER 6 GB Sealed Package

Qty Purch	Price	Shipping	Total	Paid by Dept.	Difference
1	\$ 29.03	-	29.03	34.25	5.22
1	220.50	-	220.50	293.99	73.49
1	182.50	-	182.50	229.94	47.44
1	42.00	-	42.00	39.99	(2.01)
1	76.00	-	76.00	79.99	3.99
5	550.03	-	550.03	678.16	128.13
1	109.63	-	109.63	209.99	100.36
1	160.50	-	160.50	199.99	39.49
1	910.00	-	910.00	1,199.87	289.87
1	148.50	-	148.50	199.99	51.49
1	135.00	-	135.00	199.99	64.99
1	47.00	-	47.00	169.95	122.95
1	137.51	-	137.51	199.99	62.48
1	129.73	-	129.73	229.99	100.26
1	133.71	-	133.71	199.99	66.28
1	141.50	-	141.50	199.99	58.49
1	63.00	-	63.00	79.99	16.99
1	145.50	-	145.50	229.99	84.49
1	270.00	-	270.00	599.00	329.00
1	346.51	-	346.51	499.99	153.48
1	335.00	-	335.00	499.99	164.99
1	55.03	-	55.03	99.99	44.96
16	3,268.12	-	3,268.12	5,018.69	1,750.57
1	62.00	-	62.00	89.99	27.99
1	178.50	-	178.50	194.99	16.49
1	66.01	-	66.01	79.99	13.98
1	47.00	-	47.00	81.99	34.99
1	67.00	-	67.00	89.99	22.99
1	222.50	-	222.50	249.99	27.49

Report on Special Investigation of the  
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Department of Orthopaedics and Rehabilitation

eBay Sales Matched to Purchases with Department Funds  
For the period December 1, 2002 through January 31, 2012

Per eBay / PayPal			
Closing Date	Item ID	Item Title	
^ 09/02/05	6799087018	512 SDRAM unopened BRAND NEW	
^ 09/02/05	7543301812	256 MB SDRAM New Unopened - PC	
^ 09/04/05	7543736268	256 MB SDRAM New Unopened - PC	
^ 10/03/05	8702314283	New in box - Sleek Dell 1901 Flat Panel Monitor -MINT	
^ 10/03/05	8702314418	New in box - Sleek Dell 1901 Flat Panel Monitor -MINT	
^ 01/03/06	5849795868	Apple iPod nano Black (2 GB, MA099LL/A) MP3 Player	
^ 01/05/06	5850634860	Dell Wireless 1450 54Mbps USB 2.0 Adapter U7465 B5 NEW	
^ 02/12/06	5865301200	Apple iPod Video Black (60 GB, MA147LL/A) Digital Me...	
^ 02/12/06	5865304223	Apple iPod nano White (4 GB, MA005LL/A) MP3 Player	
^ 04/02/06	8790266640	SmartDisk FireLite 80 GB Ext USB 2.0 HardDrive USBFLB80	
^ 04/02/06	8790268140	LaCie Mobile 80GB External USB 2.0 Hard Drive 301074	
^ 04/03/06	8790638020	BFG GeForce 6200 OC 256MB DDR AGP Graphics Card	
^ 04/06/06	8792354611	DELL UltraSharp 1905FP 19-inch Flat Panel Monitor NEW!	
^ 04/06/06	8792354649	DELL UltraSharp 1905FP 19-inch Flat Panel Monitor NEW!	
^ 06/12/06	7248743932	Norton AntiVirus 2006 unopened	
Subtotal for fiscal year 2006			
^ 08/27/06	150026918095	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!	
^ 08/28/06	150027219964	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!	
^ 09/04/06	150029485648	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!	
^ 09/05/06	150029611592	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!	
^ 09/25/06	150038350785	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	
^ 09/26/06	150039018689	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	
^ 09/27/06	150038321958	Apple iPod Video White (60 GB, MA003LL/A) Digital Me...	
^ 09/28/06	150039590053	Dell UltraSharp, 1907FP (Black) 19" LCD Monitor 4 USB	
^ 09/30/06	150040577405	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	
^ 10/02/06	150041567930	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	
^ 10/05/06	150042868585	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	
^ 11/10/06	150057423969	Dell UltraSharp, 1907FP (Blk) 19in LCD Monitor 4 USB	
^ 11/11/06	150057797426	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	
^ 11/13/06	150058327928	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	
^ 12/05/06	150066590505	Sony Handycam DCR HC42 Digital Video Camera Recorder	
^ 12/24/06	150073885602	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor	



Qty Purch	Price	Shipping	Total	Paid by Dept.	Difference
1	45.56	-	45.56	69.99	24.43
1	23.50	-	23.50	49.99	26.49
1	16.50	-	16.50	49.99	33.49
1	260.50	-	260.50	566.10	305.60
1	256.82	-	256.82	566.10	309.28
1	210.00	-	210.00	199.99	(10.01)
1	22.01	-	22.01	45.08	23.07
1	386.00	-	386.00	399.99	13.99
1	224.51	-	224.51	249.99	25.48
1	74.00	-	74.00	179.99	105.99
1	76.00	-	76.00	199.99	123.99
1	85.00	-	85.00	129.99	44.99
1	283.54	-	283.54	306.27	22.73
1	254.01	-	254.01	306.27	52.26
1	18.51	-	18.51	59.99	41.48
21	2,879.47	-	2,879.47	4,166.66	1,287.19
1	266.00	-	266.00	266.00	-
1	272.50	-	272.50	309.00	36.50
1	267.00	-	267.00	309.00	42.00
1	279.50	-	279.50	309.00	29.50
1	242.50	-	242.50	309.00	66.50
1	227.50	-	227.50	309.00	81.50
1	252.50	-	252.50	399.99	147.49
1	237.50	-	237.50	309.00	71.50
1	242.50	-	242.50	309.00	66.50
1	244.49	-	244.49	309.00	64.51
1	232.50	-	232.50	309.00	76.50
1	215.50	-	215.50	309.00	93.50
1	238.25	-	238.25	999.25	761.00
1	240.00	-	240.00	266.00	26.00
1	232.51	-	232.51	599.99	367.48
1	222.50	-	222.50	266.00	43.50

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Closing Date	Item ID	Item Title	
^ 01/28/07	150085978653	Dell UltraSharp,¢ 1907FP (Black) 19 inch LCD Monitor USB	
^ 02/03/07	150088138101	Dell UltraSharp,¢ 1907FP (Black) 19 inch LCD Monitor	
^ 02/23/07	150095115422	Dell UltraSharp,¢ 1907FP (Black) 19 inch LCD Monitor	
^ 02/25/07	150095714935	Western Digital 120 GB Passport NEW Portable Hard Drive	
^ 03/04/07	150097940509	SanDisk Cruzer Micro 4GB USB 2.0 Flash Drive - Black	
^ 03/05/07	150098255889	SanDisk Cruzer Micro 4GB USB 2.0 Flash Drive - Black	
^ 03/26/07	150105789253	Dell UltraSharp,¢ 1907FP (Black) 19 inch LCD Monitor	
^ 03/29/07	150107118828	Seagate Notebook Internal 2.5-Inch SATA 60GB Hard Drive	
^ 03/29/07	150107119782	80GB WD Scorpio 2.5" Internal Hard Drive WD800VERTL	
^ 04/09/07	150110546265	80GB WD Scorpio 2.5" Internal Hard Drive WD800VERTL	
^ 04/26/07	150116567395	Dell UltraSharp,¢ 1908FP (Black) LCD Monitor w 4 USB por	
^ 05/04/07	150119205209	Dell UltraSharp,¢ 1908FP (Black) LCD Monitor w 4 USB por	
^ 05/08/07	150120415801	Dell UltraSharp,¢ 1908FP (Black) LCD Monitor w 4 USB por	
^ 05/19/07	150123804139	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 05/20/07	150124233559	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 06/24/07	150135499309	2 Western Digital Ext Hard Drives 120 GB / 60 GB DEAL**	
Subtotal for fiscal year 2007			
^ 07/09/07	150140238244	Seagate FreeAgent GO 160GB USB 2.0 External Harddrive	
^ 07/20/07	150143528917	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 07/22/07	150144187435	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 07/23/07	150144515453	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 07/25/07	150145186954	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 07/25/07	150144392955	Sony Handycam DCR HC42 WOW EXCELLENT!!!	
^ 07/29/07	150146272878	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 07/30/07	150146522029	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 08/02/07	150147654925, 150148505114	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor, Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 08/04/07	150148095010	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 08/11/07	150150203837	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 08/12/07	150150480527	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	
^ 08/18/07	150152617769	Linksys WRT54G Wireless G Router 4 port MINT!!!	
^ 08/18/07	150152618511	Linksys WAP54G Wireless G Access Point AWESOME	
^ 08/18/07	150152618692	Dell UltraSharp,¢ 2007FP (Black) 20.1 inch LCD Monitor	

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	222.00	-	222.00	266.00	44.00
1	252.50	-	252.50	266.00	13.50
1	241.00	-	241.00	268.00	27.00
1	96.01	-	96.01	199.99	103.98
1	56.00	-	56.00	69.99	13.99
1	57.00	-	57.00	69.99	12.99
1	210.50	-	210.50	268.00	57.50
1	36.00	-	36.00	104.99	68.99
1	52.00	-	52.00	89.99	37.99
1	55.78	-	55.78	89.99	34.21
1	227.50	-	227.50	266.00	38.50
1	214.50	-	214.50	266.00	51.50
1	207.50	-	207.50	266.00	58.50
1	287.50	-	287.50	375.00	87.50
1	338.00	-	338.00	375.00	37.00
1	71.01	-	71.01	112.95	41.94
32	6,538.05	-	6,538.05	9,241.12	2,703.07
1	104.00	-	104.00	159.98	55.98
1	351.00	-	351.00	422.06	71.06
1	325.00	-	325.00	422.06	97.06
1	380.00	-	380.00	422.06	42.06
1	346.00	-	346.00	422.06	76.06
1	300.00	-	300.00	512.99	212.99
1	363.00	-	363.00	422.06	59.06
1	360.00	-	360.00	422.06	62.06
2	685.22	-	685.22	844.12	158.90
1	344.02	-	344.02	422.06	78.04
1	355.00	-	355.00	422.06	67.06
1	345.01	-	345.01	422.06	77.05
1	41.00	-	41.00	69.99	28.99
1	55.67	-	55.67	79.98	24.31
1	345.00	-	345.00	422.06	77.06

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Closing Date	Item ID	Item Title
^ 08/26/07	150155090099	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 08/30/07	150156333370	Dell UltraSharpâ„¢ 2007FP (Black) 20.1 inch LCD Monitor
^ 08/31/07	150156658379	Dell UltraSharpâ„¢ 2007FP (Black) 20.1 inch LCD Monitor
^ 09/01/07	150156984032	Dell UltraSharpâ„¢ 2007FP (Black) 20.1 inch LCD Monitor
^ 09/03/07	150157301847	Dell UltraSharpâ„¢ 2007FP (Black) 20.1 inch LCD Monitor
^ 09/11/07	150160423783	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 09/18/07	150162431546	Seagate 160GB Internal Hard Drive Notebook ST9160821A
^ 09/26/07	150165189101	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 10/03/07	150167714664	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 10/08/07	150169349125	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 10/10/07	150170087248	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 10/16/07	150171735216	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 12/15/07	150195028353	MOTION COMPUTING TABLET PC LS800 1.2GHz LAPTOP COMPUTER
^ 01/11/08	160197723375	Linksys WUSB300N Wireless-N USB Network Adapter
^ 01/12/08	150205004777	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 01/14/08	150205422712	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 01/16/08	160199385612	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 01/19/08	160200243765	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 01/21/08	150208082505	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^ 01/22/08	160201140910	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/03/08	160204970175 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/04/08	160205286601 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/05/08	160205737692 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/09/08	150214372187 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/09/08	150216740022 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/17/08	150217519965 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/18/08	160209709605 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/19/08	150220253157 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/22/08	160211183919 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	02/24/08	160211673828 Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	234.50	-	234.50	215.00	(19.50)
1	335.50	-	335.50	948.60	613.10
1	354.51	-	354.51	948.60	594.09
1	331.06	-	331.06	948.60	617.54
1	363.50	-	363.50	948.60	585.10
1	219.07	-	219.07	215.00	(4.07)
1	72.00	-	72.00	139.99	67.99
1	238.52	-	238.52	215.00	(23.52)
1	206.00	-	206.00	215.00	9.00
1	232.51	-	232.51	215.00	(17.51)
1	212.50	-	212.50	215.00	2.50
1	232.00	-	232.00	215.00	(17.00)
1	963.00	-	963.00	1,768.38	805.38
1	52.05	-	52.05	84.99	32.94
1	215.29	-	215.29	299.00	83.71
1	217.51	-	217.51	299.00	81.49
1	220.50	-	220.50	299.00	78.50
1	207.50	-	207.50	299.00	91.50
1	219.00	-	219.00	299.00	80.00
1	202.55	-	202.55	299.00	96.45
1	178.49	33.00	211.49	299.00	87.51
1	192.50	30.00	222.50	299.99	77.49
1	156.50	30.00	186.50	299.00	112.50
1	201.50	30.00	231.50	299.00	67.50
1	177.50	33.00	210.50	299.00	88.50
1	207.51	30.00	237.51	215.00	(22.51)
1	213.50	30.00	243.50	299.00	55.50
1	177.50	30.00	207.50	215.00	7.50
1	220.00	30.00	250.00	215.00	(35.00)
1	175.00	30.00	205.00	215.00	10.00

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Closing Date	Item ID	Item Title
02/27/08	160212855028	Dell XPS M1210 Battery part # CG039, 312-0435, HF674
02/27/08	150232073036	BRAND NEW Dell XPS M1330 battery part number PU556
03/10/08	160216858869	Dell XPS M1210 Battery part # CG039, 312-0435, HF674
03/10/08	160216859179	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
03/12/08	160217594499	Dell XPS M1210 Battery part # CG039, 312-0435, HF674
04/01/08	150233448290	BRAND NEW Dell XPS M1330 battery part number PU556
04/02/08	160225702574	BRAND NEW Dell XPS M1330 battery part number PU556
04/04/08	160226138899	BRAND NEW Dell XPS M1330 battery part number PU556
04/05/08	150241690452	Hewlett Packard 15A Toner Cartridge C7115A
04/28/08	160234663785	APPLE TIME CAPSULE 1TB BRAND NEW IN SEALED PACKAGE
04/29/08	150242021163	Western Digital 250 GB hard drive WDXMS2500TN Sealed
04/29/08	160235305644	Brand New HP Laserjet 12A Print Cartridge Toner Q2612A
04/29/08	160235309104	Western Digital 250 GB hard drive WDXMS2500TN Sealed
04/29/08	160235311206	Epson T044120-BCD Cyan magenta yellow black 1 each
04/29/08	150241735935	APPLE TIME CAPSULE 1TB BRAND NEW IN SEALED PACKAGE
04/29/08	160235306836	HP 74A LaserJet 74A Black Print Cartridge 92274A
04/30/08	150242021377	Hewlett Packard 15A Toner Cartridge C7115A
04/30/08	150243784822	Western Digital 500 GB Extrenal hard drive WDH1CS5000N
05/05/08	150244523028	BRAND NEW Dell XPS M1330 battery part number PU556
05/07/08	150244979290	BRAND NEW Dell XPS M1330 battery part number PU556
05/08/08	150250143316	WD Passport 160 GB Hard Drive NEW WD1600U017
05/10/08	160239192404	BRAND NEW Dell XPS M1330 battery part number PU556
05/15/08	160240809870	BRAND NEW Dell XPS M1330 battery part number PU556
05/19/08	160242217510	Sony AC-L200 Handycam AC Adapter NEW A P F Series
05/19/08	160242218705	NEW Kensington Expert Mouse Optical Trackball 64325
05/19/08	160242220389	APPLE TIME CAPSULE 1TB BRAND NEW IN SEALED PACKAGE
05/22/08	150250151490	Hewlett Packard Deskjet 460 InkJet Printer
05/22/08	150259989983	MacBook Pro 15" A1175 10.8V 60Wh BBrand New SEALED
05/22/08	160242941658	APPLE TIME CAPSULE 1TB BRAND NEW IN SEALED PACKAGE
06/08/08	160248780701	Apple Rechargeable Battery 17" PowerBook G4 M9326G/A
06/17/08	160251764681	Sony VGP-BPS5 laptop battery

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	47.00	10.00	57.00	89.95	32.95
1	91.00	10.99	101.99	129.99	28.00
1	65.00	10.00	75.00	109.95	34.95
1	188.01	30.00	218.01	215.00	(3.01)
1	56.00	10.00	66.00	79.00	13.00
1	77.00	10.99	87.99	129.99	42.00
1	80.00	10.99	90.99	129.99	39.00
1	71.00	10.99	81.99	129.99	48.00
1	26.00	11.00	37.00	54.99	17.99
1	416.11	15.00	431.11	479.00	47.89
1	76.00	11.00	87.00	99.99	12.99
1	46.08	8.00	54.08	116.00	61.92
1	80.53	8.00	88.53	99.99	11.46
1	13.17	6.00	19.17	59.99	40.82
1	441.00	15.00	456.00	523.95	67.95
1	16.50	8.00	24.50	97.99	73.49
1	23.50	8.00	31.50	54.99	23.49
1	85.15	10.00	95.15	169.99	74.84
1	97.98	10.99	108.97	129.99	21.02
1	81.00	10.99	91.99	129.99	38.00
1	48.51	10.00	58.51	199.99	141.48
1	60.00	10.99	70.99	129.99	59.00
1	77.09	10.99	88.08	129.99	41.91
1	7.29	6.00	13.29	51.95	38.66
1	78.00	10.00	88.00	86.24	(1.76)
1	422.51	18.00	440.51	479.00	38.49
1	102.50	12.00	114.50	184.99	70.49
1	50.55	9.00	59.55	116.00	56.45
1	451.00	15.00	466.00	479.00	13.00
1	50.50	8.00	58.50	116.00	57.50
1	4.14	6.00	10.14	129.00	118.86

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<b>Closing Date</b>	<b>Item ID</b>	<b>Item Title</b>
06/17/08	160251946479	APPLE TIME CAPSULE 1TB BRAND NEW IN SEALED PACKAGE
06/27/08	150265056882	Hewlett Packard Laserjet M2727nf Mfp Printer NEW
06/30/08	150266869122	Seagate FreeAgent Pro 1TB ST310005FPA1E3-RK
Subtotal for fiscal year 2008		.
07/04/08	150267092433	Dell UltraSharp 1908FP (Black) LCD Monitor
07/05/08	150267119344	LACIE little big disk Quadra 400GB mobile 301316U
07/05/08	150267675261	Apple Final Cut Studio 2 MA891Z
07/06/08	160258095569	Lexmark (12A6865) Toner Cartridge
07/07/08	160258546069	Lexmark (12A6865) Toner Cartridge
07/11/08	150273705094	LACIE little big disk Quadra 400GB mobile 301316U
07/21/08	150277974176	Dell UltraSharp 1908FP (Black) LCD Monitor
08/01/08	150278319706	APPLE TIME CAPSULE 1TB BRAND NEW IN SEALED PACKAGE
08/01/08	160267667377	LACIE little big disk Quadra 400GB mobile 301316U
08/02/08	150278323181	Seagate FreeAgent Pro ST310005FPA1E3-RK 1 TB NEW
08/02/08	150278531799	Dell UltraSharp 1908FP (Black) LCD Monitor
08/03/08	150278926303	Dell UltraSharp 1908FP (Black) LCD Monitor
08/10/08	160270670352	Dell UltraSharp 1908FP (Black) LCD Monitor
08/13/08	150283620382	Dell UltraSharp 1908FP (Black) LCD Monitor
08/15/08	150283947410	Dell UltraSharp 1908FP (Black) LCD Monitor
08/16/08	150289306010	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
08/19/08	160273922952	APPLE TIME CAPSULE 1TB BRAND NEW IN SEALED PACKAGE
08/31/08	150289696530	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
08/31/08	160277931613	(2) 1 GB 240-Pin DIMM 128Mx62 DDR2 PC2-4200 -2 GB Total
09/01/08	150290070914	Dell UltraSharp 1908FP (Black) LCD Monitor
09/03/08	160279076366	Dell UltraSharp 1908FP (Black) LCD Monitor
09/05/08	160279493458	Dell UltraSharp 1908FP (Black) LCD Monitor
09/06/08	160280236151	Dell UltraSharp 1908FP (Black) LCD Monitor
09/08/08	150292321065	Linksys SD216 16-Port Ethernet Switch Brand NEW
09/08/08	150293842896	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
09/08/08	160280649189	Dell UltraSharp 1908FP (Black) LCD Monitor



<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	400.01	15.00	415.01	499.99	84.98
1	113.61	53.00	166.61	399.99	233.38
1	201.50	12.00	213.50	329.99	116.49
80	16,074.23	727.92	16,802.15	23,992.25	7,190.10
1	192.50	20.00	212.50	215.00	2.50
1	207.50	15.00	222.50	341.48	118.98
1	510.00	25.00	535.00	499.00	(36.00)
1	101.09	8.00	109.09	459.99	350.90
1	1.00	8.00	9.00	460.99	451.99
1	141.38	15.00	156.38	345.99	189.61
1	134.01	20.00	154.01	255.60	101.59
1	381.00	18.00	399.00	523.95	124.95
1	172.50	15.00	187.50	338.79	151.29
1	152.52	18.00	170.52	329.99	159.47
1	178.50	23.00	201.50	255.60	54.10
1	185.17	20.00	205.17	255.60	50.43
1	154.18	23.00	177.18	255.60	78.42
1	153.09	23.00	176.09	255.60	79.51
1	154.22	20.00	174.22	255.60	81.38
1	515.25	30.00	545.25	516.75	(28.50)
1	366.47	15.00	381.47	479.00	97.53
1	565.00	33.00	598.00	516.75	(81.25)
1	16.00	8.00	24.00	58.99	34.99
1	161.35	23.00	184.35	215.00	30.65
1	162.50	23.00	185.50	215.00	29.50
1	155.00	23.00	178.00	215.00	37.00
1	172.50	23.00	195.50	215.00	19.50
1	33.50	10.00	43.50	69.99	26.49
1	560.00	30.00	590.00	516.76	(73.24)
1	137.51	20.00	157.51	215.00	57.49

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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eBay Sales Matched to Purchases with Department Funds  
For the period December 1, 2002 through January 31, 2012

Per eBay / PayPal		
Closing Date	Item ID	Item Title
09/08/08	160280832308	Canon PIXMAâ„¢ iP90v InkJet Printer PLUS INK!!!!**
09/08/08	160280855775	Dell Battery Module 9 cell Li-ion for Dell XPS M1210 HF
09/08/08	160280860271	Sony ( PCGA-AC16V6 ) AC Adapter
09/09/08	160281167571	Dell UltraSharp 1908FP (Black) LCD Monitor
09/12/08	150295183845	Canon FX3 Toner Cartridge New Sealed
09/13/08	160282690582	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
09/14/08	160283003867	Dell UltraSharp 1908FP (Black) LCD Monitor
09/16/08	150295185588	NETGEAR WN111 RangeMax Next Wireless-N USB 2.0 Adapter
09/16/08	150296846232	Dell UltraSharp 1908FP (Black) LCD Monitor
09/18/08	160284452327	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
09/18/08	160284452180	Canon FX3 Toner Cartridge New Sealed
09/20/08	160284820344	Canon FX3 Toner Cartridge New Sealed
09/20/08	160284819812	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
09/20/08	160284820055	Dell UltraSharp 1908FP (Black) LCD Monitor
09/21/08	150297261002	Dell UltraSharp 1908FP (Black) LCD Monitor
09/21/08	160285304138	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
09/22/08	150301370736	Dell UltraSharp 1908FP (Black) LCD Monitor
09/22/08	160285780274	PU556 Dell M1330 85WHr 9 Cell Original Battery
09/24/08	160286323201	Dell UltraSharp 1908FP (Black) LCD Monitor
10/04/08	150301963846	Dell UltraSharp 1908FP (Black) LCD Monitor
10/06/08	150302844839	Dell UltraSharp 1908FP (Black) LCD Monitor
10/08/08	160290525976	Dell UltraSharp 1908FP (Black) LCD Monitor
10/08/08	160290617127	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
10/09/08	160290828225	Dell UltraSharp 1908FP (Black) LCD Monitor
10/10/08	150303232506	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
##	10/12/08	160291302556 Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
	10/13/08	160291888449 Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
	10/16/08	150305703224 Dell UltraSharp 1908FP (Black) LCD Monitor
	10/23/08	160294007069 Dell UltraSharp 1908FP (Black) LCD Monitor
	10/25/08	160294459381 Dell UltraSharp 1908FP (Black) LCD Monitor
	10/26/08	160294651408 Dell UltraSharp 1908FP (Black) LCD Monitor

Qty Purch	Price	Shipping	Total	Paid by Dept.	Difference
1	140.01	12.00	152.01	249.99	97.98
1	35.00	6.00	41.00	299.99	258.99
1	1.00	5.00	6.00	51.95	45.95
1	152.51	20.00	172.51	215.00	42.49
1	11.06	6.00	17.06	86.99	69.93
1	550.00	33.00	583.00	516.76	(66.24)
1	162.50	20.00	182.50	215.00	32.50
1	53.00	6.00	59.00	159.99	100.99
1	173.50	20.00	193.50	215.00	21.50
1	490.00	30.00	520.00	585.58	65.58
1	14.50	6.00	20.50	86.99	66.49
1	0.99	6.00	6.99	86.99	80.00
1	530.00	33.00	563.00	585.58	22.58
1	182.50	23.00	205.50	215.00	9.50
1	157.50	23.00	180.50	215.00	34.50
1	540.00	30.00	570.00	585.58	15.58
1	157.50	20.00	177.50	215.00	37.50
1	65.56	8.00	73.56	129.99	56.43
1	185.24	23.00	208.24	215.00	6.76
1	162.50	23.00	185.50	215.00	29.50
1	138.01	23.00	161.01	215.00	53.99
1	156.34	23.00	179.34	215.00	35.66
1	494.95	33.00	527.95	585.58	57.63
1	168.50	20.00	188.50	215.00	26.50
1	480.00	33.00	513.00	585.58	72.58
1	530.01	-	530.01	585.58	55.57
1	477.00	33.00	510.00	585.58	75.58
1	149.28	20.00	169.28	215.00	45.72
1	147.00	20.00	167.00	215.00	48.00
1	144.01	20.00	164.01	215.00	50.99
1	142.50	20.00	162.50	215.00	52.50

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Closing Date	Item ID	Item Title
10/27/08	150306340776	Dell UltraSharp 1908FP (Black) LCD Monitor
10/29/08	150306710608	Dell UltraSharp 1908FP (Black) LCD Monitor
11/01/08	160295914842	Dell UltraSharp 1908FP (Black) LCD Monitor
11/02/08	160296012198	Dell M1210 Battery NEW HF674
11/02/08	160296012889	Dell XPS M1330 PU556 Dell 85 WHr 9 Cell Battery NEW
11/03/08	160296350523	Dell UltraSharp 1908FP (Black) LCD Monitor
11/09/08	150308901736	Dell UltraSharp 1908FP (Black) LCD Monitor
11/09/08	160297562652	Dell XPS M1330 PU556 Dell 85 WHr 9 Cell Battery NEW
11/13/08	160298374166	Dell UltraSharp 1908FP (Black) LCD Monitor
## 11/17/08	150310260404	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
11/17/08	150310496453	Dell UltraSharp 1908FP (Black) LCD Monitor
11/18/08	150310754150	Dell UltraSharp 1908FP (Black) LCD Monitor
11/20/08	150311121400	Dell UltraSharp 1908FP (Black) LCD Monitor
11/22/08	160300210632	Dell Ultrasharp 2408WFP 24" Widescreen LCD Monitor NEW
11/23/08	150311656916	Dell UltraSharp 1908FP (Black) LCD Monitor
11/25/08	150312148439	Dell UltraSharp 1908FP (Black) LCD Monitor
11/28/08	150312721645	Western Digital Caviar® SE WD3200JB 320 GB EIDE Hard...
11/28/08	160301486925	Western Digital Caviar SE16 WD3200KS IDE Hard Drive ...
11/28/08	160301488202	(2) Epson T044120 (4 Pk) Ink Cartridge T044120 T044520
11/29/08	150312927831	Western Digital My Book 2.0 WDH1U3200 320 GB Essential
11/29/08	150312928192	Dell UltraSharp 2408WFP 24 inch LCD Monitor
11/30/08	150313144135	Dell UltraSharp 2408WFP 24 inch LCD Monitor
12/02/08	160302464664	Dell UltraSharp 2408WFP 24 inch LCD Monitor
12/07/08	150314614082	Dell UltraSharp 1908FP (Black) LCD Monitor
12/07/08	160303366272	Seagate FreeAgent XTreme ST315005FPA2E3 1.5 TB
12/08/08	160303623806	Dell UltraSharp 1908FP (Black) LCD Monitor
12/12/08	160304527486	Dell UltraSharp 1908FP (Black) LCD Monitor
12/14/08	150315964088	Dell UltraSharp 2408WFP 24 inch LCD Monitor
12/16/08	150316482177	Dell UltraSharp 1908FP (Black) LCD Monitor
12/16/08	160304787180	NEW BREEZER Biz Pannier with laptop sleeve
12/16/08	160304796378	New Targus Laptop bag Messenger 209848 Black

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	135.83	23.00	158.83	215.00	56.17
1	152.50	20.00	172.50	215.00	42.50
1	132.50	20.00	152.50	215.00	62.50
1	41.00	11.00	52.00	79.00	27.00
1	56.00	11.00	67.00	129.99	62.99
1	162.50	23.00	185.50	215.00	29.50
1	152.50	23.00	175.50	215.00	39.50
1	58.00	8.00	66.00	129.99	63.99
1	151.39	23.00	174.39	215.00	40.61
1	512.01	-	512.01	516.75	4.74
1	135.00	20.00	155.00	215.00	60.00
1	153.00	20.00	173.00	215.00	42.00
1	122.50	23.00	145.50	215.00	69.50
1	454.11	30.00	484.11	516.75	32.64
1	161.00	20.00	181.00	215.00	34.00
1	163.50	20.00	183.50	215.00	31.50
1	41.01	8.00	49.01	179.99	130.98
1	33.00	8.00	41.00	49.99	8.99
1	12.50	8.00	20.50	59.99	39.49
1	44.95	10.00	54.95	129.99	75.04
1	511.00	30.00	541.00	516.75	(24.25)
1	490.57	33.00	523.57	516.75	(6.82)
1	412.00	30.00	442.00	516.75	74.75
1	122.50	20.00	142.50	215.00	72.50
1	145.00	8.00	153.00	139.99	(13.01)
1	141.30	20.00	161.30	215.00	53.70
1	142.50	20.00	162.50	215.00	52.50
1	443.99	30.00	473.99	516.75	42.76
1	138.50	20.00	158.50	266.00	107.50
1	30.00	10.00	40.00	45.00	5.00
1	1.00	8.00	9.00	34.99	25.99

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Closing Date	Item ID	Item Title
12/16/08	150316027584	NEW BREEZER Laptop Shoulder Bag SimpliCity
12/24/08	150317331489	NEW WACOM CTE450S BAMBOO FUN SMALL TABLET CTE450
12/27/08	160306795736	Dell UltraSharp 1908FP (Black) LCD Monitor
12/27/08	160306796258	Dell UltraSharp 2408WFP 24 inch LCD Monitor
12/30/08	150318262591	Dell S2409W 24 inch Widescreen NEW
01/02/09	150318299981	Adobe Photoshop Elements 5.0 Vista XP New Sealed
01/12/09	150320527396	Sony VAIO Rechargeable Battery Pack PCGA-BP2V
01/12/09	160309389702	WDME5000TN Western Digital Essential Hard Drive NEW
01/15/09	150321180830	HP combo pack 96 black 97 color NEW
01/26/09	150323309874	Apple Time Capsule 1TB External Wireless Hard Drive
01/27/09	160312432403	WDMT5000TN Western Digital 500GB Hard Drive NEW
01/28/09	160312619005	WDMT5000TN Western Digital 500GB Hard Drive NEW
02/04/09	150324943836	Belkin N Wireless USB Adapter NEW F5D8053 P58560-B
02/04/09	150324948394	Hewlett Packard C9351 Black 21
02/04/09	150324948912	NEW HP 96 BLACK 97 COLOR Ink Cartridge
02/10/09	160314619288	WACOM CINTIQ12WX Cintiq Pen TABLET NEW!!!
02/17/09	150327019744	WACOM CINTIQ12WX Cintiq Pen TABLET NEW!!!
02/17/09	150327020861	Dell XPS 1210 Extended Capacity Li-ion Battery 312-0435
02/18/09	160316721766	Dell UltraSharp 1908FP (Black) LCD Monitor
02/18/09	160316722178	Dell 1800FP (Gray) 18 inch LCD Monitor
## 02/19/09	150327605068	Dell SE198WFP (Silver) 19 inch LCD Monitor
03/10/09	160320740181	Seagate FreeAgent Go 500 GB USB Hard Drive
03/20/09	160322857594	Seagate FreeAgent Go 500 GB USB Hard Drive
03/23/09	160323448572	MacBook Pro 15-inch Rechargeable Battery New MB772LL/A
04/09/09	160327285822	Apple Time Capsule 1TB External Wireless Hard Drive
04/09/09	160327288154	Toshiba 320 GB USB 2.0 External Hard Drive HDDR320E03X
04/19/09	160329362497	JavaScript by David McFarland (2008), Professional Joomla! by Dan Rahmel (2007)
05/03/09	160332569985	Dell UltraSharp 1908FP (Black) LCD Monitor
05/10/09	160334106403	Western Digital My Passport Essential (WDME2500TN) 2...
05/10/09	160334199183	Apple Time Capsule 1TB MB765LL/A NEW
05/13/09	150345311995	WACOM CTE650S Bamboo Fun Medium Silver NEW!! tablet

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	10.55	10.00	20.55	80.00	59.45
1	56.67	13.00	69.67	99.99	30.32
1	155.01	20.00	175.01	266.00	90.99
1	480.00	33.00	513.00	516.75	3.75
1	225.75	33.00	258.75	302.40	43.65
1	38.02	5.00	43.02	349.00	305.98
1	2.25	10.00	12.25	99.00	86.75
1	85.87	8.00	93.87	159.99	66.12
1	20.60	5.00	25.60	74.46	48.86
1	316.00	10.00	326.00	499.99	173.99
1	89.91	8.00	97.91	179.99	82.08
1	82.00	8.00	90.00	179.99	89.99
1	26.09	6.00	32.09	59.99	27.90
1	14.64	8.00	22.64	14.99	(7.65)
1	19.50	5.00	24.50	56.99	32.49
1	810.00	18.00	828.00	999.00	171.00
1	832.00	15.00	847.00	999.00	152.00
1	22.50	8.00	30.50	79.95	49.45
1	121.00	20.00	141.00	236.55	95.55
1	79.88	25.00	104.88	829.91	725.03
1	89.00	-	89.00	199.21	110.21
1	82.00	11.00	93.00	119.99	26.99
1	83.00	8.00	91.00	119.99	28.99
1	69.00	8.00	77.00	116.00	39.00
1	312.00	11.00	323.00	239.50	(83.50)
1	55.00	7.00	62.00	79.99	17.99
1	5.52	10.27	15.79	44.99	29.20
1	122.50	20.00	142.50	236.55	94.05
1	56.50	10.00	66.50	99.99	33.49
1	321.00	18.00	339.00	239.50	(99.50)
1	122.50	10.00	132.50	199.99	67.49

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Closing Date	Item ID	Item Title
05/17/09	150346161952	Dell UltraSharp 2408WFP 24 inch LCD Monitor NEW
05/23/09	150347477514	Apple Time Capsule 1TB MB765LL/A NEW
05/27/09	150348080707	VisionTek Radeon X1300 256MB PCI VTKX1300PCI256
06/11/09	150351292616	Apple Time Capsule 1TB MB765LL/A NEW
06/13/09	160341806560	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
06/14/09	160341841980	WACOM CTE650S Bamboo Fun Medium Silver NEW!! tablet
06/15/09	150351936179	Apple Time Capsule 1TB MB765LL/A NEW
06/16/09	150352212019	Apple Time Capsule 1TB MB765LL/A NEW
06/25/09	160344331167	Wacom Cintiq 12WX BRAND NEW!!!
06/26/09	150354785797	Wacom Cintiq 12WX BRAND NEW!!!
06/27/09	150354866626	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
06/27/09	160344774439	Apple Time Capsule 1TB MB765LL/A NEW
06/28/09	150355093224	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
Subtotal for fiscal year 2009		
07/01/09	160345864523	WACOM CTE650S Bamboo Fun Medium Silver NEW!! tablet
07/02/09	160345967284	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
07/02/09	160345967615	Apple Time Capsule 1TB MB765LL/A NEW
07/03/09	150356530423	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
07/05/09	160346688886	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
07/09/09	160347077381	Genius G-Pen F610 6" x 10" ultra-slim tablet NEW
07/10/09	150358067545	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
07/11/09	150358200148	Prestige Desktop Hard Drive External 1TB 34275 New
07/12/09	160348174063	Western Digital My Book 1TB WD10000H1CS-00 NEW
07/16/09	150359224303	Western Digital My Book 1TB WD10000H1CS-00 NEW
07/16/09	160349059962	Dell NF343 main battery XPS 1210
07/17/09	150359633825	Prestige Desktop Hard Drive External 1TB 34275 New
07/18/09	150359767161	Apple Time Capsule 1TB MB765LL/A NEW
07/19/09	160349744521	Western Digital My Book 1TB WD10000H1CS-00 NEW
07/21/09	160349732193	Genius G-Pen F610 6" x 10" ultra-slim tablet NEW
08/03/09	150363483030	Apple Time Capsule 1TB MB765LL/A NEW



<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	420.78	28.00	448.78	516.75	67.97
1	307.97	15.00	322.97	499.99	177.02
1	17.50	8.00	25.50	70.39	44.89
1	323.00	18.00	341.00	499.99	158.99
1	87.76	15.00	102.76	236.55	133.79
1	157.51	15.00	172.51	199.99	27.48
1	310.00	18.00	328.00	479.00	151.00
1	316.00	18.00	334.00	479.00	145.00
1	711.51	18.00	729.51	899.00	169.49
1	625.00	18.00	643.00	999.00	356.00
1	112.50	15.00	127.50	199.21	71.71
1	305.00	15.00	320.00	499.99	179.99
1	112.57	15.00	127.57	199.21	71.64
132	26,522.73	2,262.27	28,785.00	38,188.85	9,403.85
1	130.00	15.00	145.00	199.99	54.99
1	91.00	15.00	106.00	199.21	93.21
1	340.00	15.00	355.00	499.99	144.99
1	103.50	18.00	121.50	199.21	77.71
1	108.71	18.00	126.71	187.06	60.35
1	46.00	11.00	57.00	99.99	42.99
1	99.97	15.00	114.97	187.06	72.09
1	80.00	14.00	94.00	134.99	40.99
1	91.00	10.00	101.00	229.99	128.99
1	112.50	13.00	125.50	229.99	104.49
1	1.00	7.00	8.00	96.50	88.50
1	81.00	11.00	92.00	134.99	42.99
1	340.03	15.00	355.03	499.99	144.96
1	88.00	10.00	98.00	149.59	51.59
1	32.00	8.00	40.00	99.99	59.99
1	255.00	15.00	270.00	499.99	229.99

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08/07/09	150363269836	Adobe Premiere Elements 7 NEW Sealed
08/09/09	150364703357	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
08/09/09	150364827967	WD Scorpio Blue WD3200BEVERTL Laptop Hard Drive 320GB
08/10/09	160354829084	Seagate FreeAgent Desk 2TB USB 2.0 ST320005FDA2E1-RK
08/13/09	150365585504	Photoshop CS4 Workflow by Tim Grey (2008, Paperback)
08/13/09	160355473516	Head First Web Design by Ethan Watrall, Jeff Siarto ...
08/22/09	150367575713	Apple Time Capsule 1TB MB765LL/A NEW
08/26/09	150367575906	Wacom Cintiq 12WX BRAND NEW!!!
## 08/29/09	150368548962	Apple Time Capsule 1TB MB765LL/A NEW
09/04/09	150370616556	Apple Time Capsule 1TB MB765LL/A NEW
09/05/09	150370304271	Dell PU556 9 Cell Original Battery Extended XPS 1330
09/05/09	150370855242	western digital 500 GB Hard drive SATA WD5000BEVTRTL
09/05/09	160360047644	Dell NF343 Battery for XPS 1210
09/05/09	160360579149	Western Digital Scorpio (WD3200KTRTL) SATA Hard Drive
09/06/09	150370932532	Seagate ST906403FNA2E1-RK 640 GB hard drive Special
09/06/09	160359903885	Wacom Cintiq 12WX BRAND NEW!!!
09/07/09	160360813720	Apple Time Capsule 1TB MB765LL/A NEW
09/08/09	160361073529	Seagate FreeAgent Go 640 GB ST906403FAA2E1-RK NEW
09/09/09	150371766531	Seagate FreeAgent Go Special Edition 640-GB USB 2.0 Dr
09/09/09	150371766594	Apple Time Capsule 1TB MB765LL/A NEW
09/15/09	150373140788	Seagate ST906403FNA2E1-RK 640 GB hard drive Special
09/17/09	150373629633	Seagate FreeAgent Go 320 GB USB 2.0 Hard Drive
09/20/09	150374372071	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
09/20/09	160363890553	Apple Time Capsule 1TB MB765LL/A NEW
09/23/09	150375109591	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
09/27/09	150376010099	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
09/27/09	160365501204	Seagate FreeAgent Go ST905003FAA2E1-RK 500 GB Hard D...
09/29/09	150376428224	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
10/04/09	150376661410	Wacom Cintiq 12WX BRAND NEW!!!
10/04/09	160367176751	Seagate FreeAgent Go for Mac 320 GB ST903203FJA105-RK
10/04/09	160367177340	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	50.55	6.00	56.55	174.00	117.45
1	114.49	18.00	132.49	187.06	54.57
1	52.00	10.00	62.00	74.99	12.99
1	151.00	15.00	166.00	299.99	133.99
1	2.25	4.00	6.25	39.99	33.74
1	2.25	4.00	6.25	49.99	43.74
1	235.22	15.00	250.22	499.99	249.77
1	745.00	15.00	760.00	999.00	239.00
1	253.99	-	253.99	299.99	46.00
1	202.50	15.00	217.50	299.99	82.49
1	31.00	7.00	38.00	179.99	141.99
1	71.88	6.00	77.88	189.99	112.11
1	1.00	4.00	5.00	96.50	91.50
1	65.00	6.00	71.00	74.99	3.99
1	92.50	7.00	99.50	159.99	60.49
1	761.25	18.00	779.25	999.00	219.75
1	275.00	15.00	290.00	499.99	209.99
1	109.50	7.00	116.50	159.99	43.49
1	96.50	7.00	103.50	169.99	66.49
1	237.50	18.00	255.50	299.99	44.49
1	102.50	7.00	109.50	159.99	50.49
1	46.00	10.00	56.00	94.99	38.99
1	107.50	15.00	122.50	187.06	64.56
1	222.50	15.00	237.50	329.99	92.49
1	122.50	15.00	137.50	187.06	49.56
1	127.50	15.00	142.50	187.06	44.56
1	88.26	8.00	96.26	159.99	63.73
1	130.50	15.00	145.50	187.06	41.56
1	840.00	15.00	855.00	999.00	144.00
1	45.00	8.00	53.00	94.99	41.99
1	142.00	15.00	157.00	187.06	30.06

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

eBay Sales Matched to Purchases with Department Funds  
For the period December 1, 2002 through January 31, 2012

Per eBay / PayPal		
Closing Date	Item ID	Item Title
10/06/09	150378310160	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
10/07/09	150377351887	Seagate FreeAgent ST310005FDA2E1-RK 1 TB USB Hard Drive
10/12/09	160368620850	Wacom Cintiq 12WX BRAND NEW!!!
10/12/09	160369154222	Seagate ST320005FDA2E1-RK FreeAgent Desk 2TB hard drive
10/12/09	160369240252	Dell UltraSharp 2408WFP 24 inch LCD Monitor
10/13/09	150380054611	Seagate FreeAgent Desk ST315005FDA2E1-RK 1.5 TB USB ...
10/25/09	150383238201	Apple Time Capsule 1TB MB765LL/A NEW
10/28/09	160373312167	Apple Time Capsule 1TB MB765LL/A NEW
11/01/09	150385004455	Brother BRTTN460 Toner Cartridge TN-460 x2 Two New!!
11/01/09	160374263563	Canon Bci-3e Ink Cartridge
11/01/09	160374278533	Dell 1908FPT 19" monitor with 4 usb ports New
11/12/09	150388336281	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
11/12/09	160377633426	Apple Time Capsule 1TB MB765LL/A NEW
11/24/09	150391507814	Apple Time Capsule 1TB MB765LL/A NEW
11/24/09	160380881328	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
11/26/09	150392140999	FreeAgent 640 GB portable hard drive ST906403FAA2E1-RK
## 11/28/09	160381593584	Wacom Cintiq 12WX BRAND NEW!!!
11/30/09	150392672607	Hewlett Packard (HPBAAC3200ABK) 320 GB USB Hard Drive
12/04/09	160383229032	Wacom Cintiq 12WX BRAND NEW!!!
12/06/09	150395065763	Apple Time Capsule 1TB MB765LL/A NEW
12/09/09	150396227781	Apple Time Capsule 1TB MB765LL/A NEW
12/11/09	160385779616	Wacom Cintiq 12WX BRAND NEW!!!
12/25/09	150399791617	Pulse Smartpen Propack 4GB Black NEW livescribe
12/26/09	150400060804	Apple Time Capsule 1TB MB765LL/A NEW
12/27/09	150400539067	PU556 Replacmnt battery DELL XPS 1330 M1330 M1330H NEW
12/29/09	150400438423	Western Digital - My Passport Essential SE 1TB NEW
12/31/09	150401406036	Western Digital - My Passport Essential SE 1TB NEW
01/01/10	160391191362	FreeAgent Go 1TB External Hard Drive USB ST910004FAA
01/06/10	160392650643	Western Digital - My Passport Essential SE 1TB NEW
01/09/10	150403798202	ClickFree HD525 500 GB Hard Drive NEW
01/11/10	150403739252	Apple Time Capsule 1TB MB765LL/A NEW

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	118.50	15.00	133.50	149.00	15.50
1	81.00	10.00	91.00	127.99	36.99
1	810.00	15.00	825.00	999.00	174.00
1	160.50	11.00	171.50	299.99	128.49
1	356.00	20.00	376.00	495.00	119.00
1	121.69	11.00	132.69	179.99	47.30
1	210.00	15.00	225.00	299.99	74.99
1	250.00	15.00	265.00	329.99	64.99
1	21.50	10.00	31.50	64.19	32.69
1	53.00	10.00	63.00	30.99	(32.01)
1	94.00	15.00	109.00	149.00	40.00
1	132.50	15.00	147.50	149.00	1.50
1	177.50	15.00	192.50	329.99	137.49
1	222.50	15.00	237.50	329.99	92.49
1	135.83	15.00	150.83	149.00	(1.83)
1	77.00	8.00	85.00	149.99	64.99
1	905.00	-	905.00	999.00	94.00
1	41.00	8.00	49.00	109.99	60.99
1	805.00	15.00	820.00	999.00	179.00
1	187.50	15.00	202.50	329.99	127.49
1	227.50	15.00	242.50	329.99	87.49
1	880.00	15.00	895.00	999.00	104.00
1	191.38	10.00	201.38	249.99	48.61
1	192.50	15.00	207.50	329.99	122.49
1	34.00	10.00	44.00	179.99	135.99
1	159.50	8.00	167.50	199.99	32.49
1	168.50	8.00	176.50	219.99	43.49
1	140.00	8.00	148.00	199.99	51.99
1	152.50	8.00	160.50	219.99	59.49
1	94.50	8.00	102.50	139.99	37.49
1	237.50	15.00	252.50	329.99	77.49

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eBay Sales Matched to Purchases with Department Funds  
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Per eBay / PayPal		
Closing Date	Item ID	Item Title
01/11/10	160393270918	Quicksilver Surfboard flashdrive 4 GB SURFMDS
01/11/10	160393272878	Amazon Kindle Leather Cover Fits 6" Display, Latest Gen
01/11/10	150403801121	M-Edge GO! Genuine Leather Kindle Jacket with Hinge NEW
01/12/10	150404609505	Quicksilver Surfboard flashdrive 4 GB SURFMDS
01/12/10	160394124704	Apple Time Capsule 1TB MB765LL/A NEW
01/16/10	150405214474	sandisk 32 gb cruzer jump drive SDCZ8-032G-A11 NEW
01/19/10	150406030611	sandisk 32 gb cruzer jump drive SDCZ8-032G-A11 NEW
01/24/10	150407974837	FreeAgent 640 GB portable hard drive ST906403FAA2E1-RK
01/24/10	150408012162	Western Digital 250GB external hard drive wd2500xmsa
01/25/10	150408228490	FreeAgent Go 1TB External Hard Drive USB ST910004FAA
01/29/10	150408814843	Apple Time Capsule 1TB MB765LL/A NEW
01/30/10	160399761925	FreeAgent 640 GB portable hard drive ST906403FAA2E1-RK
02/03/10	160400233611	iHome iH5 Clock Radio for iPod (White) NEW
02/04/09	150324949176	Hewlett Packard 95 (C8766WN)
02/04/09	160313892718	Color Ink Cartridge (C9369WN) HP 99 PHOTO
02/14/10	150414238597	Dell UltraSharp 1908FP (Black) 19 inch LCD Monitor
02/14/10	160404336028	Apple Time Capsule 1TB MB765LL/A NEW
02/21/10	150416574207	Apple Time Capsule 1TB MB765LL/A NEW
03/03/10	160409952234	Apple Time Capsule 1TB MB765LL/A NEW
03/04/10	150420267726	Apple Time Capsule 1TB MB765LL/A NEW
03/18/10	150424554344	Apple Time Capsule 1TB MB765LL/A NEW
03/21/10	150425479737	NEW Dell Professional 190S 19" LCD monitor
03/29/10	150428159068	Epson T078920-S Color Ink Cartridges, 5/Pack 78
03/29/10	160418128722	HP 45/78 (C8788BN) Black/Tricolor Ink Cartridges
03/29/10	160418133797	Canon CLI-8 4-Color Multipack Ink Tanks 8
03/30/10	150427854246	Cintiq 12WX BRAND NEW
04/02/10	160419714838	NEW Dell Professional 190S 19" LCD monitor
## 04/02/10	160419333531	Seagate Momentus 500GB Laptop hard drive SATA ST905003N
04/04/10	160419714213	Cintiq 12WX BRAND NEW
04/11/10	150432379649	Seagate Momentus 500GB Laptop hard drive SATA ST905003N

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<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	17.50	3.00	20.50	18.99	(1.51)
1	25.99	4.00	29.99	29.99	-
1	32.00	4.00	36.00	29.99	(6.01)
1	7.01	3.00	10.01	18.99	8.98
1	182.50	15.00	197.50	164.99	(32.51)
1	46.00	5.00	51.00	129.99	78.99
1	46.55	5.00	51.55	129.99	78.44
1	86.56	8.00	94.56	149.99	55.43
1	48.00	4.00	52.00	99.99	47.99
1	146.10	8.00	154.10	199.99	45.89
1	208.82	15.00	223.82	329.99	106.17
1	61.00	8.00	69.00	149.99	80.99
1	31.01	10.00	41.01	79.99	38.98
1	7.39	12.00	19.39	47.99	28.60
1	5.50	-	5.50	39.99	34.49
1	122.50	15.00	137.50	266.00	128.50
1	187.50	15.00	202.50	329.99	127.49
1	180.00	15.00	195.00	329.99	134.99
1	220.00	15.00	235.00	329.99	94.99
1	184.00	15.00	199.00	329.99	130.99
1	227.50	15.00	242.50	329.99	87.49
1	101.75	15.00	116.75	149.00	32.25
1	23.00	5.00	28.00	64.99	36.99
1	21.27	5.00	26.27	66.99	40.72
1	26.00	5.00	31.00	56.99	25.99
1	805.00	20.00	825.00	999.00	174.00
1	108.50	15.00	123.50	149.00	25.50
1	152.50	-	152.50	159.99	7.49
1	665.00	20.00	685.00	999.00	314.00
1	65.99	7.00	72.99	99.99	27.00

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eBay Sales Matched to Purchases with Department Funds  
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Closing Date	Item ID	Item Title
04/11/10	160422674854	NEW Dell Professional 190S 19" LCD monitor
04/14/10	160423573349	Dell U2410 24 inch Monitor
04/15/10	160423939560	Apple Time Capsule 1TB MB765LL/A NEW
04/17/10	150434613509	Dell U2410 24 inch Monitor
04/19/10	160425406041	NEW Dell Professional 190S 19" LCD monitor
04/20/10	160425667432	NEW Dell Professional 190S 19" LCD monitor
04/21/10	150436000125	DDR Ram 3 sticks total 2-512MB 1-256MB PC2700U PC3200U
04/29/10	150438362592	Apple Time Capsule 1TB MB765LL/A NEW
04/30/10	150438857143	NEW Dell Professional 190S 19" LCD monitor
05/01/10	150439227437	NEW Dell Professional 190S 19" LCD monitor
05/03/10	160430408569	NEW Dell Professional 190S 19" LCD monitor
05/04/10	150439457687	Amazon Kindle 2nd Generation + cover + Lost Symbol
05/05/10	150440641973	NEW Dell Professional 190S 19" LCD monitor
05/07/10	160431857719	NEW Dell Professional 190S 19" LCD monitor
05/11/10	150442712051	NEW Dell Professional 190S 19" LCD monitor
05/11/10	160433976034	Amazon Kindle 2nd Generation + cover + Lost Symbol
##	05/12/10	160432723091 Amazon Kindle 2nd Generation + cover + Lost Symbol
	05/23/10	150446294230 Apple Time Capsule 1TB MC343LL/A NEW A1355
	05/23/10	150446295295 FreeAgent GO 1-TB USB 2.0 Drive Black ST910004FAA2E1-RK
	06/01/10	160440687425 NEW Dell Professional P190S 19" LCD monitor
	06/07/10	160442575232 Dell E190S Flat Panel LCD Display - NEW
	06/08/10	150453125226 NEW Dell Professional P190S 19" LCD monitor
	06/09/10	150453496043 NEW Dell Professional P190S 19" LCD monitor
	06/15/10	150455543426 Seagate STAA1000100 FreeAgent GoFlex 1 TB NEW
	06/16/10	150455111194 Canon PowerShot SD450 Digital ELPH 5.0 Megapixel
	06/16/10	160444927858 Apple 16GB iPod touch MA627LL/A PERFECT!!
	06/19/10	160446012378 Canon PowerShot G9 12.1 Megapixel
	06/19/10	160446891845 Seagate FreeAgent Desk ST320005FDA2E1-RK 2 TB ext drive
	06/20/10	160447018286 Samsung TL100 12.2 Megapixel
##	06/23/10	160447195752 Elgato EyeTV Hybrid 2009 Edition NEW
	06/24/10	150459990967 Elgato EyeTV Hybrid 2009 Edition NEW



<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	90.00	15.00	105.00	149.00	44.00
1	420.00	20.00	440.00	497.17	57.17
1	185.00	15.00	200.00	329.99	129.99
1	395.00	20.00	415.00	497.17	82.17
1	92.00	15.00	107.00	149.00	42.00
1	112.50	15.00	127.50	149.00	21.50
1	18.50	5.00	23.50	85.99	62.49
1	178.50	15.00	193.50	334.99	141.49
1	81.00	15.00	96.00	149.00	53.00
1	118.23	15.00	133.23	149.00	15.77
1	96.00	15.00	111.00	149.00	38.00
1	208.01	-	208.01	288.99	80.98
1	75.00	15.00	90.00	149.00	59.00
1	122.50	15.00	137.50	149.00	11.50
1	89.50	15.00	104.50	149.00	44.50
1	261.50	-	261.50	288.99	27.49
1	265.00	-	265.00	288.99	23.99
1	200.00	15.00	215.00	334.99	119.99
1	91.00	8.00	99.00	199.99	100.99
1	123.50	15.00	138.50	190.07	51.57
1	52.50	12.00	64.50	158.76	94.26
1	107.50	15.00	122.50	190.07	67.57
1	107.50	15.00	122.50	190.07	67.57
1	110.25	8.00	118.25	199.99	81.74
1	56.00	7.00	63.00	229.99	166.99
1	145.00	-	145.00	249.99	104.99
1	255.00	10.00	265.00	249.99	(15.01)
1	127.50	11.00	138.50	189.99	51.49
1	48.00	10.00	58.00	39.99	(18.01)
1	49.25	-	49.25	181.70	132.45
1	48.25	7.95	56.20	129.95	73.75

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Closing Date	Item ID	Item Title
06/30/10	150461498308	Apple Time Capsule 1TB MC343LL/A NEW A1355
Subtotal for fiscal year 2010		
07/06/10	150463677607	Nikon Coolpix S630 12.0 Megapixel + Kenneth Cole Case
07/07/10	160452469659	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
07/12/10	150465786923	Linksys WAP54G Access Point NEW 802.11g
07/14/10	160454971893	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
07/17/10	160456320847	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
07/18/10	160457483654	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
07/20/10	160457483654	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
07/20/10	160457482487	Apple Time Capsule 1TB MC343LL/A NEW A1355
07/25/10	150471625367	Seagate FreeAgent Desk ST320005FDA2E1-RK 2 TB ext drive
07/27/10	150471943909	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
07/30/10	160462494061	Apple MB772LL/A Rechargeable Battery - 15-inch MacBook
08/01/10	160463304430	HP Laserjet 35A 2 pack NEW!! P1005 - P1006
08/04/10	150475479341	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
08/08/10	150476636596	Apple Time Capsule 1TB MC343LL/A NEW A1355
08/09/10	150477596647	Laptop Battery For Dell XPS M1330 PU556 NEW
08/10/10	160465717642	Western Digital WD2500XMSE-00 Pink 250 GB + New case
08/17/10	150480461778	Apple Time Capsule 1TB MC343LL/A NEW A1355
08/22/10	160471676394	Dell UltraSharp 1908FPt 19 inch LCD TFT Monitor
08/22/10	160471701253	Dell UltraSharp 1908FPt 19 inch LCD TFT Monitor
08/31/10	150486079292	Apple Time Capsule 1TB MC343LL/A NEW A1355
09/11/10	160478780428	Apple Time Capsule 1TB MC343LL/A NEW A1355
09/18/10	160481628285	Apple Time Capsule 1TB MC343LL/A NEW A1355
10/20/10	150508382187	Dell UltraSharp 3008WFP 30 inch LCD Monitor NEW
10/22/10	150509767612	Seagate GoFlex STAA1000100 1 TB ext hard drive NEW!!
10/23/10	150510553290	Dell Ultrasharp U3011 30"W Monitor NEW
10/23/10	150510553290	Dell Ultrasharp U3011 30"W Monitor NEW
10/24/10	160497469577	Dell Ultrasharp U3011 30"W Monitor NEW
10/25/10	160497469577	Dell Ultrasharp U3011 30"W Monitor NEW

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	207.50	15.00	222.50	334.99	112.49
140	23,541.68	1,562.95	25,104.63	35,553.73	10,449.10
1	97.00	10.00	107.00	279.99	172.99
1	466.00	25.00	491.00	497.17	6.17
1	31.00	6.00	37.00	69.99	32.99
1	420.51	25.00	445.51	497.17	51.66
1	360.00	25.00	385.00	497.17	112.17
1	435.00	-	435.00	497.17	62.17
1	435.00	-	435.00	497.17	62.17
1	217.50	15.00	232.50	334.99	102.49
1	87.00	11.00	98.00	189.99	91.99
1	485.00	-	485.00	497.17	12.17
1	30.00	-	30.00	116.00	86.00
1	50.00	8.00	58.00	124.14	66.14
1	485.00	-	485.00	497.17	12.17
1	237.50	15.00	252.50	334.99	82.49
1	30.00	-	30.00	87.95	57.95
1	30.00	6.00	36.00	89.99	53.99
1	222.50	15.00	237.50	334.99	97.49
1	50.00	12.00	62.00	266.00	204.00
1	50.00	15.00	65.00	215.00	150.00
1	217.50	15.00	232.50	334.99	102.49
1	197.51	15.00	212.51	334.99	122.48
1	194.50	15.00	209.50	334.99	125.49
2	2,200.00	-	2,200.00	2,800.00	600.00
1	89.00	-	89.00	129.99	40.99
1	1,250.00	-	1,250.00	1,286.12	36.12
2	2,500.00	-	2,500.00	2,572.24	72.24
1	1,250.00	-	1,250.00	1,286.12	36.12
1	1,250.00	-	1,250.00	1,286.12	36.12

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Closing Date	Item ID	Item Title
10/25/10	160497469577	Dell Ultrasharp U3011 30"W Monitor NEW
11/04/10	160502184952	Dell P190S 19 inch LCD TFT Monitor NIB
11/05/10	150514893035	Apple Time Capsule 1TB MC343LL/A NEW A1355
11/13/10	150518647305	Apple Time Capsule 1TB MC343LL/A NEW A1355
11/16/10	150520126543	Apple Time Capsule 1TB MC343LL/A NEW A1355
11/22/10	160508586287	Apple Time Capsule 1TB MC343LL/A NEW A1355
11/30/10	160512177998	Apple Time Capsule 1TB MC343LL/A NEW A1355
12/04/10	160514156094	Apple Time Capsule 1TB MC343LL/A NEW A1355
12/06/10	150530505413	Dell Ultrasharp U3011 30"W Monitor NEW
12/07/10	150530505413	Dell Ultrasharp U3011 30"W Monitor NEW
01/19/11	160534960915	HP LaserJet P1505 Workgroup Laser Printer
01/20/11	150551931318	Apple 85W Magsafe Portable Power Adapter MA938LL/A
01/22/11	150552888914	Built NY Reversible Sleeve for 13" MacBook City Grid/BI
01/22/11	160536128762	Built NY Reversible Sleeve for 13" MacBook City Grid/BI
01/23/11	150552725003	TRENDnet 2PORT USB KVM SWITCH KIT TK-209K NEW
01/25/11	150552797709	Silver Cyber-shot® T700 Digital Camera 10 Megapixels
01/25/11	160536493215	Built NY Reversible Sleeve for 13" MacBook City Grid/BI
01/29/11	150554782510	Epson T044120 Multipack Black Cyan Magenta Yellow
01/31/11	160539700681	Dell Ultrasharp U3011 30"W Monitor NEW
02/01/11	160539700681	Dell Ultrasharp U3011 30"W Monitor NEW
02/05/11	150558920285	Dell U2410 24 inch LCD Monitor
02/05/11	160541073935	Dreamweaver CS4 For Dummies by Janine Warner (2008, ...
02/10/11	160543290444	Espon INK Multipak 99 (1) 98 (4) PLUS MORE DEAL!!!!!!
02/17/11	160547614758	2 HP LaserJet 1020 Workgroup Laser Printers + INK
02/28/11	150568299746	Dell U2410 24 inch LCD Monitor
02/28/11	150568299746	Dell U2410 24 inch LCD Monitor
03/12/11	150576095698	Q6470A Black Toner Cartridge
03/12/11	160558335254	Q6473A Magenta/Color Toner Cartridge
03/12/11	150576496023	HP 96A (C4096A) Black Toner Cartridge
03/12/11	150576425302	Q6471A Cyan Toner Cartridge
03/12/11	160558562330	HP 10A (Q2610D) Black Toner Cartridge
03/12/11	160558133328	HP 42X (Q5942X) Black Toner Cartridge

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	1,250.00	-	1,250.00	1,286.12	36.12
1	100.00	15.00	115.00	190.07	75.07
1	255.00	15.00	270.00	334.99	64.99
1	224.50	15.00	239.50	334.99	95.49
1	214.50	15.00	229.50	334.99	105.49
1	227.50	15.00	242.50	334.99	92.49
1	232.50	15.00	247.50	334.99	87.49
1	232.50	15.00	247.50	334.99	87.49
1	1,250.00	-	1,250.00	1,286.12	36.12
1	1,250.00	-	1,250.00	1,286.12	36.12
1	99.00	8.00	107.00	142.18	35.18
1	30.00	5.00	35.00	38.17	3.17
1	12.00	5.00	17.00	39.95	22.95
1	12.00	5.00	17.00	39.95	22.95
1	20.00	5.00	25.00	24.99	(0.01)
1	127.50	-	127.50	149.99	22.49
1	12.00	5.00	17.00	39.95	22.95
1	10.00	-	10.00	67.99	57.99
1	1,250.00	-	1,250.00	1,286.12	36.12
1	1,250.00	-	1,250.00	1,286.12	36.12
1	400.00	-	400.00	449.00	49.00
1	5.00	2.00	7.00	24.99	17.99
1	31.00	-	31.00	54.99	23.99
1	150.00	-	150.00	197.00	47.00
1	450.00	-	450.00	449.00	(1.00)
1	450.00	-	450.00	449.00	(1.00)
1	70.00	14.00	84.00	141.20	57.20
1	60.00	-	60.00	141.66	81.66
1	95.00	14.00	109.00	141.20	32.20
1	60.00	-	60.00	141.20	81.20
1	60.00	-	60.00	66.99	6.99
1	55.00	-	55.00	66.99	11.99

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eBay Sales Matched to Purchases with Department Funds  
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Closing Date	Item ID	Item Title
03/12/11	150576426552	Q6472A Yellow/Color Toner Cartridge
03/12/11	150576494927	HP 96A (C4096A) Black Toner Cartridge
03/14/11	160558029411	Dell U2410 24 inch LCD Monitor
03/14/11	160558029411	Dell U2410 24 inch LCD Monitor
03/26/11	150582858502	Western Digital 1TB My Passport Essential SE Silver
03/26/11	160563217106	HP 10A (Q2610D) Black Toner Cartridge Dual Pack
03/26/11	160564497685	Western Digital - My Passport Essential SE 1TB 3.0
03/28/11	150584032095	HP 10A (Q2610D) Black Toner Cartridge Dual Pack
## 04/01/11	150584044442	Apple iPad Wi-Fi (16 GB) Tablet Computer NEW + Case
04/02/11	160567646346	HP 10A (Q2610D) Black Toner Cartridge Dual Pack
04/09/11	160570901143	Western Digital 1TB My Passport Essential SE Silver
04/13/11	150589387124	HP 10A (Q2610D) Black Toner Cartridge Dual Pack
04/17/11	160575083113	Apple iPad Wi-Fi (16 GB) Tablet Computer NEW + Case
04/17/11	160575083367	HP 10A (Q2610D) Black Toner Cartridge Dual Pack
04/20/11	150593941419	Dell U2410 24 inch LCD Monitor
04/28/11	160580232451	HP LaserJet 1020 Workgroup Laser Printer + (1) INK
05/03/11	160581848546	Dell U2410 24 inch LCD Monitor
05/15/11	150605492664	Dell U2410 24 inch LCD Monitor
05/23/11	320702741320	TUMI Adamo Laptop Sleeve 73198D
06/09/11	150616749936	Dell U2410 24 inch LCD Monitor
06/11/11	150617610567	Apple Time Capsule 1 TB MC343LL/A A1355
06/12/11	150617610567	Apple Time Capsule 1 TB MC343LL/A A1355
06/12/11	150617610567	Apple Time Capsule 1 TB MC343LL/A A1355
06/14/11	150618878881	Western Digital My Passport Essential SE 1 TB (WDBAC...
06/14/11	160603203372	Toshiba 1 TB (E05A100PBU3XW) Hard Drive
06/19/11	150620549363	Dell U2410 24 inch LCD Monitor
06/20/11	150620549363	Dell U2410 24 inch LCD Monitor
06/21/11	160606687401	Apple AirPort Extreme Base Station 80211n MC340LL/A New
06/22/11	160606458671	iomega eGo Portable Hard Drive 1.5TB USB 3.0 NEW 35331
06/24/11	160608209351	iomega eGo Portable Hard Drive 1.5TB USB 3.0 NEW 35331
06/24/11	160608209351	iomega eGo Portable Hard Drive 1.5TB USB 3.0 NEW 35331

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	70.00	-	70.00	133.99	63.99
1	90.00	-	90.00	149.99	59.99
1	450.00	-	450.00	449.00	(1.00)
1	450.00	-	450.00	449.00	(1.00)
1	99.00	-	99.00	109.99	10.99
1	170.00	-	170.00	133.99	(36.01)
1	99.00	-	99.00	119.99	20.99
1	450.00	-	450.00	199.78	(250.22)
1	450.00	-	450.00	499.99	49.99
2	300.00	-	300.00	399.56	99.56
1	99.00	-	99.00	119.99	20.99
1	150.00	-	150.00	205.04	55.04
1	450.00	-	450.00	629.99	179.99
1	150.00	-	150.00	205.04	55.04
1	450.00	-	450.00	449.00	(1.00)
1	150.00	-	150.00	199.99	49.99
1	450.00	-	450.00	449.00	(1.00)
1	450.00	-	450.00	449.00	(1.00)
1	43.00	-	43.00	24.89	(18.11)
1	350.00	-	350.00	449.00	99.00
1	239.99	9.99	249.98	334.99	85.01
1	239.99	9.99	249.98	334.99	85.01
1	239.99	9.99	249.98	334.99	85.01
1	80.00	-	80.00	119.99	39.99
1	89.99	-	89.99	119.99	30.00
1	450.00	-	450.00	449.00	(1.00)
1	450.00	-	450.00	449.00	(1.00)
1	150.00	-	150.00	179.99	29.99
1	165.00	-	165.00	239.99	74.99
1	165.00	-	165.00	239.99	74.99
1	165.00	-	165.00	239.99	74.99

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eBay Sales Matched to Purchases with Department Funds  
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Closing Date	Item ID	Item Title
06/25/11	160608186187	Otter Box for iPod 30 / 60 GB Waterproof w/ armband
Subtotal for fiscal year 2011		
07/05/11	150627898885	iomega eGo Portable Hard Drive 1.5TB USB 3.0 NEW 35331
07/06/11	150628427514	Apple AirPort Extreme Base Station 80211n MC340LL/A New
07/06/11	150628427514	Apple AirPort Extreme Base Station 80211n MC340LL/A New
07/10/11	160617209346	Apple AirPort Express MB321LL/a 802.11n Wi-Fi
07/11/11	160617201841	Apple AirPort Extreme Base Station 80211n MC340LL/A New
07/12/11	160618947139	Apple Time Capsule 2TB MD032LL/A A1409 NEW
07/13/11	160619229871	Apple AirPort Extreme Base Station 80211n MC340LL/A New
07/16/11	160621138077	Apple Time Capsule 2TB MD032LL/A A1409 NEW
07/16/11	160621138077	Apple Time Capsule 2TB MD032LL/A A1409 NEW
07/21/11	160623305523	Seagate FreeAgent GoFlex 1TB USB 2.0 Black STAA1000100
07/27/11	160628051469	Apple Time Capsule 2TB MD032LL/A A1409 NEW
07/28/11	160628686613	Apple Time Capsule 2TB MD032LL/A A1409 NEW
08/05/11	150643382370	Apple Time Capsule 2TB MD032LL/A A1409 NEW
08/05/11	150643382370	Apple Time Capsule 2TB MD032LL/A A1409 NEW
08/16/11	160638598161	Apple Time Capsule 2TB MD032LL/A A1409 NEW
08/22/11	160640871478	Apple Time Capsule 2TB MD032LL/A A1409 NEW
08/26/11	160642781332	Seagate FreeAgent GoFlex STAA1000100 NEW 1TB
08/27/11	320750578755	Dell xps M1330 Batteries 1 Extended 1 Reg + POWER Cord
08/28/11	160643616782	Apple Time Capsule 3TB MD033LL/A New Free ship
09/03/11	150658436116	Apple AirPort Extreme Base Station 80211n MD031LL/A New
09/04/11	150658436116	Apple AirPort Extreme Base Station 80211n MD031LL/A New
09/04/11	160647336277	Apple Time Capsule 2TB MD032LL/A A1409 NEW
09/04/11	160647336277	Apple Time Capsule 2TB MD032LL/A A1409 NEW
09/17/11	150664151166	Apple Time Capsule 2TB MD032LL/A A1409 NEW
09/17/11	150664151166	Apple Time Capsule 2TB MD032LL/A A1409 NEW
10/09/11	160662823539	Apple Magic Mouse MB829LL/A Wireless Mouse
10/09/11	160662843528	Apple Magic Mouse MB829LL/A Wireless Mouse
10/16/11	150677423015	Sony VRDVC20 DVDirect DVD Recorder Video / Recordable DVD Drive VRD-VC20
10/18/11	150678385030	Aple iLife '11 New unopened
10/18/11	150678385030	Aple iLife '11 New unopened
10/27/11	150684979425	Apple Magic Mouse MB829LL/A Wireless Mouse



<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	12.00	3.00	15.00	59.99	44.99
95	31,129.48	433.97	31,563.45	36,715.89	5,152.44
1	165.00	-	165.00	239.99	74.99
1	150.00	-	150.00	179.99	29.99
1	150.00	-	150.00	179.99	29.99
1	70.00	-	70.00	89.99	19.99
2	300.00	-	300.00	719.96	419.96
2	500.00	-	500.00	1,199.96	699.96
1	150.00	-	150.00	179.99	29.99
1	250.00	-	250.00	279.00	29.00
1	250.00	-	250.00	279.00	29.00
1	80.00	-	80.00	119.99	39.99
2	500.00	-	500.00	1,199.96	699.96
1	250.00	-	250.00	299.99	49.99
1	250.00	-	250.00	299.99	49.99
1	250.00	-	250.00	299.99	49.99
2	500.00	-	500.00	1,199.96	699.96
2	500.00	-	500.00	1,199.96	699.96
1	60.00	-	60.00	119.99	59.99
1	50.00	-	50.00	49.19	(0.81)
1	430.00	-	430.00	279.00	(151.00)
1	150.00	-	150.00	179.99	29.99
1	150.00	-	150.00	179.99	29.99
1	250.00	-	250.00	299.99	49.99
1	250.00	-	250.00	299.99	49.99
1	250.00	-	250.00	299.99	49.99
1	250.00	-	250.00	299.99	49.99
1	40.00	-	40.00	69.99	29.99
1	49.99	-	49.99	69.99	20.00
1	70.00	-	70.00	99.90	29.90
1	30.00	-	30.00	29.99	(0.01)
1	30.00	-	30.00	29.99	(0.01)
1	49.99	-	49.99	69.99	20.00

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Closing Date	Item ID	Item Title
10/28/11	150684980352	Powergorilla PG002 New Sealed Power Traveller Portable Charger
10/30/11	150687570202	Apple Super Drive MacBook Air NEW
* 10/30/11	160672890801	Dell UltraSharp U2410 24" 16:10 LCD Monitor, 6 ms - Black
10/31/11	150687558411	Apple Airline Adapter MB441Z/A
* 10/31/11	150687515890	Dell UltraSharp U2410 24" 16:10 LCD Monitor, 6 ms - Black
* 11/01/11	150687515890	Dell UltraSharp U2410 24" 16:10 LCD Monitor, 6 ms - Black
* 11/01/11	150688258268	Dell Professional P190S 19" 4:3 LCD Monitor, 5 ms - Black New
* 11/01/11	150688258268	Dell Professional P190S 19" 4:3 LCD Monitor, 5 ms - Black New
11/02/11	150688258268	Dell Professional P190S 19" 4:3 LCD Monitor, 5 ms - Black New
11/02/11	150688258268	Dell Professional P190S 19" 4:3 LCD Monitor, 5 ms - Black New
Subtotal for fiscal year 2012		.
Total		.

^ - Information from eBay is not available. The price shown is the total gross amount paid to Jennifer Whitmore-Meier through PayPal. This amount may include shipping fees. In addition, the quantity sold is assumed to be 1, but it may be more.

## - Information from PayPal is not available. The date shown is the ending sale date and the item title is from eBay records.

\* - These items were sold but not shipped. Jennifer Whitmore-Meier sent a message to each purchaser which stated the items were damaged.

@ - These items were each sold for \$400.00 plus \$11.90 shipping. However, Jennifer Whitmore-Meier refunded the \$411.90 collected from each purchaser.

~ - These items were each sold for \$100.00 plus \$10.00 shipping. However, Jennifer Whitmore-Meier refunded the \$110.00 collected from each purchaser.

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	149.99	10.00	159.99	249.95	89.96
1	50.00	-	50.00	79.00	29.00
1	@	-	-	449.00	449.00
1	29.00	-	29.00	49.00	20.00
1	@	-	-	449.00	449.00
1	@	-	-	449.00	449.00
1	~	-	-	165.00	165.00
1	~	-	-	165.00	165.00
1	100.00	10.00	110.00	165.00	55.00
1	100.00	10.00	110.00	165.00	55.00
46	6,853.97	30.00	6,883.97	12,730.63	5,846.66
567	\$ 117,357.76	5,017.11	122,374.87	166,285.98	43,911.11

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	Closing Date	Item ID	Item Title
^	10/16/05	8709673756	DELL UltraSharp 1905FP 19-inch Flat Panel Monitor NEW!
^	01/03/06	8746278539	DELL UltraSharp 1905FP 19-inch Flat Panel Monitor NEW!
^	01/06/06	8747630885	DELL UltraSharp 1905FP 19-inch Flat Panel Monitor NEW!
^	03/15/06	8780750153	Dell UltraSharp 2001FP 20.1-inch Flat Panel LCD Monitor
^	06/22/06	150000567357	Dell 1907FP 19 inch LCD Monitor - NEW
^	06/23/06	150000790636	Dell 1907FP 19 inch LCD Monitor - NEW
	Subtotal for fiscal year 2006		
^	07/02/06	150004739221	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!
^	07/03/06	150005302490	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!
^	07/09/06	150007848145	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!
^	07/17/06	150011716450	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!
^	07/23/06	150014273446	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!
^	08/02/06	150018065396	Dell 1907FP 19 inch LCD Monitor - NEW 5 USB PORTS!!!!
^	11/16/06	150059718735	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor
^	12/25/06	150074105238	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor
^	12/26/06	150074347417	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor
^	02/05/07	150088512226	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor
^	02/22/07	150094717927	Dell UltraSharp, 1907FP (Black) 19 inch LCD Monitor
^	04/26/07	150116567849	Dell UltraSharp, 2007WFP (Black) 20.1 inch LCD Monitor
^	05/12/07	150121577612	Dell UltraSharp, 2007WFP (Black) 20.1 inch LCD Monitor
^	05/14/07	150122291057	Dell UltraSharp, 1908FP (Black) LCD Monitor w 4 USB por
	Subtotal for fiscal year 2007		
^	07/18/07	150143089036	Dell UltraSharp, 2007FP (Black) 20.1 inch LCD Monitor
^	08/07/07	150149145241	Dell UltraSharp, 1908FP (Black) LCD Monitor
^	08/10/07	150149867069	Dell UltraSharp, 1908FP (Black) LCD Monitor
^	08/14/07	150151226392	Dell E228WFP Monitor NEW Flat LCD - Never Used!! MINT!
^	08/16/07	150152024048	Dell E228WFP Monitor NEW 22" Flat LCD - MINT!
^	08/19/07	150152871971	Dell UltraSharp, 2007FP (Black) 20.1 inch LCD Monitor
^	08/23/07	150154211252	Dell UltraSharp, 2007FP (Black) 20.1 inch LCD Monitor
^	08/25/07	150154650469	Dell UltraSharp, 2007FP (Black) 20.1 inch LCD Monitor

Qty Purch	Price	Shipping	Total	Paid by Dept.	Difference
1	\$ 356.23	-	356.23	306.27	(49.96)
1	370.44	-	370.44	306.27	(64.17)
1	345.00	-	345.00	306.27	(38.73)
1	401.00	-	401.00	389.07	(11.93)
1	263.01	-	263.01	309.00	45.99
1	251.00	-	251.00	309.00	58.00
6	1,986.68	-	1,986.68	1,925.88	(60.80)
1	243.50	-	243.50	309.00	65.50
1	242.50	-	242.50	309.00	66.50
2	530.80	-	530.80	618.00	87.20
1	249.50	-	249.50	309.00	59.50
1	217.50	-	217.50	309.00	91.50
1	227.50	-	227.50	309.00	81.50
1	224.50	-	224.50	266.00	41.50
1	222.51	-	222.51	266.00	43.49
1	255.00	-	255.00	266.00	11.00
1	242.50	-	242.50	266.00	23.50
1	255.00	-	255.00	266.00	11.00
1	315.00	-	315.00	422.06	107.06
1	300.00	-	300.00	422.06	122.06
1	224.05	-	224.05	422.06	198.01
15	3,749.86	-	3,749.86	4,759.18	1,009.32
1	316.00	-	316.00	422.06	106.06
1	215.38	-	215.38	422.06	206.68
1	202.50	-	202.50	422.06	219.56
1	272.50	-	272.50	249.99	(22.51)
1	286.49	-	286.49	249.99	(36.50)
1	314.00	-	314.00	422.06	108.06
1	344.00	-	344.00	422.06	78.06
1	350.00	-	350.00	422.06	72.06

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^	09/13/07	150160854971	Dell UltraSharp® 2007FP (Black) 20.1 inch LCD Monitor
^	09/17/07	150162076069	Dell UltraSharp® 2007FP (Black) 20.1 inch LCD Monitor
^	09/27/07	150165628071	Dell UltraSharp® 2007FP (Black) 20.1 inch LCD Monitor
^	11/22/07	150185812841	Dell E228WFP (Black) Monitor
^	11/24/07	150186823270	Dell E228WFP (Black) Monitor
^	12/30/07	150200636084	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^	01/08/08	150203504824	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^	01/09/08	150203857259	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^	01/10/08	160197417800	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^	01/11/08	150204602250	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
^	01/23/08	150208910879	Dell UltraSharp 1908FP 19" Flat Panel LCD Monitor NEW!!
	Subtotal for fiscal year 2008		
			.
	11/28/08	150312726393	Dell E228WFP (Black) 22 inch Monitor NEW Widescreen
	12/29/08	150318230021	Dell UltraSharp 2408WFP 24 inch LCD Monitor
	03/02/09	150329822022	Dell SE198WFP (Silver) 19 inch LCD Monitor
	06/15/09	160342016445	Dell SE198WFP (Silver) 19 inch LCD Monitor
	Subtotal for fiscal year 2009		
			.
	03/28/10	* 150427853433	Dell U2410 24 inch Monitor
	03/29/10	150428162738	Dell U2410 24 inch Monitor
	03/30/10	160418658938	Dell U2410 24 inch Monitor
	04/05/10	160420762543	Dell U2410 24 inch Monitor
	04/26/10	160426867440	Dell U2410 24 inch Monitor
	Subtotal for fiscal year 2010		
			.

Qty Purch	Price	Shipping	Total	Paid by Dept.	Difference
1	305.00	-	305.00	422.06	117.06
1	310.00	-	310.00	422.06	112.06
1	310.00	-	310.00	422.06	112.06
1	270.00	-	270.00	249.99	(20.01)
1	280.00	-	280.00	249.99	(30.01)
1	202.50	-	202.50	299.00	96.50
1	250.50	-	250.50	299.00	48.50
1	231.00	-	231.00	299.00	68.00
1	238.37	-	238.37	299.00	60.63
1	212.50	-	212.50	299.00	86.50
1	252.50	-	252.50	299.00	46.50
19	5,163.24	-	5,163.24	6,592.50	1,429.26
1	165.00	22.00	187.00	249.99	62.99
1	465.00	33.00	498.00	516.76	18.76
1	81.00	20.00	101.00	199.21	98.21
1	86.00	18.00	104.00	199.21	95.21
4	797.00	93.00	890.00	1,165.17	275.17
1	431.62	-	431.62	497.17	65.55
1	426.00	20.00	446.00	497.17	51.17
1	436.00	20.00	456.00	497.17	41.17
1	445.00	20.00	465.00	497.17	32.17
1	429.44	20.00	449.44	497.17	47.73
5	2,168.06	80.00	2,248.06	2,485.85	237.79

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<b>Per eBay / PayPal</b>		
<b>Closing Date</b>	<b>Item ID</b>	<b>Item Title</b>
08/05/10	150475479341	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
08/09/10	150477596906	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
08/10/10	150477596906	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
08/13/10	150479838856	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
08/13/10	150479838856	Dell UltraSharp U2410 Monitor Wide Screen 24" NEW
02/11/11	150560884100	Dell U2410 24 inch LCD Monitor
06/22/11	150622775930	Dell U2410 24 inch LCD Monitor
06/23/11	150622775930	Dell U2410 24 inch LCD Monitor
06/23/11	150622775930	Dell U2410 24 inch LCD Monitor
Subtotal for fiscal year 2011		.
07/05/11	160614724245	Dell U2410 24 inch LCD Monitor
07/09/11	160617201636	Dell U2410 24 inch LCD Monitor NEW
07/12/11	160617687335	Dell U2410 24 inch LCD Monitor NEW
Subtotal for fiscal year 2012		.
Total		.

^ - Information from eBay is not available. The price shown is the total gross amount paid to Jennifer Whitmore-Meier through PayPal. This amount may include shipping fees. In addition, the quantity sold is assumed to be 1, but may be more.



<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>	<b>Paid by Dept.</b>	<b>Difference</b>
1	485.00	-	485.00	497.17	12.17
1	485.00	-	485.00	497.17	12.17
1	485.00	-	485.00	497.17	12.17
1	485.00	-	485.00	497.17	12.17
1	485.00	-	485.00	497.17	12.17
1	450.00	-	450.00	449.00	(1.00)
1	450.00	-	450.00	449.00	(1.00)
2	900.00	-	900.00	898.00	(2.00)
1	450.00	-	450.00	449.00	(1.00)
10	4,675.00	-	4,675.00	4,730.85	55.85
1	450.00	-	450.00	449.00	(1.00)
1	450.00	-	450.00	449.00	(1.00)
1	450.00	-	450.00	449.00	(1.00)
3	1,350.00	-	1,350.00	1,347.00	(3.00)
62	\$19,889.84	173.00	20,062.84	23,006.43	2,943.59

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	Closing Date	Item ID	Item Title
^	02/01/03	2304235483	Adaptec SCSI Card 2906
^	06/19/03	3030653101	Cover Pack for Compaq iPaq
^	06/19/03	3030654295	Extended Battery for Expansion Pack Plus
^	06/19/03	3030657317	USB Sync / Car Charger for iPAQa,¢
Subtotal for fiscal year 2003			
^	07/30/03	3037657598	compactflash expansion pack plus for iPAQ
^	02/27/04	3079758930	iPAQ 1910
^	02/27/04	3079760369	iPAQ 1910 - NEW Extra Battery and Screen Protectors
^	03/01/04	3080344136	Ac Adapter for iPAQ
^	03/16/04	2793432804	Sony DRU-500AX Internal DVD±RW Drive
^	03/16/04	2793435063	Memorex High Speed DVD-ROM Reader Part Number 32023254
^	03/16/04	3083950472, 3083950754	Compaq iPAQ H3650 Pocket PC USB Cradle, Compaq iPAQ H3650 Pocket PC USB Cradle
^	03/20/04	2794710069	Fuji 256MB USB 2.0 Drive
^	03/21/04	2794920844	DVD-RW Media - 8 Sony 4.7GB
^	03/26/04	3087387162	MP3 player 256MB w/ FM Radio PLUS voice recorder -MPIO
^	03/27/04	2796485201	TDK 100-Pack 4x DVD+R Disc Spindle
^	03/27/04	3086725521, 3086808051	Extended 1840 mAh battery for iPAQ expansion pack plus, Aluminum Hard Case for iPAQ 36,37, 38 & 3900 series
^	03/27/04	3086802655	USB/serial dsktp cradle for iPAQ 3800, 3900, 5400, 5500
^	03/29/04	2797076034	Fuji 512MB USB 2.0 Drive
^	03/29/04	3087379919	Aluminum Hard Case for iPAQ 36,37, 38 & 3900 series
^	03/31/04	3087348235	Ac Adapter for iPAQ
^	04/04/04	4200947611	Instant Asp Scripts by Greg Buczek (2000)
^	04/14/04	4123300094	TDK 100-Pack 4x DVD+R Disc Spindle
^	04/14/04	4123376240	TDK 100-Pack 2x DVD-R Disc Spindle
^	04/16/04	4123769240	Building Applications With Microsoft Outlook 2000 Te...
^	04/28/04	3093909841	MP3 player 256MB w/ FM Radio PLUS voice recorder -MPIO
^	05/03/04	3093739085	Palm P10890U Zire HotSync and Recharger Kit
^	05/14/04	3095506413	Palm Zire 71
^	05/18/04	3096069303	HP iPAQ Pocket PC H1910
Subtotal for fiscal year 2004			

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>
1	\$ 54.51	-	54.51
1	17.50	-	17.50
1	30.00	-	30.00
1	9.99	-	9.99
4	112.00	-	112.00
1	78.52	-	78.52
1	182.50	-	182.50
1	39.39	-	39.39
1	16.14	-	16.14
1	85.31	-	85.31
1	34.88	-	34.88
2	35.12	-	35.12
1	57.75	-	57.75
1	24.75	-	24.75
1	150.00	-	150.00
1	159.50	-	159.50
2	87.00	-	87.00
1	5.75	-	5.75
1	86.00	-	86.00
1	17.35	-	17.35
1	26.64	-	26.64
1	4.85	-	4.85
1	126.50	-	126.50
1	115.00	-	115.00
1	5.00	-	5.00
1	98.00	-	98.00
1	10.50	-	10.50
1	169.01	-	169.01
1	155.35	-	155.35
26	1,770.81	-	1,770.81

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	Closing Date	Item ID	Item Title
^	07/04/04	5105155225	BRAND NEW Sony DVD RW/R/CD
^	07/04/04	5706907948	NEW!!! Wireless PDA Keyboard - Belkin
^	07/04/04	5706910360	New Motorola v60i battery SNN5704a
^	07/09/04	5707794246	SEALED - Rio Nitrus1.5 GB MP3 Player
^	07/10/04	3490941582	NEW Dell Latitude D Port Port Replicator 8500 D800
^	07/10/04	3825552881	New Day Runner Organizer / Planner e-Binder 1091-3099
^	07/10/04	5106568345	Microsoft Visual Basic 6.0 Professional by Michael H...
^	07/10/04	5106575181	ALTEC LANSING 251 SPK 6pcs PC Gaming & Desktop Theater
^	07/14/04	5709315099	DELL External Foldable Keyboard for Dell Axim
^	07/14/04	5709315691	NEW Rio Cali 128 MB Sport MP3 Player
^	07/19/04	5709977591	Sony CLIA% PEG-SJ33 BRAND NEW in SEALED BOX!!!
^	07/20/04	3493497453	DELL 9-Cell Smart Lithium-Ion Battery for Dell Inspiron
^	07/20/04	5710146624	HP iPAQ Pocket PC H1910
^	07/23/04	5110640582	MPIO 1.5GB USB 2.0 Flash Drive Model: HS100
^	08/02/04	5111954195	New Sealed TDK 100 pack DVD +R
^	08/02/04	5712015571	Linksys 2.4GHz Wireless-G Access Point Model: WAP54G
^	08/02/04	5712016130	Motorola SURFboard Cable Modem Model: SB5100
^	08/02/04	5712034420	Street Maps & Vacation Planner
^	01/03/05	5741612599	Dell Axim X3 Brand New - Never used
^	01/03/05	6733216763	HP Laserjet 1012 New in box
^	01/06/05	6733843651	HP Laserjet 1012 New in box
^	02/15/05	5751425620	Quickoffice Excel and Word for Palm Handhelds
^	02/23/05	5753540511	Street Maps & Vacation Planner Palm and Pocket PC
^	03/13/05	5759549357	Linksys BEFCMU10 EtherFast Cable Modem BEFCMU10
^	03/13/05	5759551764	Linksys Wireless-G Broadband Router WRT54G
^	03/13/05	5759551764	Linksys Wireless-G Broadband Router WRT54G
^	03/15/05	5760336628	Linksys Wireless - G Adapter - WPC54G Brand New
^	03/16/05	5174998121	MPIO USB 2.0 Storage Flash Drive - 1.5 GB NEW
^	03/16/05	5760585394	MPIO 512 MB MP3Player FY200 BRAND NEW
^	03/18/05	5175354983	MPIO USB 2.0 Storage Flash Drive - 1.5 GB NEW
^	03/19/05	5761255134	Linksys Wireless G PCI Adapter NEW WMP54G
^	03/19/05	5761221078	Metal Case HP iPAQ 1910 NEW C9-0311

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>
1	64.65	-	64.65
1	11.00	-	11.00
1	9.50	-	9.50
1	102.99	-	102.99
1	57.45	-	57.45
1	26.01	-	26.01
1	7.25	-	7.25
1	41.00	-	41.00
1	26.50	-	26.50
1	102.00	-	102.00
1	137.50	-	137.50
1	47.09	-	47.09
1	152.26	-	152.26
1	93.01	-	93.01
1	80.00	-	80.00
1	66.00	-	66.00
1	62.52	-	62.52
1	4.25	-	4.25
1	247.50	-	247.50
1	173.50	-	173.50
1	169.26	-	169.26
1	22.50	-	22.50
1	4.00	-	4.00
1	60.00	-	60.00
1	59.98	-	59.98
1	59.98	-	59.98
1	38.25	-	38.25
1	72.00	-	72.00
1	105.02	-	105.02
1	71.55	-	71.55
1	43.11	-	43.11
1	14.50	-	14.50

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	Closing Date	Item ID	Item Title
^	03/20/05	5761514396	Linksys Wireless G PCI Adapter NEW WMP54G
^	03/22/05	5761831248	Sony CLIA% PEG-SJ33
^	03/22/05	6753167972	*****NEW**** in BOX HP DESKJET 5650 BONUS 2 Cartridges
^	03/22/05	6753179130	HP Inkjet Print Cartridge 99 Brand New
^	03/28/05	5763330972	Rand McNally The Road Atlas NEW!!!!!!!!
^	03/28/05	6755114704	HP Inkjet 56 (black) and 57 (color) print cartridge
^	03/28/05	6755115580	HP Inkjet 45 (black) and 78 (color) print cartridge
^	04/01/05	5180828025	Microsoft Internet Keyboard and Optical Mouse NEW!!!!!!
^	04/01/05	5180829268	Microsoft TrackBall Explorer mouse - NEW
^	04/01/05	6756137483	HP Inkjet 56 (black) and 57 (color) print cartridge
^	04/01/05	6756138045	HP Inkjet Print Cartridge BLACK no. 26 (2)
^	04/01/05	6756664444	HP Inkjet Print Cartridge 56 (2) packs NEW
^	04/01/05	6756664670	HP Inkjet Print Cartridge 56 (2) pack NEW
^	04/06/05	6758110479	(2) HP Inkjet Black Cartridge Number 14
Subtotal for fiscal year 2005			
^	07/08/05	5787220315	Verizon Wireless \$50 Refill card PAY AS YOU GO
^	07/22/05	5791544927	D-Link Super G MIMO Wireless Router
^	08/14/05	5229789527	NEW Blank TDK DVD +R 100 Spindle 4.7 GB
^	08/14/05	5229791460	NEW Blank FUJI DVD +R 50 count 4.7 GB
^	08/17/05	5799813062	NEW Rand McNally Atlas Software for Palm OS
^	08/18/05	5232021960	50 Fuji DVD +R up to 4X
^	08/18/05	6794905740	2 packs HP Inkjet #58 Photo Cartridge Ex Feb / Apr 2006
^	08/18/05	5800176257	Diet & Exercise Asst. - Handango Fitness Palm Windows
^	08/29/05	5803666542	NEW ***Netgear Super G Wireless Router Model: WGT624***
^	09/01/05	5237304141	50 Fuji DVD +R up to 4X
^	09/01/05	5237303166	Dell 19" Flat Panel monitor - AWESOME
^	09/04/05	5238395628	Dell 18 inch UltraSharp Flat Panel Monitor - Excellent!
^	09/04/05	6799083144	Sony Vaio laptop bag - Perfect condition
^	09/05/05	6799326096	NEW Creative SB0350P Audigy 2 ZS Platinum MINT
^	09/06/05	5806220170	Apple iPod mini Pink (4 GB) MP3 Player + EXTRAS

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>
1	41.00	-	41.00
1	103.15	-	103.15
1	100.99	-	100.99
1	20.00	-	20.00
1	11.50	-	11.50
1	43.51	-	43.51
1	38.53	-	38.53
1	20.49	-	20.49
1	45.00	-	45.00
1	36.17	-	36.17
1	12.02	-	12.02
1	29.00	-	29.00
1	33.01	-	33.01
1	26.35	-	26.35
<b>46</b>	<b>2,792.85</b>	<b>-</b>	<b>2,792.85</b>
1	40.01	-	40.01
1	44.28	-	44.28
1	41.00	-	41.00
1	16.50	-	16.50
1	12.52	-	12.52
1	18.57	-	18.57
1	34.00	-	34.00
1	3.00	-	3.00
1	42.01	-	42.01
1	15.50	-	15.50
1	177.50	-	177.50
1	215.50	-	215.50
1	10.50	-	10.50
1	100.00	-	100.00
1	192.50	-	192.50

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	Closing Date	Item ID	Item Title
^	09/08/05	6800938285	HP LaserJet 92275A Black Print 75A (2) NEW
^	09/12/05	5241583130	SEAGATE Barracuda 7200.7 160 GB Hard drive New ATA
^	09/12/05	6801801392, 6801802594	New HP Inkjet Print Cartridge 56 - EX Mar 2006, (2)HP No. 27 Color Ink Cartridge - Office Depot Brand*
^	09/16/05	5809449548	Linksys Wireless-G Desktop Card with SRX WMP54GX NEW
^	09/16/05	5809450507	Linksys Wireless-G PCI Adapter V4.0 *NEW* WMP54G
^	10/02/05	6807815426	(2) HP 99 Photo Inkjet Print Cartridge with Vivera Inks
^	10/02/05	6807814110	HP 58 Photo Inkjet Print Cartridge (3 Pack)
^	10/03/05	5815292505	Linksys Wireless USB Adapter (WUSB54GS) Brand NEW!!!
^	10/29/05	5824175795	NETGEAR Rangemax Wireless Router WPN824 NEW!!
^	11/03/05	5825890699	Linksys SpdBooster g Wireless Desktop Card New WMP54GS
^	11/09/05	5828456153	Motorola HS850 Bluetooth Wireless Headset NEW
^	11/21/05	5832773036	Netgear WG311T 108 Mbps Wireless PCI Adapter NEW
^	11/21/05	5832897702	Linksys Wireless-G Range Expander WRE54G
^	11/21/05	5832953096	Extended battery for Motorola V260 and V265
^	11/21/05	5832956877	Linksys WRT54GX Broadband Router w/ SRX MINT
^	11/23/05	5833754685	NEW NETGEAR WPN824 RangeMax Wireless Router WPN824NA
^	11/24/05	5834029507	LINKSYS USB Network Adapter w/ Spdbooster NEW WUB54GS
^	11/28/05	5835498003	HP iPAQ rx3715 PDA, WLAN, camera FA281A#ABA MINT NEW
^	11/28/05	5835501453	Palm Treo 650 Fitted Lambskin Case / travel charger NEW
^	12/23/05	6833510882	HP 27 Inkjet Print Cartridge x2 - Brand New
^	12/23/05	6833510335	HP 28 Inkjet Print Cartridge x2 - Brand New PHOTO
^	12/24/05	5845841561	Apple iPod mini 6GB Silver w/EXTRAS - Check It OUT!!!
^	12/24/05	6833729515	HP Inkjet Print Cartridge No. 96 Black new x2
^	12/25/05	5846265313	Treo 600, 650 Side Case Palm 3180WW NEW
^	12/25/05	5846266073	Palm® Form Fit Case Treo 650 NEW
^	12/25/05	5846267059	Fitted Lambskin Case PalmOne Treo 600, 650 Verizon NEW
^	01/04/06	7578409490	NIKON Coolpix 3200, CANON, FUJI, KODAK, DIGITAL CAMERA
^	01/05/06	8747169602	SONY Extl Dble /Dual Layer & Dual DVD Burner DRX-810UL
^	01/05/06	8747169602	SONY Extl Dble /Dual Layer & Dual DVD Burner DRX-810UL
^	02/08/06	6847715468	HP 23 Tri-color Inkjet Print Cartridge 2 packs NEW
^	02/12/06	6849083002	HP 23 Tri-color Inkjet Print Cartridge 2 packs NEW



<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>
1	27.50	-	27.50
1	66.00	-	66.00
2	36.58	-	36.58
1	88.00	-	88.00
1	38.79	-	38.79
1	39.53	-	39.53
1	55.09	-	55.09
1	47.51	-	47.51
1	77.00	-	77.00
1	49.00	-	49.00
1	56.01	-	56.01
1	34.51	-	34.51
1	60.00	-	60.00
1	13.50	-	13.50
1	112.50	-	112.50
1	83.00	-	83.00
1	44.01	-	44.01
1	310.00	-	310.00
1	10.50	-	10.50
1	28.51	-	28.51
1	23.28	-	23.28
1	270.00	-	270.00
1	48.00	-	48.00
1	11.50	-	11.50
1	6.00	-	6.00
1	7.31	-	7.31
1	129.50	-	129.50
1	160.00	-	160.00
1	150.00	-	150.00
1	31.00	-	31.00
1	30.00	-	30.00

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^	02/20/06	6851390246	HP 45 Twinpack Black Inkjet Print Cartridge NEW
^	02/20/06	5869430554	Palm Treo 650 Car Charger NEW
^	02/20/06	5869434359	Linksys Wireless-G USB Adapter with SpeedBooster NEW
^	02/20/06	5869455477	Leather Credit Card & Handset Case HP i PAQ 6510 / 6515
^	03/06/06	7224484808	LNIB UPPED EVIL PIMP dm5,ego,smartparts,empire,halo
^	03/07/06	6855940134	Sony VAIO Port Replicator for Z1 Series PCGA-PRZ1 NEW
^	03/12/06	5879208628	Linksys Compact Wireless-G USB Adapter WUSB54GC NEW
^	03/12/06	5879216195	Linksys LNE100TX EtherFast 10/100 LAN Card NEW
^	03/12/06	5879217592	Linksys Wireless-G PCI Adapter Wireless Adapter NEW
^	03/12/06	6858717318	Black Ink Cartridge (T048120) For Epson Printer
^	03/13/06	5879400064	Linksys WRT54G Wireless-G Router WRT54G NEW
^	03/14/06	6858753850	Sony VAIO Port Replicator for Z1 Series PCGA-PRZ1 NEW
^	03/16/06	5880814535	Nero 6
^	03/16/06	6859963275	Microsoft Wireless Notebook Optical Mouse (Slate)
^	03/16/06	7226961692	Adobe Photoshop CS2 Upgrade from Photoshop 23102197
^	04/02/06	6866470990	HP LaserJet C3903A Black Print Cartridge (C3903A)
^	04/03/06	9707205603	Logitech Webcam
^	04/03/06	9707208293	Microsoft wireless Keyboard and mouse
^	04/10/06	9710523678	Just Wireless Lithium-Ion Battery for Motorola T720
^	04/13/06	9711783102	Linksys WPC54GX Wireless-G Notebook Adapter with SRX
^	04/13/06	9711784313	Linksys Dual-Band 2.4GHz Wireless A+G Broadband WRT55AG
^	04/17/06	9713663141	Linksys SpeedBooster 802.11g Wireless Router WRT54GS
^	06/12/06	9740206831	NEW Linksys Wireless-G MIMO Router with SRX400 WRT54GX4
^	06/16/06	8829593576	Dell Flat Panel Monitor E196FP
^	06/16/06	9742600951	NEW Linksys Wireless-G MIMO Router with SRX400 WRT54GX4
^	06/18/06	8830612839	Dell Flat Panel Monitor E196FP
^	06/19/06	8831071871	Dell Flat Panel Monitor E196FP
^	06/22/06	9742603425	Battery for Samaumg i730 Standard - NEW
Subtotal for fiscal year 2006			
^	08/02/06	150018182174	HP 17 Tri-Color Ink Cartridge NEW (C6625AN)

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>
1	26.50	-	26.50
1	6.00	-	6.00
1	50.01	-	50.01
1	4.00	-	4.00
1	460.00	-	460.00
1	15.50	-	15.50
1	36.00	-	36.00
1	6.50	-	6.50
1	37.00	-	37.00
1	12.14	-	12.14
1	51.00	-	51.00
1	25.50	-	25.50
1	6.64	-	6.64
1	24.03	-	24.03
1	149.50	-	149.50
1	46.51	-	46.51
1	16.48	-	16.48
1	17.83	-	17.83
1	4.25	-	4.25
1	53.00	-	53.00
1	79.00	-	79.00
1	71.50	-	71.50
1	149.50	-	149.50
1	203.25	-	203.25
1	133.50	-	133.50
1	210.50	-	210.50
1	207.75	-	207.75
1	4.00	-	4.00
75	5,214.91	-	5,214.91
1	20.01	-	20.01

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^	08/02/06	150018180038	New unopened HP 15 black ink cartridges X 2 (C6615DN)
^	08/12/06	150021636435	HP Deskjet 450Ci InkJet Printer USED Excellent Cond.
^	09/04/06	150029485323	Linksys Wireless-G Print Server WPS54G NEW
^	12/03/06	150066584121	Hewlett Packard (C8767WN)
^	12/03/06	150066584550	Hewlett Packard 97 (C9363WN)
^	12/03/06	150066582030, 150066582074	PNY University of IOWA 512MB USB Flash Drive NEW, PNY University of IOWA 512MB USB Flash Drive NEW
^	12/20/06	150072930641	Dell UltraSharp 1704FPV 17 inch LCD Monitor Black
^	01/08/07	150078773312	Dell UltraSharp 1704FPV 17 inch LCD Monitor Black
^	01/21/07	150083510870	Dell E196FP (Black) (Gray) 19 inch LCD Monitor NEW
^	02/17/07	150092885678	Linksys WRT54GS Wireless-G Router W/ Speedbooster NEW
^	03/04/07	150098104854	Western Digital Scorpio 120GB Int. Ultra ATA Hard Drive
^	03/04/07	150098133959	KBYTE 512MB PC2700 333MHz DDR SDRAM LAPTOP MEMORY
^	03/04/07	150098134017	KBYTE 512MB PC2700 333MHz DDR SDRAM LAPTOP MEMORY
^	03/08/07	150099369434	Hewlett Packard 58 (C6658AN)
^	03/17/07	150102973321	Linksys WPC55AG Dual-Band Wireless A+G Notebook Adapter
^	03/18/07	150103042724	Audiovox xv6600woc BUNDLE of ACCESSORIES
^	03/18/07	150103056300	Battery for XPS M1210 Dell Extended life
^	03/19/07	150103416284	Battery for XPS M1210 Dell Extended life
^	03/20/07	150103032304	Griffin White iTrip FM Transmitter for iPod T7194LL/A
^	03/20/07	150103039902	Griffin EarJames Enhance the ipod Earbuds sound
^	03/20/07	150103045285	Extended battery for LG VX7000
^	03/20/07	320094028014	NEW Palm Z22 handheld *SEALED* with extras
^	03/23/07	150104991490	HP Bluetooth printer card for Deskjet 450 MPN: C8249A
^	03/23/07	150104994739	Primary Battery for Dell XPS M1210 Notebook NEW***
^	03/29/07	150107116162	Battery for XPS M1210 Dell Extended life
^	04/09/07	150110549383, 150110549662	Sony VAIO PCG-Z1A/PCG-Z1AP1 Extended main battery 8 Hr, Sony VAIO PCG-Z1A/PCG-Z1AP1 Extended main battery 8 Hr
^	04/10/07	150111001269	Dell UltraSharp, 2007WFP (Black) 20.1 inch LCD Monitor
^	04/14/07	150111714045	A+ Guide to Managing & Maintaining Your Pc, Comprehe...
^	04/20/07	150114512056	Dell X5458 71 Whr Battery for Inspiron 700M/710M
^	04/20/07	150114512642	Sony VAIO Rechargeable Battery Pack (PCGA-BP2V)

<b>Qty Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>
1	27.72	-	27.72
1	95.58	-	95.58
1	65.99	-	65.99
1	7.61	-	7.61
1	14.50	-	14.50
2	21.00	-	21.00
1	157.50	-	157.50
1	182.50	-	182.50
1	220.06	-	220.06
1	59.50	-	59.50
1	73.00	-	73.00
1	39.99	-	39.99
1	35.75	-	35.75
1	11.50	-	11.50
1	35.00	-	35.00
1	7.00	-	7.00
1	73.00	-	73.00
1	77.00	-	77.00
1	7.00	-	7.00
1	6.00	-	6.00
1	4.00	-	4.00
1	85.00	-	85.00
1	77.00	-	77.00
1	66.50	-	66.50
1	71.00	-	71.00
2	26.00	-	26.00
1	277.50	-	277.50
1	6.00	-	6.00
1	11.00	-	11.00
1	20.51	-	20.51

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	Closing Date	Item ID	Item Title
^	04/20/07	150114549855	Western Digital EIDE Hard Drive 160GB, 7200 RPM
^	04/22/07	150114959828	Seagate ST3120026A-RK 120 GB Ultra ATA/100 Hard Drive
^	05/25/07	150126110658	Sony VGP-BPL2 Large-Capacity Battery for VAIO S-Series
^	05/26/07	150126441347	Sony VGP-BPL2 Large-Capacity Battery for VAIO S-Series
^	06/06/07	150129992209	Hewlett Packard 96 (C8767WN) 4 Packs!!! NEW
	Subtotal for fiscal year 2007		
^	07/17/07	150142600203	Sony PCG High Performance Lithium Ion Main Battery
^	07/17/07	150142601393	Dell RC783 Dell 1450 Wireless USB Adapter, 802.11 a/b/g
^	07/17/07	150142602623	Dell RC783 Dell 1450 Wireless USB Adapter, 802.11 a/b/g
^	07/17/07	150142604335	Netgear 54Mbps Wireless USB Print Server WGPS606
^	07/25/07	150144437725	Canon PowerShot S500 Digital ELPH 5.0 Megapixel PERFECT
^	08/05/07	150148540209	Dell UltraSharp®, 1907FP (Black) LCD Monitor NEW***MINT!
^	09/19/07	150163035845	Belkin Wireless G USB Network Adapter Part # F5D7050
^	10/01/07	Not available	Dell Ultrasharp 2007FP (Black) 20.1" LCD
^	11/26/07	150187800293	Brand New Replacement battery Compaq Tablet PC TC1000
^	11/27/07	150188393698	2 sticks PC2100 DDR 512 MB 1 GB TOTAL
^	11/27/07	150188345414	Brand New Replacement battery Compaq Tablet PC TC1000
^	11/27/07	150188395256	1GB RAM NT512D64S8HB1G-5t 512MB DDR PC3200 2 sticks
^	11/27/07	150188396725	Crucial SDRAM 512MB PC133
^	11/30/07	150189867847	Crucial SDRAM 512MB PC133
^	12/15/07	150195044079	Brand New, Never Used Motorola HF850 Bluetooth Car Kit
^	12/17/07	Not available	Dell UltraSharp®, 2007FP (Black) LCD Monitor
	06/17/08	150264329983	Dell Inspiron 700m 710m Series Laptop Battery NEW C6017
	Subtotal for fiscal year 2008		
	07/02/08	150265074254	Dell S199WFP Monitor SEALED NEW
	08/04/08	150282795275	Verbatim 320GB FireWire/USB Portable Hard Drive 96527
	09/02/08	150292317761	Dell X5458 71 Whr Battery for Inspiron 700M/710M NEW

Qty Purch	Price	Shipping	Total
1	46.02	-	46.02
1	50.30	-	50.30
1	96.00	-	96.00
1	71.00	-	71.00
1	30.50	-	30.50
38	2,175.54	-	2,175.54
1	7.00	-	7.00
1	7.00	-	7.00
1	7.00	-	7.00
1	52.46	-	52.46
1	157.50	-	157.50
1	243.50	-	243.50
1	13.25	-	13.25
1	340.00	-	340.00
1	26.00	-	26.00
1	36.00	-	36.00
1	26.00	-	26.00
1	38.55	-	38.55
1	36.00	-	36.00
1	16.50	-	16.50
1	54.76	-	54.76
1	252.50	-	252.50
1	26.00	8.00	34.00
17	1,340.02	8.00	1,348.02
1	124.51	30.00	154.51
1	76.00	7.00	83.00
1	37.50	6.00	43.50

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Per eBay / PayPal		
Closing Date	Item ID	Item Title
12/16/08	160304786244	Jack Spade NEW tech field bag navy/red nylon canvas 472
02/04/09	150324944992	Cisco SMB SD2005 10/100/1000Mbps Gigabit Switch 5xRJ45
02/04/09	160313893314	Microsoft Windows Xp Registry Guide by Jerry Honeycu...
03/06/09	160319884339	Inspiron 710m/700m F5123 battery original
04/21/09	150340341319	Toshiba (HDDR500E03X) 500 GB USB 2.0 Hard Drive
05/27/09	150348078334	PNY GeForce 9600GT 512MB DDR3 PCIE 2.0 VCG96512GXPB
Subtotal for fiscal year 2009		
08/08/09	160354292920	SimpleTech Turbo USB 2.0 750 GB Hard Drive S750U NEW
11/03/09	160374281940	Dell UltraSharp 1703FPS 17 inch LCD Monitor
Subtotal for fiscal year 2010		
07/04/10	150464024918	Dell P190SB Monitor -Excellent Condition BUY IT NOW \$30
08/31/10	160474409239	Kingston KP223C - ELD 2GB DIMM DDR3 PC3-10600U
01/23/11	150551911041	Black Widow USB Hard Drive Docking Station N0028USU NEW
01/25/11	160536159699	Sharper Image Airscape Computer Tote 17" Black New
06/11/11	150616755704	Beseler 50mm Beslar Lens Kit 67 Series Enlargers 6770
Subtotal for fiscal year 2011		
08/27/11	320750574885	Apple iPod mini 2nd Generation from HP (4 GB)
Subtotal for fiscal year 2012		
Total		

^ - Information from eBay is not available. The price shown is the total gross amount paid to Jennifer Whitmore-Meier through PayPal. This amount may include shipping fees. In addition, the quantity sold is assumed to be 1, but it may be more.



<b>Qty</b>			
<b>Purch</b>	<b>Price</b>	<b>Shipping</b>	<b>Total</b>
1	104.39	10.00	114.39
1	15.50	8.00	23.50
1	1.00	4.00	5.00
1	1.00	6.00	7.00
1	100.00	8.00	108.00
1	31.00	8.00	39.00
9	490.90	87.00	577.90
1	50.00	13.00	63.00
1	67.00	12.00	79.00
2	117.00	25.00	142.00
1	30.00	15.00	45.00
1	20.50	5.00	25.50
1	14.50	5.00	19.50
1	10.00	5.00	15.00
1	51.00	-	51.00
5	126.00	30.00	156.00
1	10.00	-	10.00
1	10.00	-	10.00
223	\$ 14,150.03	150.00	14,300.03

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
05/31/03	Best Buy	Street Map and Vacation planner	\$ 14.99
08/03/03	Best Buy	Canon Powershot S400, 512 MB Compact flash memory card, Digital Elph accessory kit, 4 yr warranty	809.96
10/08/03	Best Buy	2 -MP3/CD/MD FM Transmitter	59.98
10/08/03	Best Buy	Rio Cali 128 (Sport), Rio Cali 256 (Sport) and 2 - 2 yr replacement plans	419.96
11/14/03	Best Buy	256 MB Sports Model	179.99
12/17/03	Best Buy	256 MB Sports Model and MP3/CD/MD FM transmitter	209.98
01/13/04	Best Buy	Peace/Love mouse pad, Scooby Doo mouse pad, Sponge Bob mouse pad	23.97
02/09/04	Dell Marketing	3 in 1 Travel kit for Dell Axim Handheld, sales tax	42.86
02/17/04	Staples	Double chocolate chip, sales tax	22.36
02/18/04	Staples	AA Batteries; Heart, Star and Arrow shaped Post-it notes; 2 Military mouse pads; wedding and white response cards; heart shaped seals	87.21
03/04/04	Amazon.com	Shipping and handling, sales tax for item sold on eBay	78.35
03/25/04	A & M Photo	Canon Powershot SD10 black digital camera, shipping	419.99
03/30/04	Best Buy	CD Player with Car kit	59.99
04/05/04	Best Buy	CD Player with Car kit and MP3	79.99
04/12/04	Barnes and Noble	<i>Knock Em Dead 2004</i> , <i>Knock Em Dead Cover letters</i>	27.90
04/21/04	Best Buy	<i>New Day Has Come</i> CD	13.99
06/02/04	Menards	Tape measure, lubricants, WD-40, Large white bath hooks, Polished brass double hook, screwdrivers	74.78
06/16/04	HP Direct	Sales tax for item sold on eBay	29.95
06/17/04	Best Buy	MP3 Player 512 M	249.99
06/21/04	Dell Marketing	Shipping and sales tax for item sold on eBay	16.90
06/22/04	Barnes and Noble Bookquest	<i>Things Change</i> , Aikman and sales tax	8.48
07/10/04	Best Buy	Cybershot W1/5.1 MP 3x optical zoom camera, 4 yr warranty	459.98
07/16/04	Barnes and Noble	<i>Becoming Real...</i> , Itty Bitty Book Light, new card fee	76.20
08/13/04	Best Buy	25' hanked gold video cable, 6' digital ready coax	16.98

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
10/06/04	Best Buy	iPod mini armband and sales tax	30.45
10/06/04	Apple Computer	In-ear headphones, Airport Extreme Card Kit, sales tax	123.90
10/06/04	Apple Computer	Airport Extreme BSE STN-MOD and sales tax	208.95
10/06/04	Apple Computer	Pink 4GB iPod mini and sales tax	261.45
10/06/04	Target	Rubber bands, extension cord, outdoor cord, laundry basket, hamper, 2 Mr. Coffees	221.36
11/21/04	Menards	Bulletin board, 2" brush, tape measure, white wood putty	25.86
11/21/04	Target	Magnetic pad, 8.5x11 paper, glue, gel pens, sticky notes	82.95
11/23/04	Express Cameras	Nikon Coolpix 8800 digital camera w/ battery, shipping	979.99
11/24/04	Best Buy	2 - Rio Forge Sport 256 MB	319.98
11/29/04	Best Buy	2 - Rio Forge Sport 256 MB	319.98
12/04/04	Target	Flashlights, mirror, 20" tool box, hook	84.72
12/21/04	Best Buy	Powershot S500 5MP/3x optical zoom camera, Digital Elph accessory kit, 4 year warranty	529.97
12/21/04	WalMart	Light bulbs, batteries, pliers, laundry cart, laundry sorter, fishing line	70.05
12/22/04	Target	Ornament boxes, hook, Sterilite	78.94
12/22/04	Sears Roebuck	Pliers 4 pc and 8" needle nose pliers	29.98
01/01/05	Menards	2" Safe release 2090, 24" floor squeegee, 20 gallon utility tub	34.49
01/12/05	Iowa City Scheels	Volleyball Beach Champ, 2 Kneepad Bubble S/M/Whit	89.97
01/14/05	Menards	Painting supplies, including scrapers, brushes, 3 pack putty knife, half-gallon stripping product and stain	74.86
02/01/05	Barnes and Noble	<i>Truth About Beauty</i>	16.15
02/01/05	Target	Rubbermaid products, cleaning supplies, pencils, Aloha notes, pens	39.97
02/10/05	Target	31 Qt storage box, shelf, cleaning supplies, Easy CD/DVD	95.60
02/23/05	Target	Light bulbs, hooks, shelves, storage boxes	157.44
02/24/05	Target	2 baskets, 2 fashion camera bags, Sharpie pen, Logitech	123.23
03/26/05	Best Buy	256 MB MP3 Player with FM	79.99

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
03/26/05	Target	13 latching totes, organizing materials, flat basket	168.41
04/08/05	Menard's	Scrub brushes, 60" metal handle, 10" palmyra deck brush	20.77
04/08/05	Target	NCF Sports, organization materials, shelf, Clorox	146.92
04/12/05	Target	Wastebasket, Cascade dishwashing detergent, 6 latching totes, 3 drawer unit	74.41
04/14/05	Lowe's	3 storage totes, 7" deep siding, corner shelf, 31 gallon Roughneck trash bags	263.07
04/18/05	Apple Computer	Airport Extreme BSE STN, shipping, sales tax	227.95
04/21/05	Iowa City Scheels	Cubs flag, Football 1000 Auto Office, BB/SB misc	149.98
04/23/05	Best Buy	Silver iPod mini, 3 yr replacement plan, iBoost mini battery pack, iPod mini Silicone case, 256 MB MP3 Player with FM radio	489.95
04/28/05	Best Buy	3 yr replacement plan for an iPod sold on eBay	49.99
04/28/05	Dick Blick	Fiskar softtouch scissors, kit garden stone making, 5x5 Quotable greeting card, Moleskin Pocket Ntkbk 3.5x5.5 plain	40.27
04/28/05	Best Buy	3 - 2 yr replacement plans, iPod socks, Philips noise canceling headphones, 2 - 256 MB MP3 players	309.93
05/21/05	Best Buy	Xbox games: Splinter Cell: Chaos Theo and Doom 3	89.98
05/24/05	Superwarehouse	Shipping for item sold on eBay	10.00
05/28/05	Target	Toshiba DVD, 2 barstools, 2 HP14 color ink, 2 HP14 black ink, 2 banded tiss, tennis raquet, 50 ct Meade	243.39
06/14/05	Menards-Marion	26" tool box, pink nylon twine, orange nylon twine, utility knife, claw hammer, 3.6v cordless drill, 2-2x4 viewtainer	69.39
06/16/05	Best Buy	<i>The Memory of Trees</i> CD, <i>Come Away with Me</i> CD	28.98
06/26/05	Target	Storage boxes, light bulbs, hooks, wall anchors	100.25
07/01/05	Barnes and Noble	Renewal card fee	25.00
07/01/05	Best Buy	3 - Swiss Army Knife 512 MB USB Fl	239.97
07/06/05	Target	Butterfly mop, Clorox wipes, storage bin, drawer organizer, notebook, Motorola	133.03
08/03/05	Apple Computer	4 GB Mini Pink IPOD Repair	31.45
08/05/05	BestBuy.com	Canon Powershot 5.0 megapixel digital camera S2 IS, 4 year warranty	582.73
08/19/05	Best Buy	2 Fuji Quicksnap waterproof cameras	20.98
08/28/05	Target	Small salad bowl, thank you's, cleaning supplies	16.48
09/09/05	Office Depot	Bubble wrap, biopeanuts, 2 pk Sharpies, tape, scissors, boxes, portfolio	115.54

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
10/01/05	Target	Various sizes of light bulbs	27.17
10/06/05	Apple computer	Airport Extreme BSE STN	187.95
10/12/05	Target	Electrical Tape and cleaning supplies	17.73
10/13/05	Apple Computer	4G Black Nano iPod, 4G White Nano iPod	480.90
10/26/05	Target	2- Apple MA094G	59.98
10/28/05	Aero Rental Inc	Spiderweb bittersweet beverage napkins, Halloween fun lunch napkins, orange /black plastic cups, sales tax	26.94
10/31/05	Best Buy	Powershot SD450 digital camera, 4 year warranty, 2 Griffen power blocks, small nylon camera case, small vinyl camcorder case	525.44
11/16/05	Best Buy	Black Nano iPod, 2 yr replacement plan, Griffen Power Brick, 3 yr replacement plan	369.96
11/17/05	Wireless World	Case Premium Leather	49.98
12/05/05	Target	Notepads, sticky notes, paper towels, cleaning supplies, electrical tape, waste basket	54.86
12/08/05	Best Buy	2 yr replacement plan for iPod sold on eBay	29.99
12/10/05	BestBuy.com	3 -Westinghouse LCD digital photo frame	472.47
12/22/05	BestBuy.com	Sony MiniDV camcorder	492.29
01/13/06	Apple Computer	Agent 18 Shield for Shuffle, shipping	20.95
01/13/06	Apple Computer	Refurb of 512 MG IPOD Shuffle, shipping and handling	82.95
01/18/06	Best Buy	60 GB White iPod, 3 yr warranty, leather podfolio, power adapter, Griffen Power Block, 2 yr warranty	589.94
02/22/06	Best Buy	2 yr replacement for hard drive sold on eBay	9.99
03/31/06	Best Buy	2 yr replacement for GE Force sold on eBay	9.99
04/12/06	Best Buy	4 GB White iPod Nano, 2 yr replacement plan, 2 - power blocks, 2 multi packs of 6 MB flash drives, 3 yr replacement plan	521.93
05/24/06	Barnes and Noble	Card	2.39
02/10/07	Best Buy	HP Laserjet printer cartridge, 6' USB gold A/V Cable and 3 yr replacement plan for a printer sold on eBay	138.97
02/15/07	Best Buy	2 - 2 GB CF Ultra II memory cards	159.98
04/11/07	MTI Crucial Tech.	Overnight delivery for item sold on eBay	15.50
04/11/07	PCC Sales	Shipping for item sold on eBay	12.76

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
05/16/07	Dell Marketing LP	Shipping for item sold on eBay	74.90
05/27/07	Sony Parts Ctr KC	Shipping for item sold on eBay	18.92
05/27/07	Sony Parts Ctr KC	2 power cords for item sold on eBay	35.55
06/07/07	Best Buy	EE75-300F/4.0-5.6 zoom lens, Cannon Digital Rebel ET accessory kit and 4 GB CF extreme memory card and 4 yr replacement plan for a camera sold on eBay	399.96
06/29/07	AMZ*Amazon Payments	Shipping for item sold on eBay	5.49
08/13/07	Best Buy	Digital Elph SD750 7.1 MP 3x optical zoom camera, 4 yr warranty, 2 GB SD memory card, EOS Digital Rebel STI w/ 18-55 zoom lens, 4 yr warranty, 1 GB Untra II CF memory card, Edit 140 large digital video	1,525.93
08/24/07	Best Buy	Digital Elph SD750 7.1 MP 3x optical zoom camera, 4 yr warranty, 2 GB SD card	384.97
08/28/07	Best Buy	Digital Elph SD750 7.1 MP 3x optical zoom camera, 4 yr warranty, 2 GB SD card	404.97
09/11/07	Staples	Canon Powershop A560 camera, 2 yr warranty, Sandisk 2 GB Ultra II SD CA, Duracell 15 minute charger	299.94
09/30/07	Best Buy	Digital Elph SD75 7.1 MP 3x optical zoom camera, Digital Elph SD870IS 8 MP 3x optical zoom camera, 2 - 4 yr warranties, 2 GB SD 2 pack	889.95
10/03/07	Best Buy	Digital Elph SD870IS 8 MP 3x optical zoom camera	429.97
10/10/07	Target	2 Palmolive dish soaps, 2 Clorox disinfectant wipes, 2 scrub sponges	25.61
11/01/07	Amazon.com	Shipping for item sold on eBay	23.95
11/11/07	Best Buy	Digital Elph SD870IS 8 MP 3x optical zoom camera, 4 yr warranty, 2 GB SD memory card	474.97
11/12/07	Best Buy	Digital Elph SD870IS 8 mp 3x optical zoom camera	369.99
11/18/07	Target	Various sizes of light bulbs	23.02
11/21/07	Best Buy	Bose on-ear headphones	179.99
12/28/07	Best Buy	Digital Elph DS750 7.1 MP 3x optical zoom camera, 4 yr warranty, 4 GB SDHC memory card	399.97

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Transaction Date	Vendor	Description	Amount
12/30/07	Best Buy	Digital Elph DS750 7.1 MP 3x optical zoom camera, 4 yr warranty, 2 GB SD memory card, HP soft black camera case, 2 Wenger Rhea compact camera	369.94
01/11/08	UI Bookstore	SPSS Media, Office Pro 2004 MAC Stud software for laptop sold on eBay	28.99
01/15/08	EBATTS.COM	Shipping and handling for item sold on eBay	15.00
01/23/08	Best Buy	Digital Elph SD 750 camera, 4 yr warranty, Kodak 4x6 glossy paper, 5x7 glossy paper	363.94
02/02/08	Best Buy	Powershop SD850IS 8 MP digital camera, 2 - 2 year warranty	379.97
02/02/08	Best Buy	2 year warranty for camera sold on eBay	79.98
02/12/08	Best Buy	Powershop G9 12 MP digital camera, 4 year warranty	599.98
02/24/08	BestBuy.Com	Shipping and handling for item sold on eBay	41.00
02/26/08	Best Buy	2 Canon black ink tanks, Canon color ink, Dunex 6" USB Gold A/B Cable for printer sold on eBay	106.95
03/30/08	Apple Online	Sportfolio 15" Macbook pro/POW	39.95
04/29/08	SYX*Tiger Direct.com	Shipping and handling for item sold on eBay	35.88
05/12/08	Amazon.com	2 Olympus Stylus 1030SW digital cameras	690.08
05/22/08	SYX*Tiger Direct.com	Shipping and handling for item sold on eBay	26.16
06/11/08	Amazon.com	Olympus Sytlus 1030SW digital camera	339.99
06/16/08	Best Buy	Olympus Sytlus 600 6MP digital camera, shipping, Panasonic SD9 HD, 4 yr warranty, 2 - 8GB SDHC Ultra II memory cards	1,539.40
07/02/08	ONI*PC Officenation	Shipping and handling for item sold on eBay	44.45
07/03/08	Amazon.com	Shipping and handling for item sold on eBay	6.17
07/15/08	AFSON SALE	Shipping and handling for item sold on eBay	25.82
07/22/08	Best Buy	10' USB Gold A/B Cable for printer sold on eBay	40.99
07/25/08	Techonweb	Shipping and handling for item sold on eBay	41.86
08/13/08	CDW government	Shipping and handling for item sold on eBay	39.91
09/16/08	DMI DELL Higher Educ	7-4-Dell A225 Speakers, Apple Airport Extreme	242.95
10/24/08	BestBuy.com	Canon Powershot 10.0 megapixel digital camera, 2 yr warranty, digipower travel charger, Dynex 5 in 1 USB mini memory card, Sandisk 4 GB digital high capacity memory card, shipping and handling	410.03

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
11/25/08	Best Buy	Insignia HD camcorder, 2 yr warranty, Kodak DS memory card, Lowepro Ridge 30-Art, 8 GB SDHS memory card, Powermonkey classic	264.94
11/30/08	Apple Online Store	Sanyo digital camera, shipping and handling	419.76
12/11/08	SYX*Tigerdirect.com	Shipping and handling for item sold on eBay	1.99
12/14/08	Best Buy	Sony Cybershop T700, 4 yr warranty, pink neoprene case, 16GB memory stick	649.95
12/18/08	Staples	2 packing tapes, shipping boxes	16.73
12/23/08	<a href="http://www.Laptopsaver.com">www.Laptopsaver.com</a>	Shipping and handling for item sold on eBay	9.95
02/06/09	SYX*TigerDirect.com	Shipping and handling for item sold on eBay	2.99
03/03/09	SYX*TigerDirect.com	Shipping and handling for item sold on eBay	1.99
03/04/09	SYX*TigerDirect.com	Shipping and handling for item sold on eBay	1.99
03/19/09	Buy.com	Stylus Tough800 digital camera, shipping	438.96
04/13/09	Target	2 pk of light bulbs, box, tape, cushion wrap	22.21
05/13/09	SYX*TigerDirect.com	Shipping and handling for item sold on eBay	1.99
07/06/09	SYX*TigerDirect.com	Shipping and handling for item sold on eBay	1.99
07/09/09	Staples	Large flex tube 3	9.98
08/08/09	Target	Screwdrivers, folded box	17.02
08/27/09	Wacom Technology Corp	Shipping for item sold on eBay	81.10
09/02/09	Best Buy	4 year warranty for camera sold on eBay	79.99
09/18/09	Best Buy	2 cases for hard drives sold on eBay	29.98
10/09/09	Best Buy	Fuji Finepix camera, 2 GB memory card, Youth Case Skateboard	127.97
10/12/09	Amazon Marketplace pmts	Shipping and handling for item sold on eBay	28.73
10/13/09	Amazon Mktplace PMTs	3 - 2 Year extended warranty for Kindles, sales tax	206.70
10/15/09	Amazon.com	Shipping and handling for item sold on eBay	15.93
10/17/09	Amazon.com	Shipping and handling for item sold on eBay	11.73
10/17/09	Amazon Mktplace PMTs	Leather cover for Kindle sold on eBay, shipping and handling	55.99
10/17/09	Amazon Mktplace PMTs	Belkin Neoprene Sleeve for Kindle	44.99
10/24/09	Best Buy	Samsung TL100 camera, 2 yr warranty	184.98
12/21/09	Office Depot	2 - 33 piece Calligraphy sets, 5-NIB	31.98
01/06/10	Office Depot	Various sizes of bubble wrap and corrugated boxes	51.92
02/23/10	Amazon.com	Shipping for item sold on eBay	6.76



Report on Special Investigation of the  
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Other Improper PCard Purchases  
For the period December 1, 2002 through January 31, 2012

Transaction Date	Vendor	Description	Amount
03/03/10	Target	Light bulbs, Pamolive dish soap, Formula 409, scrub sponge	38.63
04/27/10	Best Buy	4 year warranty for camera sold on eBay including accidental damages and handling	79.99
05/14/10	Apple Online Store	Sanyo digital camera, overnight shipping	369.51
07/10/10	Staples	Various sizes of bubble wrap and corrugated boxes	88.80
07/17/10	Best Buy	Canon Powershop SX21, Nikon Coolpix S8000, 2 - 4 yr warranties, 2 Sandisk Ultra 8GB SD memory cards	859.94
08/02/10	Office Depot	Bubble wrap mailers	41.97
11/02/10	Best Buy	Canon NB-2LI-ION, Canon Powershot S95, 1 yr warranty, PNY 4 GB SDHC memory card, Sandisk 8 GB memory card, 2 GB memory stick, U of I NCAA camera case	640.93
12/21/10	APPSUMO	Windows Holiday Bundle - 2	38.00
01/09/11	Barnes and Noble	Member Card Renewal	25.00
01/11/11	SYX*Tigerdirect.com	Shipping for item sold on eBay	7.29
01/17/11	Best Buy	2 - 4GB SDHC memory cards	20.78
01/23/11	Staples	Various sizes of bubble wrap and mailing boxes	54.06
02/08/11	Apple Online Store	Overnight Shipping Charge	17.00
02/09/11	Best Buy	3 Canon Powershop SD14 digital cameras, 3 - 3yr warranties, 3 Lowepro Sorrecto 20, 3 PNY 16 GB SDHS memory cards, 1 PNY 4 GB micro SD memory card	852.84
02/09/11	Printertechs.ocm	Shipping for item sold on eBay	16.00
02/09/11	SYX*Tigerdirect.com	Shipping for item sold on eBay	8.95
02/13/11	Target	Broom, sponge and dish drainer	26.32
03/01/11	Best Buy	Sony Bloggie Touch digital camera, Sony ICFCO5IPBLK IPO, Edit 110, Encor small camera case, 2 Encore compact camera cases	327.94
05/14/11	Best Buy	Canon Elph 300 HS digital camera, 3 yr warranty, Canon X Mark, 2 PNY 8 GB SDHC memory cards, Dynex Mini Tripod	414.94
05/30/11	<a href="http://WWW.Newegg.com">WWW.Newegg.com</a>	Shipping for item sold on eBay	9.68
06/02/11	<a href="http://WWW.Newegg.com">WWW.Newegg.com</a>	Shipping for item sold on eBay	18.80
06/14/11	Menards	Cleaning supplies and picture frame hardware	65.71
07/16/11	Apple Online Store	Overnight shipping charge for hard drive sold on eBay	16.00

**Exhibit E**

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Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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Other Improper PCard Purchases  
For the period December 1, 2002 through January 31, 2012

<b>Transaction Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
09/27/11	Best Buy	Canon Elph 100 HS digital camera, 2 yr warranty, 4 GB SDHC memory card, Tahoe 10 Blue/Black	244.96
10/18/11	Office Depot	Various sizes of bubble wrap and corrugated boxes	156.77
Total			<u>\$ 34,314.23</u>

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**Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation**

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Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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Unrecorded Vacation Time on Business Trips  
For the period December 1, 2002 through January 31, 2012

Location	Dates of Trip	Dates
Chicago, IL	03/18/06 - 03/27/06	Monday, 03/20/06
Charlotte, NC	08/14/06 - 08/21/06	Monday, 08/14/06 Monday, 08/21/06
San Diego, CA	02/11/07 - 02/19/07	Monday, 02/19/07
San Diego, CA	06/24/07 - 06/28/07	Monday, 06/25/07 Tuesday, 06/26/07 Wednesday, 06/27/07 Thursday, 06/28/07
Las Vegas, NV	02/22/09 - 02/28/09	Monday, 02/23/09 Tuesday, 02/24/09
New Orleans, LA	03/08/10 - 03/14/10	Friday, 03/05/10 Monday, 03/08/10 Tuesday, 03/09/10
Long Beach, CA	01/17/11 - 01/21/11	Thursday, 01/13/11 Friday, 01/14/11
San Diego, CA	02/14/11 - 02/21/11	Monday, 02/14/11 Tuesday, 02/15/11 Thursday, 02/17/11 Monday, 02/22/11
Total		

Leave Time		Unrecorded Vacation Hours
Recorded	Actual	
None	Vacation	8
None	Vacation	16
None	Vacation	
None	Vacation	8
None	Vacation	32
None	Vacation	
None	Vacation	
None	Vacation	
None	Vacation	16
None	Vacation	
None	Vacation	24
None	Vacation	
None	Vacation	
None	Vacation	16
None	Vacation	
None	Vacation	32
None	Vacation	
None	Vacation	
None	Vacation	
		152

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Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Unrecorded Vacation Time for Personal Trips  
For the period December 1, 2002 through January 31, 2012

<b>Location</b>	<b>Travel Dates</b>	<b>Dates</b>
Breckinridge, CO	01/04/08 - 01/07/08	Friday, 01/04/08 Monday, 01/07/08 Tuesday, 01/08/08 Wednesday, 01/09/08
Illinois/Indiana	05/20/08	Tuesday, 05/20/08
Illinois	09/12/08	Friday, 09/12/08
Arizona	01/17/09 - 01/19/09	Monday, 01/19/09
Des Moines, IA	04/15/09	Wednesday, 04/15/09
Illinois	04/17/09	Friday, 04/17/09
Illinois	04/29/09 - 05/01/09	Wednesday, 04/29/09 Thursday, 04/30/09 Friday, 05/01/09
Marco Island, FL	08/18/09 - 08/21/09	Tuesday, 08/18/09 Wednesday, 08/19/09 Thursday, 08/20/09 Friday, 08/21/09
Honolulu, HI	10/16/09 - 10/27/09	Friday, 10/16/09 Monday, 10/19/09 Tuesday, 10/20/09 Wednesday, 10/21/09 Thursday, 10/22/09 Friday, 10/23/09 Monday, 10/26/09 Tuesday, 10/27/09 Wednesday, 10/28/09 Thursday, 10/29/09 Friday, 10/30/09

Leave Time		Unrecorded
Recorded	Actual	Vacation Hours
Sick leave	Vacation	32
Sick leave	Vacation	
Sick leave	Vacation	
Sick leave	Vacation	
None	Vacation	8
None	Vacation	8
None	Vacation	8
None	Vacation	8
None	Vacation	8
Sick leave	Vacation	24
None	Vacation	
None	Vacation	
None	Vacation	32
None	Vacation	
None	Vacation	
None	Vacation	
None	Vacation	48
None	Vacation	
None	Vacation	
None	Vacation	
None	Vacation	
Vacation	-	
Vacation	-	
Vacation	-	
Vacation	-	
Vacation	-	

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Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Unrecorded Vacation Time for Personal Trips  
For the period December 1, 2002 through January 31, 2012

<b>Location</b>	<b>Travel Dates</b>	<b>Dates</b>
Indianapolis, IN	11/15/09 - 11/16/09	Monday, 11/16/09
Charlotte, NC	01/02/10 - 01/05/10	Monday, 01/04/10 Tuesday, 01/05/10
Las Vegas, NV	02/04/10 - 02/07/10	Friday, 02/05/10
Key West and Cocoa Beach, FL and surrounding area	05/13/10 - 05/19/10	Thursday, 05/13/10 Friday, 05/14/10 Monday, 05/17/10 Tuesday, 05/18/10 Wednesday, 05/19/10
California	05/21/10 - 05/24/10	Friday, 05/21/10 Monday, 5/24/10
San Francisco, CA and surrounding area	07/10/10 - 07/14/10	Monday, 07/12/10 Tuesday, 7/13/10 Wednesday, 07/14/10
Seattle, WA and surrounding area	08/11/10 - 08/17/10	Thursday, 8/12/10 Friday, 08/13/10 Monday, 08/16/10
Santa Ana, CA and surrounding area	09/24/10 - 09/27/10	Friday, 09/24/10 Monday, 09/27/10
Santa Ana & Costa Mesa, CA and surrounding area	11/24/10 - 11/30/10	Wednesday, 11/24/10 Thursday, 11/25/10 Friday, 11/26/10 Monday, 11/29/10 Tuesday, 11/30/10
Steamboat Springs, CO and surrounding area	04/05/11 - 04/07/11	Tuesday, 04/05/11 Wednesday, 04/06/11 Thursday, 04/07/11
California, Sacramento and surrounding area	05/28/11 - 06/01/11	Monday, 05/30/11 Tuesday, 05/31/11 Wednesday, 06/01/11
California, Sacramento and surrounding area	08/12/11 - 08/15/11	Friday, 08/12/11 Monday, 08/15/11
Total		



Leave Time		Unrecorded
Recorded	Actual	Vacation Hours
None	Vacation	8
Vacation	-	8
None	Vacation	
None	Vacation	8
Vacation	-	16
Vacation	-	
Vacation	-	
None	Vacation	
None	Vacation	
None	Vacation	16
None	Vacation	
None	Vacation	8
Vacation	-	
Vacation	-	
None	Vacation	8
Vacation	-	
Vacation	-	
None	Vacation	16
None	Vacation	
None	Vacation	24
Holiday	Vacation	
Holiday	-	
None	-	
None	Vacation	
None	Vacation	24
None	Vacation	
None	Vacation	
None	Vacation	16
Pallbearer leave	Pallbearer leave	
None	Vacation	
None	-	8
None	Vacation	
		336

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Internet Reimbursements  
For the period December 1, 2002 through January 31, 2012

<b>Date of Payment</b>	<b>Amount Paid</b>	<b>Description</b>
<b><u>Paid with PCard</u></b>		
07/20/04	\$ 27.50	07/04/04 Mediacom bill for June installation charge - prewired home
09/03/04	45.95	09/04/04 Mediacom bill for charges 09/14/04-10/13/04 - online service \$42.95, online modem \$3
10/20/04	90.00	10/04/04 Mediacom bill for charges 10/14/04-11/13/04 - online service \$42.95, online modem \$3=\$45.95 PLUS \$45.95 last month written on invoice with a note saying "charged \$90 to account" and 09/04/04 bill included as support.
11/19/04	91.90	Support attached to this PCard is the 10/04/04 and 09/04/04 Mediacom bills which were previously paid.
12/24/04	96.90	11/04/04 Mediacom bill for 11/14/04-12/13/04 and 12/14/04-01/13/05 - online service \$42.95 for 2 months, online modem \$3 for 2 months. Amount calculated was \$91.90 but \$96.90 was paid.
01/31/05	45.95	Mediacom bill for charges 01/14/05-02/13/05 - online service \$42.95, online modem \$3
03/14/05	99.96	03/04/05 Mediacom bill for charges 03/14/05 - 04/13/05 - online service, online modem, late charge \$5, fees = \$45.95 PLUS Feb 45.95 written on 03/04/05 invoice but invoice not imaged
04/25/05	48.85	04/04/05 Mediacom bill for charges 04/14/05 - 05/13/05 - online service \$42.95, online modem \$3, fees \$2.90
05/25/05	52.11	Mediacom bill for charges 05/14/15-06/13/05 - online service \$42.95, fees 3.16, late charge \$5=51.10 Calculation shown totals 52.11.
06/13/05	48.91	06/04/05 Mediacom bill for charges 06/14/05-07/13/05 - online service \$42.95, online modem \$3, fees \$2.96
07/12/05	48.91	07/04/05 Mediacom bill for charges 07/14/05-08/13/05 - online service \$42.95, online modem \$3, fees \$2.96
08/10/05	49.17	08/04/05 Mediacom bill for charges 08/14/05-09/13/05 - online service \$42.95, online modem \$3, fees \$3.22
09/18/05	107.54	09/04/05 Mediacom bill for charges 09/14/05-10/13/05 online service \$42.95, online modem \$3, late fee \$5, fees \$3.22 less unexplained variance not reimbursed \$.40=\$53.77 PLUS last bill \$53.77 written on invoice but invoice image not attached to pcard AND August 2005 bill which was paid previously.
10/16/05	48.91	10/04/05 Mediacom bill for charges 10/14/05-11/13/05 - online service \$42.95, online modem \$3, fees \$2.96
11/16/05	48.91	11/04/05 Mediacom bill for charges 11/14/05-12/13/05 - online service \$42.95, online modem \$3, fees \$2.96
12/31/05	48.91	12/04/05 Mediacom bill for charges 12/14/05-01/13/06 - online service \$42.95, online modem \$3, fees \$2.96
01/19/06	53.91	Mediacom bill for charges 01/14/06-02/13/06 - online service \$42.95, online modem \$3, late charge \$5, fees \$2.96

	<b>Allowable Amount</b>	<b>Improper Amount</b>
\$	27.50	-
	45.95	-
	45.95	44.05
	-	91.90
	91.90	5.00
	45.95	-
	49.01	50.95
	48.85	-
	47.11	5.00
	48.91	-
	48.91	-
	49.17	-
	53.77	53.77
	48.91	-
	48.91	-
	48.91	-
	48.91	5.00

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Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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Internet Reimbursements  
For the period December 1, 2002 through January 31, 2012

<b>Date of Payment</b>	<b>Amount Paid</b>	<b>Description</b>
<b><u>Paid with PCard</u></b>		
02/13/06	48.91	Mediacom bill for charges 02/14/06-03/13/06 - online service \$42.95, online modem \$3, fees \$2.96
03/21/06	54.38	03/04/06 Mediacom bill for charges 03/14/06-04/13/06 - online service \$42.95, online modem \$3, late charge \$5, fees \$3.43
06/01/06	108.50	04/04/06 and 05/04/06 Mediacom bills for charges 04/14/06-05/13/06 & 05/14/06-06/13/06 - online service, online modem, fees, digital equipment \$5
07/06/06	61.94	06/04/06 Mediacom bill for charges 06/14/06-07/13/06 - online service \$42.95, online modem \$3, installation charges \$15.99
<b><u>Reimbursed through eVoucher</u></b>		
11/08/06	183.80	Reimbursement of 07/04/06, 08/04/06, 09/04/06, 10/04/06 Mediacom bill - online service \$42.95, online modem \$3= 45.95 x 4 mos = \$183.80
11/17/06	45.95	Reimbursement of 11/04/06 Mediacom bill - online service \$42.95, online modem \$3
12/13/06	45.95	Reimbursement of 12/04/06 Mediacom bill - online service \$42.95, online modem \$3
04/06/07	45.95	Reimbursement of 01/04/07 Mediacom bill - online service \$42.95, online modem \$3
04/06/07	45.95	Reimbursement of 02/04/07 Mediacom bill - online service \$42.95, online modem \$3
04/06/07	45.95	Reimbursement of 03/04/07 Mediacom bill - online service \$45.95
04/20/07	45.95	Reimbursement of 04/04/07 Mediacom bill - online service \$45.95
05/25/07	45.95	Reimbursement of 05/04/07 Mediacom bill - online service \$45.95
07/20/07	45.95	Reimbursement of 06/04/07 Mediacom bill - online service \$45.95
07/20/07	45.95	Reimbursement of 07/04/07 Mediacom bill - online service \$45.95
08/22/07	45.95	Reimbursement of 08/04/07 Mediacom bill - online service \$45.95
09/19/07	45.95	Reimbursement of 09/04/07 Mediacom bill - online service \$45.95
11/21/07	45.95	Reimbursement of 11/04/07 Mediacom bill - online service \$45.95

<b>Allowable Amount</b>	<b>Improper Amount</b>
48.91	-
49.38	5.00
108.50	-
61.94	-
183.80	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-
45.95	-

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Internet Reimbursements  
For the period December 1, 2002 through January 31, 2012

<b>Date of Payment</b>	<b>Amount Paid</b>	<b>Description</b>
<b><u>Paid through Payroll</u></b>		
November 2007	\$ 68.42	Payments to Jennifer Whitmore-Meier from 12/01/07 through 10/31/08 were based on the 11/04/07 bill submitted by Ms. Whitmore-Meier. It included \$68.42 for basic cable service, online service and taxes, fees and surcharge. Ms. Whitmore-Meier requested \$45.95 per month, but the \$22.47 of other costs were also paid to Ms. Whitmore-Meier.
December 2007	68.42	
January 2008	68.42	
February 2008	68.42	
March 2008	68.42	
April 2008	68.42	
May 2008	68.42	
June 2008	68.42	
July 2008	68.42	
August 2008	68.42	
September 2008	68.42	
October 2008	68.42	
July 2009	413.55	Payments to Jennifer Whitmore-Meier from 12/01/08 through 10/31/09 were based on the 12/13/08 bill submitted by Ms. Whitmore-Meier. The payment made in July 2009 was for services received during the 9 months from November 2008 through July 2009.
August 2009	45.95	
September 2009	45.95	
October 2009	45.95	
February 2010	239.75	Payments to Jennifer Whitmore-Meier from 10/01/09 through 09/30/10 were based on the 12/13/09 bill submitted by Ms. Whitmore-Meier. The payment made in February 2010 was for services received from October 2009 through February 2010.
March 2010	47.95	
April 2010	47.95	
May 2010	47.95	
June 2010	47.95	
July 2010	47.95	
August 2010	47.95	
September 2010	47.95	
January 2011	143.85	Payments to Jennifer Whitmore-Meier from 11/01/10 through 10/31/11 were based on the 12/13/10 bill submitted by Ms. Whitmore-Meier. The payment made in January 2011 was for services received during the 3 months from November 2010 through January 2011.
February 2011	47.95	
March 2011	47.95	
April 2011	47.95	
May 2011	47.95	
June 2011	47.95	
July 2011	47.95	
August 2011	47.95	
September 2011	47.95	
October 2011	47.95	
	<u>\$4,586.46</u>	Total



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Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
James S. Cunningham, CPA, Manager  
Gwen D. Fangman, CPA, Senior Auditor II  
Tyler T. Carter, Staff Auditor  
Ryan T. Jelsma, Staff Auditor  
Karie A. Meisgeier, CPA, Staff Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State



## **Appendices**

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copy of Letter Placing Jennifer Whitmore-Meier on Administrative Leave



---

*UI Health Care Human Resources  
260 CMAB  
(319) 335-8040*

Jennifer Whitmore-Meier  
IT Support Consultant  
Orthopaedic Surgery

Re: Administrative Leave

Ms. Whitmore:

You are hereby being placed on administrative leave. An Internal Audit investigation is being conducted that will include a review of computer purchases in the Department of Orthopaedics.

Please note that this is not a disciplinary measure. You will remain in paid status, and your benefits and accruals will not be affected at this time.

During this administrative leave you should not report to work, nor perform work duties, including accessing your University emails or other remote-desktop computer activities. In addition, you should not contact other University employees regarding your leave or the circumstances of this investigation.

Because you remain in paid status, all of the normal rules governing attendance and the reporting of absences continue to apply. We may need to contact you with questions or direct you to return to the workplace, and you must therefore remain available during your regularly scheduled work hours. If you intend to utilize accrued sick leave during your administrative leave, please follow the normal departmental absence reporting procedures.

If you have any questions about this information you can contact me at listed above.

Regards,

A handwritten signature in cursive script that reads 'Jana Wessels'.

Jana Wessels  
Associate Vice President for Human Resources  
UI Health Care

cc. Paul Etre ✓  
Jeanette Marsh

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

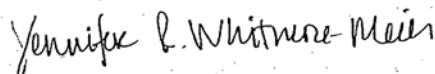
Copy of Jennifer Whitmore-Meier's Resignation Letter

January 19, 2012  
Department of Orthopaedics  
200 Hawkins Drive  
Iowa City, IA 52242

To Whom It May Concern:

I hereby tender my resignation from The University of Iowa Hospitals and Clinics in the Department of Orthopaedics, as the IT Support Consultant, effective immediately.

Sincerely,

A handwritten signature in black ink that reads "Jennifer R. Whitmore-Meier". The signature is written in a cursive, flowing style.



Jennifer Robyn Whitmore-Meier

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Selected eBay Feedback Comments


eBay Feedback Profile for surfn27 Page 1 of 14

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[Home](#) > [Community](#) > [Feedback forum](#) > [Feedback profile](#)

### Feedback profile

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**surfn27 (747 ★)**

**Positive Feedback (last 12 months): 98.6%**  
[How is Feedback percentage calculated?]

Member since: Aug-08-04 in United States

This member is a **Top-rated seller**




- ✓ Consistently receives highest buyers' ratings
- ✓ Ships items quickly
- ✓ Has earned a track record of excellent service

[Learn more](#)

**Member quick links**


- Contact member
- View items for sale
- View ID history
- Add to favorite sellers
- View eBay My World
- View reviews & guides

**Recent Feedback ratings** (last 12 months)

	1 month	6 months	12 months
 Positive	1	41	80
 Neutral	0	0	0
 Negative	0	1	1

**Detailed seller ratings** (last 12 months)

Criteria	Average rating	Number of ratings
Item as described	★★★★★	54
Communication	★★★★★	54
Shipping time	★★★★★	54
Shipping and handling charges	★★★★★	59


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**Feedback as a seller** | **Feedback as a buyer** | **All Feedback** | **Feedback left for others**

**595 Feedback received (viewing 1-200)** **Revised Feedback: 0**

Period: All 

Feedback	From Buyer/price	Date/time
 <b>Very fast shipper</b> Dell Professional P190S 19" 4.3 LCD Monitor, 5 ms - Black New (#150688258268)	wab2 ( 175 ★ ) US \$100.00	Nov-12-11 15:24 <a href="#">View Item</a>
 <b>Not sure why seller listed the item in the first place when it is damaged,waste</b> Dell UltraSharp U2410 24" 16:10 LCD Monitor, 6 ms - Black (#150687515890)	anu75 ( 11 ★ ) US \$400.00	Nov-07-11 17:04 <a href="#">View Item</a>
 <b>Very happy with purchase. Great item and seller. Recommended!!</b> Aple iLife '11 New unopened (#150678385030)	milehighlime ( 164 ★ ) US \$30.00	Oct-30-11 07:00 <a href="#">View Item</a>
 <b>Item As Described. Great Ebayer. Fast Delivery. Highly Recommend To All. A++</b> Apple Magic Mouse MB829LL/A Wireless Mouse (#160662823539)	pbsing ( 197 ★ ) US \$40.00	Oct-19-11 22:03 <a href="#">View Item</a>
 <b>cool mouse thanks</b> Apple Magic Mouse MB829LL/A Wireless Mouse (#160662843528)	twiney59 ( 89 ★ ) US \$49.99	Oct-18-11 16:41 <a href="#">View Item</a>
 <b>good job!</b> Apple Time Capsule 2TB MD032LL/A A1409 NEW (#150664151166)	levosha ( 118 ★ ) US \$250.00	Oct-01-11 09:44 <a href="#">View Item</a> ✓

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Negative comment

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good job!	levosha ( 118 ★ )	Oct-01-11 09:26	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#160640871478)	US \$250.00	View Item	
Great product. Fast shipment.	aacaha ( 180 ★ )	Sep-21-11 07:20	
Apple AirPort Extreme Base Station 80211n MD031LL/A New (#150658436116)	US \$150.00	View Item	
Fastest shipping ever! Thank you so much!!	dhl2407 ( 206 ★ )	Sep-19-11 20:48	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#150664151166)	US \$250.00	View Item	
AAAAAAAAAAAA++	taha_paypal ( 418 ★ )	Sep-14-11 23:16	
Seagate FreeAgent GoFlex STAA1000100 NEW 1TB (#160642781332)	US \$60.00	View Item	
New 4th gen 2TB Time Capsule. Works great! A+++ Seller!	nshing ( 310 ★ )	Sep-12-11 06:17	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#160647336277)	US \$250.00	View Item	
Very fast shipping! Excellent Ebay seller.	dustin436 ( 133 ★ )	Sep-10-11 10:52	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#160647336277)	US \$250.00	View Item	
Thanks for prompt shipping. The item is exactly as being listed.	jtmbsa ( 20 ★ )	Sep-09-11 13:44	
Apple AirPort Extreme Base Station 80211n MD031LL/A New (#150658436116)	US \$150.00		
ok	qqurki ( 71 ★ )	Sep-08-11 15:30	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#160628051469)	US \$250.00		
good job!	levosha ( 118 ★ )	Aug-30-11 01:10	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#16062868613)	US \$250.00		
Received item as described. Thank you!	teckg123 ( 136 ★ )	Aug-24-11 21:51	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#160638598161)	US \$250.00		
Good transaction, thank you	bluerobinsales ( 774 ★ )	Aug-21-11 14:52	
Apple AirPort Extreme Base Station 80211n MC340LL/A New (#150628427514)	US \$150.00		
Great product, description, prompt delivery. A+ ebayer - will trade again!!	teckg123 ( 136 ★ )	Aug-14-11 09:12	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#150643382370)	US \$250.00		
Excellent seller - great packaging, fast shipping. Would buy from again.	arem96 ( 126 ★ )	Aug-12-11 13:30	
Seagate FreeAgent GoFlex 1TB USB 2.0 Black STAA1000100 (#160623305523)	US \$80.00		
Thanks!	a3plefun ( 206 ★ )	Aug-10-11 04:54	
Apple AirPort Extreme Base Station 80211n MC340LL/A New (#160619226871)	US \$150.00		
Everything as expected. Happy with purchase. Thanks!	skeptical_freethinker ( 1247 ★ )	Aug-09-11 15:12	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#150643382370)	US \$250.00		
Thank you. A+++	a3plefun ( 206 ★ )	Aug-09-11 11:45	
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Apple AirPort Extreme Base Station 80211n MC340LL/A New (#160617201841)	US \$150.00		
as described, thanks!	cq7 ( 383 ★ )	Aug-05-11 05:29	
Dell U2410 24 inch LCD Monitor (#150622775930)	US \$450.00		
Received item as described. Thank you!	heckg123 ( 136 ★ )	Aug-01-11 12:50	✓
Apple Time Capsule 2TB MD032LL/A A1409 NEW (#160618947139)	US \$250.00		
Item as described. Prompt shipment. Will do business with this vendor again.	ciscoseng ( 118 ★ )	Jul-20-11 17:47	
iomega eGo Portable Hard Drive 1.5TB USB 3.0 NEW 35331 (#160606458671)	US \$165.00		
Fast shipping!!! Smooth transaction. Thanks!	82jeep ( 243 ★ )	Jul-12-11 13:05	
Dell U2410 24 inch LCD Monitor (#150622775930)	US \$450.00		
Great seller! Great experience. thank.	tshak404040 ( 130 ★ )	Jul-11-11 18:12	
iomega eGo Portable Hard Drive 1.5TB USB 3.0 NEW 35331 (#150627898885)	US \$165.00		
This is a smooth transaction and very prompt shipping of item after payment.	viper999 ( 322 ★ )	Jul-08-11 09:47	
Dell U2410 24 inch LCD Monitor (#150622775930)	US \$450.00		
Item as described. Great transaction. Thank you.	pmdahl1 ( 209 ★ )	Jul-05-11 16:59	✓
Apple Time Capsule 1 TB MC343LL/A A1355 (#150617610567)	US \$239.99		
Thanks for a quality product, and a smooth transaction in every way.	lp429mkt ( 152 ★ )	Jul-04-11 21:35	
Dell U2410 24 inch LCD Monitor (#150620549363)	US \$450.00		
AS DESCRIBED-VERY FAST SHIPPING-GREAT COMM-THANKS!!!	kzapata02 ( 180 ★ )	Jul-01-11 12:51	
Otter Box for iPod 30 / 60 GB Waterproof w/ armband (#160608186187)	US \$12.00		
thanks you for sending this item quickly	585jean40 ( 8 )	Jul-01-11 11:16	
iomega eGo Portable Hard Drive 1.5TB USB 3.0 NEW 35331 (#160608209351)	US \$165.00		
Great as promised! 5 stars.	professorflunk ( 1631 ★ )	Jun-28-11 14:39	
Western Digital My Passport Essential SE 1 TB (WDBAC. (#150618878881)	US \$80.00		
Great Communication. Speedy Delivery. Item As Advertised! Thanks!!!	jch4606 ( 190 ★ )	Jun-25-11 10:31	
Dell U2410 24 inch LCD Monitor (#150620549363)	US \$450.00		
Fast shipping, as advertised - great transaction!	miketk949 ( 5 )	Jun-15-11 21:51	
Beseler 50mm Bestar Lens Kit 67 Series Enlargers 6770 (#150616755704)	US \$45.00		
packed well and its in a great shape .. I love it :)	mansour900 ( 2 )	May-28-11 17:59	
Dell U2410 24 inch LCD Monitor (#150605492664)	US \$450.00		
Fast shipping. Smooth transaction.	girlstuf712 ( 2110 ★ )	May-18-11 15:13	
Western Digital 1TB My Passport Essential SE Silver (#160570901143)	US \$99.00		
U2410 Dell LCD arrived in sealed, orig. Dell box. Will buy from again.	solo545 ( 111 ★ )	May-12-11 21:21	
Dell U2410 24 inch LCD Monitor (#160581848546)	US \$450.00		
good seller	omnipotent33 ( 115 ★ )	May-08-11 17:19	

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Western Digital - My Passport Essential SE 1TB 3.0 (#160564497685)	US \$99.00	
Great item, good price.	rocking_dude ( 64 ★ )	May-03-11 13:44
Dell U2410 24 inch LCD Monitor (#150593941419)	US \$450.00	
Great item,nicely packed,fast shipping,will buy again,A+++	sadhnarastogi ( 731 ★ )	Apr-22-11 08:58
HP 10A (Q2610D) Black Toner Cartridge Dual Pack (#160575083367)	US \$150.00	
product as described/thank you	inkjetandtoner ( 2003 ★ )	Apr-20-11 09:31
HP 10A (Q2610D) Black Toner Cartridge Dual Pack (#150589367124)	US \$150.00	
Great item,nicely packed,fast shipping,will buy again,A+++++	sadhnarastogi ( 731 ★ )	Apr-08-11 14:11
HP 10A (Q2610D) Black Toner Cartridge Dual Pack (#160567646346)	US \$150.00	
Great item,nicely packed,fast shipping,will buy again,A++	mak07840 ( 3615 ★ )	Apr-07-11 09:43
HP 10A (Q2610D) Black Toner Cartridge Dual Pack (#150584032095)	US \$450.00	
Received Ebay item #150582858502. Thank you for your business!	donald6667 ( 136 ★ )	Mar-30-11 19:55
Western Digital 1TB My Passport Essential SE Silver (#150582858502)	US \$99.00	
Perfect in every way, all five star, thanks!	legendgraphicdesign ( 323 ★ )	Mar-23-11 21:45
HP 96A (C4096A) Black Toner Cartridge (#160553562330)	US \$60.00	
Perfect in every way, all five star, thanks!	legendgraphicdesign ( 323 ★ )	Mar-23-11 21:45
Q6471A Cyan Toner Cartridge (#160558133328)	US \$55.00	
Perfect in every way, all five star, thanks!	legendgraphicdesign ( 323 ★ )	Mar-23-11 21:44
Q6472A Yellow/Color Toner Cartridge (#150576426552)	US \$70.00	
Fast Shipment, Very Well Packed, item new & like advertised A++	mediamatter (private)	Mar-23-11 05:53
Q6473A Magenta/Color Toner Cartridge (#160558335254)	US \$60.00	
Fast Shipment, Very Well Packed, item new & like advertised A++	mediamatter (private)	Mar-23-11 05:53
Q6470A Black Toner Cartridge (#150576095698)	US \$70.00	
Excellent transaction. Brand new, sealed as listed; fast shipping. Thanks!	rcmoyer46 ( 168 ★ )	Mar-22-11 17:52
Dell U2410 24 inch LCD Monitor (#160558029411)	US \$450.00	
Great Seller~ Great Price too~	jessie518848 ( 9 )	Mar-20-11 20:39
Dell U2410 24 inch LCD Monitor (#150568299746)	US \$450.00	
Perfect in every way, all five star, thanks!	legendgraphicdesign ( 323 ★ )	Mar-20-11 17:42
HP 96A (C4096A) Black Toner Cartridge (#150576425302)	US \$60.00	
Perfect in every way, all five star, thanks!	legendgraphicdesign ( 323 ★ )	Mar-20-11 17:41
HP 10A (Q2610D) Black Toner Cartridge (#150576496023)	US \$95.00	
Perfect in every way, all five star, thanks!	legendgraphicdesign ( 323 ★ )	Mar-20-11 17:02
HP 42X (Q5942X) Black Toner Cartridge (#150576494927)	US \$90.00	
very satisfied, item just as described!!	t24889 ( 3471 ★ )	Feb-20-11 01:09
Epson INK Multipak 99 (1) 98 (4) PLUS MORE DEAL!!!!!! (#160543290444)	US \$31.00	

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<p>Item as described and received very fast. Would buy from this seller again! Dreamweaver CS4 For Dummies by Janine Warner (2008, ... (#160541073935))</p>	<p>lemon-emerson ( 4 ) US \$5.00</p>	Feb-14-11 15:19
<p>fast shipping great A++++++ Dell U2410 24 inch LCD Monitor (#150558920285)</p>	<p>clarion700 ( 165 ★ ) US \$400.00</p>	Feb-12-11 07:48
<p>Fast shipment, great monitor and good price. My 2nd 30" dell Dell Ultrasharp U3011 30"W Monitor NEW (#16053970661)</p>	<p>cpv35 ( 39 ★ ) US \$1,250.00</p>	Feb-11-11 15:54
<p>Quick shipping thanks Little Bee by Chris Cleave (2010, Paperback, Reprint) (#160541072535)</p>	<p>mistyblue621 ( 444 ★ ) US \$4.00</p>	Feb-11-11 10:21
<p>great ebay seller, speedy shipping, thanks for a smooth transaction The House at Riverton by Kate Morton (2009, Paperback, ... (#150558010255))</p>	<p>lettier ( 495 ★ ) US \$2.00</p>	Feb-10-11 15:10
<p>Fast and easy transaction. Thanks Black Widow USB Hard Drive Docking Station N0028USU NEW (#150551911041)</p>	<p>milcbuddy ( 650 ★ ) US \$14.50</p>	Feb-08-11 04:53
<p>Great item, good price, recommended Seller, thank you! Built NY Reversible Sleeve for 13" MacBook City Grid/BI (#150552888914)</p>	<p>bkhu ( 234 ★ ) US \$12.00</p>	Feb-01-11 04:27
<p>Super Seller... exactly what I needed fast and reasonable! Sharper Image Airscape Computer Tote 17" Black New (#160536159699)</p>	<p>pink*police ( 190 ★ ) US \$10.00</p>	Jan-31-11 19:27
<p>Great Seller, got item immediately and was packaged professionally!!!! Thank You! Silver Cyber-shot® T700 Digital Camera 10 Megapixels (#150552797709)</p>	<p>slew2000 ( 17 ★ ) US \$127.50</p>	Jan-31-11 14:16
<p>Great item, fast shipping! Built NY Reversible Sleeve for 13" MacBook City Grid/BI (#160536126762)</p>	<p>kgorman07 ( 25 ★ ) US \$12.00</p>	Jan-27-11 14:50
<p>PERFECT.....!!!! FAST SHIPPING TOO.....THANK YOU !! Apple 85W MagSafe Portable Power Adapter MA938LL/A (#150551931318)</p>	<p>carlover ( 280 ★ ) US \$30.00</p>	Jan-24-11 14:05
<p>delivered quickly, love it, works well Apple Time Capsule 1TB MC343LL/A NEW A1355 (#150514893035)</p>	<p>classiced6272 ( 44 ★ ) US \$255.00</p>	Dec-28-10 16:53 ✓
<p>Thank you, item as described Apple Time Capsule 1TB MC343LL/A NEW A1355 (#160512177998)</p>	<p>nadovsecom ( 160 ★ ) US \$232.50</p>	Dec-20-10 09:20 ✓
<p>Thanks Jennifer!! You're the best!! A++++++ Dell Ultrasharp U3011 30"W Monitor NEW (#150530505413)</p>	<p>gadget_luv ( 550 ★ ) US \$1,250.00</p>	Dec-18-10 01:34
<p>Fast Shipping, Well Packed, exactly as described, great eBayer!!! THANKS! A+++ Apple Time Capsule 1TB MC343LL/A NEW A1355 (#160514156094)</p>	<p>mickg-man ( 210 ★ ) US \$232.50</p>	Dec-08-10 21:55 ✓
<p>Thank you. will buy again</p>	<p>isellall312 ( 539 ★ )</p>	Dec-08-10 15:00
<a href="http://feedback.ebay.com/ws/eBayISAPI.dll?ViewFeedback2&amp;ftab=FeedbackAsSeller&amp;us...">http://feedback.ebay.com/ws/eBayISAPI.dll?ViewFeedback2&amp;ftab=FeedbackAsSeller&amp;us...</a> 12/9/2011		

Includes Jennifer Whitmore-Meier's name



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<p>good ebayer</p> <p>-- (#5824175795)</p> <p>Excellent and fast service. Product exactly as advertised. Great seller!</p> <p>-- (#8709673756)</p> <p>a+++++ great seller</p> <p>-- (#6807815426)</p> <p>Good deal, good service.</p> <p>-- (#6807814110)</p> <p>quick delivery. good seller!</p> <p>-- (#8702314418)</p> <p>Excellent Seller!!! Very Informative!!! Fast Shipping!!! A+++++</p> <p>-- (#5815282505)</p> <p>Greta Ebayer A+A+A+A+A+A+A+A+A+A super shipper</p> <p>-- (#8702314283)</p> <p>Works Great Thanks , Fast shipping Great ebay seller !!!!!</p> <p>-- (#5809450507)</p> <p>good deal, fast shipping would buy again</p> <p>-- (#5241583130)</p> <p>fast and safe delivery!!! awesome seller!</p> <p>-- (#5809449546)</p> <p>AAAAA - Thanks - Good transaction</p> <p>-- (#6801802594)</p> <p>AAAAA - Thanks - Good transaction</p> <p>-- (#6801801392)</p> <p>Fast shipping and a good product!!!! Thanks!!!</p> <p>-- (#6799083144)</p> <p>Its work perfect ... I give you AAAAA+++++</p> <p>-- (#6799326096)</p> <p>Smooth and easy transaction. Thanks!</p> <p>-- (#5792520675)</p> <p>Fast shipment! Recommended seller. A+++++</p> <p>-- (#7543301812)</p> <p>Awesome Transaction ...Quick Shipping ...Great Product ...A+ eBayer !!</p> <p>-- (#6799087018)</p> <p>Great monitor !! Looks new and Works great... Very fast shipping.</p> <p>-- (#5237303186)</p> <p>Great Seller ...Quick Shipment....</p> <p>-- (#5803666542)</p>	<p>dandupree ( 59 )</p> <p>No longer a registered user</p> <p>geodesy2006 ( 74 )</p> <p>mecrash ( 206 )</p> <p>No longer a registered user</p> <p>kw0a4dab ( 73 )</p> <p>sikdrprof ( 6 )</p> <p>bcsmith1 ( 8 )</p> <p>hotwire27 ( 232 )</p> <p>gargesale07 ( 370 )</p> <p>inthespot ( 476 )</p> <p>gordonchilde ( 208 )</p> <p>jimandjeanfla ( 170 )</p> <p>jimandjeanfla ( 170 )</p> <p>charisew12 ( 109 )</p> <p>No longer a registered user</p> <p>povirginiausa ( 456 )</p> <p>chilled123 ( 174 )</p> <p>patchang2002 ( 3953 )</p> <p>ranger2500 ( 198 )</p> <p>ct211 ( 277 )</p> <p>ineedtime210n3 ( 75 )</p>	<p>Nov-09-05 19:41</p> <p>Oct-21-05 13:48</p> <p>Oct-17-05 14:49</p> <p>Oct-15-05 15:07</p> <p>Oct-10-05 08:03</p> <p>Oct-07-05 14:44</p> <p>Oct-07-05 13:50</p> <p>Sep-27-05 20:26</p> <p>Sep-24-05 13:31</p> <p>Sep-23-05 14:09</p> <p>Sep-22-05 08:19</p> <p>Sep-22-05 08:19</p> <p>Sep-17-05 04:00</p> <p>Sep-17-05 03:51</p> <p>Sep-13-05 20:20</p> <p>Sep-12-05 10:30</p> <p>Sep-06-05 22:13</p> <p>Sep-06-05 20:56</p> <p>Sep-06-05 09:40</p>
<a href="http://feedback.ebay.com/ws/eBayISAPI.dll?ViewFeedback2&amp;ftab=FeedbackAsSeller&amp;us...">http://feedback.ebay.com/ws/eBayISAPI.dll?ViewFeedback2&amp;ftab=FeedbackAsSeller&amp;us...</a> 12/9/2011		

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<p>very nice -- (#5800176257)</p> <p>HIGHLY RECOMMENDED!!! --FAST SHIPPING--would love to do busi again!!! -- (#6794905740)</p> <p>fast shipment and good products... thanks again -- (#5229791460)</p> <p>Great seller. Fast shipment, great communication. Asset to Ebay! -- (#5229789527)</p> <p>Item perfect, quick shipping, good communication -- (#5792521672)</p> <p>I am a 100% satisfied customer. Great product. This ebayer is A+++++ in my book. -- (#5791544927)</p> <p>Item exactly as described - very friendly -- (#5789689317)</p> <p>Superfast shipping, items as described. Easy to deal with. Great seller! A+ -- (#5221887510)</p> <p>great seller and relatively quicky shipping -- (#5791236931)</p> <p>Item was shipped quickly and arrived just as described. Great experience! -- (#5788616386)</p> <p>Fast Shipment Great Dealer !!! -- (#6758110479)</p> <p>Grades: As-described=A; shipping=A; packing=A Notes: positive transaction -- (#5761255134)</p> <p>Perfest transaction just as expected, Thanks -- (#675664670)</p> <p>PACKED VERY WELL---VERY NICE TO DEAL WITH---WOULD BUY FROM AGAIN--- A+++++ -- (#5761831248)</p> <p>fast shipment. just what I ordered, thanks! -- (#6756138045)</p> <p>Very understanding, great response, good product -- (#6755116119)</p> <p>just as advertised, Great seller -- (#675664444)</p> <p>Superfast shipping, items as described. Easy to deal with A+++++ -- (#5180828025)</p> <p>I didn't know the ink cart. were expired "EX" until now. Thanks for being timely -- (#5756137483)</p>	<p>lisa_5124 ( 13 ☆ ) --</p> <p>ca-gkt97 ( 39 ☆ ) --</p> <p>shandale23 ( 194 ☆ ) --</p> <p>lethal9 ( 102 ☆ ) --</p> <p>hrsdebate ( 24 ☆ ) --</p> <p>johnmcassidy ( 537 ☆ ) --</p> <p>rbillingsley01 ( 59 ☆ ) --</p> <p>thepaintingshiva ( 12 ☆ ) --</p> <p>terp716 ( 25 ☆ ) --</p> <p>partsource75 ( 202 ☆ ) --</p> <p>a1rechargers90 ( 217 ☆ ) --</p> <p>sevag ( 4687 ☆ ) No longer a registered user --</p> <p>pangary ( 47 ☆ ) --</p> <p>onlariocanada ( 446 ☆ ) --</p> <p>puity22 ( 633 ☆ ) --</p> <p>cbainest1 ( 917 ☆ ) --</p> <p>kelth6899 ( 282 ☆ ) --</p> <p>rod51smi ( 3557 ☆ ) --</p> <p>rmills2436 ( 10 ☆ ) --</p>	<p>Aug-24-05 15:37</p> <p>Aug-22-05 14:05</p> <p>Aug-19-05 17:12</p> <p>Aug-18-05 17:33</p> <p>Aug-08-05 14:14</p> <p>Aug-01-05 12:30</p> <p>Jul-29-05 20:05</p> <p>Jul-26-05 13:42</p> <p>Jul-25-05 15:11</p> <p>Jul-19-05 19:43</p> <p>May-16-05 05:25</p> <p>Apr-19-05 14:31</p> <p>Apr-17-05 06:52</p> <p>Apr-13-05 20:07</p> <p>Apr-12-05 03:34</p> <p>Apr-11-05 20:31</p> <p>Apr-10-05 17:10</p> <p>Apr-08-05 16:35</p> <p>Apr-07-05 23:54</p>
http://feedback.ebay.com/ws/eBayISAPI.dll?ViewFeedback2&ftab=FeedbackAsSeller&us...		12/9/2011

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EXCELLENT Seller. Quality Product, Immediate shipping. Friendly email exchange -- (#5180829268)	wadecis ( 363 ★ )	Apr-07-05 15:05
Excellent seller! Great item shipped FAST!! Thanks!	bestbidbuyer ( 813 ★ )	Apr-06-05 20:37
Great buy-----THANKS !!!!!!!!!!!!!	lightmanbx ( 205 ★ )	Apr-05-05 01:36
Fast shipping. Thanks	muddpudd77 ( 53 ★ )	Apr-04-05 16:13
ITEM AS DESCRIBED, FAST SHIP.AAAAAAAAAAAAAAAAA+++++	striker-sr ( 253 ★ )	Mar-31-05 15:50
Fast shipping. Great item A+++	handymanjo ( 223 ★ )	Mar-30-05 04:21
Very smooth. Will buy again.	alkan2481 ( 5 )	Mar-28-05 12:50
FAST delivery... Thank You =)	davidpsalm51 ( 571 ★ )	Mar-25-05 15:15
Fast and easy transaction, Thanks	chaidog11 ( 204 ★ )	Mar-21-05 11:05
Item was as described and received quickly. Great transaction. Thanks!!!	michaeliam ( 113 ★ )	Mar-17-05 03:13
Great ebayer fast shipping item as described	917richardm ( 7 )	Mar-16-05 15:22
No problems...	jpsisley ( 80 ★ )	Mar-08-05 17:25
Received camera on Tues. everything is working. Thanks, we will enjoy it!	118bev ( 32 ★ )	Feb-25-05 07:28
Good seller, excellant communication, item as described!	flyfisherwiz ( 314 ★ )	Feb-21-05 08:26
thanks.	daact12 ( 339 ★ )	Jan-18-05 11:02
Superb seller - product as advertised - really fast delivery - would recommend	shinydoor ( 7 )	Jan-15-05 11:42

Page 3 of 3 1 2 3 Items per page: 25 | 50 | 100 | 200  
Go to page

What would you like to do next?  
[Leave Feedback](#)  
[Reply to Feedback received](#)  
[Follow up to Feedback left](#)

[Feedback Forum](#) | [Discussion Boards](#) | [Groups](#) | [Answer Center](#) | [Chat Rooms](#) | [Community Values](#)

<http://feedback.ebay.com/ws/eBayISAPI.dll?ViewFeedback2&ftab=FeedbackAsSeller&us...> 12/9/2011



Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copy of Invoice Submitted for 2007 Trip

**Marriott.**  
SAN DIEGO  
GASLAMP QUARTER

660 K St.  
San Diego, California 92101  
(619) 696 0234  
Marriott.com/SANGL

Altered date

GUEST FOLIO

1204 WHITMORE/JENNIFER 286.00 02/15/07 10:35 2108 4004  
NKNG UNIVERSITY OF IOWA 02/11/07 17:20 ACCT# GROUP  
44  
ROOM 52242  
CLERK 52242  
PAYMENT MR#:

DATE	REFERENCE	CHARGES	CREDITS	BALANCE DUE
02/08	ADVDP-CA GL 1235		200.00	
	FROM: ITS			
02/11	ROOM 1204, 1	286.00		
02/11	ROOM TAX 1204, 1	30.03		
02/11	PARKING 02/11/07	26.00		
02/12	ROOM 1204, 1	286.00		
02/12	ROOM TAX 1204, 1	30.03		
02/12	PARKING 02/12/07	26.00		
02/13	ROOM 1204, 1	286.00		
02/13	ROOM TAX 1204, 1	30.03		
02/13	PARKING 02/13/07	26.00		
02/14	ROOM 1204, 1	286.00		
02/14	ROOM TAX 1204, 1	30.03		
02/14	PARKING 02/14/07	26.00		
02/15	CCARD-DS		1168.12	
PAYMENT RECEIVED BY:				.00

Additional charges

GET ALL YOUR HOTEL BILLS BY EMAIL BY UPDATING YOUR MARRIOTT  
REWARDS PREFERENCES. OR, ASK THE FRONT DESK TO EMAIL YOUR  
BILL FOR THIS STAY.

Earn 5 Marriott Rewards points per \$1 spent at Marriott  
with the Marriott Rewards(R) Premier Visa Signature(R) card.  
Please visit [MarriottRewards.com/premiervisa](http://MarriottRewards.com/premiervisa) for details.

**Marriott.**  
SAN DIEGO  
GASLAMP QUARTER

660 K St.  
San Diego, California 92101  
(619) 696 0234  
Marriott.com/SANGL

6-2955C  
Rev. 12/04

Signature X

FOR RESERVATIONS AT ANY MARRIOTT HOTEL, CALL (800) 228 9290

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copy of Altered Parking Receipt

EASTERN IOWA AIRPORT  
AMPCO SYSTEMS PARKING  
CEDAR RAPIDS IOWA

Altered date and time → Rcpt# 29219  
02/19/07 00:26 LH 2 AM 7 → Txn#110710  
02/11/07 13:09 In 02/19/07 19:26 Out  
Tkt# 135257  
LONG TERM \$ 45.00  
Total Fee \$ 45.00  
Discover \$ 45.00-  
XXXXXXXXXX [REDACTED]  
Approval No.:019655  
Reference No.:\*  
Change Due \$ 0.00

Altered date

Actual time car removed from lot

THANK YOU FOR YOUR PATRONAGE  
PLEASE COME AGAIN

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copies of Altered Credit Card Statements

Discover Card: Printable Statement

Page 1 of 3



Print

Close Window

Discover Card Statement ending March 23, 2009

JENNIFER R WHITMORE-MEIER

HIAWATHA, IA 52233-2332

Account Ending in [REDACTED]

Minimum Payment Due \$ 96.00  
Statement Balance \$ 5,436.37

Payment Due Date Apr. 22, 2009

Please make check payable to Discover Card or  
pay online @ Discovercard.com.

Account Summary	
Previous Balance	\$1,448.08
Payments and Credits	-\$ 1,488.03
Purchases	+\$ 5,476.32
Cash Advances	+\$ 0.00
Balance Transfers	+\$ 0.00
Finance Charges	+\$ 0.00
Statement Balance	=\$ 5,436.37

Credit/Cash Available	
Credit Limit	\$7,200.00
Credit Available	\$1,763.00
Cash Credit Limit	\$3,600.00
Cash Credit Available	\$1,763.00

Cashback Bonus Summary	
Opening Cashback Bonus Balance \$	15.79
New Cashback Bonus Earned + \$	40.23
Cashback Bonus Balance = \$	56.02
Available to Redeem	\$40.00
Cashback Bonus earned since Anniversary Date of January 23: \$44.00	
CONGRATULATIONS! Your Cashback Bonus(R) is waiting for you. Visit Discover.com or call 1-800-DISCOVER (1-800- 347-2683) to redeem.	

Transactions for this Statement

Trans. Date	Post Date	Description	Amount	Category
02/23/09	02/24/09	VICTORIA SECRET 800-888-1500 OH	\$103.12	Merchandise/ Retail
02/24/09	02/24/09	ABC STORES LAS VEGAS NV	\$17.47	Merchandise/ Retail
02/24/09	02/24/09	TOM'S WEST #0160 LAS VEGAS NV	\$35.60	Department Stores
02/24/09	02/24/09	TGT*TARGET.COM TARGET.COM MN 95682956660213	\$33.85	Merchandise/ Retail
02/24/09	02/24/09	CEDAR RAPIDS RECRE CEDAR RAPIDS	\$27.00	Travel/ Entertainment

Altered vendors or location.  
See page 166 for authentic charges.

<http://www.discovercard.com/cardmembersvcs/statements/app/stmt?date=20090323&pri...>

4/21/2009

Report on Special Investigation of the  
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Copies of Altered Credit Card Statements

Discover Card: Printable Statement

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02/25/09	02/25/09	QWESTCOMM*TN319 800-244-1111 CO 68787493	\$15.25	Services
02/26/09	02/26/09	OMNI CHEMIST LAS VEGAS NV	\$29.24	Merchandise/ Retail
02/26/09	02/26/09	VZWLSS-MYACCTVN 800-922-0204 CA	\$211.28	Services
02/26/09	02/26/09	ZAP*ZAPPOS.COM 888-492-7767 NV 68905947	\$79.90	Merchandise/ Retail
02/28/09	02/28/09	MIRAGE MCCARRAN LAS VEGAS NV AUTOMATIC FLIGHT INSURANCE	\$39.39	Services
02/28/09	02/28/09	AMERICAN AIRLINES 01645189405950 LAS VEGAS NV AUTOMATIC FLIGHT INSURANCE	\$40.00	Travel/ Entertainment
02/28/09	02/28/09	WYNN LAS VEGAS HOTEL LAS VEGAS NV	\$1,800.39	Travel/ Entertainment
03/03/09	03/03/09	KUM & GO #51 IOWA CITY IA	\$31.12	Gasoline
03/03/09	03/03/09	QWESTCOMM*TN319 800-244-1111 CO 75212464	\$34.41	Services
03/08/09	03/08/09	BP OIL 07682230 HIAWATHA IA	\$30.77	Gasoline
03/11/09	03/11/09	PUSH PEDAL PULL CEDAR RA CEDAR RAPIDS IA	\$2,118.94	Merchandise/ Retail
03/11/09	03/12/09	ZAP*ZAPPOS.COM 888-492-7767 NV 68905947	\$-39.95	Payments and Credits
03/12/09	03/12/09	CASEYS 00027789195 CEDAR RAPIDS IA	\$23.63	Gasoline
03/19/09	03/19/09	AUTOMOTIVE SERVICE EVOLU CEDAR RAPIDS IA	\$746.11	Automotive
03/19/09	03/19/09	GRANITE CITY CEDAR RAPIDS IA	\$29.43	Restaurants
03/19/09	03/19/09	OB GYN ASSOCIATES LUNDY CEDAR RAPIDS IA	\$15.00	Medical Services
03/20/09	03/20/09	INTERNET PAYMENT - THANK YOU	\$-1,448.08	Payments and Credits
03/20/09	03/20/09	JAVA HOUSE MORMON IOWA CITY IA	\$2.48	Restaurants
03/21/09	03/21/09	MCDONALD'S F18501 CEDAR RAPIDS IA	\$11.94	Restaurants

Altered vendor.  
See page 167.

Altered amount  
of charge.

You may be able to avoid Periodic Finance Charges, see the reverse side for details.

**\*\*ATTENTION\*\*** The day of the month that your payment is due will be changing. Your new Payment Due Date will be printed at the top of the remittance coupon on the statement you receive for your billing period that ends after May 1, 2009. Your Payment Due Date will continue to be at least 25 days from the Closing Date shown on the billing statement.

Balance Transfer offer for current billing period: Daily Periodic Rate: 0.00545%;  
corresponding ANNUAL PERCENTAGE RATE: 1.99%.

<http://www.discovercard.com/cardmembersvcs/statements/app/stmt?date=20090323&pri...>

4/21/2009

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University of Iowa Hospital and Clinics  
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Copies of Altered Credit Card Statements

Discover Card: Printable Statement

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Balance Transfer offer for current billing period: Daily Periodic Rate: 0.00819%;  
corresponding ANNUAL PERCENTAGE RATE: 2.99%.

Finance Charges

	Average Daily Balances	Daily Periodic Rates	Nominal Annual Percentage Rates	Annual Percentage Rates	Periodic Finance Charges	Trans. Fee Finance Charges
<b>Current Billing Period: 28 Days</b>						
Purchases	\$ 0.00	0.02737%	9.99% V	9.99%	\$ 0.00	none
Cash Advances	\$ 0.00	0.05751%	20.99% F	20.99%	\$ 0.00	none
<b>Previous Billing Period: 31 Days</b>						
Purchases	\$ 0.00	0.02737%	9.99% V	9.99%	\$ 0.00	none

The rates that apply to your Account are either fixed (F) or they vary (V) as noted above.

Important Information

If you would like to print this page, click the button above or select "Print" under your browser's "File" menu.

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Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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Copies of Altered Credit Card Statements

Discover Card: Printable Statement

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Discover Card Statement ending February 23, 2009

JENNIFER R WHITMORE-MEIER

HIAWATHA, IA 52233-2332

Account Ending in [REDACTED]

Minimum Payment Due \$ 29.00

Statement Balance \$ 1,448.08

Payment Due Date Mar. 22, 2009

Please make check payable to Discover Card or  
pay online @ Discovercard.com.

Account Summary	
Previous Balance	\$135.20
Payments and Credits	-\$ 217.11
Purchases	+\$ 1,529.99
Cash Advances	+\$ 0.00
Balance Transfers	+\$ 0.00
Finance Charges	+\$ 0.00
Statement Balance	= \$ 1,448.08

Cashback Bonus Summary	
Opening Cashback Bonus Balance	\$ 12.02
New Cashback Bonus Earned	+\$ 3.77
Cashback Bonus Balance	= \$ 15.79
Available to Redeem	\$0.00
Cashback Bonus Anniversary Date: January 23.	

Credit/Cash Available	
Credit Limit	\$7,200.00
Credit Available	\$5,751.00
Cash Credit Limit	\$3,600.00
Cash Credit Available	\$3,600.00

Transactions for this Statement

Trans. Date	Post Date	Description	Amount	Category
01/22/09	01/24/09	OEM/PARTS BIN 310-719-8666 CA	\$19.45	Automotive
01/24/09	01/24/09	AMERICAN AIRLINES ARC TULSA OK TICKET NUMBER 0011567167092 AUTOMATIC FLIGHT INSURANCE ORBITZ LLC MANKATO M	\$545.25	Travel/ Entertainment
01/24/09	01/24/09	ORB*AP110101MR8ONM09 WWWORBITZCOM IL	\$6.99	
01/25/09	01/25/09	FAMOUS FOOTWEAR #141795 CEDAR RAPIDS IA	\$38.78	Merchandise/ Retail
01/26/09	01/28/09	VICTORIA'S SECRET CATALO 800- 888-1500 OH	\$-17.11	Payments and Credits

Altered vendor  
and description

Altered amount

<http://www.discovercard.com/cardmembersvcs/statements/app/stmt?date=20090223&pri...>

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Report on Special Investigation of the  
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Copies of Altered Credit Card Statements

Discover Card: Printable Statement

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01/27/09	01/27/09	GASBYS IOWA CITY IA	\$31.38	Gasoline
01/29/09	01/29/09	LUCKY PAWZ LLC IOWA CITY IA	\$21.50	Services
01/30/09	01/30/09	GODADDY.COM 480-505-8855 AZ	\$10.19	Merchandise/ Retail
02/04/09	02/04/09	INTERNET PAYMENT - THANK YOU	\$-200.00	Payments and Credits
02/07/09	02/07/09	USPS 1815119550 CEDAR RAPIDS IA	\$26.00	Government Services
02/13/09	02/13/09	HY VEE 1064 CEDAR RAPIDS IA	\$25.21	Supermarkets
02/13/09	02/13/09	MAILBOXES OF IOWA CITY IOWA CITY IA	\$14.88	Services
02/19/09	02/19/09	CASEYS 00027789195 CEDAR RAPIDS IA	\$33.29	Gasoline
02/19/09	02/19/09	LOTUS SALON AND SPA CORALVILLE IA	\$76.32	Restaurants
02/19/09	02/19/09	THE UPS STORE # 4876 CEDAR RAPIDS IA	\$18.25	Services
02/23/09	02/23/09	AMERICAN AIRLINES 01645190429910 CEDAR RAPIDS IA AUTOMATIC FLIGHT INSURANCE	\$40.00	Travel/ Entertainment
02/23/09	02/23/09	ALLEGiant 702-505-8888 NV AUTOMATIC FLIGHT INSURANCE	\$365.40	Travel/ Entertainment
02/23/09	02/23/09	TGT*TARGET.COM TARGET.COM MN 80141883245950	\$17.00	Merchandise/ Retail
02/23/09	02/23/09	AMAZON.COM AMZN.COM/BILLWA NLZXPBZ6G6I	\$140.10	Merchandise/ Retail

Altered vendors

You may be able to avoid Periodic Finance Charges, see the reverse side for details.

Planning a Spring Break trip? Whether it's near or far, book online and save -- with 5% to 20% Cashback Bonus(R) at over 100 top online retailers like Carnival(R) Cruises, MyHotelStay.com, and Thrifty car rental! Just link through ShopDiscover(SM) at Discover.com/shop

Balance Transfer offer for current billing period: Daily Periodic Rate: 0.00545%;  
corresponding ANNUAL PERCENTAGE RATE: 1.99%.

Balance Transfer offer for current billing period: Daily Periodic Rate: 0.00819%;  
corresponding ANNUAL PERCENTAGE RATE: 2.99%.

#### Finance Charges

	Average Daily Balances	Daily Periodic Rates	Nominal Annual Percentage Rates	Annual Percentage Rates	Periodic Finance Charges	Trans. Fee Finance Charges
Current Billing Period: 31 Days						
Purchases	\$ 0.00	0.02737%	9.99% V	9.99%	\$ 0.00	none
Cash Advances	\$ 0.00	0.05751%	20.99% F	20.99%	\$ 0.00	none

<http://www.discovercard.com/cardmembersvcs/statements/app/stmt?date=20090223&pri...>

4/21/2009

Report on Special Investigation of the  
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Copies of Altered Credit Card Statements

Discover Card: Printable Statement

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Previous Billing Period: 31 Days					
Purchases	\$ 0.00	0.02737%	9.99% V	9.99%	\$ 0.00 none

The rates that apply to your Account are either fixed (F) or they vary (V) as noted above.

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Report on Special Investigation of the  
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Department of Orthopaedics and Rehabilitation

Copies of Authentic Credit Card Statements

**DISCOVER** New Balance \$1,441.05 Minimum Payment Due \$29.00 Account Number ending in [REDACTED] Enter Amount Enclosed Below \$ [REDACTED]

Payment Due Date March 22, 2009 Please make check payable to Discover Card or pay online @ Discovercard.com.

23 SDSN6A81 0000368  
WHITMORE-MEIER, JENNIFER R  
[REDACTED]  
HIAWATHA IA 52233-2332

Text APP to DISCOVER\* to receive a link to our free mobile app and pay your bill in seconds from anywhere!

PO BOX 6103  
CAROL STREAM IL 60197-6103

Address, e-mail or telephone change? Print change in space above, or go to Discover.com. Print your e-mail address to receive important Account information and special offers.

Discover More Card Account Summary

Account number ending in [REDACTED]	Closing Date: February 23, 2009	page 1 of 3
Payment Due Date March 22, 2009	Previous Balance	\$135.20
Minimum Payment Due \$29.00	Payments And Credits	- 217.11
Credit Limit \$7,200.00	Purchases	+ 1,522.96
Credit Available \$5,758.00	Cash Advances	+ 0.00
Cash Credit Limit \$3,600.00	Balance Transfers	+ 0.00
Cash Credit Available \$3,600.00	Finance Charges	+ 0.00
	New Balance	= \$1,441.05

You may be able to avoid Periodic Finance Charges, see the reverse side for details.

Cashback Bonus®

Opening Cashback Bonus Balance	\$ 12.02
New Cashback Bonus This Period	+ 3.77
Cashback Bonus Balance	\$ 15.79

Cashback Bonus® Anniversary  
Month: January

How Can We Help You?  
It's your choice - 3 ways to help

Please have your Discover Card available.  
For TDD (assistance for hearing impaired) see reverse side

1. Visit [Discover.com](http://Discover.com) to pay your bill for no cost, view your latest Account information, earn and redeem rewards and more
2. Call 1-800-DISCOVER (347-2683) for fast, easy self-service options or to speak with a Customer Service Account Manager
3. Write us at Discover Card, PO Box 30943, Salt Lake City, UT 84130

Transactions

\$0 Fraud Liability Guarantee Use your Discover Card with confidence.

Trans. Date	Post Date		
Payments and Credits	Jan 26 Jan 28	VICTORIA'S SECRET CATALOG 800-888-1500 OH	\$ -17.11
	Feb 4 Feb 4	INTERNET PAYMENT - THANK YOU	-200.00
Merchandise/Retail	Jan 25 Jan 25	FAMOUS FOOTWEAR #141795 CEDAR RAPIDS IA	31.79
	Jan 30 Jan 30	GODADDY.COM 480-505-8855 AZ	10.19
Restaurants	Feb 19 Feb 19	LOTUS SALON AND SPA CORALVILLE IA	76.32
Gasoline	Jan 27 Jan 27	GASBYS IOWA CITY IA	31.38
	Feb 19 Feb 19	CASEYS 00027789195 CEDAR RAPIDS IA	33.29
Automotive	Jan 22 Jan 24	OEM/PARTS BIN 310-719-8666 CA	19.45
Travel/Entertainment	Jan 24 Jan 24	HAWAIIAN AIRLINES ARC HONOLULU HI	645.21
		TICKET NUMBER 7556764645	
		AUTOMATIC FLIGHT INSURANCE	NO COST
		ORBITZ MANKATO MN	
	Jan 24 Jan 24	ORB*AP110101MR8ONMO9 WWWORBITZ.COM IL	6.99
	Feb 19 Feb 19	UNITED 01645190429910 CEDAR RAPIDS IA	40.00
		AUTOMATIC FLIGHT INSURANCE	NO COST
	Feb 20 Feb 20	ALLEGIAN 702-505-8888 NV	365.40
		AUTOMATIC FLIGHT INSURANCE	NO COST
	Feb 20 Feb 20	HAWAIIAN AIRLINES INTERNET SITECK	140.10
		TICKET NUMBER 1732125149952	
		AUTOMATIC FLIGHT INSURANCE	NO COST
	Feb 20 Feb 20	1732125149952	
		HAWAIIAN AIRLINES HONOLULU HI	17.00

Planning a Spring Break trip? Whether it's near or far, book online and save - with 5% to 20% Cashback Bonus® (at over 100 top online retailers like Carnival® Cruises, MyHotelStay.com, and Thrifty car rental) Just link through [ShopDiscover.com](http://ShopDiscover.com) at [Discover.com/shop](http://Discover.com/shop)

Altered amount

Altered vendors

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

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**DISCOVER** It pays to **DISCOVER** WHITMORE-MEIER, JENNIFER R  
Account number ending in [REDACTED]

**Introducing the Redesigned Discover® App.**  
A 4.5-star rating on Apple's iTunes Store with rave reviews calling it "quick", "very detailed", and "easy to use".  
Easier navigation, a sleek new design and **now on iPad**, there's never been a better time to download our app!  
**Get the free Discover App** – Text "APP" to DISCOV (347268)\*  
Or visit [Discover.com/GetApp](http://Discover.com/GetApp) on your mobile device.

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Closing Date: February 23, 2009

page 2 of 3

Travel/Entertainment				TICKET NUMBER 1732600444958	
				AUTOMATIC FLIGHT INSURANCE	NO COST
				1732600444958	
Services	Jan 29	Jan 29		LUCKY PAWZ LLC IOWA CITY IA	21.50
	Feb 13	Feb 13		MAILBOXES OF IOWA CITY IOWA CITY IA	14.88
	Feb 19	Feb 19		THE UPS STORE # 4876 CEDAR RAPIDS IA	18.25
Supermarkets	Feb 13	Feb 13		HY VEE 1064 CEDAR RAPIDS IA	25.21
Government Services	Feb 7	Feb 7		USPS 1815119550 CEDAR RAPIDS IA	26.00

**Information For You**

Balance Transfer offer(s) for current billing period:  
Daily Periodic Rate: 0.00545%; corresponding ANNUAL PERCENTAGE RATE: 1.99%.

Daily Periodic Rate: 0.00819%; corresponding ANNUAL PERCENTAGE RATE: 2.99%.

**Finance Charge Summary**

	Average Daily Balances	Daily Periodic Rates	Nominal ANNUAL PERCENTAGE RATES	ANNUAL PERCENTAGE RATES	Periodic FINANCE CHARGES	Transaction Fee FINANCE CHARGES
current billing period: 31 days						
Purchases	\$0	0.02737%	9.99% V	9.99%	\$0	\$0
Cash Advances	\$0	0.05751%	20.99% F	20.99%	\$0	\$0
previous billing period: 31 days						
Purchases	\$0	0.02737%	9.99% V	9.99%	\$0	none

The rates that apply to your Account are either fixed (F) or they may vary (V) as noted above.

**Questions?** Manage your account at [Discover.com](http://Discover.com) or  
call 1-800-DISCOVER (1-800-347-2683).

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copies of Authentic Credit Card Statements

**DISCOVER** New Balance \$4,771.12 Minimum Payment Due \$96.00 Account Number ending in [REDACTED]  
Enter Amount Enclosed Below  
Payment Due Date April 22, 2009  
Please make check payable to Discover Card or pay online @ Discovercard.com.

23 SDSN6A61 0000369  
WHITMORE-MEIER, JENNIFER R  
[REDACTED]  
HIAWATHA IA 52233-2332

Text APP to DISCOV\* to receive a link to our free mobile app and pay your bill in seconds from anywhere!

PO BOX 6103  
CAROL STREAM IL 60197-6103

Address, e-mail or telephone change? Print change in space above, or go to Discover.com. Print your e-mail address to receive important Account information and special offers.

Discover More Card Account Summary

Account number ending in [REDACTED] Closing Date: March 23, 2009 page 1 of 2  
Payment Due Date April 22, 2009  
Minimum Payment Due \$96.00  
Credit Limit \$7,200.00  
Credit Available \$2,428.00  
Cash Credit Limit \$3,600.00  
Cash Credit Available \$2,428.00  
Previous Balance \$1,441.05  
Payments And Credits - 1,481.00  
Purchases + 4,811.07  
Cash Advances + 0.00  
Balance Transfers + 0.00  
Finance Charges + 0.00  
New Balance = \$4,771.12  
You may be able to avoid Periodic Finance Charges, see the reverse side for details.

**Cashback Bonus®** Opening Cashback Bonus Balance \$ 15.79  
New Cashback Bonus This Period + 40.23  
Cashback Bonus Balance \$ 56.02

Cashback Bonus® Since Anniversary Month  
January: \$44.00

CONGRATULATIONS! Your Cashback Bonus(R) is waiting for you. Visit Discover.com or call 1-800-DISCOVER (1-800-347-2683) to redeem.

How Can We Help You?  
It's your choice - 3 ways to help

Please have your Discover Card available.  
For TDD (assistance for hearing impaired) see reverse side

1. Visit Discover.com to pay your bill for no cost, view your latest Account information, earn and redeem rewards and more
2. Call 1-800-DISCOVER (347-2683) for fast, easy self-service options or to speak with a Customer Service Account Manager
3. Write us at Discover Card, PO Box 30943, Salt Lake City, UT 84130

Transactions				\$0 Fraud Liability Guarantee Use your Discover Card with confidence.	
	Trans. Date	Post Date			
Payments and Credits	Mar 11	Mar 12	ZAP*ZAPPOS.COM 888-492-7767 NV	\$	-39.95
			68905947		
	Mar 20	Mar 20	INTERNET PAYMENT - THANK YOU		-1,441.05
Merchandise/Retail	Feb 23	Feb 24	KONA SURF CO INC KAILUA KONA HI		103.12
	Feb 24	Feb 24	ABC STORES HONOLULU HI		17.47
	Feb 26	Feb 26	ZAP*ZAPPOS.COM 888-492-7767 NV		79.90
			68905947		
	Feb 26	Feb 26	OMNI CHEMIST LAS VEGAS NV		29.24
Restaurants	Mar 11	Mar 11	PUSH PEDAL PULL CEDAR RA CEDAR RAPIDS IA		2,118.94
	Mar 19	Mar 19	GRANITE CITY CEDAR RAPIDS IA		29.43
	Mar 20	Mar 20	JAVA HOUSE MORMON IOWA CITY IA		2.48
	Mar 21	Mar 21	MCDONALD'S F18501 CEDAR RAPIDS IA		11.94
Gasoline	Mar 3	Mar 3	KUM & GO #51 IOWA CITY IA		31.12
	Mar 8	Mar 8	BP OIL 07682230 HIWATHA IA		30.77
	Mar 12	Mar 12	CASEYS 00027789195 CEDAR RAPIDS IA		23.63
Automotive	Mar 19	Mar 19	AUTOMOTIVE SERVICE EVOLU CEDAR RAPIDS IA		746.11
Travel/Entertainment	Feb 24	Feb 24	MESA AIRLINES INC PHOENIX AZ		27.00

Altered vendors  
or location

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copies of Authentic Credit Card Statements

DISCOVER

It pays to  
DISCOVERWHITMORE-MEIER, JENNIFER R  
Account number ending in [REDACTED]

### Introducing the Redesigned Discover® App.

A 4.5-star rating on Apple's iTunes Store with rave reviews calling it "quick", "very detailed", and "easy to use".

Easier navigation, a sleek new design and now on iPad, there's never been a better time to download our app!

Get the free Discover App — Text "APP" to DISCOV (347268)\*  
Or visit Discover.com/GetApp on your mobile device.



©2012 Discover Bank, Member FDIC \*One-time only message. Msg & data rates may apply.

Closing Date: March 23, 2009

page 2 of 2

#### Travel/Entertainment

TICKET NUMBER 5332600058006  
AUTOMATIC FLIGHT INSURANCE  
5332600058006

NO COST

Feb 24 Feb 24 MESA AIRLINES INC MESA AIRLINESOK

33.85

TICKET NUMBER 5332101415229

NO COST

AUTOMATIC FLIGHT INSURANCE

40.00

Feb 25 Feb 25 HAWAIIAN AIRLINES HONOLULU HI

NO COST

TICKET NUMBER 1732600452359

1,110.39

AUTOMATIC FLIGHT INSURANCE

40.00

Feb 28 Feb 28 WYNN LAS VEGAS HOTEL LAS VEGAS NV

NO COST

UNITED 01645189405950 LAS VEGAS NV

211.28

AUTOMATIC FLIGHT INSURANCE

39.39

#### Services

Feb 26 Feb 26 VZWRLSS-MYACCTVN 800-922-0204 CA

NO COST

MIRAGE MCCARRAN LAS VEGAS NV

34.41

Feb 28 Feb 28 AUTOMATIC FLIGHT INSURANCE

15.00

Mar 3 Mar 3 QWESTCOMM\*TN319 800-244-1111 CO

35.60

75212464

#### Medical Services

Mar 19 Mar 19 OB GYN ASSOCIATES LUNDY CEDAR RAPIDS IA

35.60

#### Department Store

Feb 24 Feb 24 MACY'S WEST #0160 HONOLULU HI

35.60

Altered vendors

Altered amount

### Information For You

**\*\*ATTENTION\*\*** The day of the month that your payment is due will be changing. Your new Payment Due Date will be printed at the top of the remittance coupon on the statement you receive for your billing period that ends after May 1, 2009. Your Payment Due Date will continue to be at least 25 days from the Closing Date shown on the billing statement.

Balance Transfer offer(s) for current billing period:

Daily Periodic Rate: 0.00545%; corresponding ANNUAL PERCENTAGE RATE: 1.99%.

Daily Periodic Rate: 0.00819%; corresponding ANNUAL PERCENTAGE RATE: 2.99%.

### Finance Charge Summary

	Average Daily Balances	Daily Periodic Rates	Nominal ANNUAL PERCENTAGE RATES	ANNUAL PERCENTAGE RATES	Periodic FINANCE CHARGES	Transaction Fee FINANCE CHARGES
current billing period: 28 days						
Purchases	\$0	0.02737%	9.99% V	9.99%	\$0	\$0
Cash Advances	\$0	0.05751%	20.99% F	20.99%	\$0	\$0
previous billing period: 31 days						
Purchases	\$0	0.02737%	9.99% V	9.99%	\$0	none

The rates that apply to your Account are either fixed (F) or they may vary (V) as noted above.

**Questions?** Manage your account at [Discover.com](http://Discover.com) or  
call 1-800-DISCOVER (1-800-347-2683).

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copy of Altered Hotel Invoice



Jennifer Whitmore  
[REDACTED]  
Hiawatha, IA 52233

Arrival: 02-23-09  
Departure: 02-28-09  
Room No.: 3564  
Wynn Acct. ID: 5222147  
Folio: 1  
Conf. No.: 5685479

Date	Description	Credits/Payments	Charges	
02-23-09	Room		300.00	} Nights added
02-23-09	Room Tax		27.00	
02-23-09	Business Center		15.00	
02-24-09	Room		300.00	} Nights added
02-24-09	Room Tax		27.00	
02-24-09	Business Center		15.00	
02-25-09	The Drug Store		15.20	
02-25-09	Room		300.00	
02-25-09	Room Tax		27.00	
02-26-09	Spa Admission Fee		30.00	
02-26-09	Business Center Package		10.00	
02-26-09	Room		300.00	
02-26-09	Room Tax		27.00	
02-27-09	Business Center		10.00	
02-27-09	Spa Admission Fee		30.00	
02-27-09	Room		300.00	} Amounts increased
02-27-09	Room Tax		27.00	
02-28-09	Business Center		10.00	
02-28-09	Business Center		10.00	
02-28-09	The Drug Store		20.19	
Total Credits/Payments:		0.00		
Total Charges:			1,800.39	
Balance:			1,800.39	

Description changed  
from Minibar food

Amounts  
increased

Amount agrees with altered  
credit card statement  
submitted. See **Appendix 6.**



Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copy of Authentic Hotel Invoice

Jennifer Whitmore  
[REDACTED]  
Hiawatha, IA 52233

Arrival: 02-25-09  
Departure: 02-28-09  
Room No.: 3564  
Wynn Acct. ID: 5222147  
Folio: 2236008 1  
Conf. No.: 5685479

Date	Description	Credits/Payments	Charges
02-25-09	The Drug Store		15.20
02-25-09	Room		300.00
02-25-09	Room Tax		27.00
02-26-09	Spa Admission Fee		30.00
02-26-09	Business Center Package		10.00
02-26-09	Room		300.00
02-26-09	Room Tax		27.00
02-27-09	Mini Bar Food		8.00
02-27-09	Spa Admission Fee		30.00
02-27-09	Room		300.00
02-27-09	Room Tax		27.00
02-28-09	Mini Bar Food		8.00
02-28-09	Mini Bar Food		8.00
02-28-09	The Drug Store		20.19
02-28-09	Discover [REDACTED] XX/XX	1,110.39	

Description changed  
to Business Center


Amounts  
increased

Total Credits/Payments:	1,110.39	
Total Charges:		1,110.39
Balance:		0.00

Agrees with authentic  
credit card statement  
included in **Appendix 7**.

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copy of Altered Hotel Invoice – InterContinental



**INTERCONTINENTAL.**  
NEW ORLEANS

<b>Mrs Jennifer Whitmore</b> [REDACTED] Hiawatha, IA 52233 US	Folio No. : 503911 A/R Number : Group Code : OS1 Company : American Academy of Orthopaedic Membership No. : PC 187686291 Invoice No. :	Room No. : 0827 Arrival : 03-08-10 Departure : 03-13-10 Conf. No. : 65562048 Booking # : Page No. : 1 of 1
--	---	---

2 pages submitted

Altered date

Date	Description	Charges	Credits
			337.87
03-08-10	Deposit Transfer at Check In		
03-08-10	*Accommodation	299.00	
03-08-10	Room State Tax	26.91	
03-08-10	State/City Occupancy Fee	2.00	
03-08-10	Room City Tax	11.96	
03-09-10	*Accommodation	299.00	
03-09-10	Room State Tax	26.91	
03-09-10	State/City Occupancy Fee	2.00	
03-09-10	Room City Tax	11.96	
03-10-10	*Accommodation	299.00	
03-10-10	Room State Tax	26.91	
03-10-10	State/City Occupancy Fee	2.00	
03-10-10	Room City Tax	11.96	
03-11-10	*Accommodation	299.00	
03-11-10	Room State Tax	26.91	
03-11-10	State/City Occupancy Fee	2.00	
03-11-10	Room City Tax	11.96	
03-12-10	Petes Pub Dinner - Wine Line# 0827 : CHECK# 0345483	71.46	
03-12-10	*Accommodation	299.00	
03-12-10	Room State Tax	26.91	
03-12-10	State/City Occupancy Fee	2.00	

Nights added

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copy of Altered Hotel Invoice – InterContinental



03-13-10

Mrs Jennifer Whitmore [REDACTED] Hiawatha, IA 52233 US	Folio No.	503911	Room No.	0827
	A/R Number		Arrival	03-08-10
	Group Code	OS1	Departure	03-13-10
	Company	American Academy of Orthopaedic	Conf. No.	65562048
	Membership No.	PC 187686291	Booking #	
	Invoice No.		Page No.	1 of 1

Date	Description	Charges	Credits
03-12-10	Room City Tax	11.95	
03-13-10	Discover Card XXXXXXXXXXXX [REDACTED]		1432.94
Total		1,770.81	1,770.81
Balance		0.00	

It has been our pleasure to serve you.  
Your membership will be credited for this stay.

**Guest Signature:** \_\_\_\_\_

I have received the goods and / or services in the amount shown herein. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

Report on Special Investigation of the  
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Department of Orthopaedics and Rehabilitation

Copy of Authentic Hotel Invoice – InterContinental



09-12-12

<b>Mrs Jennifer Whitmore</b>	Folio No. : 503911	Room No. : 0827
██████████	A/R Number :	Arrival : 03-10-10
Hiawatha IA 52233	Group Code : OS1	Departure : 03-13-10
US	Company : American Academy of Orthopaedic	Conf. No. : 65562048
	Membership No. : PC 187686291	Booking # :
	Invoice No. :	Page No. : 1 of 1

Date	Description	Charges	Credits
03-10-10	Deposit Transfer at Check In		337.87
03-10-10	*Accommodation	299.00	
03-10-10	Room State Tax	26.91	
03-10-10	State/City Occupancy Fee	2.00	
03-10-10	Room City Tax	11.96	
03-11-10	*Accommodation	299.00	
03-11-10	Room State Tax	26.91	
03-11-10	State/City Occupancy Fee	2.00	
03-11-10	Room City Tax	11.96	
03-12-10	Petes Pub Dinner - Wine Line# 0827 : CHECK# 0345483	71.46	
03-12-10	*Accommodation	299.00	
03-12-10	Room State Tax	26.91	
03-12-10	State/City Occupancy Fee	2.00	
03-12-10	Room City Tax	11.96	
03-13-10	Discover Card XXXXXXXXXXXX ██████████		753.20
It has been our pleasure to serve you. Your membership will be credited for this stay.		<b>Total</b>	<b>1,091.07 1,091.07</b>
		<b>Balance</b>	<b>0.00</b>

**Guest Signature:** \_\_\_\_\_  
I have received the goods and / or services in the amount shown heron. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

Report on Special Investigation of the  
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Copies of Certain Pages of January 2009 Invoice  
Submitted by Jennifer Whitmore-Meier

777 BIG TIMBER ROAD  
ELGIN, IL 60123

Manage Your Account	Account Number	Date Due
My Verizon at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	-00001	01/30/09
	Invoice Number	1956348162

## Quick Bill Summary

Dec 05 - Jan 04

## KEYLINE

JENNIFER WHITMORE  
200 HAWKINS DR  
DEPT OF ORTHO  
IOWA CITY, IA 52242-1009

Previous Balance (see back for details)	\$152.25
No Payment Received	\$0.00
<b>Balance Forward Due Immediately</b>	<b>\$152.25</b>
Account Charges and Credits	
Includes Late Fee of \$5.00	\$5.00
Monthly Access Charges	\$136.59
Usage Charges	
Voice	\$7.45
Data	\$0.00
Verizon Wireless' Surcharges and Other Charges & Credits	\$3.76
Taxes, Governmental Surcharges & Fees	\$7.98
<b>Total Current Charges Due</b>	<b>\$160.78</b>
<b>Total Charges Due by January 30, 2009</b>	<b>\$160.78</b>

Amounts  
altered

Pay from Wireless	Pay on the Web	Questions:
#PMT (#768)	My Verizon at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	1.800.922.0204 or *611 from your wireless

VN

Bill Date January 04, 2009  
Account Number [REDACTED] 00001  
Invoice Number 1956348162

## Total Amount Due by January 30, 2009

Make check payable to Verizon Wireless  
Please return this remit slip with payment

\$160.78

\$ [ ] [ ] . [ ] [ ]

Amount  
altered

JENNIFER WHITMORE  
200 HAWKINS DR  
DEPT OF ORTHO  
IOWA CITY, IA 52242-1009

P.O. BOX 25505  
LEHIGH VALLEY, PA 18002-5505  
/1800255054/

☐ Check here and fill out the back of this slip if your billing address  
has changed or you are adding or changing your email address.

1943444961010685403659000010000098180000098186

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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Copies of Certain Pages of January 2009 Invoice  
Submitted by Jennifer Whitmore-Meier

Invoice Number Account Number Date Due Page  
1956348162 [REDACTED] 00001 01/30/09 2 of 18

Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

Includes charges for products and services, and credits owing.

### Payments

Previous Balance	\$152.25
Payment - Thank You	
Payment Received 12/09/08	-152.25
Total Payments	-\$152.25
Balance Forward	\$0.00

### Account Charges and Credits

Late Fee	5.00
Subtotal	\$5.00

Amounts  
altered

Correspondence Address: Verizon Wireless Operations Support 777 Big Timber Road Elgin, IL 60123

#### Automatic Payment Enrollment for [REDACTED]

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your check for this month's payment.




#### Changing your billing address for Account: [REDACTED]

Use this space or sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_  
City \_\_\_\_\_  
State/Zip \_\_\_\_\_  
Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_  
E-mail \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address

YES \_\_\_ NO \_\_\_ If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.

Report on Special Investigation of the  
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Copies of Certain Pages of January 2009 Invoice  
Submitted by Jennifer Whitmore-Meier

Invoice Number Account Number Date Due Page  
1956348162 [REDACTED] 00001 01/30/09 3 of 18

### Overview of Lines

#### Your Account's Calling Plan

Nationwide Premium Family Share Primary  
1400 \$130 \$4988 1107

\$130.00 monthly access charge  
\$29.99 per additional line  
(totaling \$159.99 monthly)  
1400 monthly allowance minutes  
\$.40 per minute after allowance

Plan cost increased from  
\$99.99. See **Appendix 13**.

#### Breakdown of Charges

Current Calling Plan	Voice*	Data
319-899-[REDACTED] (P) Jennifer Whitmore.	pg 4	---
319-331-[REDACTED] Jennifer Whitmore.	pg 5	\$7.45
<b>Total Charges</b>	<b>\$7.45</b>	<b>\$0.00</b>

\* Voice may include long distance, 411 calls, SharePlan overage and other calls.

Altered to show 2 lines of  
service, both for Jennifer  
Whitmore-Meier

#### Breakdown of Minutes

Current Calling Plan	SharePlan Minutes Used
319-899-[REDACTED] (P) pg 4	---
319-331-[REDACTED] pg 5	961
<b>Total Minutes</b>	<b>961</b>
<b>SharePlan Allowance</b>	<b>1400</b>
<b>Overage Minutes</b>	<b>0</b>

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
Department of Orthopaedics and Rehabilitation

Copies of Certain Pages of Authentic January 2009 Invoice

**verizon**wireless

777 BIG TIMBER ROAD  
ELGIN, IL 60123

Manage Your Account	Account Number	Date Due
My Verizon at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	00001	01/30/09
	Invoice Number	1956348162

KEYLINE

JENNIFER WHITMORE  
200 HAWKINS DR  
DEPT OF ORTHO  
IOWA CITY, IA 52242-1009

Quick Bill Summary

Dec 05 – Jan 04

Previous Balance <i>(see back for details)</i>	\$98.18
Payment – Thank You	-\$98.18
Adjustments	-\$2.36
<b>Credit Balance</b>	<b>-\$2.36</b>
Monthly Access Charges	\$81.99
Usage Charges:	
Voice	\$11.92
Data	\$0.00
Verizon Wireless' Surcharges and Other Charges & Credits	\$2.42
Taxes, Governmental Surcharges & Fees	\$6.42
<b>Total Current Charges</b>	<b>\$102.75</b>

**Total Charges Due by January 30, 2009                      \$100.39**

Pay from Wireless	Pay on the Web	Questions:
#PMT (#768)	My Verizon at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	1.800.922.0204 or *611 from your wireless

VN

**verizon**wireless

JENNIFER WHITMORE  
200 HAWKINS DR  
DEPT OF ORTHO  
IOWA CITY, IA 52242-1009

Bill Date                      January 04, 2009  
Account Number            00001  
Invoice Number            1956348162

**Total Amount Due by January 30, 2009**

Make check payable to Verizon Wireless  
Please return this remit slip with payment

**\$100.39**

\$    .

P.O. BOX 25505  
LEHIGH VALLEY, PA 18002-5505

/1800255054/

☐ Check here and fill out the back of this slip if your billing address  
has changed or you are adding or changing your email address.

1956348162010685403659000010000102750000100396



Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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**verizon**wireless

Invoice Number Account Number Date Due Page

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Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

includes charges for products and services, and credits owing.

### Payments and Adjustments

<b>Previous Balance</b>	<b>\$98.18</b>
<b>Payment - Thank You</b>	
Payment Received 12/09/08	-98.18
<b>Total Payments</b>	<b>-\$98.18</b>
<b>Adjustments</b>	
411 Search - Toll Credit for 319-331- on 12/24/08	-1.49
411 Search for 319-331- on 12/24/08	-.70
Other Fees and Surcharges	-.04
State Tax Adjustment	-.13
<b>Total Adjustments</b>	<b>-\$2.36</b>
<b>Credit Balance</b>	<b>-\$2.36</b>

Correspondence Address: Verizon Wireless Operations Support 777 Big Timber Road Dign IL 60123

#### Automatic Payment Enrollment for Account

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box. 2. Sign name in box below, as shown on the bill and date. 3. Return this slip with your check for this month's payment.



#### Changing your billing address for Account

Use this space or sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_  
City \_\_\_\_\_  
State/Zip \_\_\_\_\_  
Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_  
Email \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address

YES NO If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.

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Department of Orthopaedics and Rehabilitation

Copies of Certain Pages of Authentic January 2009 Invoice

**verizon**wireless

Invoice Number Account Number Date Due Page

1956341162 00001 01/30/09 3 of 18

Summary for Jennifer Whitmore.: 319-331- [REDACTED]

### Your Calling Plan

Nationwide Select 1350 Any Unl N&W Unl IN  
Unl MSG \$99.99 1107

\$99.99 monthly access charge  
1350 monthly general allowance minutes  
\$.35 per minute after allowance

NATL IN Calling-Unlim  
Unlimited IN Calling minutes

Unl Night & Weekend Min  
Unlimited OFFPEAK

Unl Text Messaging  
Unlimited IN TXT  
Unlimited TXT Message

Pay As You Use Megabyte Data  
\$1.99 per megabyte

Beginning on 03/05/08:  
18% Access discount

Unl Picture/Video MSG  
Unlimited monthly PIX-FLIX

Plan cost was increased  
to \$130.00 on invoice  
Jennifer Whitmore-Meier  
submitted.

### Charges

#### Monthly Access Charges

Current Calling Plan 01/05 - 02/04	99.99
18% Access discount 01/05 - 02/04	-18.00
	<b>\$81.99</b>

#### Usage Charges

Voice	11.92
Data	.00
	<b>\$11.92</b>

#### Verizon Wireless' Surcharges

Fed Universal Service Charge	1.47
Regulatory Charge	.07
Administrative Charge	.85
Iowa Drps Surchg	.03
	<b>\$2.42</b>

#### Taxes, Governmental Surcharges and Fees

IA State E911 Fee	.65
IA State Sales Tax	5.77
	<b>\$6.42</b>

Total Current Charges for 319-331- [REDACTED] **\$102.75**

### Usage Charges

Voice	Allowance	Used	Billable	Cost
Calling Plan minutes	1350	713	---	---
IN Calling minutes	unlimited	879	---	---
Night/Weekend minutes		260	---	---
411 Search calls	---	8	8	11.92

Total Voice **\$11.92**

Data	Allowance	Used	Billable	Cost
TXT Messaging messages	unlimited	132	---	---
Unlimited IN TXT messages	unlimited	386	---	---
PIX-FLIX Messaging messages	unlimited	10	---	---

Total Data **\$0.00**

Total Usage Charges **\$11.92**

View your bill and call details online for FREE. Sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com).

Authentic bill  
shows 1 line  
of service

Report on Special Investigation of the  
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Copies of Certain Pages of February 2010 Invoice  
Submitted by Jennifer Whitmore-Meier

777 BIG TIMBER ROAD  
ELGIN, IL 60123

Manage Your Account	Account Number	Date Due
My Verizon at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>		02/27/10
	Invoice Number	2353787982

## KEYLINE

JENNIFER WHITMORE  
200 HAWKINS DR  
DEPT OF ORTHO  
IOWA CITY, IA 52242-1009

**Add a line to your account - It's easy!**

It's a great time to add a line to your account. We have a lot of cool phones and features for the entire family, along with all-inclusive Calling Plans. Plus, the network reliability you need. Call 1-866-745-4662 today!

## Quick Bill Summary

Jan 05 - Feb 04

Previous Balance (see back for details)	\$100.39
Payment - Thank You	-\$100.39
Balance Forward	\$0.00
Monthly Access Charges	\$140.98
Usage Charges	
Voice	\$7.45
Data	\$18.45
Verizon Wireless' Surcharges and Other Charges & Credits	\$4.55
Taxes, Governmental Surcharges & Fees	\$11.49
<b>Total Current Charges</b>	<b>\$182.92</b>

Amounts altered;  
monthly access and usage charges increased

**Total Charges Due by February 27, 2010 \$182.92**

Pay from Wireless	Pay on the Web	Questions:
#PMT (#763)	My Verizon at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	1.800.922.0204 or *611 from your wireless

VN

Bill Date February 04, 2010  
Account Number 00001  
Invoice Number 2353787982

**Total Amount Due by February 27, 2010**

Amount altered

Make check payable to Verizon Wireless  
Please return this remit slip with payment

\$182.92

\$

P.O. BOX 25505  
LEHIGH VALLEY, PA 18002-5505

/1800255054/

☐ Check here and fill out the back of this slip if your billing address has changed or you are adding or changing your email address.

1969306520010685403659000010000211280000211286

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Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

Includes charges for products and services, and credits owing.

### Payments

Previous Balance	\$100.39
Payment - Thank You	
Payment Received 01/09/09	-100.39
Total Payments	-\$100.39
Balance Forward	\$0.00

Correspondence Address: Verizon Wireless Operations Support 777 Big Timber Road Elgin, IL 60123

#### Automatic Payment Enrollment for Account:

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box. ☐
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your check for this month's payment.





#### Changing your billing address for Account:

Use this space or sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_  
City \_\_\_\_\_  
State/Zip \_\_\_\_\_  
Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_  
Email \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address.  
YES \_\_\_ NO \_\_\_ If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.

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2353787382 [REDACTED] 00001 02/27/10 3 of 21

### Overview of Lines

#### Your Account's Calling Plan

Nationwide Prem Fm Str Pri 2100  
Vpak+Nav+Email+ MSG+N&W+In S4988 \$150  
1107

\$150.00 monthly access charge  
\$9.99 per additional line  
(totaling \$159.99 monthly)  
2100 monthly allowance minutes  
\$.40 per minute after allowance

Monthly plan  
amount was  
increased from  
actual charge of  
\$110.00. See  
**Appendix 15.**

#### Breakdown of Charges

Name altered

Current Calling Plan	Voice*	Data
319- [REDACTED] (P) Hunter Meier pg 4	--	--
319- [REDACTED] Jennifer Whitmore pg 6	\$7.45	\$18.45
<b>Total Charges</b>	<b>\$7.45</b>	<b>\$18.45</b>

\* Voice may include long distance, 411 calls, SharePlan overage and other calls.

#### Breakdown of Minutes

Current Calling Plan	SharePlan Minutes Used		
319- (P) pg 4	8		
319- pg 6	638		
Total Minutes	644		
SharePlan Allowance	2100		
Overage Minutes	0		
Individual Plans	Plan Minutes Used	Plan Allowance	
pg 6	231	348	

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Name changed

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Summary for Hunter Meier: 319-

Your Calling Plan

Nationwide Prem Fam Shr Pri 2100  
Vpak+Nav+Email+ MSG+N&W+in S4988 \$150  
1107  
(see pg 3)

Charges

Monthly Access Charges

Current Calling Plan 02/05 - 03/04	150.00
18% Access discount 02/05 - 03/04	-27.00
	<b>\$123.00</b>

Usage Charges

Voice	.00
Data	.00
	<b>\$0.00</b>

Verizon Wireless' Surcharges

Fed Universal Service Charge	2.13
Regulatory Charge	.07
Administrative Charge	.85
Iowa Drps Surchg	.03
	<b>\$3.08</b>

Taxes, Governmental Surcharges and Fees

IA State E911 Fee	.65
IA State Sales Tax	7.38
	<b>\$8.03</b>

Total Current Charges for 319- **\$134.11**

Usage Charges

Voice	Allowance	Used	Billable	Cost
SharePlan minutes	2100 (shared)	6	-	-
IN Calling (01/13 - 02/04) minutes	unlimited	22	-	-
Night/Weekend minutes		4	-	-
<b>Total Voice</b>				<b>\$0.00</b>

Data

TX1 Messaging (01/13 - 02/04) messages	unlimited	12	-	-
Unlimited IN TX1 (01/13 - 02/04) messages	unlimited	28	-	-
PIX-FLIX Messaging (01/13 - 02/04) messages	unlimited	5	-	-
Get it Now Downloads downloads	-	-	-	-
<b>Total Data</b>				<b>\$0.00</b>

**Total Usage Charges \$0.00**

View your bill and call details online for FREE. Sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com).

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Name changed

Invoice Number Account Number Date Due Page  
2353787982 [REDACTED] 00001 02/27/10 5 of 21

Detail for Hunter Meier: 319-[REDACTED]

Date altered

Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airtime Charges	Long Dist/ Other Chgs	Total
1/13	9:41P	319-[REDACTED]	Off-Peak	IN Allow	Cedar Rapids IA	Iowa City IA	1	--	--	--
1/13	9:46P	319-[REDACTED]	Off-Peak	IN Allow	Cedar Rapids IA	Incoming CL	1	--	--	--
1/13	10:19P	319-[REDACTED]	Off-Peak	IN Allow	Cedar Rapids IA	Iowa City IA	2	--	--	--
1/19	9:09P	319-[REDACTED]	Off-Peak	IN Allow	Marion IA	Iowa City IA	2	--	--	--
1/28	3:52P	319-[REDACTED]	Peak	IN Allow	Palo IA	Iowa City IA	2	--	--	--
1/28	4:59P	319-[REDACTED]	Peak	IN Allow	Cedar Rapids IA	Iowa City IA	1	--	--	--
1/28	5:03P	319-[REDACTED]	Peak	IN Allow	Cedar Rapids IA	Waterloo IA	2	--	--	--
1/28	5:05P	319-[REDACTED]	Peak	IN Allow	Cedar Rapids IA	Iowa City IA	1	--	--	--
1/28	8:40P	319-[REDACTED]	Peak	Plan Allow	Cedar Rapids IA	Cedar Rapids IA	1	--	--	--
1/28	8:45P	319-[REDACTED]	Peak	Plan Allow	Cedar Rapids IA	Cedar Rapids IA	1	--	--	--
1/29	3:28P	319-[REDACTED]	Peak	IN Allow	Cedar Rapids IA	Iowa City IA	1	--	--	--
1/29	3:29P	319-[REDACTED]	Peak	Plan Allow	Cedar Rapids IA	Iowa City IA	2	--	--	--
1/29	4:16P	319-[REDACTED]	Peak	Plan Allow	Cedar Rapids IA	Iowa City IA	1	--	--	--
1/29	5:21P	319-[REDACTED]	Peak	IN Allow	Cedar Rapids IA	Cedar Rapids IA	1	--	--	--
1/29	9:01P	319-[REDACTED]	Off-Peak	IN Allow	Cedar Rapids IA	Iowa City IA	1	--	--	--
1/30	3:08P	319-[REDACTED]	Peak	Plan Allow	Cedar Rapids IA	Cedar Rapids IA	1	--	--	--
1/31	8:07P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Cedar Rapids IA	2	--	--	--
2/01	1:21P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Cedar Rapids IA	1	--	--	--
2/01	2:02P	319-[REDACTED]	Off-Peak	N&W	Toddville IA	Cedar Rapids IA	1	--	--	--
2/01	2:02P	319-[REDACTED]	Off-Peak	IN Allow	Cedar Rapids IA	Iowa City IA	5	--	--	--
2/01	5:44P	919-[REDACTED]	Off-Peak	IN Allow	Cedar Rapids IA	Raleigh NC	2	--	--	--

Format of invoice is incorrect. Also, invoice was submitted as part of February 2010 bill. It is actually for Timothy Meier's phone service in February 2009. See **Appendix 16**.

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Submitted by Jennifer Whitmore-Meier

Invoice Number Account Number Date Due Page  
2353787982 [REDACTED] 00001 02/27/10 6 of 21

Summary for Jennifer Whitmore.: 319 [REDACTED]

Page number changed to  
appear to be authentic.

### Your Calling Plan

Nationwide Talk & Text FS 2100  
(see pg 3)

### Charges

#### Monthly Access Charges

Nationwide Talk & Text FS 1400 Add'l Line 02/05 - 03/04	9.99
TEC Advanced Devices - Asurion 02/05 - 03/04	7.99
	<b>\$17.98</b>

#### Usage Charges

Voice	7.45
Data	18.45
	<b>\$25.90</b>

#### Verizon Wireless' Surcharges

Fed Universal Service Charge	.45
Regulatory Charge	.07
Administrative Charge	.92
Iowa Dps Surchg	.03
	<b>\$1.47</b>

#### Taxes, Governmental Surcharges and Fees

IA State E911 Fee	.65
IA State Sales Tax	2.63
Johnson Crty Los Tax	.18
	<b>\$3.46</b>

**Total Current Charges for 319 [REDACTED] \$48.81**

### Usage Charges

Voice	Allowance	Used	Billable	Cost
SharePlan	minutes 2100 (shared)	461	-	-
Mobile to Mobile	minutes unlimited	888	-	-
Night/Weekend	minutes unlimited	114	-	-
411 Search	calls -	5	5	7.45
<b>Total Voice</b>				<b>\$7.45</b>
<b>Data</b>				
TXT Messaging	messages unlimited	354	.MB	18.45
Unlimited M2M TXT	messages unlimited	427	-	-
PIX-FLIX Messaging	messages unlimited	11	-	-
<b>Total Data</b>				<b>\$18.45</b>
<b>Total Usage Charges</b>				<b>\$25.90</b>

Have more questions about your charges? Get details for all your voice and data Usage Charges at [www.verizonwireless.com](http://www.verizonwireless.com). Sign into My Verizon and go to My Bill and click on Bill Details.

After alteration, message did not  
fit inside box. See **Appendix 15**.



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2353787982 685403659-00001 02/27/10 7 of 21

Detail for Jennifer Whitmore.: 319 [REDACTED]

Date changed

Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airtime Charges	Long Dist/ Other Chgs	Total
1/05	7:18A	319	Peak	IN Allow	Breckenrid CO	Iowa City IA	2	--	--	--
1/05	7:18A	319	Peak	IN Allow	Breckenrid CO	Iowa City IA	1	--	--	--
1/05	8:10A	319	Peak	IN Allow	Breckenrid CO	Incoming CL	3	--	--	--
1/05	8:14A	800	Peak	PlanAllow	Breckenrid CO	Toll-Free CL	4	--	--	--
1/05	8:25A	970	Peak	IN Allow	Breckenrid CO	Dillon CO	1	--	--	--
1/05	8:25A	410	Peak	PlanAllow	Breckenrid CO	Towson MD	3	--	--	--
1/05	8:29A	970	Peak	IN Allow	Breckenrid CO	Mobile CL	2	--	--	--
1/05	9:05A	319	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	2	--	--	--
1/05	11:12A	319	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	1	--	--	--
1/05	11:13A	847	Peak	PlanAllow	Breckenrid CO	Northbrook IL	3	--	--	--
1/05	12:09P	847	Peak	PlanAllow	Breckenrid CO	Northbrook IL	2	--	--	--
1/05	1:45P	000	Peak	PlanAllow,CallVM	Breckenrid CO	Voice Mail CL	2	--	--	--
1/05	1:51P	Una	Peak	PlanAllow	Breckenrid CO	Incoming CL	2	--	--	--
1/05	2:05P	239	Peak	IN Allow	Breckenrid CO	Fort Myers FL	1	--	--	--
1/05	2:05P	847	Peak	PlanAllow	Breckenrid CO	Northbrook IL	1	--	--	--
1/05	2:07P	319	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	2	--	--	--
1/05	2:07P	319	Peak	PlanAllow,CallWait	Breckenrid CO	Incoming CL	1	--	--	--
1/05	2:08P	319	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	1	--	--	--
1/05	3:07P	319	Peak	IN Allow	Breckenrid CO	Cedar Rpts IA	2	--	--	--
1/05	3:18P	319	Peak	PlanAllow	Breckenrid CO	Iowa City IA	1	--	--	--
1/05	3:23P	319	Peak	IN Allow	Breckenrid CO	Incoming CL	8	--	--	--
1/05	3:45P	319	Peak	IN Allow	Breckenrid CO	Cedar Rpts IA	2	--	--	--
1/05	5:13P	319	Peak	IN Allow	Breckenrid CO	Incoming CL	2	--	--	--
1/05	7:29P	319	Peak	IN Allow	Breckenrid CO	Iowa City IA	1	--	--	--
1/05	7:51P	000	Peak	PlanAllow,CallVM	Breckenrid CO	Voice Mail CL	2	--	--	--
1/05	8:03P	319	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	1	--	--	--
1/05	8:04P	319	Peak	IN Allow	Breckenrid CO	Iowa City IA	3	--	--	--
1/05	8:59P	319	Peak	IN Allow	Breckenrid CO	Iowa City IA	4	--	--	--
1/05	10:04P	319	Off-Peak	IN Allow	Breckenrid CO	Iowa City IA	2	--	--	--
1/06	7:48A	847	Peak	PlanAllow	Denver CO	Incoming CL	2	--	--	--
1/06	8:23A	319	Peak	PlanAllow	Denver CO	Iowa City IA	1	--	--	--
1/06	8:54A	319	Peak	PlanAllow	Denver CO	Cedar Rpts IA	2	--	--	--
1/06	9:15A	319	Peak	IN Allow	Denver CO	Iowa City IA	2	--	--	--
1/06	9:28A	319	Peak	IN Allow	Denver CO	Iowa City IA	1	--	--	--
1/06	10:02A	319	Peak	PlanAllow	Denver CO	Cedar Rpts IA	6	--	--	--
1/06	10:07A	224	Peak	IN Allow	Denver CO	Desplaines IL	7	--	--	--
1/06	10:49A	319	Peak	IN Allow	Denver CO	Iowa City IA	2	--	--	--
1/06	2:08P	000	Peak	PlanAllow,CallVM	Minneapolis MN	Voice Mail CL	1	--	--	--
1/06	2:14P	319	Peak	PlanAllow	Minneapolis MN	Cedar Rpts IA	1	--	--	--
1/06	2:17P	319	Peak	IN Allow	Minneapolis MN	Iowa City IA	4	--	--	--
1/06	2:34P	319	Peak	IN Allow	Minneapolis MN	Incoming CL	8	--	--	--
1/06	3:51P	319	Peak	PlanAllow	Minneapolis MN	Iowa City IA	1	--	--	--
1/06	3:57P	319	Peak	PlanAllow	Minneapolis MN	Cedar Rpts IA	1	--	--	--
1/06	4:09P	319	Peak	PlanAllow	Minneapolis MN	Incoming CL	6	--	--	--
1/06	4:16P	319	Peak	IN Allow	Minneapolis MN	Cedar Rpts IA	1	--	--	--

Submitted as part of February 2010 invoice  
but is actually from February 2009 invoice.  
See **Appendix 16**.



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Invoice Number Account Number Date Due Page

2353787982 00001 Past Due 2 of 29

Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

Includes charges for products and services, and credits owing.

### Payments

**Previous Balance** **\$157.92**

**No Payment Received**

**Total Payments** **\$0.00**

**Balance Forward Due Immediately** **\$157.92**

### Account Charges and Credits

**Late Fee** **5.00**

**Subtotal** **\$5.00**

**Total Account Charges and Credits** **\$5.00**

Correspondence Address: Verizon Wireless Operations Support 777 Big Timber Road Elgin, IL 60123

Automatic Payment Enrollment for Account JENNIFER WHITMORE

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your check for this month's payment.



Changing your billing address for Account JENNIFER WHITMORE

Use this space or sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_

City \_\_\_\_\_

State/Zip \_\_\_\_\_

Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_

Email \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address

YES NO If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.

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Invoice Number Account Number Date Due Page

235377982 [REDACTED] 00001 Past Due 3 of 29

### Overview of Lines

#### Your Account's Calling Plan

##### Nationwide Talk & Text FS 1400

\$110.00 monthly access charge  
\$9.99 per additional line (x3)  
(totaling \$139.97 monthly)  
1400 monthly allowance minutes  
\$.40 per minute after allowance

Monthly charge on  
invoice submitted was  
increased to \$150.00.

#### Breakdown of Charges

Current Calling Plan		Voice*	Data
319-[REDACTED] (P)	pg 4	---	---
Timothy Meier			
319-[REDACTED]	pg 8	---	---
Richard D Whitmore			
319-[REDACTED]	pg 12	\$4.97	---
Jennifer Whitmore.			
319-[REDACTED]	pg 24	---	---
Dnb Inc.			
<b>Total Charges</b>		<b>\$4.97</b>	<b>\$0.00</b>

\* Voice may include long distance, 411 calls, SharePlan overage and other calls.

Name on primary  
line of service  
altered.

2 additional lines of  
service removed  
from invoice  
submitted.

#### Breakdown of Minutes

Current Calling Plan		SharePlan Minutes Used
319-[REDACTED] (P)	pg 4	61
319-[REDACTED]	pg 8	39
319-[REDACTED]	pg 12	461
319-[REDACTED]	pg 24	178
<b>Total Minutes</b>		<b>739</b>
<b>SharePlan Allowance</b>		<b>1400</b>
<b>Overage Minutes</b>		<b>0</b>

Report on Special Investigation of the  
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Invoice Number Account Number Date Due Page

2353737902 685403659-00001 Past Due 4 of 29

Summary for Timothy Meier: 319- [REDACTED]

### Your Calling Plan

Nationwide Talk & Text FS 1400  
(see pg 3)

M2M National Unlimited  
Unlimited Mobile to Mobile

UNL Night & Weekend Min  
Unlimited OFFPEAK

UNL Text Messaging  
Unlimited M2M TXT  
Unlimited TXT Message

Beginning on 01/13/09:  
18% Access Discount

UNL Picture/Video MSG  
Unlimited monthly PDX-FLIX

Friends & Family - 10

### Charges

#### Monthly Access Charges

Nationwide Talk & Text FS 1400 02/05 - 03/04	110.00
18% Access Discount: 02/05 - 03/04	-19.80
TEC Advanced Devices - Asurion 02/05 - 03/04	7.99
	<b>\$98.19</b>

#### Usage Charges

Voice	.00
Data	.00
	<b>\$0.00</b>

#### Verizon Wireless' Surcharges

Fed Universal Service Charge	1.79
Regulatory Charge	.07
Administrative Charge	.92
Iowa Deps Surchg	.03
	<b>\$2.81</b>

#### Taxes, Governmental Surcharges and Fees

IA State E911 Fee	.65
IA State Sales Tax	5.69
Linn Cnty Loc Tax	.95
	<b>\$7.29</b>

Total Current Charges for 319- [REDACTED] **\$108.29**

### Usage Charges

Voice	Allowance	Used	Billable	Cost
SharePlan	minutes 1400 (shared)	61	---	---
Mobile to Mobile	minutes unlimited	96	---	---
Night/Weekend	minutes unlimited	38	---	---
<b>Total Voice</b>				<b>\$0.00</b>

#### Data

TXT Messaging	messages unlimited	606	---	---
Unlimited M2M TXT	messages unlimited	176	---	---
PDX-FLIX Messaging	messages unlimited	16	---	---

**Total Data** **\$0.00**

**Total Usage Charges** **\$0.00**

Have more questions about your charges? Get details for all your voice and data Usage Charges at [www.verizonwireless.com](http://www.verizonwireless.com). Sign into My Verizon and go to My Bill and click on Bill Details.

Discount received but not removed from invoice submitted.

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Invoice Number Account Number Date Due Page

2353787982 [REDACTED] 00001 Past Due 12 of 29

Summary for Jennifer Whitmore.: 319-[REDACTED]

Your Calling Plan

Nationwide Talk & Text FS 1400  
(see pg 3)

M2M National Unlimited  
Unlimited Mobile to Mobile

UNL Night & Weekend Min  
Unlimited OFFPEAK

UNL Text Messaging  
Unlimited M2M TXT  
Unlimited TXT Message

Pay As You Use Megabyte Data  
\$1.99 per megabyte

UNL Picture/Video MSG  
Unlimited monthly PIX-FLIX

Friends & Family - FS Sec

Charges

Monthly Access Charges

Nationwide Talk & Text FS 1400 Add'l Line 02/05 - 03/04	9.99
TEC Advanced Devices - Asurion 02/05 - 03/04	7.99
	<b>\$17.98</b>

Usage Charges

Voice	4.97
Data	.00
	<b>\$4.97</b>

Verizon Wireless' Surcharges

Fed Universal Service Charge	.45
Regulatory Charge	.07
Administrative Charge	.92
Iowa Dps Surchg	.03
	<b>\$1.47</b>

Taxes, Governmental Surcharges and Fees

IA State E911 Fee	.65
IA State Sales Tax	1.10
Johnson City Los Tax	.18
	<b>\$1.93</b>

Total Current Charge: for 319-[REDACTED] **\$26.35**

Usage Charges

Voice		Allowance	Used	Billable	Cost
SharePlan	minutes	1400 (shared)	461	---	---
Mobile to Mobile	minutes	unlimited	888	---	---
Night/Weekend	minutes	unlimited	114	---	---
411 Search	calls	---	3	3	4.97
<b>Total Voice</b>					<b>\$4.97</b>

Data

TXT Messaging	messages	unlimited	354	---	---
Unlimited M2M TXT	messages	unlimited	427	---	---
PIX-FLIX Messaging	messages	unlimited	11	---	---
<b>Total Data</b>					<b>\$0.00</b>
<b>Total Usage Charges</b>					<b>\$4.97</b>

Have more questions about your charges? Get details for all your voice and data Usage Charges at [www.verizonwireless.com](http://www.verizonwireless.com). Sign into My Verizon and go to My Bill and click on Bill Details.

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Invoice Number Account Number Date Due Page

2353787982 [REDACTED] 00001 Past Due 13 of 29

Detail for Jennifer Whitmore.: 319-[REDACTED]

Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airline Charges	Long Dist/ Other Chgs	Total
1/05	8:05A	888-[REDACTED]	Peak	PlanAllow	Charlotte NC	Incoming CL	1	---	---	---
1/05	9:16A	319-[REDACTED]	Peak	M2MAllow	Charlotte NC	Incoming CL	2	---	---	---
1/05	9:21A	888-[REDACTED]	Peak	PlanAllow	Charlotte NC	Incoming CL	1	---	---	---
1/05	11:58A	000-[REDACTED]	Peak	PlanAllow,CallVM	Romulus MI	Voice Mail CL	4	---	---	---
1/05	12:16P	224-[REDACTED]	Peak	M2MAllow	Romulus MI	Desplaines IL	1	---	---	---
1/05	12:17P	224-[REDACTED]	Peak	M2MAllow	Romulus MI	Desplaines IL	1	---	---	---
1/05	12:18P	319-[REDACTED]	Peak	M2MAllow	Romulus MI	Iowa City IA	2	---	---	---
1/05	1:12P	319-[REDACTED]	Peak	M2MAllow	Swisher IA	Incoming CL	2	---	---	---
1/05	1:16P	319-[REDACTED]	Peak	M2MAllow	Swisher IA	Iowa City IA	2	---	---	---
1/05	1:20P	224-[REDACTED]	Peak	M2MAllow	Swisher IA	Incoming CL	1	---	---	---
1/05	1:55P	319-[REDACTED]	Peak	M2MAllow	Cedar Rapids IA	Iowa City IA	1	---	---	---
1/05	1:57P	319-[REDACTED]	Peak	M2MAllow	Palo IA	Incoming CL	1	---	---	---
1/05	6:58P	000-[REDACTED]	Peak	PlanAllow,CallVM	Palo IA	Voice Mail CL	1	---	---	---
1/05	6:58P	000-[REDACTED]	Peak	PlanAllow,CallVM	Cedar Rapids IA	Voice Mail CL	1	---	---	---
1/05	7:02P	877-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Toll-Free CL	1	---	---	---
1/06	12:03A	800-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Toll-Free CL	5	---	---	---
1/06	8:29A	000-[REDACTED]	Peak	PlanAllow,CallVM	Cedar Rapids IA	Voice Mail CL	1	---	---	---
1/06	8:50A	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Cedar Rapids IA	1	---	---	---
1/06	9:04A	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Iowa City IA	1	---	---	---
1/06	10:52A	319-[REDACTED]	Peak	M2MAllow	Tiffin IA	Iowa City IA	19	---	---	---
1/06	12:03P	319-[REDACTED]	Peak	M2MAllow	Iowa City IA	Iowa City IA	2	---	---	---
1/06	12:05P	319-[REDACTED]	Peak	PlanAllow	Iowa City IA	Cedar Rapids IA	14	---	---	---
1/06	4:40P	000-[REDACTED]	Peak	PlanAllow,CallVM	Iowa City IA	Voice Mail CL	3	---	---	---
1/06	4:43P	319-[REDACTED]	Peak	PlanAllow	Iowa City IA	Iowa City IA	1	---	---	---
1/06	5:03P	319-[REDACTED]	Peak	PlanAllow	Iowa City IA	Iowa City IA	1	---	---	---
1/06	5:05P	319-[REDACTED]	Peak	M2MAllow	Iowa City IA	Cedar Rapids IA	11	---	---	---
1/06	5:17P	319-[REDACTED]	Peak	M2MAllow	Iowa City IA	Cedar Rapids IA	8	---	---	---
1/06	5:25P	319-[REDACTED]	Peak	M2MAllow	Tiffin IA	Cedar Rapids IA	1	---	---	---
1/06	5:30P	800-[REDACTED]	Peak	PlanAllow	North Liberty IA	Toll-Free CL	3	---	---	---
1/06	5:33P	319-[REDACTED]	Peak	PlanAllow	North Liberty IA	Iowa City IA	5	---	---	---
1/06	5:39P	319-[REDACTED]	Peak	M2MAllow	Swisher IA	Cedar Rapids IA	1	---	---	---
1/06	5:39P	319-[REDACTED]	Peak	M2MAllow	Swisher IA	Cedar Rapids IA	2	---	---	---
1/06	5:44P	224-[REDACTED]	Peak	M2MAllow	Cedar Rapids IA	Desplaines IL	2	---	---	---
1/06	5:46P	000-[REDACTED]	Peak	PlanAllow,CallVM	Swisher IA	Voice Mail CL	1	---	---	---
1/06	5:56P	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Iowa City IA	2	---	---	---
1/06	8:20P	319-[REDACTED]	Peak	M2MAllow	Cedar Rapids IA	Incoming CL	4	---	---	---
1/06	8:40P	000-[REDACTED]	Peak	PlanAllow,CallVM	Cedar Rapids IA	Voice Mail CL	1	---	---	---
1/06	8:41P	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Iowa City IA	2	---	---	---
1/07	8:05A	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Marion IA	3	---	---	---
1/07	9:20A	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Cedar Rapids IA	3	---	---	---
1/07	9:25A	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Iowa City IA	2	---	---	---
1/07	9:42A	000-[REDACTED]	Peak	PlanAllow,CallVM	Cedar Rapids IA	Voice Mail CL	1	---	---	---
1/07	10:12A	319-[REDACTED]	Peak	PlanAllow	Cedar Rapids IA	Cedar Rapids IA	4	---	---	---
1/07	10:16A	319-[REDACTED]	Peak	M2MAllow	Cedar Rapids IA	Iowa City IA	4	---	---	---
1/07	10:35A	319-[REDACTED]	Peak	M2MAllow	Cedar Rapids IA	Cedar Rapids IA	1	---	---	---

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**verizon**wireless

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Detail for Jennifer Whitmore.: 319-

Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airtime Charges	Long Dist/ Other Chgs	Total
1/05	7:16A	319-	Peak	IN Allow	Breckenrid CO	Iowa City IA	2	---	---	---
1/05	7:16A	319-	Peak	IN Allow	Breckenrid CO	Iowa City IA	1	---	---	---
1/05	8:10A	319-	Peak	IN Allow	Breckenrid CO	Incoming CL	3	---	---	---
1/05	8:14A	800-	Peak	PlanAllow	Breckenrid CO	Toll-Free CL	4	---	---	---
1/05	8:25A	970-	Peak	IN Allow	Breckenrid CO	Dillon CO	1	---	---	---
1/05	8:26A	410-	Peak	PlanAllow	Breckenrid CO	Towson MD	3	---	---	---
1/05	8:28A	970-	Peak	IN Allow	Breckenrid CO	Mobile CL	2	---	---	---
1/05	9:06A	319-	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	2	---	---	---
1/05	11:12A	319-	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	1	---	---	---
1/05	11:13A	847-	Peak	PlanAllow	Breckenrid CO	Northbrook IL	3	---	---	---
1/05	12:09P	847-	Peak	PlanAllow	Breckenrid CO	Northbrook IL	2	---	---	---
1/05	1:45P	000-	Peak	PlanAllow/CallVM	Breckenrid CO	Voice Mail CL	2	---	---	---
1/05	1:51P	Unav	Peak	PlanAllow	Breckenrid CO	Incoming CL	2	---	---	---
1/05	2:05P	239-	Peak	IN Allow	Breckenrid CO	Fort Myers FL	1	---	---	---
1/05	2:05P	847-	Peak	PlanAllow	Breckenrid CO	Northbrook IL	1	---	---	---
1/05	2:07P	319-	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	2	---	---	---
1/05	2:07P	319-	Peak	PlanAllow/CallWait	Breckenrid CO	Incoming CL	1	---	---	---
1/05	2:08P	319-	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	1	---	---	---
1/05	3:07P	319-	Peak	IN Allow	Breckenrid CO	Cedar Rpts IA	2	---	---	---
1/05	3:18P	319-	Peak	PlanAllow	Breckenrid CO	Iowa City IA	1	---	---	---
1/05	3:23P	319-	Peak	IN Allow	Breckenrid CO	Incoming CL	8	---	---	---
1/05	3:45P	319-	Peak	IN Allow	Breckenrid CO	Cedar Rpts IA	2	---	---	---
1/05	5:13P	319-	Peak	IN Allow	Breckenrid CO	Incoming CL	2	---	---	---
1/05	7:29P	319-	Peak	IN Allow	Breckenrid CO	Iowa City IA	1	---	---	---
1/05	7:51P	000-	Peak	PlanAllow/CallVM	Breckenrid CO	Voice Mail CL	2	---	---	---
1/05	8:03P	319-	Peak	PlanAllow	Breckenrid CO	Cedar Rpts IA	1	---	---	---
1/05	8:04P	319-	Peak	IN Allow	Breckenrid CO	Iowa City IA	3	---	---	---
1/05	8:59P	319-	Peak	IN Allow	Breckenrid CO	Iowa City IA	4	---	---	---
1/05	10:04P	319-	Off-Peak	IN Allow	Breckenrid CO	Iowa City IA	2	---	---	---
1/06	7:48A	847-	Peak	PlanAllow	Denver CO	Incoming CL	2	---	---	---
1/06	8:23A	319-	Peak	PlanAllow	Denver CO	Iowa City IA	1	---	---	---
1/06	8:54A	319-	Peak	PlanAllow	Denver CO	Cedar Rpts IA	2	---	---	---
1/06	9:15A	319-	Peak	IN Allow	Denver CO	Iowa City IA	2	---	---	---
1/06	9:28A	319-	Peak	IN Allow	Denver CO	Iowa City IA	1	---	---	---
1/06	10:02A	319-	Peak	PlanAllow	Denver CO	Cedar Rpts IA	6	---	---	---
1/06	10:07A	224-	Peak	IN Allow	Denver CO	Desplaines IL	7	---	---	---
1/06	10:45A	319-	Peak	IN Allow	Denver CO	Iowa City IA	2	---	---	---
1/06	2:08P	000-	Peak	PlanAllow/CallVM	Minneapolis MN	Voice Mail CL	1	---	---	---
1/06	2:14P	319-	Peak	PlanAllow	Minneapolis MN	Cedar Rpts IA	1	---	---	---
1/06	2:17P	319-	Peak	IN Allow	Minneapolis MN	Iowa City IA	4	---	---	---
1/06	2:34P	319-	Peak	IN Allow	Minneapolis MN	Incoming CL	8	---	---	---
1/06	3:51P	319-	Peak	PlanAllow	Minneapolis MN	Iowa City IA	1	---	---	---
1/06	3:57P	319-	Peak	PlanAllow	Minneapolis MN	Cedar Rpts IA	1	---	---	---
1/06	4:09P	319-	Peak	PlanAllow	Minneapolis MN	Incoming CL	6	---	---	---
1/06	4:16P	319-	Peak	IN Allow	Minneapolis MN	Cedar Rpts IA	1	---	---	---



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veri onwiresless

Invoice Number Account Number Date Due Page

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Detail for Timothy Meier: 319-

Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airtime Charges	Long Dist/ Other Chgs	Total
1/13	9:41P	319-	Off-Peak	IN Allow	Cedar Rapi IA	Iowa City IA	1	---	---	---
1/13	9:46P	319-	Off-Peak	IN Allow	Cedar Rapi IA	Incoming CL	1	---	---	---
1/13	10:19P	319-	Off-Peak	IN Allow	Cedar Rapi IA	Iowa City IA	2	---	---	---
1/19	9:09P	319-	Off-Peak	IN Allow	Marion IA	Iowa City IA	2	---	---	---
1/28	3:52P	319-	Peak	IN Allow	Palo IA	Iowa City IA	2	---	---	---
1/28	4:59P	319-	Peak	IN Allow	Cedar Rapi IA	Iowa City IA	1	---	---	---
1/28	5:03P	319-	Peak	IN Allow	Cedar Rapi IA	Waterloo IA	2	---	---	---
1/28	5:05P	319-	Peak	IN Allow	Cedar Rapi IA	Iowa City IA	1	---	---	---
1/28	8:40P	319-	Peak	PlanAllow	Cedar Rapi IA	Cedar Rpxs IA	1	---	---	---
1/28	8:45P	319-	Peak	PlanAllow	Cedar Rapi IA	Cedar Rpxs IA	1	---	---	---
1/29	3:26P	319-	Peak	IN Allow	Cedar Rapi IA	Iowa City IA	1	---	---	---
1/29	3:29P	319-	Peak	PlanAllow	Cedar Rapi IA	Iowa City IA	2	---	---	---
1/29	4:16P	319-	Peak	PlanAllow	Cedar Rapi IA	Iowa City IA	1	---	---	---
1/29	5:21P	319-	Peak	IN Allow	Cedar Rapi IA	Cedar Rpxs IA	1	---	---	---
1/29	9:01P	319-	Off-Peak	IN Allow	Cedar Rapi IA	Iowa City IA	1	---	---	---
1/30	3:08P	319-	Peak	PlanAllow	Cedar Rapi IA	Cedar Rpxs IA	1	---	---	---
1/31	8:07P	319-	Off-Peak	N&W	Cedar Rapi IA	Cedar Rpxs IA	2	---	---	---
2/01	1:21P	319-	Off-Peak	N&W	Cedar Rapi IA	Cedar Rpxs IA	1	---	---	---
2/01	2:02P	319-	Off-Peak	N&W	Toddville IA	Cedar Rpxs IA	1	---	---	---
2/01	2:02P	319-	Off-Peak	IN Allow	Cedar Rapi IA	Iowa City IA	5	---	---	---
2/01	5:44P	919-	Off-Peak	IN Allow	Cedar Rapi IA	Raleigh NC	2	---	---	---

Data

Date	Time	Usage Type	Description	Min.	Application Price	Total
1/28	5:05A	Get It Now Download	eBay	---	3.99	3.99
1/28	5:05A	Get It Now Download	Galaga by Namco	---	3.49	3.49
1/28	5:05A	Get It Now Download	Madden NFL 09 by EA	---	3.99	3.99
1/28	5:52A	Get It Now Download	PAC-MAN Arcade Golf	---	3.49	3.49
1/28	6:36A	Get It Now Download	Deer Hunter 2	---	3.49	3.49

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Submitted by Jennifer Whitmore-Meier

777 BIG TIMBER ROAD  
ELGIN, IL 60123

Manage Your Account & View Your Usage Details	Account Number	Date Due
My Verizon at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	00001	03/30/11
	Invoice Number	2539706818

## KEYLINE

JENNIFER WHITMORE  
200 HAWKINS DR  
DEPT OF ORTHO  
IOWA CITY, IA 52242-1009

**Change To Your Service**

Thank you for your wireless business.  
You recently made a change to your  
service. Your new bill will reflect usage  
from your last bill and service  
adjustments resulting from the  
plan/feature change.

**Quick Bill Summary**

Feb 05 - Mar 04

Previous Balance (see back for details)	\$157.20
Payment -- Thank You	-\$157.20
Balance Forward	\$0.00
Monthly Access Charges	\$203.23
Usage Charges	
Voice	\$3.98
Messaging	\$0.00
Data	\$12.14
Verizon Wireless' Surcharges and Other Charges & Credits	\$5.22
Taxes, Governmental Surcharges & Fees	\$11.54
Total Current Charges	\$236.11

**Total Charges Due by March 30, 2011** **\$236.11**

Pay from Wireless	Pay on the Web	Questions:
-------------------	----------------	------------

VN

Bill Date March 04, 2011  
Account Number 00001  
Invoice Number 2539706818

**Total Amount Due by March 30, 2011**

Make check payable to Verizon Wireless.  
Please return this remittance slip with payment.

\$236.11

\$    .

P.O. BOX 25505  
LEHIGH VALLEY, PA 18002-5505  
/1800255054/

☐ Check here and fill out the back of this slip if your billing address  
has changed or you are adding or changing your email address.

2539706818010685403659000010000236110000236116

NOTICE: Bank account and routing numbers will be retained to enable future payments by phone or online. To opt out, call 1-866-544-0401.

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Number of pages of  
invoice reduced.

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Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

Includes charges for products and services, and credits owing.

### Payments

**Previous Balance** **\$157.20**

**Payment – Thank You**

Payment Received 02/28/11 **-157.20**

**Total Payments** **-\$157.20**

**Balance Forward** **\$0.00**

Correspondence Address: Verizon Wireless Operations Support 777 Big Timber Road Elgin, IL 60123

#### Automatic Payment Enrollment for Account:

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your check for this month's payment.

☐


#### Changing your billing address for Account:

Use this space or sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_  
City \_\_\_\_\_  
State/Zip \_\_\_\_\_  
Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_  
F- \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address  
\_\_\_\_YES \_\_\_\_ NO If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.

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Submitted by Jennifer Whitmore-Meier

Invoice Number Account Number Date Due Page  
2539706818 [REDACTED] 00001 03/30/11 3 of 26

Overview of Lines(Including Calling Plan Change)

Your Account's Calling Plan

Nationwide Talk & Text FS 1400  
\$170.00 monthly access charge  
\$9.99 per additional line  
(totaling \$179.99 monthly)  
1400 monthly allowance minutes  
\$.40 per minute after allowance  
Friends & Family  
Unlimited calling to 10 numbers

Monthly access  
charge increased  
to \$170.00.

Breakdown of Charges

Current Calling Plan	Voice*	Messaging	Data
319-[REDACTED] (P) Jennifer Whitmore. pg 4	\$1.99	--	\$1.20
319-[REDACTED] Jennifer Whitmore. pg 11	\$1.99	--	\$11.94
<b>Total Charges</b>	<b>\$3.98</b>	<b>\$0.00</b>	<b>\$12.14</b>

\* Voice may include long distance, 411 calls, SharePlan overage and other calls.

2 lines of service removed and  
name changed on primary line  
of service.

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**Summary for 319-899-8281 (Includes Calling Plan Change)**

**Your Calling Plan**

Nationwide Talk & Text FS 1400  
(see pg 3)

Friends & Family

M2M National Unlimited  
Unlimited Mobile to Mobile

UNL Night & Weekend Min  
Unlimited OFFPEAK

UNL Text Messaging  
Unlimited M2M Text  
Unlimited Text Message

Plan from 2/5 - 2/10  
Pay As You Use Megabyte Data  
\$1.99 per megabyte

Plan from 2/10 - 3/4  
Email & Web for SMARTPHONE  
\$29.99 monthly access charge  
Unlimited monthly kilobyte

Beginning on 02/10/11:  
20% - Feature Discount

Beginning on 01/13/09:  
18% Access Discount

UNL Picture/Video MSG  
Unlimited monthly Picture & Video

Have more questions about your charges?  
Get details for all your Usage Charges at  
[www.verizonwireless.com](http://www.verizonwireless.com). Sign into My  
Verizon and go to My Bill and click on Usage  
Details.

**Charges**

**Monthly Access Charges**

Nationwide Talk & Text FS 1400 03/05 - 04/04	110.00
18% Access Discount 03/05 - 04/04	-19.80
Email & Web for SMARTPHONE 02/10 - 03/04	24.63
\$29.99/mo / 23 days on new plan	
20% - Feature Discount 02/10 - 03/04	-4.93
Email & Web for SMARTPHONE 03/05 - 04/04 (month in advance)	29.99
20% - Feature Discount 03/05 - 04/04	-6.00
TEC Advanced Devices - Asurion Refund 02/10 - 03/04	-6.56
\$7.99/mo / 23 days refunded	
	<b>\$127.33</b>

**Usage Charges**

Voice		Allowance	Used	Billable	Cost
SharePlan	minutes	1400 (shared)	85	---	---
Mobile to Mobile	minutes	unlimited	253	---	---
Night/Weekend	minutes	unlimited	393	---	---
Total Voice					\$0.00

**Messaging**

Text	messages	unlimited	580	---	---
Unlimited M2M Text	messages	unlimited	524	---	---
Picture & Video	messages	unlimited	46	---	---
Total Messaging					\$0.00

**Data**

Kilobyte Usage (02/10 - 03/04)	kilobytes	unlimited	673,992	---	---
Megabyte Usage** (02/10 - 02/10)	megabytes	1	2	1	.20
Total Data					\$0.20

\*\*Megabyte charges are incurred as a result of using data services like web browsing, receiving daily alerts, downloading games or Ringtones.

**Total Usage Charges \$0.20**

**Verizon Wireless' Surcharges**

Fed Universal Service Charge	2.09
Regulatory Charge	.13
Administrative Charge	.83
Iowa Drps Surchg	.03
Other Charges and Credits	
Backup Assistnt Dwnload-Credit	-1.99
	<b>\$1.09</b>

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Taxes, Governmental Surcharges and Fees

IA State 911 Fee	.65
IA State Sales Tax	5.49
Linn Cnty Los Tax	.92
	<b>\$7.06</b>

Total Current Charges for 319-[REDACTED] \$135.68

Detail for 319-[REDACTED]

Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Mins.	Airtime Charges	Long Dist/ Other Chgs	Total
2/05	9:13A	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	1	---	---	---
2/05	11:26A	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Iowa City IA	1	---	---	---
2/05	11:28A	319-[REDACTED]	Off-Peak	N&W	Palo IA	Cedar Rapids IA	2	---	---	---
2/05	12:42P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Iowa City IA	8	---	---	---
2/05	2:19P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	2	---	---	---
2/05	2:56P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Incoming CL	1	---	---	---
2/05	2:56P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	1	---	---	---
2/05	4:48P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Incoming CL	1	---	---	---
2/05	4:48P	319-[REDACTED]	Off-Peak	N&W, CallWait	Palo IA	Incoming CL	2	---	---	---
2/05	5:11P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	1	---	---	---
2/05	8:14P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	1	---	---	---
2/05	9:36P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Iowa City IA	4	---	---	---
2/05	10:47P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/05	10:48P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Iowa City IA	2	---	---	---
2/05	10:53P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/05	10:54P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/05	10:55P	319-[REDACTED]	Off-Peak	N&W	Toddsville IA	Iowa City IA	1	---	---	---
2/06	8:42A	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Cedar Rapids IA	2	---	---	---
2/06	8:50A	319-[REDACTED]	Off-Peak	N&W	Palo IA	Cedar Rapids IA	1	---	---	---
2/06	1:36P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/06	1:43P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Incoming CL	2	---	---	---
2/06	2:39P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Cedar Rapids IA	1	---	---	---
2/06	2:41P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Iowa City IA	2	---	---	---
2/06	3:22P	319-[REDACTED]	Off-Peak	N&W	Palo IA	Iowa City IA	4	---	---	---
2/06	4:19P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	2	---	---	---
2/06	4:22P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	1	---	---	---
2/06	4:30P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	1	---	---	---
2/06	4:56P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Incoming CL	1	---	---	---
2/06	5:34P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Iowa City IA	1	---	---	---
2/07	3:39P	319-[REDACTED]	Peak	M2MAIlow	Cedar Rapids IA	Incoming CL	3	---	---	---
2/07	4:07P	319-[REDACTED]	Peak	M2MAIlow	Palo IA	Incoming CL	6	---	---	---
2/07	9:51P	319-[REDACTED]	Off-Peak	N&W	Cedar Rapids IA	Iowa City IA	7	---	---	---
2/09	3:16P	319-[REDACTED]	Peak	M2MAIlow	Palo IA	Incoming CL	3	---	---	---
2/09	3:50P	319-[REDACTED]	Peak	M2MAIlow	Cedar Rapids IA	Cedar Rapids IA	4	---	---	---
2/09	4:23P	319-[REDACTED]	Peak	M2MAIlow	Palo IA	Incoming CL	4	---	---	---



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Get Minutes Used	Get Data Used	Get Balance
#MIN + SEND	#DATA + SEND	#BAL + SEND

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

Includes charges for products and services, and credits owing.

### Payments

Previous Balance	\$157.20
Payment - Thank You	
Payment Received 02/28/11	-157.20
Total Payments	-\$157.20
Balance Forward	\$0.00

Correspondence Address: Verizon Wireless Operations Support 777 Big Timber Road Elgin, IL 60123

#### Automatic Payment Enrollment for Account: 685403659-00001 JENNIFER WHITMORE

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.      2. Sign name in box below, as shown on the bill and date.      3. Return this slip with your check for this month's payment.



#### Changing your billing address for Account: 685403659-00001 JENNIFER WHITMORE

Use this space or sign in to My Verizon at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_  
City \_\_\_\_\_  
State/Zip \_\_\_\_\_  
Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_  
Email \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address

YES \_\_\_\_\_ NO \_\_\_\_\_ If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.



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Overview of Lines (Including Calling Plan Change)

Your Account's Calling Plan

Nationwide Talk & Text FS 1400  
\$110.00 monthly access charge  
\$9.99 per additional line (x3)  
(totaling \$139.97 monthly)  
1400 monthly allowance minutes  
\$.40 per minute after allowance  
Friends & Family  
Unlimited calling to 10 numbers

Breakdown of Charges

Current Calling Plan	Voice*	Messaging	Data
319- (P) pg 4 Timothy Meier	---	---	\$20
319- pg 11 Richard D Whitmore	---	---	---
319- pg 14 Jennifer Whitmore	\$1.99	---	\$11.94
319- pg 29 Dnb Inc.	\$1.99	---	---
<b>Total Charges</b>	<b>\$3.98</b>	<b>\$0.00</b>	<b>\$12.14</b>


\* Voice may include long distance, 411 calls, SharePlan overage and other calls.

Breakdown of Minutes

Current Calling Plan	SharePlan Minutes Used
319- (P) pg 4	85
319- pg 11	39
319- pg 14	916
319- pg 29	311
<b>Total Minutes</b>	<b>1351</b>
<b>SharePlan Allowance</b>	<b>1400</b>
<b>Overage Minutes</b>	<b>0</b>

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**Summary for Timothy Meier: 319-[REDACTED] (Includes Calling Plan Change)**

**Your Calling Plan**

Nationwide Talk & Text FS 1400  
(see pg 3)

**Friends & Family**

M2M National Unlimited  
Unlimited Mobile to Mobile

**UNL Night & Weekend Min**  
Unlimited OFFPEAK

**UNL Text Messaging**  
Unlimited M2M Text  
Unlimited Text Message

**Plan from 2/5 – 2/10**  
Pay As You Use Megabyte Data  
\$1.99 per megabyte

**Plan from 2/10 – 3/4**  
Email & Web for SMARTPHONE  
\$29.99 monthly access charge  
Unlimited monthly kilobyte

**Beginning on 02/10/11:**  
20% – Feature Discount

**Beginning on 01/13/09:**  
18% Access Discount

**UNL Picture/Video MSG**  
Unlimited monthly Picture & Video

Have more questions about your charges?  
Get details for all your Usage Charges at  
[www.verizonwireless.com](http://www.verizonwireless.com). Sign into My  
Verizon and go to My Bill and click on Usage  
Details.

**Charges**

**Monthly Access Charges**

Nationwide Talk & Text FS 1400 03/05 – 04/04	110.00
18% Access Discount 03/05 – 04/04	-19.80
Email & Web for SMARTPHONE 02/10 – 03/04 \$29.99/mo / 23 days on new plan	24.63
20% – Feature Discount 02/10 – 03/04	-4.93
Email & Web for SMARTPHONE 03/05 – 04/04 (month in advance)	29.99
20% – Feature Discount 03/05 – 04/04	-6.00
TEC Advanced Devices – Asurion Refund 02/10 – 03/04 \$7.99/mo / 23 days refunded	-6.56
	<b>\$127.33</b>

**Usage Charges**

Voice	Allowance	Used	Billable	Cost
SharePlan <i>minutes</i>	1400 (shared)	85	---	---
Mobile to Mobile <i>minutes</i>	unlimited	253	---	---
Night/Weekend <i>minutes</i>	unlimited	393	---	---
<b>Total Voice</b>				<b>\$0.00</b>

**Messaging**

	Allowance	Used	Billable	Cost
Text <i>messages</i>	unlimited	580	---	---
Unlimited M2M Text <i>messages</i>	unlimited	524	---	---
Picture & Video <i>messages</i>	unlimited	46	---	---
<b>Total Messaging</b>				<b>\$0.00</b>

**Data**

	Allowance	Used	Billable	Cost
Kilobyte Usage <i>kilobytes</i> (02/10 – 03/04)	unlimited	673,992	---	---
Megabyte Usage** <i>megabytes</i> (02/10 – 02/10)	1	2	1	.20
<b>Total Data</b>				<b>\$0.20</b>

\*\*Megabyte charges are incurred as a result of using data services like web browsing, receiving daily alerts, downloading games or Ringtones.

**Total Usage Charges** **\$0.20**

**Verizon Wireless\* Surcharges**

Fed Universal Service Charge	2.09
Regulatory Charge	.13
Administrative Charge	.83
Iowa Drps Surchg	.03
<b>Other Charges and Credits</b>	
Backup Assisntn Dwnload-Credit	-1.99
	<b>\$1.09</b>

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Taxes, Governmental Surcharges and Fees

IA State 911 Fee	.65
IA State Sales Tax	5.49
Linn Cnty Los Tax	.92
	<b>\$7.06</b>

Total Current Charges for 319-899-8281

**\$135.68**

Detail for Timothy Meier:

Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airtime Charges	Long Dist/ Other Chgs	Total
2/05	9:13A	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	1	---	---	---
2/05	11:26A	319-	Off-Peak	N&W	Cedar Rapi IA	Iowa City IA	1	---	---	---
2/05	11:28A	319-	Off-Peak	N&W	Palo IA	Cedar Rpts IA	2	---	---	---
2/05	12:42P	319-	Off-Peak	N&W	Cedar Rapi IA	Iowa City IA	8	---	---	---
2/05	2:19P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	2	---	---	---
2/05	2:55P	319-	Off-Peak	N&W	Palo IA	Incoming CL	1	---	---	---
2/05	2:56P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	1	---	---	---
2/05	4:48P	319-	Off-Peak	N&W	Palo IA	Incoming CL	1	---	---	---
2/05	4:48P	319-	Off-Peak	N&W,CallWait	Palo IA	Incoming CL	2	---	---	---
2/05	5:11P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	1	---	---	---
2/05	8:14P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	1	---	---	---
2/05	9:35P	319-	Off-Peak	N&W	Cedar Rapi IA	Iowa City IA	4	---	---	---
2/05	10:47P	319-	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/05	10:48P	319-	Off-Peak	N&W	Cedar Rapi IA	Iowa City IA	2	---	---	---
2/05	10:53P	319-	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/05	10:54P	319-	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/05	10:55P	319-	Off-Peak	N&W	Toddville IA	Iowa City IA	1	---	---	---
2/06	8:42A	319-	Off-Peak	N&W	Cedar Rapi IA	Cedar Rpts IA	2	---	---	---
2/06	8:50A	319-	Off-Peak	N&W	Palo IA	Cedar Rpts IA	1	---	---	---
2/06	1:36P	319-	Off-Peak	N&W	Palo IA	Iowa City IA	1	---	---	---
2/06	1:43P	319-	Off-Peak	N&W	Palo IA	Incoming CL	2	---	---	---
2/06	2:39P	319-	Off-Peak	N&W	Cedar Rapi IA	Cedar Rpts IA	1	---	---	---
2/06	2:41P	319-	Off-Peak	N&W	Cedar Rapi IA	Iowa City IA	2	---	---	---
2/06	3:22P	319-	Off-Peak	N&W	Palo IA	Iowa City IA	4	---	---	---
2/06	4:19P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	2	---	---	---
2/06	4:22P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	1	---	---	---
2/06	4:30P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	1	---	---	---
2/06	4:56P	319-	Off-Peak	N&W	Cedar Rapi IA	Incoming CL	1	---	---	---
2/06	5:34P	319-	Off-Peak	N&W	Cedar Rapi IA	Iowa City IA	1	---	---	---
2/07	3:39P	319-	Peak	M2Mallow	Cedar Rapi IA	Incoming CL	3	---	---	---
2/07	4:07P	319-	Peak	M2Mallow	Palo IA	Incoming CL	6	---	---	---
2/07	9:51P	319-	Off-Peak	N&W	Cedar Rapi IA	Iowa City IA	7	---	---	---
2/09	3:15P	319-	Peak	M2Mallow	Palo IA	Incoming CL	3	---	---	---
2/09	3:52P	319-	Peak	M2Mallow	Cedar Rapi IA	Cedar Rpts IA	4	---	---	---
2/09	4:23P	319-	Peak	M2Mallow	Palo IA	Incoming CL	4	---	---	---

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Department of Orthopaedics and Rehabilitation

Copies of Bonus Letters



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Department of Orthopaedics and Rehabilitation

Joseph A. Buckwalter, M.D.  
Professor and Head  
Arthur Steindler Chair of Orthopaedic Surgery  
Division of Orthopaedic Oncology  
200 Hawkins Drive, 01008 JPP  
Iowa City, IA 52242-1088  
319-356-2595 Tel  
319-356-8999 Fax

October 15, 2007

Patrick Thompson  
Associate Dean

Re: Exceptional Performance Award for Jennifer Whitmore

Dear Mr. Thompson,

In concert with the Carver College of Medicine Flexible Pay Awards Program, I would like to recommend that Jennifer Whitmore receive an award in the amount of \$4,121 for exceptional performance.

The recommendation is based on the following:

- Ms. Whitmore provided creative and visionary leadership in the information technology area by supporting the faculty, residents and support staff with most recent technology and hardware.
- Ms. Whitmore supervised in an exceptional manner the technical renovation of the audio-visual and computer equipment in the main Orthopaedic conference room.
- Ms. Whitmore provided excellent technical computer and programming support for several national specialty meetings held in the Department and required time commitment beyond the standard schedule.
- Ms. Whitmore acted as a trouble shooter and program organizer for all faculty presentations at the annual meeting of the American Academy of Orthopaedic Surgeons.

In all aspects of her work, Ms. Whitmore exhibits an exceptional performance and the highest standards of professionalism.

Thank you in advance for your support of this recommendation.

Sincerely,

A handwritten signature in black ink, appearing to read "Joseph A. Buckwalter".

Joseph A. Buckwalter, M.D.  
Professor and Head  
Orthopaedic and Rehabilitation

JAB/lal

Report on Special Investigation of the  
University of Iowa Hospital and Clinics  
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Department of Orthopaedics and Rehabilitation

Joseph A. Buckwalter, M.D.  
Professor and Head  
Arthur Steindler Chair of Orthopaedic Surgery  
Division of Orthopaedic Oncology  
200 Hawkins Drive, 01008 JPP  
Iowa City, IA 52242-1088  
319-356-2595 Tel  
319-356-8999 Fax

October 25, 2008

Jana Wessels  
Director, Human Resources  
College of Medicine

Dear Ms. Wessels,

I would like to recommend an exceptional performance award in the amount of \$4,307 to Jennifer Whitmore, IT manager in the Department of Orthopaedics and Rehabilitation.

The justification for this recommendation is as follows:

Ms. Whitmore coordinated the update and replacement of most departmental and clinic computers to improve operational efficiency of the department and outpatient clinics. She did that without disruption to the flow of patient care or retarding the office efficiency.

Ms. Whitmore coordinated the purchase and installation of the instant patient satisfaction computers in all the Orthopaedic clinics. She designed the survey presentation and made the survey patient friendly.

Ms. Whitmore assisted the faculty in developing their presentations and posters for their national meetings and coordinated IT services for departmental conferences and symposiums.

Ms. Whitmore designed and published the Orthopaedic newsletter that is distributed to all Orthopaedic alumni and referring physicians.

In these responsibilities, and many others, Ms. Whitmore exhibited excellence and the highest standards of professionalism.

Thank you for your support.

A handwritten signature in cursive script that reads "Joseph A. Buckwalter".

Joseph A. Buckwalter, M.D.  
Professor and Chair

JAB/lal

Report on Special Investigation of the  
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Department of Orthopaedics and Rehabilitation

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Department of Orthopaedics and Rehabilitation

Joseph A. Buckwalter, M.D.  
Professor and Head  
Arthur Steindler Chair of Orthopaedic Surgery  
Division of Orthopaedic Oncology  
200 Hawkins Drive, 01008 JPP  
Iowa City, IA 52242-1088  
319-356-2595 Tel  
319-356-8999 Fax

July 8, 2010

Jana Wessels  
Director, Human Resources  
College of Medicine

Dear Ms. Wessels,

I would like to recommend an exceptional performance award in the amount of \$4,436 to Jennifer Whitmore-Meier, IT manager in the Department of Orthopaedics and Rehabilitation.

The justification for this recommendation is as follows:

Ms. Whitmore continued to provide excellent leadership in the IT section; troubleshooting problems in a most prompt and efficient manner.

Ms. Whitmore coordinated the IT needs for the new Sports Medicine Center facility.

Ms. Whitmore executed the IT plan for the Sport Medicine Center facility in a most efficient and trouble-free manner.

Ms. Whitmore coordinated the purchase and installation of the instant patient satisfaction computers in all the Orthopaedic clinics. She designed the survey presentation and made the survey patient friendly.

Ms. Whitmore assisted the faculty in developing their presentations and posters for their national meetings and coordinated IT services for departmental conferences and symposiums.

Ms. Whitmore designed and published the Orthopaedic newsletter that is distributed to all Orthopaedic alumni and referring physicians.

In these responsibilities, and many others, Ms. Whitmore exhibited excellence and the highest standards of professionalism.

Thank you for your support.

A handwritten signature in cursive script that reads 'Joseph A. Buckwalter'.

Joseph A. Buckwalter, M.D.  
Professor and Chair

JAB/lal