



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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

NEWS RELEASE

Contact: Mary Mosiman
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE _____ January 16, 2015

Auditor of State Mary Mosiman today released a report on a special investigation of the Mid-Prairie Community School District for the period July 1, 2012 through June 30, 2014. The special investigation was requested by District officials as a result of concerns identified after the District's former Business Manager, Cindy Steege, resigned from the District. The concerns involved Ms. Steege's use of the District's procurement card prior to her departure from the District's employment on June 12, 2014.

Mosiman reported the special investigation identified \$7,269.72 of improper disbursements. The improper disbursements identified were for personal purchases made with the District's procurement card, including \$3,359.33 of personal cell phone bills, \$1,008.97 to retail vendors, such as Target and Kohls, and \$402.96 to grocery and bakery vendors.

The report includes recommendations to strengthen internal controls, including segregating duties for recording and approving procurement card disbursements and reviewing bank reconciliations.

Copies of the report have been filed with the Washington County Sheriff's Office, the Division of Criminal Investigation, the Washington 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/1430-4271-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE MID-PRAIRIE COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
JULY 1, 2012 THROUGH JUNE 30, 2014**

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Auditor of State's Report

To the Board of Education of the
Mid-Prairie Community School District:

At the request of District officials as a result of concerns regarding the improper use of a District procurement card, we conducted a special investigation of the Mid-Prairie Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period July 1, 2012 through June 30, 2014. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed the District's procurement card statements to determine if purchases appeared appropriate and to ensure all payments posted to the accounts were made with District funds. Also, for certain purchases, we reviewed related documentation to determine propriety.
- (3) Reviewed payroll disbursements to the District's former Business Manager, Cindy Steege, to determine if they complied with her contract. We also determined if Ms. Steege withheld and reported the appropriate amounts of payroll taxes and retirement contributions from her pay.
- (4) Reviewed Board approval of disbursements to determine if procurement card purchases were approved.
- (5) Reviewed payroll transactions and compared information from payroll registers to certain Internal Revenue Service forms to ensure information was accurately reported.
- (6) Evaluated internal controls at Keota Community School District to determine whether adequate policies and procedures were in place and operating effectively during the period Ms. Steege was the Business Manager for both Districts. We also reviewed certain transactions at Keota Community School District to determine propriety.

The procedures identified \$7,269.72 of improper disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** 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 reviewed all operations of the District, other matters might have come to our attention which would have been reported to you.

Copies of the report have been filed with the Washington County Sheriff's Office, the Division of Criminal Investigation, the Washington 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 Mid-Prairie Community School District during the course of our investigation.



MARY MOSIMAN, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

October 24, 2014

Mid-Prairie Community School District
Investigative Summary

Background Information

The Mid Prairie Community School District (District) serves approximately 1,200 kindergarten through 12th grade students in parts of Washington, Johnson, and Iowa Counties. The District includes 3 elementary schools located in Kalona, Wellman, and Washington Township; the middle school in Kalona; and the high school and alternative high school in Wellman. The District is governed by a 5 member Board of Directors (Board). Each member is elected to a 4-year term on a nonpartisan basis.

Cindy Steege began employment with the District as Assistant Business Manager on July 1, 2009. She was promoted to Business Manager effective July 1, 2010 when the prior Business Manager retired. She held this position until her resignation in June 2014. As the District's Business Manager, Ms. Steege was responsible for the following functions:

- Receipts – collecting, posting to the accounting records, and preparing and making bank deposits for all collections except those associated with activity funds and food services received at the various learning centers.
- Procurement card disbursements – reviewing statements to determine the propriety of purchases and preparing, recording, and posting payments to the accounting records.
- Payroll – calculating payroll amounts, preparing, signing, and distributing checks or electronic payments, posting to the accounting records, and approving and paying payroll taxes.
- Bank accounts – reconciling monthly bank statements to accounting records.
- Financial reporting – preparing, reconciling and approving.
- Monthly Board meetings – preparing information for monthly Board meetings, financial reports, bids, resolutions, and other information as needed. In addition, attending all Board meetings and recording minutes of the meetings, and preparing and publishing all legal notices concerning District business.

The District shared Ms. Steege as Business Manager with the Keota Community School District from July 2010 to June 2013. Ms. Steege's duties at Keota Community School District included processing payroll. She did not prepare or issue other disbursements or make deposits on behalf of the Keota Community School District.

The District began using procurement cards in July 2012. Teachers, administrators, and maintenance staff members were assigned individual procurement cards which were to be used for making purchases on behalf of the District. In accordance with policies established by the District, a purchase order was to be prepared by the purchaser and approved by the purchaser's supervisor prior to each purchase made with a procurement card. The purchase orders and related receipts were to be submitted to the District's Central Office after the purchases were made.

Ms. Steege was responsible for adding account codes to the purchase orders for recording in the District's accounting system. She was also responsible for reviewing the monthly procurement card statements received from the credit card vendor, matching the activity to the related purchase orders, and ensuring the propriety of the purchases. A separate monthly statement was received for each procurement card.

Rather than issuing a payment to the credit card vendor for purchases made with the procurement cards, the credit card vendor automatically withdrew the total balance due for all the procurement cards at the end of the billing period from the District's bank account. The purchases were to be included in the Board's consent agenda and approved as part of the list of prepaid bills at the next regular Board meeting.

Ms. Steege submitted her resignation on April 27, 2014 to accept a position with the Solon Community School District. Her resignation letter stated her "last day of work will be June 12, 2014." In addition, Ms. Steege took an extended medical leave between the date she submitted her resignation and its effective date.

According to District staff we spoke with, Ms. Steege had a number of procurement card statements and related records at her home. The Superintendent stated Ms. Steege was allowed to work from home during her medical leave. However, District staff reported they had requested the documents be returned when Ms. Steege left the District's employment and they were not returned in a timely manner. District staff requested and obtained missing procurement card statements from the credit card vendor after Ms. Steege left the District's employment.

After reviewing the statements obtained from the credit card vendor, District staff members identified purchases which did not appear to be related to the District's operations. After reviewing the purchases identified, the Superintendent contacted law enforcement and the Office of Auditor of State. The District also discontinued the use of procurement cards.

On July 7, 2014, a Deputy from the Washington County Sheriff's Office interviewed Ms. Steege, who admitted she purchased personal items with the District's procurement card. Ms. Steege subsequently resigned from her new position as the Payroll Manager at the Solon Community School District.

As a result of the concerns identified and Ms. Steege's admission, we performed the procedures detailed in the Auditor of State's report for the period of July 1, 2012 through June 30, 2014.

Detailed Findings

The procedures performed identified \$7,269.72 of improper disbursements. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

In addition to concerns regarding procurement cards, we reviewed other transactions Ms. Steege was involved in processing. We identified several concerns which are explained in detail in the following sections of this report.

Procurement Cards

The District has established a Purchasing Card Program Cardholder Manual (Manual) which includes a Code of Conduct, Acknowledgement Form, and specific policies and procedures for the use of the District's procurement cards. The Code of Conduct states, "Only authorized business purchases may be completed with the P-Card [procurement card] and any personal purchases is [sic] strictly prohibited."

In addition, section 2.2 of the Manual specifies allowable purchases include:

- general supplies,

- travel (as permitted by Mid-Prairie travel policy),
- entertainment (as permitted by Mid-Prairie entertainment policy),
- dues for associations,
- subscriptions for business purposes only,
- computer hardware and software, and
- meeting/convention expenses.

The Manual also specifies prohibited purchases include cash advances, wire transfers, money orders, personal purchases, telephone expenses, and alcohol purchases. In addition, the Manual states:

“The cardholder is responsible for maintaining adequate receipts for goods and services purchased with the P-Card. The cardholder must contact the vendor directly to resolve any discrepancies or incomplete orders. The documentation retained should include sales receipts, packing lists (if applicable) and credit card transaction receipts. A transaction log using Microsoft Excel is available to assist the cardholder in tracking purchases that must be reconciled to their account statement each month.”

However, according to District staff members we spoke with, statements were not provided to the cardholders. As a result, reconciliations were not prepared and submitted to the District’s Central Office. It was Ms. Steege’s responsibility to ensure sufficient documentation, including the reconciliations required by the Manual, were provided by the card holders.

According to District staff we spoke with, Ms. Steege returned to the District’s Central Office in late June 2014, after the effective date of her resignation, to help prepare the District’s June 2014 payroll. As previously stated, Ms. Steege had a number of procurement card statements and related records at her home which she did not return until after she left the District’s employment. When she returned to help with the June 2014 payroll, she returned purchase orders and statements which were dated March 20, 2014, April 20, 2014, and May 20, 2014. The purchase orders were not matched to the monthly statements.

As previously stated, Ms. Steege admitted to using the District’s procurement card for personal purchases during an interview with a Deputy from the Washington County Sheriff on July 7, 2014. After meeting with the Deputy, Ms. Steege provided a box of documents she had at her home. The box contained procurement card statements dated November 20, 2013 which were matched with the related purchase orders. The box also contained purchase orders and procurement card statements dated December 20, 2013, January 20, 2014, and February 20, 2014. However, the purchase orders and procurement card statements were not matched for those months. In addition, it was determined none of the purchases included in the December 2013 through May 2014 statements were recorded individually as expenditures in the District’s accounting records. Instead, the total amount purchased with the procurement cards each month was recorded as a single amount described as “Supplies.”

It was Ms. Steege’s responsibility to ensure the individual procurement card statements were supported by purchase orders and related documentation. She was also to ensure the propriety of the individual purchases. Both of these responsibilities were to be completed in a timely manner to ensure any inappropriate purchases were reimbursed to the District by the cardholder and any fraudulent transactions were resolved with the credit card vendor.

We scanned purchases recorded on each of the District’s procurement card statements for the period July 1, 2012 through June 30, 2014 for propriety based on the cardholder’s position in

the District, vendor, amount, and frequency. We also attempted to trace the disbursements for certain charges to Board approval and the District's accounting system. As a result of our review, we identified several unusual purchases, including purchases made with the procurement card held by Ms. Steege which did not appear to be for District operations.

Procurement Card Held by Cindy Steege - The purchases identified which were made with Ms. Steege's procurement card are listed in **Exhibit B**. As illustrated by the **Exhibit**, a number of the purchases were made at restaurants or grocery stores in the Cedar Rapids and Iowa City areas. There were also a number of purchases made from various retail stores in the same areas. Ms. Steege did not submit the related receipts to the District to support all of the purchases identified. However, for some of the purchases, the District was able to obtain documentation from the vendor from which the purchase was made or the credit card vendor which described in detail what was purchased. With the documentation obtained, we determined the following:

- The \$47.69 purchase from Staples on August 17, 2013 included a Diet Coke®, a bottle of water, and various school supplies. (Ms. Steege's son was in high school in Iowa City during the 2013/2014 academic year.)
- Purchases from Target on a number of occasions included various grocery items. Other purchases from Target with the District's procurement card included DVDs, a blanket, a magazine, and health and beauty products.
- Fuel purchases were made from Deli Mart, Fast Break, and Gasbys East. Purchases were also made from Casey's convenience stores in Wellman, North Liberty, and Cedar Rapids. However, detailed documentation describing what was purchased was not readily available.

As illustrated in **Exhibit B**, the Iowa City School District charged the procurement card held by Ms. Steege \$50.00 for its lunch program on August 20, 2013. We contacted a representative of the Iowa City School District and confirmed the payment was for lunch funds for Ms. Steege's son.

We also subpoenaed the monthly statements for Ms. Steege's cell phone account to determine if the payments made to US Cellular with the District's procurement card were applied to her cell phone account. Using the statements obtained from US Cellular, we matched purchases on the District's procurement card held by Ms. Steege to the payments on her cell phone statements listed in **Table 1**.

Table 1

Payment with District's Procurement Card			From Ms. Steege's Cell Phone Statement	
Transaction Date	Vendor	Amount	Bill Date	Description
09/04/13	USCC Call Center, IL	\$ 534.53	09/25/13	Payment by MasterCard received on 09/03/2013
10/26/13	USCC Call Center, IL	658.81	12/01/13	Payment by MasterCard received on 10/25/2013
01/25/14	USCC IVR, IL	1,551.06	02/27/14	Payment by MasterCard received on 01/24/2014
02/21/14	USCC Call Center, IL	614.93	02/27/14	Payment by Direct Debit Received on 02/16/2014
Total		\$ 3,359.33		

Supporting documentation was not available for purchases made from the vendors listed in **Table 2**. However, these are not vendors from which the District would make purchases for District operations.

Table 2

Vendor	Types of Goods/Services	Amount
Helzberg Diamonds	Jewelry	\$ 143.09
Jules Bakery	Baked goods	26.05
Kohls	Clothing and housewares	325.23
Soul Centric	Massage and yoga	118.75
Ultra	Cosmetics	186.18

Table 3 summarizes the purchases in **Exhibit B** by type of vendor.

Table 3

Type of Vendor	Amount
Cellular phone	\$ 3,359.33
Restaurants	525.52
Grocery/Bakery	402.96
Convenience stores	333.82
Hotel	258.85
Cosmetics	186.18
Other	168.75
Retail:	
Various	1,008.97
Sporting goods/clothing/shoes	586.88
Jewelry	143.09
Office supplies	47.69
Total	<u>\$ 7,022.04</u>

During our review of purchases made with the District’s procurement card held by Ms. Steege, we also identified a \$20.57 purchase made at Pharmacy Matters in North Liberty on December 13, 2012. While we were unable to determine what was purchased, District accounting records show the purchase was reimbursed to the District by Ms. Steege on February 28, 2013. As a result, it appears the purchase was not for District operations. Because the purchase amount was reimbursed to the District, it is not included in **Exhibit B**.

The \$7,022.04 of personal purchases made with the procurement card held by Ms. Steege are included in **Exhibit A** as improper disbursements.

Procurement Cards Held by Other District Employees – During our review of the procurement card statements, we identified several personal purchases made by other District employees. When contacted, the employees informed us Ms. Steege had identified the personal purchases when she was matching the procurement card statements to purchase orders. We confirmed each of the personal purchases identified were reimbursed to the District.

Scam Charges – During our review of procurement card statements, we also identified 2 purchases for which the vendors appeared unusual. The purchases were made with the same procurement card. The first transaction, dated March 10, 2014, was for \$153.90 and the vendor was SJ KUNDBOKNING, a known credit card scam. The second unusual transaction, dated May 5, 2014, was for \$93.78 and the vendor was SATTONET.NET. An internet search resulted in finding a website for a vendor which appears to be in Norway and provides “satellite to network” subscription services for Arabic, Turkish, and Persian television packages.

The employee who held the procurement card stated they were unaware the charges had been made to the procurement card and they did not receive monthly procurement card statements. The employee also stated the credit card vendor had contacted Ms. Steege regarding other fraudulent charges that had been made to the procurement card in May 2014. Based upon our review, it appears the earlier charges had not been paid for by the District. However, because Ms. Steege had not matched the May 2014 procurement card statements to the related purchase orders and no one at the District was aware the procurement card statements had not been properly reviewed for propriety, no one identified the \$153.90 and \$93.78 charges in a timely manner. As a result, the District paid for the unauthorized charges. The \$247.68 total is included in **Exhibit A** as improper disbursements.

OTHER ISSUES

Board Approval

It was also Ms. Steege’s responsibility to summarize procurement card purchases for the Board’s approval. We reviewed the listing of prepaid disbursements prepared by Ms. Steege for Board approval and attempted to reconcile them to procurement card statements. The total amount automatically swept from the District’s bank account by the credit card vendor agreed with the amounts approved by the Board. However, the descriptions of the types of purchases provided to the Board were not accurate.

For example, a direct correlation could not be identified between the purchases described on the listing provided to the Board in July 2013 and the actual purchases shown on the monthly procurement card statements. However, the totals agreed with each other. Also, the listing showed \$12,196.70 of the \$15,427.98 of procurement card purchases approved by the Board was for computer hardware. However, the individual purchases did not support this amount.

Also, the listing provided to the Board in September 2013 included several purchases which were not attributable to a specific procurement card. The largest of these purchases was \$3,996.84 for an in-field design for a baseball or softball diamond, referred to as a “halo.” The halo was actually purchased by the District in May 2013 and paid for in June 2013. It should not have been included in a listing provided to the Board for approval in September 2013.

Based on these examples, it is apparent Ms. Steege prepared listings for the Board which were not accurate and did not reflect actual purchases made with the procurement cards. Starting in December 2013, Ms. Steege no longer recorded individual purchases in the appropriate expense categories in the District’s accounting system. Instead, she coded all of the purchases to “Supplies” in the District’s accounting system.

Payroll Errors

During our review of payroll registers and reports, we determined Social Security tax (FICA) was not properly calculated for 2 employees when they reached the maximum authorized amounts. Instead of deducting FICA for the applicable portion of the employees' gross pay for the pay period in which they reached the maximum salary, Ms. Steege stopped all withholdings.

Also, when reviewing the District's 941 reports and W-2's for calendar year 2012, we determined the amounts reported on Ms. Steege's W-2 did not match the payroll register or 941 report for the amount of federal and state income tax withheld. According to the payroll registers and her net payroll checks, her federal income tax and state income tax withheld were \$1,940.11 and \$1,025.00, respectively. However, her W-2 showed \$7,264.14 and \$3,894.00 were withheld, respectively. The increased amounts reported on Ms. Steege's W-2 would result in either a smaller amount of tax due or a larger refund when Ms. Steege filed her personal income tax returns for 2012.

While this error did not affect the District's contributions, penalties may be imposed on the District at a future date for the incorrect reporting.

In addition, the amount of covered wages reported to IPERS was incorrect for a number of employees during the period Ms. Steege was Business Manager. The covered wages reported to IPERS and used for calculating IPERS contributions were less than the correct amount of covered wages. As a result, the employees' share of IPERS contributions withheld from gross pay for the employees were less than appropriate and the employees' net pay was greater than it should have been. In addition, the employer's share of contributions were less than appropriate.

Because the employees' and employer's contributions remitted to IPERS were not sufficient, the District is consulting with IPERS representatives to ensure the correct contributions are remitted for the affected time period. According to the District's calculations, the employees' and employer's contributions owed are \$11,334.29 and \$17,028.56, respectively. However, the District will incur additional costs for the amount of earnings on the insufficient contributions. This amount has not yet been determined.

Bank Reconciliations

In order to ensure the District's payroll transactions were processed in a timely manner, the District's Business Manager prior to Ms. Steege was asked to assist in preparing payroll for May and June 2014. According to the Superintendent and the prior Business Manager, shortly after the prior Business Manager returned, he informed the Superintendent Ms. Steege had not balanced the District's bank accounts to the District's accounting records for "quite some time." He also reported Ms. Steege had recorded an "end of 13-14 fiscal year general ledger correction entry that had no logical explanation."

During our review of the bank reconciliations, we determined every month for the fiscal year ended June 30, 2014 had a reconciling amount which was unidentified on the monthly bank reconciliations. District officials subsequently made an adjustment to the District's accounting system to balance the District's records to the bank balances for July and August 2014.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Mid-Prairie Community School District to perform bank reconciliations and process receipts and disbursements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our finding and observation detailed below, the following recommendations are made to strengthen the District'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. The District has not established adequate controls over procurement card disbursements. Specifically, the District's former Business Manager prepared, recorded, and posted all disbursements for purchases made with procurement cards. She also created disbursement listings for the Board's approval.

The District did not have adequate controls over receipts because the District's former Business Manager received cash/checks, prepared the deposits, and recorded the deposits in the accounting system.

In addition, the former Business Manager calculated payroll, prepared and signed payroll checks and posted payroll to the accounting system. She was also responsible for processing and paying all payroll deductions. She also performed the monthly reconciliations between the District's accounting system and bank balances without any independent review of the reconciliations.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties listed above should be segregated. In addition, Board members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis. Specifically, the bank statements should be delivered directly to someone without any collection or disbursement responsibilities. The bank statements should be examined for any unusual transactions.

- B. Reconciliations – When we reviewed selected documentation of monthly bank reconciliations performed by the District's former Business Manager, we determined the bank balances did not agree with the amounts recorded in the District's accounting system. As a result, there were unexplained variances between the District's accounting system and the District's bank accounts.

Recommendation - The Board should ensure the District's accounting system is properly reconciled to bank accounts in a timely manner. The reconciliation should be prepared or closely reviewed by a party independent of other significant financial duties.

- C. Lack of Supporting Documentation – Supporting documentation was not obtained or maintained for a number of purchases made with the District's procurement cards.

Recommendation – The District has discontinued use of procurement cards, but continues to use credit cards. For the credit cards used by the District, the Board should implement procedures which require all purchases made with the District's credit cards be properly supported with invoices, receipts, purchase orders or other

appropriate documentation. The Board should also consider implementing a policy which requires employees who do not submit appropriate documentation for the purchases made with the District's credit cards be held personally liable for the related costs.

- D. Board Approval of Prepaid Disbursements – Although the Board approved all prepaid disbursements, an independent review and approval by the Superintendent was not performed.

Recommendation – The Superintendent or other independent person should review prepaid disbursements to ensure they are adequately supported.

**Report on Special Investigation of the
Mid-Prairie Community School District**

Report on Special Investigation of the
Mid-Prairie Community School DistrictSummary of Findings
For the period July 1, 2012 through June 30, 2014

Description	Exhibit/ Table/Page	Amount
Improper disbursements:		
Procurement card charges:		
Cindy Steege	Exhibit B	\$ 7,022.04
Scam charges	Page 10	<u>247.68</u>
Total		<u>\$ 7,269.72</u>

Exhibit BReport on Special Investigation of the
Mid-Prairie Community School DistrictPersonal Purchases by Cindy Steege
For the period July 1, 2012 through June 30, 2014**Per Procurement Card Statement**

Transaction Date	Vendor	Amount
12/12/12	Cheesecake, West Des Moines, IA	\$ 67.47
05/21/13	The Pit Smokehouse, Iowa City, IA	216.00
08/02/13	Dillons #0066, Wichita, KS	49.58
08/02/13	Granite City, Wichita, KS	38.03
08/04/13	Nike Iowa FS22, Williamsburg, IA	112.32
08/13/13	Caseys Gen Store 0042, Wellman, IA	57.75
08/17/13	Target 00017681, Cedar Rapids, IA	189.47
08/17/13	Staples 00117184, Cedar Rapids, IA	47.69
08/17/13	Dicks Clothing & Sporting, Cedar Rapids, IA	106.96
08/17/13	Ulta #221, Cedar Rapids, IA	111.28
08/18/13	Target 00017715, Cedar Rapids, IA	60.37
08/18/13	Hy Vee 1080, Coralville, IA	71.21
08/18/13	Jersey's Pub and Grub, Cedar Rapids, IA	53.70
08/18/13	Caseys Gen Store 2773, Cedar Rapids, IA	41.16
08/20/13	Walgreens #10985, Coralville, IA	29.06
08/20/13	Iowa City School Lunch, Iowa City, IA	50.00
08/21/13	Scheels-Iowa City, Coralville, IA	75.25
08/21/13	Deli Mart #1 QPS, Iowa City, IA	43.12
08/21/13	Fareway Stores #993, North Liberty, IA	43.63
08/28/13	Fast Break, Iowa City, IA	40.32
08/29/13	Caseys Gen Store 2479, North Liberty, IA	46.68
08/31/13	Fareway Stores #993, North Liberty, IA	50.76
08/31/13	Burger King #6475, Cedar Rapids, IA	8.49
08/31/13	Ulta #221, Cedar Rapids, IA	74.90
08/31/13	Target 00017681, Cedar Rapids, IA	194.20
09/03/13	Panera Bread #3208, Iowa City, IA	31.52
09/04/13	USCC Call Center, IL (<i>US Cellular</i>)	534.53
09/05/13	Gasbys East, Iowa City, IA	53.88
09/07/13	The Pit Smokehouse, Iowa City, IA	34.00

Report on Special Investigation of the
Mid-Prairie Community School District

Personal Purchases by Cindy Steege
For the period July 1, 2012 through June 30, 2014

Per Procurement Card Statement

Transaction Date	Vendor	Amount
09/07/13	Fareway Stores #993, North Liberty, IA	53.45
09/24/13	Country Inn & Suites, Ames, IA	94.25
10/15/13	Pancheros, North Liberty, IA	6.73
10/15/13	Caseys Gen Store 2479, North Liberty, IA	50.91
10/15/13	Scheels-Iowa City, Coralville, IA	232.67
10/16/13	Which Wich, Coralville, IA	19.08
10/16/13	Scheels-Iowa City, Coralville, IA	59.68
10/17/13	Soul Centric, Coralville, IA	118.75
10/18/13	Mondo's Drafthouse, Coralville, IA	50.50
10/19/13	Lindale Crossing, Cedar Rapids, IA	15.44
10/19/13	Target 00017681, Cedar Rapids, IA	114.45
10/19/13	Jules Bakery, Marion, IA	26.50
10/21/13	Target 00011130, Coralville, IA	80.75
10/21/13	Fareway Stores #993, North Liberty, IA	47.75
10/26/13	USCC Call Center, IL <i>(US Cellular)</i>	658.81
12/07/13	Fareway Stores #993, North Liberty, IA	60.08
12/25/13	RCGR Riverside Hotel, Riverside, IA	164.60
12/31/13	Kohls #0500, Coralville, IA	325.23
01/17/14	196 - Helzberg Diamond, Coralville, IA	143.09
01/25/14	USCC IVR, IL <i>(US Cellular)</i>	1,551.06
02/21/14	USCC Call Center, IL <i>(US Cellular)</i>	614.93
Total		<u><u>\$ 7,022.04</u></u>

Report on Special Investigation of the
Mid-Prairie Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Katherine L. Rupp, CPA, Senior Auditor II
Anthony M. Heibult, Assistant Auditor
Megan E. Irvin, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State