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NEWS RELEASE

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FOR RELEASE December 30, 2015

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Garwin Ambulance Service for the period July 1, 2010 through March 31, 2015. The special investigation was requested after City officials were notified a personal bill was paid with a check issued from the Garwin Ambulance Service's checking account.

Mosiman reported the special investigation identified \$13,550.61 of improper and unsupported disbursements and undeposited collections. The \$6,814.98 of improper disbursements identified includes \$3,263.00 of cash withdrawals by Karen Boege, the Ambulance Service's former Secretary/Treasurer; \$1,392.22 of purchases from Wal-Mart; and \$620.00 of payments to Steve Boege, the Ambulance Service's former President.

The \$6,385.63 of unsupported disbursements identified includes payments to vendors and payments to Mr. and Mrs. Boege. Mosiman also reported Mrs. Boege did not maintain supporting documentation for disbursements.

The \$350.00 of undeposited collections identified includes cash withheld from a deposit made to the Ambulance Service's checking account on October 16, 2012. Mosiman reported it is not possible to determine if additional amounts were improperly disbursed or if collections were not properly deposited because adequate records were not available.

The report includes recommendations to strengthen the Ambulance Service's internal controls and overall operations, such as improving segregation of duties, performing bank reconciliations, maintaining supporting documentation, and performing an independent review of bank statements and financial information presented to the Ambulance Board and the City Council. In addition, the report includes a recommendation to ensure all disbursements are approved by the City Council, as well as ensuring minutes of all Ambulance Board meetings are properly maintained and signed by the President and the Secretary/Treasurer.

Copies of the report have been filed with the Tama County Sheriff's Office, the Division of Criminal Investigation, the Tama 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 website at <http://auditor.iowa.gov/specials/1422-0829-BE01.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF GARWIN AMBULANCE SERVICE

FOR THE PERIOD
JULY 1, 2010 THROUGH MARCH 31, 2015**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-14
Recommended Control Procedures	15-17
Exhibits:	<u>Exhibit</u>
Summary of Findings	A 19
Payments to Wal-Mart	B 21
Wal-Mart Purchases	C 22-39
Payments to Other Vendors and Individuals	D 40-43
Cash Withdrawals	E 44-45
Staff	46
Appendix:	<u>Appendix</u>
Copies of Documents from Tama Florist	1 48-50



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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain disbursements and at your request, we conducted a special investigation of the City of Garwin Ambulance Service (Ambulance Service). We have applied certain tests and procedures to selected financial transactions of the Ambulance Service for the period July 1, 2010 through March 31, 2015. Based on a review of relevant information and discussions with members of the Ambulance Service's Board and City officials, we performed the following procedures:


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed the Ambulance Service's former President and Secretary/Treasurer to determine what accounting records were maintained, to obtain an understanding of how financial transactions were processed, and to determine if bank reconciliations were performed in a timely manner, reviewed, and approved.
- (3) Obtained and reviewed bank statements for the Ambulance Service's checking and savings accounts to identify any unusual activity.
- (4) Examined images of redeemed checks and withdrawal documents for payments issued from the Ambulance Service's bank accounts to determine reasonableness. We also examined certain disbursements to determine if they were appropriate, properly approved, and supported by adequate documentation.
- (5) Examined all payments from the Ambulance Service's bank accounts and the City's bank account to the former President and Secretary/Treasurer to determine if the payments were appropriate, properly approved, and supported by adequate documentation.
- (6) Examined deposits to the Ambulance Service's bank accounts to determine if the deposits were made intact.


These procedures identified \$13,550.61 of improper and unsupported disbursements and undeposited collections. We were unable to determine if additional amounts may have been improperly disbursed or if any additional collections were not properly deposited because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Garwin Ambulance Service, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Tama County Sheriff's Office, the Division of Criminal Investigation, the Tama 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 City of Garwin Ambulance Service and the City of Garwin during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

October 22, 2015

Report on Special Investigation of the
City of Garwin Ambulance Service

Investigative Summary

Background Information

The City of Garwin (City) is located in Tama County and has a population of approximately 525. The City provides certain emergency services to its citizens, including an ambulance service which is operated by a small group of emergency medical services (EMS) volunteers. In addition to providing emergency medical services to citizens of the City, the City of Garwin Ambulance Service (Ambulance Service) provides emergency medical services to surrounding communities in its service area and is authorized to respond to mutual aid calls from fire departments, other ambulance services, and law enforcement agencies.

The Ambulance Service is a department of the City and is not organized as a separate legal entity created under Chapter 28E of the *Code of Iowa* or incorporated as a non-profit corporation. In addition, there is not an affiliated organization, such as "Friends of the Garwin Ambulance Service," associated with the Ambulance Service or the City to administer the collection of donations or proceeds from fundraising events.

The Ambulance Service is operated by volunteers living in and around the City. The Ambulance Service holds annual elections for officers, including President, Vice President, Secretary/Treasurer, Training, and Maintenance. Each Officer is elected to a one-year term. Steve Boege and his wife, Karen Boege, were the President and Secretary/Treasurer of the Ambulance Service, respectively, for a number of years.

Bank accounts separate from the City's bank accounts were established for the Ambulance Service, including 2 savings accounts and a checking account. According to bank records, Mrs. Boege became an authorized signer on 1 of the savings accounts on July 31, 1999 and on the remaining 2 accounts on February 7, 2002.

As the Secretary/Treasurer, Mrs. Boege was responsible for maintaining the Ambulance Service's bank accounts and overseeing financial operations of the Ambulance Service, including:

- 1) Receipts – collecting, posting to accounting records, and preparing and making deposits to the Ambulance Service's bank accounts,
- 2) Disbursements – making certain purchases, receiving certain goods and services, presenting certain disbursements to the Ambulance Board for approval, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to accounting records,
- 3) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
- 4) Reporting – preparing minutes for Ambulance Service Board meetings, tracking who responded to calls, and ensuring all reports are filed and filled out properly by the member(s) responding to the call.

According to Mr. and Mrs. Boege, billings were to be generated for emergency medical services provided by the Ambulance Service. However, the billings were not prepared by any of the Ambulance Service volunteers. Instead, the billings were to be prepared by the City Clerk and collections for the billings were to be deposited in the City's bank account. Mr. and Mrs. Boege stated they were not involved in the billing or collection process.

Mr. and Mrs. Boege also stated the Ambulance Service did not hold any fund raising events or activities. They also stated the Ambulance Service infrequently received donations or bequests from estates. They stated gifts of this nature were deposited to the separately maintained bank accounts.

Mr. and Mrs. Boege also stated the funds in the separately maintained bank accounts were used to make small purchases for the Ambulance Service, such as cleaning supplies, maintenance items, and small equipment. Other costs, such as insurance and utilities for the Ambulance garage, were paid by the City. The City also paid vendors for most supplies used during Ambulance calls. According to Mr. and Mrs. Boege, the City also made an annual payment to members based on the number of calls they responded to during the year and reimbursed members for any mileage and/or any purchases they made on behalf of the Ambulance Service.

When we spoke with Mr. and Mrs. Boege, they stated accounting records, such as a general ledger or a check register, were not maintained for activity in the Ambulance Service bank accounts. Mrs. Boege also stated she did not maintain supporting documentation, such as invoices and receipts, for purchases for longer than 2 months. She stated if she didn't need the receipt during that period of time, she "just threw them away."

Routine disbursements from the Ambulance Service's bank accounts were not presented to or approved by the Ambulance Service's officers. However, according to Ambulance Service officers we spoke with, larger purchases were discussed prior to the purchase. Disbursements also were not presented to or approved by the City Council. As previously stated, the Ambulance Service is a department of the City, but maintains bank accounts separate from the City's. Because the Ambulance Service is part of the City, all funds received and deposited into the Ambulance Service's bank accounts are City funds and, as such, should be used for the operations of the Ambulance Service and in the best interest of the public. Disbursements from the Ambulance Service's bank accounts should be supported by documentation which clearly shows what was purchased and how it benefits the operations of the Ambulance Service and the City.

A City Council meeting scheduled for February 3, 2015 was not held due to a lack of a quorum. However, several City officials, including Mr. Boege, arrived at City Hall in time for the scheduled meeting. After determining a meeting would not occur, Mr. Boege informed the City officials present both he and Mrs. Boege were resigning from the Ambulance Service, effective immediately. The funds remaining in the 3 bank accounts established for the Ambulance Service were subsequently moved to the control of the City Clerk. At the time the accounts were moved to the control of the City Clerk, the checking account had a balance of \$2,420.01 and the balances of the savings accounts were \$373.72 and \$26,392.01.

Prior to Mr. and Mrs. Boege's resignation, it came to the Mayor's attention a Tama County business owner identified a personal bill paid with a check issued from the Ambulance Service's checking account. After the City Attorney obtained documentation related to the payment from the vendor, the Mayor contacted the Office of Auditor of State about the payment. Based on a review of the documentation from the vendor, the Office of Auditor of State determined it was appropriate to perform the procedures detailed in the Auditor of State's report.

Detailed Findings

These procedures identified \$13,550.61 of improper and unsupported disbursements and undeposited collections for the period July 1, 2010 through March 31, 2015. The \$6,814.98 of improper disbursements identified includes \$3,263.00 of cash withdrawals by Karen Boege, the Ambulance Service's former Secretary/Treasurer; \$1,392.22 of purchases from Wal-Mart; and \$620.00 of payments to Steve Boege, the Ambulance Service's former President. The \$6,385.63 of unsupported disbursements identified includes payments to vendors and payments to Mr. and Mrs. Boege. The undeposited collections identified consist of \$350.00 of cash withheld from a deposit made to the Ambulance Service's checking account.

Because adequate records were not available, we were unable to determine if there were any additional improper disbursements or any additional undeposited collections. The improper and unsupported disbursements and undeposited collections identified are discussed in the following paragraphs and summarized in **Exhibit A**.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all disbursements from the Ambulance Service's bank accounts for the period July 1, 2010 through March 31, 2015. We also attempted to review supporting documentation for the disbursements to determine if they were appropriate; however, supporting documentation was not maintained for any of the disbursements. During an interview with Mr. and Mrs. Boege, Mrs. Boege stated she did not maintain supporting documentation, such as receipts and invoices, for longer than a couple months. She stated she disposed of the receipts once she knew she no longer needed them.

Because supporting documentation was not available, we reviewed the payees and other notations on images of redeemed checks and reviewed notations on records recovered from the bank for cash withdrawals. We also obtained receipts directly from Wal-mart for certain purchases. In addition, we discussed the disbursements with Ambulance Service and City officials to determine propriety.

Based on our review of the vendor, the frequency, and the amount of payments and discussions with Ambulance Service and City officials, we classified payments as improper, unsupported, or reasonable. Payments were classified as improper if they appeared personal in nature or were not reasonable for Ambulance Service operations. Payments were classified as unsupported if it was not possible to determine if the payment was related to Ambulance Service operations or was personal in nature. Disbursements were classified as reasonable if the vendor, frequency, and amount of payments to vendors appeared appropriate for the Ambulance Service's operations. Reasonable transactions identified include, but are not limited to, annual purchases of bike helmets from Grinnell Regional Medical Center for distribution to area children, food purchases during July 2011 which related to storm damage clean-up, and postage purchases.

The improper and unsupported disbursements identified are discussed in detail in the following paragraphs.

Payments to Vendors – We reviewed all disbursements to vendors from the Ambulance Service's checking account for the period July 1, 2010 through March 31, 2015. For most of these disbursements, an image of the redeemed check issued to the vendor was included with the monthly bank statements. However, some checks issued to vendors were electronically redeemed. An image of these checks was not included in the monthly bank statements. However, information such as the check number, vendor, location of the vendor, and transaction amount were summarized on the monthly bank statements.

We reviewed the disbursements to vendors from the Ambulance Service's checking account to determine if the transactions appeared reasonable for Ambulance Service operations. As stated previously, Mrs. Boege stated during an interview she did not maintain supporting documentation for disbursements, such as receipts and invoices, for longer than a couple months. She stated she disposed of the receipts once she knew she no longer needed them.

Wal-Mart - During our review of disbursements from the Ambulance Service's checking account, we identified 27 payments to Wal-mart which total \$2,679.90. The purchases are listed in **Exhibit B**. Because supporting documentation was not maintained for payments from the Ambulance Service's bank account, we obtained directly from Wal-Mart a listing of individual items purchased for 19 of the 27 payments. However, we were not able to obtain information from Wal-Mart for the oldest 8 transactions.

The items purchased for the 19 transactions are listed in **Exhibit C**. As illustrated by the **Exhibit**, the 19 transactions total \$1,923.13. Of this amount, we determined purchases totaling \$590.91 were reasonable but the remaining \$1,332.22 of purchases were personal in nature. As illustrated by the **Exhibit**, purchases which are reasonable for the Ambulance Service's operations include ink cartridges, batteries, and over-the-counter medications. The **Exhibit** also illustrates purchases of Easter candy were classified as reasonable. According to Ambulance Service officials

we spoke with, the Ambulance Service holds an Easter egg hunt for area children each Easter. Easter candy and quarters are put in eggs for the children’s Easter Egg Hunt.

The **Exhibit** also illustrates the personal purchases identified include groceries, beer, clothing, beauty items, laundry detergent, children’s DVDs, diapers, and dog food. The improper purchases listed in **Exhibit C** include 7 transactions for which \$20.00 of cash was returned as change. We determined for the check from the Ambulance Service’s checking account was issued for \$20.00 more than the total cost of the items purchased for these transactions. Because Wal-Mart redeemed the checks electronically, images of the checks issued to Wal-Mart were not included in the bank statements. However, all of the check images included in the bank documents show Mrs. Boege signed the checks.

As stated previously, we were unable to obtain a detailed listing of the items purchased for 8 checks issued to Wal-Mart. However, Wal-Mart provided information which documented 3 of the 8 checks were issued for \$20.00 more than the total cost of the items purchased. As a result, we classified \$60.00 of the 8 checks as improper disbursements. Because we are unable to determine what was purchased with the 8 checks, the remaining portion of the 8 checks is classified as unsupported. These 8 checks issued to Wal-Mart are summarized in **Table 2**.

Table 2

Per Bank Statement					
Bank Date	Check Number	Location	Amount	Improper	Unsupported
07/22/10	1527	Grinnell	\$ 46.33	-	46.33
08/13/10	1528	Grinnell	65.45	20.00	45.45
09/24/10	1532	Grinnell	83.18	-	83.18
11/04/10	1533	Grinnell	48.86	20.00	28.86
04/05/11	1540	Grinnell	214.28	-	214.28
08/17/11	1550	Grinnell	132.52	-	132.52
09/16/11	1552	Grinnell	58.18	20.00	38.18
11/29/11	1555	Marshalltown	107.97	-	107.97
Total			\$ 756.77	60.00	696.77

When asked if there was a reason to use the Ambulance Service’s checkbook for purchases of the items which are classified as improper, Mrs. Boege stated, “I don’t know. Maybe I didn’t have my checkbook. I don’t know.” When specifically asked about the transactions which resulted in \$20.00 of of cash returned as change, Mrs. Boege stated, “It might have been gas money. I don’t know. My guess is it was probably gas money.” When asked if it was gas money for the ambulance, Mrs. Boege stated, “Probably to use our own vehicle.” Funds should not have been used from the Ambulance Service’s checkbook for personal purchases or to obtain cash.

The improper and unsupported disbursements identified and summarized in **Table 3** are included in **Exhibit A**.

Table 3

Description	Exhibit C	Table 2	Total
Improper	\$ 1,332.22	60.00	1,392.22
Unsupported	-	696.77	696.77
Total	\$ 1,332.22	756.77	2,088.99

Tama Florist - We identified 4 disbursements totaling \$443.61 to Tama Florist. According to City and Ambulance Service officials we spoke with, the Ambulance Service purchases floral arrangements for funeral services of current and former Ambulance Service members and their immediate family members. Floral arrangements are also purchased by the Ambulance Service when members or family members are hospitalized.

An Attorney General’s Opinion dated April 25, 1979 states, “The key is ‘public purpose’; public monies may only be spent for the public benefit.” Because the funds in the Ambulance Service’s bank accounts are to be spent for the operations of the Ambulance Service and because the public benefit to be derived from flower purchases for individuals was not clearly documented, the disbursements for flowers do not appear to meet the requirements of public purpose.

Table 4 lists the checks to Tama Florist from the Ambulance Service’s checking account.

Check Date	Check Number	Payee	Memo Line	Amount
03/19/12	1567	Tama Florist	Flowers	\$ 36.38
05/08/13	1606	Tama Florist	Flowers	150.00
10/08/13	1623	Tama Florist	Flowers	207.23
03/05/14	1649	Tama Florist	Flowers	50.00
Total				\$ 443.61

Because supporting documentation was not maintained for the disbursements from the Ambulance Service’s bank accounts, we obtained documentation from Tama Florist which showed the 4 payments were applied to an account established in Mrs. Boege’s name. The florist also provided documentation of the messages accompanying 3 floral orders placed in April 2013. Copies of the messages are included in **Appendix 1**. As illustrated by the **Appendix**, 2 of the 3 floral arrangements were from the “Garwin Ambulance.” The remaining floral arrangement was from Mr. and Mrs. Boege and other individuals.

By reviewing the transaction history, we determined Mrs. Boege’s account had been used to make personal purchases and purchases on behalf of the Ambulance Service. The transaction history for the account showed a \$694.43 purchase in 2012. A representative of Tama Florist stated the purchase was for a wedding. The transaction history also listed the names of the parties receiving the remaining purchases charged to Mrs. Boege’s account. We reviewed the names of the parties with an Ambulance Service official who confirmed 2 purchases identified as from the Ambulance Service in **Appendix 1** were for individuals who had volunteered for the Ambulance Service or a family member of the individuals. However, the remaining individuals to whom floral arrangements were sent were not associated with the Ambulance Service. As a result, those purchases were personal in nature.

The 2 purchases made on behalf of the Ambulance Service total \$74.90. However, none of the payments from the Ambulance Service’s checking account total this amount. Except for a payment on the account in 2012 and what appears to be a deposit for the wedding purchase, none of the payments on the account matched individual purchases because the account was not paid in full until December 26, 2014.

Because the funds in the Ambulance Service’s bank accounts were to be spent for the operations of the Ambulance Service, the public benefit to be derived from flower purchases for individuals was not clearly documented, and checks issued from the Ambulance Service’s checking account were used to pay for personal purchases, the \$443.61 paid to Tama Florist from the Ambulance Service’s checking account is included in **Exhibit A** as improper disbursements.

Other Vendors and Individuals – During an interview with Mr. and Mrs. Boege, they stated funds from the Ambulance Service’s bank accounts were used to purchase supplies for the Ambulance Service, such as batteries and cleaning supplies. As stated previously, Mrs. Boege also stated she kept the receipts for the items purchased for only a few months before she disposed of them. As a result, we are unable to determine the specific items purchased with payments from the Ambulance Service’s bank accounts.

Exhibit D includes 43 disbursements which total \$3,064.22. A number of these disbursements were to vendors which provide goods and services which may be for the Ambulance Service or personal use. These vendors include grocery stores and chain stores, such as Menards, Staples, Target, Kmart, Earl May, and Theisens. The disbursements also include payments to individuals.

While supporting documentation was not maintained for the disbursements from the Ambulance Service’s bank accounts, we determined 3 of the disbursements listed in **Exhibit D** were gifts rather than for the Ambulance Service’s operations and, as a result, are improper disbursements. Of the 3 disbursements, 2 were for gift certificates to a local restaurant and the remaining purchase was for flowers.

Of the remaining 40 checks listed in **Exhibit D** 21 were issued to Hy-Vee or Fareway. The Hy-Vee checks were redeemed electronically so images of the checks were not available. However, of the checks to Fareway, 11 are described as “supplies” or “cleaning supplies” on the memo line, 2 are described as “meeting”, and 2 include “pop” in the description. When we discussed these payments with Mr. and Mrs. Boege, they stated they were for cleaning supplies or food. We also discussed these payments with an officer and a member of the Ambulance Service at separate times. Both individuals stated there wasn’t much that would be needed in terms of cleaning supplies. They both stated a bleach and water mixture was typically used. Neither individual could think of any instance when food was purchased by the Ambulance Service for a Board meeting, training session, or other event. The member of the Ambulance Service we spoke with also stated pop was not kept in the Ambulance garage.

After we spoke with these individuals, we spoke with Ms. Boege a second time and shared with her the individuals we spoke with told us a significant amount of cleaning supplies were not needed and neither could think of an instance when food was purchased for the Ambulance Service. Ms. Boege clearly stated she disagreed with what the individuals told us. She also stated she and Mr. Boege cleaned the ambulance and the others did not. In addition, she stated she bought food items such as coffee and ingredients for cinnamon rolls which were taken to the ambulance garage.

As stated previously, the funds remaining in the Ambulance Service’s bank accounts were moved into the City’s bank account after Mr. and Mrs. Boege’s resignations and the Ambulance Service’s financial transactions are now handled by the City Clerk. We discussed purchases for supplies, meetings, and food or beverages with the City Clerk during the period she has been responsible for the Ambulance Service’s financial transactions. She stated she has not made any similar disbursements and no one has requested any payments of this type.

The purchases from Hy-Vee and Fareway ranged from \$25.39 to \$68.19, which exceeds the cost of reasonable amounts of cleaning supplies and incidental purchases of coffee, ingredients for rolls, or other types of snacks. In addition, other members of the Ambulance Service stated significant amounts of cleaning supplies and food were not purchased for Ambulance Service’s operations and the City Clerk has not made any similar disbursements since she has assumed responsibility for the Ambulance Service’s financial transactions. As a result, we classified the 21 payments to Fareway and Hy-Vee as improper disbursements.

Based on the vendor, amount, and frequency of the 19 remaining payments, we were unable to determine if they were for Ambulance Service operations or were personal in nature. As a result, they are classified as unsupported disbursements.

The \$1,051.20 of improper disbursements and the \$2,013.02 of unsupported disbursements listed in **Exhibit D** are included in **Exhibit A**.

Cash Withdrawals – As previously stated, the Ambulance Service maintained 2 savings accounts and a checking account. We identified 34 instances in which cash was withdrawn from an Ambulance Service bank account. We obtained copies of the available withdrawal documents from the bank. The available documents include Mrs. Boege's name in the signature portion.

The withdrawals identified are listed in **Exhibit E**. As illustrated by the **Exhibit**, we traced 19 of the 34 cash withdrawals, or a portion of the amount withdrawn, to the Ambulance Service's checking account or other savings account. However, for 23 of the 34 cash withdrawals, the amount withdrawn or a portion of the amount withdrawn was not deposited to another Ambulance Service bank account.

During our interview with Mr. and Mrs. Boege, Mrs. Boege stated any cash withdrawal which did not correspond with a deposit in other Ambulance Service bank accounts would have been to replenish a petty cash fund maintained in a pouch in the ambulance. Mrs. Boege stated the petty cash fund was normally maintained at about \$150.00 and could be used by Ambulance crew members to purchase refreshments or snacks after responding to an Ambulance call. Mr. Boege agreed with the explanation provided.

When we asked an officer of the Ambulance Service about the petty cash, she confirmed a pouch was kept in the ambulance and can be used to purchase refreshments after responding to a call. However, she stated it is usually maintained at \$20 to \$25 and receipts are to be kept in the pouch until the fund is replenished. She also stated there was only \$7 and no receipts in the pouch when Mr. and Mrs. Boege resigned from the Ambulance Service.

Mrs. Boege also stated during the interview the petty cash fund was used in a few instances to compensate individuals for time they spent to take the ambulance for service. However, she was not able to specify the dates or amounts of the compensation.

As illustrated by **Exhibit E**, notations on the bank documents or bank statement indicate 4 cash withdrawals were for the annual Easter egg hunt sponsored by the Ambulance Service. According to Mrs. Boege, cash in the form of change was withdrawn from the bank and used to fill the plastic eggs used at the event. We confirmed with another Ambulance Service official cash was used each year for the Easter egg hunt. The Ambulance Service official we spoke with stated approximately \$100.00 of candy was purchased each year for the event and approximately \$150.00 of cash was put in the plastic eggs. When we reviewed information obtained from Wal-Mart, we determined between \$140.00 and \$165.00 of candy was purchased around Easter in 2012, 2013 and 2014.

Exhibit E also illustrates the notation on some of the cash withdrawals state the cash withdrawn was for supplies or for salt. A number of the notations were also illegible. Because Mrs. Boege had access to the Ambulance Service's checking account, there was not a reason to withdraw cash for Ambulance Service purchases. As a result, any cash withdrawals that were not deposited to another Ambulance Service bank account or described as for the annual Easter egg hunt are classified as improper disbursements.

The \$3,263.00 of improper disbursements listed in **Exhibit E** are included in **Exhibit A**.

Payments to Steve Boege – During our review of disbursements from the Ambulance Service's checking account, we identified 24 checks issued to Steve Boege which total \$4,115.84. The checks were issued from September 22, 2012 through September 29, 2014. Notations on the memo lines of a number of the checks indicate the payments were for monthly reports required to be submitted to the Iowa Department of Public Health by the Ambulance Service and reimbursement for cellular phone service. Notations on the memo lines for some of the checks indicate some of the payments also included reimbursements, such as mileage and supplies.

When we discussed the checks with Mr. and Mrs. Boege, they explained the former City Clerk, Anna Lori Leytham, had previously paid vendors for supplies used during ambulance calls and she had previously prepared the monthly reports. However, during 2012, the former City Clerk discontinued routinely paying vendors for supplies and preparing the monthly reports. She did

not resume these activities prior to leaving the City’s employment in December 2013. As a result, Mr. and Mrs. Boege began making necessary purchases and preparing the monthly reports.

Mr. and Mrs. Boege explained City Council members told them they should be compensated for the time they spent preparing the reports because the former City Clerk had been paid for the time she spent preparing the reports. We confirmed with a former City Council member and the current City Clerk the City Council members were aware Mr. and Mrs. Boege received periodic compensation. We identified 20 of the 24 payments which appeared to be compensation for the preparation of the monthly reports. The monthly payments were typically issued early in the month and were for approximately the same amount. However, as previously stated, the notations on the memo line of some of the checks indicated some payments included reimbursement of various costs, including cellular phone service.

When we discussed the 20 payments with an officer of the Ambulance Service, she stated members were not compensated for preparing reports or reimbursed for the use of their personal cellular phones. A current City Council member also stated the full Council had not approved the monthly payments. The monthly payments were not included in the minutes of City Council meetings because they were issued from the separately maintained bank account. Because we are unable to determine if the payments were authorized by the City Council and there was no supporting documentation, the \$3,270.84 total of the 20 checks is included in **Exhibit A** as unsupported.

However, we determined Mr. Boege received more than 1 check within a month on 3 occasions. For each of the 3 months, the first payment received appears reasonable based on the notations on the memo line and/or the amount of the check. However, the remaining checks issued within the 3 months are classified as improper or unsupported. These checks are listed in **Table 5** and described in detail following the **Table**.

Table 5

Check Date	Check Number	Memo	Check Amount	Improper	Unsupported
10/15/13	1625	<i>Illegible</i>	\$ 165.00	165.00	-
10/29/13	1629	cleaning supplies, paint, winter supplies & time	225.00	-	225.00
12/27/13	1634	Verizon, salt, reporting, <i>illegible</i>	280.00	280.00	-
01/24/13	1642	<i>Illegible</i> , Verizon, reports	175.00	175.00	-
Total			\$ 845.00	620.00	225.00

As illustrated by the **Table**, check numbers 1625, 1634, and 1642 are classified as improper. As stated previously, for each of these payments, Mr. Boege received an additional check earlier within the same month which appears to be compensation for the monthly reports and reimbursement of monthly expenses, including his cellular phone bill. However, the notations on the memo line of check numbers 1634 and 1642 indicate both payments included reimbursements for Mr. and Mrs. Boege’s Verizon cellular phone bill. Because reimbursement for this cost had already been provided in the check issued earlier in the month, these checks are identified as improper disbursements.

In addition, check number 1625 is for an amount which was typical for a monthly payment to Mr. Boege. Because it was the second payment within the month, it is also classified as an improper disbursement.

Check number 1629 is classified as unsupported because the notations on the memo line of the check indicate Mr. Boege was reimbursed for costs he incurred on behalf of the Ambulance Service. The items described in the notations are reasonable for the Ambulance Service’s operations. However, appropriate documentation, such as store receipts, were not maintained to support the amount reimbursed to him. When we discussed support for reimbursement payments with Mr. and Mrs. Boege, Mrs. Boege stated she only kept receipts for items purchased for the Ambulance Service “like for two months and then I throw them.”

The \$620.00 of improper disbursements and the \$225.00 unsupported disbursement listed in **Table 1** are included in **Exhibit A**.

Payment to Karen Boege - During our review of disbursements from the Ambulance Service’s checking account, we identified a check issued to Karen Boege. Check number 1641 was issued on January 10, 2014 for \$180.00. The memo line of the check included the notation “Supplies.”

It would not be unusual for Mr. and/or Mrs. Boege to make a purchase on behalf of the Ambulance Service; however, without documentation to determine what was purchased, we are unable to determine the propriety of the reimbursement. As a result, the \$180.00 payment is included in **Exhibit A** as an unsupported disbursement.

Bank Fees - Using the Ambulance Service’s bank statements, we determined the Ambulance Service incurred bank fees on 3 occasions during the period June 1, 2010 through December 15, 2014. The fees total \$44.95. **Table 6** summarizes the bank fees incurred by the Ambulance Service.

Account	Date	Description	Amount
50061883	11/30/2011	Service charge	\$ 4.95
50061883	04/22/2014	Overdraft fee CK # 1354	35.00
506188320	02/06/2014	Dormant account fee	5.00
Total			\$ 44.95

Because it was Ms. Boege’s responsibility as the Ambulance Service’s Secretary/Treasurer to ensure the bank balances were properly maintained, the \$44.95 of bank fees are included in **Exhibit A** as improper disbursements.

UNDEPOSITED COLLECTIONS

During an interview with Mr. and Mrs. Boege, they stated the Ambulance Service infrequently received donations or bequests from estates but did not hold any fund raising events or activities. They also stated any collections received were deposited to the separately maintained bank accounts.

Because sufficient records were not maintained which document all collections, we were unable to determine if all collections received by the Ambulance Service were properly deposited. However, during our review of the deposits to the Ambulance Service’s bank accounts, we identified the following:

- On July 26, 2012, \$540.00 was deposited to the Ambulance Service’s checking account and an additional \$540.00 was deposited to one of the Ambulance Service’s savings accounts. The deposit was described on the bank deposit slip as “RAGBRAI.” This was the only deposit identified which appeared to be proceeds from a fundraising event. Because sufficient records were not available for the amounts collected during the event, we are unable to determine if all collections were properly deposited.
- By reviewing the deposit slip for a deposit made on October 16, 2012, we determined a \$750.00 check from St. Boniface Church was deposited. However, \$350.00 of cash was withheld from the deposit. The deposit slip was signed by Ms. Boege and included an illegible description.

Because \$350.00 cash was withheld from the deposit, it is included in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

Payments to Ambulance Service Members – As stated previously, in accordance with the Ambulance Services' by-laws, members are to be paid an hourly rate for responding to calls, attending Ambulance Board meetings, and participating in training sessions. However, during an interview with Mr. and Mrs. Boege, Mrs. Boege stated the members were paid \$15.00 each time they responded to a call and \$5.00 for each meeting they attended.

Mr. and Mrs. Boege also stated the members received their stipends at the end of each calendar year. The payments were prepared by the City Clerk and issued from the City's bank account. According to Mrs. Boege, she and Mr. Boege submitted a form to the City Clerk each year which listed each member and "what they did"; however, neither Mr. nor Mrs. Boege maintained copies of the forms submitted to the City Clerk.

We reviewed the City's bank accounts and identified annual payments to Ambulance Service members, including Mr. and Mrs. Boege. We were unable to locate the summaries used to prepare the payments in the City's records. Based on the amounts and the frequency of the payments, we determined they were reasonable. We also discussed the payments with the City Clerk, a former City Council member, and a current City Council member. City officials we spoke with stated the City Council approved the annual payments.

Ambulance Service's Computer – During our review of disbursements from the Ambulance Service's bank account, we identified a \$1,276.27 check issued to Staples on December 4, 2012. The notation on the memo line of the check indicates the payment was for "computer for reporting." During our interview with Mr. and Mrs. Boege, they stated the computer they used for preparing the monthly activity reports belonged to the Ambulance Service.

As previously stated, Mr. Boege submitted a resignation to the City Council on February 3, 2015 on behalf of himself and Mrs. Boege. The resignation was effective immediately. On February 11, 2015, the City Clerk sent written correspondence to Mr. and Mrs. Boege requesting they return any City property. While the written correspondence did not specify the computer purchased in December 2012, it included "anything else that may pertain to the City of Garwin or the Garwin Ambulance." The computer was not returned. Because no one knew a computer had been purchased by the Ambulance Service, no one contacted Mr. and Mrs. Boege about it.

After we interviewed Mr. and Mrs. Boege on June 4, 2015, the City Clerk contacted us to inform us a laptop had appeared at the garage where the ambulance is kept. It is unclear why the computer was not returned with the other property returned to the City after Mr. and Mrs. Boege's resignation.

Because the computer was returned to the City, we have not included its value in **Exhibit A**.

Board Minutes – According to an officer of the Ambulance Service, official Board meetings were not held and, as a result, minutes were not prepared and maintained. The Ambulance Service's by-laws require 5 members of the Ambulance Service be present to constitute a quorum to transact business. The officer we spoke with stated the Board was not able to achieve a quorum, so official meetings were not held. Instead, when she, Mr. Boege, and Mrs. Boege all responded to a call, they would discuss any necessary business after the call was completed. She also stated, to her knowledge, none of the 3 officers maintained any notations of the discussions.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Garwin Ambulance Service to perform bank reconciliations and process receipts, disbursements and payroll. 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 identified 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 Ambulance Service's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Secretary /Treasurer had control over each of the following areas:
- (1) Receipts – collecting, posting to accounting records, and preparing and making deposits to the Ambulance Service's bank accounts,
 - (2) Disbursements – making certain purchases, receiving certain goods and services, presenting certain disbursements to the Ambulance Board for approval, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to accounting records,
 - (3) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
 - (4) Reporting – preparing minutes of Ambulance Service Board meetings, tracking who responded to calls, and ensuring all reports are filed and filled out properly by the member(s) responding to the call.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the Ambulance Service and the City should review their control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel and elected officials.

- B. Separately Maintained Accounts – Section 384.20 of the *Code of Iowa* states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose.”

The Ambulance Service maintained separate accounts during the period of our investigation. The Ambulance Service is considered part of the City for financial reporting purposes. As a result, the Ambulance Service's separate accounts should be included in the City Clerk's monthly financial reports.

Recommendation – The Ambulance Service's bank accounts are now maintained by the City Clerk. The City Council should implement procedures to ensure continued compliance with section 384.20 of the *Code of Iowa*. All financial transactions of the Ambulance Service's bank accounts should be included in the City Clerk's monthly financial reports and the Ambulance Service's activity should be subject to City Council review and the City's budget process.

- C. Supporting Documentation – The Ambulance Service did not maintain adequate supporting documentation for disbursements to vendors and individuals. We were able to determine a portion of the disbursements were necessary and reasonable for the Ambulance Service's operations based on the goods and services provided by the vendor. We classified disbursements as improper if they appeared personal in nature or were not reasonable for Ambulance Service operations and as unsupported if it was not

possible to determine if the disbursements was related to Ambulance Service operations or personal in nature.

Recommendation – The Ambulance Service’s funds are now maintained by the City Clerk. Cash withdrawals are no longer made and all disbursements are reviewed and approved in the same manner as all other City disbursements. The City Council should ensure adequate supporting documentation continues to be provided to the City Clerk in order to ensure all transactions are appropriate for the Ambulance Service’s operations. Disbursements should not be approved unless adequate supporting documentation is available. In addition, disbursements should be approved by the City Council prior to payment.

- D. Cash Withdrawals – We identified cash withdrawals from the Ambulance Service’s bank accounts. The Ambulance Service did not maintain adequate supporting documentation for cash withdrawals. We were able to determine some of the cash withdrawals were reasonable for cash given to children during the annual Easter egg hunt sponsored by the Ambulance Service. We were also able to determine the proceeds from some withdrawals, or a portion of them, were deposited to another Ambulance Service bank account.

Recommendation – The Ambulance Service’s funds are now maintained by the City Clerk and all disbursements are reviewed and approved in the same manner as all other City disbursements. The City Council should ensure adequate supporting documentation is provided to the City Clerk to ensure the goods and services purchased and the related quantity are appropriate for Ambulance Service operations. Disbursements should not be approved unless adequate supporting documentation is available. In addition, disbursements should be approved by the City Council prior to payment.

- E. Financial Accounting Records – Very limited financial records were maintained by the Ambulance Service during the period of our investigation. The following conditions were identified:

- Receipts and disbursements were not posted to a ledger or other accounting system.
- Pre-numbered receipts were not issued for collections from donations.
- Disbursements were not approved or documented in the minutes of Board meetings.
- On certain occasions, checks were not issued in numerical sequence.
- Monthly bank account reconciliations were not completed and bank statements were delivered to and reviewed by the individual responsible for disbursing Ambulance Service funds.

Recommendation – The Ambulance Service’s financial transactions are now handled and recorded by the City Clerk. The City should ensure the Ambulance Service’s financial transactions are recorded in formal accounting records to account for all receipts and disbursements. Records should include:

- Pre-numbered receipts for collections.
- Adequate supporting documentation for disbursements, including invoices and receipts.
- Checks should be prepared by the City Clerk and written in sequential order. Checks should be reviewed by an independent party and the review should include comparing invoices and supporting documentation to the check.

- Disbursements should be reviewed and approved at City Council meetings.
- Monthly bank to book reconciliations should be prepared and reviewed by independent parties.

F. Public Benefit of Disbursements – We determined funds from the Ambulance Service’s bank accounts were used to purchase flowers. According to City and Ambulance Service officials we spoke with, the Ambulance Service purchases floral arrangements for funeral services of current and former Ambulance Service members and their immediate family members. Floral arrangements are also purchased by the Ambulance Service when members or family members are hospitalized.

Also, based on notations included on the memo lines of checks issued from the Ambulance Service’s checking account, pop and refreshments were purchased in addition to items bought from Fareway for “meetings.”

An Attorney General’s Opinion dated April 25, 1979 states, “The key is ‘public purpose’; public monies may only be spent for the public benefit.” Because the funds in the Ambulance Service’s bank accounts are to be spent for the operations of the ambulance and because the public benefit to be derived from flower or food purchases for individuals was not clearly documented, the disbursements for flowers may not meet the requirements of public purpose.

It is not unusual for a City to periodically recognize the service provided by volunteers or to provide meals to volunteers when training events or other meetings occur during a time when a meal would be served. However, recognitions typically take the form of awards ceremonies, recognition dinners, plaques, or other tokens of appreciation at established intervals. In addition, receipts should be maintained to document the event for which a meal was provided and who attended.

Recommendation – The City Council should determine and document the public purpose served by disbursements for which the public purpose of the disbursement is not evident before authorizing any further such payments. If this practice is continued, the City should establish written policies and procedures, including the requirements for proper documentation. In addition, all disbursements should be supported by vendor receipts.

G. Board Minutes – Board meetings were not held and, as a result, minutes were not prepared and maintained. According to an officer of the Ambulance Service, Board meetings were not held because a quorum was not achieved. The Ambulance Service’s by-laws require five members of the Ambulance Service be present to constitute a quorum to transact business.

Recommendation – If the Ambulance Service is not able to achieve a quorum on a routine basis in order to hold Board meetings and transact business, members of the Ambulance Service should consider amending the Ambulance Service by-laws to provide for a reasonable method for achieving a quorum.

In addition, minutes of Board meetings should be prepared, maintained, and approved by the Board at the next meeting.

Exhibits

Report on Special Investigation of the
City of Garwin Ambulance Service

Summary of Findings
For the Period July 1, 2010 through March 31, 2015

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Payments to vendors:				
Wal-Mart	Table 3	\$ 1,392.22	696.77	2,088.99
Tama Florist	Table 4	443.61	-	443.61
Other vendors and individuals	Exhibit D	1,051.20	2,013.02	3,064.22
Cash withdrawals	Exhibit E	3,263.00	-	3,263.00
Payments to Steve Boege	Page 12 and Table 5	620.00	3,495.84	4,115.84
Payment to Karen Boege	Page 12	-	180.00	180.00
Bank fees	Table 6	44.95	-	44.95
Subtotal improper and unsupported disbursements		6,814.98	6,385.63	13,200.61
Cash withheld from deposit	Page 13	350.00	-	350.00
Total		\$ 7,164.98	6,385.63	13,550.61

**Report on Special Investigation of the
City of Garwin Ambulance Service**

Report on Special Investigation of the
City of Garwin Ambulance Service

Payments to Wal-Mart
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
07/22/10	1527	Electronic Check WAL-MART STORES PURCHASE GRIN IA	\$ 46.33
08/13/10	1528	Electronic Check WAL-MART STORES PURCHASE GRIN IA	65.45
09/24/10	1532	Electronic Check WAL-MART STORES PURCHASE GRIN IA	83.18
11/04/10	1533	Electronic Check WAL-MART STORES PURCHASE GRIN IA	48.86
04/05/11	1540	Electronic Check WAL-MART STORES PURCHASE GRIN IA	214.28
08/17/11	1550	Electronic Check WAL-MART STORES PURCHASE GRIN IA	132.52
09/16/11	1552	Electronic Check WAL-MART STORES PURCHASE GRIN IA	58.18
11/29/11	1555	Electronic Check WAL-MART STORES PURCHASE MARS IA	107.97
12/20/11	1557	Electronic Check WAL-MART STORES PURCHASE MARS IA	70.67
01/31/12	1559	Electronic Check WAL-MART STORES PURCHASE MARS IA	93.36
03/09/12	1562	Electronic Check WAL-MART STORES PURCHASE MARS IA	68.70
03/16/12	1564	Electronic Check WAL-MART STORES PURCHASE GRIN IA	37.63
03/27/12	1568	Electronic Check WAL-MART STORES PURCHASE NEWT IA	229.87
04/10/12	1572	Electronic Check WAL-MART STORES PURCHASE MARS IA	70.35
06/04/12	1576	Electronic Check WAL-MART STORES PURCHASE GRIN IA	35.69
07/23/12	1578	Electronic Check WAL-MART STORES PURCHASE MARS IA	57.71
09/12/12	1582	Electronic Check WAL-MART STORES PURCHASE GRIN IA	93.60
10/16/12	1585	Electronic Check WAL-MART STORES PURCHASE GRIN IA	76.14
01/22/13	1594	Electronic Check WAL-MART STORES PURCHASE GRIN IA	105.09
03/25/13	1594	Electronic Check WAL-MART STORES PURCHASE CEDA IA	294.73
05/13/13	1594	Electronic Check WAL-MART STORES PURCHASE MARS IA	50.89
10/30/13	1627	Electronic Check WAL-MART STORES PURCHASE GRIN IA	99.11
12/12/13	1635	Electronic Check WAL-MART STORES PURCHASE MARS IA	68.50
12/30/13	1639	Electronic Check WAL-MART STORES PURCHASE GRIN IA	47.95
02/07/14	1644	Electronic Check WAL-MART STORES PURCHASE MARS IA	49.83
03/03/14	1645	Electronic Check WAL-MART STORES PURCHASE GRIN IA	99.38
03/31/14	1351	Electronic Check WAL-MART STORES PURCHASE WATE IA	273.93
Total			<u>\$ 2,679.90</u>

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
12/20/11	1557	Electronic Check WAL-MART STORES PURCHASE MARS IA \$	70.67

01/31/12 1559 Electronic Check WAL-MART STORES PURCHASE MARS IA 93.36

Per Wal-Mart

Visit Date	Signing Description	Unit Quantity	Amount	Reasonable	Improper
12/16/11	WM BATH BRUSH	1	\$ 2.00	-	2.00
	HEFTY CINCH SAK XXL TRASH 39GAL 18CT	1	7.47	-	7.47
	HEFTY 18OZ RED CUPS, 50CT	1	2.88	-	2.88
	ERA LIQ REGULAR 100 FO 2X	1	7.97	-	7.97
	SWIFFER WET REFILL LAVENDER 24 CT	1	7.97	-	7.97
	SOFT SCRUB TTL APC W/BL 25.4 FO	1	2.78	-	2.78
	PILLSBURY 8CT CRESCENT ROLLS	2	3.96	-	3.96
	KRAFT PHILLY CREAM CHEESE	1	1.48	-	1.48
	KR PHIL CHV/ONION	1	2.48	-	2.48
	CAMPBELL'S TOMATO JUICE	1	2.98	-	2.98
	MRS. GRIMES CHILI BEANS 15 OZ	1	0.78	-	0.78
	MRS. GRIMES TEX MEX CHILI BEANS	1	0.78	-	0.78
	HUNT'S DICED TOMATOES 14.5 OZ	1	0.98	-	0.98
	PLANTERS DRY ROASTED PEANUTS	1	3.68	-	3.68
	ZESTA ORIGINAL 1#	1	1.98	-	1.98
	HANES 2PK BK/GY DYED CREW 2XL	1	9.96	-	9.96
	AIRPLUS HOLIDAY ALOE FOOTIES	1	4.00	-	4.00
	COCA-COLA 9.3FO NR GL BT HUTCH 4PK CR	1	2.98	-	2.98
	IA 4PK BOTTLE DEP.	1	0.20	-	0.20
	TAX*		3.36	-	3.36
			70.67	-	70.67
01/28/12	FUSION MANUAL CARTRIDGES 4 CT	1	13.97	-	13.97
	BOUNTY 2 VALUE ROLL SAS WHITE 121 CT	1	4.16	-	4.16
	HP 74/75 COMBO BLK/CLR INK	1	31.97	31.97	-
	ERA LIQ REGULAR 100 FO 2X	1	7.97	-	7.97
	EQUATE APAP XS CAPS 500CT	1	6.98	-	6.98
	JL TERIYAKI JERKY	1	3.92	-	3.92
	ANDERSON ERICKSON 2% MILK GALLON	1	3.98	-	3.98
	GREAT VALUE FULLY COOKED BBQ WINGS	1	6.68	-	6.68
	J&D'S BACON CROUTONS 4.5OZ	1	1.48	-	1.48
	WESTERN DRESSING 24FO	1	3.42	-	3.42

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
03/09/12	1562	Electronic Check WAL-MART STORES PURCHASE MARS IA	68.70
03/16/12	1564	Electronic Check WAL-MART STORES PURCHASE GRIN IA	37.63
03/27/12	1568	Electronic Check WAL-MART STORES PURCHASE NEWT IA	229.87

Per Wal-Mart

Visit Date	Signing Description	Unit Quantity	Amount	Reasonable	Improper
	PREMIUM BANANAS	2.85	1.54	-	1.54
	MARKETSIDE CLASSIC ICEBERG SALAD 24OZ	1	2.74	-	2.74
	TAX*		4.55	-	4.55
			93.36	31.97	61.39
03/07/12	10 SHEET SHREDDER	1	44.97	-	44.97
	EGG SINKER 3/4 OZ	2	3.52	-	3.52
	OCTOPUS HOOK-NSBLK LOOSE PK 4/0	1	2.76	-	2.76
	BERKLEY 8IN STAINLESS STEEL PLIERS	1	9.96	-	9.96
	PLAN STATIONERY \$15 1 YR PLAN	1	3.00	-	3.00
	TAX*		4.49	-	4.49
			68.70	-	68.70
03/14/12	QUILTED NORTHERN 6 DBL ROLL TISSUE	1	4.54	-	4.54
	SWIFFER WET REFILL LAVENDER 24 CT	1	7.97	-	7.97
	BOUNTY 2 ROLL SELECT A SIZE PRINTS	1	3.97	-	3.97
	TAX*		1.15	-	1.15
	CASH (CHANGE)		20.00	-	20.00
			37.63	-	37.63
03/23/12	EASTER SIXLETS BAG	5	14.40	14.40	-
	EASTER MILK CHOCOLATE EGGS	7	20.16	20.16	-
	REESE'S MILK CHOCOLATE AND PB MINI EGGS	8	23.04	23.04	-
	EASTER MILK CHOCOLATE MINI BUNNIES	10	28.80	28.80	-
	EASTER REESE'S PEANUT BUTTER EGGS	3	8.34	8.34	-
	STARBURST JELLYBEANS	2	3.76	3.76	-
	CADBURY CARAMEL EGG 5 PACK	1	2.78	2.78	-
	THE CAT JR MINI INCH PLA	1	4.97	-	4.97
	MILK BONE FLAVOR SM/MD BONUS	1	2.50	-	2.50
	EQ NAPROX SOD CAP 300 CT	1	11.98	11.98	-
	MAGIC WORM BEDDING	1	2.56	-	2.56
	RUBBERMAID DRY FOOD 21 CUP CANISTER	2	12.46	-	12.46

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
04/10/12	1572	Electronic Check WAL-MART STORES PURCHASE MARS IA	70.35
06/04/12	1576	Electronic Check WAL-MART STORES PURCHASE GRIN IA	35.69
07/23/12	1578	Electronic Check WAL-MART STORES PURCHASE MARS IA	57.71

Per Wal-Mart

Visit Date	Signing Description	Unit		Reasonable	Improper
		Quantity	Amount		
	WELCHS FRUIT PUNCH 22CT 19.8OZ	1	3.98	-	3.98
	FADED GLORY TUNIC PROMO SET	1	7.92	-	7.92
	FADED GLORY HENLEY PROMO SET	1	7.92	-	7.92
	FADED GLORY ITB ACTIVE SHORT SETS	1	7.00	-	7.00
	STARBURST MORPH THEATER BOX 3.5OZ	1	1.00	1.00	-
	STARBURST ORIGINAL THEATER BOX 3.5OZ	1	1.00	1.00	-
	FRANKFORD MILK CHOCOLATE FOIL EGGS 12 OZ	9	25.92	25.92	-
	CARD BRTHDAY CLASSICS	1	3.34	-	3.34
	EASTER SURPRISE 8X8 8X8 SPINNER	2	9.48	-	9.48
	SNICKERS EAS MINIS 11.5	4	11.52	11.52	-
	TAX*		15.04	-	15.04
			229.87	152.70	77.17
04/07/12	DOVE UC COOL ESSENTIALS 2.6 OZ	1	3.83	-	3.83
	TURF BUILDER W/HALTS 15M	1	53.94	-	53.94
	4W ORN GLD 8.5X11 DOC FRAME	1	3.00	-	3.00
	EQ PAIN RELIEVER PM RAPID RELEASE GLES	1	4.98	-	4.98
	TAX*		4.60	-	4.60
			70.35	-	70.35
05/31/12	CREST COMPLETE DUAL BLAST 5.8OZ PASTE	1	3.47	-	3.47
	SOFTSOAP 7.5FO HL CHERRY BLOSSOM	1	1.47	-	1.47
	DOVE UC COOL ESSENTIALS 2.6 OZ	1	3.83	-	3.83
	OLAY LUSCIOUS EMBRACE BODY LOTION 8.4OZ	1	3.97	-	3.97
	SH HARD NAIL COLOR ROCK N HARD	1	1.92	-	1.92
	TAX*		1.03	-	1.03
	CASH (CHANGE)		20.00	-	20.00
			35.69	-	35.69
07/20/12	HP 74/75 COMBO BLK/CLR INK	1	33.97	33.97	-
	JOHN DEERE 6 INCH LIGHT AND SOUND CAR	1	9.96	-	9.96
	TOM AND JERRY SUMMER HOLIDAY DVD STD FF	1	5.00	-	5.00

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
09/12/12	1582	Electronic Check WAL-MART STORES PURCHASE GRIN IA	93.60
10/01/12	1585	Electronic Check WAL-MART STORES PURCHASE GRIN IA	76.14
01/22/13	1594	Electronic Check WAL-MART STORES PURCHASE GRIN IA	105.09

Per Wal-Mart

Visit Date	Signing Description	Unit Quantity	Amount	Reasonable	Improper
	ADVENTURES OF BAILEY: THE LOS DVD MP FF	1	5.00	-	5.00
	TAX*		3.78	-	3.78
			57.71	33.97	23.74
09/10/12	HERSHEY'S ALMOND NUGGETS	1	3.28	-	3.28
	QUILTED NORTHERN 12 DBL ROLL TISSUE	1	7.47	7.47	-
	DURACELL COPPERTOP AA16	1	10.97	10.97	-
	ENERGIZER MAX AAA16	1	10.97	10.97	-
	RUBBERMAID 32 QT CLEVER STORE PURPLE	1	6.97	-	6.97
	EQ NAPROXEN CAPLET TWN PK	1	11.98	11.98	-
	HPI 12IN LG CLEAR STORAGE 28X16X10	4	31.88	-	31.88
	Candy Corn - Halloween	1	1.98	-	1.98
	MELLOWCREME PUMPKINS - HALLOWEEN	1	1.98	-	1.98
	TAX*		6.12	-	6.12
			93.60	41.39	52.21
09/28/12	NICE N EASY 120 DARK BROWN HAIR COLOR	1	6.97	-	6.97
	ADVIL PM CAPLET 120 CT	1	12.96	-	12.96
	SH INSTA DRI NAIL COLOR	1	3.58	-	3.58
	EQUATE 10OZ STRENGTHENING POLISH REMOVER	1	1.48	-	1.48
	FOLGERS SIMPLY SMOOTH 11.5 OZ	2	11.16	-	11.16
	PLANTERS 34.5Z DRY ROASTED PEANUTS	1	6.48	-	6.48
	BLUE DIAMOND ROASTED SALTED 19.2OZ	1	6.98	-	6.98
	EQUATE 12OZ DAILY MOIST LOTION	1	4.47	-	4.47
	TAX*		2.06	-	2.06
	CASH (CHANGE)		20.00	-	20.00
			76.14	-	76.14
01/19/13	LARGE CONVERSATION HEARTS	1	2.68	-	2.68
	FUSION MANUAL CARTRIDGES 4 CT	1	14.67	-	14.67
	ORALB PULSAR 40M TOOTHBRUSH	1	4.98	-	4.98
	DOVE ULTRA CLEAR TWIN REVIVE 2.6OZ	1	6.97	-	6.97

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
03/25/13	1599	Electronic Check WAL-MART STORES PURCHASE CEDA IA	294.73

Per Wal-Mart					
Visit Date	Signing Description	Unit Quantity	Amount	Reasonable	Improper
	DAWN ORIGINAL HAND 24 FO	1	2.74	-	2.74
	2 PACK ROASTER BAKER	1	1.50	-	1.50
	MATCH LIGHT 12.5 LB CHARCOAL	1	10.48	-	10.48
	GE NAIL-IN CABLE CLIPS	1	4.96	-	4.96
	GE 25FT IVORY TELEPHONE LINE CORD	1	4.98	-	4.98
	HERSHEY'S MILK CHOCOLATE CHIPS	1	2.38	-	2.38
	FOLGERS SIMPLY SMOOTH 11.5 OZ	1	5.58	-	5.58
	BUD LIGHT 24PK 12OZ CANS	1	16.97	-	16.97
	24 PK BOTTLE DEPOSIT	1	1.20	-	1.20
	18 PK HANGER - MAINSTAYS - BLACK	1	1.97	-	1.97
	LAYS WAVY REGULAR FAMILY SIZE 14.5OZ	1	2.98	-	2.98
	HE SH HONEYIMSTRNG	1	4.97	-	4.97
	VS 5WN MED CHOC	1	8.84	-	8.84
	TAX*		6.24	-	6.24
			105.09	-	105.09
03/23/13	EASTER SIXLETS BAG	5	14.40	14.40	-
	MIXED BRAND EASTER MINIS	5	27.40	27.40	-
	TWIX EASTER MINIS 11.5 OZ	1	2.88	2.88	-
	ASSORTED MINIS 21.5OZ	2	10.96	10.96	-
	REESE'S MILK CHOCOLATE AND PB MINI EGGS	6	17.28	17.28	-
	EASTER MILK CHOCOLATE MINI BUNNIES	4	11.52	11.52	-
	RUSSELL STOVER SOLID CHOC BUNNY	3	10.44	10.44	-
	STARBURST CRAZY BEANS 13OZ	1	1.98	1.98	-
	REESE'S MINIATURES	2	5.76	5.76	-
	CADBURY CRÂME MINI EGGS	2	5.76	5.76	-
	NESTLE CRUNCH NESTEGGS CHOCOLATE CANDY	2	5.76	5.76	-
	SKITTLES ORIGINAL EASTER FUN SIZE	3	6.84	6.84	-
	WALL CLOCK	1	9.88	-	9.88
	A&W RTB 20Z	1	1.58	-	1.58
	IA SINGLE BOTTLE DEP.	1	0.05	-	0.05
	FRANKFORD MILK CHOCOLATE FOIL EGGS 12 OZ	5	14.40	14.40	-

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
05/13/13	1608	Electronic Check WAL-MART STORES PURCHASE MARS IA	50.89
10/30/13	1627	Electronic Check WAL-MART STORES PURCHASE GRIN IA	99.11

Per Wal-Mart

Visit Date	Signing Description	Unit Quantity	Amount	Reasonable	Improper
	FRANKFORD'S EASTER MIX BAG 18 OZ	4	11.52	11.52	-
	REESE SEASONAL SHAPES ASSORTED EGGS	3	16.44	16.44	-
	RAIN KISSED FRAGRANCE CUBES	1	2.00	-	2.00
	HUGGIES SND SPECIAL PACK SZ1 128CT	1	24.94	-	24.94
	MOUNTAIN TWILIGHT FRAGRANCE CUBES	1	2.00	-	2.00
	CHICAGO BEARS HAT	1	3.00	-	3.00
	W LEVI TWIN GORE	1	12.87	-	12.87
	SHORT SLEEVE SCREENPRINT TEE	1	3.88	-	3.88
	WHITE STAG FRENCH TERRY SPACE DYE TUNIC	1	12.94	-	12.94
	CALYPSO SANDS FRAGRANCE CUBES	1	2.00	-	2.00
	LIFESAVERS GUMMIES EASTER FUN SIZE	1	2.28	2.28	-
	HEALTHTEX CARGO SHORT	1	6.48	-	6.48
	FADED GLORY WOVEN SKIRT	1	5.92	-	5.92
	FADED GLORY WOVEN SKIRT	1	5.92	-	5.92
	TREND ZONE	1	2.50	-	2.50
	TREND ZONE	1	2.50	-	2.50
	BENDON - PRINCESS 11X16 C&A	2	2.00	-	2.00
	BENDON - SPIDERMAN 4 11X16 C&A	1	1.00	-	1.00
	SOLID RUFFLE TEE	1	4.47	-	4.47
	SOLID RUFFLE TEE	1	4.47	-	4.47
	TAX*		18.71	-	18.71
			<u>294.73</u>	<u>165.62</u>	<u>129.11</u>
05/10/13	LOREAL LINEUR INTENSE FELT TIP	1	7.94	-	7.94
	POWER VOLUME 24 Washable Masc - Black	1	6.97	-	6.97
	GEORGE COVERUPS	1	13.96	-	13.96
	TAX*		2.02	-	2.02
	CASH (CHANGE)		20.00	-	20.00
			<u>50.89</u>	<u>-</u>	<u>50.89</u>
10/28/13	TOOTSIE POPS 31.2OZ/20CT	1	4.48	-	4.48
	DOVE ULTRA CLEAR TWIN REBALANCE 2X2.	1	6.97	-	6.97

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
12/12/13	1635	Electronic Check WAL-MART STORES PURCHASE MARS IA	68.50
12/30/13	1639	Electronic Check WAL-MART STORES PURCHASE GRIN IA	47.95

Per Wal-Mart

Visit Date	Signing Description	Unit		Reasonable	Improper
		Quantity	Amount		
	FUSION MANUAL CARTRIDGES 4 CT	1	15.97	-	15.97
	BARBASOL; SHAVE CREAM	1	1.28	-	1.28
	TRESEMME VIT E COND 3OZ TT	1	0.97	-	0.97
	TRESEMME VIT E SHAMP TT 3OZ	1	0.97	-	0.97
	INFANT TYL DROPS 1 OZ GRAPE	1	5.67	-	5.67
	M&M'S MIX FUNSIZE VARIETY 35OZ	1	8.98	-	8.98
	RIB LIGHT YELLOW	1	0.97	-	0.97
	DANSKIN NOW CAPRI	1	11.96	-	11.96
	DAISY3 4CT PLUS VENUS TROPICAL DISPOSABL	1	6.18	-	6.18
	DOG CHOW COMPLETE & BALANCED 50LB BONUS	1	22.98	-	22.98
	HERSHEY SUPER MIX 80CT ASST	1	8.98	-	8.98
	TAX*		6.75	-	6.75
	LESS COUPONS		(4.00)	-	(4.00)
			99.11	-	99.11
12/10/13	TRES HEALTHY VOLUME CONDITIONER	1	3.98	-	3.98
	3M LINT ROLLER SHELF PACK	1	2.88	-	2.88
	100% COTTON 2 PACK CRIB SHEET	1	12.84	-	12.84
	MAINSTAYS GREY PLUSH KING BLANKET	1	29.96	-	29.96
	RED SONIC BOW	1	1.27	-	1.27
	LARGE SCENTED CONES	1	3.97	-	3.97
	FOLGERS 11.5OZ GROUND SIMPLY SMOOTH	2	9.76	-	9.76
	TAX*		3.84	-	3.84
			68.50	-	68.50
12/27/13	GERBER SOY 12.9 OZ POWDER	1	16.98	-	16.98
	TGIF POTATO SKINS VALUE PK	1	6.97	-	6.97
	CAMPBELLS CREAM OF MUSHROOM SOUP	2	1.50	-	1.50
	RUSSET POTATOES 10 LB BAG	1	2.50	-	2.50
	CASH (CHANGE)		20.00	-	20.00
			47.95	-	47.95

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
02/05/14	1644	Electronic Check WAL-MART STORES PURCHASE MARS IA	49.83
03/03/14	1645	Electronic Check WAL-MART STORES PURCHASE GRIN IA	99.38
03/31/14	1351	Electronic Check WAL-MART STORES PURCHASE WATE IA	273.93

Per Wal-Mart

Visit Date	Signing Description	Unit		Reasonable	Improper
		Quantity	Amount		
02/03/14	EQUATE SLEEP AID 32 CT LIQUIDCAPS	1	4.00	-	4.00
	LOREAL LINEUR INTENSE FELT TIP	1	7.94	-	7.94
	LOREAL TRUE MATCH FOUNDATION	1	7.97	-	7.97
	L'OREAL VOLUMINOUS \$1MM LASH WP BLACKEST	1	7.97	-	7.97
	TAX*		1.95	-	1.95
	CASH (CHANGE)		20.00	-	20.00
			49.83	-	49.83
02/28/14	FUSION POWER CARTRIDGES 4 CT	1	16.97	-	16.97
	WAHL HOMEPRO 21PC	1	16.97	-	16.97
	SH INSTA DRI NAIL COLOR	1	4.00	-	4.00
	MAYBELLINE COLOR SENSATIONAL LIPCOLOR	1	5.50	-	5.50
	MAYBELLINE VOLUM' EXP COLOSAL WP MASCARA	1	5.94	-	5.94
	EQUATE 10OZ NONACETONE POLISH REMOVER	1	1.48	-	1.48
	DOVE 2.6Z IS TWINS BEAUTY FINISH	1	6.97	-	6.97
	ALEVE CPLT 150S 2DZ DFL	1	11.88	-	11.88
	EQ EZ OPEN ACETAMINOPHEN 500MG CAP 225CT	1	4.48	-	4.48
	TAX*		5.19	-	5.19
	CASH (CHANGE)		20.00	-	20.00
			99.38	-	99.38
03/28/14	CHOCOLATEY COVERED MARSHMALLOW BUNNY	1	1.00	1.00	-
	MIXED BRAND EASTER MINIS	2	10.96	10.96	-
	EASTER HERSHEY'S MINIATURES PASTEL	5	14.40	14.40	-
	STARBURST EAS FS 7.30OZ	1	2.28	2.28	-
	RUSSELL STOVER SOLID CHOC BUNNY	2	3.56	3.56	-
	CHILDS PLAY EASTER 18/34OZ PP	1	5.48	5.48	-
	CADBURY CARAMEL EGG 5 PACK	2	5.76	5.76	-
	TINKERBELL KID LICENSED SUNGLASS	1	5.00	-	5.00
	OSI-OUTBACK \$25	1	25.00	-	25.00
	JL TERIYAKI JERKY	1	3.98	-	3.98
	CP MUSEUM BROWN 5X7 FRAME	1	7.96	-	7.96

Report on Special Investigation of the
City of Garwin Ambulance Service

Wal-Mart Purchases
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement

Bank Date	Check Number	Description	Amount
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Total

\$ 1,923.13

* - Tax was not specified on detailed receipt information from Wal-Mart, but was calculated by comparing the total cost of the items purchased to the total payment and coupon amounts confirmed by Wal-Mart.

Per Wal-Mart

Visit Date	Signing Description	Unit Quantity	Amount	Reasonable	Improper
	HERSHEY PASTEL ASST	6	32.88	32.88	-
	M&M PEANUT PASTEL BAG	1	2.88	2.88	-
	COOKIES-N-CREAM FLATBACK RABBIT	1	1.78	1.78	-
	LIFESAVERS GUMMIES EASTER FUN SIZE	1	2.28	2.28	-
	REESE SEASONAL SHAPES EGG EASTER	1	2.88	2.88	-
	MARS ULTIMATE EGG HUNT BAG 36.72OZ	1	9.98	9.98	-
	JOLLY RANCHER WILD BERRY JELLY BEAN	1	2.28	2.28	-
	HELLO KITTY KIDS SUNGLASS	1	5.00	-	5.00
	CARD EASTER JUVENILE	1	4.97	-	4.97
	NESTLE BUTTERFINGER NESTEGGS 10OZ	3	8.64	8.64	-
	NESTLE CRUNCH NESTEGGS 10OZ	3	8.64	8.64	-
	TWIZZLER JOLLY RANCHER BIG BAG	1	9.98	9.98	-
	REESE'S PEANUT BUTTER EGG COUNT GOOD	3	2.04	2.04	-
	CHILD OF MINE TWO PIECE SET RHINO	1	7.94	-	7.94
	LIFESAVERS GUMMIES THEATER BOX	3	3.00	3.00	-
	GARANIMALS SHORT SLEEVE GRAPHIC TEE	1	3.88	-	3.88
	GARANIMALS SOLID SKORT	1	3.88	-	3.88
	SNICKERS EASTER MINIS 11.5OZ	4	11.52	11.52	-
	TWIX EASTER MINIS 11.5OZ	2	5.76	5.76	-
	M&M'S WHITE CHOCOLATE CARROT CAKE 9.9OZ	1	2.88	2.88	-
	M&M'S MILK CHOCOLATE PASTEL BAG 12.6OZ	1	2.88	2.88	-
	EASTER HERSHEY SEASONAL SHAPES EGG	1	2.88	2.88	-
	EASTER KIT KAT MINIATURES	3	8.64	8.64	-
	ULTIMATE SPIDERMAN	1	5.00	-	5.00
	GARANIMAL NEWBORN BOY CAMO SHORTS	1	3.88	-	3.88
	PETER SWEET SHOP EASTER MIX	3	8.64	-	8.64
	HEALTHTEX INFANT GIRL CHIFFON SET	1	9.98	-	9.98
	TAX*		13.56	-	13.56
			273.93	165.26	108.67
			<u>\$1,923.13</u>	<u>590.91</u>	<u>1,332.22</u>

Report on Special Investigation of the
City of Garwin Ambulance Service

Payments to Other Vendors and Individuals
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement or Check Image

Date Cleared	Check Number	Payee	Memo Line
07/07/10	1525	ACH Debit Menards Marshaltown	None
08/13/10	1529	ACH Debit Hy-Vee	None
09/13/10	1530	ACH Debit Menards Marshaltown	None
09/17/10	1531	None	lights
11/15/10	1534	Tri State Lock	lock and key
12/02/10	1535	ACH Debit Hy-Vee	None
02/22/11	1537	ACH Debit Hy-Vee	None
03/24/11	1538	Fareway	supplies
06/21/11	1542	Theisens	Illegible
07/06/11	1543	ACH Debit Hy-Vee	None
07/27/11	1547	Lowes	spray
09/15/11	1551	Fareway	Supplies
10/01/11	1553	Fareway	Supplies
12/12/11	1556	Electronic Check Target	None
01/31/12	1558	Flowers on Fourth	Flowers for Sherry
02/08/12	1560	Fareway	pop & refreshments
03/16/12	1563	Fareway	Illegible
03/16/12	1565	That Place	Certificates
03/30/12	1570	Electronic Check Target	None
04/10/12	1571	Fareway	Fareway, pop
05/29/12	1575	Electronic check Kmart Mars, IA	None
07/24/12	1579	Earl May	Illegible
08/27/12	1580	Fareway	Supplies
09/12/12	1583	Fareway	mtg
12/13/12	1588	Joe Parks	Labor for working
01/02/13	1592	Electronic Check 1592 Hy-Vee Marshalltown	None
03/15/13	1597	Fareway	Supplies
04/19/13	1603	None#	None
04/22/13	1604	Staples	Supplies for computer
05/31/13	1609	Fareway	Supplies

	Amount	Improper	Unsupported
\$	96.45	-	96.45
	36.85	36.85	-
	80.64	-	80.64
	37.39	-	37.39
	80.00	-	80.00
	34.61	34.61	-
	47.80	47.80	-
	51.54	51.54	-
	88.04	-	88.04
	68.19	68.19	-
	64.63	-	64.63
	43.50	43.50	-
	49.13	49.13	-
	70.25	-	70.25
	54.47	54.47	-
	41.57	41.57	-
	25.39	25.39	-
	63.17	63.17	-
	141.13	-	141.13
	49.78	49.78	-
	73.52	-	73.52
	94.10	-	94.10
	47.77	47.77	-
	26.52	26.52	-
	150.00	-	150.00
	62.68	62.68	-
	37.16	37.16	-
	52.54	-	52.54
	321.53	-	321.53
	32.11	32.11	-

Report on Special Investigation of the
City of Garwin Ambulance Service

Payments to Other Vendors and Individuals
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement or Check Image

Date Cleared	Check Number	Payee	Memo Line
06/20/13	1612	Fareway	Cleaning supplies
08/21/13	1616	Larry Minnich	Repair work
09/16/13	1618	Fareway	Supplies
10/08/13	1621	Fareway	Cleaning Supplies
10/28/13	1626	Staples	Paper & ink
12/02/13	1632	Fareway	Supplies
12/03/13	1631	Theisens	Theisens, supplies
12/09/13	1633	Staples	Anti Virus and Ink
03/10/14	1646	Fareway	Supplies
04/09/14	1650	Fareway	meeting
04/22/14	1354	Staples^^	<i>None</i>
05/27/14	1360	Electronic Check Menards Marshltown IA	<i>None</i>
02/03/15	1362	That Place	2 gift cards
Total			

** - Payee was not specified on the face of the check, but we were able to confirm a purchase from Racom.

^^ - Payee was not specified on the face of the check, but the endorsement showed the check was redeemed by Staples.

- The back of the check included the stamp of the bank which redeemed it but not an endorsement.

Note: Auditor's notations are in italics.

Amount	Improper	Unsupported
45.31	45.31	-
60.00	-	60.00
30.04	30.04	-
56.50	56.50	-
58.61	-	58.61
27.33	27.33	-
88.93	-	88.93
136.82	-	136.82
36.30	36.30	-
33.48	33.48	-
281.02	-	281.02
37.42	-	37.42
50.00	50.00	-
\$ 3,064.22	1,051.20	2,013.02

Report on Special Investigation of the
City of Garwin Ambulance Service

Cash Withdrawals
For the Period July 1, 2010 through March 31, 2015

Per Bank Statement or Document

Account	Bank Date	Description	Amount	Notation on Bank Document
Checking	07/14/10	Other charge	\$ 75.00	<i>Illegible</i>
Savings 2	09/20/10	Withdrawal	73.00	<i>None</i>
Savings 2	10/08/10	Withdrawal	50.00	<i>Illegible</i>
Savings 2	12/31/10	Withdrawal	100.00	Petty cash, salt
Savings 1	02/15/11	Withdrawal	400.00	60.00 Supplies
Savings 1	04/04/11	Withdrawal	150.00	Easter Egg Hunt
Checking	04/18/11	Other charge	100.00	<i>Illegible</i>
Savings 1	07/15/11	Withdrawal	1,000.00	<i>None</i>
Savings 2	08/15/11	Withdrawal	100.00	<i>None</i>
Savings 1	08/17/11	Withdrawal	125.00	petty cash for <i>illegible</i>
Savings 1	10/26/11	Withdrawal	1,000.00	<i>None</i>
Savings 1	02/27/12	Withdrawal	1,000.00	<i>Illegible</i>
Savings 1	03/26/12	Withdrawal	200.00	quarters for eggs
Savings 1	04/03/12	Withdrawal	500.00	##
Savings 1	04/30/12	Withdrawal	500.00	<i>Illegible</i>
Savings 2	09/18/12	Withdrawal	225.00	<i>Illegible</i>
Savings 1	09/28/12	Withdrawal	1,000.00	##
Savings 1	12/04/12	Descriptive Withdrawal to checking per Karen	1,000.00	##
Savings 1	12/31/12	Withdrawal	500.00	<i>None</i>
Savings 2	01/28/13	Descriptive Withdrawal cash-ice melt	150.00	<i>None</i>
Savings 1	03/18/13	Withdrawal	1,000.00	##
Checking	03/21/13	Withdrawal	200.00	Debit Acct for Egg Money
Checking	04/22/13	Withdrawal	150.00	Petty cash, supplies
Savings 1	04/22/13	Descriptive Withdrawal bicycle helmets trust savings to checking	1,000.00	##
Savings 1	06/13/13	Withdrawal	2,000.00	to checking
Savings 1	08/07/13	Withdrawal	1,000.00	<i>None</i>
Savings 1	10/16/13	Descriptive Withdrawal Transfer to checking	1,000.00	##
Savings 1	11/25/13	Withdrawal	250.00	<i>Illegible</i>
Savings 1	12/03/13	Descriptive withdrawal transfer per Karen B in Nite Drop	1,000.00	##
Checking	12/11/13	Withdrawal	400.00	<i>Illegible</i>
Savings 1	01/21/14	Withdrawal	1,100.00	to checking + \$100 cash
Savings 2	03/03/14	Descriptive Withdrawal transfer for dormancy and easter egg hunt per Karen	300.00	##
Savings 1	03/20/14	Withdrawal	230.00	##
Savings 1	04/23/14	Withdrawal	1,500.00	<i>None</i>
Total			<u>\$19,378.00</u>	

Note: Auditor's notations are in italics.

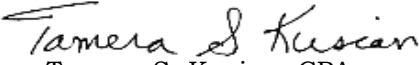
Deposited to		Reasonable	Improper
Checking Account	Savings Account		
\$ -	-	-	75.00
-	-	-	73.00
-	-	-	50.00
-	-	-	100.00
340.00	-	340.00	60.00
-	-	150.00	-
-	-	-	100.00
1,000.00	-	1,000.00	-
100.00	-	100.00	-
-	-	-	125.00
500.00	400.00	900.00	100.00
725.00	-	725.00	275.00
-	-	200.00	-
500.00	-	500.00	-
250.00	-	250.00	250.00
-	-	-	225.00
500.00	500.00	1,000.00	-
1,000.00	-	1,000.00	-
250.00	-	250.00	250.00
-	-	-	150.00
1,000.00	-	1,000.00	-
-	-	200.00	-
-	-	-	150.00
1,000.00	-	1,000.00	-
2,000.00	-	2,000.00	-
800.00	-	800.00	200.00
1,000.00	-	1,000.00	-
-	-	-	250.00
1,000.00	-	1,000.00	-
-	-	-	400.00
1,000.00	-	1,000.00	100.00
300.00	-	300.00	-
-	-	-	230.00
1,400.00	-	1,400.00	100.00
<u>\$ 14,665.00</u>	<u>900.00</u>	<u>16,115.00</u>	<u>3,263.00</u>

Report on Special Investigation of the
City of Garwin Ambulance Service

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Anthony Heibult, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
City of Garwin Ambulance Service

Copies of Documents from Tama Florist



With Deepest Sympathy

Garwin Ambulance

Tama Florist

Order # 31769

Store: 1 - Tama Florist & Greenhouse

Delivery Date: 04/16/2013 - Tuesday

Diane Baily
Mitchell Family Funeral Home
1209 Iowa Ave West
Marshalltown, IA 50158
(641) 844-1234

Sold To: Karen Boege

Tel: (641) [REDACTED]

Occ: Funeral

Prod: GP - Green Plant

Items = 1

Delivery Signature

Report on Special Investigation of the
City of Garwin Ambulance Service

Copies of Documents from Tama Florist



**With Deepest Sympathy,
Garwin Ambulance**

(plant To Joe & Sherry After Service)

Tama Florist

**Order # 31910
Store: 1 - Tama Florist & Greenhouse**

Delivery Date: 04/26/2013 - Friday

Merle Parks
Overton Funeral Home
Garwin, IA

Sold To: Karen Boege

Tel: (641) [REDACTED]

Occ: Funeral

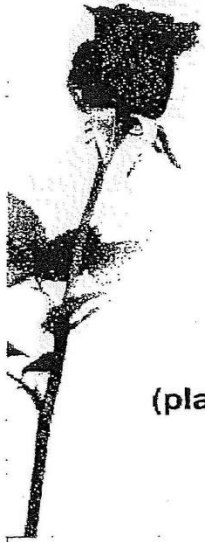
Prod: GP - Green Plant

Items = 1

Delivery Signature

Report on Special Investigation of the
City of Garwin Ambulance Service

Copies of Documents from Tama Florist



**With Deepest Sympathy,
Steve & Karen Boege
Kyle, Lacey, & Riah Boege
Katie & Willie Morrison
Mackenzie & Jax
Kelsey & Brad Recker**

(plant To Mike & Mary After Service)

Tama Florist

**Order # 31911
Store: 1 - Tama Florist & Greenhouse**

Delivery Date: 04/26/2013 - Friday

Merle Parks
Overton Funeral Home
Garwin, IA

Sold To: Karen Boege
Tel: (641) [REDACTED]
Occ: **Funeral**

Prod: GP - Green Plant

Items = 1

Delivery Signature
