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NEWS RELEASE

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FOR RELEASE \_\_\_\_\_ June 1, 2017 \_\_\_\_\_

Auditor of State Mary Mosiman today released a report on a special investigation of the Substance Abuse Treatment Unit of Central Iowa (SATUCI) for the period October 1, 2014 through July 31, 2016. The special investigation was performed as a result of concerns regarding certain credit card transactions and deposits by the former Finance Coordinator, Amy Trainer. Ms. Trainer left work on July 20, 2016 and did not return.

Mosiman reported the special investigation identified \$82,859.17 of undeposited collections and improper disbursements. The undeposited collections identified include \$46,710.23 of cash recorded in SATUCI's accounting records for client fees which was not properly deposited.

The \$36,148.94 of improper disbursements identified consist of purchases made with SATUCI's credit cards, including \$35,239.53 of transactions described as purchases from vendors on the credit card statements but which were actually payments to Ms. Trainer's personal bank account through her Square account. Mosiman also reported the \$909.41 of remaining improper purchases made with the credit cards included personal purchases made from 4 vendors.

The report includes recommendations to strengthen SATUCI's internal controls and overall operations, such as improving segregation of duties, performing bank reconciliations, and performing an independent review of bank statements.

Copies of the report have been filed with the Marshalltown Police Department, the Iowa Division of Criminal Investigation, the Marshall 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 <https://auditor.iowa.gov/reports/1760-5880-BE00>.

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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
SUBSTANCE ABUSE TREATMENT UNIT OF CENTRAL IOWA  
  
FOR THE PERIOD  
OCTOBER 1, 2014 THROUGH JULY 31, 2016**

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Auditor of State's Report

To the Board of Directors:

As a result of alleged improprieties regarding the handling of certain deposits and disbursements, we conducted a special investigation of the Substance Abuse Treatment Unit of Central Iowa (SATUCI). We have applied certain tests and procedures to selected financial transactions of SATUCI for the period October 1, 2014 through July 31, 2016, unless otherwise specified. Based on a review of relevant information and discussions with SATUCI officials and staff, we performed the following procedures:


- (1) Evaluated internal controls and interviewed SATUCI staff to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed work performed as part of an internal investigation by SATUCI to determine accuracy and completeness of findings identified.
- (3) Compared documentation from accounting records to bank deposits to determine if all collections were properly deposited.
- (4) Examined purchases made with SATUCI's credit cards and Sam's Club membership account to determine if purchases were properly documented, approved, and reasonable for SATUCI operations.
- (5) Examined disbursement from SATUCI's bank accounts to determine propriety of the payments.
- (6) Examined payroll checks to SATUCI's former Finance Coordinator, Amy Trainer, for the period April 15, 2014 to August 5, 2016 to determine if the amount and frequency of the payments were appropriate.
- (7) Examined reimbursement requests submitted by Ms. Trainer to determine if they were properly supported, approved and for appropriate purposes.
- (8) Obtained and reviewed Ms. Trainer's personal bank statements to identify the source of certain deposits. We also reviewed images of redeemed checks included with the bank statements to determine if Ms. Trainer made any payments to SATUCI.

These procedures identified \$82,859.17 of undeposited collections and 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 performed an audit of financial statements of the Substance Abuse Treatment Unit of Central Iowa, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Marshalltown Police Department, Iowa Division of Criminal Investigation, the Marshall 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 SATUCI and the Marshalltown Police Department during the course of our investigation.

  
MARY MOSIMAN, CPA  
Auditor of State

May 8, 2017

Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa  
Investigative Summary

**Background Information**

The Substance Abuse Treatment Unit of Central Iowa (SATUCI) is a non-profit agency providing substance abuse prevention and treatment services to the residents of Marshall, Tama, Poweshiek and Hardin counties from offices in Marshalltown, Toledo, Grinnell, and Eldora. SATUCI is governed by a 5 member Board which meets each month. SATUCI's staff is composed of treatment and administrative personnel and support staff. Administrative personnel include the Executive Director, Treatment Coordinator, Medical Director, and Finance Coordinator who work in the Marshalltown office. The Executive Director is responsible for the overall day-to-day operations of SATUCI.

Amy Trainer was hired at SATUCI in April 2014 as the Finance Coordinator. As the Finance Coordinator, Ms. Trainer reported to the Executive Director and was responsible for:

- Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the Board for approval, maintaining supporting documentation, and posting payments to the accounting records;
- Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting disbursements to the accounting records, preparing and filing payroll tax reports, including W-2's;
- Reporting – preparing monthly reports and financial statements, as requested, for the Board of Directors.

Ms. Trainer also was responsible for collecting receipts, posting the collections to the accounting records, and preparing and making bank deposits from October 10, 2014 to the end of her employment in late July 2016. Prior to October 2014, collections were deposited and recorded by the Office Manager who retired in October 2014.

Fees received from clients and their insurance providers are SATUCI's primary revenue sources. SATUCI also receives funding from the State of Iowa Departments of Public Health and Vocational Rehabilitation Services. Primary expenses include payroll, employee benefits, subcontracts, and office operations. Client fees and disbursements recorded in the general ledger by Ms. Trainer were not periodically reconciled to amounts collected and disbursed according to the bank statements.

According to SATUCI staff we spoke with, Ms. Trainer submitted a letter of resignation to SATUCI's Executive Director on June 24, 2016 which stated her last day of employment would be July 26, 2016. However, Ms. Trainer left the office early on July 20, 2016 and did not return after that date. Auditors were also at SATUCI's office on July 20, 2016 conducting fieldwork for the annual financial statement audit.

After several attempts to contact Ms. Trainer, SATUCI officials determined she would not be returning to work. On July 27, 2016, all passwords were changed and Ms. Trainer's access into SATUCI's accounting software was terminated. All credit cards and cash were removed from Ms. Trainer's work area. The credit cards were cancelled and the cash was deposited.

After Ms. Trainer left for the day on July 20, 2016, supporting documentation for certain credit card purchases was requested by the auditor as part of the annual audit. The documentation requested was not collected and reviewed until Ms. Trainer's replacement began employment with SATUCI in August 2016. While collecting the supporting documents for the auditors, the current Finance Coordinator identified inconsistencies in certain invoices and how the related charges were shown on the credit card statements. As a result of these inconsistencies, an internal

investigation was conducted by the current SATUCI Finance Coordinator and a private CPA consultant.

Ms. Trainer is also known as Amy Howell. However, for purposes of this report, she will be referred to as Ms. Trainer.

The Auditor of State’s office was contacted in October 2016 regarding the concerns. As a result, we performed the procedures detailed in the Auditor of State’s report for the period October 1, 2014 through July 31, 2016.

### **Detailed Findings**

These procedures identified \$82,859.17 of undeposited collections and improper disbursements. The undeposited collections identified include \$46,710.23 of cash recorded in SATUCI’s accounting records for client fees which was not properly deposited. The \$36,148.94 of improper disbursements identified consists of purchases made with SATUCI’s credit cards. We contacted Ms. Trainer to determine if she would meet with us to discuss these transactions; however, she declined.

**Table 1** summarizes the undeposited collections and improper disbursements. A detailed explanation of each finding follows.

<b>Table 1</b>		
<b>Description</b>	<b>Exhibit / Page</b>	<b>Amount</b>
Undeposited client fees	<b>Exhibit A</b>	\$ 46,710.23
Improper Disbursements:		
Transactions involving Square	<b>Exhibit B</b>	\$ 35,239.53
Other improper transactions	<b>Page 10</b>	909.41
Total		\$ 82,859.17

#### **UNDEPOSITED COLLECTIONS**

**Undeposited fees** – As previously stated, fees received from clients and their insurance providers are the primary revenue sources for SATUCI. Payments are received in person, through the mail, and by phone.

Payments made in person are accepted at the front desk and logged into the Cerner software system by a staff member. The amount received and the type of payment (cash, check, or credit card) is recorded and 2 copies of a receipt are generated. A copy is given to the client and the other is attached to the payment and placed in the cash box at the front desk.

Payments made with a credit card over the phone are entered into the Cerner system in the same manner as payments in person. If requested, a copy of the receipt is mailed to the individual making the payment. Payments received through the mail are given directly to the business office for processing. These payments are entered into the Cerner system by a business office staff member then placed in the cash box at the front desk.

All payments are removed from the cash box at the front desk each day by the lead insurance and billing specialist who processes client payments each day. The insurance and billing specialist prepares a “cash drawer batch close control report” (batch report) using the information recorded in the Cerner system and reconciles collections from the cash box to the batch report. After payments recorded in the Cerner system are balanced to the collections from the cash box, 2 copies of the batch report are printed. A copy is filed with the insurance and billing specialist for auditing purposes and the other copy is delivered to the Finance Coordinator along with the collections.



Each payment is recorded in SATUCI's accounting software by the Finance Coordinator. All cash and checks received are to be recorded on the deposit slip and delivered to the bank by the Finance Coordinator. Validated deposit slips from the bank are attached to the original deposit slip and the Finance Coordinator's copy of the batch report. According to SATUCI staff, multiple deposits are to be made each week by the Finance Coordinator. Each deposit may include 1 or more batches.

During SATUCI's internal investigation, staff members determined certain batch reports were not retained by Ms. Trainer in accordance with its policy. As a result, staff members obtained batch reports from the insurance and billing specialist. These reports were compared to validated deposit slips from the bank to determine if all collections recorded in the batch reports were subsequently deposited to SATUCI's bank account. Staff identified certain cash payments received from clients were not properly deposited. The undeposited collections identified did not include any payments received as checks from clients or insurance providers. The internal investigation identified \$46,247.23 of cash collections which were not properly deposited.

During our review of the work performed as part of the internal investigation, we identified additional cash collections which were not properly deposited. The \$46,710.23 of undeposited cash collections identified are listed in **Exhibit A**. Because we did not identify any concerns with the undeposited collections identified during SATUCI's internal investigation of deposits made after January 26, 2015, we did not reperform testing of deposits made after May 31, 2015.

As illustrated by **Exhibit A**, for certain deposits an amount of cash was deposited which was not identifiable to specific receipts. In these cases, the **Exhibit** includes both the receipts included in the batch report and the amount of cash deposited which could not be matched to a specific cash receipt. The **Exhibit** also includes dates when more cash was deposited than the amount of cash collections recorded on the receipts included in the batch reports. In these instances, the amount of net undeposited collections is shown as a negative in **Exhibit A**. **Table 2** summarizes the net undeposited collections by period.

<b>Period Based on Date of Batch Report</b>	<b>Undeposited Collections</b>
10/10/14 – 12/31/14	\$ 7,191.00
01/01/15 – 06/30/15	10,078.60
07/01/15 – 12/31/15	11,339.00
01/01/16 – 06/30/15	15,676.63
07/01/16 – 07/31/15	2,425.00
Total	<u>\$ 46,710.23</u>

As previously stated, Ms. Trainer was responsible for entering client payments into SATUCI's accounting records and depositing client fees. Ms. Trainer was responsible for making deposits from October 10, 2014 until July 20, 2016. As illustrated by **Exhibit A**, cash collections included in the batch report dated October 15, 2014 were not properly deposited. This batch was included in the 3<sup>rd</sup> deposit Ms. Trainer made on behalf of SATUCI.

The \$46,710.23 of undeposited collections listed in **Exhibit A** are included in **Table 1**.

**Payments from the State of Iowa** – We confirmed all payments to SATUCI from the State of Iowa were properly deposited.

### **IMPROPER DISBURSEMENTS**

As previously stated, Ms. Trainer was responsible for making certain purchases, receiving certain goods and services, maintaining supporting documentation, preparing payments, and posting payments to the accounting records. She was also responsible for calculating payroll amounts, preparing, signing, and distributing checks, and posting the disbursements to the accounting

records. While the payments Ms. Trainer prepared were to be included on the disbursement listing provided to the Board for approval, no one compared the disbursements Ms. Trainer prepared to supporting documentation.

We reviewed all payroll and reimbursement checks issued to Ms. Trainer and did not identify any irregularities. In addition, we scanned disbursements to vendors and did not identify any unusual transactions.

We also reviewed all purchases made with SATUCI's credit card accounts for the period October 1, 2014 through July 31, 2016. During the period of our review, a credit card was held by the Executive Director and a second credit card was held by Ms. Trainer. Because both credit card accounts were included on the same monthly statement, Ms. Trainer had access to the account number of the credit card held by the Executive Director. For certain purchases made with the credit cards, we reviewed available documentation to determine if the purchases were appropriate.

Based on our review of the available supporting documentation, the vendor, the frequency and amount of the payments and discussions with SATUCI staff members, we classified certain purchases as improper. Payments were classified as improper if they were personal in nature or were not reasonable for SATUCI operations. Other payments were classified as reasonable based on the available documentation, vendor, and the frequency and amount of the payments. The improper disbursements identified are explained in detail in the following paragraphs.

**Transactions Involving Square** – As previously stated, supporting documentation for certain transactions was requested by SATUCI's auditors as part of the annual audit on the last day Ms. Trainer worked at SATUCI. The documentation requested was not collected and reviewed until Ms. Trainer's replacement began employment with SATUCI.

While collecting the supporting documentation, the current Finance Coordinator determined there were no invoices found for purchases from Quill which were requested by the CPA firm. SATUCI staff members contacted a representative of Quill and determined certain purchases described as Quill on SATUCI credit cards were not actually made from the vendor.

The current Finance Coordinator also determined invoices which matched the dates and amounts of certain credit card transactions described as UB04 Software were not consistent with other invoices from the same vendor. **Appendix 1** includes an example of an unusual invoice from UB04 Software. **Appendix 2** includes an example of an authentic invoice from UB04 Software. SATUCI staff members contacted a representative of UB04 Software and determined the purchases were not actually made from the vendor. Because Ms. Trainer was responsible for obtaining supporting documentation for the purchases, it is apparent she submitted the improper support for the transactions.

While reviewing credit card statements, SATUCI staff members also identified multiple charges for Quill and UB04 Software which also included "SQ" in the description. As previously stated, after contacting both Quill and UB04 Software, SATUCI staff members determined the unusual charges were not authentic charges from Quill and UB04 Software. SATUCI obtained account histories for authentic purchases from Quill and UB04 Software to determine which charges were improper.

SATUCI staff members also contacted a representative of the credit card company to inquire about the improper charges. The representative advised items with "SQ" in the description indicated a Square (SQ) credit card reader was used. A Square is a small, portable credit card reader which can be connected to a smart phone or other electronic devices. An individual or retailer with a Square device can establish its Square account to include any name they desire. This name will be reflected on their customers' credit card or bank statements.

According to SATUCI staff, Ms. Trainer was an independent consultant (sales representative) for Perfectly Posh. Independent consultants for Perfectly Posh sell personal care products and are responsible for collecting payments for the products they sell. It is not unusual for individuals

who sell products from companies such as Perfectly Posh, Avon, Thirty-One, Scentsy, or Pampered Chef to use a Square to collect payments.

A representative of the Marshalltown Police Department obtained certain information from Square, Inc., the company from which Square credit card readers are obtained. Square, Inc. also maintains account information for businesses and individuals who use Squares to process financial transactions. Specifically, the Police Department obtained records associated with a Square account Ms. Trainer established for processing collections for a business she described as Perfectly Posh. The information obtained from Square stated 41 transactions were successfully processed from April 2015 through July 2016 using the account Ms. Trainer established.

The transactions listed in the information from Square, Inc. included 39 transactions which could be matched to SATUCI's credit card statements by amount and date. **Exhibit B** lists the 39 transactions. As illustrated by the **Exhibit**, 23 of the 39 transactions were described on SATUCI's credit card statements as "SQ \*QUILL SHOP" and the remaining 16 were described as "SQ \*UB04SOFTWARE." As previously stated, Square account holders can change their business name as desired. By using the names Quill and UB04 Software, Ms. Trainer was able to process transactions using SATUCI's credit cards without suspicion.

Also as illustrated by **Exhibit B**, we were able to match the 39 transactions to certain deposits in Ms. Trainer's personal bank account. However, because of an administrative fee withheld by Square, Inc. for each transaction, the amounts deposited to Ms. Trainer's personal bank account were slightly less in amount than the amounts reflected in the information from Square, Inc. and on the credit card statements.

Based on the information obtained from Square, it is apparent Ms. Trainer used SATUCI's credit cards to essentially obtain a cash advance in each of the 39 instances identified. SATUCI did not receive any goods or services for the amounts charged to credit cards and Ms. Trainer received funds directly to her personal bank account as a result of the credit card transactions.

As previously stated, the information obtained from Square, Inc. illustrated 41 transactions were successfully processed from April 2015 through July 2016 using the Square account Ms. Trainer established and 39 of the transactions involved SATUCI's credit cards. As illustrated by **Exhibit B**, the first of the 39 transactions made with SATUCI's credit cards was processed on May 6, 2015. However, the first 2 transactions processed with Ms. Trainer's Square were in April 2015. Both transactions were for \$5.00 and, while 1 of the transactions was made with the swipe of a credit or debit card, the other transaction was keyed in. It appears these transactions were "tests" of the Square product.

In addition to the 41 successful transactions, the information obtained from Square, Inc. showed there were 21 additional attempts to process a transaction using Ms. Trainer's Square account. The unsuccessful attempts are summarized in **Table 3**.

**Table 3**

<b>Date</b>	<b>Number of Attempts</b>	<b>Range of Amounts Attempted</b>	<b>Total Amount</b>
10/28/15	3	\$ 675.00 -775.00	2,225.00
12/01/15	4	425.00 – 650.00	2,275.00
01/25/16	1	568.00	568.00
03/22/16	1	996.21	996.21
04/11/16	3	450.00 - 1,087.00	2,624.00
04/12/16	7	250.00 – 1,087.00	3,417.00
04/14/16	1	207.00	207.00
05/02/16	1	1,245.96	1,245.96
Total	21		\$ 13,558.17

By comparing the dates of the unsuccessful attempts listed in **Table 3** to the dates identified in **Exhibit B**, it is clear Ms. Trainer's Square account was successfully used to make a "purchase" with SATUCI's credit cards in the day(s) following a number of unsuccessful attempts. For example, **Table 3** illustrates there were 3 unsuccessful attempts to use the Square account on October 28, 2015, but a transaction was successfully completed on October 29, 2015 as illustrated by **Exhibit B**. The information obtained from Square stated:

"Do Not Honor. Generic decline – No other information is being provided by the Issuer. Try to resolve with customer, or get an alternate method of payments. (Square internal note: This is the most generic reason code a bank can provide us. There isn't anything we can do other than to ask them to either call their bank to tell them to remove any restrictions that would stop a future similar transaction, or to try another form of payment.)"

As illustrated by **Exhibit B**, we identified \$35,239.53 of improper credit card charges involving Ms. Trainer's Square account. This amount is included in **Table 1** as improper disbursements.

**Other Improper Transactions** - In addition to transactions involving Ms. Trainer's Square account, 4 additional improper purchases made with SATUCI credit cards were identified. The 4 purchases are described in the following paragraphs.

- \$361.16 purchase from Enterprise Rent-A-Car on August 10, 2015 – SATUCI staff contacted Enterprise and obtained documentation which shows Ms. Trainer rented a car from August 3, 2015 through August 10, 2015. We reviewed the documentation which also showed the transaction included Ms. Trainer's home address. According to SATUCI staff members we spoke with, Ms. Trainer's job duties did not involve travel. All rental cars are required to be approved by the Executive Director; however, no approval was granted. As a result, the transaction was determined to be personal in nature.
- \$18.33 purchase from Hy-Vee on August 26, 2015 - A receipt obtained by SATUCI documents the charge was for 3 dinner meals. Meal purchases outside of normal work hours require approval of the Executive Director. We reviewed the receipt which documents the purchase was made at 5:59 pm on Friday, August 26, 2015. It also documents the purchaser used a Fuel Saver Card with the transaction. SATUCI does not have a Fuel Saver Card with Hy-Vee. According to SATUCI staff, they contacted Hy-Vee and a representative of Hy-Vee determined the Fuel Saver Card belonged to Ms. Trainer.
- \$132.49 purchase from PayPal\*Finish Line on March 25, 2015 – A SATUCI staff member contacted Finish Line regarding this transaction. A copy of the related receipt was not available, but a Finish Line representative reported the order was for a pair of men's Nike tennis shoes. The order included Ms. Trainer's name and the order was shipped to her home address.

Ms. Trainer documented on the credit card statement the purchase was an Access to Recovery (ATR) program charge. According to SATUCI staff, the ATR program provides clothing for clients, but the employee who oversees the program said there were no authorized charges for that amount. The employee also stated the maximum amount allowed for a client is \$125.00. In addition, Ms. Trainer did not make purchases for clients.

- \$397.43 purchase from Sam's Club on June 9, 2016 – Purchase information we obtained from Sam's Club showed the purchase was for a KitchenAid Professional HD Stand Mixer, extended warranty for the mixer, and a 48 pack of Duracell Coppertop Alkaline AA batteries. The order was made using Ms. Trainer's personal Sam's Club account and shipped to Ms. Trainer's home address. As a result, the purchase is improper.

The 4 improper transactions identified total \$909.41. The total is included in **Table 1** as improper disbursements.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by SATUCI to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that 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 SATUCI'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 Finance Coordinator had control over each of the following areas.
- (1) Receipts – collecting, posting to the accounting records, and preparing and making bank deposits (after October 10, 2014).
  - (2) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the Board for approval, maintaining supporting documentation, and posting payments to the accounting records.
  - (3) Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting disbursements to the accounting records, preparing and filing payroll tax reports, including W-2's.
  - (4) Reporting – preparing monthly reports and financial statements, as requested, for the Board of Directors.

While the payments the former Finance Coordinator prepared were to be included on the disbursement listing provided to the Board for approval, no one compared the disbursements she prepared to supporting documentation.

Recommendation - We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated between the Finance Coordinator, Executive Director, other staff members, and/or Board members. In addition, the Executive Director or other designated staff members should review financial records and bank statements, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

- B. Bank Reconciliations – Client fees and disbursements recorded in the general ledger are not periodically reconciled to the amounts collected and disbursed according to the bank statement. As a result, certain cash payments recorded for client fees not properly deposited into SATUCI's bank account were not identified in a timely manner.

Recommendation – Procedures should be established to reconcile bank balances with the general ledger on a monthly basis by someone independent of processing financial transactions. Board members should review the reconciliations and document the review by the signature or initials of the reviewer and the date of the review.

- C. Credit Card Purchases – Credit card purchases were made by Ms. Trainer without supervisor approval. Independent reviews of the credit card statements were not completed.

Recommendation – Officials should ensure all disbursements are approved and reasonable. In addition, an independent person should review bank statements, credit card statements, and supporting documentation to determine the reasonableness of purchases and disbursements.

- D. Collections – While procedures were established to ensure collections received by SATUCI were properly recorded in the Cerner system and provided to the Finance Coordinator for deposit, there was not an independent review or oversight procedures in place to ensure collections provided to the Finance Coordinator were properly deposited.

Recommendation – Officials should develop procedures which ensure all collections provided to the Finance Coordinator are properly deposited. The amounts deposited to the bank should be reviewed by an independent party in a timely manner and compared to supporting documentation. Any irregularities identified should also be resolved in a timely manner.

## **Exhibits**

Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Undeposited Cash Collections  
For the period October 1, 2014 through July 31, 2016

**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
10/15/14	120	1548	346	Toledo	\$ 40.00
10/13/14	122	2131	339	Grinnell	125.00
10/13/14	122	2113	342	Grinnell	125.00
10/15/14	122	1162	344	Grinnell	6.00
10/17/14	124	2190	354	Marshalltown	125.00
10/17/14	124	2193	357	Marshalltown	125.00
					546.00
10/20/14	129	2148	360	Marshalltown	125.00
10/21/14	129	2208	363	Marshalltown	125.00
10/21/14	129	##	364	Marshalltown	52.00
10/21/14	129	##	365	Marshalltown	115.00
10/21/14	129	2197	367	Marshalltown	110.00
10/21/14	129	1510	369	Marshalltown	40.00
10/23/14	131	2139	372	Toledo	125.00
10/24/14	133	1122	374	Marshalltown	30.00
					722.00
10/27/14	134	1786	379	Marshalltown	200.00
10/29/14	137	2086	384	Marshalltown	125.00
					325.00
11/03/14	141	2253	393	Marshalltown	125.00
10/30/14	141	2208	388	Marshalltown	115.00
10/30/14	141	1045	389	Marshalltown	45.00
11/03/14	141	1321	392	Marshalltown	20.00
					305.00



<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
10/22/14	\$ -	546.00
10/27/14	-	722.00
11/03/14	130.00	195.00
11/06/14	-	305.00

Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Undeposited Cash Collections  
For the period October 1, 2014 through July 31, 2016

**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
11/03/14	144	2242	395	Marshalltown	125.00
11/05/14	144	2278	400	Marshalltown	50.00
					175.00
##	##	2283	##	##	125.00
##	##	1878	##	##	115.00
##	##	2124	##	##	115.00
##	##	2253	##	##	115.00
##	##	2284	##	##	100.00
##	##	2302	##	##	160.00
11/10/14	153	2221	420	Marshalltown	50.00
11/10/14	153	2228	421	Marshalltown	50.00
11/14/14	154	1111	423	Marshalltown	125.00
11/17/14	154	2234	424	Marshalltown	40.00
11/17/14	154	2287	427	Marshalltown	125.00
11/17/14	154	2280	425	Marshalltown	125.00
					1,245.00
					-
11/18/14	157	1070	434	Marshalltown	125.00
11/17/14	157	2331	430	Marshalltown	50.00
11/17/14	157	1065	428	Marshalltown	58.00
11/18/14	157	2298	433	Marshalltown	125.00
11/17/14	158	2268	429	Grinnell	125.00
11/21/14	160	2295	438	Marshalltown	125.00

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
11/10/14	165.00	10.00
11/18/14	115.00	1,130.00
11/21/14	130.00	(130.00)

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Report on Special Investigation of the  
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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
11/19/14	160	2297	435	Marshalltown	240.00
11/21/14	164	2313	442	Marshalltown	125.00
11/24/14	164	2316	446	Marshalltown	125.00
					<u>1,098.00</u>
11/21/14	165	1954	443	Toledo	20.00
11/24/14	166	1945	447	Marshalltown	2,541.00
12/01/14	168	2345	455	Marshalltown	125.00
12/01/14	168	1329	454	Marshalltown	40.00
					<u>2,726.00</u>
12/01/14	170	2131	456	Grinnell	40.00
12/04/14	174	2384	465	Marshalltown	40.00
12/05/14	174	2384	466	Marshalltown	10.00
12/05/14	177	2316	468	Marshalltown	115.00
12/08/14	177	2392	470	Marshalltown	24.00
12/05/14	177	2345	467	Marshalltown	115.00
12/05/14	177	2262	469	Marshalltown	115.00
12/10/14	179	2399	474	Marshalltown	125.00
12/11/14	180	2376	478	Marshalltown	125.00
12/10/14	180	2247	475	Marshalltown	40.00
					<u>749.00</u>
					<u>-</u>
12/17/14	184	2335	482	Grinnell	125.00
12/15/14	184	2371	481	Grinnell	125.00
12/19/14	187	1511	489	Marshalltown	125.00
12/18/14	187	1974	488	Marshalltown	25.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
12/03/14	-	1,098.00
12/08/14	59.00	2,667.00
12/18/14	-	749.00
12/31/14	101.00	(101.00)

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
12/18/14	187	2399	487	Marshalltown	115.00
12/29/14	190	1718	494	Marshalltown	25.00
12/30/14	190	2464	499	Marshalltown	50.00
12/30/14	190	2461	496	Marshalltown	50.00
12/30/14	190	2465	500	Marshalltown	50.00
12/29/14	190	1717	495	Marshalltown	10.00
12/30/14	190	2463	498	Marshalltown	50.00
12/26/14	191	1427	483	Marshalltown	50.00
12/26/14	192	1954	493	Toledo	20.00
12/30/14	194	2466	501	Marshalltown	115.00
12/30/14	194	2270	502	Marshalltown	125.00
12/30/14	194	2297	503	Marshalltown	6.00
					1,066.00
01/05/15	197	2431	505	Grinnell	125.00
01/07/15	197	2454	513	Grinnell	125.00
01/06/15	199	2297	512	Marshalltown	4.00
01/07/15	200	2299	515	Marshalltown	127.00
01/09/15	200	2503	518	Marshalltown	115.00
01/07/15	200	2459	514	Marshalltown	125.00
01/09/15	204	1168	520	Marshalltown	115.00
					736.00
01/12/15	205	2435	523	Marshalltown	125.00
01/12/15	205	1884	525	Marshalltown	50.00
01/12/15	205	2512	528	Marshalltown	50.00
01/14/15	209	2475	530	Grinnell	125.00
01/22/15	214	2507	543	Marshalltown	125.00
01/22/15	214	2507	545	Marshalltown	115.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	

01/12/15	19.00	1,047.00
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01/22/15	-	736.00
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**Per Batch Report**

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
01/22/15	214	1920	542	Marshalltown	20.00
01/21/15	214	1411	540	Marshalltown	125.00
					<hr/> 735.00
01/23/15	216	1559	553	Marshalltown	125.00
01/26/15	216	2438	555	Marshalltown	160.00
01/22/15	216	1516	546	Marshalltown	115.00
01/22/15	216	1516	547	Marshalltown	125.00
01/23/15	216	2394	548	Marshalltown	125.00
01/23/15	216	2189	554	Marshalltown	130.00
					<hr/> 780.00
01/21/15	213	1162	539	Grinnell	5.00
01/26/15	221	2423	561	Marshalltown	50.00
01/27/15	221	1070	562	Marshalltown	115.00
02/02/15	226	2555	572	Marshalltown	31.25
02/02/15	226	2438	571	Marshalltown	115.00
					<hr/> 316.25
02/03/15	227	2577	578	Marshalltown	50.00
02/02/15	227	2562	574	Marshalltown	6.00
02/02/15	227	2511	576	Marshalltown	10.00
					<hr/> 66.00
01/29/15	224	2526	567	Toledo	125.00
02/03/15	229	2572	581	Marshalltown	12.50
02/03/15	229	2558	582	Marshalltown	125.00

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<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
01/28/15	480.00	255.00
02/02/15	30.00	750.00
02/04/15	112.25	204.00
02/11/15	192.50	(126.50)

Report on Special Investigation of the  
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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
02/03/15	229	2045	580	Marshalltown	115.00
02/05/15	232	1374	588	Marshalltown	115.00
					492.50
					-
02/25/15	243	2400	618	Marshalltown	125.00
02/24/15	243	1041	616	Marshalltown	115.00
					240.00
02/26/15	245	2666	623	Eldora	50.00
02/26/15	245	2667	622	Eldora	50.00
02/26/15	245	2669	625	Eldora	50.00
03/02/15	247	2538	634	Marshalltown	50.00
03/03/15	247	2687	635	Marshalltown	1,200.00
03/02/15	247	2148	629	Marshalltown	115.00
03/02/15	247	2148	630	Marshalltown	5.00
03/03/15	250	1277	638	Marshalltown	49.50
					1,569.50
03/02/15	246	1162	626	Grinnell	10.00
03/04/15	252	2695	640	Marshalltown	115.00
03/04/15	252	2697	641	Marshalltown	115.00
03/06/15	256	1142	650	Toledo	20.00
03/06/15	256	2109	653	Toledo	40.00
					300.00
03/10/15	257	2644	661	Marshalltown	145.00
					145.00

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
02/17/15	-	492.50
03/02/15	190.00	(190.00)
03/04/15	919.50	(679.50)
03/10/15	200.00	1,369.50
03/13/15	-	300.00
03/16/15	63.00	82.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
03/17/15	262	2735	674	Marshalltown	40.00
03/20/15	264	2693	680	Marshalltown	125.00
03/18/15	264	1311	678	Marshalltown	198.00
					363.00
03/24/15	266	1508	683	Marshalltown	100.00
03/23/15	266	2771	682	Marshalltown	115.00
					215.00
03/30/15	273	2032	694	Marshalltown	125.00
					125.00
03/30/15	275	2548	699	Marshalltown	50.00
					50.00
03/23/15	265	2702	681	Grinnell	125.00
04/01/15	277	2718	701	Marshalltown	125.00
04/01/15	277	2700	704	Marshalltown	50.00
					300.00
04/06/15	281	2689	707	Grinnell	125.00
04/06/15	282	2619	708	Marshalltown	115.00
04/06/15	282	2822	710	Marshalltown	115.00
04/07/15	284	2691	714	Marshalltown	50.00
04/07/15	284	2779	713	Marshalltown	50.00
					455.00

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
03/23/15	-	363.00
03/30/15	-	215.00
03/31/15	-	125.00
04/02/15	-	50.00
04/10/15	-	300.00
04/17/15	-	455.00

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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
04/02/15	279	2526	705	Toledo	40.00
04/10/15	287	1742	722	Marshalltown	115.00
					155.00
04/15/15	288	1162	726	Grinnell	20.25
04/13/15	288	2745	723	Grinnell	125.00
04/14/15	290	2856	725	Marshalltown	115.00
					260.25
04/22/15	292	2829	733	Grinnell	125.00
04/22/15	292	2829	734	Grinnell	115.00
04/22/15	295	1374	739	Marshalltown	2.00
04/24/15	295	2853	750	Marshalltown	125.00
04/24/15	297	2757	752	Marshalltown	125.00
04/24/15	297	1362	753	Marshalltown	125.00
					617.00
04/28/15	300	2718	762	Marshalltown	115.00
04/27/15	300	2879	758	Marshalltown	115.00
					230.00
04/29/15	301	1162	763	Grinnell	20.00
05/01/15	304	2879	770	Marshalltown	125.00
05/04/15	304	2298	771	Marshalltown	68.00
05/07/15	307	1671	775	Marshalltown	125.00
05/12/15	307	2752	781	Marshalltown	125.00
05/11/15	307	2917	779	Marshalltown	125.00
05/12/15	307	2918	782	Marshalltown	125.00
05/11/15	307	2390	780	Marshalltown	40.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
04/20/15	45.25	109.75
04/27/15	-	260.25
05/04/15	-	617.00
05/06/15	-	230.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
05/08/15	307	2759	778	Marshalltown	40.00
05/12/15	309	1590	783	Marshalltown	125.00
05/15/15	309	2926	789	Marshalltown	125.00
05/13/15	309	2938	784	Marshalltown	125.00
05/19/15	312	2980	794	Marshalltown	115.00
05/18/15	312	2891	790	Marshalltown	125.00
05/20/15	312	2929	798	Marshalltown	125.00
05/19/15	312	2828	792	Marshalltown	125.00
05/20/15	312	2896	799	Marshalltown	125.00
05/22/15	316	2896	806	Marshalltown	115.00
05/26/16	316	2770	809	Marshalltown	12.25
05/27/15	316	2968	811	Marshalltown	125.00
					2,035.25
05/29/15	319	1277	814	Marshalltown	115.00
05/29/15	319	3025	816	Marshalltown	90.00
06/02/15	321	3014	824	Marshalltown	115.00
06/02/15	321	2917	823	Marshalltown	115.00
06/03/15	321	2992	826	Marshalltown	125.00
06/05/15	322	2138	835	Marshalltown	115.00
06/05/15	322	2752	836	Marshalltown	115.00
06/03/15	322	339	827	Marshalltown	115.00
06/09/15	322	1897	837	Marshalltown	125.00
06/04/15	322	3007	831	Marshalltown	125.00
					1,155.00
06/10/15	327	3031	842	Marshalltown	115.00
06/10/15	327	3031	841	Marshalltown	125.00
06/10/15	327	3047	840	Marshalltown	125.00



<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	

06/01/15	125.25	1,910.00
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06/09/15	161.40	993.60
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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
06/10/15	327	1718	843	Marshalltown	25.00
06/11/15	327	2876	846	Marshalltown	50.00
					440.00
06/11/15	328	2974	847	Marshalltown	125.00
06/12/15	328	2619	850	Marshalltown	20.00
06/12/15	329	1776	851	Toledo	40.00
06/12/15	329	2749	848	Toledo	40.00
06/17/15	333	3063	860	Marshalltown	125.00
06/15/15	333	2148	857	Marshalltown	35.00
06/18/15	336	3006	865	Marshalltown	115.00
06/19/15	336	3007	868	Marshalltown	115.00
06/23/15	338	3079	871	Marshalltown	125.00
06/22/15	338	3095	869	Marshalltown	40.00
06/24/15	339	3097	873	Marshalltown	125.00
06/30/15	342	2209	##	Marshalltown	125.00
06/30/15	342	2995	##	Marshalltown	50.00
06/30/15	342	3099	##	Marshalltown	50.00
07/08/15	346	2554	889	Marshalltown	115.00
07/08/15	346	3117	891	Marshalltown	125.00
07/10/15	349	2722	894	Toledo	40.00
07/10/15	350	1651	896	Marshalltown	115.00
07/10/15	350	3117	897	Marshalltown	115.00
07/10/15	350	3151	895	Marshalltown	125.00
07/13/15	351	3114	903	Marshalltown	50.00
07/13/15	354	3115	901	Marshalltown	50.00
07/20/15	354	1769	909	Grinnell	125.00
07/22/15	354	3192	915	Grinnell	125.00
07/20/15	356	3016	913	Marshalltown	50.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
06/15/15	230.00	210.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
07/24/15	358	3133	919	Marshalltown	125.00
07/23/15	358	2554	918	Marshalltown	6.00
08/03/15	361	3181	931	Marshalltown	115.00
07/29/15	361	3207	924	Marshalltown	115.00
08/03/15	361	2661	928	Marshalltown	20.00
08/04/15	361	3168	933	Marshalltown	40.00
07/31/15	363	3220	926	Toledo	125.00
08/06/15	367	1077	945	Marshalltown	115.00
08/07/15	367	2938	948	Marshalltown	115.00
08/07/15	367	1441	950	Marshalltown	115.00
08/05/15	367	3210	940	Marshalltown	125.00
08/05/15	367	3240	938	Marshalltown	125.00
08/06/15	367	2999	944	Marshalltown	2.00
08/06/15	367	2999	946	Marshalltown	6.25
08/05/15	368	3200	939	Grinnell	125.00
					3,439.25
08/10/15	371	3222	951	Marshalltown	125.00
08/10/15	371	3007	956	Marshalltown	18.00
08/11/15	371	1441	958	Marshalltown	180.00
08/10/15	371	2001	952	Marshalltown	50.00
08/13/15	375	3265	963	Marshalltown	115.00
08/13/15	375	2876	964	Marshalltown	50.00
08/14/15	377	1954	966	Toledo	59.00
08/17/15	379	3220	968	Marshalltown	40.00
08/18/15	380	1751	972	Marshalltown	100.00
08/17/15	380	3253	970	Marshalltown	125.00
08/18/15	380	1239	975	Marshalltown	40.00
08/18/15	380	2554	974	Marshalltown	6.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
08/10/15	428.25	3,011.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
08/20/15	382	1961	976	Marshalltown	115.00
08/21/15	385	3100	981	Marshalltown	125.00
08/27/15	388	3281	988	Marshalltown	125.00
08/27/15	388	2041	987	Marshalltown	40.00
08/28/15	389	3269	989	Toledo	125.00
08/28/15	391	2751	994	Marshalltown	115.00
08/28/15	391	2751	993	Marshalltown	125.00
08/28/15	391	2865	992	Marshalltown	125.00
08/28/15	392	2901	991	Marshalltown	125.00
08/31/15	394	2975	998	Marshalltown	115.00
08/31/15	394	3324	997	Marshalltown	115.00
09/04/15	395	2707	1007	Marshalltown	125.00
09/03/15	395	3254	1002	Marshalltown	50.00
					2,333.00
08/31/15	392	2291	995	Grinnell	125.00
09/11/15	396	3354	1021	Marshalltown	115.00
09/10/15	396	1189	1016	Marshalltown	125.00
09/08/15	396	3231	1011	Marshalltown	50.00
09/08/15	396	3229	1012	Marshalltown	50.00
09/15/15	400	1751	1031	Marshalltown	100.00
09/16/15	400	3362	1035	Marshalltown	125.00
09/15/16	400	3356	1034	Marshalltown	125.00
09/17/15	402	2661	1043	Marshalltown	40.00
09/18/15	402	2316	1044	Marshalltown	64.00
09/22/15	404	3381	1052	Marshalltown	125.00
09/18/15	404	2943	1045	Marshalltown	40.00
09/21/15	404	2001	1050	Marshalltown	50.00
09/23/15	405	2283	1054	Marshalltown	115.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
09/11/15	40.00	2,293.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
09/24/15	405	3382	1055	Marshalltown	125.00
09/28/15	408	2066	1060	Marshalltown	115.00
09/28/15	408	3110	1062	Marshalltown	18.00
					1,507.00
09/28/15	407	1176	1059	Grinnell	115.00
09/30/15	410	3425	1070	Marshalltown	115.00
09/30/15	410	2544	1071	Marshalltown	125.00
09/29/15	410	3360	1065	Marshalltown	125.00
09/29/15	410	1718	1067	Marshalltown	25.00
09/30/15	410	2901	1068	Marshalltown	40.00
10/02/15	414	3419	1074	Marshalltown	125.00
10/02/15	415	3425	1075	Toledo	125.00
10/09/15	415	3368	1087	Toledo	125.00
10/09/15	415	3368	1088	Toledo	35.00
10/07/15	416	3405	1082	Grinnell	160.00
10/07/15	416	2454	1081	Grinnell	40.00
10/08/15	418	2284	1084	Marshalltown	125.00
10/13/15	420	3464	1095	Marshalltown	125.00
10/16/15	420	1070	1103	Marshalltown	20.00
10/15/15	420	1841	1101	Marshalltown	570.00
					1,995.00
10/19/15	424	3482	1111	Marshalltown	125.00
10/19/15	424	2507	1106	Marshalltown	200.00
10/19/15	424	2896	1108	Marshalltown	276.00
10/20/15	426	3502	1113	Marshalltown	300.00
					901.00



<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
09/29/15	33.00	1,474.00
10/16/15	315.00	1,680.00
10/20/15	501.00	400.00

Report on Special Investigation of the  
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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
10/21/15	428	3465	1116	Marshalltown	125.00
10/21/15	428	3209	1120	Marshalltown	125.00
10/21/15	428	1961	1119	Marshalltown	340.00
10/20/15	428	2082	1115	Marshalltown	80.00
10/21/15	428	3410	1117	Marshalltown	94.75
10/23/15	429	3343	1126	Marshalltown	115.00
10/23/15	429	2702	1125	Marshalltown	115.00
10/21/15	429	3363	1121	Marshalltown	40.00
					1,034.75
10/26/15	434	3412	1134	Marshalltown	125.00
10/26/15	434	3523	1135	Marshalltown	20.00
10/26/15	434	3497	1128	Marshalltown	240.00
10/26/15	434	3497	1129	Marshalltown	35.00
10/30/15	440	3527	1147	Marshalltown	115.00
10/30/15	440	3535	1148	Marshalltown	115.00
10/29/15	440	1912	1144	Marshalltown	115.00
10/28/15	440	3509	1141	Marshalltown	240.00
10/29/15	440	2616	1143	Marshalltown	34.00
10/30/15	440	2066	1145	Marshalltown	40.00
11/02/15	440	3502	1149	Marshalltown	500.00
					1,579.00
11/02/15	442	2988	1152	Marshalltown	26.25
11/02/15	442	3399	1156	Marshalltown	30.00
11/03/15	442	3305	1158	Marshalltown	50.00
11/02/15	442	2465	1153	Marshalltown	50.00
11/02/15	442	2629	1155	Marshalltown	50.00
11/02/15	442	3520	1154	Marshalltown	50.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	

10/26/15	30.00	1,004.75
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11/02/15	659.00	920.00
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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
11/04/15	444	3409	1162	Grinnell	125.00
11/02/15	444	3481	1151	Grinnell	125.00
11/04/15	447	3541	1164	Marshalltown	115.00
11/04/15	447	3523	1163	Marshalltown	20.00
					641.25
11/06/15	450	3564	1171	Marshalltown	115.00
11/06/15	450	1699	1172	Marshalltown	115.00
11/05/15	450	1299	1168	Marshalltown	125.00
					355.00
11/13/15	455	3227	1185	Marshalltown	10.25
11/13/15	455	3538	1186	Marshalltown	125.00
11/16/15	455	3585	1187	Marshalltown	204.64
11/12/15	455	1751	1180	Marshalltown	34.00
11/13/15	456	2032	1183	Toledo	125.00
11/13/15	456	1299	1181	Toledo	6.00
11/17/15	459	3533	1194	Marshalltown	120.00
11/16/15	459	1007	1189	Marshalltown	125.00
11/17/15	459	3580	1196	Marshalltown	125.00
11/16/15	459	3516	1191	Marshalltown	50.00
11/19/15	462	2661	1202	Marshalltown	110.00
11/19/15	462	3523	1205	Marshalltown	20.00
11/19/15	462	2478	1204	Marshalltown	20.00
11/23/15	466	3550	1214	Marshalltown	125.00
11/24/15	466	1516	1219	Marshalltown	200.00
11/23/15	466	3204	1216	Marshalltown	60.00
12/01/15	470	3632	1230	Marshalltown	115.00
11/30/15	470	3628	1224	Marshalltown	15.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
11/05/15	185.00	456.25
11/09/15	255.00	100.00

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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
11/30/15	470	3289	1225	Marshalltown	16.00
12/01/15	470	3597	1228	Marshalltown	5.00
12/02/15	472	3603	1232	Marshalltown	115.00
12/02/15	472	3523	1236	Marshalltown	5.00
12/04/15	474	3638	1251	Marshalltown	115.00
12/03/15	474	3637	1240	Marshalltown	115.00
12/03/15	474	1086	1242	Marshalltown	115.00
12/03/15	474	3235	1243	Marshalltown	125.00
12/04/15	474	1246	1246	Marshalltown	45.00
12/04/15	474	3072	1252	Marshalltown	50.00
12/03/15	474	3281	1239	Marshalltown	70.00
12/11/15	484	3612	1271	Toledo	125.00
12/21/15	493	3664	1293	Marshalltown	115.00
12/18/15	493	3664	1292	Marshalltown	125.00
12/21/15	496	3670	1296	Marshalltown	125.00
12/28/15	496	3685	1301	Marshalltown	125.00
12/22/15	496	2478	1298	Marshalltown	20.00
12/21/15	496	3670	1297	Marshalltown	35.00
12/08/15	499	3691	1302	Marshalltown	240.00
					3,275.89
12/17/15	491	1434	1288	Grinnell	17.00
12/30/15	501	3670	1306	Marshalltown	115.00
12/30/15	501	3677	1307	Marshalltown	125.00
01/08/16	510	3722	1330	Marshalltown	115.00
01/08/16	510	3648	1328	Marshalltown	125.00
01/08/16	510	3722	1329	Marshalltown	125.00
01/11/16	514	3732	1342	Marshalltown	125.00
01/12/16	514	3725	1344	Marshalltown	125.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	

01/08/16	140.00	3,135.89
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Undeposited Cash Collections  
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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
01/11/16	514	3382	1343	Marshalltown	15.00
01/15/16	520	3368	1350	Toledo	40.00
01/20/16	523	3438	1361	Marshalltown	136.00
01/20/16	523	2478	1360	Marshalltown	20.00
01/05/16	##	##	1314	Marshalltown	125.00
					1,208.00
01/21/16	527	2925	1364	Marshalltown	520.00
					520.00
01/22/16	##	3678	##	Marshalltown	125.00
01/27/16	533	3752	1380	Grinnell	125.00
01/25/16	533	3758	1373	Grinnell	125.00
01/26/16	536	2703	1377	Marshalltown	14.00
01/27/16	536	2668	1379	Marshalltown	40.00
01/26/16	536	2859	1376	Marshalltown	60.00
02/03/16	545	3452	1399	Marshalltown	100.00
02/03/16	545	3802	1395	Marshalltown	115.00
02/01/16	545	3254	1393	Marshalltown	29.61
					733.61
02/05/16	550	3749	1415	Marshalltown	115.00
02/04/16	550	3648	1404	Marshalltown	115.00
02/05/16	550	3569	1416	Marshalltown	115.00
02/05/16	550	3738	1408	Marshalltown	115.00
02/05/16	550	3795	1409	Marshalltown	125.00
02/05/16	550	3610	1406	Marshalltown	26.25
					611.25



<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
01/21/16	56.00	1,152.00
01/25/16	125.00	395.00
02/04/16	44.61	689.00
02/08/16	411.25	200.00

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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
02/11/16	558	1731	1428	Marshalltown	125.00
02/11/16	558	1769	1430	Marshalltown	16.00
					141.00
02/15/16	562	3073	1437	Grinnell	12.25
02/15/16	562	3767	1439	Grinnell	125.00
02/17/16	562	3196	1444	Grinnell	4.00
02/18/16	565	3609	1449	Marshalltown	125.00
02/17/16	565	2478	1447	Marshalltown	20.00
02/18/16	565	3039	1450	Marshalltown	20.25
02/19/16	565	3696	1451	Marshalltown	22.25
02/16/16	565	2873	1441	Marshalltown	6.25
					335.00
02/23/16	569	1982	1459	Marshalltown	1.00
02/23/16	569	1982	1458	Marshalltown	1,080.00
02/19/16	569	3445	1453	Marshalltown	45.00
02/19/16	570	3764	1454	Toledo	125.00
02/29/16	576	1731	1468	Marshalltown	115.00
02/29/16	576	3110	1466	Marshalltown	115.00
03/01/16	581	2306	1473	Marshalltown	115.00
03/03/16	583	2938	1475	Marshalltown	14.00
03/03/16	583	3550	1484	Marshalltown	160.00
03/03/16	583	3884	1476	Marshalltown	65.00
					1,835.00
03/07/16	591	3275	1491	Marshalltown	125.00
03/04/16	585	3857	1486	Eldora	125.00
03/03/16	585	3671	1480	Eldora	50.00

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
02/12/16	41.00	100.00
02/19/16	93.75	241.25
03/04/16	39.00	1,796.00

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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
03/07/16	591	3675	1493	Marshalltown	50.00
03/10/16	595	3372	1504	Marshalltown	125.00
03/10/16	595	3261	1503	Marshalltown	26.25
03/10/16	595	3470	1502	Marshalltown	50.00
					551.25
03/07/16	590	3815	1490	Grinnell	40.00
03/11/16	597	3886	1508	Marshalltown	125.00
03/14/16	597	3883	1512	Marshalltown	125.00
03/11/16	597	3072	1509	Marshalltown	20.00
03/11/16	597	3445	1511	Marshalltown	25.00
03/14/16	600	3722	1515	Marshalltown	115.00
03/14/16	600	3890	1514	Marshalltown	125.00
03/16/16	600	3844	1525	Marshalltown	125.00
03/16/16	600	1102	1524	Marshalltown	47.00
03/15/16	600	3820	1520	Marshalltown	5.00
					752.00
03/16/16	601	3846	1522	Grinnell	125.00
03/17/16	605	3550	1530	Marshalltown	100.00
03/17/16	605	3902	1529	Marshalltown	125.00
03/18/16	605	3911	1534	Marshalltown	125.00
03/18/16	605	3696	1532	Marshalltown	6.00
03/18/16	609	3569	1538	Toledo	220.00
					701.00
03/22/16	616	3893	1548	Marshalltown	125.00
03/24/16	617	1545	1556	Toledo	125.00

<b>Per Bank Records</b>		<b>Net Undeposited Collections</b>
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	
03/10/16	41.25	510.00
03/18/16	213.00	539.00
03/22/16	20.00	681.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
03/28/16	620	1847	1567	Marshalltown	115.00
					365.00
03/29/16	621	3942	1571	Marshalltown	125.00
03/30/16	621	3942	1574	Marshalltown	115.00
03/31/16	621	3890	1578	Marshalltown	115.00
03/29/16	621	3963	1569	Marshalltown	115.00
03/29/16	621	3878	1570	Marshalltown	125.00
					595.00
04/01/16	625	2757	1580	Marshalltown	9.00
04/01/16	625	3696	1581	Marshalltown	8.00
04/01/16	625	3956	1585	Marshalltown	115.00
04/01/16	626	1299	1584	Toledo	20.00
04/04/16	629	3805	1587	Marshalltown	26.25
					178.25
04/06/15	633	2464	1597	Marshalltown	50.00
04/06/16	633	4006	1596	Marshalltown	50.00
04/06/16	633	4005	1594	Marshalltown	50.00
04/06/16	633	2968	1593	Marshalltown	40.00
04/07/16	633	3960	1598	Marshalltown	125.00
04/06/16	632	3880	1592	Grinnell	115.00
					430.00
04/08/16	634	3950	1602	Toledo	160.00
04/07/16	636	3072	1605	Marshalltown	20.00
04/08/16	636	3470	1601	Marshalltown	50.00
04/08/16	636	3989	1600	Marshalltown	125.00

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
03/31/16	29.00	336.00
04/05/16	52.00	543.00
04/11/16	-	178.25
04/11/16	-	430.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
04/08/16	636	2828	1604	Marshalltown	96.00
04/14/16	639	3849	1611	Marshalltown	125.00
04/12/16	639	3953	1610	Marshalltown	125.00
04/15/16	641	3849	1614	Marshalltown	99.99
					<u>800.99</u>
04/18/16	642	3964	1617	Grinnell	125.00
04/20/16	645	1565	1621	Marshalltown	115.00
					<u>240.00</u>
04/21/16	646	2554	1622	Marshalltown	20.00
					<u>20.00</u>
04/25/16	652	3782	1632	Marshalltown	20.00
04/25/16	652	1048	1630	Marshalltown	115.00
					<u>135.00</u>
04/25/16	650	1726	1631	Grinnell	40.00
04/25/16	650	3990	1628	Grinnell	125.00
					<u>165.00</u>
04/29/16	656	3696	1638	Marshalltown	8.00
04/29/16	656	2865	1643	Marshalltown	34.00
					<u>42.00</u>
05/02/16	659	4056	1644	Marshalltown	125.00
05/03/16	659	3890	1648	Marshalltown	115.00
					<u>240.00</u>



<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
04/21/16	-	800.99
04/22/16	-	240.00
04/28/16	-	20.00
04/29/16	25.00	110.00
05/02/16	-	165.00
05/05/16	-	42.00
05/10/16	65.00	175.00

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<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
05/09/16	667	3942	1658	Marshalltown	40.00
05/10/16	667	4091	1665	Marshalltown	125.00
					165.00
05/16/16	673	3952	1670	Marshalltown	125.00
05/16/16	673	3824	1674	Marshalltown	125.00
05/13/16	673	3470	1668	Marshalltown	25.00
05/20/16	677	1285	1686	Marshalltown	140.00
05/18/16	677	3445	1680	Marshalltown	80.00
05/20/16	677	1048	1685	Marshalltown	102.25
05/20/16	678	4087	1683	Toledo	125.00
05/23/16	680	2293	1690	Marshalltown	200.00
05/24/16	680	1622	1695	Marshalltown	5.00
05/24/16	680	4122	1692	Marshalltown	125.00
					1,052.25
05/26/16	685	4049	1701	Marshalltown	125.00
05/26/16	685	3911	1702	Marshalltown	115.00
					240.00
05/25/16	683	3825	1699	Grinnell	115.00
05/27/16	686	3220	1704	Toledo	6.00
05/27/16	687	1285	1706	Marshalltown	100.00
05/31/16	687	2773	1712	Marshalltown	72.00
05/31/16	687	3726	1711	Marshalltown	115.00
					408.00
06/01/16	##	4002	##	Marshalltown	115.00
					115.00

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
05/13/16	-	165.00
05/31/16	-	1,052.25
05/31/16	93.00	147.00
06/02/16	-	408.00
06/06/16	-	115.00

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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
06/08/16	695	2541	1729	Grinnell	125.00
					<u>125.00</u>
06/10/16	701	4218	1734	Marshalltown	125.00
06/13/16	701	4155	1739	Marshalltown	125.00
					<u>250.00</u>
06/13/16	702	4159	1736	Grinnell	125.00
06/14/16	705	2876	1741	Marshalltown	40.00
06/14/16	705	1671	1742	Marshalltown	20.00
06/16/16	708	1822	1748	Marshalltown	125.00
					<u>310.00</u>
06/21/16	710	4192	1753	Marshalltown	125.00
06/21/16	710	4206	1752	Marshalltown	125.00
06/20/16	710	2478	1751	Marshalltown	20.00
					<u>270.00</u>
06/22/16	714	4241	1754	Marshalltown	50.00
06/22/16	714	4199	1756	Marshalltown	125.00
06/22/16	714	4244	1755	Marshalltown	50.00
06/24/16	723	1285	1762	Marshalltown	130.00
					<u>355.00</u>
06/28/16	728	1416	1767	Marshalltown	125.00
06/28/16	728	4226	1768	Marshalltown	125.00
					<u>250.00</u>

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
06/10/16	-	125.00
06/14/16	-	250.00
06/20/16	-	310.00
06/27/16	-	270.00
06/30/16	-	355.00
07/06/16	-	250.00

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**Per Batch Report**

<b>Receipt Date</b>	<b>Batch Number</b>	<b>Client Number</b>	<b>Receipt Number</b>	<b>Location</b>	<b>Amount</b>
06/30/16	731	2865	1773	Marshalltown	115.00
07/01/16	733	4246	1779	Marshalltown	125.00
07/01/16	733	4274	1775	Marshalltown	115.00
07/05/16	737	3633	1785	Marshalltown	1,000.00
					1,355.00
07/07/16	744	1961	1790	Marshalltown	50.00
07/08/16	744	4226	1792	Marshalltown	115.00
07/08/16	744	2570	1793	Marshalltown	115.00
					280.00
07/14/16	753	4308	1806	Marshalltown	115.00
07/15/16	754	3452	1809	Toledo	125.00
07/18/16	##	4194	##	Grinnell	125.00
07/18/16	757	4135	1811	Marshalltown	115.00
07/18/16	757	3722	1812	Marshalltown	60.00
					540.00
Total					\$ 54,113.49

\* - Unable to match cash to a specific receipt.

## - Information not available from SATUCI.

<b>Per Bank Records</b>		
<b>Deposit Date</b>	<b>Total Cash Deposited*</b>	<b>Net Undeposited Collections</b>
07/07/16	-	1,355.00
07/11/16	-	280.00
07/25/16	-	540.00
	<u>\$ 7,403.26</u>	<u>46,710.23</u>

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Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Selected Improper Credit Card Transactions  
For the period October 1, 2014 through July 31, 2016

**Per Account History from Apple Square**

<b>Transaction Date</b>	<b>Time of Transaction</b>	<b>Amount</b>
05/06/15	4:36:57 PM	\$ 350.00
06/01/15	3:13:53 PM	792.23
06/30/15	4:22:45 PM	692.29
07/30/15	10:55:09 AM	1,063.17
07/31/15	2:13:45 PM	643.47
08/28/15	4:00:52 PM	846.14
09/29/15	10:56:09 AM	876.28
10/29/15	9:29:19 AM	410.00
10/30/15	3:44:45 PM	410.00
11/04/15	4:30:23 PM	428.07
11/12/15	4:22:52 PM	398.54
11/30/15	8:06:48 PM	650.00
12/02/15	9:56:38 AM	825.00
12/31/15	2:32:00 PM	642.00
01/02/16	9:56:42 AM	825.00
01/08/16	3:02:04 PM	867.95
01/05/16	4:22:32 PM	586.00
01/31/16	8:38:00 AM	1,077.00
02/02/16	2:22:10 PM	324.98
03/11/16	4:54:40 PM	1,037.00
03/22/16	4:54:06 PM	600.00
03/31/16	4:57:54 PM	1,058.00
04/01/16	11:35:40 AM	750.00
04/22/16	4:53:57 PM	1,248.52
04/26/16	4:51:12 PM	1,457.85
04/29/16	4:52:36 PM	1,286.58
05/03/16	4:52:28 PM	1,459.85



Purchases per Credit Card Statements			Deposits to Personal Bank Account	
Transaction Date	Description	Amount	Date Deposited	Deposited Amount
05/06/15	SQ *QUILL SHOP	\$ 350.00	05/07/15	\$ 340.37
06/01/15	SQ *QUILL SHOP	792.23	06/02/15	770.44
06/30/15	SQ *QUILL SHOP	692.29	07/01/15	673.25
07/30/15	SQ *QUILL SHOP	1,063.17	07/31/15	1,033.93
07/31/15	SQ *QUILL SHOP	643.47	08/03/15	625.77
08/28/15	SQ *QUILL SHOP	846.14	08/31/15	822.87
09/29/15	SQ *QUILL SHOP	876.28	09/30/15	852.18
10/29/15	SQ *QUILL SHOP	410.00	10/29/15	394.73
10/30/15	SQ *QUILL SHOP	410.00	11/02/15	394.73
11/04/15	SQ *QUILL SHOP	428.07	11/05/15	412.14
11/12/15	SQ *QUILL SHOP	398.54	11/13/15	383.70
11/30/15	SQ *QUILL SHOP	650.00	12/01/15	625.80
12/02/15	SQ *QUILL SHOP	825.00	12/02/15	794.29
12/31/15	SQ *QUILL SHOP	642.00	01/04/16	618.10
01/02/16	SQ *QUILL SHOP	825.00	01/04/16	794.29
01/08/16	SQ *QUILL SHOP	867.95	01/11/16	835.64
01/25/16	SQ *QUILL SHOP	586.00	01/26/16	564.18
01/31/16	SQ *QUILL SHOP	1,077.00	02/01/16	1,036.91
02/02/16	SQ *QUILL SHOP	324.98	02/03/16	312.88
03/11/16	SQ *QUILL SHOP	1,037.00	03/14/16	998.40
03/22/16	SQ *QUILL SHOP	600.00	03/23/16	583.50
03/31/16	SQ *QUILL SHOP	1,058.00	04/01/16	1,018.61
04/01/16	SQ *QUILL SHOP	750.00	04/01/16	722.08
04/22/16	SQ *UB04SOFTWARE	1,248.52	04/25/16	1,202.05
04/26/16	SQ *UB04SOFTWARE	1,457.85	04/27/16	1,403.58
04/29/16	SQ *UB04SOFTWARE	1,286.58	05/02/16	1,238.69
05/03/16	SQ *UB04SOFTWARE	1,459.85	05/04/16	1,405.50

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Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Selected Improper Credit Card Transactions  
For the period October 1, 2014 through July 31, 2016

**Per Account History from Apple Square**

<b>Transaction Date</b>	<b>Time of Transaction</b>	<b>Amount</b>
05/06/16	4:46:52 PM	1,045.80
05/12/16	4:50:02 PM	645.82
05/13/16	4:52:50 PM	598.74
05/23/16	4:55:27 PM	768.25
05/31/16	4:50:35 PM	1,475.00
06/03/16	11:44:29 AM	1,475.00
06/07/16	4:40:14 PM	1,450.00
06/10/16	4:35:44 PM	1,875.00
06/15/16	4:41:02 PM	1,425.00
06/30/16	4:28:53 PM	875.00
07/08/16	4:47:56 PM	1,250.00
07/15/16	4:53:42 PM	750.00
Total		<u>\$ 35,239.53</u>

^ - Transaction was keyed. All others were swiped.

<b>Purchases per Credit Card Statements</b>			<b>Deposits to Personal Bank Account</b>	
<b>Transaction Date</b>	<b>Description</b>	<b>Amount</b>	<b>Date Deposited</b>	<b>Deposited Amount</b>
05/06/16	SQ *UB04SOFTWARE	1,045.80	05/09/16	1,006.87
05/12/16	SQ *UB04SOFTWARE	645.82	05/13/16	621.78
05/13/16	SQ *UB04SOFTWARE	598.74	05/16/16	582.27
05/23/16	SQ *UB04SOFTWARE	768.25	05/24/16	739.65
05/31/16	SQ *UB04SOFTWARE	1,475.00	06/01/16	1,420.10
06/03/16	SQ *UB04SOFTWARE	1,475.00	06/03/16	1,420.10
06/07/16	SQ *UB04SOFTWARE	1,450.00	06/08/16	1,396.02
06/10/16	SQ *UB04SOFTWARE	1,875.00	06/13/16	1,805.21
06/15/16	SQ *UB04SOFTWARE	1,425.00	06/16/16	1,371.95
06/30/16	SQ *UB04SOFTWARE	875.00	07/01/16	842.43
07/08/16	SQ *UB04SOFTWARE	1,250.00	07/11/16	1,203.46
07/15/16	SQ *UB04SOFTWARE	750.00	07/18/16	722.08
		<u>\$ 35,239.53</u>		<u>\$ 33,990.53</u>

Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Jennifer L. Wall, CPA, Manager  
Matthew C. Hickenbottom, Senior Auditor  
Libby Lamfers, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

**Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa**

Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Example of an Improper Invoice from UB04 Software

**From:** UB-04 Software, Inc. via PayPal  
**Sent:** Friday, April 22, 2016 11:55 AM  
**To:** atrainer@satuci.com  
**Subject:** UB-04 Software, Inc.



Powered by **PayPal**

**UB-04 Software, Inc.**

Hello atrainer@satuci.com,

UB-04 Software, Inc. made some changes to the original invoice.

**Note from UB-04 Software, Inc.**  
Fees for April

[View and Pay Invoice](#)



**Summary of this invoice**

Sent to	atrainer@satuci.com
Sent from	UB-04 Software, Inc. Paypal@UB04software.com
Invoice number	UB4-4806844
Date payment is due	April 22, 2016
Amount	\$1248.52 USD

[Help](#) [Security Center](#)

Please don't reply to this email. It'll just confuse the computer that sent it and you won't get a response.

Copyright © 2016 PayPal, Inc. All rights reserved. PayPal is located at 2211 N. First St., San Jose, CA 95131.

PayPal Email ID PP1563 - e9bf484208a2

Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Example of an Authentic Invoice from UB04 Software

**Amy Trainer**

**From:** <service@paypal.com>  
**Date:** Wednesday, April 15, 2015 9:22 AM  
**To:** "Amy Trainer" <atrain@satuci.com>  
**Subject:** Your payment to UB-04 Software, Inc.



You sent a payment of **\$387.70 USD** to  
UB-04 Software, Inc..

Apr 15, 2015 07:22:08 PDT  
Receipt No:2983-7485-4724-9194

Hello Amy Trainer,

This charge will appear on your credit card statement as payment to PAYPAL  
\*UB04SOFTWARE.

**Merchant information:**  
UB-04 Software, Inc.  
Support@UB04software.com  
http://www.UB04software.com  
866-829-2763

**Instructions to merchant:**  
Please start billing us on a monthly basis and  
not after 8 months. Thanks

**Shipping information**  
Amy Trainer  
9 North 4th Ave  
PO Box 1453  
Marshalltown, IA 50158  
United States

**Shipping method**  
Not specified

Description	Unit price	Qty	Amount
Purchase from UB-04 Software, Inc.	\$387.70 USD	1	\$387.70 USD
<b>Total:</b>			<b>\$387.70 USD</b>

**Receipt No: 2983-7485-4724-9194**

Please keep this receipt number for future reference. You'll need it if you contact  
customer service at UB-04 Software, Inc. or PayPal.  
**Invoice ID: INV2-Z9VA-5CNC-F6ST-BEAM**

**Use PayPal next time!**

It looks as if you already have a PayPal account.

When you shop online, it's faster and easier to check out with PayPal. Your  
financial information is securely stored and never shared with merchants when  
you pay.

[Help Center](#) | [Security Center](#)

Please don't reply to this email. It'll just confuse the computer that sent it and you won't get a response.

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PayPal Email ID PP1469 - cfccb3adb36a



Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Example of an Authentic Invoice from UB04 Software



INVOICE

**UB-04 Software, Inc.**  
 UB04software.com Sales  
 9702 Gayton Road #228  
 Richmond, VA 23238  
 United States  
  
 Phone: 866-829-2763  
 Fax: 866-795-4975  
 Paypal@UB04software.com  
 www.UB04software.com

Invoice number	UB4-806666
Invoice date	4/15/2015
Payment terms	Net 10
Due date	4/25/2015
Reference	420947353

**Bill To**  
 atrainer@satuci.com

Description	Quantity	Unit price	Amount
eClaims Submission Fee (Optum-Networkes) - August 2014	1	\$63.25	\$63.25
eClaims Submission Fee (Optum-Networkes) - September 2014	1	\$45.00	\$45.00
eClaims Submission Fee (Optum-Networkes) - October 2014	1	\$45.00	\$45.00
eClaims Submission Fee (Optum-Networkes) - November 2014	1	\$45.00	\$45.00
eClaims Submission Fee (Optum-Networkes) - December 2014	1	\$45.00	\$45.00
eClaims Submission Fee (Optum-Networkes) - January 2015	1	\$45.00	\$45.00
eClaims Submission Fee (Optum-Networkes) - February 2015	1	\$45.00	\$45.00
eClaims Submission Fee (Optum-Networkes) - March 2015	1	\$54.45	\$54.45
Total \$ Payment as of April 2015	1	\$0.00	\$0.00
<b>Terms and conditions</b> Pay with PayPal, Credit Card, or print & mail.		<b>Subtotal</b>	<b>\$387.70</b>
<b>Note to recipient(s)</b> Please remit payment as soon as possible.		<b>Total</b>	<b>\$387.70 USD</b>

Report on Special Investigation of the  
Substance Abuse Treatment Unit of Central Iowa

Example of an Authentic Invoice from UB04 Software



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*Secure payments by*

**Payment Receipt**

Receipt ID  
2983-7485-4724-9194

Total  
\$387.70 USD

We'll send a confirmation email to atrainer@satuci.com. This transaction will appear on your statement as PayPal  
\*UB04SOFTWARE.

**Paid to**  
UB-04 Software, Inc.  
Support@UB04software.com  
866-829-2763

**Shipped to**  
Amy Trainer  
9 North 4th Ave  
PO Box 1453  
Marshalltown, IA 50158  
United States

**Your shopping cart**

Description	Price	Quantity	Amount
Payment to UB-04 Software, Inc. for invoice UB4-806666	\$387.70	1	\$387.70
		<b>Item total</b>	<b>\$387.70</b>
		<b>Total</b>	<b>\$387.70 USD</b>