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NEWS RELEASE

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FOR RELEASE

September 28, 2017

The Office of Auditor of State today released a report on a review of employee travel expenses for the personnel and elected officials of Cass County, Iowa for the period July 1, 2014 through June 30, 2016. The travel expenses reviewed were either submitted on an employee travel reimbursement or were charged directly to the County's credit card. The review was conducted as a result of citizen concerns regarding the frequency of the County Treasurer's travel and certain purchases made using a County credit card.

The review determined County-issued credit cards were used to purchase items not related to County business. Specifically, the County Treasurer, Tracey Marshall, used the County credit card assigned to her to make purchases for the National Association of County Collectors, Treasurers and Finance Officers (NACCTFO) and the National Tax Lien Association (NTLA). Of the \$16,972.07 of payments on Ms. Marshall's County credit card, \$3,982.91 were issued directly to the credit card vendor by NACCTFO for purchases made on its behalf, and Ms. Marshall issued a payment directly to the credit card vendor totaling \$513.24 for purchases she made on behalf of NTLA. In addition, the Executive Director of the County's Veterans Affairs Commission, Mitchell Holmes, used his County credit card for personal purchases; however, he issued payment directly to the credit card vendor for those purchases. The County's credit card policy specifies County credit cards are not to be used for purposes other than County expenses such as fuel, meals during overnight travel, lodging, and equipment purchases.

The review also determined supporting documentation is not always provided or required for employee travel expenses submitted for reimbursement. According to the County Auditor, the Board of Supervisors advised he was to approve and process any reimbursement request submitted by a department head whether supporting documentation was provided or not. However, the Board of Supervisors and other elected County officials have a responsibility to ensure all County expenditures, including employee reimbursements, serve a public purpose and benefit the County and its constituents.

Of the \$42,847.83 of travel expenses reviewed, \$1,334.39 of improper and unsupported disbursements were identified. Of that amount, \$590.53 is considered to be improper disbursements and includes \$251.00 of personal hotel expenses, \$175.00 of guest registration

fees for the County Attorney's family at County Attorneys Spring Training Conferences, and \$132.40 for excess miles claimed by certain County personnel. The remaining \$743.86 is considered to be unsupported disbursements and includes primarily lodging expenses and mileage reimbursements for which the destination and/or the purpose of the trip were not documented.

In addition, the review determined a significant portion of Ms. Marshall's travel for the period reviewed related to out-of-state travel for participation in conferences held by various national professional organizations, such as NACCTFO and the National Association of Counties. Upon further inquiry, Ms. Marshall explained she served as Treasurer for NACCTFO during the period reviewed and currently serves as the 1st Vice President. However, through discussions with various County officials and personnel, the review determined an employee within the Treasurer's Office processed numerous financial transactions and maintained accounting records for NACCTFO during regular business hours at Ms. Marshall's instruction. Because the use of an employee within the County Treasurer's Office to fulfill certain duties committed to by Ms. Marshall does not provide a direct benefit to the County, it is not the best use of County resources.

The report includes recommendations to strengthen the County's internal controls and overall operations, such as ensuring County-issued credit cards are used only for County business, ensuring all County purchases are properly supported with original, detailed receipts or invoices, and ensuring the Board of Supervisors reviews supporting documentation for expenditures on a periodic basis.

Copies of the report have been filed with the Cass County Board of Supervisors, and 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/1610-0015-BE00>.

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**REPORT ON A REVIEW OF
EMPLOYEE TRAVEL EXPENSES FOR
CASS COUNTY**

**FOR THE PERIOD
JUNE 1, 2014 THROUGH JUNE 30, 2016**

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Auditor of State's Report

To the Cass County Board
of Supervisors:

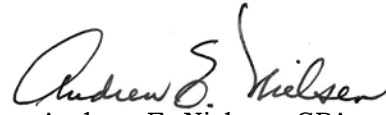
As a result of concerns brought to our attention regarding the frequency of the County Treasurer's travel and certain purchases made by the County Treasurer on the County's credit card, we conducted a review of employee travel expenses for the personnel and elected officials of the County. We have applied certain tests and procedures to selected financial transactions of the County for the period July 1, 2014 through June 30, 2016. Based on a review of relevant information and discussions with County officials and personnel, we performed the following procedures:

- 1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- 2) Interviewed County officials and County Treasurer's Office personnel to gain an understanding of the County Treasurer's role with outside professional organizations and the expectations for County officials' travel and involvement with outside professional organizations.
- 3) Reviewed the credit card statements for the County credit card issued to the County Treasurer, Tracey Marshall, to determine the source of certain payments.
- 4) Scanned the credit card statements for the credit cards assigned to Ms. Marshall, Mitchell Holmes, the Executive Director of the County's Veterans Affairs Commission, and David Wiederstein, the County Attorney, for reasonableness and examined certain transactions to determine if they were appropriate, properly approved, and supported by adequate documentation.
- 5) Examined all travel reimbursements issued to Ms. Marshall and selected travel reimbursements issued to other County officials and employees to determine if they were appropriate, properly approved, and supported by adequate documentation.
- 6) Reviewed activity on the County's expenditure reports to identify payments to professional organizations and/or payments related to County official or employee travel.

Based on these procedures, we determined County-issued credit cards were used to purchase items not related to County business and supporting documentation was not always provided or required for employee travel expenses submitted for reimbursement. In addition, of the \$42,847.83 of travel expenses reviewed, \$1,334.39 of improper and unsupported disbursements were identified. We also determined an employee within the Treasurer's Office processed financial transactions for an outside professional organization during regular business hours, which is not the best use of County resources. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Detailed Findings and Recommended Control Procedures 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 Cass County, other matters might have come to our attention that would have been reported to you.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Cass County during the course of our review.



Andrew E. Nielsen, CPA
Deputy Auditor of State

February 23, 2017

Report on a Review of
Employee Travel Expenses for
Cass County

Background Information

On April 19, 2016, we were contacted by a concerned citizen regarding concerns with the County Treasurer's travel. Specifically, the individual stated the County Treasurer, Tracey Marshall, was out of the office 6 days for a 2-day convention and 3 days for a day trip to Des Moines, Iowa. In addition, the individual stated Ms. Marshall frequently traveled to Wichita, Kansas and reported mileage in excess of a round trip to that destination. Based on these concerns, we requested a vendor listing and supporting documentation for Ms. Marshall's travel from the County Auditor.

As a result of the concerns identified and review of the travel expenditures recorded, the Office of Auditor of State reviewed employee travel expenses County-wide, including elected officials such as the County Treasurer, County Attorney, and Executive Director of the County's Veterans Affairs Commission. Because we determined certain travel expenses were paid directly with County-issued credit cards, we also reviewed credit card transactions County-wide. Typical travel expenses for County employees and elected officials include lodging, meals, and mileage for conferences and training, as well as prisoner and veteran transportation for the County Sheriff's Office and the County's Veterans Affairs Commission.

Ms. Marshall was elected as the County Treasurer in 2002. She was subsequently re-elected to the position. As Treasurer, Ms. Marshall oversees the operations of the Office, including collection and recording of property tax and issuance of motor vehicle registrations and driver's licenses. In addition, Ms. Marshall became a member of the Iowa State Association of Counties (ISAC), the National Association of County Collectors, Treasurers and Finance Officers (NACCTFO), and the National Association of Counties (NACo) in 2003.

From August 2014 to September 2015, Ms. Marshall also served as Treasurer for NACCTFO. As the Treasurer, Ms. Marshall opened a local bank account to conduct NACCTFO business, including collection and deposit of all NACCTFO receipts and issuing and distributing payments for NACCTFO obligations. According to Ms. Marshall and Treasurer's Office staff we spoke with, an employee of the Treasurer's Office assisted Ms. Marshall with these duties during regular business hours. Specifically, there was an increase in the volume of activity when the annual membership renewals were due. Ms. Marshall is currently serving as the 1st Vice President for NACCTFO.

David Wiederstein was elected as the County Attorney in 2014. The primary responsibility of the County Attorney's office is criminal prosecution. As County Attorney, Mr. Wiederstein prosecutes all violations of state criminal laws and county ordinances, provides legal advice to the County Board of Supervisors, represents the County and its officers in officially related cases, and recovers all monies owing to the County.

Mitchell Holmes was appointed Executive Director of the County's Veterans Affairs Commission (Commission) in 2008. The Commission provides assistance to all military veterans discharged under honorable conditions and/or their family in applying for federal benefits and other veterans aid, including disability compensation, surviving spouse pension, and various healthcare services. The Commission also provides assistance with certain expenses, such as rent payments, utilities, medical and dental services, and transportation, subject to eligibility guidelines.

We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2014 through June 30, 2016.

Detailed Findings

Based on these procedures, we determined County-issued credit cards were used to purchase items not related to County business and supporting documentation was not always provided or required for employee travel expenses submitted for reimbursement. In addition, of the \$42,847.83 of travel expenses reviewed, \$1,334.39 of improper and unsupported disbursements were identified. We also determined an employee within the Treasurer's Office processed financial transactions for an outside professional organization during regular business hours, which is not the best use of County resources. A detailed explanation of each finding follows.

County Credit Card – According to the County Employee Information Handbook (Handbook), County-issued credit cards are only to be used for “official County business.” In addition, the Handbook states the credit card policy is applicable to all employees and elected officials, regardless of to whom they are responsible. The credit card policy is enforced by the County Board of Supervisors (Board) or the elected official/supervisor of the employee assigned to the credit card.

We obtained and reviewed an expenditure listing summarizing the credit card activity for each County department to which a card(s) was assigned for fiscal years 2015 and 2016. Based on the number of transactions and purchase descriptions, we selected and obtained the credit card statements for Ms. Marshall, Mr. Holmes, and Mr. Wiederstein. As a result of our review of the credit card statements, we identified certain transactions on the credit cards held by Ms. Marshall and Mr. Holmes for which we requested additional explanation and supporting documentation. There were no transactions on the credit card held by Mr. Wiederstein for which we requested additional supporting documentation.

Based on a review of the credit card assigned to Mr. Holmes, the purchases primarily related to travel for training and to attend national conferences. We identified 6 payments, totaling \$536.10, which appeared personal in nature, including airfare, lodging, and meals for a family member. However, we determined these 6 payments were paid directly to the credit card company by Mr. Holmes and were not paid by the County.

Based on a review of the credit card assigned to Ms. Marshall, the purchases were primarily related to travel for national and state conferences, including the Iowa State County Treasurers Association, ISAC, NACCTFO, and NACo. However, we also identified purchases which were made for NACCTFO and not the County. According to Ms. Marshall, when she served as Treasurer for NACCTFO, she used her County-issued credit card to purchase items for that organization. However, Article VII, Section 1, of the Constitution of the State of Iowa states, in part, “The credit of the state shall not, in any manner, be given or loaned to...any individual, association, or corporation; and the state shall never assume, or become responsible for, the debts or liabilities of any individual, association, or corporation....”

Although the County did not incur any expenses for Mr. Holmes or NACCTFO, the County's credit card policy specifies County-issued credit cards are only to be used for “official County business.”

For fiscal years 2015 and 2016, we identified \$17,274.98 of purchases on Ms. Marshall's credit card, including airfare, meals, lodging, and registration fees. We reviewed the \$16,972.07 of payments issued to the credit card vendor during the period reviewed to determine the source of the payments. **Table 1** summarizes the payments issued by the County, the payments issued by NACCTFO, the payments issued by Ms. Marshall, and the vendor refunds identified. Payments made by the County were for travel associated with the various trainings and conferences Ms. Marshall attended both within the State and out-of-state. Payments made by NACCTFO were for items purchased for that organization during Ms. Marshall's tenure as NACCTFO's Treasurer, such as printing materials, clothing, lodging, and meals. The payment made directly by Ms. Marshall totaling \$513.24 was for items she purchased for the National Tax Lien Association (NTLA).

Table 1

Payor	Amount Paid
Cass County	\$ 12,416.49
NACCTFO	3,982.91
Ms. Marshall	513.24
Vendor refunds	59.43
Total	<u>\$ 16,972.07</u>

As NACCTFO Treasurer, Ms. Marshall maintained the checking account for NACCTFO and had check-writing ability. When asked why she used the County’s credit card instead of paying vendors directly or using another credit card, Ms. Marshall stated she did not want another credit card and made the decision to use the County’s. Although the County did not pay for these purchases, it is not good business practice to use the County’s credit card for non-County purchases and, as previously stated, such use does not comply with Article VII, Section 1, of the Constitution of the State of Iowa.

Travel and Conference Expenses – According to the County Auditor, all employee reimbursements are approved by the employees’ department head prior to submission to the Auditor’s Office for review and approval. Employees are required to attach all related receipts and/or invoices to their reimbursement claims. During the County Auditor’s Office’s review, if sufficient supporting documentation is not provided, County Auditor’s Office personnel contact the employee to obtain additional information. However, according to the County Auditor, he was advised by the Board to approve any reimbursement claims submitted by a department head whether supporting documentation was provided or not. Section 331.502(41) of the *Code of Iowa* states the auditor shall “have the authority to audit, at the auditor’s discretion, the financial condition and transactions of all county funds and accounts for compliance with state and federal law.”

After employee reimbursements are approved by the County Auditor’s Office, the aggregated total of employee reimbursements for the month is included on the list of expenditures provided to the Board for final approval. However, the Board does not review the original reimbursement claims or related supporting documentation. Section 331.504(8) of the *Code of Iowa* states, in part, the auditor shall “file for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and whether for property sold or furnished for services rendered or for another purpose. An action shall not be brought against the county relating to a claim until the claim is filed...and the payment refused or neglected.” In addition, section 331.506(1)(a) of the *Code of Iowa* states, in part, “...the auditor shall prepare and sign a county warrant only after issuance of the warrant has been approved by the board by recorded vote.”

According to Auditor’s Office personnel, after final approval, all reimbursement claims and supporting documentation are not maintained in the Auditor’s Office. Certain employees and elected officials maintain the reimbursement claims and supporting documentation in their offices.

We reviewed \$42,847.83 of employee travel and conference expenses, including:

- 92 employee reimbursement claims submitted and paid during fiscal years 2015 and 2016, including mileage, meals, lodging, registration fees, and late fees,
- 26 payments issued to First Bankcard, and
- 44 payments issued to selected vendors.

We reviewed the available supporting documentation to determine the propriety of the disbursements selected and recalculated the reimbursements for mileage to determine whether the correct number of miles was used.

As a result of our review, we identified improper and unsupported disbursements totaling \$590.53 and \$743.86, respectively, which are listed in **Schedule 1**. The improper disbursements identified include:

- 3 charges totaling \$11.16 for interest on the County's credit card,
- 2 payments totaling \$175.00 for guest registration fees for the County Attorney's family to attend the 2015 and 2016 County Attorneys Spring Training Conferences,
- 2 purchases made by Ms. Marshall totaling \$20.97 for iCloud and iTunes purchases, and
- a payment for \$251.00 for lodging for an additional travel day for Ms. Marshall prior to the dates of a conference. We identified 2 nights' lodging prior to the dates of the conference. Although it is reasonable to travel the day before, Ms. Marshall did not provide an explanation for traveling 2 days prior to the conference. When asked, Ms. Marshall provided an explanation for the additional travel expenses after the conference due to her flight being cancelled but not for the additional travel prior to the conference.

In addition, we identified 5 mileage reimbursements issued to Ms. Marshall and a mileage reimbursement issued to another Treasurer's Office employee which did not recalculate due to excess miles claimed, resulting in overpayments totaling \$132.40, as follows:

- 770 miles claimed for a round trip from Atlantic, Iowa to Wichita, Kansas on September 18, 2015 through September 20, 2015. However, round trip mileage from Atlantic, Iowa to Wichita, Kansas is 680 miles. We considered 15 vicinity miles, resulting in a conservative excess of 75 miles claimed totaling \$43.13.
- 290 miles claimed for a trip to Ames and Boone, Iowa on October 15, 2015. However, round trip mileage to Ames and Boone, Iowa is 230 miles, resulting in an excess of 60 miles claimed totaling \$34.50.
- 348 miles claimed for a round trip from Atlantic, Iowa to Okoboji, Iowa on May 17, 2016 through May 20, 2016. However, round trip mileage to Okoboji, Iowa is 302 miles, resulting in an excess of 46 miles claimed totaling \$24.84.
- 140 miles claimed for 2 round trips from Atlantic, Iowa to Denison, Iowa on June 30, 2016. However, round trip mileage to Denison, Iowa is 124 miles, resulting in an excess of 32 miles claimed for both trips totaling \$17.28.
- 138 miles claimed for a round trip from Atlantic, Iowa to Creston, Iowa on April 6, 2015. However, round trip mileage from Atlantic, Iowa to Creston, Iowa is 116 miles, resulting in an excess of 22 miles claimed totaling \$12.65.
- 189 miles included on a travel claim dated January 29, 2016 for a round trip from Atlantic, Iowa to the State Capitol in Des Moines, Iowa from January 20, 2016 to January 21, 2016. However, a second travel claim also submitted on January 29, 2016 included 168 miles for a round trip from Atlantic, Iowa to the State Capitol on January 26, 2016. Because the additional 21 miles may have been vicinity miles, we did not calculate the cost associated with these miles.

We also identified 8 disbursements, totaling \$2,268.16, with no detailed invoices or other supporting documentation. Of those, 5 are determined to be reasonable based on the item descriptions and the locations of the purchases. However, for the remaining 3, totaling \$503.06,

we are unable to determine whether the travel was incurred for County purposes. The 3 disbursements identified include:

- a payment on the County’s credit card totaling \$327.35 for lodging and a meal in Des Moines, Iowa. However, there was no explanation of the reason for the trip.
- a payment on the County’s credit card totaling \$116.48 for lodging in West Des Moines, Iowa. However, there was no explanation of the reason for the trip.
- a reimbursement issued to Ms. Marshall totaling \$59.23 for “CDL Drive Route and Pretrip.” However, no additional detail of the mileage or other expenses incurred was provided.

In addition, we identified 13 travel claims for which we are unable to determine the reasonableness. Of those, 8 did not specify the destination, 4 did not specify the purpose for the trip, and 1 for \$240.80 issued to Ms. Marshall had no detail or other supporting documentation. While the other travel claims reviewed had either the purpose or the destination included on the claim, the claim form for Ms. Marshall only stated 430 miles at \$0.56 per mile with no other explanation or documentation.

County Treasurer Travel – For the period July 1, 2014 through June 15, 2016, we identified \$19,389.31 of expenditures related to various trainings and conferences for Ms. Marshall. We reviewed the supporting documentation and discussed the travel identified with Ms. Marshall. According to Ms. Marshall, she is very active in national organizations, such as NACCTFO and NACo. As previously stated, she served as Treasurer for NACCTFO and is currently serving as the 1st Vice President for that organization. She also attends conferences and training within the State held by ISAC and ISCTA.

Table 2 summarizes the expenditures identified for both in-state and out-of-state travel. As illustrated by the **Table**, \$12,708.35 of the \$19,389.31 identified, or 65%, was related to Ms. Marshall’s national travel.

Category	Amount Paid
Out-of-state	\$ 12,708.35
In-state	6,680.96
Total	\$ 19,389.31

By committing to serve as an officer for NACCTFO, Ms. Marshall had an increased role with that organization. However, as previously stated, an employee of the County Treasurer’s Office assisted Ms. Marshall with these duties during regular business hours. Because the use of an employee within the County Treasurer’s Office to fulfill certain duties committed to by Ms. Marshall does not provide a direct benefit to the County, it is not the best use of County resources.

Recommended Control Procedures

As part of our procedures, we reviewed the procedures used by the County to process credit card transactions and employee reimbursements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors 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 County's internal controls.

- (A) Credit Cards – According to the County Handbook, County-issued credit cards are only to be used for “official County business.” In addition, the Handbook states the credit card policy is applicable to all employees and elected officials, regardless of to whom they are responsible. The credit card policy is enforced by the County Board of Supervisors or the elected official/supervisor of the employee assigned to the credit card.

We determined both Ms. Marshall and Mr. Holmes were using their County-issued credit card for non-County business. However, we also determined the County did not pay for those purchases. Mr. Holmes paid the credit card vendor directly for the non-County purchases identified, and the purchases identified which were made by Ms. Marshall were either paid to the credit card vendor by NACCTFO because Ms. Marshall was using the County-issued credit card to purchase items for that organization while serving as its Treasurer or by Ms. Marshall to pay for items purchased for NTLA.

Recommendation – The County Board of Supervisors should implement procedures to ensure County-issued credit cards are used only for County business and ensure the established credit card policy is complied with by all employees and elected officials, including the rescission of credit card privileges and/or other disciplinary action.

- (B) Supporting Documentation – During our review of credit card purchases and employee reimbursements, the following concerns were identified:
- Sufficient supporting documentation was not always provided.
 - Excess miles were improperly claimed without being identified during the review process.

Recommendation – The County Board of Supervisors, or a designated member, should periodically select and compare individual employee reimbursements to the supporting documentation to ensure the reimbursement serves a public purpose and appears reasonable. In addition, sufficient supporting documentation, including original, detailed receipts, should be provided to the County Auditor for all employee reimbursements, including elected officials. For mileage reimbursements, the destination(s), miles covered, and purpose for the trip(s) should be included before the claim(s) are approved and paid.

- (C) Board of Supervisors Oversight – During our review of credit card purchases and travel reimbursements, the following concerns were identified:
- The Board of Supervisors does not review individual travel reimbursements or the accompanying supporting documentation. Rather, it approves the total employee reimbursements for the month. However, section 331.504(8) of the *Code of Iowa* states, in part, the auditor shall “file for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and whether for property sold or furnished for services rendered or for another purpose. An action shall not be brought against the county relating to a claim until the claim is filed...and the payment refused or neglected.”
 - The County Auditor was advised by the Board of Supervisors to approve any reimbursement by a department head with or without supporting documentation. However, section 331.502(41) of the *Code of Iowa* states the auditor shall “have the authority to audit, at the auditor’s discretion, the financial condition and transactions of all county funds and accounts for compliance with state and federal law.”

- A Treasurer's Office employee was performing work for NACCTFO during regular business hours.
- The County's reimbursement policy does not have established limits for lodging or meals.

Recommendation – The Board of Supervisors should ensure all employee reimbursements are properly supported with sufficient documentation and periodically select reimbursements for comparison with the supporting documentation. In addition, the Board should revise the established travel policy to incorporate limits for lodging and meal expenses.

Report on a Review of
Employee Travel Expenses for
Cass County

Improper and Unsupported Disbursements
For the period July 1, 2014 through June 30, 2016

Date	Payee	Amount	Reasonable	Improper	Unsupported
08/29/14	Tracey Marshall	\$ 240.80	-	-	240.80
03/16/15	Iowa County Attorneys Association	380.00	325.00	55.00	-
04/30/15	Tracey Marshall	411.13	398.48	12.65	-
06/30/15	Tracey Marshall	59.23	-	-	59.23
09/30/15	Tracey Marshall	539.22	496.09	43.13	-
10/30/15	Tracey Marshall	166.75	132.25	34.50	-
11/18/15	First Bankcard	111.83	101.84	9.99	-
12/15/15	First Bankcard	263.22	223.90	39.32	-
01/15/16	Washington Marriot Wardman Park Hotel	1,506.00	1,255.00	251.00	-
02/16/16	First Bankcard	352.66	337.94	14.72	-
02/16/16	First Bankcard	116.48	-	-	116.48
03/15/16	Iowa County Attorney's Association	445.00	325.00	120.00	-
03/17/16	First Bankcard	323.10	320.00	3.10	-
04/15/16	First Bankcard	327.35	-	-	327.35
05/31/16	Tracey Marshall	187.92	163.08	24.84	-
06/30/16	Ashley Kress	152.82	135.54	17.28	-
	Less: Late fee credited by credit card vendor	(35.00)	-	(35.00)	-
	Total	\$ 5,548.51	4,214.12	590.53	743.86

Description of Improper and/or Unsupported Disbursement

430 miles

Guest registration for the 2015 County Attorneys Spring Training Conferenc

Excess mileage

CDL Drive Route and Pretrip

Excess mileage

Excess mileage

iCloud additional storage

Late fee and interest

Lodging

iTunes and interest

Lodging at the Marriott in West Des Moines, IA

Guest registration for the 2016 County Attorneys Spring Training Conferenc

Interest

Marriott and Legends American Grill in Des Moines, IA

Excess mileage

Excess mileage

Report on a Review of
Employee Travel Expenses for
Cass County

Staff

This review was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Manager
Matthew Hickenbottom, Senior Auditor
Cole Hanley, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State