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Mary Mosiman, CPA  
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**NEWS RELEASE**

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FOR RELEASE December 12, 2017 at 10:00 am

Auditor of State Mary Mosiman today released a report on a special investigation of the Poweshiek County Sheriff's Office (Sheriff's Office) for the period January 1, 2015 through February 10, 2017. The special investigation was requested by Sheriff Thomas Kriegel as a result of concerns regarding the collection of certain fees collected by the former Administrative Clerk, Megan Strong.

Mosiman reported the special investigation identified \$6,990.00 of undeposited collections, including \$5,675.00 of fees for permits to carry weapons and renewals, \$1,155.00 of fees for photo identification cards, and \$50.00 for Sheriff's Association Challenge Coins. Mosiman also reported it was not possible to determine if any additional collections were not properly deposited because certain receipts could not be located and receipts may have not been properly issued for all collections, such as fingerprint fees.

In addition, Mosiman reported the Sheriff's Office did not remit \$1,135.00 to the Department of Public Safety for the State share of the permit to carry weapons fees, as required by section 724.11(3) of the *Code of Iowa*.

Mosiman also reported during an interview with a Special Agent of the Division of Criminal Investigation, Ms. Strong admitted taking approximately \$4,000.00 to \$4,500.00 in cash receipts from the Sheriff's Office.

The report includes recommendations to strengthen the Sheriff's Office internal controls for collecting, recording, and depositing funds and to develop policies and procedures for reconciling collections to deposits and ensuring deposits are made in-tact and in a timely manner.

Copies of this report have been filed with the Division of Criminal Investigation, the Poweshiek 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/1710-0079-BE00>.

# # #



**REPORT ON SPECIAL INVESTIGATION OF  
CERTAIN FEES COLLECTED BY THE  
POWESHIEK COUNTY SHERIFF'S OFFICE**

**FOR THE PERIOD  
JANUARY 1, 2015 THROUGH FEBRUARY 10, 2017**

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Auditor of State's Report

To the Board of Supervisors and  
Sheriff Thomas Kriegel:

As a result of alleged improprieties regarding fees collected by the former Administrative Clerk in the Poweshiek County Sheriff's Office (Sheriff's Office), we reviewed the process for collecting, recording, and depositing permit fees. We applied certain tests and procedures related to certain fees collected for the period January 1, 2015 through February 10, 2017, unless otherwise noted. Based on a review of relevant information and discussions with Sheriff's Office personnel, we performed the following procedures:

1. Interviewed Sheriff Thomas Kriegel and the Office Deputy to obtain information regarding how permits to acquire weapons and permits to carry weapons are issued and how fees are collected and deposited.
2. Evaluated internal controls over collections to determine whether adequate policies and procedures were in place and operating effectively.
3. Obtained and compared pre-numbered receipts issued for permits to acquire weapons and permits to carry weapons to the Zuercher system to determine if the permits were properly recorded in the Zuercher system and if there were any approved applications which were not properly recorded.
4. Compared pre-numbered receipts and the receipts recorded in the Zuercher system to deposits made to the Sheriff's Office bank account for the period July 1, 2015 through February 10, 2017 to determine if deposits were made in-tact, in a timely manner, and to determine all collections were properly deposited.
5. Compared pre-numbered receipts to the total deposits for the period January 1, 2015 through June 30, 2015 to determine if deposits were made in-tact, in a timely manner, and to determine all collections were properly deposited.
6. Determined the total amount of permit to carry weapons fees remitted to the Department of Public Safety to determine compliance with the Code of Iowa.
7. Obtained information from the Division of Criminal Investigation regarding an interview with Megan Strong, the former Administrative Clerk, and evaluated it to determine necessary testing procedures.
8. Obtained and reviewed personal bank statements for accounts held by Ms. Strong, the former Administrative Clerk, to identify the source of certain deposits.

These procedures identified \$6,990.00 of undeposited collections. We also determined the Sheriff's Office did not remit \$1,135.00 to the Department of Public Safety for permits to carry weapons issued by the Sheriff's Office for which fees were collected but not deposited. Because certain receipts could not be located and receipts may have not been properly issued for all collections, such as fingerprint fees, it was not possible to determine if any additional collections were not properly deposited. Our detailed findings and recommendations are presented in the investigative summary and **Exhibit A** of this report. Based on these procedures, we have developed certain recommendations for the Sheriff's Office.

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 other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Poweshiek County Attorney's Office, the Attorney General's Office, and the Division of Criminal Investigation.

We would like to acknowledge the assistance and many courtesies extended to us by the Poweshiek County Sheriff's Office and the Division of Criminal Investigation during the course of our review.

  
MARY MOSIMAN, CPA  
Auditor of State

August 17, 2017

Report on Special Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Investigative Summary

**Background Information**

The Poweshiek County Sheriff's Office (Sheriff's Office) is located in Montezuma, Iowa. The Sheriff is elected every 4 years and oversees all operations of the Sheriff's Office. Sheriff Thomas Kriegel was initially elected as the County Sheriff effective January 1, 2013 and re-elected effective January 1, 2017. Sheriff Kriegel is responsible for overseeing the following primary areas:

- Handling all routine and emergency calls and regularly patrolling all areas of the County and providing contracted law enforcement for various cities in the County, and providing security at special events in the County.
- Jail – The Sheriff oversees the operations of the Poweshiek County Jail.
- Records – The Sheriff is responsible for ensuring records are maintained for individuals who are booked into the jail, officers' investigative reports, and permits to acquire and carry handguns.
- Civil – The Sheriff is responsible for executing and serving writs and other legal process documents including Sheriff's Sales, subpoenas, and garnishments.
- Investigate – Overseeing Deputies who are responsible for handling more in-depth investigations that may require additional specialized training such as burglary, robbery, sexual assault, fraud, murder, and arson.
- Reserves – The Sheriff is responsible for overseeing a division of volunteer Deputies who assist the full time Deputies and the Sheriff in many different ways, including patrol, traffic control, security, or any other area that is deemed necessary.

In addition to the responsibilities listed above, the Sheriff is responsible for approving or denying applications for permits to acquire weapons and permits to carry weapons. In accordance with Chapter 724 of the *Code of Iowa*, the Sheriff or Commissioner of Public Safety must approve or deny applications within 30 days of receipt. If the applicant passes the background check, a permit is issued to the applicant and the issuing officer (Sheriff's Office) collects \$50.00 for a new permit or \$25.00 for a renewal or duplicate permit. In addition, individuals have the option to purchase a wallet-size photo identification card for an additional \$15.00. A permit to carry weapons is valid for 5 years and must be renewed at the end of the 5 year period. A copy of the permit to carry weapons application is included in **Appendix 1**.

Section 724.11 of the *Code of Iowa* states "the issuing officer shall notify the commissioner of public safety of the issuance of any permit at least monthly and forward to the commissioner an amount equal to ten dollars for each permit issued and five dollars for each renewal or duplicate permit issued."

Section 724.15 of the *Code of Iowa* requires any person who desires to acquire ownership of any pistol or revolver to obtain a permit. In order to receive a permit to acquire weapons, an applicant must complete an application and pay the \$10.00 fee. Once the application is received, the Sheriff's Office is required to run a criminal background check. If the application is approved, a permit to acquire weapons is issued. Prior to September 1, 2017, the permit to acquire weapons was valid for 1 year. A copy of the application permit to acquire weapons used prior to September 1, 2017 is included in **Appendix 2**. For applications approved after September 1, 2017, the application form was revised and the permit is valid for 5 years.

Megan Strong was hired by the Sheriff's Office as a part-time Administrative Clerk on September 19, 2014. She began working full time effective July 1, 2016. As an Administrative Clerk, her job duties included collecting fees, recording collections in the receipt log books, issuing pre-numbered receipts, retaining custody of permit fee collections held for approval, answering phone calls, responding to emails, and issuing a permit to carry weapons when an application was approved by the Sheriff. According to the Sheriff, her duties did not include disbursements, jail operations, or collecting or handling bonds or garnishments.

According to the Sheriff's Office administrative procedures, the following steps are taken to issue a permit to acquire weapons or a permit to carry weapons:

- The applicant completes a permit to acquire weapons application or a permit to carry weapons application and provides a copy of a legal military identification or Iowa driver's license and a gun safety certificate.
- The applicant pays the appropriate permit fee: \$10.00 for a permit to acquire weapons, \$50.00 for a new permit to carry weapons, or \$25.00 for a renewal of a permit to carry weapons. The applicant may pay an additional \$15.00 fee to obtain a wallet-size photo identification card instead of a paper permit. The fee is placed in a daily collections envelope which is locked in a safe. The fees collected are not deposited until the permit is approved by the Sheriff.
- For applicants purchasing a photo identification card at the same time the application is submitted, the Administrative Clerk takes a photo of the applicant and saves it on the camera until the weapons permit is approved.
- The Administrative Clerk issues a pre-numbered receipt to the applicant, enters the application into the Gun Permit Checklist, staples the permit fees collected to a copy of the receipt, places all permit fee collections for the day in a dated envelope, and gives the envelope to the Office Deputy. The Gun Permit Checklist helps staff track the progress of the permit application and includes the date the application was received, date the background check was completed, and the date the Sheriff approved or denied the permit.
- The applicant signs a blank copy of the permit to acquire weapons or a blank copy of the permit to carry weapons.
- The Administrative Clerk conducts a criminal background check using the National Instant Criminal Background Check System (NICS).
- The Administrative Clerk enters the approved application and weapons permit number into the Zuercher system. Once entered, the Administrative Clerk prints the weapons permit information from the Zuercher system on the permit document signed by the applicant.
- For applicants who also purchased a photo identification card, the Administrative Clerk uploads the saved photo and the weapon permit number to "IDVille" design tool and prints a wallet-size photo identification card that includes the Sheriff's electronic signature.
- The application, NICS report, printed weapons permit, and photo identification card are given to the Sheriff for approval. The Sheriff signs each of the approved documents and returns them to the Administrative Clerk.
- Upon approval, the Administrative Clerk removes the fee collected for each approved weapons permit from the daily collection envelopes, prepares a deposit slip, gives the daily deposit to the Office Deputy, mails the weapons permit and photo identification card (if applicable) to the applicant, and enters the mailing date into the Gun Permit Checklist to close out the application process. As previously stated, the receipt and fee are placed in a daily collections envelope when collected and placed in a locked safe. The collections are not deposited until the permit is approved by the Sheriff.



- Applications that have been denied should be logged out of the Gun Permit Checklist, and the permit application fees returned to the applicant along with a declination letter from the Sheriff.

The Sheriff's Office uses the Zuercher system for certain administrative functions. According to the Sheriff's Office staff we spoke with, they use only some of the modules available in the Zuercher System, including computer-aided dispatch, records management, jail management, civil process, criminal investigations, and financial management. According to the Office Deputy, the system also allows staff to track and issue permits and generate a deposit detail report for all permits issued for a given day or period of time.

According to the Office Deputy, the applications for permits to acquire and to carry weapons are not entered into Zuercher system until they are approved by the Sheriff. Once entered, the system prints the appropriate permit. Once issued, the permits are signed out of the Gun Permit Checklist as issued and the permit is mailed to the holder, along with a photo ID, if applicable.

According to the Office Deputy, she learned from a family member on Thursday, February 9, 2017 Ms. Strong had called a local Post Office employee earlier that week in a panic about \$65.00 and a receipt she had accidentally dropped into a mailbox at the Post Office and asked how she could retrieve it. A Post Office employee stated they did not find any money in the mailbox.

To ensure all collections had been properly deposited, the Office Deputy compared the receipts in the daily deposit envelopes to the receipt books in the front office on February 10, 2017. She determined 2 receipts and the related cash collections were missing. Each of the receipts had been issued for \$65.00. She also determined only \$60.00 was attached to a third receipt which was issued for \$65.00.

After identifying the missing receipts and collections, the Office Deputy asked Ms. Strong if they were located somewhere within the office. Ms. Strong responded no and asked what was missing. After being told about the missing \$5.00, Ms. Strong provided \$5.00 of her personal funds to the Office Deputy to include in the envelope. However, according to the Office Deputy, Ms. Strong was visibly upset when she was told an additional \$130.00 was unaccounted for. The Office Deputy notified the Sheriff of the concerns she identified prior to leaving for the day. The following is a timeline of events which occurred after the Sheriff was notified.

- Sunday, February 12, 2017 – The Sheriff met with Ms. Strong. After the meeting, Ms. Strong's family members verbally told him she had taken approximately \$5,000.00 from the Sheriff's Office.
- Tuesday, February 14, 2017 – The Sheriff, Chief Deputy, and Office Deputy compared the pre-numbered receipt books to the deposit in the Sheriff's bank account and the Gun Permit Checklist for the period January 1, 2017 to February 10, 2017. The receipt books for the period September 12, 2016 to December 4, 2016 could not be located; therefore, the comparison could not be performed for this period. As a result of the comparison, they identified:
  - 17 receipts for fees totaling \$930.00 were not deposited.
  - 5 Sheriff's Association Challenge Coins were sold by the Sheriff's Office for \$10.00 each for which the \$50.00 collected could not be located. There was no record of the coins being sold or returned.
  - According to the Office Deputy, all approved applicants received a permit. However, the Office Deputy determined Ms. Strong had issued prenumbered receipts and manually issued permits to carry weapons using a typewriter. The transaction was not recorded in the Zuercher system. As a result, the fees were not included in the comparison with the daily bank deposit. A copy of a manually issued permit is included in

### **Appendix 3.**

- Thursday, February 16, 2017 – The Sheriff and Chief Deputy met with the Poweshiek County Attorney and the County Auditor. The County Attorney advised placing Ms. Strong on paid administrative leave, pending an investigation by an outside agency. The Sheriff also contacted the Department of Criminal Investigation (DCI) on the same day.
- Friday, February 17, 2017 – Ms. Strong met with the Sheriff and Chief Deputy. According to the Sheriff, Ms. Strong stated the missing receipt books were hidden in a bottom drawer. The Sheriff located the missing receipt books in the bottom drawer of a desk. According to the Sheriff, Ms. Strong stated the permits for approved applications had been manually issued using a typewriter and the “IDVille” software to circumvent the bank deposit report issued by the Zuercher system. During this meeting, Ms. Strong apologized for her actions and tendered her resignation, effective immediately. A copy of Ms. Strong’s resignation is included in **Appendix 4**.

As a result of the concerns identified, the Sheriff’s Office and DCI requested the Office of Auditor of State conduct an investigation of certain Sheriff’s Office financial transactions. We performed the procedures detailed in the Auditor of State’s Report for the period January 1, 2015 through February 10, 2017.

### Detailed Findings

As a result of the procedures performed, we identified \$6,990.00 of undeposited cash collections for the period July 1, 2015 through February 10, 2017. The undeposited collections identified are summarized in **Table 1**. Because records were not available prior to January 1, 2015, certain receipts could not be located, and receipts may have not been properly issued for all collections, such as fingerprint fees, it was not possible to determine if any additional collections were not properly deposited.

<b>Table 1</b>		
<b>Description</b>	<b>Exhibit/ Page</b>	<b>Undeposited Collections</b>
Undeposited fees	<b>Exhibit A</b>	\$ 6,940.00
Sheriff’s Association Challenge Coins	<b>Page 11</b>	50.00
Total		6,990.00

Prior to June 30, 2015, the Sheriff’s Office did not use the Zuercher system for recording permits to acquire and carry weapons and the records could no longer be accessed. As a result, we compared the total deposits to the Sheriff’s Office bank account to the pre-numbered receipts issued for this period and determined the deposits to the Sheriff’s Office bank account exceeded the pre-numbered receipts issued. Because the deposits exceeded the pre-numbered receipts issued, it is apparent receipts were not properly issued for all collections. As a result, we are unable to ensure all collections were subsequently deposited.

Several internal control weaknesses were also identified. Our findings are discussed in more detail in the following paragraphs.

### UNDEPOSITED COLLECTIONS

As previously stated, Ms. Strong was responsible for the collection of several types of fees, including, but not limited to, permit to carry weapons, permit to acquire weapons, photo identification cards, and fingerprinting services. Fees were paid by check or cash. As previously stated, fees collected for permits to acquire weapons and permits to carry weapons are not deposited until the permit is approved.

**Undeposited Weapons Permit Fees** – As an Administrative Clerk in the Sheriff's Office, Ms. Strong's duties included collecting fees and issuing pre-numbered receipts for weapon permits collected by the Sheriff's Office. The receipts include a notation of whether each fee was paid by cash or check. Examples of pre-numbered receipts are included in **Appendix 5**.

On February 28, 2017, Ms. Strong was interviewed by a Special Agent with the Department of Public Safety, Division of Criminal Investigation. During the interview, Ms. Strong admitted taking approximately \$4,000.00 to \$4,500.00 of cash collections from the Sheriff's Office. She told the Special Agent she issued receipts and did not include the receipts or the cash collections in the daily envelope submitted to the Office Deputy for deposit in the Sheriff's Office bank account. Instead, she placed the cash and related receipts in a separate envelope and removed the envelope from the Sheriff's Office when she took the mail to the Post Office.

According to the Special Agent, Ms. Strong also stated she kept the receipts at home, but shredded all of them in January or February of 2017. In addition, she stated she spent some of the cash, but cash deposited to her personal bank account was from the Sheriff's Office. When we reviewed copies of Ms. Strong's personal bank statements and deposits to her account, we identified cash deposits totaling \$1,630.00 for the period February 3, 2015 through December 7, 2016.

By comparing the pre-numbered receipts, Gun Permit Checklist, information recorded in the Zuercher system for permits which were issued for a permit to carry weapons, to the daily deposit detail, we identified \$6,945.00 of undeposited collections for the period July 1, 2015 to February 10, 2017. We also determined the receipt book used by the Sheriff's Office in May 2016 was missing a page which included 4 receipts. As a result, we were unable to compare any collections recorded on those 4 receipts to the Zuercher system and subsequent deposits.

**Exhibit A** lists the receipts for which collections were not deposited to the Sheriff's Office bank account. As illustrated by the **Exhibit**, we identified 128 receipts for which the total amount collected was not properly deposited. **Exhibit A** does not include the receipt issued on February 8, 2017 for which \$5.00 was paid with Ms. Strong's personal funds because the full \$65.00 recorded on the receipt was properly deposited.

The undeposited collections consist of the following fees:

- \$5,500.00 – New Carry Permits – Based on the comparison of the pre-numbered receipts issued, permits recorded in the Zuercher system as issued, and the deposit detail, we identified 110 instances where an individual paid for and received a permit to carry weapons but the cash collected was not deposited.
- \$175.00 – Renewal Carry Permits – Based on the comparison of the pre-numbered receipts issued, permits recorded in the Zuercher system as renewed permits, and the deposit detail, we identified 7 instances where an individual paid for and received a renewed permit to carry weapons but the cash collected was not deposited.
- \$40.00 – Acquire Permits - Based on the comparison of the pre-numbered receipts issued to information recorded in the Zuercher system, we identified 4 receipts where cash was collected for an application to acquire; however, the cash was not deposited.
- \$1,155.00 – Photo identification cards – Based on the comparison of the pre-numbered receipts issued to information recorded in the Zuercher system, we identified 77 individuals who paid for a photo identification card at the time they applied for a permit, but the cash was not deposited.
- \$70.00 – Fingerprinting – Based on the comparison of the pre-numbered receipts issued to information recorded in the daily deposit detail generated by the Zuercher system, we identified 7 receipts where cash was collected for fingerprinting; however, the cash was not deposited.

As illustrated by **Exhibit A**, the first receipt identified for which the collections were not properly deposited was issued on August 4, 2016. By comparing the pre-numbered receipts, Gun Permit Checklist, and information from the Zuercher system, we did not identify any undeposited collections for the period July 1, 2015 through July 31, 2016. **Table 2** summarizes the number of undeposited receipts and the amount of undeposited collections identified by month for the period August 1, 2016 through February 10, 2017.

<b>Table 2</b>		
<b>Date of Undeposited Receipts</b>	<b>Number of Receipts</b>	<b>Undeposited Collections</b>
08/01/16 – 08/31/16	2	\$ 115.00
09/01/16 – 09/30/16	7	315.00
10/01/16 – 10/31/16	25	1,175.00
11/01/16 – 11/30/16	39	2,105.00
12/01/16 – 12/31/16	38	2,255.00
01/01/17 – 01/31/17	15	845.00
02/01/17 – 02/10/17	2	130.00
Total	128	6,940.00

As illustrated by the **Table**, the number of undeposited receipts and amount of related undeposited collections increased each month from August 2016 through December 2016.

As previously stated, a pre-numbered receipt was to be issued for all fees collected. The receipt for a permit to carry weapons application and a permit to acquire weapons were to be included on the Gun Permit Checklist and recorded in the Zuercher System. However, fingerprint fees were not tracked in any manner other than the issuance of a pre-numbered receipt. As a result, we cannot determine if additional fees for fingerprinting were received and not properly recorded in the receipt book and subsequently deposited.

Because pre-numbered receipts were issued and fees were collected but not properly deposited, the \$6,940.00 of undeposited collections identified in **Exhibit A** are included in **Table 1**.

A portion of the permit to carry weapons fees collected by the Sheriff's Office is required to be remitted to the State. Because a permit to carry weapons was issued and the fees collected, the County is responsible for remitting the required portion of the permit fee to the Department of Public Safety (Public Safety). **Table 3** summarizes the portion of the fees collected, but not deposited, which is owed to Public Safety based on the permit type issued.

<b>Table 3</b>						
<b>Description</b>	<b>Permit Fee</b>	<b>State Share</b>	<b>County Share</b>	<b>Number of Permits</b>	<b>Total Collected</b>	<b>Amount Due Public Safety</b>
New permit	\$ 50.00	10.00	40.00	110	\$ 5,500.00	1,100.00
Renewal Permit	25.00	5.00	20.00	7	175.00	35.00
Total					\$ 5,675.00	1,135.00

As illustrated by the **Table**, the County owes \$1,135.00 to Public Safety for the permits issued.

**Challenge Coins** – As previously stated, Ms. Strong was also responsible for collections from the sale of Sheriff's Association Challenge Coins. Challenge Coins are a memorabilia coin with the sheriff star on one side and a quote on the other side. The Challenge Coins were sold by the Sheriff's Association (Association) with the proceeds going to the Association. The Association

delivers coins to the Sheriff's Office to be sold. When all the coins have been sold, Sheriff Office staff contact the Association to pick up the collections. A member of the Association will pick up the amount collected and leave more coins to be sold.

According to statements from both the Dispatcher's Office and Chief Deputy, Ms. Strong was given 5 coins at a time to be sold for \$10.00 each. Once all the coins were sold, she was to bring the collections to the Dispatcher's Office and receive 5 more coins to sell. According to staff in the Dispatch Office, the last time funds were received from coin sales was on August 1, 2016. At the time the funds were received, Ms. Strong was given 5 more coins to be sold.

According to the Deputy Sheriff and staff in the Dispatch office, they were unable to locate the coins given to Ms. Strong on August 1, 2016 or a record of any collections for the coins being remitted to the Dispatch office after August 1, 2016.

We scanned the pre-numbered receipts issued by Ms. Strong for the period August 1, 2016 until February 10, 2017 and did not identify any pre-numbered receipts issued for the 5 Challenge Coins she received on August 1, 2016. As a result, the \$50.00 for the sale of the 5 Challenge Coins is included in **Table 1** as undeposited collections.

### **Recommended Control Procedures**

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

- A) Segregation of Duties – The Sheriff is responsible for establishing and maintaining internal control and provides oversight to help prevent losses from employee error or dishonesty and maximize the accuracy of financial statements. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from inception to completion. In general, one employee is responsible to collect fees, prepare receipts, maintain custody of funds, prepare deposits, enter receipts into the system and issue weapons permits.

Recommendation – The Sheriff should review the control activities of the Sheriff's Office to identify and implement policies and procedures designed to obtain the maximum internal control possible. The Sheriff should utilize current personnel to provide additional control through review of financial transactions, reconciliations, and reports.

- B) Deposits – Pre-numbered receipts are issued for fees collected by the Sheriff's Office. This includes fees collected for permits to acquire and permits to carry weapons. The cash and checks collected for these permits are not immediately deposited. The cash and checks are held in the Sheriff's Office until the permit applications are approved by the Sheriff.

In addition, there is no evidence of a monthly reconciliation being prepared and reviewed by someone independent of the collections process. The receipts in the Zuercher system were not compared to the receipts in the receipt books to ensure all receipts were recorded in the system, voided receipts were properly voided, and the numerical sequence is accounted for.

Recommendation – The Sheriff should implement procedures to ensure all funds are deposited intact and in a timely manner. In addition, procedures should be implemented to require monthly reconciliation of receipts to deposits and any differences should be investigated accordingly. All reconciliations should be reviewed by someone independent of collection duties, as evidenced by the reviewer's initials and date reviewed.

- C) Code Compliance – Section 724.11 of the *Code of Iowa* states “the issuing officer shall notify the commissioner of public safety of the issuance of any permit at least monthly and forward to the commissioner an amount equal to ten dollars for each permit issued and five dollars for each renewal or duplicate permit issued.” The Sheriff's Office did not remit \$1,135.00 to the Department of Public Safety for the State's share of the fees collected but not deposited by the former Administrative Clerk.

Recommendation – The Sheriff's Office should remit \$1,135.00 to the Department of Public Safety for the State's share of fees collected but not deposited by the former Administrative Clerk.

**Exhibit**

Report on Special Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Undeposited Cash Collections  
For the period January 1, 2015 through February 10, 2017

**Information per Receipt Book**

<b>Receipt Number</b>	<b>Receipt Date</b>	<b>Transaction Type</b>	<b>Permit to Carry</b>	<b>Renewal Fee</b>
15387	08/04/16	New Carry permit	\$ 50.00	-
15408	08/12/16	New Carry permit	50.00	-
15471	09/14/16	Fingerprints	-	-
15484	09/16/16	New Carry permit	50.00	-
15485	09/16/16	New Carry permit	50.00	-
15486	09/16/16	New Carry permit	50.00	-
15492	09/19/16	Fingerprints	-	-
15499	09/21/16	New Carry permit	50.00	-
15500	09/21/16	New Carry permit	50.00	-
15530	10/05/16	New Carry permit	50.00	-
15532	10/05/16	Fingerprints	-	-
15533	10/05/16	Acquire Permit	-	-
15535	10/06/16	Renew Carry permit	-	25.00
15537	10/06/16	Fingerprints	-	-
15545	10/10/16	New Carry permit	50.00	-
15548	10/11/16	New Carry permit	50.00	-
15550	10/11/16	New Carry permit	50.00	-
15556	10/12/16	New Carry permit	50.00	-
15573	10/17/16	New Carry permit	50.00	-
15576	10/18/16	New Carry permit	50.00	-
15577	10/19/16	New Carry permit	50.00	-
15579	10/19/16	Renew Carry permit	-	25.00
15580	10/19/16	New Carry permit	50.00	-



Permit to Acquire	Photo Identification	Fingerprint	Total
-	-	-	50.00
-	15.00	-	65.00
-	-	10.00	10.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	10.00	10.00
-	-	-	50.00
-	-	-	50.00
-	-	-	50.00
-	-	10.00	10.00
10.00	-	-	10.00
-	15.00	-	40.00
-	-	10.00	10.00
-	-	-	50.00
-	-	-	50.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	25.00
-	15.00	-	65.00

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Report on Special Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Undeposited Cash Collections  
For the period January 1, 2015 through February 10, 2017

**Information per Receipt Book**

<b>Receipt Number</b>	<b>Receipt Date</b>	<b>Transaction Type</b>	<b>Permit to Carry</b>	<b>Renewal Fee</b>
15583	10/20/16	New Carry permit	50.00	-
15584	10/20/16	Fingerprints	-	-
15588	10/21/16	New Carry permit	50.00	-
15591	10/24/16	New Carry permit	50.00	-
15593	10/26/16	New Carry permit	50.00	-
15594	10/26/16	New Carry permit	50.00	-
15601	10/27/16	New Carry permit	50.00	-
15603	10/27/16	New Carry permit	50.00	-
15607	10/28/16	New Carry permit	50.00	-
15610	10/31/16	New Carry permit	50.00	-
15611	10/31/16	New Carry permit	50.00	-
15619	11/02/16	Renew Carry permit	-	25.00
15620	11/02/16	New Carry permit	50.00	-
15624	11/02/16	New Carry permit	50.00	-
15629	11/03/16	Renew Carry permit	-	25.00
15634	11/04/16	Renew Carry permit	-	25.00
15638	11/04/16	New Carry permit	50.00	-
15641	11/07/16	New Carry permit	50.00	-
15644	11/07/16	New Carry permit	50.00	-
15651	11/08/16	New Carry permit	50.00	-
15661	11/09/16	New Carry permit	50.00	-
15666	11/10/16	New Carry permit	50.00	-
15669	11/10/16	Acquire Permit	-	-

Permit to Acquire	Photo Identification	Fingerprint	Total
-	-	-	50.00
-	-	10.00	10.00
-	-	-	50.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	15.00	-	65.00
-	-	-	25.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	40.00
-	15.00	-	40.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	15.00	-	65.00
10.00	-	-	10.00

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Report on Special Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Undeposited Cash Collections  
For the period January 1, 2015 through February 10, 2017

**Information per Receipt Book**

<b>Receipt Number</b>	<b>Receipt Date</b>	<b>Transaction Type</b>	<b>Permit to Carry</b>	<b>Renewal Fee</b>
15673	11/14/16	New Carry permit	50.00	-
15674	11/14/16	New Carry permit	50.00	-
15679	11/15/16	New Carry permit	50.00	-
15682	11/15/16	New Carry permit	50.00	-
15683	11/15/16	New Carry permit	50.00	-
15687	11/16/16	Acquire Permit	-	-
15689	11/16/16	New Carry permit	50.00	-
15691	11/17/16	Fingerprints	-	-
15692	11/17/16	Acquire Permit	-	-
15694	11/17/16	New Carry permit	50.00	-
15696	11/17/16	New Carry permit	50.00	-
15700	11/18/16	New Carry permit	50.00	-
15702	11/18/16	New Carry permit	50.00	-
15704	11/18/16	New Carry permit	50.00	-
15706	11/21/16	New Carry permit	50.00	-
15709	11/21/16	New Carry permit	50.00	-
15710	11/21/16	New Carry permit	50.00	-
15711	11/21/16	New Carry permit	50.00	-
15712	11/21/16	New Carry permit	50.00	-
15714	11/22/16	New Carry permit	50.00	-
15717	11/22/16	New Carry permit	50.00	-
15727	11/28/16	New Carry permit	50.00	-
15737	11/28/16	New Carry permit	50.00	-

Permit to Acquire	Photo Identification	Fingerprint	Total
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
10.00	-	-	10.00
-	15.00	-	65.00
-	-	10.00	10.00
10.00	-	-	10.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00

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Report on Special Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Undeposited Cash Collections  
For the period January 1, 2015 through February 10, 2017

**Information per Receipt Book**

<b>Receipt Number</b>	<b>Receipt Date</b>	<b>Transaction Type</b>	<b>Permit to Carry</b>	<b>Renewal Fee</b>
15738	11/28/16	New Carry permit	50.00	-
15739	11/28/16	New Carry permit	50.00	-
15741	11/29/16	New Carry permit	50.00	-
15745	11/29/16	New Carry permit	50.00	-
15763	12/05/16	New Carry permit	50.00	-
15764	12/05/16	New Carry permit	50.00	-
15767	12/05/16	New Carry permit	50.00	-
15769	12/06/16	Renew Carry permit	-	25.00
15773	12/06/16	New Carry permit	50.00	-
15778	12/08/16	New Carry permit	50.00	-
15780	12/08/16	New Carry permit	50.00	-
15783	12/09/16	New Carry permit	50.00	-
15786	12/12/16	New Carry permit	50.00	-
15788	12/12/16	New Carry permit	50.00	-
15789	12/12/16	New Carry permit	50.00	-
15792	12/13/16	New Carry permit	50.00	-
15794	12/13/16	New Carry permit	50.00	-
15797	12/13/16	New Carry permit	50.00	-
15798	12/13/16	New Carry permit	50.00	-
15801	12/14/16	New Carry permit	50.00	-
15802	12/14/16	New Carry permit	50.00	-
15806^	12/15/16	New Carry permit	50.00	-
15806^	12/15/16	New Carry permit	50.00	-

<b>Permit to Acquire</b>	<b>Photo Identification</b>	<b>Fingerprint</b>	<b>Total</b>
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	25.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00

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Report on Special Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Undeposited Cash Collections  
For the period January 1, 2015 through February 10, 2017

**Information per Receipt Book**

<b>Receipt Number</b>	<b>Receipt Date</b>	<b>Transaction Type</b>	<b>Permit to Carry</b>	<b>Renewal Fee</b>
15809	12/16/16	New Carry permit	50.00	-
15810	12/16/16	New Carry permit	50.00	-
15814	12/19/16	New Carry permit	50.00	-
15817	12/20/16	New Carry permit	50.00	-
15819	12/20/16	New Carry permit	50.00	-
15820	12/20/16	Fingerprints	-	-
15824	12/20/16	Photo ID	-	-
15825	12/20/16	New Carry permit	50.00	-
15832	12/23/16	New Carry permit	50.00	-
15834	12/23/16	New Carry permit	50.00	-
15838	12/23/16	New Carry permit	50.00	-
15839	12/27/16	New Carry permit	50.00	-
15840	12/27/16	New Carry permit	50.00	-
15848	12/27/16	New Carry permit	50.00	-
15851	12/28/16	New Carry permit	50.00	-
15853	12/28/16	New Carry permit	50.00	-
15858	12/29/16	New Carry permit	50.00	-
15861	12/30/16	New Carry permit	50.00	-
15862^	12/30/16	New Carry permit	50.00	-
15862^	12/30/16	New Carry permit	50.00	-
15874	01/06/17	New Carry permit	50.00	-
15875	01/06/17	New Carry permit	50.00	-
15878	01/10/17	New Carry permit	50.00	-



<b>Permit to Acquire</b>	<b>Photo Identification</b>	<b>Fingerprint</b>	<b>Total</b>
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	10.00	10.00
-	15.00	-	15.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00
-	-	-	50.00

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Report on Special Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Undeposited Cash Collections  
For the period January 1, 2015 through February 10, 2017

**Information per Receipt Book**

<b>Receipt Number</b>	<b>Receipt Date</b>	<b>Transaction Type</b>	<b>Permit to Carry</b>	<b>Renewal Fee</b>
15887	01/13/17	New Carry permit	50.00	-
15889	01/13/17	New Carry permit	50.00	-
15897	01/17/17	Renew Carry permit	-	25.00
15898	01/17/17	New Carry permit	50.00	-
15901	01/18/17	New Carry permit	50.00	-
15902	01/19/17	New Carry permit	50.00	-
15906	01/23/17	New Carry permit	50.00	-
15911	01/24/17	New Carry permit	50.00	-
15912^	01/24/17	New Carry permit	50.00	-
15912^	01/24/17	New Carry permit	50.00	-
15924	01/31/17	New Carry permit	50.00	-
15925	01/31/17	New Carry permit	50.00	-
15936	02/06/17	New Carry permit	50.00	-
15939	02/08/17	New Carry permit	50.00	-
Total			<u>\$ 5,500.00</u>	<u>175.00</u>

^ - Receipt includes fees collected for 2 individuals' applications.

Note: All receipts listed were paid in cash.

<b>Permit to Acquire</b>	<b>Photo Identification</b>	<b>Fingerprint</b>	<b>Total</b>
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	40.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	-	-	50.00
-	-	-	50.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
-	15.00	-	65.00
40.00	1,155.00	70.00	6,940.00

Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Staff

This investigation was performed by:

Annette K. Campbell, CPA, Director  
James S. Cunningham, CPA, Manager  
Eileen D. Loomis, Staff Auditor  
Alex N. Kawamura, CPA, Staff Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Copy of Permit to Carry Weapons Application

**IOWA APPLICATION FOR PERMIT TO CARRY WEAPONS**

[For a permit to be issued on or after January 1, 2011]  
INFORMATION PROVIDED ON THIS FORM IS PUBLIC RECORD

<input type="checkbox"/> New Application	
<input type="checkbox"/> Renewal Application – Permit Number _____ Permit Expiration Date _____	
<small>Renewal applications must be received by the issuing officer at least thirty days prior to the expiration of the applicant's current permit</small>	
<b>Type of Permit:</b>	
<input type="checkbox"/> Professional Permit (WP1)	<input type="checkbox"/> Peace Officer Permit (WP7)
<input type="checkbox"/> Nonprofessional Permit (WP2)	<input type="checkbox"/> Reserve Peace Officer Permit (WP10)
<b>Training Documentation:</b>	
<input type="checkbox"/> Photocopy of certificate of handgun training	<input type="checkbox"/> Honorable/general discharge or DD-214
<input type="checkbox"/> Affidavit attesting to completion of handgun training	<input type="checkbox"/> Certificate of completion of military basic training
<input type="checkbox"/> Qualified on a firing range under the supervision of a certified instructor (applies to renewal application only)	
Name _____ Alias(s) _____	
<small>(last)</small>	<small>(first) (middle) (other names ever used)</small>
Birthdate ____/____/____ Sex M F Phone (____) ____-____ Phone (____) ____-____	
<small>MM DD YYYY Circle</small>	
Residence _____	
<small>(city)</small>	<small>(state) (zip)</small>
Driver's License or Non-Operator ID# _____ Driver's License/ID State _____	
Place of Birth (state or country) _____ Country of Citizenship _____	
If not US citizen, alien registration # (ARN) or I-94 nonimmigrant admission # _____	

**Authorization for Release – Weapon Permit Applications**

I, (print name here) \_\_\_\_\_, do hereby authorize a review and full disclosure of all records concerning myself, as required by Iowa Code Ch. 724 and Iowa Administrative Code 661—Ch 91, to any duly authorized agent of an Iowa sheriff or the Commissioner of the Iowa Department of Public Safety, whether the said records are of a public, private or confidential nature.

The intent of this authorization is to give my consent for full and complete disclosure of records of psychiatric treatment, substance abuse treatment, consultation and/or court ordered involuntary committal for treatment including those records held by hospitals, clinics, private practitioners, the U.S. Veteran's Administration and clerks of court, as necessary to verify that I meet the requirements of the state of Iowa and the United States for the acquisition and possession of a firearm. I understand that the information contained in these records will be used for no purpose other than those stated above, and will be kept strictly confidential by the office of the issuing official.

I understand that any information obtained which is developed directly or indirectly, in whole or part, upon this release authorization will be considered in determining my qualification for obtaining a permit to carry weapons in the state of Iowa. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for providing accurate information, and I do hereby release said person(s) from any and all liability which may be incurred as a result of furnishing such information.

I understand that information provided on this application form is considered public record and may be disclosed upon request.

I certify that all information, including supporting documentation, provided in this application is true and correct, and I understand that I may be convicted of a class "D" felony pursuant to Iowa Code section 724.10(3) if I make what I know to be a false statement of material fact on this application or if I submit what I know to be any materially falsified or forged documentation in connection with this application.

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

Answer all questions on reverse side and complete employer authorization section (if applicable)

Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Copy of Permit to Carry Weapons Application

WP5 Rev. 2011.1 10/29/2010

**All of the following questions must be answered:**

Yes No

- ☐ ☐ 1. Do you have charges pending in any state for a felony, or any other crime for which the court could sentence you to imprisonment for more than one year?
- ☐ ☐ 2. Have you ever been convicted in any court of a felony, or any other crime involving a firearm or explosives for which the court could have sentenced you to imprisonment for more than one year, even if you received a shorter sentence including probation?
- ☐ ☐ 3. Have you been convicted in any court within the previous three years of a serious or aggravated misdemeanor defined in Iowa Code Ch. 708 not involving a firearm or explosives for which the court could have imprisoned you for more than one year, even if you received a shorter sentence including probation?
- ☐ ☐ 4. Are you a fugitive from justice (outstanding arrest warrants)?
- ☐ ☐ 5. Are you an unlawful user of, or addicted to, any controlled substance?
- ☐ ☐ 6. Have you ever been adjudicated mentally defective (which includes a determination by a court, board, commission, or other lawful authority that you are a danger to yourself or to others or are incompetent to manage your own affairs) **OR** have you ever been committed to a mental institution?
- ☐ ☐ 7. Have you been discharged from the Armed Forces under dishonorable conditions?
- ☐ ☐ 8. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner?
- ☐ ☐ 9. Have you ever been convicted in any court of a misdemeanor crime of domestic violence?
- ☐ ☐ 10. Are you a citizen of the United States? (IF NO, immigrant must provide alien registration number (ARN); nonimmigrant must provide I-94 registration number and documentation showing an exception to the nonimmigrant alien prohibition (e.g., valid hunting license issued in any state, letter from the U.S. Attorney General granting a waiver, etc.).)
- ☐ ☐ 11. Have you ever renounced your United States citizenship?

**EMPLOYER AUTHORIZATION (required for Professional Permit only)**

Employer Name \_\_\_\_\_ Telephone \_\_\_\_\_

Employer Address \_\_\_\_\_

Employment Justification \_\_\_\_\_

Employer Signature \_\_\_\_\_ Date \_\_\_\_\_

**ISSUING OFFICER (Iowa Sheriff or Commissioner of Public Safety)**

Application: ☐ Approved ☐ Denied Date \_\_\_\_\_

Reason Denied: \_\_\_\_\_

Written Denial Notice Provided By (method) \_\_\_\_\_ on (date) \_\_\_\_\_

Signature \_\_\_\_\_ ☐ Sheriff of \_\_\_\_\_ County, Iowa  
☐ Commissioner of the Iowa Department of Public Safety

Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Copy of Permit to Acquire Weapons Application

**STATE OF IOWA**  
**APPLICATION FOR ANNUAL PERMIT TO ACQUIRE PISTOLS / REVOLVERS**

[For a permit to be issued on or after January 1, 2011]

INFORMATION PROVIDED ON THIS FORM IS PUBLIC RECORD

Name \_\_\_\_\_ Alias(s) \_\_\_\_\_  
(last) (first) (middle) (other names ever used)  
Birthdate \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Sex M F Phone (\_\_\_\_) \_\_\_\_ - \_\_\_\_ Phone (\_\_\_\_) \_\_\_\_ - \_\_\_\_  
MM DD YYYY Circle  
Residence \_\_\_\_\_  
(city) (state) (zip)  
Driver's License or Non-Operator ID# \_\_\_\_\_ Driver's License/ID State \_\_\_\_\_  
Place of Birth (state or country) \_\_\_\_\_ Country of Citizenship \_\_\_\_\_  
If not US citizen, alien registration # (ARN) or I-94 nonimmigrant admission # \_\_\_\_\_

**Authorization for Release – Weapon Permit Applications**

I, (print name here) \_\_\_\_\_, do hereby authorize a review and full disclosure of all records concerning myself, as required by Iowa Code Ch. 724 and Iowa Administrative Code 661—Ch 91, to any duly authorized agent of an Iowa sheriff or the Commissioner of the Iowa Department of Public Safety, whether the said records are of a public, private or confidential nature.

The intent of this authorization is to give my consent for full and complete disclosure of records of psychiatric treatment, substance abuse treatment, consultation and/or court ordered involuntary committal for treatment including those records held by hospitals, clinics, private practitioners, the U.S. Veteran's Administration and clerks of court, as necessary to verify that I meet the requirements of the state of Iowa and the United States for the acquisition and possession of a firearm. I understand that the information contained in these records will be used for no purpose other than those stated above, and will be kept strictly confidential by the office of the issuing official.

I understand that any information obtained which is developed directly or indirectly, in whole or part, upon this release authorization will be considered in determining my qualification for obtaining a permit to acquire pistols/revolvers in the state of Iowa. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for providing accurate information, and I do hereby release said person(s) from any and all liability which may be incurred as a result of furnishing such information.

I understand that all information provided on this application form is considered public record and may be disclosed upon request.

I certify that all information, including supporting documentation, provided in this application is true and correct, and I understand that I may be convicted of a class "D" felony pursuant to Iowa Code section 724.17 if I make what I know to be a false statement of material fact on this application or if I submit what I know to be any materially falsified or forged documentation in connection with this application.

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

Answer all questions on reverse side



Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Copy of Permit to Acquire Weapons Application

All of the following questions must be answered:

Yes No

- ☐ ☐ 1. Do you have charges pending in any state for a felony, or any other crime for which the court could sentence you to imprisonment for more than one year?
- ☐ ☐ 2. Have you ever been convicted in any court of a felony, or any other crime involving a firearm or explosives for which the court could have sentenced you to imprisonment for more than one year, even if you received a shorter sentence including probation?
- ☐ ☐ 3. Are you a fugitive from justice (outstanding arrest warrants)?
- ☐ ☐ 4. Are you an unlawful user of, or addicted to, any controlled substance?
- ☐ ☐ 5. Have you ever been adjudicated mentally defective (which includes a determination by a court, board, commission, or other lawful authority that you are a danger to yourself or to others or are incompetent to manage your own affairs) OR have you ever been committed to a mental institution?
- ☐ ☐ 6. Have you been discharged from the Armed Forces under dishonorable conditions?
- ☐ ☐ 7. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner?
- ☐ ☐ 8. Have you ever been convicted in any court of a misdemeanor crime of domestic violence?
- ☐ ☐ 9. Are you a citizen of the United States? (IF NO, immigrant must provide alien registration number (ARN); nonimmigrant must provide I-94 registration number and documentation showing an exception to the nonimmigrant alien prohibition (e.g., valid hunting license issued in any state, letter from the U.S. Attorney General granting a waiver, etc.)
- ☐ ☐ 10. Have you ever renounced your United States citizenship?

ISSUING IOWA SHERIFF

Application: ☐ Approved ☐ Denied Date \_\_\_\_\_

Reason Denied: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Written Denial Notice Provided By (method) \_\_\_\_\_ on (date) \_\_\_\_\_

Signature \_\_\_\_\_ Sheriff of \_\_\_\_\_ County, Iowa

**Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office**

Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Copy of Manually Issued Permit to Carry Weapons Application

WP2 Rev 01/2011

**IOWA NONPROFESSIONAL PERMIT TO CARRY WEAPONS**

Name \_\_\_\_\_ NP \_\_\_\_\_  
(last) (first) (middle) (NICS Transaction Number)

Residence \_\_\_\_\_  
(city) (state) (zip)

Birthdate \_\_\_\_\_

Issued 01/25/17 Expires 1/25/2022 Sheriff of Poweshiek County # 9

X \_\_\_\_\_  
(Signature of Permit Holder)

Thomas E. Buehler  
(Signature of Issuing Officer)

Sheriff Copy

Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Copy of Megan Strong's Resignation Letter

**POWESHIEK SHERIFF'S OFFICE**



*An Honor to Serve... A Duty to Protect*

**Thomas E. Kriegel, Sheriff**  
Email: tkriegel@poweshiekcsheriff.com

Joel VanderLeest, Chief Deputy

Dawn Disney, Office Deputy

*I resign my position at the sheriffs office.  
as of 2/17/17.*

*Megan Strong*

*Tom Kriegel 11:01 AM 2/17/17*

Report on Investigation of  
Certain Fees Collected by the  
Poweshiek County Sheriff's Office

Copy of Selected Pre-numbered Receipts

POWESHIEK COUNTY SHERIFF  
P.O. BOX 297  
MONTEZUMA, IA 50171  
641-623-5679

CASH RECEIPT

Date 9/16/16 15485

Received From [REDACTED]

Address [REDACTED]

For Copy / photo. Dollars \$ 105

ACCOUNT		HOW PAID	
Amount of Account		Cash	<input checked="" type="checkbox"/>
Amount Paid		Check	
Balance Due		MO/CC	

By M. Strong

POWESHIEK COUNTY SHERIFF  
P.O. BOX 297  
MONTEZUMA, IA 50171  
641-623-5679

CASH RECEIPT

Date 9/16/16 15486

Received From [REDACTED]

Address [REDACTED]

For Copy / photo. Dollars \$ 105

ACCOUNT		HOW PAID	
Amount of Account		Cash	<input checked="" type="checkbox"/>
Amount Paid		Check	
Balance Due		MO/CC	

By M. Strong