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Mary Mosiman, CPA
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NEWS RELEASE

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FOR RELEASE

January 22, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Johnston for the period July 1, 2015 through July 31, 2017. The special investigation was requested by City officials as a result of concerns regarding certain deposits processed by a former Accounting Clerk, Teresa Osburne. Ms. Osburne was placed on paid administrative leave on July 10, 2017 and terminated from her position on July 19, 2017.

Mosiman reported the special investigation identified \$13,608.37 of undeposited collections and improper disbursements. For the period reviewed, cash collections recorded in the City's accounting system exceeded the cash collections deposited to the City's bank account for the Library, the Farmers' Market, and the Parks Department. The undeposited collections identified totaled \$13,569.66, including:

- \$10,414.66 of fines and fees collected by the Library,
- \$2,105.00 of proceeds from the Farmers' Market,
- \$850.00 of registration fees for senior citizen bus trips collected by the Parks Department,
- \$170.00 of utility collections, and
- \$30.00 of collections from City tree sales.

Mosiman also reported the special investigation identified \$38.71 of improper disbursements, comprised of purchases made from Amazon for personal items or purchases which were not appropriate for City operations using the City's commercial account.

It was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited because sufficient records were not available. The report includes recommendations to strengthen the City's internal controls and overall operations, such as improving segregation of duties and securing employee passwords.

Copies of the report have been filed with the Johnston Police Department, the Division of Criminal Investigation, the Polk 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/1720-0720-BE00>.

**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF JOHNSTON

FOR THE PERIOD
JULY 1, 2015 THROUGH JULY 31, 2017**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding the handling of certain deposits and at your request, we conducted a special investigation of the City of Johnston. We have applied certain tests and procedures to selected financial transactions of the City for the period July 1, 2015 through July 31, 2017. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures:

1. Evaluated internal controls and interviewed City personnel to determine whether adequate policies and procedures were in place and operating effectively.
2. Examined receipt and deposit records provided by Library personnel to determine if collections were properly accounted for and deposited.
3. Examined receipt and deposit records prepared by a representative of the Farmers' Market to determine if all proceeds were properly accounted for and deposited.
4. Examined supporting documentation maintained by the Parks Department to determine if registration fees for senior citizen bus trips were properly accounted for and deposited.
5. Examined all voided utility payments to determine if the payments were subsequently re-entered and properly deposited.
6. Reviewed supporting documentation provided by City Hall personnel for the City's annual tree sale to determine if all collections were properly deposited.
7. Reviewed bank statements for the City's commercial account held at Commerce Bank to determine if all vendor payments were properly approved by City Council, supported by adequate documentation, and reasonable for City operations.
8. Obtained and reviewed the personal bank statements for a former Accounting Clerk I, Teresa Osburne, to identify the source of certain deposits.

These procedures identified \$13,608.37 of undeposited collections and improper disbursements. We were unable to determine if additional amounts may have been improperly disbursed or if additional collections were not properly deposited because sufficient records were not available. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** of this report

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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the City of Johnston during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

January 17, 2018

Report on Special Investigation of the
City of Johnston
Investigative Summary

Background Information

The City of Johnston (City) is located in Polk County and has a population of approximately 17,280. The City's Finance Department supports the City by establishing rates and fees for service, monitoring the budget, implementing the City's Capital Improvement Plan, and ensuring compliance with all state and federal reporting requirements.

Teresa Osburne began employment with the City as a Utility Clerk on October 30, 2000 and was assigned the duties of Deputy City Clerk shortly thereafter. In June 2008, Ms. Osburne was appointed Accounting Clerk I. As Accounting Clerk I, Ms. Osburne was responsible for the following:

- 1) Receiving and coding invoices and distributing checks;
- 2) Preparing claim and receipt reports for approval by the City Council and claims listings for approval by the Library Board of Trustees;
- 3) Responding to accounts payable and accounts receivable inquiries from vendors and the public and preparing and distributing accounts receivable invoices;
- 4) Purchasing office supplies for the City's Administration and Finance Departments and the City Clerk and distributing approved purchase orders and tracking the receipt of the order;
- 5) Maintaining and recording vehicle titles for all City vehicles, including the licensing and transferring of titles;
- 6) Assisting the Utility Clerk with meter readings, collection of water payments, irrigation meter purchases, preparation of deposits, and processing of meter and connection fees;

According to City officials, Ms. Osburne was also responsible for recording and processing the collections received and remitted to City Hall by the Library. Cash and check payments received at the Library were recorded in a manual receipt book maintained by Library personnel. Library personnel then prepared a deposit on a weekly basis, which was delivered to Ms. Osburne at City Hall to be recorded in the City's accounting system. Ms. Osburne recorded the deposit in the City's accounting system and provided a receipt to Library personnel. Library personnel then attached the City receipt to the receipt in the manual receipt book maintained at the Library to record collections remitted to City Hall. Any credit card payments received at the Library were deposited directly into the City's bank account.

According to the Library Director, Ms. Osburne stopped providing receipts to Library personnel from the City's accounting system beginning in late fall 2016. He further stated, when Library personnel asked for a receipt, Ms. Osburne stated she was very busy and would provide a receipt when she could. Currently, Library personnel take all deposits directly to the bank and provide the receipt from the bank to City Hall for the collections to be recorded in the City's accounting system. However, there is no independent reconciliation performed at the Library to ensure all collections are properly deposited timely and intact.

Proceeds from the City's Farmers' Market were comprised of booth fees paid by the vendors and were remitted to City Hall for deposit on a weekly basis. Cash and check payments collected were manually documented by the Farmers' Market Coordinator and placed in an envelope, which was put in the after-hours drop box at City Hall. Ms. Osburne was responsible for removing the envelope from the drop box and recording the collections in the City's accounting system. She also generated a receipt from the accounting system, which was provided to the Farmers' Market

Coordinator for her records. Ms. Osburne or another City Hall employee would then prepare the deposit to be taken to the City's bank. However, according to the Farmers' Market Coordinator, she stopped receiving receipts from City Hall in late fall 2016, but continued to maintain manual records of the collections received each week.

The Parks Department hosts senior citizen bus trips to various events. According to Parks Department personnel, registration fees were collected from the individuals attending the events, which were given to Ms. Osburne at City Hall. Ms. Osburne was to record the collections in the City's accounting software and provide the Parks Department with a receipt. Ms. Osburne then prepared the deposit. According to Parks Department personnel, these were the only collections Ms. Osburne processed for their Department. Parks Department personnel also stated receipts were initially provided for collections remitted to City Hall; however, this began to change in late 2016. At that time, receipts were not consistently provided by Ms. Osburne. Any other funds collected were processed by other City personnel.

Customer utility payments were mailed in, brought to City Hall during office hours, or placed in the City's after-hours drop box. Payments mailed in were opened each day and recorded in the City's accounting system by a City Hall employee. Payments brought to City Hall were recorded in the City's accounting system by the City personnel working at the front counter. All employees used the same user name when recording payments at the front counter. The City required each employee enter his/her initials on the transaction to document who processed the payment; however, this was not always followed by all employees. Payments placed in the City's after-hours drop box were removed every morning and were to be recorded in the City's accounting system. All payments were then deposited together. Although receipts were printed for customers paying their utility payments in person at City Hall, receipts were not generated for the payments mailed in or placed in the after-hours drop box.

Disbursements are paid either through a City-issued check or electronically through Commerce Bank. The City utilizes a Commerce Bank commercial account to pay certain vendors directly. Selected City personnel, including Ms. Osburne, have electronic access to the commercial account to add and/or delete vendors receiving payments from the City and allocate payment amounts. Each month, City funds are deposited in the commercial account and allocated by vendor based on the amount owed for goods and/or services received. After the funds are allocated, each vendor is notified, and the vendors draw down the payments using a bank card issued by Commerce Bank. All vendors added to the commercial account are to be approved by both the Finance Director and the City Council. In addition, prior to the allocation of funds, all payments are to be presented to the City Council for approval.

In early July 2017, concerns regarding a utility payment processed by Ms. Osburne were brought to the attention of the Finance Director after a customer improperly received a disconnect notice. In late June 2017, a customer made a \$170.00 cash payment for utilities at City Hall for which he received a receipt; however, later that week, he received a disconnect notice from the City. The customer brought both the disconnect notice and his payment receipt to City Hall to show payment had been made. City Hall personnel subsequently determined the customer's payment had been voided and not included in the deposit taken to the bank.

After further review, the Finance Director contacted the Police Chief and the City began an internal investigation. As a result of discrepancies identified, Ms. Osburne was placed on administrative leave July 10, 2017 and was subsequently terminated from employment on July 19, 2017.

As a result of the concerns identified, City officials contacted the Office of Auditor of State on July 10, 2017 and requested a review of the City's financial transactions. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2015 through July 31, 2017.

Detailed Findings

These procedures identified \$13,608.37 of undeposited collections and improper disbursements for the period July 1, 2015 through July 31, 2017. We were unable to determine if additional amounts may have been improperly disbursed or if additional collections were not properly deposited because sufficient records were not available. **Table 1** summarizes the amounts identified.

Table 1

Description		Undeposited Collections	Improper Disbursements	Total
Library fines and fees	Exhibit A	\$ 10,414.66	-	10,414.66
Farmers' Market proceeds	Table 2	2,105.00	-	2,105.00
Senior citizen bus trip registrations	Pages 8-9	850.00	-	850.00
Utility collections	Page 9	170.00	-	170.00
City tree sale collections	Page 9	30.00	-	30.00
Amazon purchases	Page 10	-	38.71	38.71
Total		\$ 13,569.66	38.71	13,608.37

UNDEPOSITED COLLECTIONS

We obtained a listing of all deposits of Library collections, Farmers' Market proceeds, and Parks Department collections and a listing of all voided utility payments for the period July 1, 2015 through July 31, 2017. We also obtained supporting documentation provided by various City personnel for collections received. Using these listings and supporting documentation provided and working with City Hall personnel, we identified 43 transactions which were not properly deposited into the City's bank account. The undeposited transactions identified are discussed in detail in the following paragraphs.

Library Collections – As previously stated, Ms. Osburne was responsible for recording and processing the collections received and remitted to City Hall by the Library. As a result of the City's internal investigation, City personnel identified 26 Library receipts for which cash collections were not properly deposited to the City's bank account. We verified cash collections for the 26 receipts identified by the City were not properly deposited. The 26 receipts identified totaling \$10,414.66 are listed in **Exhibit A** and included in **Table 1** as undeposited collections.

To determine whether all collections were properly deposited intact to the City's bank account, we obtained copies of the detailed bank statements from the Finance Director for the period July 1, 2015 through July 31, 2017. We also obtained summary schedules of Library collections and weekly deposit amounts prepared by Library personnel based on the manual receipt book maintained at the Library, which were reviewed by the Finance Director. We then compared the collection and deposit amounts summarized by City personnel to deposits recorded on the City's bank statements. Typically, deposits were posted within 3 days of the transaction date recorded in the City's accounting software. All amounts identified as not properly deposited were reviewed with City Hall personnel to determine whether they were included in larger deposits.

Based on a review of Library deposits, we determined deposits contained both cash and check payments. However, according to the Library Director, they did not identify any check payments which were not properly deposited. Because the undeposited amounts were not recorded in the City's accounting system and no supporting documentation was available for the composition of deposits, we are unable to verify whether all check payments received were properly deposited.

Farmers' Market Deposits – As previously stated, Ms. Osburne was responsible for removing the Farmers' Market collections from the after-hours drop box and recording the proceeds in the City's accounting system. Ms. Osburne also provided a receipt generated from the City's accounting system to the Farmers' Market Coordinator. However, according to the Farmers' Market Coordinator, she stopped receiving receipts from City Hall, but continued to maintain manual records of the collections received each week.

Because Ms. Osburne stopped providing a receipt from the City's accounting system, we obtained copies of the manual records for 2016 and 2017 maintained by the Farmers' Market Coordinator to identify any collections which were not properly deposited. We compared the collections recorded on the Farmers' Market Coordinator's manual records to the collections recorded in the City's accounting software and deposits made to the City's bank account. All amounts identified as not properly deposited were reviewed with City Hall personnel to determine whether they were included in larger deposits.

As a result of this comparison, we identified \$2,105.00 of Farmers' Market proceeds which were not properly deposited in the City's bank account. **Table 2** summarizes the undeposited collections identified, and the total of \$2,105.00 is included in **Table 1** as undeposited collections.

Table 2	
Date	Amount
06/07/16	\$ 220.00
06/21/16	195.00
06/28/16	100.00
07/05/16	110.00
08/09/16	125.00
08/31/16	100.00
05/23/17	615.00
05/30/17	225.00
06/06/17	125.00
06/20/17	85.00
06/27/17	100.00
08/01/17	105.00
Total	<u>\$ 2,105.00</u>

Parks Department – As previously stated, Ms. Osburne was responsible for recording the collections for the senior citizen bus trips organized by the Parks Department in the City's accounting system.

To determine whether all collections were properly deposited intact to the City's bank account, we obtained copies of the detailed bank statements from the Finance Director for the period July 1, 2015 through July 31, 2017. We also obtained listings of senior trips held and the associated collections prepared by Parks Department personnel for collections remitted to City Hall. We then compared the collection amounts summarized by Parks Department personnel to deposits recorded on the City's bank statements. Typically, deposits were posted within 3 days of the transaction date recorded in the City's accounting software. All amounts identified as not properly deposited were reviewed with City Hall personnel to determine whether they were included in larger deposits. As a result of this comparison, we identified \$850.00 of senior citizen

bus trip registration fees which were not properly deposited. The \$850.00 identified is included in **Table 1** as undeposited collections.

Utility Collections – As previously stated, a customer came to City Hall in late June 2017 to pay his utility bill. According to the customer, Ms. Osburne collected the \$170.00 cash payment and recorded it in the City's accounting software. After recording the payment, Ms. Osburne provided him a receipt showing his payment amount. However, because all employees use the same user name when recording payments at the front counter, we are unable to verify whether Ms. Osburne was the employee who entered the customer's payment in the City's accounting system.

Subsequent to the payment being received and recorded, the transaction was voided. It is unclear whether the cash collected was placed in the cash drawer and removed or never placed in the cash drawer. Because the transaction was voided, the payment was not applied to the customer's account, and a disconnect notice was sent by the City. After receiving the disconnect notice, the customer brought both the disconnect notice and his payment receipt to City Hall to show payment had been made. City Hall personnel subsequently determined 2 transactions were voided that day. A payment totaling \$100.00 was re-entered in the City's accounting system and deposited to the City's bank account the same day. However, the \$170.00 received from the customer who received the disconnect notice had not been re-entered or deposited. As a result, the \$170.00 is included in **Table 1** as an undeposited collection.

Based on discussions with City Hall personnel, we determined the primary concern related to utility payments was voided payments which were received but not deposited. Any account adjustments have to be approved by the Finance Director and the City Council. We obtained a listing of all voided utility payments for the period July 1, 2015 through July 31, 2017 to determine the propriety of the voided transactions. As a result of our procedures, we determined all voided utility payments were subsequently re-entered in the City's accounting system, except the \$170.00 utility payment discussed previously. Based on our testing, it appears the voided utility payments which were re-entered were voided for legitimate reasons.

City Tree Sales – The City holds an annual tree sale where citizens can purchase trees for \$30.00 each. Interested citizens sign-up and pay for a tree in advance and return at a later date to claim their tree. Ms. Osburne was responsible for administration of the tree sale. According to City Hall personnel, they identified 2 tree sale transactions which had been voided in the City's accounting system. However, when citizens began claiming their trees, 1 of the citizens whose transaction had been voided came to claim a tree. When asked, the citizen stated he/she did not request a refund or decide not to purchase a tree. Therefore, City Hall personnel allowed the citizen to claim a tree. Because the transaction was voided and the \$30.00 was not properly deposited, it has been included in **Table 1** as an undeposited collection.

IMPROPER DISBURSEMENTS

We obtained a listing of all approved disbursements to be electronically processed through the City's Commerce Bank commercial account for the period September 1, 2015 through July 31, 2017. Based on our review of the available supporting documentation, the vendor, frequency, and amount of the payments, and discussions with City officials, we classified payments as reasonable or improper. Payments were classified as improper if they appeared personal in nature or were not reasonable for City operations. Disbursements were classified as reasonable if the vendor, frequency, and amount of payments to vendors appeared appropriate for the City's operations.

Commerce Bank – As previously stated, the City utilizes a Commerce Bank commercial account to pay certain vendors directly. Each month, City funds are deposited in the commercial account and allocated by vendor based on the amount owed for goods and/or services received. Selected City personnel have electronic access to the commercial account to add and/or delete vendors and allocate payments. Ms. Osburne was primarily responsible for allocating approved payments to vendors. In addition, she had the ability to add and/or delete vendors.

Because Ms. Osburne had access to the commercial account and had the ability to allocate payments to vendors, City officials reviewed the disbursements from the Commerce Bank commercial account as part of the internal investigation after identifying the voided utility payment. We also reviewed all disbursements from the Commerce Bank commercial account to determine propriety of the disbursements and to determine if they were properly approved and supported by adequate documentation.

As a result of our review, we identified 2 payments issued to Amazon totaling \$38.71, which were classified as improper disbursements. Neither payment was approved by the City Council, and supporting documentation was not maintained. City officials contacted Commerce Bank to confirm the payments were issued from the City's commercial account and determine the items purchased. According to a representative of Commerce Bank, the purchases included:

- an OtterBox phone case for \$17.51 on June 30, 2017 and
- an Amazon Dash Wand, an add-on product for Alexa, for \$21.20 on July 5, 2017.

We confirmed with City officials neither of the items purchased were needed for City operations. As a result, the total of \$38.71 identified is included in **Table 1** as improper disbursements.

OTHER ADMINISTRATIVE ISSUES

User Name and Password – We determined all employees were assigned a unique user name and password for the City's accounting software. However, all employees used the same username and password when recording payments at the front counter. Employees were instructed to enter his/her initials on the transaction to document who processed the payment; however, this was not always complied with. According to City representatives, new policies have been implemented requiring all City Hall personnel to use only their own assigned user name and password to record transactions in the City's accounting system.

Petty Cash – Through discussions with City Hall personnel, we determined the City's petty cash fund was not being used for its intended purpose. In addition, we determined sufficient records were not maintained to document petty cash fund activity. According to City Hall personnel, the petty cash fund was used primarily to balance the cash drawer at the front counter. At the end of each business day, the cash and checks placed in the cash drawer at the front counter were reconciled to the recorded collections. If the cash in the drawer was less than recorded collections, City Hall personnel used funds from the City's petty cash fund to cover the shortage. However, if the petty cash fund did not have sufficient funds, City Hall personnel used their personal funds to cover the shortage. According to City officials, this practice was immediately discontinued when it was discovered, and petty cash fund activity is now consistently recorded in a manual log.

Department Collections – Because various City departments take in funds which are brought to City Hall for deposit, we evaluated the collection process for the period reviewed, as well as any subsequent changes, with each City Department Director and identified the following:

- No independent reconciliation is performed at the Library either at the time the cash drawers are counted or when the deposit is prepared to ensure all collections are properly deposited timely and intact. Currently, when the deposit is prepared, the Assistant Director compares the collections to the Library's records.
- No independent reconciliation is performed at the Parks Department to ensure all registration fees collected are properly deposited timely and intact.

Recommended Control Procedures

We reviewed the procedures used by the City of Johnston to process receipts and disbursements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be 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 City's 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 Accounting Clerk I had control over each of the following areas:
- (1) Receipts – collecting, posting to the accounting records, and preparing and making deposits;
 - (2) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to the accounting records.

Recommendation – The City should review its control procedures to obtain the maximum internal control possible utilizing currently available staff, including elected officials. In addition, the Finance Director, City Clerk, or other designated individual should perform an independent review of financial records and bank statements, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

- B. User Name – Although each employee was assigned a unique user name to log in to the City's accounting system, City personnel were using the same user name to record transactions at the front counter.

Recommendation – The City should implement procedures to ensure user names and passwords are kept confidential and are not shared between staff members. In addition, City personnel should not allow any other staff members to log in using their identification.

- C. Disbursements – During our review of the City's disbursements, we identified 2 transactions which were not properly approved by the City Council and were not supported with adequate documentation. After determining the items purchased, the 2 transactions identified were classified as personal purchases because they are not needed for City operations.

Recommendation – All disbursements should be approved by the City Council and the approval should be documented in the City Council meeting minutes. Supporting documentation should be retained for all disbursements.

- D. Petty Cash – During our review, we determined the petty cash fund was being used to balance the cash drawer at the front counter. In addition, if there were not sufficient funds in petty cash, City Hall personnel were using their personal funds to cover any shortages. We also determined sufficient records were not being maintained for petty cash fund activity. According to City officials, the practice of covering shortages in the cash drawer at the front counter using petty cash or personal funds was immediately discontinued. In addition, petty cash fund activity is now consistently recorded in a manual log.

Recommendation – The City should ensure the petty cash fund is used for its intended purpose and any disbursements are supported with adequate documentation. In addition, City Hall personnel should continue to record all petty cash activity in a manual log, which should periodically be reconciled by an independent person.

E. Department Collections – Because various City departments take in funds which are brought to City Hall for deposit, we reviewed the collection process with each City Department Director and identified the following:

- No independent reconciliation is performed at the Library either at the time the cash drawers are counted or when the deposit is prepared to ensure all collections are properly deposited timely and intact. Currently, when the deposit is prepared, the Assistant Director compares the collections to the Library's records.
- No independent reconciliation is performed at the Parks Department to ensure all registration fees collected are properly deposited timely and intact.

Recommendation – The City should ensure each department performs an independent reconciliation to ensure collections are brought to City Hall timely and intact.

Exhibit

Report on Special Investigation of the
City of Johnston

Undeposited Collections for the Library
For the period July 1, 2015 through July 31, 2017

Library Fees Charged						
Date		Library Charges	Faxes	Printer/ Copier	Other	Total
04/25/16	\$	438.95	9.00	182.10	5.00	635.05
06/27/16		528.05	4.00	74.10	5.00	611.15
07/18/16		447.91	9.00	115.46	-	572.37
08/08/16		461.62	6.75	133.40	2.00	603.77
08/28/16		596.89	11.00	153.70	-	761.59
09/26/16		440.55	13.00	113.25	-	566.80
11/13/16		346.99	4.00	150.50	2.00	503.49
11/28/16		342.21	3.00	80.75	-	425.96
01/17/17		1,128.99	12.00	163.75	2.00	1,306.74
02/13/17		412.55	9.05	88.30	-	509.90
03/06/17		423.70	7.00	136.55	-	567.25
03/13/17		530.75	14.50	97.65	5.00	647.90
03/27/17		758.35	27.00	302.90	6.00	1,094.25
04/03/17		476.00	11.00	112.25	1.00	600.25
04/10/17		361.30	5.00	157.40	-	523.70
04/17/17		251.35	10.75	124.40	-	386.50
04/24/17		537.41	4.00	146.90	-	688.31
05/01/17		312.95	6.00	145.11	5.00	469.06
05/15/17		417.60	7.00	102.15	1.00	527.75
05/22/17		303.25	17.00	101.70	6.00	427.95
05/30/17		496.53	6.00	82.25	25.00	609.78
06/05/17		487.25	11.00	106.95	1.00	606.20
06/12/17		630.80	16.50	66.60	-	713.90
06/19/17		334.80	9.50	95.35	1.00	440.65
06/25/17		390.00	3.00	57.50	1.00	451.50
07/03/17		459.56 (1)	-	-	-	459.56
		\$ 12,316.31	236.05	3,090.97	68.00	15,711.33

(1) - Detailed records from the Library were not readily available. Classified the \$459.56 as Library Charges.

Payments Received			Cash/Check Deposited	Undeposited Collections
Cash/ Check	Credit Card	Total		
431.85	203.20	635.05	-	431.85
434.90	176.25	611.15	-	434.90
453.77	118.60	572.37	-	453.77
503.12	100.65	603.77	-	503.12
490.30	271.29	761.59	-	490.30
396.70	170.10	566.80	-	396.70
376.50	126.99	503.49	-	376.50
286.21	139.75	425.96	-	286.21
952.59	354.15	1,306.74	495.24	457.35
425.60	84.30	509.90	-	425.60
402.20	165.05	567.25	-	402.20
451.80	196.10	647.90	-	451.80
862.45	231.80	1,094.25	425.55	436.90
484.05	116.20	600.25	-	484.05
437.95	85.75	523.70	-	437.95
320.90	65.60	386.50	-	320.90
422.76	265.55	688.31	-	422.76
332.01	137.05	469.06	-	332.01
331.25	196.50	527.75	-	331.25
276.90	151.05	427.95	-	276.90
408.98	200.80	609.78	-	408.98
340.60	265.60	606.20	-	340.60
454.80	259.10	713.90	-	454.80
325.40	115.25	440.65	-	325.40
272.30	179.20	451.50	-	272.30
459.56	-	459.56	-	459.56
11,335.45	4,375.88	15,711.33	920.79	10,414.66

Report on Special Investigation of the
City of Johnston

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Manager
Matthew C. Hickenbottom, Senior Auditor
Molly N. Kalkwarf, Assistant Auditor
Robert Quinn Barrett, Assistant 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