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NEWS RELEASE

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FOR RELEASE March 27, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Yale for the period January 1, 2008 through January 31, 2016. The special investigation was performed as a result of concerns regarding certain financial transactions processed by the former City Clerk, Renee Van Gundy. Mosiman also today released under separate cover a report on a special investigation of the City of Bayard for the period July 1, 2010 through April 30, 2014 which was also performed as a result of concerns regarding financial transactions processed by Ms. Van Gundy during her tenure as the City Clerk in Bayard.

Mosiman reported the special investigation of the City of Yale identified \$29,174.36 of improper and unsupported disbursements and undeposited utility collections. The special investigation of the City of Bayard identified \$31,623.64 of improper and unsupported disbursements.

Mosiman reported the \$22,795.47 of improper disbursements identified for the City of Yale includes \$5,822.63 paid for Ms. Van Gundy's personal natural gas and electric bills, \$4,672.58 paid for Ms. Van Gundy's personal cell phone bills, \$4,064.13 for personal purchases made with the City's credit card, \$4,565.12 of unauthorized payroll and reimbursement checks issued to Ms. Van Gundy, and \$3,671.01 of payments to other vendors including \$3,330.42 to Capital One.

Mosiman also reported the \$923.29 of undeposited utility collections identified were the result of Ms. Van Gundy not properly paying her City utility bill on her personal residence.

In addition, Ms. Mosiman reported the \$5,455.60 of unsupported disbursements consists of payments to vendors for which the City could not locate supporting documentation. As a result, Mosiman reported it was not possible to determine if these payments were for City operations or personal in nature.

Mosiman also reported it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited because adequate documentation was not available for all transactions.

In addition, Mosiman reported \$3,098.42 of Christmas bonuses were paid to the City Clerk and Street and Water Supervisor. The bonuses were approved by the City Council, but the public purpose served was not clearly defined as required under the Attorney General's opinion dated April 25, 1979.

The report includes recommendations to strengthen the City's internal controls, such as improvements to segregation of duties, performing utility reconciliations, and ensuring all disbursements are properly supported, approved, and paid in a timely manner.

Copies of the report have been filed with the Guthrie County Sheriff's Office, the Iowa Division of Criminal Investigation, the Guthrie 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 web site at: <https://auditor.iowa.gov/reports/1522-0370-BE00>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF YALE

FOR THE PERIOD
JANUARY 1, 2008 THROUGH JANUARY 31, 2016**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former City Clerk and at your request, we conducted a special investigation of the City of Yale. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2008 through January 31, 2016. Based on our review of relevant information and discussions with City officials, we performed the following procedures:


1. Evaluated internal controls to determine if proper control procedures were in place and operating effectively.
2. Scanned images of checks and other bank documents redeemed from the City's bank accounts for reasonableness. We examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for the City's operations.
3. Examined payroll disbursements and reimbursements to the former City Clerk, Renee Van Gundy, to determine the propriety of the payments.
4. Reviewed available City Council meeting minutes to identify significant actions and determine if certain payments were properly approved.
5. Interviewed City officials and personnel to determine the propriety of certain disbursements and reimbursements.
6. Obtained and reviewed the City's credit card statements and supporting documentation to determine if the purchases were properly approved, supported by adequate documentation, and appropriate for City operations.
7. Obtained and reviewed the payments posted to the City's credit card account to determine if the payments were issued from the City's bank account.
8. Obtained information from Wal-Mart and selected vendors for purchases to determine the propriety of the purchases.
9. Obtained and reviewed Ms. Van Gundy's personal bank statements and reviewed images of redeemed checks from the account to determine if any payments were made to the City.

These procedures identified \$29,174.36 of improper and unsupported disbursements and undeposited utility collections. Because supporting documentation was not available for all transactions, it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **I** 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 Yale, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by officials of the City of Yale during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

March 14, 2018

Report on Special Investigation of the
City of Yale
Investigative Summary

Background Information

The City of Yale is located in Guthrie County and has a population of approximately 250. The City employs a City Clerk who is responsible for the business operations of the City. The City also employs a Street and Water Supervisor (SW Supervisor). Renee Van Gundy was employed as the City Clerk from February 5, 2008 until her resignation on January 5, 2016. As City Clerk, Ms. Van Gundy was responsible for the following functions:

- Receipts – receiving certain collections and making related bank deposits and posting all collections to the accounting records;
- Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to the accounting records;
- Payroll – calculating payroll amounts, preparing, signing, and distributing checks, and posting payments to the accounting records;
- Utility billings – preparing and mailing billings and posting collections to customer accounts and accounting records based on the deposit listing prepared by the bank where customers pay their bills;
- Bank accounts – receiving and reconciling monthly bank statements to accounting records; and
- Reporting – preparing City Council meeting minutes and financial reports, including City Clerk reports and Annual Financial Reports.

According to the Mayor, the City Clerk receives a monthly salary approved by the City Council and is allowed to work from home. As a result, City Hall does not have normal business hours. City Hall is open during public meetings and other public functions. According to the Mayor, the City Council did not establish a set number of hours the City Clerk was expected to work; however, the current City Clerk works approximately 40 hours per month. The City Clerk is expected to attend all City County meetings and work additional time, as required, to complete periodic reports on behalf of the City.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Guthrie County and remitted to the City. The City receives payments from the State and County electronically. Revenue is also received from customers for water, sewer, landfill, and garbage services.

According to City officials, utility billings are done on a quarterly basis. Each quarter, the SW Supervisor reads the meters, records the readings, and provides the information to the City Clerk. The City Clerk records the readings in the utility system which calculates the bills based on the amount of water used and the utility rates entered into the utility system. The water, sewer, landfill, and garbage rates are set by City ordinance and entered into the utility system once approved. Once the bills are prepared, they are printed and mailed by the City Clerk.

According to the Mayor, most residents send or deliver their payments to the bank in Yale where the City's bank account is held. For the payments sent or delivered to the bank, the bank deposits the utility collections in the City's bank account and prepares a deposit slip listing the

individuals and the amount they paid. The deposit slip is provided to the City Clerk who records the payments in the customer's account in the City's utility system. The City Clerk does not have control over the checks sent or delivered to the bank, The Mayor also stated the City does not have a drop box and there are a few residents who mail their payments to the City's PO Box. As a result, the City Clerk may have a few checks sent to the City's PO Box each month to deposit. The City Clerk also has control over the billing and recording of all collections in the utility system. According to the Mayor, Ms. Van Gundy did not prepare utility reconciliations and the City Council did not request the information

All City disbursements are made by check or with the City credit cards assigned to the City Clerk and the SW Supervisor. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk prepares a listing of bills to be paid and provides the listing to the City Council for approval. After the City Council approves the bill listing, the City Clerk prepares and signs the checks. The checks are then given to the Mayor to be countersigned. Checks are printed using the computer system. However, in some cases manual checks are issued if the printer is not working. According to the Mayor, all bills, bank statements, and credit card statements should be mailed to the City PO Box. The City Clerk is responsible for picking up the mail from the PO Box.

According to the Mayor, the bank statements and check images were kept in folders but were not provided to the City Council or the Mayor for review. However, they never asked the City Clerk for the bank statements. In addition, the former City Clerk did not prepare bank reconciliations. The Mayor also stated Ms. Van Gundy provided the City Council a listing of bills each month and the credit card statement for the card held by the SW Supervisor. However, she told the Council there was no statement for her card since she did not have any charges.

On January 5, 2016, Ms. Van Gundy verbally submitted her resignation to the Mayor and City Council. Ms. Van Gundy subsequently agreed to help train the new City Clerk during February 2016. The Council accepted her resignation and told her she would not be needed for training. The City Council hired the current City Clerk on February 3, 2016.

According to the Mayor, when the current City Clerk opened the City's credit card statement received in January, she identified charges on the credit card statement to a nail salon in West Des Moines. She notified the Mayor who reviewed the credit card and bank statements and identified ACH payments and other items which he thought may be personal in nature. The Mayor also determined several checks issued from the City's bank account included a signature which looked like his, but he stated he did not sign them and the signature was not his. Several of these checks were manual checks which were made payable to Ms. Van Gundy. Copies of some of them are included in **Appendix 1**.

When the current City Clerk contacted the City's credit card company regarding the January statement, she was informed by a representative from the company Ms. Van Gundy had requested the company email the last 2 statements and a copy of the transactions since the last statement to her personal email address. In a follow-up email to the current City Clerk on February 24, 2016, the representative stated "She also asked that I email her a copy of the last two statements and send her a copy of the transactions since the last statement, which I was able to send her. She wanted the last statement, that will cut tomorrow, not to be mailed out but only emailed directly to her. I explained that we couldn't stop a statement from being mailed."

The email also stated, "Renee has stated that the payment she submitted for her card was from the wrong account and wanted to know if she could send a new payment in from the correct one. I explained that she could send a payment to me and that once the new one was applied, we could issue a check for the original payment. The check will get made out and sent to the City of Yale. She will be mailing a payment to me today." According to the current City Clerk, the City received a check from the credit card company for \$516.03 on March 24, 2016 for the payment. The check was deposited to the City's bank account on the same day.

According to the Mayor, Ms. Van Gundy was also the City Clerk at the City of Bayard for a period of time while she was the City Clerk for the City of Yale. After confirming Ms. Van Gundy was also employed by the City of Bayard, we determined it would be appropriate to perform procedures for a periodic examination at the City of Bayard. The results of the periodic examination were included in a report issued by the Office of Auditor of State on March 27, 2018. A report on a special investigation of the City of Bayard was also issued by the Office of Auditor of State on March 27, 2018.

As a result of the concerns identified at the City of Yale, the Office of Auditor of State was requested to review the City's financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2008 through January 31, 2016.

Detailed Findings

The procedures performed identified \$29,174.36 of improper and unsupported disbursements and undeposited utility collections. This amount includes \$22,795.47 of improper disbursements, \$5,455.60 of unsupported disbursements, and \$923.29 of undeposited utility collections which were the result of Ms. Van Gundy not billing or paying her utility bill.

The \$22,795.47 of improper disbursements includes \$5,822.32 paid for her personal natural gas and electric bills, \$4,672.58 paid for Ms. Van Gundy's personal cell phone bills, \$4,064.13 for personal purchase made with the City's credit card, and \$4,565.12 of unauthorized payroll and reimbursement checks issued to Ms. Van Gundy, and \$3,671.01 of payments to other vendors. In addition, the City Council approved Christmas bonuses totaling \$3,098.42 for the City Clerk and SW Supervisor for which the public purpose served was not clearly defined as required under the Attorney General's opinion dated April 25, 1979.

The \$5,455.60 of unsupported disbursements consists of payments to vendors for which the City could not locate supporting documentation. As a result, it was not possible to determine if these payments were for City operations or personal in nature.

The \$923.29 of undeposited utility collections identified were related to utility billings for Ms. Van Gundy's personal residence. Because supporting documentation was not available for all transactions, it was not possible to determine if additional amounts were improperly disbursed or if all collections were properly deposited. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

During the investigation, we also identified financial information related to the City of Bayard on the computer provided to Ms. Van Gundy by the City of Yale. As previously stated, the report on the special investigation of the City of Bayard was issued by the Office of Auditor of State on March 27, 2018. The procedures performed for the City of Bayard identified \$31,623.64 of improper and unsupported disbursements, including personal purchases on the City's credit card, unauthorized payroll and reimbursements, and payments for Ms. Van Gundy's personal cell phone bills.

During an interview we held with Ms. Van Gundy on March 14, 2018 along with a deputy from the Guthrie County Sheriff's Office and an agent from the Division of Criminal Investigation, Ms. Van Gundy admitted she issued herself unauthorized checks from both the City of Yale and the City of Bayard, improperly used the Cities' credit cards for personal purchases, and used the Cities' funds to pay personal bills. Additional information regarding statements Ms. Van Gundy made during the interview is included in the following paragraphs.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, all City disbursements are made by check or with the City credit cards assigned to the City Clerk or the SW Supervisor. We reviewed all disbursements and redeemed checks from the City's bank accounts for the period June 1, 2008 through January 31, 2016.

Bank statements prior to June 1, 2008 were not available. We also reviewed all charges to the credit cards assigned to the City Clerk and the SW Supervisor for the period January 1, 2014 through March 31, 2016. Credit card statements prior to January 1, 2014 were not available from the credit card company or the bank.

Using the available supporting documentation, bill listings approved by the City Council, information obtained from selected vendors, internet searches, the vendor, frequency and amount of the payments, and discussions with the Mayor and current City Clerk; we classified the disbursements as improper, unsupported or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for operations of the City. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to City operations or was personal in nature. Other disbursements were classified as reasonable based on the vendor, frequency and amount of the payments, and discussions with the Mayor and current City Clerk. The improper and unsupported disbursements are explained in detail in the following paragraphs. **Exhibit A** summarizes the improper and unsupported disbursements identified.

Checks Issued to Renee Van Gundy – As previously stated, Ms. Van Gundy was hired as the City Clerk in February 2008. As City Clerk, she was paid the first week of each month for the preceding month. According to the Mayor, she was salaried and the City Council did not set an expected number of hours for her to work. Ms. Van Gundy was also eligible for reimbursement for expenses related to City operations, such as supplies and travel for training. As part of her duties, she prepared the payroll and prepared and signed all checks. These payments are discussed in detail in the following paragraphs.

Payroll - As the City Clerk, Ms. Van Gundy recorded payroll information for all City employees in an electronic payroll journal and prepared payroll checks. She was to prepare all payroll checks and present them to the City Council each month to be approved and countersigned by the Mayor. The City maintained payroll history reports for the period January 2013 to February 2016. Payroll history reports prior to January 2013 were not maintained.

We compared the gross pay Ms. Van Gundy recorded in the payroll journal for the period January 1, 2013 through January 31, 2016 to the total payroll she reported to IPERS for the same period. Because payroll journals were not maintained for periods prior to January 1, 2013, we compared the gross wages Ms. Van Gundy reported to IPERS for the period January 1, 2008 to December 31, 2016 to her authorized salary as stated in the approved City Council minutes for the same period. The City Council approved the following salary for Ms. Van Gundy.

- On February 5, 2008, the City Council authorized a monthly salary of \$400.00.
- On October 7, 2008, the City Council approved a raise from \$400.00 to \$500.00 per month effective with the October 2008 payroll.
- On February 18, 2014, the City Council approved a 3% raise to a monthly salary of \$515.00 effective July 1, 2014.
- On June 2, 2015, the City Council approved a 5% raise to a monthly salary of \$540.75 effective July 1, 2015.

For the periods reviewed, we determined the amounts reported to IPERS agreed with Ms. Van Gundy's approved monthly salary. In addition, for the period for which a payroll journal was available, the monthly gross salary recorded agreed with her approved monthly salary. However, we identified 3 additional checks totaling \$1,322.42 which were written for the same amounts as Ms. Van Gundy's normal monthly net payroll check. **Table 1** lists the 3 checks identified.

Table 1

Check Date	Check Number	Payee	Memo	Amount
02/04/2014	2555	Renee Van Gundy	<i>None</i>	\$ 418.00
12/22/2015	2889	Renee Van Gundy	Jan. Payroll	452.21
12/30/2015	2892	Renee Van Gundy	<i>None</i>	452.21
Total				<u>\$ 1,322.42</u>

The 3 checks identified in the **Table** were not included on the bill listings provided to and approved by the City Council at its monthly meetings. All 3 checks included Mayor and Ms. Van Gundy's names in the signature line. However, according to the Mayor, the signatures on the 3 checks were not his hand writing. The Mayor also identified a number of additional checks which he stated did not contain his signature but included his name on the signature line. During our review of the check copies, we determined some of the signatures identified by the Mayor as not being his were not consistent with signatures he identified as his on other check copies. Copies of some checks identified by the Mayor as not containing his signature and check number 15238, which is his signature, are included in **Appendix 1**. The 3 improper checks listed in **Table 1** are described below:

- Check number 2555 – Ms. Van Gundy issued check 15714 for \$418.00 on February 1, 2014 for her January payroll. On February 4, 2014, Ms. Van Gundy issued herself check number 2555 for \$418.00 as a manual check. The check was not recorded in the payroll journal or reported to IPERS as wages. Because Ms. Van Gundy had received her authorized payroll check for January 2014 on February 1, 2014 for the net amount of \$418.00, check number 2555 for \$418.00 is an improper disbursement.
- Check number 2889 - Ms. Van Gundy issued check 16218 for \$452.21 on December 1, 2015 for her November payroll. On December 22, 2015, Ms. Van Gundy issued herself check number 2889 for \$452.21 as a manual check. As illustrated by **Table 1**, the memo portion of check number 2889 indicated the payment was for January wages. In addition, during our interview with Ms. Van Gundy, she stated she issued herself a check in December 2015 for January 2016 payroll. However, when we reviewed the City's bank statements, we determined Ms. Van Gundy issued herself check number 16253 on February 2, 2016 for \$452.21. This check would have been for January 2016 payroll.

As previously stated, Ms. Van Gundy had received her authorized payroll check for November 2015 on December 1, 2015 for the net amount of \$452.21. She also received check number 16250 on January 5, 2016 for \$452.21 for December payroll. In addition, check number 2889 was not recorded in the payroll journal or reported to IPERS as wages. As a result, check number 2889 for \$452.21 is an improper disbursement.

- Check number 2892 - On December 30, 2015, Ms. Van Gundy issued herself check number 2892 for \$452.21 as a manual check. The check was not recorded in the payroll journal or reported to IPERS as wages. Because Ms. Van Gundy had received her authorized payroll check (check number 16218) for her November 2015 payroll on December 1, 2015 for the net amount of \$452.21 and her authorized December payroll check (check number 16250) on January 5, 2016 for the net amount of \$452.21, check number 2892 for \$452.21 is an improper disbursement.

As stated previously, payroll journals were not available prior to January 1, 2013 and bank statements and images of redeemed checks were not available prior to June 1, 2008. As a result, we were unable to determine if Ms. Van Gundy issued any additional improper payroll checks to herself prior to June 1, 2008.

We inquired about the 3 checks listed in **Table 1** during our interview with Ms. Van Gundy. While she initially provided an explanation for 1 of the checks issued in December, she did not provide an explanation for the other 2 checks listed in the **Table**. After additional questions, Ms. Van Gundy subsequently stated during the interview the 3 checks listed in the **Table** “would have been my personal [disbursements].” She also stated “those were probably not ran through,” meaning they were not included in the bill listing approved by the City Council. She confirmed City officials would not have known about the payments. During the interview Ms. Van Gundy also stated “I did sign Steve’s name” when asked if the Mayor countersigned the 3 checks. Because the 3 unauthorized checks were in addition to Ms. Van Gundy’s authorized payroll and not approved by the City Council, the \$1,322.42 is included in **Exhibit A** as improper disbursements.

Reimbursements – According to the Mayor, Ms. Van Gundy was also eligible for reimbursement of expenses related to City operations which were supported by appropriate documentation and approved by the Council. During our review of disbursements from the City’s bank account, we identified 36 reimbursement checks issued to Ms. Van Gundy totaling \$5,246.46.

Based on our testing, we determined 14 of the 36 checks were improperly issued to Ms. Van Gundy. We also determined a portion of 2 of the checks included reimbursement of costs which were not appropriate for City operations. The 14 checks identified are listed in **Exhibit B**.

During our interview with Ms. Van Gundy, she stated when she purchased supplies for the City she attached the receipt to the check stub. Supporting documentation could not be located for 11 of the 14 checks listed in **Exhibit B**. These checks total \$2,266.07. She also stated all reimbursements would have been included on the bill listing reviewed and approved by the City Council. None of the 11 checks identified were included on the available bills listings approved by the City Council. As a result, the 11 checks are improper disbursements.

In addition, Ms. Van Gundy stated once the City obtained a credit card in January 2014, she was to use the City’s credit card to purchase supplies for the City rather than her own personal funds. **Exhibit B** includes a check Ms. Van Gundy issued to herself after January 2014 which is described as “supplies” in the memo line.

When we reviewed the checks listed in **Exhibit B** with Ms. Van Gundy, she stated she thought check number 2775 issued for \$620.00 on January 17, 2011 was for a computer she purchased for the City and the approval should be included in the minutes. However, we reviewed the City Council minutes for December 2010, January 2011, and February 2011 and determined the minutes did not include any discussion or approval to purchase a new computer.

Documentation was available for the remaining 3 reimbursement checks; however, the payments were not appropriate for the operations of the City. The 3 improper checks are explained in detail in the following paragraphs.

- Check number 15253 for \$98.27 issued on July 29, 2010 was for mileage and food for a conference in Ames, Iowa from July 19 through July 21, 2010. The support located at the City included a handwritten note “113 miles” and receipts for food. The receipts submitted by Ms. Van Gundy included a receipt from “WestCyde Wings” for dinner on July 20, 2009. The receipt included a charge of \$7.00 for 2 UV Blue Vodka’s and related tax of \$0.49. Although the trip was related to the operations of the City, the \$7.49 for the purchase of alcohol and payment of the tax is an improper disbursement.
- Check number 2790 for \$57.11 issued on July 29, 2010 was for the purchase of 2 computer mouse units and a ream of copy paper. Because the City had a laptop and Ms. Van Gundy worked from home, the purchase of 1 mouse and copy paper would be reasonable. The purchase of a second mouse would not be necessary. As a result, the \$19.00 and related tax of \$1.14 is improper.

- Check number 2619 for \$649.00 issued on June 9, 2013 included “computer/printer” on the memo line of the check. We also identified a \$649.00 purchase of a Dell Inspiron 17 computer from ACGS on June 12, 2013. The purchase was supported by an invoice from ACGS. Because the City paid ACGS for a computer 3 days after Ms. Van Gundy issued herself a check for the same amount, the \$649.00 reimbursement to Ms. Van Gundy is improper. We asked Ms. Van Gundy about the check and the related payment to ACGS. Ms. Van Gundy could not provide an explanation for the check she wrote to herself.

The \$3,242.70 reimbursed to Ms. Van Gundy is included in **Exhibit A** as improper disbursements.

Payments to Vendors – As previously stated, we reviewed disbursements from the City’s bank account for the period June 1, 2008 through January 31, 2016 to determine propriety of the disbursements. Using available supporting documentation, documentation obtained from vendors, discussions with City officials and staff, the vendors, the types of goods and/or services provided by the vendor, and the frequency and amounts paid to the vendors, we classified the disbursements as improper, unsupported, or reasonable. These payments are discussed in more detail below.

Alliant Energy – During our review of disbursements from the City’s bank account, we identified 112 payments totaling \$120,646.07 to Alliant Energy. The payments included checks and electronically processed payments. **Table 2** includes the number of payments, the dollar range of the payments, and a total by year.

Table 2

Calendar Year	Number of Payments	Range	Total
2008	7	\$966.38 – \$1,284.90	\$ 7,587.43
2009	12	\$878.39 – \$1,827.04	14,999.88
2010	14	\$60.00 – \$2,276.33	19,340.28
2011	20	\$166.00 – \$1,854.49	17,380.44
2012	21	\$42.39 – \$1,323.62	14,700.42
2013	12	\$1,015.58 – \$1,598.28	15,335.51
2014	13	\$149.00 – \$1,828.71	15,593.38
2015	12	\$1,015.43 – \$1,562.49	14,495.47
2016^	1	\$1,213.26	1,213.26
Total	112		\$ 120,646.07

^ - Through January 31, 2016.

The City pays the Alliant Energy bill once each month. For the period of our review, June 2008 through January 2016, there should be a total of 92 payments. As shown by the **Table**, we identified a total of 112 payments from the City’s bank account. **Exhibit C** includes a list of the 112 payments made to Alliant Energy from the City’s bank account.

Using information provided by Alliant Energy for Ms. Van Gundy’s residential account, we identified 20 payments from the City’s bank account totaling \$3,502.99 which were for Ms. Van Gundy’s personal utility account. We also identified a payment to Alliant Energy from the City’s bank account for which Alliant confirmed was not for the City’s utility account or Ms. Van Gundy’s residential account. Of the 21 payments identified, we determined;

- 19 payments totaling \$3,242.99 were made electronically from the City’s bank account.

- A payment for \$200.00 was posted to Ms. Van Gundy's personal utility account on August 4, 2010. Ms. Van Gundy included an additional \$200.00 with the City's July 29, 2010 Alliant Energy payment.
- Check number 2761 for \$60.00 issued on December 8, 2010 to Alliant Energy. City officials were unable to locate supporting documentation or provide an explanation for the check. Because the check was issued 3 days after the City paid the Alliant Energy bill in full, the \$60.00 is considered improper.

During our interview with Ms. Van Gundy, she stated she did not recall paying her personal utility bills to Alliant using the City's bank account.

Because the additional \$3,442.99 in payments from the City's bank account could be traced to payments made to Ms. Van Gundy's Alliant Energy account and the \$60.00 manual check issued was not credited to the City's account and was issued 3 days after the City paid the bill in full, the \$3,502.99 is included in **Exhibit A** as improper disbursements.

MidAmerican Energy - During our review of disbursements from the City's bank account, we identified 122 payments totaling \$12,658.80 to MidAmerican Energy for gas service for City Hall and the City Fire Department. The payments included checks and electronically processed payments. **Table 3** includes the number of payments, the dollar range of the payments, and a total by year.

Table 3

Calendar Year	Number of Payments	Range	Total
2008	7	\$20.00 – \$79.97	\$ 226.08
2009	12	\$20.00 – \$545.95	1,539.04
2010	15	\$20.00 – \$485.55	1,903.06
2011	22	\$20.00 – \$482.58	2,193.32
2012	22	\$20.00 – \$302.23	1,642.39
2013	15	\$20.00 – \$336.64	1,594.72
2014	15	\$20.00 – \$408.28	1,987.94
2015	13	\$20.00 – \$377.85	1,523.92
2016^	1	\$48.33	48.33
Total	122		\$ 12,658.80

^ - Through January 31, 2016.

The City pays the MidAmerican Energy bill once each month. For the period of our review, June 2008 through January 2016, there should be a total of 92 payments. As shown by the **Table**, we identified a total of 122 payments from the City's bank account. **Exhibit D** includes a list of the 122 payments to MidAmerican Energy from the City's bank account.

Using information provided by MidAmerican Energy for Ms. Van Gundy's residential account for the period January 1, 2011 through January 31, 2016, we identified 30 payments totaling \$2,215.64 made from the City's bank account which posted to Ms. Van Gundy's personal utility account. As a result, the \$2,215.64 is improper.

In addition, check number 15160 issued on March 10, 2010 for \$428.83 is \$104.00 more than the City's utility bill. Because MidAmerican Energy was unable to provide details for Ms. Van Gundy's personal account prior to January 1, 2011, we could not determine if the additional \$104.00 was a payment on Ms. Van Gundy's personal account. However, the \$104.00 was not credited to the City's account. As a result, it is an inappropriate use of City funds.

During our interview with Ms. Van Gundy, she stated she did not recall paying her personal utility bills to Alliant using the City's bank account. Because the additional \$2,215.64 in payments from the City's bank account could be traced to payments made to Ms. Van Gundy's MidAmerican Energy account and the \$104.00 included in check number 15160 was not credited to the City's account, the \$2,319.64 is included in **Exhibit A** as improper disbursements.

Verizon Wireless - During our review of disbursements from the City's bank account, we identified 13 payments to Verizon Wireless totaling \$3,965.56. In addition, we identified 4 payments to Verizon Wireless on the City's credit card totaling \$707.02. According to discussions with the Mayor, the City does not provide cell phones, phone reimbursements, or stipends to City employees for cell phones. **Exhibit E** lists the 13 payments from the City's bank account and the 4 charges to the City's credit card.

We requested information from Verizon Wireless related to all payments from the City's bank account, charged to the City's credit card, or related to the 2 Verizon phone numbers for which the payments were made. However, Verizon was unable to provide any related account details. In their response Verizon stated "A reasonably diligent search of our files revealed no documents, records or other materials responsive to the legal request, based upon the information provided."

Using Ms. Van Gundy's personal bank account, we identified payments to Verizon Wireless from January 1, 2012 to January 31, 2016. These payments are also listed in **Exhibit E**. As illustrated by the **Exhibit**, payments to Verizon Wireless from the City's bank account and/or credit card only occurred during months in which a payment was not issued from Ms. Van Gundy's personal account.

During our interview with Ms. Van Gundy, she stated she recalled the City Council approved paying 1 month of her cell phone bill "right after" she started employment with the City in 2008 because her "bill got ran up because of the City". During our review of disbursements and redeemed checks from the City's bank accounts for the period June 1, 2008 through January 21, 2016, we did not identify any payments to Verizon which were prior to January 9, 2012. When we asked if Ms. Van Gundy recalled a reason for payments to Verizon made with City funds after 2008, she stated she did not. Ms. Van Gundy also confirmed the City did not use Verizon for phone services.

Because the City does not provide cell phone stipends or reimburse employees for cell phone usage, the \$3,965.56 of disbursements from the City's bank account and \$707.02 of charges to the City's credit card are included in **Exhibit A** as improper disbursements.

Other Vendors - In addition to the vendors previously listed, we identified improper and unsupported payments to other vendors.

We identified 3 payments to Capital One credit card totaling \$3,330.42. The City's credit card is issued by Iowa Savings Bank and not Capital One. In addition, we identified electronic payments from Ms. Van Gundy's personal bank account to Capital One. As a result, the 3 payments were determined to be payments on her personal credit card and improper. **Table 4** summarizes the 3 improper payments made from the City's bank account.

Table 4

Date*	Check Number	Payee / Description	Amount
08/07/12	2598	Capital One	\$ 1,321.80
10/30/12	-	CAPITAL ONE, ONLINE PMT	1,467.93
01/07/13	-	CAPITAL ONE, ONLINE PMT	540.69
Total			<u>\$ 3,330.42</u>

* - Date on check number 2598 or date posted to City's bank account for electronic payments.

During our interview with Ms. Van Gundy, she stated the City did not have a Capital One credit card. She also stated she was not able to provide a reason why payments would have been made from the City's bank account to Capital One; however, she stated she held a personal Capital One credit card before she resigned from the City's employment.

We also identified \$218.27 of sales tax paid by the City in 6 instances from vendors used by the City for electrical work, a sign language interpreter, and a supply purchase. As the City Clerk, Ms. Van Gundy was responsible for reviewing bills and not paying sales tax billed by vendors since the City is exempt from sales tax. Because the City is exempt from sales tax, the \$218.27 is improper.

In addition, we identified \$122.32 of penalties, interest, and finance charges incurred by the City. Of this amount, \$40.93 was the result of Ms. Van Gundy filing reports with Iowa Workforce Development and IPERS after the due date. In addition, the City paid a late fee of \$16.00 to Guthrie County for paying taxes on a City building after the deadline. Because the City Clerk is responsible for paying bills in a timely manner, the \$122.32 is improper.

The \$3,330.42 paid by the City for Ms. Van Gundy's personal credit card bills and \$340.59 of sales tax, penalties, interest, and finance charges are included in **Exhibit A** as improper disbursements.

We also identified disbursements totaling \$5,455.60 for which supporting documentation was not available. **Exhibit F** includes the list of unsupported disbursements. Based on the information on the memo line of the check and discussions with the Mayor, it is possible the disbursements were for City operations or personal in nature.

Of the \$5,455.60 of unsupported disbursements identified, \$5,297.14 were payments to individuals, including City employees. According to the Mayor, the City purchases goods and services from individuals related to City operations and pay residents who help with City cleanup or other projects. The Mayor also stated employees are entitled to be reimbursed for purchases made related to City operations with appropriate supporting documentation.

Because we are unable to determine if the payments were for City operations or personal in nature, the \$5,455.60 is included in **Exhibit A** as unsupported disbursements.

Credit Card Charges – As previously stated, of the City's 2 credit cards, 1 was assigned to the City Clerk and 1 was assigned to the SW Supervisor. The City was unable to locate all the credit card statements and supporting documentation for the City credit card held by Ms. Van Gundy. The current City Clerk contacted the credit card company and requested the statements for the card held by Ms. Van Gundy for the period January 1, 2014 through March 31, 2016. Statements prior to January 1, 2014 were not available.

During the interview with Ms. Van Gundy, we inquired about the purchases made with the City's credit card. She specified the City's credit card was to be used to purchase supplies and other items needed for the City's operations. However, she also confirmed certain purchases we discussed with her were personal in nature. These purchases were made from retail vendors, grocery stores, convenience stores, and hotels. Ms. Van Gundy also stated she did not purchase food for City Council meetings or other City functions.

During our interview with Ms. Van Gundy, she initially stated she included the bill for the City's credit card she held on the listing provided to the City Council for approval. She also stated the credit card statements were available at the City Council meetings, but she didn't recall anyone looking at them. However, after additional questions, Ms. Van Gundy subsequently stated she omitted the credit card bills from the listing provided to the City Council. As a result, they would not have been aware of the payments.

We also reviewed all charges made to the City credit card held by Ms. Van Gundy for the period January 1, 2014 through March 31, 2016. Using the available supporting documentation, the vendor, frequency and amount of the payments, internet searches, and discussions with the Mayor and current City Clerk, we classified the charges as improper, unsupported or reasonable. Based on our review, we identified \$3,948.66 of improper charges which were personal in nature and not related to City operations.

Exhibit G includes improper credit card charges identified excluding Wal-Mart and **Exhibit H** includes a list of the improper items purchased at Wal-Mart using the City's credit card. **Table 5** summarizes the improper credit card charges by vendor category for the credit card assigned to Ms. Van Gundy.

Table 5

Category of Vendor	Number of Transactions	Improper Amount
On-line home store	2	\$ 727.96
Lodging	8	700.22
Clothing	10	660.87
Travel	3	517.10
Food/grocery	5	326.22
Beauty supplies	11	333.59
Automotive	1	192.60
Sales tax	2	32.94
Fees	18	80.24
Other	2	56.10
Total	62	\$3,627.84

Selected improper charges listed in **Exhibit G** are discussed in the following paragraphs.

- On-line home store – We identified 2 charges totaling \$727.96 to Hayneedle.com. According to its website, Hayneedle.com sells furniture and décor items including indoor and outdoor furniture, towels, small appliances, lighting, pet supplies, and sports and fitness equipment. According to the Mayor, these purchases were not related to the City. Because these charges are not related to City operations, the \$727.96 is personal in nature and is included in **Exhibit G** as improper ,
- Lodging – We identified 8 charges totaling \$700.22 at various hotels/motels. As shown by the **Exhibit**, 7 of the charges were at hotels in Iowa and 1 was for a hotel in Minnesota. Based on the dates the charges were posted, 5 of the 8 hotel charges occurred on a weekend. Of the 3 remaining hotel charges, 2 were at a hotel in Guthrie Center on Tuesday August 4, 2015 and Monday, September 28, 2015, and 1 was in West Des Moines on Wednesday, November 5, 2015.

According to a representative of the Iowa League of Cities (League), the last training Ms. Van Gundy registered for was the Municipal Professional Institute in 2010. In addition, Guthrie Center is approximately 20 miles from Yale. Because of the short driving distance, there would be no need to incur lodging costs for training or other City business. As a result, Ms. Van Gundy would not have expenses related to training for which she would need to be reimbursed. As a result, we have included the \$700.22 in **Exhibit G** as improper.

- Clothing – We identified 10 charges at various retail department stores totaling \$660.87 including \$143.10 at Plato's Closet, \$134.04 at Lane Bryant, \$105.93 at Gordmans, and \$64.79 at Kohl's. Because there is no reason to purchase clothing

and other clothing items for the City, the \$660.87 is personal in nature and is included in **Exhibit G** as improper.

- Travel – We identified 3 charges totaling \$517.10 related to travel. Of the \$517.10, \$340.10 was for an airline ticket on American Airlines booked through CHEAPOAIR.COM. The remaining \$177.00 was for a bus ticket on Greyhound Lines. According to the Mayor, the only training Ms. Van Gundy attended was in Iowa. Because there is not purpose for Ms. Van Gundy to travel outside of Iowa for City business, the \$517.10 is personal in nature and is included in **Exhibit G** as improper.
- Food/Grocery – We identified 5 charges at various restaurants and grocery stores totaling \$326.22. Of the \$326.22, \$165.30 was charged at grocery stores and \$160.92 were charges at restaurants. The \$165.30 of charges at grocery stores, included \$141.05 charges at a grocery store in Perry and \$24.25 at store in Panora. Of the \$160.92 charged at restaurants, \$139.32 was charged on weekends in Panora and \$21.00 was on a weekend in West Des Moines. According to the Mayor, there would be no reason to purchase food at grocery stores or at restaurants. Because these charges are not related to City operations, the \$326.22 is personal in nature and is included in **Exhibit G** as improper.
- Beauty Supplies - We identified 11 transactions totaling \$333.59 for the purchase of beauty supplies. The 11 transactions were all from on-line stores such as, “DISCOUNT LOOK” and “DISCOUNT BUYS ONLINE”. According to the website for these on-line retailers, they sell skin care and beauty supplies. Because these charges are not related to City operations, the \$333.59 is personal in nature and is included in **Exhibit G** as improper.
- Fees – We identified \$80.24 of interest, late fees, and finance charges. Because it is the City Clerk’s responsibility to ensure bills are paid on time, the \$80.24 is included in **Exhibit G** as improper.

In addition to the items discussed above, we identified 6 charges totaling \$436.29 to Wal-Mart on the Visa card. **Exhibit H** lists items purchased based on the information received from Wal-Mart for the 6 charges. Because the \$436.29 was for personal items, the \$436.29 is included in **Exhibit H** as improper.

Because the \$3,627.84 of personal charges listed in **Exhibit G** and the \$436.29 of charges at Wal-Mart listed in **Exhibit H** were personal in nature and not related to City operations, these amounts are included in **Exhibit A** as improper disbursements, respectively.

The payment history report received from the City’s credit card company included 5 payments totaling \$1,663.92 which we were unable to trace to the City’s bank account. However, during our review of Ms. Van Gundy’s personal bank statements, we determined the 5 payments were made from Ms. Van Gundy’s personal bank account. **Table 6** lists the on-line payments made from Ms. Van Gundy’s personal bank account and the date posted to the City’s credit card account.

Table 6

Date Posted by Bank	Date Posted to Account	Amount
05/05/15	05/04/15	\$ 100.00
05/15/15	05/14/15	486.75
09/21/15	09/20/15	435.71
12/07/15	12/04/15	100.00
03/01/16	02/29/16	541.46
Total		<u>\$ 1,663.92</u>

The \$1,663.92 includes Ms. Van Gundy's payment of \$541.46 for the City's February 2015 credit card statement. As previously stated, Ms. Van Gundy told the credit card company she had paid the balance from the wrong account and would send a check from the correct account. Because Ms. Van Gundy made payments on the City's credit card from her personal bank account, the \$1,663.92 paid by Ms. Van Gundy is included in **Exhibit A** as repayments.

UNDEPOSITED UTILITY COLLECTIONS

Utility Billings - The City bills residents and businesses for utility services, including water, sewer, and garbage services on a quarterly basis. The rates are set by resolution passed by the City Council. Meters are read on a quarterly basis by the SW Supervisor. He reports the readings to the City Clerk.

As part of her duties, Ms. Van Gundy was responsible for preparing billings, depositing payments mailed to the City's PO Box, and recording utility bill payments in the utility system for each customer. As previously stated, a few residents mail their payments to the City's PO Box but the majority of customers pay their bills at the City's bank and the bank subsequently deposits the payments and provides the City a list including each customer's name and amount paid on their bill.

During our investigation, we reviewed utility billing and payment activity for Ms. Van Gundy's personal City utility account. Because a utility billing history report was not available prior to January 1, 2013, we relied on meter readings to recalculate utility billings for Ms. Van Gundy for January 1, 2008 to December 31, 2012. As illustrated by **Exhibit I**, the amount billed to Ms. Van Gundy's account for each quarter was based on the current rates as set by applicable City ordinances that were effective during each respective quarter. The utility billing history report was used to identify billings for Ms. Van Gundy's account for January 2013 to December 2015.

Using City bank statements, deposit slips, and supporting documentation obtained from the City's bank for certain deposits, we identified utility payments made by Ms. Van Gundy and compared the amount paid to the amount billed. **Exhibit I** compares the quarterly billings to the payments received from Ms. Van Gundy.

As illustrated by the **Exhibit**, we identified \$923.29 of utility billings to Ms. Van Gundy for which there was no payment. During our interview with Ms. Van Gundy, she stated she recalled she always paid the monthly City utility bill for her residence using her personal bank account. She stated she did not recall recording a payment in the utility billing system which she did not make. She confirmed it would have been easy to record a payment in the City's utility billing system for her personal residence; however, she stated she did not recall doing that. She stated she thought she always paid her utility billing using her personal funds.

Because the \$923.29 identified was not paid to the City, it is included in **Exhibit A** as undeposited utility collections.

OTHER ADMINISTRATIVE ISSUES

Christmas Bonuses - The City Council annually approves a "Holiday Stipend" (bonus). However, the approval of these bonuses in the minutes did not clearly document the public purpose served as defined in an Attorney General's opinion dated April 25, 1979. **Table 7** lists the bonus received by each employee during the period of our investigation.

Table 7

Date Approved/ Issued	Employee			Total
	Rick Hodges	Renee Van Gundy	Kendall Kip	
12/09/08	\$ 173.44	173.44	-	346.88
12/01/09	200.00	200.00	-	400.00
12/07/10	-	200.00	200.00	400.00
12/06/11	-	200.00	200.00	400.00
12/04/12~	-	125.77	125.77	251.54
12/03/13	-	200.00	200.00	400.00
12/02/14	-	200.00	200.00	400.00
12/01/15	-	250.00	250.00	500.00
Total	\$ 373.44	1,549.21	1,175.77	3,098.42

~ - The City Council approved net \$125.00 Christmas bonus for the City Clerk.

Because the bonuses are considered payroll, the bonuses are subject to FICA and income tax withholdings. Because the bonuses were not included in the payroll journal, FICA and payroll taxes were not withheld, except for the bonus paid on December 9, 2008 and December 4, 2012, which appears to have FICA and payroll taxes withheld. As a result of not paying the employer's share of FICA for the bonus checks issued in 2009 through 2011 and 2013 through 2015, the City has an unpaid \$191.25 obligation to the IRS for FICA. This amount does not include any interest or penalties which may be assessed by the IRS for the lack of payment in a timely manner.

Because the Christmas bonuses were approved by the City Council, the \$3,098.42 is not included in **Exhibit A** as improper disbursements.

City Council Oversight – The City Council has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the City's operations and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we identified the following concerns related to oversight of the City.

- Lack of properly reviewing payroll supporting documentation prior to issuance,
- Lack of requiring and maintaining original, itemized receipts for all disbursements, including employee reimbursements, and reviewing the supporting documentation to ensure the public purpose of the disbursements,
- Lack of comparing the bills listings to supporting documentation and checks,
- Lack of regularly reviewing the City's bank statements and credit card statements, and
- Lack of requiring and reviewing utility reconciliations.

RECOMMENDED CONTROL PROCEDURES

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

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
- 1) Receipts – receiving certain collections and making related bank deposits and posting all collections to the accounting records
 - 2) Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks, and posting to the accounting records.
 - 3) Utilities – calculating the billing, posting to the accounting records, preparing the delinquency list, and utility reconciliation.
 - 4) Payroll – calculating payroll amounts; preparing, signing, and distributing checks; and posting payments to the accounting records.
 - 5) Bank accounts – receiving and reconciling monthly bank statements to accounting records.
 - 6) Reporting – preparing City Council meeting minutes and financial reports, including monthly reports and the Annual Financial Reports.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated between the City Clerk, Mayor, and City Council members. In addition, City Council members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Also, bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Utility Billings, Collections and Delinquencies – The former City Clerk had sole responsibility for preparing the utility billings and posting billings and recording payments to customer accounts. In addition, utility billings, collections, and delinquent accounts were not reconciled.

We also determined the former City Clerk did not properly pay the utility billings for her residence.

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquent accounts for each billing period. The City Council or an independent individual designated by the City Council should review the reconciliations and monitor delinquencies and adjustments to the records. Delinquent accounts should not be written off without City Council approval.

In addition, someone independent of the utility billing and collection process should periodically review the utility account(s) of City employees.

- C. Disbursements – During our review of the City’s disbursements, the following were identified:
- Disbursements frequently were not supported by invoices or other appropriate documentation.
 - Not all disbursements were included in the disbursement listings approved by the City Council.
 - Ms. Van Gundy issued herself \$4,565.12 of unauthorized payroll and reimbursement checks, paid \$10,495.21 to her utility and cell phone providers, and charged \$3,953.66 using the City’s credit card for personal purchases.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those specifically allowed by a City Council approved policy. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next City Council meeting for review and approval. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature.

- D. City Council Oversight – The City Council has a fiduciary responsibility to provide oversight of the City’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

Based on our observations and procedures performed, we identified the City Council failed to exercise proper fiduciary oversight. The lack of appropriate oversight and failure to ensure implementation of adequate internal controls permitted an employee to exercise too much power over the operations of the City.

Recommendation – Oversight by the City Council is essential and should be an ongoing effort by all members. In the future, the City Council should exercise due care and require and review pertinent information and documentation prior to making decisions affecting the City. In addition, appropriate policies and procedures should be adopted, implemented, and monitored to ensure compliance with established policies and procedures.

- E. Bonuses – Full-time and part-time City employees received a City Council approved “Holiday Stipend” (Bonus) on an annual basis. However, the approval of these payments in the minutes did not clearly document the public purpose served as defined in an Attorney General’s opinion dated April 25, 1979. Of the bonuses approved, it appears only the bonus checks issued in 2008 and 2012, had amounts withheld. The checks issued for the remaining years, were for the authorized amount.

Recommendation – The City Council should determine and document the public purpose served by these disbursements before authorizing any further payments. If this practice is continued, the City should establish written policies and procedures to ensure the public purpose is clearly documented and City resources are used in the best interest of the City. In addition, the bonus checks should be issued through the payroll system and the proper amount withheld.

- F. Credit Card – The City has credit cards for use by the City Clerk and the Street and Water Supervisor while on City business. The City does not have a formal credit card policy. However, the City required original itemized receipts be submitted to validate expenses on City issued credit cards. Itemized receipts were not consistently maintained or available to support all credit card purchases. In addition, Ms. Van Gundy's credit card statements were not provided to the City Council for review and approval.

Recommendation – Original receipts should be provided to the City Clerk and reconciled to the credit card statements each month and charges should be reviewed and scrutinized for compliance with City policy prior to approval and payment. All payments on accounts should be approved by the City Council. The City Council should also develop a credit card policy.

Exhibits

Report on Special Investigation of the
City of Yale

Summary of Findings
For the period January 1, 2008 through January 31, 2016

Description	Exhibit/Table/ Page Number	Amount		
		Improper	Unsupported	Total
Improper and unsupported disbursements:				
Checks issued to Renee Van Gundy:				
Unauthorized gross pay	Table 1	\$ 1,322.42	-	1,322.42
Reimbursements	Exhibit B	3,242.70	-	3,242.70
Alliant Energy	Exhibit C	3,502.99	-	3,502.99
MidAmerican Energy	Exhibit D	2,319.64	-	2,319.64
Verizon Wireless:				
City bank account	Exhibit E	3,965.56	-	3,965.56
City credit card	Exhibit E	707.02	-	707.02
Checks issued to other vendors	Table 4 / Exhibit F	3,330.42	5,455.60	8,786.02
Sales tax, penalties, interest, and finance charges	Page 14	340.59	-	340.59
Credit card charges	Exhibit G	3,627.84	-	3,627.84
Wal Mart charges on City credit card	Exhibit H	436.29	-	436.29
Subtotal improper and unsupported disbursements		22,795.47	5,455.60	28,251.07
Undeposited utility collections	Exhibit I	923.29	-	923.29
Total		23,718.76	5,455.60	29,174.36
Less: Credit card payment by Renee Van Gundy	Page 16	(1,663.92)	-	(1,663.92)
Net amount		\$ 22,054.84	5,455.60	27,510.44

**Report on Special Investigation
of the City of Yale**

Report on Special Investigation of the
City of Yale

Reimbursement Checks Issued to Renee Van Gundy
For the period January 1, 2008 through January 31, 2016

Per Image of Redeemed Check						
Check Date	Check #	Memo	Amount		Improper	Reasonable
08/11/08	12472	None	\$ 47.00	^	47.00	-
05/10/09	12492	None	57.10	^	57.10	-
10/05/09	15069	None	96.94	^	96.94	-
07/29/10	15253	None	98.27		7.49	90.78
12/16/10	2764	Supplies	140.00	^	140.00	-
01/17/11	2775	Computer	620.00	^	620.00	-
06/07/11	2790	supplies	57.11		20.14	36.97
06/13/12	2596	None	256.09	^	256.09	-
08/10/12	2599	mileage	80.00	^	80.00	-
01/15/13	2610	None	10.60	^	10.60	
02/05/13	2611	Printer	483.47	^	483.47	-
06/09/13	2619	computer/printer	649.00		649.00	-
03/03/15	2586	supplies	214.50	^	214.50	-
05/20/15	2592	None	560.37	^	560.37	-
Total			\$ 3,370.45		3,242.70	127.75

^ - Supporting documentation not available.

Report on Special Investigation of the
City of Yale

Payments to Alliant Energy from the City's Bank Account
For the period January 1, 2018 through January 31, 2016

Per Check Image or Bank Statement			
Date ~	Check #	Payee	Amount
06/02/08	14717	Alliant Energy	\$ 1,170.31
07/01/08	14754	Alliant Energy	1,016.84
08/04/08	14757	Alliant Energy	1,284.90
09/02/08	14785	Alliant Energy	1,052.01
10/07/08	14812	Alliant Energy	1,115.22
11/03/08	14823	Alliant Energy	981.77
11/30/08	14844	Alliant Energy	966.38
01/01/09	14853	Alliant Energy	1,060.74
02/03/09	14887	Alliant Energy	1,560.05
03/02/09	14900	Alliant Energy	1,827.04
04/05/09	14921	Alliant Energy	878.39
05/04/09	14949	Alliant Energy	1,241.46
05/30/09	14965	Alliant Energy	1,110.29
07/05/09	14988	Alliant Energy	1,075.15
08/03/09	15013	Alliant Energy	1,347.40
08/29/09	15038	Alliant Energy	1,186.21
10/04/09	15051	Alliant Energy	1,169.42
11/01/09	15075	Alliant Energy	1,303.48
11/28/09	15096	Alliant Energy	1,240.25
01/03/10	15102	Alliant Energy	1,321.91
02/02/10	15131	Alliant Energy	1,751.52
03/01/10	15151	Alliant Energy	2,276.33
04/05/10	15173	Alliant Energy	1,587.28
05/03/10	15192	Alliant Energy	1,593.23
05/31/10	15207	Alliant Energy	1,397.52
07/05/10	15215	Alliant Energy	1,523.21
07/29/10	15251	Alliant Energy	1,542.93
09/04/10	15271	Alliant Energy	1,795.16
10/01/10	15296	Alliant Energy	1,679.59
10/26/10	15322	Alliant Energy	1,322.06

Improper	Reasonable
-	1,170.31
-	1,016.84
-	1,284.90
-	1,052.01
-	1,115.22
-	981.77
-	966.38
-	1,060.74
-	1,560.05
-	1,827.04
-	878.39
-	1,241.46
-	1,110.29
-	1,075.15
-	1,347.40
-	1,186.21
-	1,169.42
-	1,303.48
-	1,240.25
-	1,321.91
-	1,751.52
-	2,276.33
-	1,587.28
-	1,593.23
-	1,397.52
-	1,523.21
200.00	1,342.93
-	1,795.16
-	1,679.59
-	1,322.06

Report on Special Investigation of the
City of Yale

Payments to Alliant Energy from the City's Bank Account
For the period January 1, 2018 through January 31, 2016

Per Check Image or Bank Statement

Date ~	Check #	Payee	Amount
11/19/10	EP	AUTO DEBIT ALLIANT_ENERGY e-bill 2420331370	210.05
12/08/10	2761	Alliant Energy	60.00
12/05/10	15336	Alliant Energy	1,279.49
01/01/11	15354	Alliant Energy	1,411.43
01/30/11	15366	Alliant Energy	1,854.49
03/01/11	15379	Alliant Energy	1,744.91
04/05/11	15396	Alliant Energy	1,574.73
04/29/11	15406	Alliant Energy	1,487.39
05/24/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	195.26
06/04/11	15417	Alliant Energy	1,097.86
06/30/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	203.00
07/11/11	2793	ALLIANT-IPL, CHECKPAYMT 110708, CHECK #2793	1,112.99
07/27/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	181.29
08/01/11	15459	Alliant Energy	1,083.43
08/24/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	203.00
09/02/11	15471	Alliant Energy	1,165.90
09/27/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	203.00
10/04/11	15487	Alliant Energy	1,117.03
10/25/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	211.00
11/01/11	15503	Alliant Energy	1,133.34
11/22/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	211.00
12/04/11	15511	Alliant Energy	1,023.39
12/23/11	EP	ALLIANT_ENERGY, e-Bill 4456023027306	166.00
01/02/12	15531	Alliant Energy	1,203.64
01/26/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	166.00
02/07/12	15548	Alliant Energy	1,323.62
02/14/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	166.00
03/06/12	15563	Alliant Energy	1,216.50
03/30/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	166.00
04/02/12	15572	Alliant Energy	1,184.00

Improper	Reasonable
210.05	-
60.00	-
-	1,279.49
-	1,411.43
-	1,854.49
-	1,744.91
-	1,574.73
-	1,487.39
195.26	-
-	1,097.86
203.00	-
-	1,112.99
181.29	-
-	1,083.43
203.00	-
-	1,165.90
203.00	-
-	1,117.03
211.00	-
-	1,133.34
211.00	-
-	1,023.39
166.00	-
-	1,203.64
166.00	-
-	1,323.62
166.00	-
-	1,216.50
166.00	-
-	1,184.00

Report on Special Investigation of the
City of Yale

Payments to Alliant Energy from the City's Bank Account
For the period January 1, 2018 through January 31, 2016

Per Check Image or Bank Statement			
Date ~	Check #	Payee	Amount
04/27/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	166.00
05/01/12	2821	Alliant Energy	995.44
06/05/12	15596	Alliant Energy	1,050.36
06/25/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	42.39
07/01/12	15614	Alliant Energy	945.20
07/27/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	147.00
08/07/12	15636	Alliant Energy	1,113.18
08/24/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	147.00
09/03/12	15650	Alliant Energy	1,207.36
10/02/12	15661	Alliant Energy	1,158.20
10/23/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	155.00
11/13/12	EP	ALLIANT_ENERGY, e-Bill 4456023027306	155.00
11/06/12	15676	Alliant Energy	987.60
12/04/12	15684	Alliant Energy	1,004.93
01/01/13	15824	Alliant Energy	1,307.83
02/05/13	15847	Alliant Energy	1,598.28
03/11/13	15862	ALLIANT ENERGY	1,341.07
04/15/13	15872	ALLIANT ENERGY	1,441.90
05/13/13	15887	ALLIANT ENERGY	1,275.56
06/10/13	15899	ALLIANT ENERGY	1,331.28
07/08/13	15914	ALLIANT ENERGY	1,129.13
08/13/13	15937	ALLIANT ENERGY	1,264.63
09/09/13	15951	ALLIANT ENERGY	1,324.99
10/08/13	15961	ALLIANT ENERGY	1,189.44
11/12/13	15977	ALLIANT ENERGY	1,015.58
12/09/13	15988	ALLIANT ENERGY	1,115.82
01/13/14	15698	ALLIANT ENERGY	1,350.81
02/24/14	15716	ALLIANT ENERGY	1,828.71
03/10/14	15727	ALLIANT ENERGY	1,631.27
03/27/14	EP	ALLIANT_ENERGY, e-Bill 4456023027306	149.00

Improper	Reasonable
166.00	-
-	995.44
-	1,050.36
42.39	-
-	945.20
147.00	-
-	1,113.18
147.00	-
-	1,207.36
-	1,158.20
155.00	-
155.00	-
-	987.60
-	1,004.93
-	1,307.83
-	1,598.28
-	1,341.07
-	1,441.90
-	1,275.56
-	1,331.28
-	1,129.13
-	1,264.63
-	1,324.99
-	1,189.44
-	1,015.58
-	1,115.82
-	1,350.81
-	1,828.71
-	1,631.27
149.00	-

Report on Special Investigation of the
City of Yale

Payments to Alliant Energy from the City's Bank Account
For the period January 1, 2018 through January 31, 2016

Per Check Image or Bank Statement			
Date ~	Check #	Payee	Amount
04/07/14	15735	ALLIANT ENERGY	1,640.36
05/12/14	15752	ALLIANT ENERGY	1,474.37
06/09/14	15765	ALLIANT ENERGY	1,157.70
07/08/14	15784	ALLIANT ENERGY	1,095.01
08/11/14	15805	ALLIANT ENERGY	1,134.80
09/08/14	16004	ALLIANT ENERGY	1,074.79
10/14/14	16015	ALLIANT ENERGY	1,036.34
11/10/14	16032	ALLIANT ENERGY	1,001.05
12/08/14	16045	ALLIANT ENERGY	1,019.17
01/12/15	16075	ALLIANT ENERGY	1,346.88
02/09/15	16090	ALLIANT ENERGY	1,562.49
03/09/15	16099	ALLIANT ENERGY	1,331.84
04/13/15	16110	ALLIANT ENERGY	1,573.67
05/11/15	16124	ALLIANT ENERGY	1,135.73
06/08/15	16135	ALLIANT ENERGY	1,091.49
07/13/15	16153	ALLIANT ENERGY	1,024.28
08/10/15	16173	ALLIANT ENERGY	1,207.70
09/08/15	16187	ALLIANT ENERGY	1,086.92
10/13/15	16198	ALLIANT ENERGY	1,093.44
11/09/15	16212	ALLIANT ENERGY	1,025.60
12/07/15	16220	ALLIANT ENERGY	1,015.43
01/12/16	16229	ALLIANT ENERGY	1,213.26
Total			<u>\$ 120,646.07</u>

EP - Electronic payment.

~ - Dates in italics are the date the payments was processed electronically or the date a check was posted to the account if the check image did not include a date it was prepared.

Improper	Reasonable
-	1,640.36
-	1,474.37
-	1,157.70
-	1,095.01
-	1,134.80
-	1,074.79
-	1,036.34
-	1,001.05
-	1,019.17
-	1,346.88
-	1,562.49
-	1,331.84
-	1,573.67
-	1,135.73
-	1,091.49
-	1,024.28
-	1,207.70
-	1,086.92
-	1,093.44
-	1,025.60
-	1,015.43
-	1,213.26
3,502.99	117,143.08

Report on Special Investigation of the
City of Yale

Payments to MidAmerican Energy from the City's Bank Account
For the period January 1, 2008 through January 31, 2016

Per Check Image or Bank Statement

Date ~	Check #	Payee	Amount
06/02/08	14710	Mid-American Energy	\$ 79.97
07/01/08	14735	Mid-American Energy	20.00
08/04/08	14762	Mid-American Energy	20.00
09/02/08	14777	Mid-American Energy	20.00
10/07/08	14796	Mid-American Energy	20.00
11/03/08	14824	Mid-American Energy	25.50
11/30/08	14835	Mid-American Energy	40.61
01/01/09	14858	Mid-American Energy	269.81
02/03/09	14893	Mid-American Energy	545.95
03/02/09	14905	Mid-American Energy	298.07
04/05/09	14937	Mid-American Energy	163.69
05/04/09	14957	Mid-American Energy	92.20
05/30/09	14972	Mid-American Energy	33.98
07/05/09	14999	Mid-American Energy	21.33
08/03/09	15022	Mid-American Energy	20.00
08/29/09	15042	Mid-American Energy	20.00
10/04/09	15062	Mid-American Energy	20.00
11/01/09	15081	Mid-American Energy	20.00
11/28/09	15094	Mid-American Energy	34.01
01/03/10	15112	Mid-American Energy	234.85
02/02/10	15140	Mid-American Energy	485.55
03/10/10	15160	Mid-American Energy	428.83
03/14/10	15169	Mid-American Energy	72.75
04/05/10	15187	Mid-American Energy	205.85
05/03/10	15202	Mid-American Energy	62.91
05/31/10	15213	Mid-American Energy	40.04

Improper	Reasonable
-	79.97
-	20.00
-	20.00
-	20.00
-	20.00
-	25.50
-	40.61
-	269.81
-	545.95
-	298.07
-	163.69
-	92.20
-	33.98
-	21.33
-	20.00
-	20.00
-	20.00
-	20.00
-	34.01
-	234.85
-	485.55
104.00	324.83
-	72.75
-	205.85
-	62.91
-	40.04

Report on Special Investigation of the
City of Yale

Payments to MidAmerican Energy from the City's Bank Account
For the period January 1, 2008 through January 31, 2016

Per Check Image or Bank Statement

Date ~	Check #	Payee	Amount
07/05/10	15230	Mid-American Energy	20.00
07/31/10	15261	Mid-American Energy	20.00
09/04/10	15272	Mid-American Energy	20.00
09/07/10	2549	Mid American	174.38
10/01/10	15311	Mid-American Energy	20.00
10/28/10	15326	Mid-American Energy	20.00
12/05/10	15341	Mid-American Energy	37.90
12/08/10	2760	Mid American	60.00
01/01/11	15363	Mid-American Energy	326.88
02/01/11	2771	Mid American	60.00
02/01/11	15371	Mid-American Energy	482.58
03/01/11	15383	Mid-American Energy	281.90
03/10/11	15390	Mid-American Energy	136.96
04/05/11	15397	Mid-American Energy	121.06
04/05/11	2781	Mid American	75.00
04/29/11	15414	Mid-American Energy	71.73
06/04/11	15422	Mid-American Energy	22.80
06/23/11	EP	MIDAMERICAN, ENERGY 110622 6918025010W559	75.00
07/02/11	15451	Mid-American Energy	20.00
07/18/11	EP	MIDAMERICAN, ENERGY 110715 6918025010W575	75.00
08/01/11	15461	Mid-American Energy	20.00
08/19/11	EP	MIDAMERICAN, ENERGY 110818 6918025010W599	75.00
09/02/11	15480	Mid-American Energy	20.00
09/21/11	EP	MIDAMERICAN, ENERGY 110920 6918025010W621	63.00
10/04/11	15496	Mid-American Energy	20.00
10/17/11	EP	MIDAMERICAN, ENERGY 111014 5918025010W639	63.00

Improper	Reasonable
-	20.00
-	20.00
-	20.00
174.38	-
-	20.00
-	20.00
-	37.90
60.00	-
60.00	266.88
60.00	-
-	482.58
-	281.90
75.00	61.96
-	121.06
75.00	-
-	71.73
-	22.80
75.00	-
-	20.00
75.00	-
-	20.00
75.00	-
-	20.00
63.00	-
-	20.00
63.00	-

Report on Special Investigation of the
City of Yale

Payments to MidAmerican Energy from the City's Bank Account
For the period January 1, 2008 through January 31, 2016

Per Check Image or Bank Statement

Date ~	Check #	Payee	Amount
11/01/11	15505	Mid-American Energy	20.00
11/16/11	EP	MIDAMERICAN, ENERGY 111115 6918025010W661	63.00
12/01/11	15510	Mid-American Energy	50.41
12/16/11	EP	MIDAMERICAN, ENERGY 111215 6918025010W681	50.00
01/02/12	15541	Mid-American Energy	246.05
01/13/12	EP	MIDAMERICAN, ENERGY 120112 6918025010W699	50.00
02/07/12	15554	Mid-American Energy	302.23
02/17/12	EP	MIDAMERICAN, ENERGY 120216 6918025010W724	50.00
03/06/12	15567	Mid-American Energy	244.15
03/19/12	EP	MIDAMERICAN, ENERGY 120316 6918025010W745	50.00
04/02/12	15579	Mid-American Energy	127.54
04/17/12	EP	MIDAMERICAN, ENERGY 120416 6918025010W766	50.00
05/01/12	15590	Mid-American Energy	54.46
05/16/12	EP	MIDAMERICAN, ENERGY 120515 6918025010W787	50.00
06/05/12	15603	Mid-American Energy	33.62
06/20/12	EP	MIDAMERICAN, ENERGY 120619 6918025010W811	53.00
07/01/12	15627	Mid-American Energy	20.00
07/13/12	EP	MIDAMERICAN, ENERGY 120712 6918025010W827	53.00
08/07/12	15642	Mid-American Energy	20.00
08/15/12	EP	MIDAMERICAN, ENERGY 120814 6918025010W850	53.00
09/03/12	15655	Mid-American Energy	20.00
10/02/12	15670	Mid-American Energy	20.00
10/16/12	EP	MIDAMERICAN, ENERGY 121015 6918025010W893	53.00
11/06/12	15679	Mid-American Energy	20.00
12/04/12	15691	Mid-American Energy	36.34
12/12/12	EP	MIDAMERICAN, ENERGY 121211 6918025010W932	36.00

Improper	Reasonable
-	20.00
63.00	-
-	50.41
50.00	-
-	246.05
50.00	-
-	302.23
50.00	-
-	244.15
50.00	-
-	127.54
50.00	-
-	54.46
50.00	-
-	33.62
53.00	-
-	20.00
53.00	-
-	20.00
53.00	-
-	20.00
-	20.00
53.00	-
-	20.00
-	36.34
36.00	-

Report on Special Investigation of the
City of Yale

Payments to MidAmerican Energy from the City's Bank Account
For the period January 1, 2008 through January 31, 2016

Per Check Image or Bank Statement

Date ~	Check #	Payee	Amount
01/01/13	15830	Mid-American Energy	131.59
02/05/13	15855	Mid-American Energy	336.64
03/11/13	15864	MIDAMERICAN	277.88
04/15/13	15878	MIDAMERICAN	240.73
05/10/13	15894	MIDAMERICAN	157.85
06/07/13	15903	MIDAMERICAN	55.27
06/12/13	EP	MIDAMERICAN, ENERGY 130611 9218025010W060	120.00
07/08/13	15925	MIDAMERICAN	20.00
08/13/13	15946	MIDAMERICAN	10.00
08/16/13	EP	MIDAMERICAN, ENERGY 130815 6918025010W106	70.00
09/06/13	15955	MIDAMERICAN	30.00
10/07/13	15971	MIDAMERICAN	20.00
10/16/13	EP	MIDAMERICAN, ENERGY 131015 6918025010W148	59.00
11/12/13	15983	MIDAMERICAN	20.00
12/10/13	15992	MIDAMERICAN	45.76
01/13/14	15707	MIDAMERICAN	169.44
02/24/14	15719	MIDAMERICAN	359.82
03/10/14	15729	MIDAMERICAN	408.28
03/20/14	EP	MIDAMERICAN, ENERGY 140319 6918025010W254	72.00
04/07/14	15744	MIDAMERICAN	317.72
05/12/14	15758	MIDAMERICAN	152.40
06/09/14	15770	MIDAMERICAN	43.42
07/08/14	15798	MIDAMERICAN	20.00
08/11/14	15812	MIDAMERICAN	20.00
08/20/14	EP	MIDAMERICAN, ENERGY 140819 6918025010W361	105.00
09/08/14	16007	MIDAMERICAN	20.00

Improper	Reasonable
-	131.59
-	336.64
-	277.88
-	240.73
-	157.85
-	55.27
120.00	-
-	20.00
-	10.00
70.00	-
-	30.00
-	20.00
59.00	-
-	20.00
-	45.76
-	169.44
-	359.82
-	408.28
72.00	-
-	317.72
-	152.40
-	43.42
-	20.00
-	20.00
105.00	-
-	20.00

Report on Special Investigation of the
City of Yale

Payments to MidAmerican Energy from the City's Bank Account
For the period January 1, 2008 through January 31, 2016

Per Check Image or Bank Statement

Date ~	Check #	Payee	Amount
10/14/14	16024	MIDAMERICAN	20.00
10/29/14	EP	MIDAMERICAN, ENERGY 141028 6918025010W410	169.26
11/10/14	16036	MIDAMERICAN	20.00
12/08/14	16052	MIDAMERICAN	90.60
01/12/15	16083	MIDAMERICAN	278.34
02/09/15	16093	MIDAMERICAN	377.85
03/09/15	16102	MIDAMERICAN	304.12
04/01/15	EP	MIDAMERICAN, ENERGY 150331 6918025010W515	154.00
04/13/15	16117	MIDAMERICAN	187.69
05/11/15	16129	MIDAMERICAN	70.78
06/08/15	16140	MIDAMERICAN	22.13
07/13/15	16164	MIDAMERICAN	20.00
08/10/15	16180	MIDAMERICAN	20.00
09/08/15	16193	MIDAMERICAN	20.00
10/13/15	16206	MIDAMERICAN	20.00
11/09/15	16215	MIDAMERICAN	20.00
12/07/15	16225	MIDAMERICAN	29.01
01/21/16	16237	MIDAMERICAN	48.33
Total			<u>\$ 12,658.80</u>

EP - Electronic payment.

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Improper	Reasonable
-	20.00
169.26	-
-	20.00
-	90.60
-	278.34
-	377.85
-	304.12
154.00	-
-	187.69
-	70.78
-	22.13
-	20.00
-	20.00
-	20.00
-	20.00
-	20.00
-	29.01
-	48.33
2,319.64	10,339.16

Exhibit E

Report on Special Investigation of the
City of Yale

Verizon Wireless Payments
For the period January 1, 2008 through January 31, 2016

Per Bank or Credit Card Statement		Payments from		
Date ~	Payee	City Bank Account	City Credit Card	Renee Van Gundy's Personal Bank Account
01/09/12	VZ WIRELESS VN, E CHECK 120106 0975771	\$ -	-	221.33
02/09/12	VZ WIRELESS VN, E CHECK 120208 8619320	-	-	222.83
03/08/12	VZ WIRELESS VN, E CHECK 120307 8852120	-	-	222.82
04/04/12	VZ WIRELESS VN, E CHECK 120403 6496486	398.03	-	-
05/08/12	VZ WIRELESS VN, E CHECK 120506 2052612	242.51	-	-
06/07/12	VZ WIRELESS VN, E CHECK 120606 4198737	-	-	225.12
07/09/12	VZ WIRELESS VN, E CHECK 120707 5135280	222.66	-	-
08/09/12	VZ WIRELESS VN, E CHECK 120808 5520012	226.73	-	-
09/10/12	VZ WIRELESS VN, E CHECK 120907 8834033	273.30	-	-
10/05/12	VZ WIRELESS VN, E CHECK 121004 2295926	216.26	-	-
11/09/12	VZ WIRELESS VN, E CHECK 121108 4725866	222.78	-	-
12/10/12	VZ WIRELESS VN, E CHECK 121208 3172623	392.36	-	-
01/07/13	VZ WIRELESS VN, E CHECK 130104 0757968	294.48	-	-
02/08/13	VZ WIRELESS VN, E CHECK 130207 7356159	434.92	-	-
03/07/13	VZ WIRELESS VN, E CHECK 130309 0409387	-	-	315.81
04/10/13	VZ WIRELESS VN, E CHECK 130409 2637652	-	-	312.44
05/13/13	VZ WIRELESS VN, E CHECK 130510 429560	-	-	342.58
06/10/13	VZ WIRELESS VN, E CHECK 130608 2189527	-	-	362.79
07/08/13	VZ WIRELESS VN, E CHECK 130706 8053945	474.77	-	-
08/13/13	VZ WIRELESS VN, E CHECK 130812 9901674	271.76	-	-
09/09/13	VZ WIRELESS VN, E CHECK 130908 2393338	295.00	-	-
10/08/13	VZ WIRELESS VN, E CHECK 131007 1541853	-	-	308.60
11/12/13	VZ WIRELESS VN, E CHECK 131110 0224680	-	-	334.45
12/11/13	VZ WIRELESS VN, E CHECK 131210 9862900	-	-	360.38
01/13/14	VZ WIRELESS VN, E CHECK 140110 2083299	-	-	360.14
02/12/14	VZ WIRELESS VN, E CHECK 140211 2644442	-	-	291.82
03/10/14	VZ WIRELESS VN, E CHECK 140307 3586528	-	-	313.68
04/07/14	VZ WIRELESS VN, E CHECK 140404 8692585	-	-	300.34
05/09/14	VZ WIRELESS VN, E CHECK 140508 6755936	-	-	283.09
06/09/14	VZ WIRELESS VN, E CHECK 140607 0535270	-	-	285.30
07/10/14	VZ WIRELESS VN, E CHECK 140709 7770674	-	-	285.30
08/11/14	VERIZON WRLS MYACCT VN	-	321.66	-
09/08/14	VZ WIRELESS VN, E CHECK 140905 9650289	-	-	345.57

Report on Special Investigation of the
City of Yale

Verizon Wireless Payments
For the period January 1, 2008 through January 31, 2016

Per Bank or Credit Card Statement		Payments from		
Date ~	Payee	City Bank Account	City Credit Card	Renee Van Gundy's Personal Bank Account
10/08/14	VERIZON WRLS MYACCT VN	-	265.12	-
11/10/14	VZ WIRELESS VN, E CHECK 141109 1741153	-	-	291.23
12/05/14	VZ WIRELESS VN, E CHECK 141204 9058028	-	-	290.14
01/09/15	VZ WIRELESS VN, E CHECK 150108 1453053	-	-	265.87
02/10/15	VZ WIRELESS VN, E CHECK 150209 8091056	-	-	325.40
03/16/15	VZ WIRELESS VN, E CHECK 150314 5529008	-	-	272.58
04/10/15	VZ WIRELESS VN, E CHECK 150409 2160851	-	-	273.50
05/18/15	VZ WIRELESS VN, E CHECK 150515 2472044	-	-	173.59
07/22/15	VERIZON WRSL M7204-01	-	81.24	-
07/22/15	VERIZON WRLS M7204-01	-	39.00	-
08/10/15	VZ WIRELESS VE, VZW WEBPAY 150808 1843460	-	-	269.29
09/11/15	VZ WIRELESS VE, VZW WEBPAY 150910 7953076	-	-	348.49
10/13/15	VZ WIRELESS VE, VZW WEBPAY 151009 3679056	-	-	281.15
11/23/15	VZ WIRELESS VE, VZW WEBPAY 151121 2188889	-	-	281.07
12/07/15	VZ WIRELESS VN, E CHECK 151206 6093685	-	-	281.11
Total		\$ 3,965.56	707.02	9,047.81

~ - Because the payments are electronic, the date shown is the date the payment posted to the bank statement.

Report on Special Investigation of the
City of Yale

Unsupported Vendor Payments
For the period January 1, 2008 through January 31, 2016

Per Check Image or Bank Statement

Date~	Check #	Payee/Description	Memo	Amount
07/15/08	12469	Roger Band	<i>None</i>	100.00
07/15/08	12468	Chuck Cleveland	<i>None</i>	140.00
07/15/08	12466	Jesse Sweesen	<i>None</i>	140.00
09/15/08	12475	Bill Labath	<i>None</i>	80.00
10/17/08	12479	Ashely Himes	<i>None</i>	29.57
10/17/08	12480	Lisa McClatchey	<i>None</i>	25.50
11/15/08	12482	Lemke Repair	<i>None</i>	171.20
03/08/09	12488	Ken Fear	<i>None</i>	25.00
04/05/09	14934	Just Ethels	<i>None</i>	10.00
10/05/09	12501	Nathan Hodges	<i>None</i>	37.73
12/19/09	12509	Ken Fear	<i>None</i>	25.00
03/15/10	2520	Steve Stanton	<i>None</i>	50.00
04/05/10	2522	Andy Bock	<i>None</i>	2,637.50
07/12/10	2536	Gateway Hotel	<i>None</i>	381.55
08/02/10	15264	Tammy Brokaw	<i>None</i>	10.00
08/03/10	2539	Gene Kipp	<i>None</i>	700.00
08/04/10	2541	Don's TV	<i>None</i>	65.00
08/30/10	2547	Alex Devilbliss	<i>None</i>	200.00
08/31/10	2546	Gentry Meinecke	<i>None</i>	144.02
09/04/10	15290	Tammy Brokaw	<i>None</i>	10.00
04/05/11	2782	Sue Mozingo	<i>None</i>	10.00
02/04/12	2815	Marion Smith	<i>None</i>	50.00
02/04/12	2816	Joelle Hauk	<i>None</i>	200.00
02/07/12	15556	P&H Engravers	<i>None</i>	27.75
04/01/12	2817	Megan McCormick	<i>None</i>	43.02
04/03/12	2820	Sue Mozingo	<i>None</i>	30.00
06/03/12	2823	Scott Gymer	<i>None</i>	187.50

Unsupported	Reasonable
100.00	-
140.00	-
140.00	-
80.00	-
29.57	-
25.50	-
171.20	-
25.00	-
10.00	-
37.73	-
25.00	-
50.00	-
2,637.50	-
65.71	315.84 ^
10.00	-
700.00	-
65.00	-
200.00	-
144.02	-
10.00	-
10.00	-
50.00	-
200.00	-
27.75	-
43.02	-
30.00	-
187.50	-

Report on Special Investigation of the
City of Yale

Unsupported Vendor Payments
For the period January 1, 2008 through January 31, 2016

Per Check Image or Bank Statement				
Date~	Check #	Payee/Description	Memo	Amount
07/01/12	2833	Christina Heinz	None	121.10
04/09/13	2612	Sue Mozingo	None	20.00
09/03/13	2625	Alvin Clark	Ragbrai	60.00
04/01/14	2557	Sue Mozingo	None	40.00
Total				<u>\$ 5,771.44</u>

^ - Invoice included charges at a restaurant for which receipts were not provided.
As a result, we are unable to determine the number of meals purchased and if the
charges included alcohol with the meals. Lodging costs and related taxes were
determined to be reasonable.

Unsupported	Reasonable
121.10	-
20.00	-
60.00	-
40.00	-
5,455.60	315.84

Report on Special Investigation of the
City of Yale

Improper Credit Card Charges
For the period January 1, 2008 through January 31, 2016

Per Statement				
Post Date	Description			Amount
04/27/14	INTEREST CHARGE-PURCHASE			0.18
05/04/14	LATE FEE			5.00
06/26/14	INTEREST CHARGE-PURCHASE			0.02
07/02/14	LATE FEE			5.00
09/26/14	INTEREST CHARGE-PURCHASE			2.60
10/02/14	LATE FEE			5.00
10/27/14	INTEREST CHARGE-PURCHASE			2.15
11/26/14	INTEREST CHARGE-PURCHASE			3.34
12/02/14	LATE FEE			5.00
01/04/15	STAPLES 00108084	ANKENY	IA	426.49
01/10/15	OFFICE MAX	WDM	IA	155.46
02/24/15	INTEREST CHARGE-PURCHASE			0.97
03/04/15	AMERICAN AI 0017562659208	NEW YORK	NY	336.10
03/05/15	CHEAPOAIR.COM AIR	CHEAPOAIR.COM	NY	4.00
03/21/15	OWLS NEST	PANORA	IA	93.46
03/27/15	ANNUAL FEE**FINANCE CHG**			15.00
03/30/15	VTIGHT	8183039260		79.89
03/31/15	DISCOUNT LOOK	877-427-8988	WY	9.97
03/31/15	DISCOUNTORS	877-427-8988	WY	20.00
04/07/15	LANE BRYANT 00063859	W DES MOINES	IA	60.16
04/16/15	DISCOUNT BUYS ONLINE	877-427-8988	WY	39.97
04/21/15	HOMETOWN FOODS	PANORA	IA	24.25
04/22/15	KOHL'S	CLIVE	IA	34.98
04/22/15	SPORTS AUTHORI00006247	W DES MOINES	IA	31.79
04/22/15	SHOE CARNIVAL	CLIVE	IA	116.59

Improper	Reasonable	Classification
0.18	-	Fees
5.00	-	Fees
0.02	-	Fees
5.00	-	Fees
2.60	-	Fees
5.00	-	Fees
2.15	-	Fees
3.34	-	Fees
5.00	-	Fees
24.14	402.35 ^	Office Supplies (sales tax)
8.80	146.66 ^	Office Supplies (sales tax)
0.97	-	Fees
336.10	-	Travel
4.00	-	Travel
93.46	-	Food/Grocery
15.00	-	Fees
79.89	-	Beauty Supplies
9.97	-	Beauty Supplies
20.00	-	Beauty Supplies
60.16	-	Clothing Store
39.97	-	Beauty Supplies
24.25	-	Food/Grocery
34.98	-	Clothing Store
31.79	-	Clothing Store
116.59	-	Clothing Store

Report on Special Investigation of the
City of Yale

Improper Credit Card Charges
For the period January 1, 2008 through January 31, 2016

Per Statement				
Post Date	Description			Amount
04/30/15	DISCOUNTORS	877-427-8988	WY	20.00
05/06/15	GREYHOUND LINES CNP	214-849-8966	TX	177.00
05/14/15	RETURNED CHECK FEE			20.00
05/16/15	DISCOUNT ALLI	877-478-6477	CA	39.97
05/26/15	FAREWAY STORES #470	PERRY	IA	141.05
05/30/15	DISCOUNT BUY	877-478-6477	CA	20.00
05/30/15	HOLIDAY INN EXP MNTNKA	MINNETONKA	MN	244.54
06/02/15	DISCOUNT ALLI	877-478-6477	CA	(39.97)
06/02/15	DISCOUNT BUYS ONLINE	877-427-8988	WY	(39.97)
06/02/15	DISCOUNT LOOK	877-427-8988	WY	(9.97)
06/04/15	HAYNEEDLE INC	1-888-8804884	NE	327.98
06/05/15	GORDMANS INC. STORE# 45	WDM	IA	168.17
06/11/15	HAYNEEDLE INC	1-888-8804884	NE	399.98
06/20/15	GORDMANS INC. STORE# 45	WDM	IA	(62.24)
07/22/15	SHOE CARNIVAL #0411	DES MOINES	IA	64.63
08/02/15	OWL NEST	PANORA	IA	46.46
08/03/15	EXAUST PROS	PERRY	IA	192.60
08/04/15	MIDWAY MOTEL	GUTHRIE CNTR	IA	50.00
08/22/15	PLATO'S CLOSET #80154	WEST DES MOIN	IA	143.10
08/26/15	RODANFI*LDS 4152738000	SAN FRANCISCO	CA	193.70
09/26/15	DE SOTO EDGETOWNER MOT	DE SOTO	IA	61.02
09/28/15	MIDWAY MOTEL	GUTHRIE CNTR	IA	42.40
10/11/15	AMERICINN OF GRIMES	GRIMES	IA	123.09
10/24/15	KOHL'S #0103	CLIVE	IA	29.81
10/24/15	LANE BRYANT 6374	W DES MOINES	IA	73.88

Improper	Reasonable	Classification
20.00	-	Beauty Supplies
177.00	-	Travel
20.00	-	Fees
39.97	-	Beauty Supplies
141.05	-	Food/Grocery
20.00	-	Beauty Supplies
244.54	-	Lodging
(39.97)	-	Beauty Supplies
(39.97)	-	Beauty Supplies
(9.97)	-	Beauty Supplies
327.98	-	Online Home Store
168.17	-	Clothing Store
399.98	-	Online Home Store
(62.24)	-	Clothing Store
64.63	-	Clothing Store
46.46	-	Food/Grocery
192.60	-	Automotive
50.00	-	Lodging
143.10	-	Clothing Store
193.70	-	Beauty Supplies
61.02	-	Lodging
42.40	-	Lodging
123.09	-	Lodging
29.81	-	Clothing Store
73.88	-	Clothing Store

Report on Special Investigation of the
City of Yale

Improper Credit Card Charges
For the period January 1, 2008 through January 31, 2016

Per Statement				
Post Date	Description			Amount
10/31/15	34S SPORTS GRILL VALLEY W	WEST DES MOIN	IA	21.00
10/31/15	MOTEL 6	WEST DES MOIN	IA	55.99
11/04/15	MOTEL 6	WEST DES MOIN	IA	55.99
11/26/15	INTEREST CHARGE-PURCHASE			3.38
12/02/15	LATE FEE			5.00
12/05/15	ECONO LODGE INN & SUIT	DES MOINES	IA	67.19
12/27/15	TOP NAILS & SPA	URBANDALE	IA	42.10
12/27/15	INTEREST CHARGE-PURCHASE			3.49
01/12/16	AMATURE ATHLETIC UNION OF	407-934-7200	FL	14.00
01/27/16	FINANCE CHARGE			4.11
02/02/16	LATE FEE			5.00
03/01/16	LATE FEE			(5.00)
Total				\$ 4,176.85

^ - Invoice sales tax. Only the portion for sales tax is improper.

Improper	Reasonable	Classification
21.00	-	Food/Grocery
55.99	-	Lodging
55.99	-	Lodging
3.38	-	Fees
5.00	-	Fees
67.19	-	Lodging
42.10	-	Other
3.49	-	Fees
14.00	-	Other
4.11	-	Fees
5.00	-	Fees
(5.00)		Fees
3,627.84	549.01	

Report on Special Investigation of the
City of Yale

Improper Wal-Mart Charges
For the period January 1, 2008 through January 31, 2016

Per City Credit Card Statement					
Post Date	Vendor	Location		Amount	
06/27/14	WM SUPERCENTER #892	ANKENY	IA \$	37.08	
09/10/14	WM SUPERCENTER #892	ANKENY	IA	18.59	
11/07/14	WM SUPERCENTER #5748	GRIMES	IA	66.73	
03/20/15	WAL-MART #3762	WEST DES MOIN	IA	132.97	

Per Wal-Mart

Visit Date	Primary Description	UPC Description	Amount
06/27/14	HP 920XL BLACK	HP INK	\$ 34.98
		Tax	2.10
		Total	37.08
09/10/14	BIC 10PK XSMOOTH BLU	BIC CRYSTAL	0.97
09/10/14	PM PROFILE BLU 2CT	PROFILE2PKBL	4.92
09/10/14	2 PT CL STATEMENT	STATEMENT BK	4.77
09/10/14	GP 92 BRT LEGAL	COPY PAPER	6.88
		Tax	1.05
		Total	18.59
11/07/14	HP 920XL BLACK	HP INK	34.98
11/07/14	HP 920 COMBO CREATIV	INK AND TONE	27.97
		Tax	3.78
		Total	66.73
03/20/15	CON CMB METL PICK	COMB	2.24
03/20/15	JF LXV AERO HS	JF VOL H SPY	5.47
03/20/15	JF SH LUX 8.45FO	LUX VOL SHMP	5.47
03/20/15	CR TP PH WHT 2X6	TOOTHPASTE	5.47
03/20/15	PUFF ULTRA CUBE 4PK	FACE TISSUE	4.47
03/20/15	GV PRM 100CT FORKS	100CT FORKS	5.24
03/20/15	DAWN APPLE AB 21.6FO	DAWN APPLE	2.48
03/20/15	EQ 1DYMEN TAB 200	EQ VITAMINS	7.74
03/20/15	LC SF POT STICKERS	LC FRZN MEAL	1.78
03/20/15	LC SWEDISH MBALL	LEAN CUISINE	1.78
03/20/15	LC SPAGHETTI W/ MBL	LEAN CUISINE	3.56
03/20/15	LC LASAGNA MT SAUCE	LEAN CUISINE	1.78
03/20/15	LC CHICKEN TERIYAKI	LEAN CUISINE	1.78
03/20/15	LC CHKN FRIED RICE	LEAN CUISINE	1.78
03/20/15	BUSCH LT 24PK CANS	BSCH LT BEER	31.94
03/20/15	IA 24 PK BOTTLE DEP	IA24PKBLDEP	2.40
03/20/15	VAGISIL PH WASH	VAGISIL PH	4.97
03/20/15	GLD AER LIN 2 CT	GLADE AERO	1.77
03/20/15	ACE CMB MTL PICK	METAL PICK	2.48

Report on Special Investigation of the
City of Yale

Improper Wal-Mart Charges
For the period January 1, 2008 through January 31, 2016

Per City Credit Card Statement				
Post Date	Vendor	Location		Amount
04/22/15	WAL-MART #5748	GRIMES	IA	82.01
08/22/15	WAL-MART	WEST DES MOIN	IA	98.91

Per Wal-Mart

Visit Date	Primary Description	UPC Description	Amount
03/20/15	CR MW PH MP MT 500ML	CREST RINSE	2.97
03/20/15	GV BEANS & CARR BLD	GV BN & CART	7.88
03/20/15	SS CRSP 7.5FO HL	LHS	0.98
03/20/15	G2B MND BLWNG MOUSSE	G2B MOUSSE	4.22
03/20/15	BLANK HAT BLCK	BLANK CAP	2.88
03/20/15	BLANK HAT PNK	BLANK HAT	2.88
03/20/15	HKA PB PRETZEL 18OZ	HKA PB 18OZ	14.94
		Tax	5.62
		Coupons	(4.00)
		Total	132.97
04/22/15	VH LT ITLAIAN BREAD	BREAD	5.00
04/22/15	RW MILD SALSA 24 OZ	MILD SALSA	1.58
04/22/15	BANANA PRM 40# CR DM	BANANAS	0.98
04/22/15	GTR LEW LIM 20 OZ	GATORADE	1.68
04/22/15	BUSCH LT 24PK CANS	BSCH LT BEER	15.97
04/22/15	IA 24 PK BOTTLE DEP	IA24PKBLDEP	1.20
04/22/15	WEDDING CLASSIC	CARD WEDDING	2.97
04/22/15	CHARTREUSE GRN	RIB CRCSD	0.97
04/22/15	GV 9" PLATE 170CT	GV 9" PLATE	3.97
04/22/15	OG LT ITALIAN DRS	OG LT IT DRS	3.28
04/22/15	KRAFT AMERICAN 24 OZ	24Z KFT SGL	4.98
04/22/15	EQ COLD/HOT NO MESS	EQ C/H NO M	3.83
04/22/15	OTB 16 CNTINA THN TC	16OZ CANTINA	2.98
04/22/15	OM PRM BKD HAM #1	OM BKD HAM	4.98
04/22/15	TRIDENT PPRMNT GUM	GUM	2.24
04/22/15	ST P10 ACT CREW	ST SOCKS	8.50
04/22/15	GV HNY TKY TUB 9OZ	HNY RST TRKY	2.98
04/22/15	CAVENDERS SSNG	GREEK SEASON	3.48
04/22/15	BF BRST FRT MED 28CT	FRT MEDLEY	4.28
04/22/15	GV .5L 35PK	GV 35PK DR	3.50
		Tax	2.66
		Total	82.01
08/22/15	EQ FIB SFORNG 180	FIBR LAXATIV	12.84

Report on Special Investigation of the
City of Yale

Improper Wal-Mart Charges
For the period January 1, 2008 through January 31, 2016

Per City Credit Card Statement			
Post Date	Vendor	Location	Amount
Total			\$ 436.29

Per Wal-Mart

Visit Date	Primary Description	UPC Description	Amount
08/22/15	BUSCH LT 24PK CANS	BSCH LT BEER	31.94
08/22/15	IA 24 PK BOTTLE DEP	IA24PKBLDEP	2.40
08/22/15	EQ COLD/HOT NO MESS	EQ C/H NO M	3.83
08/22/15	ZEISS LENS WIPES 100	ZEISS 100 CT	5.00
08/22/15	WO ORG PNE 16OZ	WO RIGATE	1.38
08/22/15	CAVENDERS SSNG	GREEK SEASON	3.48
08/22/15	ENR ALK AA30 PK	ENR MAX AA30	12.97
08/22/15	SONY ONEAR WH	SNY MDRZX110	19.88
		Tax	5.19
		Total	98.91
			<u>\$ 436.29</u>

Exhibit I

Report on Special Investigation of the
City of Yale

Undeposited/Unbilled Utility Collections - Renee Van Gundy
For the period January 1, 2008 through January 31, 2016

Quarter	Year	Billing Date	Total	Payment Per Renee Van Gundy's Personal Bank Statements			Undeposited Amount
				Date Posted	Check Number	Amount	
1	2008	NR	\$ 136.19	04/02/08	##	\$ 136.19	-
2	2008	NR	145.18	07/02/08	##	145.18	-
3	2008	NR	122.34	11/05/08	##	122.34	-
4	2008	NR	120.84	01/19/09	3478	120.84	-
1	2009	NR	121.21	05/06/09	##	121.21	-
2	2009	NR	99.87	07/24/09	3644	99.87	-
3	2009	NR	116.35	11/25/09	3857	116.35	-
4	2009	NR	100.62	01/25/10	3975	100.62	-
1	2010	NR	106.23	04/08/10	##	106.23	-
2	2010	NR	123.84	08/30/10	4127	123.84	-
3	2010	NR	111.10	10/21/10	4211	111.10	-
4	2010	NR	112.23	-	-	-	112.23
1	2011	NR	109.61	05/04/11	##	109.61	-
2	2011	NR	120.84	-	-	-	120.84
3	2011	NR	128.83	-	-	-	128.83
4	2011	NR	120.59	-	-	-	120.59
1	2012	NR	105.61	-	-	-	105.61
2	2012	NR	111.98	-	-	-	111.98
3	2012	NR	122.84	-	-	-	122.84
4	2012	NR	100.37	-	-	-	100.37
1	2013	03/20/13	101.37	04/22/13	4968	101.37	-
2	2013	06/26/13	102.49	07/25/13	5021	102.49	-
3	2013	09/26/13	138.23	11/01/13	5113	138.23	-
4	2013	12/30/13	117.42	01/27/14	5165	117.42	-
1	2014	03/29/14	119.03	04/21/14	5232	119.03	-
2	2014	07/28/14	124.22	09/09/14	5308	124.22	-

Report on Special Investigation of the
City of Yale

Undeposited/Unbilled Utility Collections - Renee Van Gundy
For the period January 1, 2008 through January 31, 2016

Quarter	Year	Billing Date	Total	Payment Per Renee Van Gundy's Personal Bank Statements			Undeposited Amount
				Date Posted	Check Number	Amount	
3	2014	10/26/14	125.34	11/26/14	5354	125.34	-
4	2014	12/20/14	132.40	01/26/15	5391	132.40	-
1	2015	04/28/15	146.07	08/10/15	5506	150.00	(3.93)
2	2015	08/01/15	137.11	09/21/15	5523	133.18	3.93
3	2015	09/25/15	123.31	12/01/15	5563	123.31	-
4	2015	12/25/15	123.84	01/25/16	**	123.84	-
Total			<u>\$ 3,827.50</u>			<u>\$ 2,904.21</u>	<u>923.29</u>

- Utility payment was withheld from Renee Van Gundy's payroll amount.

We confirmed the amount due for utilities was deposited to the City's bank account and the remaining portion of Renee Van Gundy's authorized net pay was deposited to her personal bank account.

NR - Utility billing history reports were not available.

** - Payment issued to the City from a bank account held by Renee Van Gundy's husband.

Report on Special Investigation of the
City of Yale

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Anthony M. Heibult, Senior 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

Appendix

Appendix 1

Report on Special Investigation of the
City of Yale

Copies of Selected Redeemed Checks

CITY OF YALE
PO BOX 97
YALE, IA 50277

72-1532/723 2891

DATE 12/28/15

PAY TO THE ORDER OF US Post Office \$35.00

thirty five dollars : 100/100

Renee Van Houdy Steve Stenter

2891

1/4/2016 2891 \$35.00

CITY OF YALE
PO BOX 97
YALE, IA 50277

72-1532/723 2592

DATE 5/20/15

PAY TO THE ORDER OF Renee Van Houdy \$560.37

five hundred sixty dollars : 37/100

Renee Van Houdy Steve Stenter

2592

5/28/2015 2592 \$560.37

CITY OF YALE
PO BOX 97
YALE, IA 50277

72-1532/723 2892

DATE 12/30/15

PAY TO THE ORDER OF Renee Van Houdy \$452.21

four hundred fifty two dollars : 21/100

Renee Van Houdy Steve Stenter

2892

12/30/2015 2892 \$452.21

Report on Special Investigation of the
City of Yale

Copies of Selected Redeemed Checks

CITY OF YALE P.O. BOX 27 YALE, IA 52277		FARMERS STATE BANK YALE, IOWA 52277 721132139	16238
		DATE	
FIFTY SEVEN AND 74/100 DOLLARS		AMOUNT	
		\$ *****57.74	
PAY TO THE ORDER OF	PANORA TELCO 114 E MAIN PANORA, IA 50216	MAYOR/CLERK <i>[Signature]</i> KIMBERLY A. HENNING	
P.O. 16238			

1/12/2016 16238 \$57.74