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NEWS RELEASE

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FOR RELEASE July 19, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the University of Iowa (University), Department of Periodontics (Department) within the College of Dentistry for the period August 1, 2012 through August 31, 2016. The special investigation was requested by University officials as a result of concerns regarding improper transactions processed by Amanda Shumaker, former Administrative Specialist for the Department.

Mosiman reported the special investigation identified \$57,313.36 of improper and unsupported purchases made with University Pcards. The \$52,897.26 of improper disbursements identified includes \$39,314.25 of purchases made with the University Pcard assigned to Ms. Shumaker and \$13,583.01 of purchases made with the Department Director's Pcard which Ms. Shumaker was allowed to use. The improper purchases include \$28,733.61 for the purchase of gift cards or to increase the available balance on previously purchased reloadable gift cards. The improper purchases also include clothing, shoes, cameras, computer equipment, and accessories.

Mosiman reported in order to conceal the personal purchases, Ms. Shumaker submitted supporting documentation for 305 transactions which appeared to be related to Department operations. She used copies of invoices from previously purchased goods, such as books and equipment, and altered the invoice purchase price and other information to make it agree with the total of certain improper purchases on the Pcard.

In addition, Ms. Mosiman reported the \$4,416.10 of unsupported disbursements consists of payments to vendors for which it was not possible to determine if these disbursements were for Department operations or were personal in nature.

The report includes recommendations to strengthen the Department's internal controls and overall operations including, enhancing controls over purchases made with procurement cards, establishing and maintaining appropriate inventory records for items which are susceptible to theft or loss, and ensuring supporting documentation is reviewed by an independent party. The University has implemented and continues to expand the use of the Shared Services Department to independently review and reconcile purchases made with University Pcards.

Copies of the report have been filed with the Board of Regents' Office of Internal Audit, the University's Department of Public Safety, the Division of Criminal Investigation, the Johnson County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's website at <https://auditor.iowa.gov/reports/1761-8010-BE02> and in the Office of Auditor of State.

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**REPORT ON SPECIAL INVESTIGATION
OF THE UNIVERSITY OF IOWA
DEPARTMENT OF PERIODONTICS WITHIN
THE COLLEGE OF DENTISTRY**

**FOR THE PERIOD
AUGUST 1, 2012 THROUGH AUGUST 31, 2016**

Table of Contents

| | <u>Page</u> |
|---|-----------------|
| Auditor of State's Report | 3-4 |
| Investigative Summary: | |
| Background Information | 5-6 |
| Detailed Findings | 7-14 |
| Recommended Control Procedures | 15-16 |
| Exhibits: | |
| | <u>Exhibit</u> |
| Summary of Findings | A 19 |
| Amazon Purchases made with Ms. Shumaker's Pcard – Detail from Amazon | B 20-27 |
| Amazon Purchases made with Ms. Shumaker's Pcard – Level III Detail | C 28-57 |
| Barnes and Noble Purchases | D 58-73 |
| Vendor Purchases | E 74-79 |
| Improper Amazon Purchases made with the Department Director's Pcard – Detail from Amazon | F 80-87 |
| Improper Amazon Purchases made with the Department Director's Pcard – Level III Detail | G 88-95 |
| Staff | 96 |
| Appendices: | |
| | <u>Appendix</u> |
| Copies of Altered Amazon Invoices Used Multiple Times | 1 98-100 |
| Copy of Email/Revised Amazon Invoice | 2 102-105 |
| Copies of Altered Amazon Invoices – Altered Prices | 3 106-109 |
| Copies of Altered Barnes and Noble Invoices | 4 110-111 |



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Auditor of State's Report

To the Members of the Board of Regents,
State of Iowa:

As a result of alleged improprieties regarding certain financial transactions and at the request of University of Iowa (University) officials, we conducted a special investigation of the University of Iowa, Department of Periodontics (Department) within the College of Dentistry. We have applied certain tests and procedures to selected financial transactions recorded in the University's accounting system for the period August 1, 2012 through August 31, 2016. Based on a review of relevant information and discussions with University and Department personnel and officials, we performed the following procedures:


- (1) Reviewed information gathered by University officials and Department staff to obtain an understanding of the concerns regarding charges made on the University procurement cards used by the former Administrative Specialist of the Department, Amanda Shumaker.
- (2) Interviewed University and Department personnel to obtain an understanding of how Ms. Shumaker carried out her job duties as an Administrative Specialist.
- (3) Evaluated the Department's internal controls over the use of University procurement cards for purchases processed by Ms. Shumaker to determine whether adequate policies and procedures were in place and operating effectively.
- (4) Examined all University procurement card purchases made by Ms. Shumaker and available supporting documentation to determine if the purchases were appropriate, reasonable, and properly approved, and supported by adequate documentation.
- (5) Obtained information from selected vendors to verify the validity of the supporting documentation Ms. Shumaker submitted for the purchases she made with the University procurement cards.
- (6) Interviewed Department officials to determine the propriety of certain purchase Ms. Shumaker made with the University's procurement cards.
- (7) Obtained and reviewed all payments from the University to Ms. Shumaker to identify compensation, such as bonuses, travel reimbursements, vacation payouts, and other reimbursements, and to determine the propriety of these payments.
- (8) Reviewed notes from Internal Audit's interview with Ms. Shumaker related to the use of her procurement card.

These procedures identified \$57,313.36 of improper and unsupported disbursements. The procedures also identified concerns related to the review and approval of procurement card purchases. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **G** 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 a review of the entire Department of Periodontics, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Board of Regents' Office of Internal Audit, the University's Department of Public Safety, the Division of Criminal Investigation, the Johnson County Attorney's Office, and the Attorney General's Office.

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


MARY MOSIMAN, CPA
Auditor of State

May 29, 2018

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Investigative Summary

Background Information

The University of Iowa College of Dentistry's mission is "to educate dentists for Iowa and beyond through excellence in patient care, education and research." The Department of Periodontics (Department) is part of the College of Dentistry. The Department included 39 faculty and staff in the spring of 2018.

The Department is responsible for educating pre-doctoral students in the diagnosis and treatment of periodontal diseases and conditions and in periodontal maintenance. In addition, the Department also offers an Advanced Education Program in Periodontics; the Program is a three year postdoctoral certificate program accredited by the American Dental Association Commission on Dental Accreditation. The specialty program educates graduate dentists in theoretical and practical aspects of periodontics and dental implant therapy.

Amanda Shumaker was hired as the Department's Administrative Specialist on August 27, 2012. As the Department's Administrative Specialist, Ms. Shumaker was responsible for purchasing books, supplies for the College, booking travel for staff within the Department, and paying registration fees for staff attending conferences. She would also use University Procurement card (Pcard) to purchase food and supplies for the breakroom, food for department meetings, and other events.

In order to make purchases, Ms. Shumaker was assigned a Pcard with a monthly credit limit of \$10,000.00. The Director also allowed Ms. Shumaker to use her Pcard to make purchases when Ms. Shumaker's Pcard was approaching the monthly limit. The Director's Pcard had a monthly credit limit of \$4,000.00.

When Ms. Shumaker used the Pcards she had access to, the purchases were submitted through the University's "ProTrav" system. The "ProTrav" system requires the user to complete a form and electronically scan and attach supporting documentation for the charges. After the form is completed and supporting documentation is electronically attached, it is electronically routed to the individual's supervisor for approval and then forwarded to the Shared Services staff assigned to the Department for final review and approval. University policy requires the employee or the Department to maintain the original supporting documentation until this process is completed and the information is loaded into the University accounting system. Because the purchase is made with a Pcard, pre-approvals are not required since the charge is incurred as soon as the Pcard is applied to the transaction.

In addition to the supporting documentation submitted by the cardholder, the University receives "Level III" information as part of the data received from the Pcard processor. This information is included in the electronic procurement card transaction file the University receives daily. Shared services staff compares the support scanned into the accounting system by the Pcard holder to the Level III data in order to confirm the items purchased agree to the information scanned in by the Pcard holder.

Level III detail includes a description of the item(s) purchased and the price. This information is only provided from vendors who collect and include the data with the information they submit to the Pcard processor. Examples of vendors who include Level III detail include Amazon, Target, Staples, and Barnes and Noble.

The Shared Services Department (Shared Services) was developed in 2015 and the University began pilot programs of Shared Services in certain Departments in late 2015. Shared Services handles financial services for certain University departments. Shared Services staff members are assigned to specific Colleges to help ensure compliance with University policies and procedures for the following:

- reconciling the Pcard purchases to supporting documentation,
- researching the best pricing/options for purchases,
- processing travel vouchers,
- verifying documentation requirements are met related to purchase requisitions, and
- receiving, verifying, and depositing funds collected from the various Colleges.

Shared Services staff members are provided detailed training on the University's policies and procedures for processing financial transactions and nuances specific to the Colleges they are assigned to. As part of their job duties, Shared Services staff review procurement card charges and travel charges after the support has been submitted and the charge has been approved by the appropriate supervisor. During the review process, if a Shared Services staff member identifies a concern or would like more clarification regarding a charge, they may request the original support, additional support, or clarification for the charge for the card holder.

Shared Services began working with the College of Dentistry in June 2016. Prior to June 2016, Pcard transactions for the Dental College were reviewed by staff in Accounts Payable. According to University staff, Accounts Payable staff looked for obvious issues such as personal purchases, appropriate approvals, and receipts which did not match claim amounts. Because Accounts Payable staff did not have the extensive training Shared Services staff received regarding specific Departments, they were not as familiar with the operations of the Department.

University officials establish policies and procedures for the entire University, including the College of Dentistry. The policies and procedures are included in the operations manual and are listed on the University's Accounts Payable website. These policies and procedures can be accessed by all University employees. University departments are allowed to establish policies or procedures which are more restrictive but, at a minimum, meet the University's policy.

Notification – During a routine review of purchases made with Ms. Shumaker's Pcard in July 2016, Shared Services staff identified a mismatch between the items listed on the Pcard voucher and Level III detail received directly from the vendor. For example, items listed on the Pcard voucher indicated textbooks had been purchased for Department use. However, Level III detail received from the vendor indicated clothing had actually been purchased. As a result, Shared Services notified the Office of Internal Audit (Internal Audit) regarding the inconsistencies. Internal Audit reviewed additional charges on Ms. Shumaker's Pcard and identified additional personal purchases made with her Pcard. Internal Audit staff also identified several documents Ms. Shumaker scanned in which appeared to be altered and did not match information included in the Level III detail received from the vendors by the University.

Because of the discrepancies identified by Shared Services and Internal Audit, Ms. Shumaker was placed on paid administrative leave effective August 1, 2016. Ms. Shumaker subsequently passed away on August 20, 2016.

As a result of the concerns identified, Internal Audit contacted the University's Department of Public Safety and the Office of Auditor of State to report the possible misappropriation of funds from the Department. As a result, we performed the procedures detailed in the Auditor of State's Report for the period August 1, 2012 through August 31, 2016.

Detailed Findings

The procedures identified \$57,313.36 of improper and unsupported disbursements. The \$52,897.26 of improper disbursements identified includes \$39,314.25 of purchases made on Ms. Shumaker's Pcard and \$13,583.01 of purchases made by Ms. Shumaker using her Director's Pcard. The \$52,897.26 of improper personal purchases identified includes \$38,473.86 from Amazon, \$5,202.50 from Barnes and Noble, and \$9,220.90 made from other vendors.

As previously stated, Ms. Shumaker was responsible for purchasing goods and services for Department operations. The Department also routinely purchases food, supplies, and other miscellaneous items for the break room and meetings held with Department staff. Because sufficient supporting documentation was not maintained by the Department, we could not determine if some of the food and supplies purchased were for the Department's operations or personal in nature.

University internal control policies and procedures require supporting documentation be electronically scanned into the accounting system and the original supporting documentation be maintained in the Department until the supporting documentation is reviewed and approved by the Director and Shared Services and is loaded into University accounting system. However, the original supporting documentation for purchases Ms. Shumaker made on behalf of the Department was not available in the Department. The only supporting documentation available was the electronic copies scanned into the University's on-line system. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, Ms. Shumaker purchased books, supplies, conference registrations, membership renewals, and made travel reservations using her University Pcard. Purchases were typically done during normal office hours; however, authorized purchases also occurred during Department events. Ms. Shumaker also had access to the Department Director's Pcard to make similar purchases. During an interview University staff held with Ms. Shumaker, she stated she used the Pcard assigned to the Department Director when her Pcard was near the monthly limit.

We reviewed all purchases made on Ms. Shumaker's University Pcard and the Pcard assigned to the Department Director for the period August 1, 2012 through August 31, 2016. Based on our review of the supporting documents, discussions with Department officials, Level III detail provided by certain vendors and included in the Pcard data received by University officials, and detailed purchase information obtained from selected vendors, we identified a number of supporting documents which had been altered in some manner.

Based on our review of the available supporting documentation, discussions with Department officials, the vendor, the frequency, and the amount of the payments; we classified payments as reasonable, improper, or unsupported. Purchases were classified as improper if they were personal in nature or were not reasonable for Department operations. Purchases were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the purchase was related to Department operations or was personal in nature. Other payments were classified as reasonable if disbursements were for Department operations and/or the vendor, the amount of payment, and frequency of the payments to the vendor were appropriate for Department operations. **Table 1** summarizes the total Pcard purchases tested and the amount identified as improper and unsupported.

Table 1

| Fiscal Year | Total Pcard Purchases | | | Amount | |
|-------------------|-----------------------|---------------------|------------|-----------|-------------|
| | Amanda Shumaker | Department Director | Total | Improper | Unsupported |
| 2013 | \$ 30,763.72 | 11,469.60 | 42,233.32 | 29.34 | 605.58 |
| 2014 | 59,432.40 | 9,570.18 | 69,002.58 | 334.78 | 495.02 |
| 2015 | 55,548.59 | 5,506.19 | 61,054.78 | 2,455.82 | 1,714.27 |
| 2016 | 90,628.25 | 16,125.61 | 106,753.86 | 47,485.17 | 1,415.27 |
| 2017 [^] | 9,353.35 | 1,772.59 | 11,125.94 | 2,592.15 | 185.96 |
| Total | \$ 245,726.31 | 44,444.17 | 290,170.48 | 52,897.26 | 4,416.10 |

[^] - This period only includes the July 2016 Pcard statements. Ms. Shumaker was placed on administrative leave on August 1, 2016.

The **Table** shows there was a significant increase in the improper purchases during fiscal year 2016. According to an interview performed by Internal Audit staff with Ms. Shumaker, she stated she was having medical problems during this period. As previously stated, Ms. Shumaker was placed on administrative leave on August 1, 2016. As a result, the **Table** includes only purchases made during July of fiscal year 2017. The improper and unsupported disbursements identified are summarized in **Exhibit A** and explained in detail in the following paragraphs.

Amanda Shumaker's University Pcard

As previously stated, Ms. Shumaker was responsible for purchasing goods, services, and booking travel for other staff within the Department. In addition, Ms. Shumaker was responsible for electronically scanning and maintaining the original supporting documentation for her Pcard. Ms. Shumaker's Pcard had a \$10,000.00 limit.

Also as previously stated, we reviewed the supporting documentation scanned into the University's accounting system, including any comments/notes included on the documentation. We also compared it to the Level III detail and information provided by selected vendors. Based on this comparison, we determined Ms. Shumaker submitted altered documents to conceal the actual items purchased using the University Pcard assigned to her.

Based on our review, it appears Ms. Shumaker kept copies of supporting documentation from previous purchases used for Department operations, such as text books, and used them to alter the description, amount, and/or quantity of improper purchase to support the total amount charged to her Pcard. Several copies of the altered documents are included in **Appendices 1** through **4**. Copies of the original invoices altered by Ms. Shumaker were not available. As shown by the **Appendices**, Ms. Shumaker altered claims using several methods.

- For many of the Amazon claims identified as improper, we determined Ms. Shumaker modified the description of the items purchased, the price shown for specific items, and the total at the bottom of the invoice to agree to the total amount charged to the Pcard. We also determined Ms. Shumaker used the same invoice multiple times in order to conceal the improper purchases. Examples of altered invoices are included in **Appendix 1**.
- **Appendix 2** includes a copy of an email thread which shows on April 26, 2016 a reviewer in Accounts Payable found the dollar amount on the provided receipt did not match the amount charged to the Pcard. As shown by the **Appendix**, the original invoice submitted by Ms. Shumaker totaled \$7.99. The reviewer asked Ms. Shumaker to clarify or provide a final invoice in the amount of \$7.95. The email thread shows Ms. Shumaker provided a final invoice on May 13, 2016 which totaled \$7.95. It

appears Ms. Shumaker modified the original invoice by changing the item price and related totals.

- As previously stated, the descriptions of the items purchased on some invoices submitted by Ms. Shumaker did not agree with the Level III detail or information provided by Amazon. In addition, we determined these invoices included altered amounts for the prices paid and the total of the invoices. In some instances, the total of the invoice was not mathematically accurate based on the cost of the items listed; however, other changes were not readily apparent on the face of the altered invoice.

In addition, during our review of invoices submitted by Ms. Shumaker, we identified instances for which the item price was modified as well as the item description. We identified these alterations by multiplying the order quantity and the item cost to arrive at a subtotal for each item listed. Based on our observations, Amazon invoices list a quantity and item cost for each item purchased, rather than a subtotal of each item listed. In some cases, Ms. Shumaker listed the subtotal for each item purchased rather than the unit cost. When we totaled all the lines on the invoice, we determined the total shown was not mathematically accurate for some invoices.

Examples of these alterations are included in **Appendix 3**.

- For the Barnes and Noble claims identified as improper, we determined Ms. Shumaker modified the price and description shown for specific items and the total at the bottom of the invoice to agree to the total amount charged to the Pcard. In several instances, we determined the invoice simply did not properly foot to the total shown on the bottom of the invoice. An example is included in **Appendix 4**.

Based on our review of the purchases made with Ms. Shumaker's University Pcard, the related supporting documentation, Level III detail, and support received from selected vendors, we identified \$39,314.25 of improper purchases and \$4,416.10 of unsupported purchases. Of the \$39,314.25 of improper purchases identified, \$24,890.85 were from Amazon, \$5,202.50 were made on-line from Barnes and Noble, and \$9,220.90 were from various other vendors, such as Wayfair, Target, and B&H Photo. The improper charges are discussed in the following paragraphs.

Amazon – As previously stated, we obtained from Amazon a detailed list of items purchased with Ms. Shumaker's Pcard from July 27, 2013 through July 7, 2016. In some instances, Amazon provided all the requested information, except for a product description. For these items, we used the description included in the Level III data received by the University to add a description of the item(s) purchased. Based on our review of the information provided by Amazon and discussions with University officials for certain purchases, we identified improper and unsupported purchases which are listed in **Exhibit B**.

However, Amazon was not able to provide a list of all items purchased prior to July 27, 2013 or for certain purchases made between July 27, 2013 and July 7, 2016. For these purchases, we relied on the Level III detail received by the University. These improper and unsupported purchases identified are included in **Exhibit C**.

Of the \$5,073.04 of improper purchases listed in **Exhibit B**, \$4,357.89 was related to purchasing gift cards or increasing the available balance on a previously purchased reloadable gift cards. Based on the information provided by Amazon, Ms. Shumaker reloaded Amazon.com gift card(s) 14 times for a total of \$4,207.89. In addition, on May 23, 2016 she purchased 3 Starbucks gift cards totaling \$150.00. In order to conceal the purchase, Ms. Shumaker electronically scanned supporting documentation, including notes and comments, in the University's accounting system for these purchases showing the purchases included items such as camera equipment, books, and other supplies. For 9 of 14 instances where she increased the available balance on a reloadable Amazon.com gift card(s), there was no supporting documentation or explanations included in the accounting system. For these 9 instances, the University identified the purchases

as personal in nature based on the Level III detail provided by Amazon. According to Department officials, the Department did not use gift cards to purchase items.

The remaining \$715.15 of improper purchases listed in **Exhibit B** includes camera equipment, beauty supplies, and home goods. According to Department officials, the camera equipment was not used by Department staff and were not authorized purchases. Examples of personal items purchased include bath bombs, a My Pillow Premium series Bed Pillow, manicure and pedicure sets, Bath and Body Works aromatherapy items, and a kitchen utility spatula set.

Because the Department did not use Amazon.com gift cards to purchase items and Ms. Shumaker electronically scanned supporting documentation which had been altered, the \$5,073.04 of Amazon purchases are included in **Exhibit A** as improper disbursements.

The \$347.65 of unsupported purchases listed in **Exhibit B** includes books, food, and supplies such as napkins, plates, and silverware. According to Department officials we spoke with, the books, food, and supplies may have been used for meetings or an event for the graduating students; however, they could not specify which purchases were related to these events. Because we cannot determine if these items were used for Department operations or were personal in nature, we included the \$347.65 in **Exhibit A** as unsupported disbursements.

Exhibit C lists the \$19,817.81 of improper and \$257.09 of unsupported purchases we identified by reviewing Level III detail provided to the University. The \$19,817.81 includes \$10,114.00 related to purchasing gift cards or increasing the available balance on reloadable gift cards, \$3,942.10 for clothing and shoes, \$2,501.65 for cameras and accessories.

The Level III data provided by Amazon included in the University accounting system documents Ms. Shumaker purchased or increased the balance of gift cards in 20 transactions, including 6 transactions where Amazon gift cards totaling \$4,632.00 were received by email and 9 transactions totaling \$4,132.00 where existing Amazon gift cards were reloaded. In addition, 5 transactions totaling \$1,350.00 were identified where gift cards from other vendors were purchased, including Starbucks, Cabelas, Nordstrom Rack, and Sur La Table.

The supporting documentation submitted by Ms. Shumaker for the 20 transactions included Amazon receipts showing 17 of the transactions were for books for faculty, residents, or the resident library. The remaining 3 transactions included supporting documentation showing camera equipment was purchased for a faculty member. Because Ms. Shumaker submitted altered Amazon invoices, the gift cards were personal in nature, and the gift cards were not used by the Department, the \$10,114.00 of gift card purchases are included in **Exhibit C** as improper purchases.

Based on the Level III data, we also identified the purchase of 100 men's, women's, and children's clothing items and shoes totaling \$3,942.10. The supporting documentation Ms. Shumaker scanned into the University accounting system included Amazon receipts which often documented the purchases were for text books, other educational materials for faculty or the resident library, or supplies for faculty. Because Ms. Shumaker submitted altered Amazon invoices for the clothing and shoes purchased which were personal in nature, the \$3,942.10 of purchases are included in **Exhibit C** as improper purchases.

The Level III detail also showed Ms. Shumaker purchased \$2,501.65 of camera equipment and accessories. The supporting documents scanned into the University accounting system agreed with the Level III detail provide by Amazon. According to the Department Director, the camera equipment and accessories were not located in the Department or used by faculty. Because the Department Director stated the camera equipment and accessories were not located in the Department or used by faulty, the \$2,501.65 is included in **Exhibit C** as improper purchases.

The remaining \$3,260.06 of improper purchases included in **Exhibit C** include home décor items, computer equipment and accessories, luggage, a canning system, art supplies, sewing supplies, and cell phone accessories. Based on discussions with the Department Director and the altered supporting documentation submitted by Ms. Shumaker, the remaining \$3,260.06 is included in **Exhibit C** as improper.

The \$19,817.81 of improper purchases listed in **Exhibit C** are also included in **Exhibit A** as improper disbursements.

The \$257.09 of unsupported purchases listed in **Exhibit C** includes books, food, supplies, and related shipping charges. According to Department officials we spoke with, the books, food, and supplies may have been used for Department operations. Because we cannot determine if these items were used for Department operations or were personal in nature, the \$257.09 is included in **Exhibit A** as unsupported disbursements.

Barnes and Noble – Ms. Shumaker purchased a total of \$5,368.79 from Barnes and Noble. Because Barnes and Noble does not provide Level III detail to the University's Pcard processor, we obtained a detailed list of items purchased from Barnes and Noble. However, they were unable to provide support for a purchase made on December 15, 2015 and a purchase made on May 25, 2016.

By comparing the detail received from Barnes and Noble to the supporting documentation submitted by Ms. Shumaker and discussions with Department officials, we identified a \$166.29 purchase which was reasonable for Department operations. The remaining purchases from Barnes and Noble, totaling \$5,202.50, were determined to be improper. **Exhibit D** lists the \$5,202.50 of improper purchases and the detailed description provided by Barnes and Noble.

The detail provided by Barnes and Noble for the purchases made on the University Pcard issued to Ms. Shumaker included 9 transactions where 11 gift cards totaling \$2,906.00 were purchased, including 6 Nook e-gift cards totaling \$1,879.00, 4 Peanuts e-gift cards totaling \$725.00, and a Barnes and Noble e-gift card for \$302.00. The detailed information also included a \$171.71 purchase of a Samsung Galaxy Tab 4 NOOK. According to the Department Director, the Department did not use a NOOK device and had no reason to purchase the gift cards.

The remaining \$2,296.50 improper purchases listed in **Exhibit D** includes books, magazine subscriptions, ornaments, and journals. The purchases included books on yoga, brewing beer, and cooking. According to Department officials, these items were not used by the Department.

As shown by the **Exhibit**, the supporting documentation and notes provided by Ms. Shumaker included in the University accounting system documents the purchases from Barnes and Noble were for books for faculty and residents. For a number of instances, the description used by Ms. Shumaker was "Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library."

As previously stated, Barnes and Noble did not provide support for 2 of the purchases made on Ms. Shumaker's University Pcard. The description and supporting documentation scanned in by Ms. Shumaker were similar to the information scanned in for other transactions identified as improper. Because all but 1 transaction was determined to be improper based on the detail provided by Barnes and Noble, the 2 transactions for which Barnes and Noble did not provide support are also include in **Exhibit D** as improper purchases. The \$5,202.50 of improper purchases listed in **Exhibit D** are also included in **Exhibit A** as improper disbursements.

Other Vendors – As previously stated, Ms. Shumaker made purchases from additional vendors using the University Pcard assigned to her, including purchase from WayFair, B&H Photo, and Order Up. For these vendors, we reviewed the supporting documentation included in the University accounting system and discussed the items purchased with Department officials.

Based on this review and discussions with Department officials, we identified \$9,220.90 of improper purchases and \$3,811.36 of unsupported purchases which are listed in **Exhibit E**.

The improper purchases listed in **Exhibit E** include \$2,450.10 of items purchased in June and July 2016 which the University and Internal Audit staff determined were personal in nature. As a result, the amount was deducted from Ms. Shumaker's final payroll disbursement. The purchases were identified as personal when Internal Audit and University staff reviewed Ms. Shumaker's purchases after the initial discovery of personal purchases was made by Shared Services in July.

The improper and unsupported purchases identifies are explained in detail in the following paragraphs.

The \$9,220.90 of improper purchases from other vendors listed in **Exhibit E** include:

- \$1,263.93 purchase from B&H Photo on March 4, 2016 which included a pencil for an iPad Pro, a slim book keyboard, clear tempered glass for an iPad, and a Cannon EOS 600EX Lens. According to Department officials, the iPad accessories and the Cannon EOS 600EX are not located in the Department and the purchase is improper.
- \$1,070.38 for the purchase of essential oils. The purchases were made from PLANT THERAPY on November 20, 2015, December 17, 2015, and January 11, 2016. Essential oils are often used in oil warmers to freshen the smell of rooms and for aromatherapy. Department officials stated they did not use the essential oils in the Department. As a result, the purchases are improper.
- \$1,517.35 of purchases for which supporting documentation was not electronically scanned and filed in the University's accounting system. As stated previously, this was Ms. Shumaker's responsibility. These purchases were made at vendors, such as Jimmy Johns and ORDERUP.COM. Department officials we spoke with were unaware of any meetings where food may have been purchased or an additional order may have been placed for the purchases included in **Exhibit E**. Internal Audit and Shared Services staff also identified these purchases as personal items. As a result, these purchases were considered improper.

The \$9,220.90 of purchases identified are included in **Exhibit A** as improper disbursements.

As illustrated by **Exhibit E**, we also identified \$3,811.36 of unsupported purchases, including books, food, and supplies. According to Department officials we spoke with, the books, food, and supplies may have been used for Department operations, however; the items may also have been personal in nature. Because we cannot determine if these items were used for Department operations or were personal in nature, the \$3,811.36 is included in **Exhibit A** as unsupported disbursements.

Department Director's Pcard

As previously stated, Ms. Shumaker had access to the Department Director's Pcard in order to make travel reservations for the Director and other staff and purchase items for the Department when the card assigned to her was near its limit. When Ms. Shumaker used the Director's Pcard, she was to electronically scan in the supporting documentation and submit the claim for the Director's approval.

We compared the supporting documentation scanned into the University's accounting system and reviewed any related comments/notes to the Level III detail and information provided by selected vendors. Based on our comparison, we determined Ms. Shumaker submitted altered documents

to conceal the items purchased using the Director's Pcard. We also determined Ms. Shumaker only submitted altered documents to conceal improper purchases made with the Director's Pcard from Amazon. The remaining purchases on the Director's Pcard were necessary for the operations of the Department.

Based on the comparison of the supporting documentation scanned into the University accounting system to information obtained from Amazon, Level III detail, and discussions with the Director, we determined all purchase Ms. Shumaker made from Amazon with the Director's Pcard were improper.

As previously stated, Amazon provided a detail list of items purchased for the period July 27, 2013 through July 7, 2016. However, Amazon was not able to provide a list of all items purchased prior to July 27, 2013 and certain purchases between July 27, 2013 and July 7, 2016. For purchases for which Amazon did not provide detail, we relied on the Level III detail received by the University from its Pcard processor. The improper and unsupported Amazon purchases made using the Director's Pcard are included in **Exhibit F** and **G**.

Exhibit F lists \$3,511.33 of improper purchases for which Amazon provided detailed purchase information. We did not identify any reasonable or unsupported purchases from Amazon made with the Director's Pcard. The \$3,511.33 of improper purchases identified includes \$2,917.72 to purchase gift cards or increase the balance on reloadable Amazon gift card(s).

Based on the information provided by Amazon, Ms. Shumaker reloaded an Amazon.com gift card 8 times for a total of \$1,840.39. Ms. Shumaker submitted supporting documentation for only 5 of the 8 transactions. The supporting documentation submitted for the 5 transactions document the purchases were for food and supplies for meetings and the breakroom, storage bins, camera equipment, and books. Because supporting documentation had not been submitted for 3 of the transactions, Shared Services staff identified these as personal purchases when they reconciled the July Pcard statement for Ms. Shumaker. In addition, Ms. Shumaker purchased gift cards from the following vendors:

- July 7, 2016 - \$327.33 purchased from Sur La Table - Ms. Shumaker did not submit supporting documentation for the \$405.00 of gift cards purchased from Sur La Table on July 7, 2016. In addition, there was a \$77.67 credit applied by Amazon to the purchase which was not explained by Amazon. This resulted in a net purchase of \$327.33.
- May 20, 2016 - \$200.00 from Bass Pro Shops - The supporting documentation submitted by Ms. Shumaker for the Bass Pro Shop gift card purchases document the purchases were for "Quintessence textbook for grads."
- May 23, 2016 - \$150.00 from Dominos and \$225.00 from Whole Foods - The supporting documentation submitted by Ms. Shumaker for these purchases document the purchases were for "Quintessence textbook for grads."
- June 10, 2016 - \$175.00 from Starbucks - The supporting documentation submitted by Ms. Shumaker document the items purchased were for paper products and trail mix for graduation party.

The remaining \$593.61 of improper purchases identified includes \$256.90 for clothing items including shipping, \$141.12 for health and personal care items, such as laundry and dishwasher detergent, \$108.06 for wire shelving, \$70.23 for cake decorating supplies, and \$17.30 of home improvement cleaners. According to Department officials we spoke with, none of the items identified were used for Department operations.

The \$3,511.33 of Amazon purchases included in **Exhibit F** are also included in **Exhibit A** as improper disbursements.

Exhibit G lists the \$10,071.68 of improper purchases made from Amazon based on the Level III detail provided to the University by its Pcard processor. The \$10,071.68 of improper purchases included 16 transactions totaling \$8,438.00 for the purchase of gift cards or increases to the available balance on a reloadable Amazon gift card. The supporting documentation submitted by Ms. Shumaker for the purchase of these gift cards shows the purchases were for textbooks for faculty or for the library.

In addition, an Amazon transaction also included a \$321.00 purchase for which Amazon did not include a description of the item purchased. However, because the same transaction included 2 other \$321.00 Amazon gift card purchases, we included the \$321.00 as a gift card purchase. Also, 1 of the gift card purchases included as \$33.41 credit applied by Amazon. There was no information related to what the credit was for. As a result the net total for the gift cards purchased was \$8,404.59.

The remaining \$1,667.09 included \$949.00 of Yoli wellness products, \$324.63 of kitchen items, \$280.99 for books, and \$76.54 of cosmetics, and \$35.93 for clothing.

The \$10,071.68 of Amazon purchases included in **Exhibit G** are also included in **Exhibit A** as improper disbursements.

Reimbursement

As previously stated, Ms. Shumaker passed away shortly after being placed on administrative leave. Based on items identified by University staff as personal purchases when reviewing the Pcard purchases made by Ms. Shumaker in June and July 2016, the University withheld \$11,246.77 from Ms. Shumaker's payroll checks and vacation payout in October 2016. The \$11,246.77 recovered by the University is included in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

Department Review – During interviews with Department officials, they stated they did not always foot or review the claims closely. Officials stated they reviewed the description of the items purchased and the notes included by Ms. Shumaker. If the description and notes were related to the operations of the Department, the claim was approved. As previously stated, Ms. Shumaker submitted invoices which appeared to be for legitimate purchases. Based on the review of these invoices, we identified several common issues which may have helped identify concerns earlier.

- Adequate review was not performed at the Department level.
- There were a number of instances the same book or item was purchased for the same doctor or for the library.
- Invoices were not mathematically accurate.
- The price shown for an item purchased from Amazon was the total cost of the items and not the per unit price as normally shown on a standard Amazon invoice.

Inventory – We determined Ms. Shumaker included supporting documentation for the purchase of cameras and camera equipment for the Department. University policy does not require Departments to include items under \$5,000.00 on an inventory listing. As a result, the Department did not list all camera and camera equipment on an inventory list. Cameras and camera equipment are small and designed to be portable and are attractive to individuals and susceptible to loss. Because sufficient inventory records were not maintained, we were unable to determine if all camera and camera equipment purchased by the Department was, or should have been, in the Department's possession or used for personal use.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the University of Iowa, Department of Periodontics (Department) within the College of Dentistry to process procurement card charges. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Department's internal controls.

A. Procurement Card – The University issues Pcards to employees to be used for travel expenses and to purchase equipment, supplies, and other items allowed by the University. University internal control policies and procedures require supporting documentation be electronically scanned into the accounting system and the original supporting documentation be maintained in the Department until the Pcard audit is complete. Based on our review, we identified the following concerns:

- Adequate review was not performed at the Department level.
- Ms. Shumaker made personal purchases using the University Pcard assigned to her and submitted altered documents which showed the items purchased were related to Department operations. However, the information submitted electronically by the vendor as part of the information received by the University in the electronic Pcard statements showed the items were not the same items shown on the invoices submitted by Ms. Shumaker.
- Ms. Shumaker used the Pcard assigned to the Department Director to purchase books, supplies, and other items when her Pcard was reaching its maximum daily and monthly limit. In addition, she made personal purchases and submitted altered documents which showed the items purchased were related to Department operations.

Recommendation – The University should implement procedures which ensure sufficient documentation and/or explanations are provided which allow the supervisor to review and verify the propriety of the charge and ensure the items are not personal in nature during their review and approval of the purchase. University policy should require an individual's University Pcard be revoked for misuse of the Pcard.

Given the number of documents altered by Ms. Shumaker, the University should require original supporting documentation scanned into the University accounting system be retained for a year after the end of the fiscal year during which the purchase was made to allow for a detailed review if questions are raised during a independent audit.

Individuals assigned a University Pcard should not allow another staff access or use of their Pcard. The University should also ensure updates to Pcard policies, as well as errors or questions identified for Pcard purchases, are communicated to supervisors as well as the cardholders in a timely manner.

B. Meals for Meetings and Other Events – We identified a number of purchases using a Pcard related to the purchase of meals for meetings or other Department events. While allowable under University policy, the supporting documentation did not document the public benefit served for providing meals and other food to faculty, students, and others attending meetings or department events.

Recommendation – The University should implement procedures to ensure funds are used in the most efficient and effective manner and supporting documentation clearly documents the public benefit served.

- C. Lack of Inventory Records and Internal Controls – By its nature, camera equipment and other technology products purchased by the Department are attractive to individuals and susceptible to loss. These items are frequently small and designed to be portable, such as cameras and iPads.

The Department did not maintain an inventory listing of all cameras and related equipment with an asset tag assigned to each item. University and Department policies do not require maintaining an inventory or tagging equipment which individually cost less than \$5,000.00 but is susceptible to loss.

Recommendation – In addition to capitalization policies already established by the University, inventory records should be established and maintained to facilitate proper insurance coverage, maintenance and safeguarding of property and equipment susceptible to loss.

An inventory of all equipment should be conducted periodically and compared to fixed asset records by a person independent of the record keeping function. The University should also implement procedures which ensure Departments comply with University policies for the disposal of equipment. This includes any equipment maintained in the homes of staff members.

In addition, access to the location where equipment is stored should be limited to only those authorized to distribute or maintain the equipment. Also, a listing should be maintained of all individuals who access to the location, including dates and the reason for access.

Exhibits

**Report on Special Investigation
Of the University of Iowa
Department of Periodontics within
the College of Dentistry**

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Summary of Findings
For the period August 1, 2012 through August 31, 2016

| Description | Exhibit/Table/ Page Number | Amount | | |
|---|-------------------------------|--------------|-------------|-------------|
| | | Improper | Unsupported | Total |
| Improper and unsupported disbursements: | | | | |
| Amanda Shumaker's procurement card: | | | | |
| Amazon: | | | | |
| Detail from Amazon | Exhibit B | \$ 5,073.04 | 347.65 | 5,420.69 |
| Level III detail | Exhibit C | 19,817.81 | 257.09 | 20,074.90 |
| Barnes and Noble | Exhibit D | 5,202.50 | - | 5,202.50 |
| Other vendors | Exhibit E | 9,220.90 | 3,811.36 | 13,032.26 |
| Subtotal | | 39,314.25 | 4,416.10 | 43,730.35 |
| Director's procurement card: | | | | |
| Amazon: | | | | |
| Detail from Amazon | Exhibit F | 3,511.33 | - | 3,511.33 |
| Level III detail | Exhibit G | 10,071.68 | - | 10,071.68 |
| Subtotal | | 13,583.01 | - | 13,583.01 |
| Total improper and unsupported purchases | | 52,897.26 | 4,416.10 | 57,313.36 |
| Less: amount recovered through payroll deductions | Page 14 | (11,246.77) | - | (11,246.77) |
| Net improper and unsupported purchases | | \$ 41,650.49 | 4,416.10 | 46,066.59 |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

Per support submitted by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per support | Amount |
|-------------------------|---|---|---------------|
| 10/11/13 | Office equipment for Elangovans office. this is located in S464 and will remain with the university upon his departure. | 1 of: Hamilton Beach 49995 FlexBrew Single Serve Coffeemaker+ Coffee Pod \$59.95 Stand + Stoneware Coffee Mug Set | \$ 59.95 |
| | | Shipping & Handling | 9.95 |
| | | | <u>69.90</u> |
| 12/02/14 | textbook for Avila | 1 of: Implant Therapy: Integrated Treatment Planning | 323.89 |
| | | Shipping & Handling | 4.98 |
| | | | <u>328.87</u> |
| 05/13/16 | storage boxes for surgical units (4)//Personal Item - Payroll deduct Amanda Shumaker | 4 of: PLANO Tackle Systems Hybrid Hip 3 Tray Box, White/Blue | 184.26 |
| | | | <u>184.26</u> |
| 05/13/16 | Replacement flash for Weistroffer camera. Will remain with department//Personal Item - Payroll deduct Amanda Shumaker | 1 of: PocketWizard FlexTT5 Transceiver For Canon TTL Flashes and Digital SLR Cameras | 264.26 |
| | | | <u>264.26</u> |
| 05/13/16 | mutli-purpose tools for the surgical units (4)//Personal Item - Payroll deduct Amanda Shumaker | 4 of: The Original Pink Box PB1MULTI Multi-Tool with Storage Pouch | 98.57 |
| | | | <u>98.57</u> |
| 05/13/16 | Books for grad lit review course. Will remain in grad library.//Personal Item - Payroll deduct Amanda Shumaker | 2 of: Mucogingival Esthetic Surgery | 654.00 |
| | | | <u>654.00</u> |
| 05/23/16 | DVDs for Grad Lecture Review//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Plastic-Esthetic Periodontal and Implant Surgery | 150.00 |
| | | | <u>150.00</u> |
| 05/24/16 | Textbook for Clark. Will remain with department//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Clinical Periodontology and Implant Dentistry | 294.36 |
| | | | <u>294.36</u> |
| 06/13/16 | Items for graduation party/department supplies | 1 of: Chinet Classic White Dessert Plates, 35-Count Packages (Pack of 6) | 51.99 |
| | | | <u>51.99</u> |
| 06/09/16 | department supplies and items for graduation party | 2 of: Kirkland Signature Peanut Butter Pretzel, 52 Ounce | 30.38 |
| | | 1 of: Chinet 10 3/8" Diameter Big Party Pack, Heavy Weight Paper Dinner Plates, 165 Count, Classic White | 31.99 |
| | | 2 of: Signature Trail Mix, Peanuts, M and M Candies, Raisins, Almonds and Cashews, 4 Pound | 41.70 |
| | | | <u>104.07</u> |

| Per Amazon | | | | | |
|------------|--|---------------|------------|-------------|----------|
| Order Date | Item Description^ | Amount | Reasonable | Unsupported | Improper |
| 10/10/13 | Hamilton Beach 49995 FlexBrew Single Serve Coffeemaker + Coffee Pod Stand + Stoneware Coffee Mug Set | \$ 59.95 | - | - | 59.95 |
| | Shipping | 9.95 | - | - | 9.95 |
| | | <u>69.90</u> | | | |
| 12/01/14 | Books - <i>Implant Therapy: Integrate</i> | 323.89 | 323.89 | - | - |
| | Shipping | 4.98 | 4.98 | - | - |
| | | <u>328.87</u> | | | |
| 05/13/16 | Amazon.com Gift Card Balance Reload | 184.26 | - | - | 184.26 |
| | | <u>184.26</u> | | | |
| 05/13/16 | Amazon.com Gift Card Balance Reload | 264.26 | - | - | 264.26 |
| | | <u>264.26</u> | | | |
| 05/13/16 | Amazon.com Gift Card Balance Reload | 98.57 | - | - | 98.57 |
| | | <u>98.57</u> | | | |
| 05/13/16 | Amazon.com Gift Card Balance Reload | 654.00 | - | - | 654.00 |
| | | <u>654.00</u> | | | |
| 05/23/16 | Starbucks Gift Card \$50 | 150.00 | - | - | 150.00 |
| | | <u>150.00</u> | | | |
| 05/24/16 | Amazon.com Gift Card Balance Reload | 294.36 | - | - | 294.36 |
| | | <u>294.36</u> | | | |
| 06/08/16 | Chinet Classic White Dessert Plates, 35-Count Packages (Pack of 6) | 51.99 | - | 51.99 | - |
| | | <u>51.99</u> | | | |
| 06/08/16 | Kirkland Signature Peanut Butter Pretzel, 52 Ounce | 30.38 | - | 30.38 | - |
| 06/08/16 | Signature Trail Mix, Peanuts, M and M Candies, Raisins, Almonds and Cashews, 4 Pound | 41.70 | - | 41.70 | - |
| 06/08/16 | Chinet 10 3/8" Diameter Big Party Pack, Heavy Weight Paper Dinner Plates, 165 Count, Classic White | 31.99 | - | 31.99 | - |
| | | <u>104.07</u> | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

Per support submitted by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per support | Amount |
|-------------------------|--|---|---------------|
| 06/08/16 | Items for Graduation Party, department supplies and one book for department use that will be kept in the library | 1 of: Planters Dry Roasted Peanuts, 2 LB 2.5 oz (Count of 3) | 17.76 |
| | | 1 of: Hefty Everyday Assorted Colors Party Cups, 16 Oz, 100 Count | 7.79 |
| | | 1 of: Melitta Cone Coffee Filters Natural Brown #4 (100 Count (Pack Of 3)) | 14.35 |
| | | 1 of: Vanity Fair Napkins Everyday, Family Pack, 400 ct (Pack of 2- 200 ct) | 22.59 |
| | | 1 of: Planters Mixed Nuts With Pure Sea Salt, 56 oz. Tin | 15.98 |
| | | 1 of: Party Dimensions 300 Count Cutlery Combo Box, Clear | 9.29 |
| | | 1 of: Diagnosis and Treatment Planning in Dentistry, 3e | 103.19 |
| | | | <u>190.95</u> |
| 06/09/16 | Department supplies | 3 of: Folgers Classic Roast Ground Coffee - 48 oz (Pack of 2) | 103.83 |
| | | 1 of: Personalized Oral Health Care: From Concept Design to Clinical Practice | 94.99 |
| | | | <u>198.82</u> |
| 06/08/16 | Personal Item - Payroll deduct Amanda Shumaker | No support submitted | 650.00 |
| | | | <u>650.00</u> |
| 06/09/16 | Jerky for graduation party // Personal Item - Payroll Deduct Amanda Shumaker | 2 of: Jack Link's Meat Snacks Beef Jerky, Teriyaki, 16 Ounce | 31.96 |
| | | | 5.99 |
| | | | <u>37.95</u> |
| 06/15/16 | Personal Item - Payroll deduct Amanda Shumaker | No support submitted | 634.00 |
| | | | <u>634.00</u> |
| 06/20/16 | Personal Item - Payroll deduct cardholder | No support submitted | 263.57 |
| | | | <u>263.57</u> |
| 06/27/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 98.41 |
| | | | <u>98.41</u> |
| 06/27/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 136.62 |
| | | | <u>136.62</u> |
| 06/27/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 73.59 |
| | | | <u>73.59</u> |
| 07/12/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 156.25 |
| | | | <u>156.25</u> |
| 07/12/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 500.00 |
| | | | <u>500.00</u> |

| Per Amazon | | | | | |
|------------|--|---------------|------------|-------------|----------|
| Order Date | Item Description^ | Amount | Reasonable | Unsupported | Improper |
| 06/08/16 | Party Dimensions 300 Count Cutlery Combo Box, Clear | 9.29 | - | 9.29 | - |
| 06/08/16 | Books - <i>Diagnosis and Treatment Pl</i> | 103.19 | 103.19 | - | - |
| 06/08/16 | Planters Mixed Nuts With Pure Sea Salt, 56 oz. Tin | 15.98 | - | 15.98 | - |
| 06/08/16 | Melitta Cone Coffee Filters Natural Brown #4 (100 Count (Pack Of 3)) | 14.35 | - | 14.35 | - |
| 06/08/16 | Planters Dry Roasted Peanuts, 2 LB 2.5 oz (Count of 3) | 17.76 | - | 17.76 | - |
| 06/08/16 | Hefty Everyday Assorted Colors Party Cups, 16 Oz, 100 Count | 7.79 | - | 7.79 | - |
| 06/08/16 | Vanity Fair Napkins Everyday, Family Pack, 400 ct (Pack of 2-200 ct) | 22.59 | - | 22.59 | - |
| | | <u>190.95</u> | | | |
| 06/08/16 | Books - <i>Personalized Oral Health C</i> | 94.99 | 94.99 | - | - |
| 06/08/16 | Folgers Classic Roast Ground Coffee - 48 oz (Pack of 2) | 103.83 | - | 103.83 | - |
| | | <u>198.82</u> | | | |
| 06/08/16 | Amazon.com Gift Card Balance Reload | <u>650.00</u> | - | - | 650.00 |
| | | <u>650.00</u> | | | |
| 06/08/16 | Jack Link's Meat Snacks Beef Jerky, Teriyaki, 16 Ounce | 31.96 | - | - | 31.96 |
| | Shipping | 5.99 | - | - | 5.99 |
| | | <u>37.95</u> | | | |
| 06/15/16 | Amazon.com Gift Card Balance Reload | <u>634.00</u> | - | - | 634.00 |
| | | <u>634.00</u> | | | |
| 06/20/16 | Amazon.com Gift Card Balance Reload | <u>263.57</u> | - | - | 263.57 |
| | | <u>263.57</u> | | | |
| 06/27/16 | Amazon.com Gift Card Balance Reload | <u>98.41</u> | - | - | 98.41 |
| | | <u>98.41</u> | | | |
| 06/27/16 | Amazon.com Gift Card Balance Reload | <u>136.62</u> | - | - | 136.62 |
| | | <u>136.62</u> | | | |
| 06/27/16 | Amazon.com Gift Card Balance Reload | <u>73.59</u> | - | - | 73.59 |
| | | <u>73.59</u> | | | |
| 07/12/16 | Amazon.com Gift Card Balance Reload | <u>156.25</u> | - | - | 156.25 |
| | | <u>156.25</u> | | | |
| 07/12/16 | Amazon.com Gift Card Balance Reload | <u>500.00</u> | - | - | 500.00 |
| | | <u>500.00</u> | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

Per support submitted by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per support | Amount |
|-------------------------|---|--------------------------------|---------------|
| 07/13/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 77.94 |
| | | | <u>77.94</u> |
| 07/13/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 48.94 |
| | | | <u>48.94</u> |
| 07/13/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 48.94 |
| | | | <u>48.94</u> |
| 07/19/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 200.00 |
| | | | <u>200.00</u> |
| 07/20/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 79.70 |
| | | | <u>79.70</u> |
| 07/26/16 | Personal Item - Payroll Deduct cardholder | No support submitted | 73.50 |
| | | | <u>73.50</u> |
| 7/27/2016 | Personal expense - payroll deduct cardholder | No support submitted | 106.40 |
| | | | <u>106.40</u> |

| Per Amazon | | | | | |
|------------|--|---------------|------------|-------------|----------|
| Order Date | Item Description^ | Amount | Reasonable | Unsupported | Improper |
| 07/12/16 | Fotodiox EZ-Pro Flash Softbox K60 24" (60 cm) Octagon for Nikon, Canon, Vivitar, Sunpack, Nissin Flash & more | 69.95 | - | - | 69.95 |
| | Shipping | 7.99 | - | - | 7.99 |
| | | <u>77.94</u> | | | |
| 07/12/16 | Fotodiox Ez-Pro Flash Softbox K2560 10" x 24" (25cm x60cm) Rectangle for Nikon Flash, Canon Speedlight, for Nikon SB-600, SB-700, SB-800, SB-900, SB-9 | 44.95 | - | - | 44.95 |
| | Shipping | 3.99 | - | - | 3.99 |
| | | <u>48.94</u> | | | |
| 07/12/16 | Fotodiox Ez-Pro Flash Softbox K2560 10" x 24" (25cm x60cm) Rectangle for Nikon Flash, Canon Speedlight, for Nikon SB-600, SB-700, SB-800, SB-900, SB-9 | 44.95 | - | - | 44.95 |
| | Shipping | 3.99 | - | - | 3.99 |
| | | <u>48.94</u> | | | |
| 07/19/16 | Amazon.com Gift Card Balance Reload | 200.00 | - | - | 200.00 |
| | | <u>200.00</u> | | | |
| 07/20/16 | Popsicle Molds Ice Pop Maker Tupperware Quality 6 Pieces BPA Free Clearance Sale | 59.75 | - | - | 59.75 |
| | Shipping | 19.95 | - | - | 19.95 |
| | | <u>79.70</u> | | | |
| 07/26/16 | BETTY DAIN The Hipster Collection Shower Cap Flower Power BDC5180 | 16.04 | - | - | 16.04 |
| 07/26/16 | 8 Bath Bombs Gift Set - USA Made - Bath Bombs Kit - Ultra Lush Spa Fizzies - Best Gift Ideas - Enjoyable than Bath Beads & other Bath Body Products - | 21.49 | - | - | 21.49 |
| 07/26/16 | Loofah Bath Sponge set of 6 colors (50 gram each)-Large Mesh Exfoliating Shower Pouf | 11.99 | - | - | 11.99 |
| 07/26/16 | OXO Good Grips 6-Piece Silicone Spatula Set | 23.98 | - | - | 23.98 |
| | | <u>73.50</u> | | | |
| 07/26/16 | Mane N Tail Detangler, 12 Ounce | 7.46 | - | - | 7.46 |
| 07/26/16 | My Pillow Premium Series Bed Pillow, King Size, White Level | 69.95 | - | - | 69.95 |
| 07/26/16 | OXO Good Grips 6-Piece Utensil Set | 28.99 | - | - | 28.99 |
| | | <u>106.40</u> | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

Per support submitted by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per support | Amount |
|-------------------------|---|--------------------------------|---------------|
| 7/27/2016 | Personal expense - payroll deduct cardholder | No support submitted | 171.88 |

Totals

171.88

\$ 5,947.74

^ - Item descriptions in italics were provided to the University as part of the Level III detail. Amazon did not include the item description in the information provided to us.

Gift cards are **bolded** for emphasis.

| Per Amazon | | | | | |
|------------|--|-------------|------------|-------------|----------|
| Order Date | Item Description^ | Amount | Reasonable | Unsupported | Improper |
| 07/26/16 | Cellulite Cream & Muscle Relaxation Cream Huge 8.8oz, 100% Natural 87% Organic - Cellulite Cream Treatment Hot Gel, Firms Skin - Muscle Rub Cream, Mus | 14.95 | - | - | 14.95 |
| 07/26/16 | Bath Body Works Aromatherapy Sleep Lavender Chamomile 10 oz Body Wash Foam Bath | 10.74 | - | - | 10.74 |
| 07/26/16 | 100% Natural Hair Growth Inhibitor Permanent Hair Removal Remover Hair Inhibiting and Reducing to Stop Hair Growth and Body Face Hair Reduction After | 49.75 | - | - | 49.75 |
| 07/26/16 | Bath & Body Works Aromatherapy Sleep Lavender Chamomile Luxury Bath 15 Fl Oz | 35.88 | - | - | 35.88 |
| 07/26/16 | Turbie Twist Microfiber Hair Towel (2 Pack) Light Purple - Dark Purple | 12.99 | - | - | 12.99 |
| 07/26/16 | Tonsil Stone Remover Kit w/ LED Light + Irrigation Syringe + Premium Stainless Steel Tool | 14.50 | - | - | 14.50 |
| 07/26/16 | Original EPICA LUXURY PLUS (TM) Spa Bath Pillow-Ultimate Comfort and Strongest Suction Cups | 10.50 | - | - | 10.50 |
| 07/26/16 | Red Stainless Steel Manicure Pedicure Set Nail-Clippers Cleaner Cuticle Grooming Kit Case 10 in 1 | 6.59 | - | - | 6.59 |
| 07/26/16 | Rubbermaid Easy Find Lid Food Storage Container, 42-Piece set | 15.98 | - | - | 15.98 |
| | | 171.88 | | | |
| | | \$ 5,947.74 | 527.05 | 347.65 | 5,073.04 |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

Per Support Scanned in by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
|-------------------------|---|--|---------------|
| 10/09/12 | Textbook for Gustavo | 1 of: Osteology Guidelines for Oral and Maxillofacial Regeneration: Preclinical Models for Translational Research | \$ 128.00 |
| | | Shipping & Handling | 3.99 |
| | | Super Saver Discount | (3.99) |
| | | | <u>128.00</u> |
| 07/02/13 | research material-books for S Elangovan | 1 of: Solo PL2-0090 Clear Polystyrene Souffle Portion Cup Lid without Slot (Case of 25) | 45.28 |
| | | Shipping & Handling | 7.78 |
| | | Super Saver Discount | (7.78) |
| | | | <u>45.28</u> |
| 01/08/14 | Coffee for breakroom | 1 of: Coffee Packs - Folgers Vacket | 39.99 |
| | | Shipping & Handling | 5.49 |
| | | | <u>45.48</u> |
| 01/10/14 | Coffee Filters - Breakroom | 1 of: Melitta Cone Coffee Filtrrs, Natural Brown, No. 4, 100-Count Filters (Pack of 6) | 23.09 |
| | | Shipping & Handling | 6.98 |
| | | | <u>30.07</u> |
| 10/03/14 | cover and keyboard for Weistroffer | 1 of: Hype Ultra-Slim Bluetooth 3.0 Wireless Keyboard for iPad Mini 2 / iPad Mini / iPad Air / iPad / Android Tablets - Grey | 14.99 |
| | | 1 of: OtterBox Defender Series Case for iPad Air - Retail Packaging - Harbor - Teal/Grey | 49.99 |
| | | Shipping & Handling | 9.23 |
| | | Free Shipping | (9.23) |
| | | | <u>64.98</u> |
| 10/16/14 | Transceiver for camera for patient care | 1 of: PocketWizard FlexTT5 Transceiver for Canon TTL Flashes and Digital SLR Cameras, POCKETWIZRD | 229.00 |
| | | Shipping & Handling | 10.59 |
| | | Free Shipping | (10.59) |
| | | | <u>229.00</u> |
| 10/15/14 | Camera Flash and charger for patient care | 1 of: Canon 600EX-RT Speedlite Flash (Black), CANON | 499.00 |
| | | 1 of: Bolse 60W / 12-Amp 7-Port Fast Charging USB Wall / Desktop Charging Station With SmartIC Technology - Full Speed Charging for iPhone | 35.99 |
| | | Shipping & Handling | 11.26 |
| | | Free Shipping | (6.64) |
| | | | <u>539.61</u> |

| Per Level III Detail recorded in the Accounting System | | | | |
|--|-----------|------------|-------------|----------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Osteology Guidelines for O... | \$ 128.00 | 128.00 | - | - |
| | 128.00 | | | |
| Solo PL2-0090 Clear Polyst... | 45.28 | - | 45.28 | - |
| | 45.28 | | | |
| Coffee Packs - Folgers Vac... | 39.99 | - | 39.99 | - |
| Shipping & Handling | 5.49 | - | 5.49 | - |
| | 45.48 | | | |
| Melitta Cone Coffee Filter... | 23.09 | - | 23.09 | - |
| Shipping & Handling | 6.98 | - | 6.98 | - |
| | 30.07 | | | |
| OtterBox Defender Series C... | 49.99 | - | - | 49.99 |
| Hype Ultra-Slim Bluetooth ... | 14.99 | - | - | 14.99 |
| | 64.98 | | | |
| PocketWizard Flex TT5 Trans.. | 229.00 | - | - | 229.00 |
| | 229.00 | | | |
| Canon 600EX-RT Speedlite ... | 499.00 | - | - | 499.00 |
| Bolse 60W / 12-Amp 7-Po... | 35.99 | - | - | 35.99 |
| Shipping & Handling | 11.26 | - | - | 11.26 |
| Free Shipping | (6.64) | - | - | (6.64) |
| | 539.61 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
|-------------------------|---|--|---------------|
| 12/09/14 | seminar room supplies | 1 of: Set of 8 Resin Flameless Battery Operated 3" LED Votives with Warm Amber and Color Changing Modes | 16.00 |
| | | 2 of: Set of 12 Amber LED Party Votives | 44.00 |
| | | Shipping & Handling | 14.01 |
| | | | 74.01 |
| 12/10/14 | tableclothes for seminar room | 1 of: 90 inch x 156 inch Rectangular Black Tablecloth (Polyester) | 29.99 |
| | | Shipping & Handling | 29.24 |
| | | | 59.23 |
| 12/11/14 | tableclothes for seminar room | 1 of: By Florida Tablecloth 90x156 Polyester (Yellow) | 23.99 |
| | | Shipping & Handling | 8.95 |
| | | | 32.94 |
| 01/22/15 | instruments for Gustavo patient care | 1 of: Addi Swing Hooks - Complete Set of 13 Hooks | 139.99 |
| | | | 139.99 |
| 08/26/15 | Heater for resident/faculty research project | 1 of: Ball FreshTECH Automatic | 299.95 |
| | | | 299.95 |
| 09/25/15 | Camera stand for Avila. Will remain with the department upon his departure. | 1 of: Novoflex CASTEL-L Focusing Rack with MC MiniConnect | 562.70 |
| | | | 562.70 |
| 10/08/15 | Replacement IR panel for camera flash | 1 of: Nikon SG-3IR Replacement IR Panel for the Built-in Flash on the D200, D70s or D70 Digital Cameras. | 11.95 |
| | | Shipping & Handling | 7.49 |
| | | | 19.44 |
| 12/02/15 | Laser eye protection for Avila | 1 of: Lightobject LSR-EP1 Multi Wavelength Laser Eyes Protection Glasses/Goggle | 44.09 |
| | | | 44.09 |
| 12/03/15 | Flash for Camera | 1 of: Canon 270EX II Speedlite Flash for Canon SLR Cameras (Black) | 199.95 |
| | | Shipping & Handling | 9.99 |
| | | | 209.94 |
| 12/03/15 | Laser for setting wax molds for research | 1 of: New Silk'n Flash & Go Luxx +Extra Precision XXL Easy to Use It | 259.95 |
| | | Shipping & Handling | 5.49 |
| | | | 265.44 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Set of 8 Resin Flameless B... | 16.00 | - | - | 16.00 |
| 2 sets of 12 amber LED party votives | 44.00 | - | - | 44.00 |
| Shipping & Handling | 14.01 | - | - | 14.01 |
| | 74.01 | | | |
| 90 inch x 156 inch Rectang... | 29.99 | - | 29.99 | - |
| Shipping & Handling | 29.24 | - | 29.24 | - |
| | 59.23 | | | |
| By Florida Tablecloth 90x1... | 23.99 | - | 23.99 | - |
| Shipping & Handling | 8.95 | - | 8.95 | - |
| | 32.94 | | | |
| Addi Swing Hooks - Complet | 139.99 | - | - | 139.99 |
| | 139.99 | | | |
| Ball FreshTECH Automatic H | 299.95 | - | - | 299.95 |
| | 299.95 | | | |
| Novoflex CASTEL-L Focusing | 562.70 | - | - | 562.70 |
| | 562.70 | | | |
| Nikon SG-3IR Replacement I | 11.95 | - | - | 11.95 |
| Shipping & Handling | 7.49 | - | - | 7.49 |
| | 19.44 | | | |
| Lightobject LSR-EP1 Multi | 44.09 | - | 44.09 | - |
| | 44.09 | | | |
| Columbia Women's Gold 750 | 209.94 | - | - | 209.94 |
| | 209.94 | | | |
| New Silk'n Flash & Go Luxx | 259.95 | - | - | 259.95 |
| Shipping & Handling | 5.49 | - | - | 5.49 |
| | 265.44 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

| Per Support Scanned in by Ms. Shumaker | | | |
|--|---|---|--------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 12/04/15 | Clip for Camera Flash | 1 of: <i>Columbia Sportswear Cannon Flash Clip</i> | 19.95 |
| | | Shipping & Handling | 7.73 |
| | | | 27.68 |
| 12/05/15 | Paint for research project with molds | 1 of: <i>Liquitex BASICS Acrylic Paint Tube 48-Pieve Set</i> | 32.01 |
| | | Shipping & Handling | 9.22 |
| | | | 41.23 |
| 12/09/15 | Book for Weistroffer. Will be kept in S448 and will remain with the department | 1 of: <i>Clinical Periodontology and Implant Dentistry, 2 Volume Set, Lang, Niklaus P.</i> | 229.95 |
| | | Shipping & Handling | 11.44 |
| | | | 241.39 |
| 12/11/15 | decorations for office and seminar room | 4 of: <i>lederTEK Battery Operated String Lights 200 LED 52.5ft Fairy Christmas Lighting Décor 8 Modes Automatic Timer for Outdoor, Indoor, Garden, Xmas Tree</i> | 103.96 |
| | | 1 of: <i>100 LED Multifunction Indoor Outdoor Wedding Party Patio Window Fairy String Dorm Lights - 32ft (Yellow)</i> | 8.95 |
| | | Shipping & Handling | 16.68 |
| | | | 129.59 |
| 12/12/15 | decorations for office and seminar room | 2 of: <i>lederTEK Battery Operated String Lights 200 LED 52.5ft Fairy Christmas Lighting Décor 8 Modes Automatic Timer for Outdoor, Indoor, Garden, Xmas Tree</i> | 51.98 |
| | | Shipping & Handling | 6.88 |
| | | | 58.86 |
| 12/17/15 | Book for Residents. Will be stored in S447 and will remain with the department. | 1 of: <i>PLAY X STORE Wireless Earphone Bluetooth Sports Earbuds</i> | 33.99 |
| | | Shipping & Handling | 11.29 |
| | | | 45.28 |
| 01/04/16 | Research Materials for Avila | 1 of: <i>Ohuhu [5 in 1] 43"/110cm Collapsible Multi-Disc Light Reflector</i> | 18.58 |
| | | | 18.58 |

| Per Level III Detail recorded in the Accounting System | | | | |
|--|---------------|------------|-------------|----------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| COLUMBIA SPORTSWEAR WOMEN' | 19.95 | - | - | 19.95 |
| Shipping & Handling | 7.73 | - | - | 7.73 |
| | <u>27.68</u> | | | |
| Liquitex BASIC Acrylic Pa... | 32.01 | - | - | 32.01 |
| Shipping & Handling | 9.22 | - | - | 9.22 |
| | <u>41.23</u> | | | |
| Flannel Tartan Plaid Match | 39.99 | - | - | 39.99 |
| Flannel Tartan Plaid Match | 29.99 | - | - | 29.99 |
| Flannel Tartan Plaid Match | 39.99 | - | - | 39.99 |
| Flannel Tartan Plaid Match | 59.99 | - | - | 59.99 |
| Flannel Tartan Plaid Match | 59.99 | - | - | 59.99 |
| Shipping & Handling | 11.44 | - | - | 11.44 |
| | <u>241.39</u> | | | |
| IederTEK Battery Operated | 103.96 | - | - | 103.96 |
| 100 LED Multifunction Indo... | 8.95 | - | - | 8.95 |
| Shipping & Handling | 16.68 | - | - | 16.68 |
| | <u>129.59</u> | | | |
| IederTEK Battery Operated | 51.98 | - | - | 51.98 |
| Shipping & Handling | 6.88 | - | - | 6.88 |
| | <u>58.86</u> | | | |
| PLAY X STORE Wireless Earp... | 33.99 | - | - | 33.99 |
| Shipping & Handling | 11.29 | - | - | 11.29 |
| | <u>45.28</u> | | | |
| Av By Adrienne Vittadini F... | 15.99 | - | - | 15.99 |
| Unknown Amazon Variance | 2.59 | - | - | 2.59 |
| | <u>18.58</u> | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
|-------------------------|--|--|---------------|
| 01/05/16 | Research Materials for Avila | 1 of: Photography Photo Portrait Studio 600W Day Light Umbrella Continuous Lighting Kit by LimoStudio LMS103 | 46.61 |
| | | | 46.61 |
| 01/05/16 | Research Materials for Avila | 2 of: Manfrotto MKCOMPACTLT-BK Compact Tripod (Black) | 146.94 |
| | | | 146.94 |
| 01/05/16 | Research Materials for Avila | 1 of: Canon 270EX II Speedlite Flash for Canon SLR Cameras (Black) | 146.64 |
| | | | 146.64 |
| 01/05/16 | Research Materials for Avila | 1 of: Lightobject LSR-EP1 Multi Wavelength Laser Eyes Protection Glasses/Goggle | 44.96 |
| | | | 44.96 |
| 01/06/16 | Textbook for Avila. will be in S462 and will remain with the department. | 1 of: Anesthesia Complications in the Dental Office, Bosack, Robert | 94.49 |
| | | | 94.49 |
| 01/06/16 | Research Materials for Avila | 1 of: Ivation Portable HDMI Projector Compatible with most Smartphones, Tablets & Laptops - White | 212.12 |
| | | | 212.12 |
| 01/06/16 | Research Materials for Avila | 1 of: Dental Lab Equipment Dental Kit Wax Carving Tool Set | 17.75 |
| | | | 17.75 |
| 01/06/16 | Research Materials for Avila | 2 of: ePhoto Photography Vidoe Studio 58 LED Hair Light Spot Flood Light E27 Base 110V LED light Bulb 95W | 71.05 |
| | | | 71.05 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Rockland Luggage 2 Piece P... | 38.99 | - | - | 38.99 |
| <i>Unknown Amazon Variance</i> | 7.62 | - | - | 7.62 |
| | 46.61 | | | |
| Lexington Cholocate Gromme | 69.98 | - | - | 69.98 |
| Meridian Gray Grommet Room | 69.98 | - | - | 69.98 |
| <i>Unknown Amazon Variance</i> | 6.98 | - | - | 6.98 |
| | 146.94 | | | |
| Cuisinart Stoneware Madele... | 119.90 | - | - | 119.90 |
| <i>Unknown Amazon Variance</i> | 26.74 | - | - | 26.74 |
| | 146.64 | | | |
| US Art Supply 12 X 24 i | 44.96 | - | - | 44.96 |
| | 44.96 | | | |
| Rockland Luggage 2 Piece P... | 38.99 | - | - | 38.99 |
| Rockland Luggage 2 Piece S... | 41.14 | - | - | 41.14 |
| <i>Unknown Amazon Variance</i> | 14.36 | - | - | 14.36 |
| | 94.49 | | | |
| Stride Rite Star Wars Ligh... | 48.97 | - | - | 48.97 |
| Stride Rite Star Wars Forc... | 38.53 | - | - | 38.53 |
| Stride Rite Disney Frozen | 41.00 | - | - | 41.00 |
| Reebok Women's Twistform B | 69.99 | - | - | 69.99 |
| <i>Unknown Amazon Variance</i> | 13.63 | - | - | 13.63 |
| | 212.12 | | | |
| 2 Piece Set 63" Long Solid... | 11.80 | - | - | 11.80 |
| <i>Unknown Amazon Variance</i> | 5.95 | - | - | 5.95 |
| | 17.75 | | | |
| Kenney Double Matte Window | 45.00 | - | - | 45.00 |
| Kenney Manufacturing Compa... | 20.85 | - | - | 20.85 |
| <i>Unknown Amazon Variance</i> | 5.20 | - | - | 5.20 |
| | 71.05 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

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For the period August 1, 2012 through August 31, 2016

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|--|--|--|--------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 01/06/16 | Research Materials for Avila | 1 of: 16 pcs (BL-4sz) Comfort Soft Replacement Set Eartips Earbuds Eargels for Sol Republic AMPS, AMPS HD , and Jax In-Ear Earphones | 16.63 |
| | | | 16.63 |
| 01/06/16 | Research Materials for Avila | 1 of: Novoflex Flash Holder, Camera & Flash Mounting Bracket with Two Ball Heads | 176.79 |
| | | | 176.79 |
| 01/06/16 | Research Materials for Avila | 1 of: Intraoral Photo Dental Mirro - Buccal Model | 88.92 |
| | | | 88.92 |
| 01/06/16 | Research Materials for Avila | 1 of: Liquitex BASICS Acrylic Paint Tube 48-Piece Set | 46.58 |
| | | | 46.58 |
| 01/06/16 | Research Materials for Avila | 1 of: Complications in the Dental Office | 72.32 |
| | | | 72.32 |
| 01/07/16 | Research Materials for Avila | 1 of: Generic Dental Lab Dentist Orthodontic Oral Hygiene Stainless Steel Photography Mirrors by Fancymall | 144.88 |
| | | | 144.88 |
| 01/07/16 | Research Materials for Avila | 1 of: Dental Power 4pcs Orthodontic Intra-oral Dental Clinic Stainless Steel Photography Mirrors | 50.39 |
| | | | 50.39 |
| 01/07/16 | Research Materials for Avila | 1 of: Sterilite Large Flip Top Storage Box, Set of 6 | 20.94 |
| | | | 20.94 |

| Per Level III Detail recorded in the Accounting System | | | | |
|--|--------|------------|-------------|----------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| 16 pcs (BL-4sz) Comfort So.. | 14.48 | - | - | 14.48 |
| <i>Unknown Amazon Variance</i> | 2.15 | - | - | 2.15 |
| | 16.63 | | | |
| Star Wars Child's Deluxe D... | 35.19 | - | - | 35.19 |
| Rubie's Custome Star Wars | 99.99 | - | - | 99.99 |
| Star Wars: The Force Awake... | 31.19 | - | - | 31.19 |
| <i>Unknown Amazon Variance</i> | 10.42 | - | - | 10.42 |
| | 176.79 | | | |
| Kenney Manufacturing Compa... | 83.40 | - | - | 83.40 |
| <i>Unknown Amazon Variance</i> | 5.52 | - | - | 5.52 |
| | 88.92 | | | |
| US Art Supply 16X20 i... | 39.96 | - | - | 39.96 |
| <i>Unknown Amazon Variance</i> | 6.62 | - | - | 6.62 |
| | 46.58 | | | |
| 2 Piece Solid Faux Silk Gr... | 59.37 | - | - | 59.37 |
| <i>Unknown Amazon Variance</i> | 12.95 | - | - | 12.95 |
| | 72.32 | | | |
| Fairy Dust by Paris Hilton | 10.99 | - | - | 10.99 |
| Vanderbilt by Gloria Vande | 10.59 | - | - | 10.59 |
| US Art Supply 24pc Oil | 14.96 | - | - | 14.96 |
| BURBERRY Brit for Women Ea... | 98.00 | - | - | 98.00 |
| <i>Unknown Amazon Variance</i> | 10.34 | - | - | 10.34 |
| | 144.88 | | | |
| Oneida Voss 20-Piece Stain | 46.99 | - | - | 46.99 |
| <i>Unknown Amazon Variance</i> | 3.40 | - | - | 3.40 |
| | 50.39 | | | |
| Kenney Manufacturing Compa... | 18.99 | - | - | 18.99 |
| <i>Unknown Amazon Variance</i> | 1.95 | - | - | 1.95 |
| | 20.94 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
|-------------------------|---|--|---------------|
| 01/07/16 | Textbook for Avila. will be in S462 and will remain with the department | 1 of: Photography in Dentistry: Theory and Techniques in Modern Documentation. | 198.65 |
| | | | 198.65 |
| 01/07/16 | Research Materials for Avila | 1 of: Sterilite Medium Flip Top Storage Box, Set of 6 | 20.92 |
| | | | 20.92 |
| 01/08/16 | Textbook for Residents Library. Will be stored in S447 and will remain with the department. | 1 of: <i>Layers: An Atlas of Composite Resin Stratification 1st Edition</i> | 312.33 |
| | | | 312.33 |
| 01/11/16 | Textbook for Residents Library. Will be stored in S447 and will remain with the department. | 1 of: Fundamentals of Color: Shade Matching and Communication in Esthetic Dentistry 2nd Edition | 39.65 |
| | | | 39.65 |
| 01/11/16 | Textbook for Residents Library. Will be stored in S447 and will remain with the department. | 1 of: Bonded Porcelain Restorations in the Anterior Dentition: A Biomimetic Approach 1st Edition | 250.00 |
| | | | 250.00 |
| 01/29/16 | For photography research project | 1 of: Liquitex BASICS Acrylic Paint Tube Red | 3.87 |
| | | | 3.87 |
| 01/29/16 | For photography research project | 2 of: Liquitex BASICX Acrylic Paint Tube Pink | 10.58 |
| | | | 10.58 |
| 01/30/16 | For photography research project | 1 of: Liquitex BASICS Acrylic Paint Tube Orange | 3.66 |
| | | | 3.66 |
| 01/30/16 | For photography research project | 2 of: Liquitex BASICX Acrylic Paint Tube Black | 8.99 |
| | | | 8.99 |
| 01/30/16 | For photography research project | 1 of: Liquitex BASICS Acrylic Paint Tube White | 4.98 |
| | | | 4.98 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Eclipse Kids Polka Dots Bl... | 26.24 | - | - | 26.24 |
| Eclipse Kids Polka Dots Bl... | 52.40 | - | - | 52.40 |
| Oneida Voss 45-Piece Flatw... | 109.99 | - | - | 109.99 |
| <i>Unknown Amazon Variance</i> | 10.02 | - | - | 10.02 |
| | 198.65 | | | |
| Kenney Manufacturing Compa... | 18.99 | - | - | 18.99 |
| <i>Unknown Amazon Variance</i> | 1.93 | - | - | 1.93 |
| | 20.92 | | | |
| Ivation Portable HDMI Proj... | 299.95 | - | - | 299.95 |
| <i>Unknown Amazon Variance</i> | 12.38 | - | - | 12.38 |
| | 312.33 | | | |
| Mini Modern Essentials Usa... | 19.67 | - | - | 19.67 |
| <i>Unknown Amazon Variance</i> | 19.98 | - | - | 19.98 |
| | 39.65 | | | |
| AMAZON GIFT CARD - EMAIL- | 250.00 | - | - | 250.00 |
| | 250.00 | | | |
| LibbySue-A Luxurious Pashm | 3.87 | - | - | 3.87 |
| | 3.87 | | | |
| LibbySue-A Luxurious Pashm | 10.58 | - | - | 10.58 |
| | 10.58 | | | |
| LibbySue-A Luxurious Pashm | 3.66 | - | - | 3.66 |
| | 3.66 | | | |
| Belle Donne Women's Paisle... | 8.99 | - | - | 8.99 |
| | 8.99 | | | |
| LibbySue-A Luxurious Pashm | 4.98 | - | - | 4.98 |
| | 4.98 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

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|-------------------------|--|---|---------------|
| 01/31/16 | Brackets for Camera For photography research project | 1 of: Novoflex Flash Holder, Camera & Flash Mounting Bracket with Two Ball Heads | 38.98 |
| | | | 38.98 |
| 02/01/16 | bag for camera flash | 1 of: Microfiber Bag for Canon SLR Cameras (Black) | 17.98 |
| | | | 17.98 |
| 02/01/16 | Flash for new camera | 1 of: Canon 270E II Speedlite Flash for Canon SLR Cameras (Black) | 121.69 |
| | | | 121.69 |
| 02/01/16 | Textbook for Avila. Will be In S462 | 1 of: Anesthesia Complications in the Dental Office, Bosack, Robert | 212.96 |
| | | | 212.96 |
| 02/01/16 | Books for department faculty and residents | 4 of: Anesthesia Complications in the Dental Office, | 740.00 |
| | | | 740.00 |
| 02/02/16 | For photography research project | 1 of: Liquitex BASICS Acrylic Paint Tube Taupe | 2.96 |
| | | | 2.96 |
| 02/03/16 | For photography research project | 1 of: Studio Designs 12011 Photography Lamp with Clamp and 13-watt CFL Bulb Included, Black | 29.99 |
| | | | 29.99 |
| 02/04/16 | Books for department faculty and residents | 5 of: Medical Microbiology and Immunology for Dentists 1st Edition | 834.00 |
| | | | 834.00 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Belle Donne Women's Paisle... | 8.99 | - | - | 8.99 |
| PattyBoutik Women's Cross-... | 29.99 | - | - | 29.99 |
| | 38.98 | | | |
| SCARF_TRADINGINC Paisle... | 12.99 | - | - | 12.99 |
| Unknown Amazon Variance | 4.99 | - | - | 4.99 |
| | 17.98 | | | |
| 82 Days Women's Rayon Span... | 18.95 | - | - | 18.95 |
| 82 Days Women's Rayon Span... | 17.95 | - | - | 17.95 |
| 82 Days Women's Rayon Span... | 18.95 | - | - | 18.95 |
| 82 Days Women's Rayon Span... | 8.99 | - | - | 8.99 |
| 82 Days Women's Rayon Span... | 18.95 | - | - | 18.95 |
| 82 Days Women's Rayon Span... | 18.95 | - | - | 18.95 |
| 82 Days Women's Rayon Span... | 18.95 | - | - | 18.95 |
| | 121.69 | | | |
| My Wonderful World Women's ... | 39.99 | - | - | 39.99 |
| My Wonderful World Women's ... | 38.99 | - | - | 38.99 |
| My Wonderful World Women's ... | 39.99 | - | - | 39.99 |
| My Wonderful World Women's ... | 38.99 | - | - | 38.99 |
| Unknown Amazon Variance | 55.00 | - | - | 55.00 |
| | 212.96 | | | |
| AMAZON.COM GIFT CARD BALAN... | 740.00 | - | - | 740.00 |
| | 740.00 | | | |
| Disney Sofia the First Col... | 23.00 | - | - | 23.00 |
| Unknown Amazon Variance | (20.04) | - | - | (20.04) |
| | 2.96 | | | |
| ClosetMaid 1468 Cubeicals | 29.99 | - | - | 29.99 |
| | 29.99 | | | |
| Amazon Gift Card - Email - | 834.00 | - | - | 834.00 |
| | 834.00 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

| Per Support Scanned in by Ms. Shumaker | | | |
|--|--|---|--------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 02/04/16 | Textbook for resident library | 1 of: Contributions to the Development of Human Deciduous Tooth Primordia 1st Edition | 35.35 |
| | | | 35.35 |
| 02/05/16 | Textbook for resident library | 1 of Oral Cells and Tissues 1st Edition | 38.84 |
| | | | 38.84 |
| 02/08/16 | For photography research project - to spin dentaforms for different angles | 1 of: 8" Black Velvet Top Motorized Rotating Display Turntable Ideal for Jewelry Hobby Collectible Product | 20.63 |
| | | | 20.63 |
| 02/11/16 | Book for department residents Library | 1 of: Challenging Nature, Paulo Kano | 354.98 |
| | | | 354.98 |
| 02/19/16 | camera bag for Avila | 4 of: Carranza's Clinical Periodontology, 12e | 611.00 |
| | | | 611.00 |
| 02/19/16 | camera bag for Avila | 1 of: Lowepro Flipside 200 DSLR Camera Backpack | 53.87 |
| | | | 53.87 |
| 02/19/16 | Books for department faculty and residents | 3 of: Dental Implant Complications: Etiology, Prevention, and Treatment 2nd Edition | 531.57 |
| | | 2 of: Fundamentals of Implant Dentistry: Prosthodontic Principles 1st Edition | 336.00 |
| | | 1 of: Immediate Loading of Endosseous Implants in the Posterior Mandible: Animal And Clinical Studies 1st Edition | 84.43 |
| | | | 952.00 |
| 02/28/16 | Laser googles for clinic | 3 of: Lightobject LSR-EP1 Multi Wavelength Laser Eyes Protection Glasses/Goggle | 99.00 |
| | | | 99.00 |
| 03/03/16 | Textbooks for faculty | 5 of: The Design of Dental Implant Placement and Restoration | 425.00 |
| | | | 425.00 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|-----------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Sofia First Princess Scrol... | 35.35 | - | - | 35.35 |
| | <u>35.35</u> | | | |
| ClosetMaid 3880 Cubeicals | 19.42 | - | - | 19.42 |
| ClosetMaid 3878 Cubeicals | 19.42 | - | - | 19.42 |
| | <u>38.84</u> | | | |
| Evenflo Big Kid High Back ... | 29.99 | - | - | 29.99 |
| <i>Unknown Amazon Variance</i> | <u>(9.36)</u> | - | - | (9.36) |
| | <u>20.63</u> | | | |
| NETGEAR Nighthawk X4S - AC | 269.99 | - | - | 269.99 |
| NETGEAR DOCSIS 3.0 High Sp... | 84.99 | - | - | 84.99 |
| | <u>354.98</u> | | | |
| Amazon Gift Card - Email | 704.00 | - | - | 704.00 |
| Amazon Gift Card - Email | 59.00 | - | - | 59.00 |
| <i>Unknown Amazon Variance</i> | <u>(152.00)</u> | - | - | (152.00) |
| | <u>611.00</u> | | | |
| Conair Infiniti Pro Curl S... | 79.97 | - | - | 79.97 |
| Stainless Steel Manicure P... | 10.99 | - | - | 10.99 |
| <i>Unknown Amazon Variance</i> | <u>(37.09)</u> | - | - | (37.09) |
| | <u>53.87</u> | | | |
| Amazon Gift Card - Email | 952.00 | - | - | 952.00 |
| | <u>952.00</u> | | | |
| Subscriptions | 99.00 | - | - | 99.00 |
| | <u>99.00</u> | | | |
| Amazon Gift Card - Email | 425.00 | - | - | 425.00 |
| | <u>425.00</u> | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
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|--|--|---|--------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 03/08/16 | Educational DVDs for Resident Library | 1 of: Esthetic and Restorative Dentistry Reference Guide | 73.90 |
| | | | 73.90 |
| 03/08/16 | Educational DVDs for Resident Library | 1 of: Esthetic and Restorative Dentistry: Complete Collection | 167.45 |
| | | Shipping & Handling | 30.00 |
| | | | 197.45 |
| 03/08/16 | Educational DVDs for Resident Library | 1 of: Esthetic and Restorative Dentistry Companion Workbook | 75.90 |
| | | | 75.90 |
| 03/15/16 | Resident Library Materials | 2 of: Implantology Made Easy | 24.66 |
| | | | 24.66 |
| 03/16/16 | Sinus Floor Elevation DVD for resident library | 1 of: ITI Treatment Guide: Sinus Floor Elevation Procedures | 134.95 |
| | | | 134.95 |
| 03/16/16 | Resident Library Materials | 1 of: Fractured Instrument Removal: A Systemic Approach DVD | 49.65 |
| | | 1 of: Osung Dental Cement Spatula, L-LS1 | 26.16 |
| | | 1 of: LK11 Dental Carving Knife 11, L-LK11 | 19.62 |
| | | | 95.43 |

| Per Level III Detail recorded in the Accounting System | | | | |
|--|----------|------------|-------------|----------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Marilyn Naked Luxe Silky T... | 50.85 | - | - | 50.85 |
| Marilyn Naked Luxe Silky T... | 50.85 | - | - | 50.85 |
| Unknown Amazon Variance | (27.80) | - | - | (27.80) |
| | 73.90 | | | |
| Plus Size Nylon/Lycra Tigh... | 23.90 | - | - | 23.90 |
| Plus Size Nylon/Lycra Tigh... | 15.95 | - | - | 15.95 |
| Plus Size Nylon/Lycra Tigh... | 31.90 | - | - | 31.90 |
| Plus Size Nylon/Lycra Tigh... | 15.95 | - | - | 15.95 |
| Plus Size Nylon/Lycra Tigh... | 15.95 | - | - | 15.95 |
| Plus Size Nylon/Lycra Tigh... | 15.95 | - | - | 15.95 |
| Plus Size Nylon/Lycra Tigh... | 15.95 | - | - | 15.95 |
| Plus Size Nylon/Lycra Tigh... | 15.95 | - | - | 15.95 |
| Plus Size Nylon/Lycra Tigh... | 15.95 | - | - | 15.95 |
| Unknown Amazon Variance | 30.00 | - | - | 30.00 |
| | 197.45 | | | |
| Bio Skin 6-Inch Wrist Brac... | 37.95 | - | - | 37.95 |
| Bio Skin 6-Inch Wrist Brac... | 37.95 | - | - | 37.95 |
| | 75.90 | | | |
| Keds Adelle Sneaker (Todd... | 29.95 | - | - | 29.95 |
| Polo Ralph Lauren Kids Eth... | 42.00 | - | - | 42.00 |
| Polo Ralph Lauren Kids Eth... | 48.00 | - | - | 48.00 |
| Polo Ralph Lauren Men's Ha... | 43.79 | - | - | 43.79 |
| Unknown Amazon Variance | (139.08) | - | - | (139.08) |
| | 24.66 | | | |
| Levi's Big Boys' 510 Skinn... | 27.99 | - | - | 27.99 |
| Levi's Men's 569 Loose Str... | 42.99 | - | - | 42.99 |
| Calvin Klein Big Boys' Lon... | 19.99 | - | - | 19.99 |
| Beautees Little Girls' Spa... | 23.99 | - | - | 23.99 |
| Calvin Klein Big Boys' Lon... | 19.99 | - | - | 19.99 |
| | 134.95 | | | |
| Levi's Big Boys' 510 Skinn... | 27.99 | - | - | 27.99 |
| Men's Classic Pre-Tied For ... | 20.97 | - | - | 20.97 |
| Adjustable Suspenders For... | 46.47 | - | - | 46.47 |
| | 95.43 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

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For the period August 1, 2012 through August 31, 2016

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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
|-------------------------|--|--|---------------|
| 03/16/16 | Resident Libraty Materials | 1 of: Canon EF 16-35mm f/2.8L II USM Zoom Lens for Canon EF Cameras | 1,408.00 |
| | | | 1,408.00 |
| 03/17/16 | Resident Library Materials | 1 of: The Design of Dental Implant Placement and Restoration | 19.99 |
| | | | 19.99 |
| 03/22/16 | Memory card and case | 1 of: Canon 128 memory card | 69.98 |
| | | 1 of: MicroFiber Camera Basic Case with Felt-lined pockets | 24.99 |
| | | | 94.97 |
| 03/23/16 | Travel mini projector for Elangovan for Harvard Presentation | 1 of: Ivation Portable HDMI Projector Compatible with most Smartphones, Tablets & Laptops - White | 321.94 |
| | | | 321.94 |
| 03/23/16 | Laser glasses for clinic use | 1 of: Photography Photo Portrait Studio 600W Day Light Umbrella Continuous Lighting Kit by LimoStudio LMS103 | 35.00 |
| | | | 35.00 |
| 03/23/16 | textbook for Humbert will be in S447 and will remain with the department | 1 of: Anesthesia Complications in the Dental Office, Bosack, Robert | 69.98 |
| | | | 69.98 |
| 03/24/16 | Laser glasses for clinic use | 1 of: Lightobject LSR-EP1 Multi Wavelength Laser Eyes Protection Glasses/Goggle | 84.33 |
| | | | 84.33 |
| 03/24/16 | Textbook for resident library | 1 of: Photography in Dentistry: Theory and Techniques in Modern Documentation | 185.41 |
| | | | 185.41 |

| Per Level III Detail recorded in the Accounting System | | | | |
|--|----------|------------|-------------|----------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Amazon Gift Card - Email - | 1,408.00 | - | - | 1,408.00 |
| | 1,408.00 | | | |
| MONDAYSUIT Mens Regular Fi... | 19.99 | - | - | 19.99 |
| | 19.99 | | | |
| Carhartt Women's Sibley De... | 24.99 | - | - | 24.99 |
| Carhartt Women's Force Equ... | 69.98 | - | - | 69.98 |
| | 94.97 | | | |
| Dockers Women's Metro Trou... | 60.00 | - | - | 60.00 |
| Dickies Women's Wrinkle An... | 39.98 | - | - | 39.98 |
| Dickies Women's Wrinkle An... | 19.99 | - | - | 19.99 |
| Dockers Women's Metro Trou... | 60.00 | - | - | 60.00 |
| Dockers Women's Essential | 35.00 | - | - | 35.00 |
| Dickies Women's Relaxed Bo... | 26.99 | - | - | 26.99 |
| Carhartt Women's Rockford ... | 49.99 | - | - | 49.99 |
| Rafaella Women's Straight ... | 29.99 | - | - | 29.99 |
| | 321.94 | | | |
| Dockers Women's Essential | 35.00 | - | - | 35.00 |
| | 35.00 | | | |
| Carhartt Women's Relaxed F... | 69.98 | - | - | 69.98 |
| | 69.98 | | | |
| Dockers Women's Essential | 30.35 | - | - | 30.35 |
| Dickies Women's Relaxed Bo... | 53.98 | - | - | 53.98 |
| | 84.33 | | | |
| Aurorae Yoga Mat Tote Bag, ... | 39.95 | - | - | 39.95 |
| The Essentialyoga Program:... | 20.44 | - | - | 20.44 |
| Dickies Women's Wrinkle An... | 19.99 | - | - | 19.99 |
| Dickies Women's Relaxed Bo... | 26.99 | - | - | 26.99 |
| Carhartt Women's Relaxed F... | 34.99 | - | - | 34.99 |
| Healing Oils of the Bible | 14.08 | - | - | 14.08 |
| Chemistry of Essential Oil... | 28.97 | - | - | 28.97 |
| | 185.41 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

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|--|---|--|----------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 03/24/16 | background paint for avila photography | 1 of: Liquitex BASICS Acrylic Paint Tube - White | 7.99 |
| | | | 7.99 |
| 03/25/16 | Flash replacement clips | 1 of: Novoflex Flash Holder Replacement Clip | 26.99 |
| | | | 26.99 |
| 03/27/16 | Camera base for Avila | 1 of: Canon EOS 80D Digital SLR Camera Body (Black), CANON | 1,199.00 |
| | | | 1,199.00 |
| 03/27/16 | Light deflector | 1 of: Ohuhu [5 in1] 43"/110cm Collapsible Multi-Disc Light Reflector | 14.98 |
| | | | 14.98 |
| 03/31/16 | Textbook for Avila, will remain with department | 1 of: <i>Mucogingival Esthetic Surgery</i> , Giovanni Zucchelli | 396.00 |
| | | | 396.00 |
| 03/31/16 | Camera wings for cannon | 1 of: Essentials Bundle for Canon Speedlite 320EX, 430EX II III-RT, 600EX-RT Flash with (4) AA Batteries & Charger + Bracket + Soft Box Diffuser + Reflector Kit | 230.00 |
| | | | 230.00 |
| 04/04/16 | Textbook for Avila, will remain with department | 1 of: <i>Osteology Guidelines for Oral and Maxillofacial Regeneration: Preclinical Models for Translational Research</i> , William V. Giannobile, Myron Nevins | 157.98 |
| | | | 157.98 |
| 04/05/16 | Cannon SD Card Reader | 1 of: Verbatim USB 3.0 Universal Card Reader - 97706 (Black) | 38.45 |
| | | | 38.45 |
| 04/05/16 | Flash Filters, batteries, | 1 of: enelop XX 2500 mAh Typical / 2400 mAh Minimum, High Capacity, 4 Pack AA Ni-MH Pre-Charged Rechargeable Batteries | 13.33 |
| | | 2 of: Tiffen 67mm UV Protection Filter | 28.68 |
| | | Shipping & Handling | 7.99 |
| | | Sales Tax | 3.99 |
| | Refund of sales tax charged | | (3.99) |
| | Refund of shipping charged | | (7.98) |
| | | | 42.02 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Baleaf Grip Toeless Yoga S... | 7.99 | - | - | 7.99 |
| | 7.99 | | | |
| Dickies Women's Relaxed Bo... | 26.99 | - | - | 26.99 |
| | 26.99 | | | |
| Canon EOS 80D Digital SLR ... | 1,199.00 | - | - | 1,199.00 |
| | 1,199.00 | | | |
| Oola Find Balance in an Un... | 14.98 | - | - | 14.98 |
| | 14.98 | | | |
| Amazon.com Gift Card Balan... | 396.00 | - | - | 396.00 |
| | 396.00 | | | |
| Amazon.com Gift Card Balan... | 230.00 | - | - | 230.00 |
| | 230.00 | | | |
| STARBUCKS GIFT CARDS, MULT... | 100.00 | - | - | 100.00 |
| STARBUCKS GIFT CARDS, MULT... | 100.00 | - | - | 100.00 |
| <i>Unknown Amazon Variance</i> | (42.02) | - | - | (42.02) |
| | 157.98 | | | |
| Jeff Gordon - Star Wars Ep... | 28.00 | - | - | 28.00 |
| <i>Unknown Amazon Variance</i> | 10.45 | - | - | 10.45 |
| | 38.45 | | | |
| BUILD-A-BEAR GIFT CARD \$50 | 50.00 | - | - | 50.00 |
| <i>Unknown Amazon Variance</i> | (7.98) | - | - | (7.98) |
| | 42.02 | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

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|--|---|---|--------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 04/08/16 | Textbook for Johnson | 1 of: Contemporary Implant Dentistry, 3e | 200.00 |
| | | | 200.00 |
| 04/08/16 | Textbook for Johnson | 2 of: Implant Dentistry: A Practical Approach, 2e | 178.00 |
| | | | 178.00 |
| 04/16/16 | Supplies for Avila's research videos - planned for D3 orientation | 1 of: Canon EF 50mm f/1.8 II Camera Lens - Fixed | 112.77 |
| | | | 112.77 |
| 04/18/16 | Supplies for Avila's research videos - planned for D3 orientation | 1 of: Canon EF 75-300mm f/4-5.6 III Telephoto Zoom Lens Premium Bundle | 104.92 |
| | | | 104.92 |
| 04/18/16 | Supplies for Avila's research videos - planned for D3 orientation | 1 of: BM Premium 2-Pack of LP-E10 Batteries for Canon | 23.98 |
| | | | 23.98 |
| 04/18/16 | Supplies for Avila's research videos - planned for D3 orientation | 1 of: Lens Cap for Canon | 11.99 |
| | | | 11.99 |
| 04/18/16 | Textbook for Elangovan. Will remain with department | 1 of: Regenerative Engineering of Musculoskeletal Tissues and Interfaces (Woodhead Publishing Series in Biomaterials) | 343.98 |
| | | 1 of: Principles of Regenerative Medicine, Second Edition | 219.76 |
| | | 1 of: Biomaterials and Stem Cells in Regenerative Medicine | 174.26 |
| | | | 738.00 |

| Per Level III Detail recorded in the Accounting System | | | | |
|--|---------|------------|-------------|----------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| AMAZON.COM GIFT CARD BALAN... | 200.00 | - | - | 200.00 |
| | 200.00 | | | |
| Amazon.com Gift Card Balan... | 178.00 | - | - | 178.00 |
| | 178.00 | | | |
| Essential Oils Carrying Ca... | 119.97 | - | - | 119.97 |
| Marianna Manicure Bowl | 11.56 | - | - | 11.56 |
| Opi Manicure Soak Powder, ... | 13.49 | - | - | 13.49 |
| Unknown Amazon Variance | (32.25) | - | - | (32.25) |
| | 112.77 | | | |
| OPI Nail Lacquer Hello Haw | 7.61 | - | - | 7.61 |
| O.P.I. Limited Edition Germ... | 8.77 | - | - | 8.77 |
| OPI Nail Lacquer Just Lana ... | 8.16 | - | - | 8.16 |
| OPI Brazil Nail-Polish Col... | 7.32 | - | - | 7.32 |
| OPI Nail Lacquer, Dating a ... | 7.76 | - | - | 7.76 |
| OPI Nail Lacquer, Tasmania | 7.60 | - | - | 7.60 |
| OPI Brazil Nail-Polish Col... | 7.09 | - | - | 7.09 |
| Opi Manicure/pedicure Scru... | 19.78 | - | - | 19.78 |
| OPI Nail Lacquer, Gelato o... | 8.96 | - | - | 8.96 |
| OPI Nail Lcquer, Purple P... | 9.18 | - | - | 9.18 |
| OPI Nail Files Set Collect... | 12.69 | - | - | 12.69 |
| | 104.92 | | | |
| ORBIT HOSE-END 58674N 36-I | 19.99 | - | - | 19.99 |
| Unknown Amazon Variance | 3.99 | - | - | 3.99 |
| | 23.98 | | | |
| OPI AVOPLEX NAIL & CUTICLE | 11.99 | - | - | 11.99 |
| | 11.99 | | | |
| Amazon.com Gift Card Balan... | 738.00 | - | - | 738.00 |
| | 738.00 | | | |

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|-------------------------|---|---|---------------|
| 04/19/16 | Supplies for Avila's research videos - planned for D3 orientation | 1 of: Canon RC-6 Wireless Remote Shutter Release Controller + Accessory Kit | 44.98 |
| | | | 44.98 |
| 04/19/16 | Supplies for Avila's research videos - planned for D3 orientation | 1 of: K&F Concept 58mm 9pcs UV CPL FLD Graduated Filter Lens Accessory Filter Kit | 35.99 |
| | | | 35.99 |
| 04/21/16 | Textbook for Elangovan, will remain with department | 1 of: Lasers in Dentistry-Practical Text Book3e | 123.65 |
| | | 1 of: Dental Implant Prosthetics, 2e | 176.35 |
| | | Error in provided supporting documentation | (100.00) |
| | | | 200.00 |
| 04/22/16 | Textbook for Elangovan, will remain with department | 1 of: Lasers in Dentistry-Practical Text Book3e | 123.65 |
| | | 1 of: Dental Implant Prosthetics, 2e | 176.35 |
| | | | 300.00 |
| 04/22/16 | Textbook for Elangovan, will remain with department | 6 of: Drug Information Handbook for Dentistry | 473.94 |
| | | 3 of: Diagnosis and Treatment Planning in Dentistry, 3e | 126.06 |
| | | | 600.00 |
| 04/28/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Periodontics, 6e | 49.14 |
| | | | 49.14 |
| 04/28/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 2 of: Ohuhu [5 in 1] 43"/110cm Collapsible Multi-Disc Light Reflector | 30.94 |
| | | | 30.94 |
| 04/28/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Practical Periodontics | 49.00 |
| | | | 49.00 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Pocket Hose™ Ultra 100 FT | 39.99 | - | - | 39.99 |
| <i>Unknown Amazon Variance</i> | 4.99 | - | - | 4.99 |
| | 44.98 | | | |
| 36W Nail Dryer - Lumcrissy P... | 35.99 | - | - | 35.99 |
| | 35.99 | | | |
| TEXAS ROADHOUSE RIBBON GIF... | 200.00 | - | - | 200.00 |
| | 200.00 | | | |
| Sur La Table Purple Gift C... | 300.00 | - | - | 300.00 |
| | 300.00 | | | |
| Cabelas \$50 Gift Card | 300.00 | - | - | 300.00 |
| O'Charley's \$25 | 100.00 | - | - | 100.00 |
| Nordstrom Rack \$50 Gift Ca.. | 200.00 | - | - | 200.00 |
| | 600.00 | | | |
| KEEN Women's Rose Slide Sa... | 35.99 | - | - | 35.99 |
| <i>Unknown Amazon variance</i> | 13.15 | - | - | 13.15 |
| | 49.14 | | | |
| Carhartt Women's Sibley De... | 24.99 | - | - | 24.99 |
| <i>Unknown Amazon variance</i> | 5.95 | - | - | 5.95 |
| | 30.94 | | | |
| Jessica Simpson Women's Pl... | 49.00 | - | - | 49.00 |
| | 49.00 | | | |

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|--|---|--|--------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 04/28/16 | Books for grad library and lit review course//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Handbook of Dental Practice, An issue of Dental Clinics, 1e (The Clinics: Dentistry) | 106.94 |
| | | 1 of: Surgical Manual of Implant Dentistry: Step-by-step Procedures | 24.12 |
| | | | 131.06 |
| 04/28/16 | Books for grad library and lit review course//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Drug Information Handbook for Dentistry | 74.96 |
| | | 4 of: Handbook of Local Anesthesia, 6e | 80.64 |
| | | | 155.60 |
| 04/28/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Clinical Cases in Periodontics | 115.49 |
| | | | 115.49 |
| 04/28/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Periodontal Review Stg Edition | 64.32 |
| | | | 64.32 |
| 04/30/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Avoiding and Treating Dental Complications: Best Practices in Dentistry | 79.98 |
| | | | 79.98 |
| 05/02/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Novoflex Flash Holder, Camera & Flash Mounting Bracket with Two Ball Heads | 176.79 |
| | | 1 of: Photography Photo Portrait Studio 600W Day Light Umbrella Continuous Lighting Kit by LimoStudio LMS103 | 139.38 |
| | | 1 of: Canon 270EX II Speedlite Flash for Canon SLR Cameras (Black) | 146.64 |
| | | 1 of: Lightobject LSR-EP1 Multi Wavelength Laser Eyes Protection Glasses/Goggle | 44.96 |
| | | 2 of: Manfrotto MKCOMPACTLT-BK Compact Tripod (Black) | 142.23 |
| | | | 650.00 |

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------|-------------------|--------------------|-----------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Reef Women's Slap 3 Flip F... | 29.40 | - | - | 29.40 |
| Dr. Scholl's Women's Piper | 54.95 | - | - | 54.95 |
| Dr. Scholl's Women's Pacif... | 46.71 | - | - | 46.71 |
| | <u>131.06</u> | | | |
| Jambu Women's Spin Too Bar ... | 57.90 | - | - | 57.90 |
| Reef Women's Girls Slap 3 | 27.75 | - | - | 27.75 |
| KEEN Women's Bali Sandal, M | 69.95 | - | - | 69.95 |
| | <u>155.60</u> | | | |
| Carhartt Women's Comfort C... | 52.00 | - | - | 52.00 |
| WallFlower Juniors Plus Si... | 26.50 | - | - | 26.50 |
| Carhartt Women's Milam Shi... | 36.99 | - | - | 36.99 |
| | <u>115.49</u> | | | |
| Caribbean Joe Women's High ... | 32.16 | - | - | 32.16 |
| Caribbean Joe Women's High ... | 32.16 | - | - | 32.16 |
| | <u>64.32</u> | | | |
| Carhartt Women's Cotton Po... | 79.98 | - | - | 79.98 |
| | <u>79.98</u> | | | |
| Amazon.com Gift Card Balan... | 650.00 | - | - | 650.00 |
| | <u>650.00</u> | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Amazon Purchases made with Shumaker's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

| Per Support Scanned in by Ms. Shumaker | | | |
|--|--|---|--------------|
| Transaction Date | Procurement Card Voucher (PCV) Comment | Description per Support | Amount |
| 05/04/16 | camera travel bag for Weistroffer // Personal Item - Payroll deduct Amanda Shumaker | 1 of: Lowepro Flipside 200 DSLR Camera Backpack | 96.57 |
| | | | 96.57 |
| 05/04/16 | Textbooks and research materials for faculty.//Personal Item - Payroll deduct Amanda Shumaker | 1 of: Ivation Portable HDMI Projector Compatible with most Smartphones, Tablets & Laptops - White | 212.12 |
| | | 1 of: Photography in Dentistry: Theory and Techniques in Modern Documentation | 198.65 |
| | | 1 of: Anesthesia Complications in the Dental Office, Bosack, Robert | 89.23 |
| | | | 500.00 |
| 05/10/16 | Text books for Elangovan, Avila, and Grad Library. Will remain with department//Personal Item - Payroll deduct Amanda Shumaker | 2 of: Periodontology at a Glance (At a Glance (Dentistry)) | 101.22 |
| | | | 101.22 |
| 05/10/16 | Text books for Elangovan, Avila, and Grad Library. Will remain with department//Personal Item - Payroll deduct Amanda Shumaker | 2 of: Handbook of Craniomaxillofacial Surgery | 314.00 |
| | | 3 of: Surgical Essentials of Immediate Implant Dentistry | 186.00 |
| | | | 500.00 |
| Totals | | | \$ 20,202.90 |

^ - Level III detail is provided to the University by the credit card company by certain vendors. The cost provided may not be the actual cost paid due to discounts, sale prices or other adjustments at the time of checkout.

Gift cards are **bolded** for emphasis.

| Per Level III Detail recorded in the Accounting System | | | | |
|---|---------------------|-------------------|--------------------|------------------|
| Description ^ | Amount | Reasonable | Unsupported | Improper |
| Maidenform Women's Comfort ... | 25.50 | - | - | 25.50 |
| Felina Women's Lydia Push-... | 80.00 | - | - | 80.00 |
| Felina Women's Lydia Hipst... | 32.00 | - | - | 32.00 |
| Calvin Klein Women's CK Bl... | 62.00 | - | - | 62.00 |
| Maidenform Women's Comfort ... | 25.50 | - | - | 25.50 |
| <i>Unknown Amazon variance</i> | (128.43) | - | - | (128.43) |
| | <u>96.57</u> | | | |
| AMAZON.COM GIFT CARD BALAN... | 500.00 | - | - | 500.00 |
| | <u>500.00</u> | | | |
| Carhartt Men's Big & Tall... | 129.99 | - | - | 129.99 |
| <i>Unknown Amazon variance</i> | (28.77) | - | - | (28.77) |
| | <u>101.22</u> | | | |
| AMAZON.COM GIFT CARD BALAN... | 500.00 | - | - | 500.00 |
| | <u>500.00</u> | | | |
| | <u>\$ 20,202.90</u> | <u>128.00</u> | <u>257.09</u> | <u>19,817.81</u> |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Barnes and Noble Purchases
For the period August 1, 2012 through August 31, 2016

Per support scanned in by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description | Qty | Price | Amount |
|------------------|---|--|-----|-------|---------------|
| 11/11/14 | Tissue Engineering Book. Purchased for Dr. Elangovan (S464 DSB) and will remain with the department upon his departure. | Principles of Tissue Engineering | NA | NA | \$ 166.29 |
| | | | | | <u>166.29</u> |
| 01/28/15 | Textbooks for Elangovan. Will be in S464 and will remain with the university upon his departure. | Manual of Dental Implants: A Reference Guide for Diagnosis & Treatment | NA | NA | 40.94 |
| | | | | | <u>40.94</u> |
| 01/30/15 | Textbooks for Elangovan. Will be in S464 and will remain with the university upon his departure. | Fundamentals of Implant Dentistry | NA | NA | 76.66 |
| | | | | | <u>76.66</u> |
| 03/11/15 | Reference Book for residents. Will be in Dr. Humberts office S447 and will remain with the department. | Clinical Cases in Periodontics | NA | NA | 85.65 |
| | | Shipping & Processing Alteration Variance | NA | NA | 3.89 0.17 |
| | | | | | <u>89.71</u> |
| 04/14/15 | Textbook for Humbert. Will be in DSB S447 and will the department upon his departure. | Periodontics Regeneration | NA | NA | 32.00 |
| | | Shipping & Processing | NA | NA | 2.04 |
| | | | | | <u>34.04</u> |

| Per Barnes and Noble | | | | | | | |
|----------------------|---|----------|-------------|---------------|------------|----------|--|
| Order Date | Item Description | Quantity | Product Amt | Amount | Reasonable | Improper | |
| 11/10/14 | Principles of Tissue Engineering | 1 | \$ 166.29 | 166.29 | 166.29 | - | |
| | Shipping | | 0.99 | 0.99 | 0.99 | - | |
| | Per Order (fees) | | 3.00 | 3.00 | 3.00 | - | |
| | Discount | | (3.99) | (3.99) | (3.99) | - | |
| | | | | <u>166.29</u> | | | |
| 01/27/15 | Raising Kingdom Kids Devotional | 1 | 12.57 | 12.57 | - | 12.57 | |
| | The One Year Devotions for Kids #3 | 1 | 11.99 | 11.99 | - | 11.99 | |
| | Beth Moore CD Collection: Praying Go... | 1 | 14.07 | 14.07 | - | 14.07 | |
| | Shipping | | 2.97 | 2.97 | - | 2.97 | |
| | Tax | | 2.31 | 2.31 | - | 2.31 | |
| | Per Order (fees) | | 3.00 | 3.00 | - | 3.00 | |
| | Discount | | (5.97) | (5.97) | - | (5.97) | |
| | | | | <u>40.94</u> | | | |
| 01/27/15 | Super Heroes Backpack Bible, NirV | 1 | 20.44 | 20.44 | - | 20.44 | |
| | Nirv Super Heroes Backpack Bible | 1 | 17.06 | 17.06 | - | 17.06 | |
| | Portraits of Devotion | 1 | 20.17 | 20.17 | - | 20.17 | |
| | Breaking Free: Discover the Victory of... | 1 | 14.65 | 14.65 | - | 14.65 | |
| | Shipping | | 3.96 | 3.96 | - | 3.96 | |
| | Tax | | 4.34 | 4.34 | - | 4.34 | |
| | Per Order (fees) | | 3.00 | 3.00 | - | 3.00 | |
| | Discount | | (6.96) | (6.96) | - | (6.96) | |
| | | | | <u>76.66</u> | | | |
| 03/10/15 | A Woman of Love: A Womens Journe... | 1 | 10.62 | 10.62 | - | 10.62 | |
| | A Woman of Contentment: Ecclesiast... | 1 | 7.02 | 7.02 | - | 7.02 | |
| | The Bible as History | 1 | 7.99 | 7.99 | - | 7.99 | |
| | Jeremiah Womans Bible Study Leader... | 1 | 54.72 | 54.72 | - | 54.72 | |
| | Shipping | | 4.20 | 4.20 | - | 4.20 | |
| | Tax | | 4.82 | 4.82 | - | 4.82 | |
| | Per Order (fees) | | 4.24 | 4.24 | - | 4.24 | |
| | GC *****5705** | | (3.90) | (3.90) | - | (3.90) | |
| | | | | <u>89.71</u> | | | |
| 04/13/15 | Petals on the Wind (Dollanganger Seri... | 1 | 7.99 | 7.99 | - | 7.99 | |
| | Garden of Shadows (Dollanganger Ser... | 1 | 9.99 | 9.99 | - | 9.99 | |
| | Soup and Stew | 1 | 14.13 | 14.13 | - | 14.13 | |
| | Shipping | | 2.97 | 2.97 | - | 2.97 | |
| | Tax | | 1.93 | 1.93 | - | 1.93 | |
| | Per Oder (fees) | | 3.00 | 3.00 | - | 3.00 | |
| | Discount | | (5.97) | (5.97) | - | (5.97) | |
| | | | | <u>34.04</u> | | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Barnes and Noble Purchases
For the period August 1, 2012 through August 31, 2016

Per support scanned in by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description | Qty | Price | Amount |
|-----------------------------|--|---|------------|--------------|---------------|
| 04/14/15 | Textbook for Humbert. Will be in DSB S447 and will the department upon his departure. | Periodontics Insight | NA | AN | 184.00 |
| | | Shipping & Processing | NA | NA | 6.01 |
| | | | | | <u>190.01</u> |
| 04/28/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | Lexi-Comp's Manual of Dental Implants | NA | NA | 21.15 |
| | | | | | <u>21.15</u> |
| 04/28/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | Wheeler's Dental Anatomy, Physiology and Occlusion, 10e | NA | NA | 42.35 |
| | | | | | <u>42.35</u> |
| 04/28/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | Periodontics: Medicine, Surgery and Implants | NA | NA | 171.71 |
| | | | | | <u>171.71</u> |
| 04/27/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | McGraw-Hill Dental Dictionary | NA | NA | 12.99 |
| | | | | | <u>12.99</u> |
| 04/27/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | Dental Anatomy | 1 | 4.99 | 4.99 |
| | | | | | <u>4.99</u> |

| Per Barnes and Noble | | | | | | |
|----------------------|---|----------|-------------|---------------|------------|----------|
| Order Date | Item Description | Quantity | Product Amt | Amount | Reasonable | Improper |
| 04/13/15 | The New Midwestern Table: 200 Hea... | 1 | 26.84 | 26.84 | - | 26.84 |
| | Flowers in the Attic (Dollanganger Ser... | 1 | 11.62 | 11.62 | - | 11.62 |
| | If There Be Thorns | 1 | 7.99 | 7.99 | - | 7.99 |
| | Christophers Diary: Echoes of Dollanga... | 1 | 7.99 | 7.99 | - | 7.99 |
| | Seeds of Yesterday | 1 | 7.99 | 7.99 | - | 7.99 |
| | Christophers Diary: Secrets of Foxwor... | 1 | 7.99 | 7.99 | - | 7.99 |
| | Homegrown Harvest: A SeasonbySea... | 1 | 7.18 | 7.18 | - | 7.18 |
| | The GrainFree Family Table: 125 Delici... | 1 | 22.78 | 22.78 | - | 22.78 |
| | GlutenFree Classic Snacks: 100 Recipe... | 1 | 16.08 | 16.08 | - | 16.08 |
| | GlutenFree on a Shoestring, Quick an... | 1 | 17.00 | 17.00 | - | 17.00 |
| | The Slow Cooker Soup Cookbook: Ea... | 1 | 10.47 | 10.47 | - | 10.47 |
| | WilliamsSonoma Collection: Soup | 1 | 13.31 | 13.31 | - | 13.31 |
| | Café Wisconsin Cookbook | 1 | 22.01 | 22.01 | - | 22.01 |
| | Shipping | | 12.87 | 12.87 | - | 12.87 |
| | Tax | | 10.76 | 10.76 | - | 10.76 |
| | Per Order (fees) | | 2.99 | 2.99 | - | 2.99 |
| | Discount | | (15.86) | (15.86) | - | (15.86) |
| | | | | <u>190.01</u> | | |
| 04/27/15 | Antiglare Screen Film Kit | 1 | 19.95 | 19.95 | - | 19.95 |
| | Shipping | | 0.99 | 0.99 | - | 0.99 |
| | Tax | | 1.20 | 1.20 | - | 1.20 |
| | Per Order (fees) | | 3.99 | 3.99 | - | 3.99 |
| | Discount | | (4.98) | (4.98) | - | (4.98) |
| | | | | <u>21.15</u> | | |
| 04/27/15 | 2Way Cover Stand in Leaf | 1 | 39.95 | 39.95 | - | 39.95 |
| | Shipping | | 0.99 | 0.99 | - | 0.99 |
| | Tax | | 2.40 | 2.40 | - | 2.40 |
| | Per Order (fees) | | 3.99 | 3.99 | - | 3.99 |
| | Discount \$ | | (4.98) | (4.98) | - | (4.98) |
| | | | | <u>42.35</u> | | |
| 04/27/15 | Samsung Galaxy Tab 4 NOOK 7 White | 1 | 179.99 | 179.99 | - | 179.99 |
| | Shipping | | 0.99 | 0.99 | - | 0.99 |
| | Tax | | 10.80 | 10.80 | - | 10.80 |
| | Per Order (fees) | | 3.99 | 3.99 | - | 3.99 |
| | Discount | | (24.06) | (24.06) | - | (24.06) |
| | | | | <u>171.71</u> | | |
| 04/27/15 | The Nightingale | 1 | 12.99 | 12.99 | - | 12.99 |
| | | | | <u>12.99</u> | | |
| 04/27/15 | The Alexanders Volume 1: Contempo... | 1 | 4.99 | 4.99 | - | 4.99 |
| | | | | <u>4.99</u> | | |

Report on Special Investigation of the
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Barnes and Noble Purchases
For the period August 1, 2012 through August 31, 2016

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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description | Qty | Price | Amount |
|------------------|--|---|-----|--------|---------|
| 04/29/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | Current Trends in Implant Dentistry & Periodontics | 2 | 156.00 | 312.00 |
| | | Alteration Variance | | | (10.00) |
| | | | | | 302.00 |
| 05/13/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | Fundamentals of Periodontics | 1 | 9.99 | 9.99 |
| | | | | | 9.99 |
| 05/13/15 | Book for Humbert for Hygienist and Residents. Will remain in S445 as part of the resident library. | Fundamentals of Periodontics | 1 | 9.99 | 9.99 |
| | | | | | 9.99 |
| 06/26/15 | Book for Grad library. will be in S484 and will remain with the university | Periodontics and Implant Esthetics | 2 | 264.00 | 264.00 |
| | | | | | 264.00 |
| 06/26/15 | Book for Grad library. will be in S484 and will remain with the university | The Art of Periodonntology | 1 | 25.00 | 25.00 |
| | | | | | 25.00 |
| 07/01/15 | Book for Grad library. will be in S484 and will remain with the university | The Value of Esthetics - Implants Laminated Study Guide | 1 | 13.12 | 13.12 |
| | | | | | 13.12 |
| 07/01/15 | Book for Grad library. will be in S484 and will remain with the university | Surgical Implants - Periodontal Placement | 1 | 27.43 | 27.43 |
| | | | | | 27.43 |
| 06/30/15 | Book for Grad library. will be in S484 and will remain with the university | The Value of Esthetics - Implants | 1 | 45.17 | 45.17 |
| | | | | | 45.17 |
| 07/02/15 | Book for Grad library. will be in S484 and will remain with the university | The Value of Esthetics - Implants DVD | 1 | 47.16 | 47.16 |
| | | | | | 47.16 |
| 08/28/15 | Peri-Implant textbook for graduate library. | Peri-Implant Tissue Remodeling: Scientific Background and Clinical Implications | 1 | 345.00 | 345.00 |
| | | | | | 345.00 |
| 10/16/15 | Textbook for Clark. Will be stored in S445 DSB and will remain with the department. | Peri-Implant Tissue Remodeling: Scientific Background and Clinical Implications | 1 | 350.00 | 350.00 |
| | | | | | 350.00 |

| Per Barnes and Noble | | | | | Reasonable | Improper |
|----------------------|--|----------|-------------|--------|------------|----------|
| Order Date | Item Description | Quantity | Product Amt | Amount | | |
| 04/29/15 | Barnes & Noble Green eGift Card | 1 | 302.00 | 302.00 | - | 302.00 |
| | | | | 302.00 | | |
| 04/29/15 | Midwest Living annual subscription | 1 | 9.99 | 9.99 | - | 9.99 |
| | | | | 9.99 | | |
| 04/29/15 | Arts & Crafts Homes annual subscrip... | 1 | 9.99 | 9.99 | - | 9.99 |
| | | | | 9.99 | | |
| 06/26/15 | NOOK Devices eGift Card | 1 | 264.00 | 264.00 | - | 264.00 |
| | | | | 264.00 | | |
| 06/26/15 | Barnes & Noble Membership Renewal | 1 | 25.00 | 25.00 | - | 25.00 |
| | | | | 25.00 | | |
| 06/26/15 | Boys & Girls | 1 | 10.39 | 10.39 | - | 10.39 |
| | Shipping | | 1.99 | 1.99 | - | 1.99 |
| | Tax | | 0.74 | 0.74 | - | 0.74 |
| | | | | 13.12 | | |
| 06/26/15 | Star Wars Tritan Water Bottle 14 oz. | 2 | 19.90 | 19.90 | - | 19.90 |
| | Shipping | | 5.98 | 5.98 | - | 5.98 |
| | Tax | | 1.55 | 1.55 | - | 1.55 |
| | | | | 27.43 | | |
| 06/26/15 | Wilder Minde | 1 | 14.75 | 14.75 | - | 14.75 |
| | Hozier | 1 | 11.39 | 11.39 | - | 11.39 |
| | Shipping | | 3.98 | 3.98 | - | 3.98 |
| | Tax | | 1.79 | 1.79 | - | 1.79 |
| | Per Order (fees) | | 13.26 | 13.26 | - | 13.26 |
| | | | | 45.17 | | |
| 06/26/15 | Lions Roar | 1 | 12.02 | 12.02 | - | 12.02 |
| | Wanted on Voyage [Deluxe Edition] | 1 | 28.49 | 28.49 | - | 28.49 |
| | Shipping | | 4.22 | 4.22 | - | 4.22 |
| | Tax | | 2.43 | 2.43 | - | 2.43 |
| | | | | 47.16 | | |
| 08/27/15 | NOOK eGift Card | 1 | 345.00 | 345.00 | - | 345.00 |
| | | | | 345.00 | | |
| 10/15/15 | NOOK eGift Card | 1 | 350.00 | 350.00 | - | 350.00 |
| | | | | 350.00 | | |

Report on Special Investigation of the
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Barnes and Noble Purchases
For the period August 1, 2012 through August 31, 2016

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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description | Qty | Price | Amount |
|------------------|---|---|-----|-------|---------------|
| 11/17/15 | Textbook for faculty. Will remain with the department upon departure. | Peri-Implant Tissue Remodeling: Scientific Background and Clinical Implications | 1 | 75.00 | 75.00 |
| | | | | | <u>75.00</u> |
| 11/18/15 | Textbook for faculty. Will remain with the department upon departure. | Peri-Implant Tissue Remodeling: Scientific Background and Clinical Implications | 1 | 75.00 | 75.00 |
| | | | | | <u>75.00</u> |
| 11/19/15 | Textbook for faculty. Will remain with the department upon departure. | Peri-Implant Tissue Remodeling: Scientific Background and Clinical Implications | 3 | 75.00 | 225.00 |
| | | | | | <u>225.00</u> |
| 12/15/15 | Book for Avila. Will be stored in S462 and will remain with the department. | The ins and outs of photography | 1 | 16.49 | 16.49 |
| | Book for Residents. Will be stored in S447 and will remain with the department. | Kilgannon Research Terminology for Medical | 1 | 36.49 | 36.49 |
| | Book for Avila. Will be stored in S462 and will remain with the department. | Kilgannon Research Terminology for Medical | 1 | 36.49 | 36.49 |
| | Book for Residents. Will be stored in S447 and will remain with the department. | Treatment Planning for Comp Patients | 1 | 18.49 | 18.49 |
| | Book for Residents. Will be stored in S447 and will remain with the department. | Kilgannon Research Terminology for Dentistry | 1 | 22.99 | 22.99 |
| | Book for Residents. Will be stored in S447 and will remain with the department. | Dental Photography, Implants | 1 | 30.99 | 30.99 |
| | Book for Residents. Will be stored in S447 and will remain with the department. | ICD 2016 Coding Cheat Sheets | 1 | 8.49 | 8.49 |
| | Book for Slach. Will be stored in S449 and will remain with the department. | ICD 2016 Coding Cheat Sheets | 1 | 8.49 | 8.49 |
| | Book for Avila. Will be stored in S462 and will remain with the department. | Sinus Lift and Ridge, Surgical Guide, Spiral | 1 | 12.49 | 12.49 |
| | Book for Residents. Will be stored in S447 and will remain with the department. | Sinus Lift and Ridge, Surgical Guide, Spiral | 1 | 12.49 | 12.49 |
| | Book for Elangovan. Will be stored in S464 and will remain with the department. | Dental Photography, Surgical | 1 | 22.99 | 22.99 |
| | Book for Avila. Will be stored in S462 and will remain with the department. | ICD 2016 Coding | 1 | 19.49 | 19.49 |
| | Book for Elangovan. Will be stored in S464 and will remain with the department. | ICD 2016 Coding | 1 | 19.49 | 19.49 |
| | | | | | <u>265.87</u> |
| 12/18/15 | Book for Residents. Will be stored in S447 and will remain with the department. | Surgical Design for Dental Reconstruction with Implants: A New Paradigm | 5 | 70.00 | 350.00 |
| | | | | | <u>350.00</u> |

| Per Barnes and Noble | | | | | | |
|----------------------|---|----------|----------------|---------|------------|----------|
| Order Date | Item Description | Quantity | Product Amt | Amount | Reasonable | Improper |
| 11/16/15 | Peanuts eGift Card | 1 | 75.00 | 75.00 | - | 75.00 |
| | | | | 75.00 | | |
| 11/17/15 | Peanuts eGift Card | 1 | 75.00 | 75.00 | - | 75.00 |
| | | | | 75.00 | | |
| 11/18/15 | Peanuts eGift Card | 1 | 225.00 | 225.00 | - | 225.00 |
| | | | | 225.00 | | |
| | | | | 265.87 | - | 265.87 |
| | | | | 265.87 | | |
| 12/17/18 | The Winter Sea | 1 | 9.99 | 9.99 | - | 9.99 |
| | Kilgannon | 1 | 7.99 | 7.99 | - | 7.99 |
| | The Wild Rose of Kilgannon | 1 | 7.99 | 7.99 | - | 7.99 |
| | On a Highland Shore | 1 | 15.99 | 15.99 | - | 15.99 |
| | The Highlander Series: Captured by the Highlander, Claimed by the... | 1 | 7.99 | 7.99 | - | 7.99 |
| | Seduced by the Highlander (Highlander Series #3) | 1 | 7.99 | 7.99 | - | 7.99 |
| | Peanuts eGift Card | 1 | 350.00 | 350.00 | - | 350.00 |
| | GC *****9740 | | | (57.94) | - | (57.94) |
| | | | | 350.00 | | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Barnes and Noble Purchases
For the period August 1, 2012 through August 31, 2016

Per support scanned in by Ms. Shumaker

| Transaction Date | Procurement Card Voucher (PCV) Comment | Description | Qty | Price | Amount |
|---------------------|--|---|-----|--------|---------------|
| 02/02/16 | Textbook for Elangovan. Will be in S464 | Practical Periodontal Plastic Surgery, 1st ed | 1 | 53.51 | 53.51 |
| | | Clinical Periodontology and Implant Dentistry, 4th ed | 1 | 270.58 | 270.58 |
| | | | | | <u>324.09</u> |
| 02/09/16 | Book for Avila. Will be in S462 | ITI Treatment Guide, Vol 4: Loading Protocols in Implant Dentistry: Edentulous Patients | 1 | 59.91 | 59.91 |
| | | | | | <u>59.91</u> |
| 02/10/16 | Textbook for Elangovan. Will remain in S464 and with the department. | Oola: Find Balance in an Unbalanced World | 1 | 19.99 | 19.99 |
| | | | | | <u>19.99</u> |

| Per Barnes and Noble | | | | | | |
|----------------------|---|----------|-------------|---------|------------|----------|
| Order Date | Item Description | Quantity | Product Amt | Amount | Reasonable | Improper |
| 01/29/16 | Grey AeroMist Ultrasonic 24-hour Diffusing Mister | 1 | 59.95 | 59.95 | - | 59.95 |
| | Frozen Elsa Skating Resin Ornament | 1 | 2.48 | 2.48 | - | 2.48 |
| | Star Wars Darth Vader Resin Ornament | 1 | 7.95 | 7.95 | - | 7.95 |
| | Star Wars New Movie C-3PO Resin Ornament | 1 | 2.48 | 2.48 | - | 2.48 |
| | Frozen Olaf Blown Glass Ornaments | 1 | 3.23 | 3.23 | - | 3.23 |
| | Star Wars E7 Lead Villan Ceramic Sculpted Mug with Lid | 1 | 11.96 | 11.96 | - | 11.96 |
| | Frozen Fever Elsa Resin Ornament | 1 | 7.95 | 7.95 | - | 7.95 |
| | Star Wars E7 Yoda Oval Mug 18 oz. | 1 | 8.76 | 8.76 | - | 8.76 |
| | 2016 Star Wars Episode VII Wall Calendar | 1 | 3.74 | 3.74 | - | 3.74 |
| | Walt Disney Records the Legacy Collection Disneyland | 1 | 21.36 | 21.36 | - | 21.36 |
| | Disney's Greatest Hits, Vol. 3 | 1 | 13.29 | 13.29 | - | 13.29 |
| | Walt Disney Records: The Legacy Collection | 1 | 270.58 | 270.58 | - | 270.58 |
| | Shipping & Processing | | 8.64 | 8.64 | - | 8.64 |
| | State Tax | | 24.82 | 24.82 | - | 24.82 |
| | GC *****9740 | | (40.56) | (40.56) | - | (40.56) |
| | GC *****7034 | | (82.54) | (82.54) | - | (82.54) |
| | | | | 324.09 | | |
| | | | | | | |
| 02/08/16 | Clone Brews: Recipes for 200 Brand-Name Beers | 1 | 15.19 | 15.19 | - | 15.19 |
| | How to Brew: Everything You Need to Know to Brew Beer Right the F.... | 1 | 11.99 | 11.99 | - | 11.99 |
| | Brewing Porters and Stouts Origins, History and 60 Receipes for.... | 1 | 14.39 | 14.39 | - | 14.39 |
| | North American Clone Brews: Homebrew Receipes for Your Favorite Am... | 1 | 14.95 | 14.95 | - | 14.95 |
| | Tax | | 3.39 | 3.39 | - | 3.39 |
| | | | | 59.91 | | |
| 02/10/16 | Oola: Find Balance in an Unbalanced World | 1 | 19.99 | 19.99 | - | 19.99 |
| | | | | 19.99 | | |

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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description | Qty | Price | Amount |
|-----------------------------|---|---|------------|--------------|---------------|
| 03/19/16 | Dentistry Designs textbook for grad students | Dentistry Designs | 1 | 251.27 | 251.27 |
| | | | | | 251.27 |
| 03/22/16 | Dentistry Designs Workbook | Dentistry Disigns Study Guide Workbook | 1 | 25.47 | 25.47 |
| | Textbook Workbook | Dentistry Disigns Study Guide Workbook | 1 | 23.45 | 23.45 |
| | | | | | 48.92 |
| 03/24/16 | Textbook DVDs | Dentistry Designs - Esthetics of Implants DVD | 1 | 29.99 | 29.99 |
| | | Dentistry Designs - Ridge Preservation DVD | 1 | 28.49 | 28.49 |
| | | Dentistry Designs - Augmentation DVD | 1 | 29.95 | 29.95 |
| | | Dentistry Designs Study Guide - Implants | 1 | 10.99 | 10.99 |
| | | Shipping & Processing | | | 4.61 |
| | | | | | 104.03 |
| 03/25/16 | Implant Workbook | Dentistry Designs Study Guide Workbook - Implants | 1 | 10.13 | 10.13 |
| | | | | | 10.13 |
| 03/24/16 | Textbook DVDs | Dentistry Designs Study Guide - Preservations | 1 | 10.99 | 10.99 |
| | | | | | 10.99 |

| Per Barnes and Noble | | | | | | |
|----------------------|--|----------|-------------|--------|------------|----------|
| Order Date | Item Description | Quantity | Product Amt | Amount | Reasonable | Improper |
| 03/17/16 | Black Multi Colored Letters Spiral Sketchbook 8.5" x 11" | 1 | 12.95 | 12.95 | - | 12.95 |
| | Barnes & Noble Olive Utility Book Tote with Pockets (12.75" x 13... | 1 | 39.95 | 39.95 | - | 39.95 |
| | Chesapeake Canvas Acorn with Brown Trim Messenger Bag 15.75" x 10... | 1 | 39.95 | 39.95 | - | 39.95 |
| | Harry Potter Paperback Boxed Set, Books 1-7 | 1 | 53.00 | 53.00 | - | 53.00 |
| | Oak Park Leather and Fabric Small Utility Pouch 9"x4" | 1 | 14.95 | 14.95 | - | 14.95 |
| | The Vitamix Cookbook: 250 Delicious Whole Food Recipes to Make in... | 1 | 16.56 | 16.56 | - | 16.56 |
| | Clean Green Eats: 100+ Clean-Eating Recipes to Improve Your Whole | 1 | 16.66 | 16.66 | - | 16.66 |
| | Inspiralized: Turn Vegetables into Healthy, Creative, Satisfying, ... | 1 | 11.90 | 11.90 | - | 11.90 |
| | Shipping & Processing | | 36.41 | 36.41 | - | 36.41 |
| | State Tax | | 12.16 | 12.16 | - | 12.16 |
| | Discount \$ | | (3.22) | (3.22) | - | (3.22) |
| | | | | 251.27 | | |
| 03/22/16 | Wired That Way: The Comprehensive Personality Plan | 1 | 10.99 | 10.99 | - | 10.99 |
| | Personality Plus | 1 | 9.49 | 9.49 | - | 9.49 |
| | Yout Personality Tree | 1 | 4.99 | 4.99 | - | 4.99 |
| | Traveller | 1 | 9.01 | 9.01 | - | 9.01 |
| | Give It Back to You | 1 | 13.11 | 13.11 | - | 13.11 |
| | Tax | | 1.33 | 1.33 | - | 1.33 |
| | | | | 48.92 | | |
| 03/24/16 | National Geographic - One Year Subscription | 1 | 19.00 | 19.00 | - | 19.00 |
| | Yoga Journal - One Year Subscription | 1 | 13.95 | 13.95 | - | 13.95 |
| | Cook's Country - One Year Subscription | 1 | 19.95 | 19.95 | - | 19.95 |
| | Things I Wish I'd Known Before We Got Married | 1 | 10.49 | 10.49 | - | 10.49 |
| | When Sorry Isn't Enough: Making Things Right with Those You Love | 1 | 10.49 | 10.49 | - | 10.49 |
| | Boundaries in Marriage: Understanding the Choices That Make or Br... | 1 | 9.99 | 9.99 | - | 9.99 |
| | Women Living Well: Find Your Joy in God, Your Man, Your Kids and | 1 | 9.99 | 9.99 | - | 9.99 |
| | Love and Respect for a Lifetime Gift Book: Women Absolutely Need | 1 | 6.99 | 6.99 | - | 6.99 |
| | Tax | | 3.18 | 3.18 | - | 3.18 |
| | | | | 104.03 | | |
| | The 4 Seasons of Marriage Secrets to a Lasting Marriage | 1 | 9.56 | 9.56 | - | 9.56 |
| | Tax | | 0.57 | 0.57 | - | 0.57 |
| | | | | 10.13 | | |
| | | | | | | |
| 03/24/16 | Runner's World Run to Lose: A Complete Guide to Weight Loss for R.... | 1 | 10.99 | 10.99 | - | 10.99 |
| | | | | 10.99 | | |

Report on Special Investigation of the
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Barnes and Noble Purchases
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| Transaction Date | Procurement Card Voucher (PCV) Comment | Description | Qty | Price | Amount |
|-----------------------------|---|--|------------|--------------|---------------|
| 03/30/16 | Educational DVD for Residents | Dentistry Designs - Sinus Lift DVD | 1 | 55.70 | 55.70 |
| | | | | | 55.70 |
| 03/31/16 | Companion book to Educational DVD for Residents | Dentistry Designs - Implant Esthetics | 1 | 27.34 | 27.34 |
| | | | | | 27.34 |
| 03/30/16 | Educational DVD for Residents | Dentistry Designs - Regeneration DVD | 1 | 73.95 | 73.95 |
| | | | | | 73.95 |
| 03/31/16 | Educational DVD for Residents | Dentistry Designs - Ridge Preservation DVD | 1 | 55.39 | 55.39 |
| | | | | | 55.39 |
| 04/05/16 | Educational DVDs for Residents | Dentistry Designs - Ridge Preservation DVD | 1 | 86.54 | 86.54 |
| | | | | | 86.54 |
| 04/21/16 | Textbook for Clark, Weistroffer, Avila, Elangovan | Implants in Clinical Dentistry, Second Edition / Edition 2 | 4 | 230.00 | 920.00 |
| | | | | | 920.00 |
| 05/12/16 | Book for Weistroffer. Will remain with department//Personal Item - Payroll deduct Amanda Shumaker | A Text-Book of Operative Dentistry (Classic Reprint) | 1 | 9.99 | 9.99 |
| | | | | | 9.99 |
| 05/12/16 | Book for Weistroffer. Will remain with department//Personal Item - Payroll deduct Amanda Shumaker | A Text-Book of Operative Dentistry (Classic Reprint) | 1 | 9.99 | 9.99 |
| | | | | | 9.99 |

| Per Barnes and Noble | | | | | | |
|----------------------|--|----------|-------------|---------------|------------|----------|
| Order Date | Item Description | Quantity | Product Amt | Amount | Reasonable | Improper |
| 03/29/16 | NIV Mom's Devotional Bible | 1 | 40.30 | 40.30 | - | 40.30 |
| | Shipping | | 12.32 | 12.32 | - | 12.32 |
| | Tax | | 3.08 | 3.08 | - | 3.08 |
| | | | | <u>55.70</u> | | |
| 03/29/16 | The Miracle Ball Method: Relieve Your Pain, Reshape Your Body, Re... | 1 | 19.75 | 19.75 | - | 19.75 |
| | Shipping | | 6.08 | 6.08 | - | 6.08 |
| | Tax | | 1.52 | 1.52 | - | 1.52 |
| | Discount \$ | | (0.01) | (0.01) | - | (0.01) |
| | | | | <u>27.34</u> | | |
| 03/29/16 | Yogabody: Anatomy, Kinesiology, and Asana | 1 | 20.49 | 20.49 | - | 20.49 |
| | Yogalosophy: 28 Days to the Ultimate Mind-Body Makeover | 1 | 13.99 | 13.99 | - | 13.99 |
| | Essential Yoga: An Illustrated Guide to over 100 Yoga Poses and M... | 1 | 10.49 | 10.49 | - | 10.49 |
| | Yoga Cures: Simple Routines to Conquer More Than 50 Common Ailmen... | 1 | 12.99 | 12.99 | - | 12.99 |
| | Teaching Yoga: Essential Foundations and Techniques | 1 | 15.99 | 15.99 | - | 15.99 |
| | | | | <u>73.95</u> | | |
| 03/29/16 | Reflexology Kit | 1 | 8.95 | 8.95 | - | 8.95 |
| | Bombay Brown Leather Journal with Tie 6"x8.5" | 1 | 19.95 | 19.95 | - | 19.95 |
| | Princess Bible Tabs with Stickers | 1 | 5.99 | 5.99 | - | 5.99 |
| | Enchanted Future Quote Metal Bookmark | 1 | 6.95 | 6.95 | - | 6.95 |
| | Shipping | | 10.83 | 10.83 | - | 10.83 |
| | Tax | | 2.72 | 2.72 | - | 2.72 |
| | | | | <u>55.39</u> | | |
| 04/04/16 | Little and Falace's Dental Management of the Medically Compromise | 1 | 81.64 | 81.64 | - | 81.64 |
| | Tax | | 4.90 | 4.90 | - | 4.90 |
| | | | | <u>86.54</u> | | |
| 04/20/16 | NOOK eGift Card | 1 | 350.00 | 350.00 | - | 350.00 |
| | NOOK eGift Card | 1 | 245.00 | 245.00 | - | 245.00 |
| | NOOK eGift Card | 1 | 325.00 | 325.00 | - | 325.00 |
| | | | | <u>920.00</u> | | |
| 05/12/16 | Midwest Living annual subscription | 1 | 9.99 | 9.99 | - | 9.99 |
| | | | | <u>9.99</u> | | |
| 05/12/16 | Arts and Crafts Homes annual subscription | 1 | 9.99 | 9.99 | - | 9.99 |
| | | | | <u>9.99</u> | | |

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|---------------------|---|---|-----|-------|-------------------------|
| 05/25/16 | Book for Weistroffer. Will stay with department//Personal Item - Payroll deduct Amanda Shumaker | Whole-Body Dentistry: A Complete Guide to Understanding the Impact of Dentistry on Total Health | NA | NA | 19.99 |
| | | | | | <hr/> 19.99 |
| Totals | | | | | <hr/> \$ 5,368.79 <hr/> |

Barnes and Noble did not provide an item description. Classified as improper because all but 1 transaction was determined to be improper based on the detail provided by Barnes and Noble.

Gift cards are **bolded** for emphasis.

| Per Barnes and Noble | | | | | | |
|----------------------|------------------|----------|----------------|-------------|------------|----------|
| Order Date | Item Description | Quantity | Product Amt | Amount | Reasonable | Improper |
| ## | | | | 19.99 | - | 19.99 |
| | | | | 19.99 | | |
| | | | | \$ 5,368.79 | 166.29 | 5,202.50 |

Report on Special Investigation of the
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Vendor Purchases
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| Transaction Date | Vendor | PCV Comments |
|------------------|--|---|
| 09/29/12 | WM SUPERCENTER#1241 | Items for breakroom-covering and organizing old wet lab into acceptable area for breakroom items |
| 10/19/12 | ULTRADENT PRODUCTS INC | PO 1001058275 |
| 12/06/12 | PAYPAL *SMILELINEBY | Smileline Flexipalette set |
| 12/17/12 | AMERICAN ASSOCIATION OF W | AAWD 2013 membership dues |
| 12/17/12 | PAYPAL *SMILELINEBY | Smileline Flexipalette 2 sets addt order to help take intraoral pictures. |
| 09/05/13 | JIMMY JOHN'S # 272 - E | Shapoff/BioHorizon Resident afternoon presentation. From 12-4:30 pm. \$12.00/person |
| 02/24/14 | AMERICAN DENTAL SYSTEMS G €265.10 EUR | Clinical patient Supplies (turning knives) supplies stored in S485 (perio supply room); conversion rate 1.37374 on Feb 25 (OANDA); actual exchange rate 1.41151. |
| 04/08/14 | B & H PHOTO-VIDEO.COM | Camera Lens and supplies for photo studio in Orthodontics |
| 04/09/14 | JIMMY JOHN'S # 272 - E | Lunch and Learn (missed sandwich) for resident |
| 04/12/14 | B & H PHOTO-VIDEO.COM | Camera Filter for Ortho camera lab. Lens is on pre-order and will be charged and shipped later. The filter will be in the Ortho Clinical area photo lab located on the 2nd floor. |
| 06/01/14 | TARGET 00005330 | Paper products for Awards Luncheon paper products for Graduation party, and Graduation greeting cards |
| 07/08/14 | IOWA DENTAL BOARD | Avila IA Sedation Dental License |
| 10/29/14 | ADSA | Conference Registration for Clark |
| 11/04/14 | WWW.ABPERIO.ORG | 2015 AAP membership dues |
| 11/23/14 | SHERATON IOWA CITY HOTEL | Hotel for Dr. Leonardo Chambrone. Invited guest lecturer. |
| 12/15/14 | SCHNUCKS #745 | Items for Year end department appreciation luncheon. Cost \$1.07/person. Attendance list attached; Misc supplies for dept year-end staff appreciation potluck. |
| 05/13/15 | PAPA JOHN'S #01560 | Lunch provided for quarterly Resident and Hygiene meeting held over the lunch hour due to clinic time constraints. Attendance: Dr. Humbert, M. Gubler, K. Smith, C. Hutton, V. Abhyankar, S. Rinehart, K. Tengan, N. Slach, T. Just, J. Humbert, M. Bruning-Anderson. Cost per person \$4.56 |
| 07/31/15 | KMART.COM 7840 | Totes for storing files in cage |
| 10/20/15 | AMERICAN AI 0010618745692 | Airline Cabin Fee |
| 11/09/15 | KMART.COM 7840 | Storage Containers for supply room and cage |
| 11/13/15 | KWIK STAR 21500002154 | Davenport 3 Vanpool Fuel- purchased fuel due to fleet card being expired. |
| 11/20/15 | PLANT THERAPY | Research materials for Elangovan |
| 12/17/15 | PLANT THERAPY | Research materials for Elangovan. Will be sent to Pharm College for project. |
| 01/11/16 | PLANT THERAPY | Research Supplies |
| 01/12/16 | JIMMY JOHN'S # 272 - E | Resident Lunch meeting with Dentsply, 1 sandwich left off of order. 13/person |
| 01/26/16 | CHINA WOK OF IA | Humbert Cheif Resident debriefing meeting held over lunch hour. Hutton, Abhyankar, and Humbert \$6.24/person Did not charge the tip |
| 02/17/16 | JIMMY JOHNS # 272 - E | Food |
| 02/18/16 | FRAMES FOR AMERICA | Laser goggles for assistants |
| 02/19/16 | FOOD REPUBLICATSTREET | Chief Resident Meeting with Humbert Hutton Rinehart Humbert 9.34/person |
| 02/23/16 | ORDERUPMICKYS IRISH P | Chief Resident Meeting with Humbert Hutton Rinehart Humbert 10.86/person |
| 03/03/16 | ORDERUPTHE MOTLEY COW | Resident Meeting; \$6.75 pp. |
| 03/04/16 | ORDERUPARBYS CORALVI | Chief Resident Meeting |

| Description Per System/Support | Amount | Reasonable | Unsupported | Improper |
|--|----------|------------|-------------|----------|
| Glade automatic spray ari freshener starter kit, replacement freshener, air freshener and Self liners 1001058275 | \$ 29.34 | - | - | 29.34 |
| Order 407 at Smile Line by Styleitaliano | 101.70 | - | 101.70 | - |
| Order 447 at Smile Line by Styleitaliano | 142.61 | - | 142.61 | - |
| None | 99.00 | - | 99.00 | - |
| Order 447 at Smile Line by Styleitaliano | 262.27 | - | 262.27 | - |
| 1 Sandwich, drink and chips | 12.00 | - | - | 12.00 |
| None | 374.19 | - | 374.19 | - |
| Zeiss 50mm Lens / Novoflex Uniset Flash Bracket with Adjustable | 1,509.99 | 1,283.00 | - | 226.99 |
| Sandwich, chips, cookies from Jimmy John's | 12.75 | - | - | 12.75 |
| 77mm UV Haze SC 010 Filter | 39.88 | - | - | 39.88 |
| Gift bag / Tissue/ Cards / Candy / Batman Toy | 43.16 | - | - | 43.16 |
| None | 128.23 | - | 128.23 | - |
| None | 795.00 | - | 795.00 | - |
| None | 250.00 | - | 250.00 | - |
| None | 398.72 | - | 398.72 | - |
| See referenced receipt, assorted grocery items | 42.80 | - | - | 42.80 |
| None | 50.15 | - | 50.15 | - |
| 3 qty - Rubbermaid 33 Gallon Tote w/Lid | 50.32 | - | - | 50.32 |
| None | 37.91 | - | 37.91 | - |
| Bath Towels, Easy Finds Lids Container with Lid | 273.52 | - | - | 273.52 |
| 7.629 gallons in Davenport IA | 15.25 | - | - | 15.25 |
| Essential Oils | 295.60 | - | - | 295.60 |
| Essential Oils | 328.71 | - | - | 328.71 |
| Essential Oils | 446.07 | - | - | 446.07 |
| 1 sandwich | 13.00 | - | - | 13.00 |
| 2 meals | 18.71 | - | - | 18.71 |
| 1 sandwich | 14.06 | - | - | 14.06 |
| Prescription Laser Glasses for Hogue & Miletich | 629.50 | - | - | 629.50 |
| None | 28.02 | - | - | 28.02 |
| Mild Buffalo wings; Lucky Burger | 32.59 | - | - | 32.59 |
| Kale Salad; Ham Sandwich; fries | 21.29 | - | - | 21.29 |
| 2 sandwiches, mozzarella sticks | 25.88 | - | - | 25.88 |

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Vendor Purchases
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| Transaction Date | Vendor | PCV Comments |
|------------------|--------------------------|--|
| 03/04/16 | B&H PHOTO MOTO | Ipad case, pencil, camera Lens and screen protector for Avila |
| 03/05/16 | WAYFAIR*WAYFAIR | Office Decorations |
| 03/08/16 | WAYFAIR*WAYFAIR | Office Decorations |
| 03/09/16 | WAYFAIR*WAYFAIR | Office Decorations |
| 03/16/16 | ORDERUPQUINTONS IOWA | Resident Promotion Meeting (makeup) |
| 03/23/16 | ORDERUPFORMOSA | Resident Promotion Meeting |
| 03/28/16 | B&H PHOTO | accessories for ipad |
| 04/04/16 | AUDIBLE US | book for Swenson (resident) |
| 04/04/16 | AUDIBLE US | book for Swenson (resident) |
| 04/04/16 | ORDERUPTHE SUMMIT RES | R3 and R2 program review with Humbert: Hutton, Abhyankar, Rinehart, Tengan, Humbert (10.98/person) |
| 04/05/16 | ORDERUP.COM FOOD ORDER | Refund from Summitt |
| 04/06/16 | ORDERUPHARDEES | R1 program review with Humbert, Humbert, Swenson, Antonious (5.24/person) |
| 04/12/16 | OVR*O.CO/OVERSTOCK.COM | Decorations and photos for the department offices |
| 04/13/16 | ORDERUPFALBO BROS IO | D3 Externship Information lunch Attendance: Hutton, Rinehart, Humbert, Allyson Supowitz and Andrea Montano 5.77/person |
| 04/15/16 | BED BATH & BEYOUND # 651 | Storage boxes for department office - moving to cage at later date |
| 04/18/16 | ORDERUPDP DOUGH | R3 and R2 meeting to transition chief resident duties, Hutton, Abhyankar, Rinehart, Tengan (7.58/person) |
| 04/18/16 | FRAMES FOR AMERICA | Laser glasses for Clark |
| 05/09/06 | ORDERUPCHIPOLTLE | Chief Resident (Hutton) and program applicant (Steve Kennedy- Roseman) \$7.29/perion |
| 04/27/16 | FRAMES FOR AMERICA | Laser Googles//Personal Item - Payroll deduct Amanda Shumaker |
| 04/27/16 | ORDERUPTHE PITA PIT | Grad Luncheon // Personal Item - Payroll deduct Amanda Shumaker |
| 04/28/16 | ORDERUPTACO BELL | Chief Resident (Hutton) and program applicant (Andrew Shelby- AT Stills) 12.03/person // SPersonal Item - Payroll deduct Amanda Shumaker |
| 05/02/16 | THE WEBSTAURANT STORE | Supplies for supply room storage and for the pig lab /Personal Item - Payroll deduct Amanda Shumaker |
| 05/02/16 | FRAMES FOR AMERICA | Laser Googles // Personal Item - Payroll deduct Amanda Shumaker |
| 05/04/16 | THE WEBSTAURANT STORE | Steel pans for autoclave // Personal Item - Payroll deduct Amanda Shumaker |
| 05/05/16 | FEDEX 20444541 | Shipping charge//Personal Item - Payroll deduct Amanda Shumaker |
| 05/05/16 | PLANT THERAPY | Supplies for research project//Personal Item - Payroll deduct Amanda Shumaker |
| 05/11/16 | CARANDTRUCKREMOTES | Wireless remote for Avila's Canon camera//Personal Item - Payroll deduct Amanda Shumaker |

| Description Per System/Support | Amount | Reasonable | Unsupported | Improper |
|--|----------|------------|-------------|----------|
| Pencil for iPad Pro/ Slim Book Keyboard / Canon EOS 600EX Lens / Clear tempered glass for iPad | 1,263.93 | - | - | 1,263.93 |
| Coral Decor in Plum / Storage containers/ Sail Boat model / Felt Plate divider | 514.91 | - | - | 514.91 |
| Armillary Nautical Maritime Sculpture / Sail Boat | 56.98 | - | - | 56.98 |
| NA | (43.25) | - | - | (43.25) |
| 1 sandwich | 29.39 | - | - | 29.39 |
| 2 rolls | 41.14 | - | - | 41.14 |
| Ease-Fit Plus Armband for iPod nano 7th Generation/ 16GB iPod Nano/ iPhone Lightning Dock. Screenprotector | 257.01 | - | - | 257.01 |
| Bone and Tissue Grafting: The Dos and Dents of Esthetic Dentistry ^ | 16.53 | - | - | 16.53 |
| Head and Neck Anatomy Basics^ | 10.95 | - | - | 10.95 |
| 2 meals | 54.86 | - | - | 54.86 |
| REFUND, The Summit Restaurant & Bar | (6.36) | - | - | (6.36) |
| Frisco Thickburger; Crispy Curls | 15.74 | - | - | 15.74 |
| Zinc Etched Painting of ""Old World Atlas" with Rusted Edges Galvanized Finish Gray; Zinc Etched Painting of ""United States of America"" with Rusted Edges Galvanized Finish Gray | 904.42 | - | - | 904.42 |
| 1 pizza; cheese bread | 28.88 | - | - | 28.88 |
| Deluxe Grip & Store Broom and Mop Organizer; Curver Rattan-Look Storage Basket in Beige; Curver Rattan-Look Storage Basket in Beige; Curver Rattan-Look Storage Basket in Beige | 100.63 | - | - | 100.63 |
| Food, DP Dough | 30.33 | - | - | 30.33 |
| CK Plantinum CK5689/ Calvin Klein Eyeglasses | 491.28 | - | - | 491.28 |
| Food, Chipotle | 14.57 | - | - | 14.57 |
| CK Platinum CK5689 | 312.06 | - | - | 312.06 |
| Chicken Souvlaki Pita | 21.50 | - | - | 21.50 |
| Food, Taco Bell | 24.06 | - | - | 24.06 |
| CAMBRO SFC12453 Midnight Blue Square Polyethylene Lid for 12,18, and 22 Qt. Food Containers / Stainless Steel Tongs / Laddle / Food storage | 264.22 | - | - | 264.22 |
| Harley-Davidson HD0106T/ Eyeglasses | 227.16 | - | - | 227.16 |
| None | 139.45 | | | 139.45 |
| Transportation Charges | 4.18 | - | - | 4.18 |
| 10ml (1/3 fl oz) Green Frosted Glass Essential Oil Roll-on Bottles Quantity (pack Size): 25pack; 10ml (1/3 fl oz) Amber Glass Essential Oil Bottle with European Dropper Cap. Pack of 50 | 123.27 | - | - | 123.27 |
| Canon Flash Remote-Wireless | 99.90 | - | - | 99.90 |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Vendor Purchases
For the period August 1, 2012 through August 31, 2016

| Transaction Date | Vendor | PCV Comments |
|------------------|--|--|
| 05/11/16 | ORDERUPTHE PITA PIT | Oral Presentation lunch Humbert, Johnson, Rinehart, Tengan \$6.31/person//Personal Item - Payroll deduct Amanda Shumaker |
| 05/18/16 | ORDERUPBUFFALO WILD W | Resident and Hygiene quarterly meeting. Hutton, Abyhyankar, Rinehart, Just, J Humbert 4.72/person// Personal Item - Payroll deduct Amanda Shumaker |
| 05/24/16 | ORDERUPSHAKESPEARES | Oral presentation lunch Humbert, Johnson, Hutton, Abhyankar \$6.82/person//Personal Item - Payroll deduct Amanda Shumaker |
| 06/07/16 | FAITHBOX | Personal Item - Payroll deduct Amanda Shumaker |
| 06/07/16 | BOM12MONTH | Personal Item - Payroll deduct Amanda Shumaker |
| 06/08/16 | ORDERUPDAIRY QUEEN | Personal Item - Payroll deduct Amanda Shumaker |
| 06/09/16 | YOUNIQUE LLC | Personal Item - Payroll deduct Amanda Shumaker |
| 06/10/16 | JIMMY JOHNS # 272 - E | Personal Item - Payroll deduct Amanda Shumaker |
| 06/14/16 | TALLGRASS BUSINESS RESOUR | Breakroom supplies |
| 06/15/16 | BOMEXTRA | Personal Item - Payroll deduct Amanda Shumaker |
| 06/21/16 | TALLGRASS BUSINESS RESOUR | Office supplies for department use - no receipt available |
| 06/22/16 | JIMMY JOHNS # 272 - E | Personal Item - Payroll deduct cardholder |
| 06/29/16 | ORDERUPOSAKA ASIAN CU | Personal Item - Payroll Deduct cardholder |
| 06/29/16 | PATTERSON DENTAL SUPPL | personal item (tooth whitener) - payroll deduct cardholder |
| 07/03/16 | AUDIBLE | personal item - payroll deduct cardholder |
| 07/05/16 | AMERICAN DENTAL SYSTEMS 162.20 EURO | patient care supplies - no receipt available |
| 07/07/16 | FRAMES FOR AMERICA | Personal Item - Payroll Deduct cardholder |
| 07/08/16 | JIMMY JOHNS # 272 - E | Personal Item - Payroll Deduct cardholder |
| 07/14/16 | JIMMY JOHNS # 272 - E | Personal Item - Payroll Deduct cardholder |
| 07/19/16 | PATTERSON DENTAL SUPPL | Personal Item - Payroll deduct cardholder |
| 07/19/16 | PATTERSON DENTAL SUPPL | Personal Item - Payroll deduct cardholder |
| 07/19/16 | ORDERUPARBYS | Personal Item - Payroll Deduct cardholder |
| 07/20/16 | JIMMY JOHNS # 272 - E | Personal Item - Payroll Deduct cardholder |
| 07/26/19 | ORDERUPZIO JOHNOS SPA | Personal Item - Payroll Deduct cardholder |
| 07/25/16 | UIHC VOLUNTEER SERV | Personal expense - payroll deduct cardholder |
| Totals | | |

^ - Per the Level III detail avialbel for these transactions, the books are"Love and Resepct: The Love She Most Desires; the Respect He Desperately Needs. The second book is "Financial Peace Revisited."

| Description Per System/Support | Amount | Reasonable | Unsupported | Improper |
|---|---------------------|-----------------|-----------------|-----------------|
| Food, Pita Pit | 25.25 | - | - | 25.25 |
| Food, Buffalo Wild Wings | 23.62 | - | - | 23.62 |
| Food, Shakespeare's | 27.27 | - | - | 27.27 |
| None | 294.00 | - | - | 294.00 |
| None | 143.88 | - | - | 143.88 |
| 4 Meals Delivered from Dairy Queen | 30.23 | - | - | 30.23 |
| None | 422.65 | - | - | 422.65 |
| None | 13.00 | - | - | 13.00 |
| Renewable & Compostable Sugarcane Plates Convenience Pack 6", 50/PK, 20PK/CT/ Spoons/Fork/Knives/Food Premium | 650.70 | - | 650.70 | - |
| None | 9.99 | - | - | 9.99 |
| Office Supplies | 334.92 | - | 334.92 | - |
| None | 35.32 | - | - | 35.32 |
| None | 26.95 | - | - | 26.95 |
| None | 135.25 | - | - | 135.25 |
| None | 14.95 | - | - | 14.95 |
| None | 185.96 | - | 185.96 | - |
| None | 227.50 | - | - | 227.50 |
| None | 14.86 | - | - | 14.86 |
| None | 14.86 | - | - | 14.86 |
| None | 39.95 | - | - | 39.95 |
| None | 20.17 | - | - | 20.17 |
| None | 22.85 | - | - | 22.85 |
| None | 15.92 | - | - | 15.92 |
| None | 35.76 | - | - | 35.76 |
| None | 29.49 | - | - | 29.49 |
| | <u>\$ 14,315.26</u> | <u>1,283.00</u> | <u>3,811.36</u> | <u>9,220.90</u> |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Improper Amazon Purchases made with Department Chair's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

Per Support Submitted by Ms. Shumaker

| Transaction Date | PCV Comment | Description per Support | Amount |
|---------------------|--|---|---------------|
| 05/12/16 | Breakroom //Personal Purchase - Payroll Deduct Ashumaker | 2 of: Chinet 10 3/8" Diameter Big Party Pack, Heavy Weight Paper Dinner Plates, 165 Count, Classic White | \$ 63.98 |
| | | 2 of: Signature 16oz Hot/ Cold Cups, 150 count | 53.26 |
| | | 2 of: Melitta Cone Coffee Filters Natural Brown #4 (100 Count (Pack Of 3)) | 34.35 |
| | | 1 of: Vanity Fair Napkins Everyday, Family Pack, 400 ct (Pack of 2- 200 ct) | 24.96 |
| | | 3 of: Party Dimensions 300 Count Cutlery Combo Box, Clear | 27.90 |
| | | 2 of: Signature 16oz Plastic Cold Cups, 150 count | 62.52 |
| | | Alteration Variance | 0.03 |
| | | | <u>267.00</u> |
| 05/13/16 | storage bins for grad //Personal Purchase - Payroll Deduct Ashumaker | 10 of: ADVANTUS Small Plastic Weave Bins, 10" x 7.25" x 4", 3 Pack, Black (40326) | 118.00 |
| | | | <u>118.00</u> |
| 05/13/16 | Cannon camera Flash filters//Personal Purchase - Payroll Deduct Ashumaker | 1of: Canon EF 75-300mm f/4-5.6 III USM Zoom Lens with 3 Filters + Hood + Flash & 2 Diffusers + Kit for EOS 6D, 70D, 5D Mark II III, Rebel T3, T3i, T4i, T5, T5i, SL1 DSLR Cameras | 176.00 |
| | | | <u>176.00</u> |
| 05/13/16 | Cannon Camera Flash//Personal Purchase - Payroll Deduct Ashumaker | 1of: Canon Speedlite 320EX Flash for Canon SLR Cameras | 378.49 |
| | | | <u>378.49</u> |
| 05/20/16 | Quintessence textbook for grads //Personal Purchase - Payroll Deduct Ashumaker | 1 of: Immediate Loading In Implant Dentistry: Surgical, Prosthetic, Occlusal, And Laboratory Aspects | 200.00 |
| | | | <u>200.00</u> |
| 05/23/16 | Quintessence textbook for grads //Personal Purchase - Payroll Deduct Ashumaker | 2 of: Quintessence of Dental Technology 2016 (QDT) (Qdt Quintessence of Dental Technology) | 375.00 |
| | | | <u>375.00</u> |
| 06/03/16 | Textbooks for Clark. Will remain with department. | 1 of: Lasers In Dentistry-Practical Text Book3e | 123.65 |
| | | 1 of: Dental Implant Prosthetics, 2e | 176.35 |
| | | Alteration Variance | (100.00) |
| | | | <u>200.00</u> |

| Per Amazon | | |
|------------|-------------------------------------|-----------|
| Order Date | Item Description | Amount |
| 05/12/16 | Amazon.com Gift Card Balance Reload | \$ 267.00 |
| | | |
| | | 267.00 |
| 05/13/16 | Amazon.com Gift Card Balance Reload | 118.00 |
| | | 118.00 |
| 05/13/16 | Amazon.com Gift Card Balance Reload | 176.00 |
| | | 176.00 |
| 05/13/16 | Amazon.com Gift Card Balance Reload | 378.49 |
| | | 378.49 |
| 05/20/16 | Gift Card - Bass Pro Shops | 100.00 |
| 05/20/16 | Gift Card - Bass Pro Shops | 100.00 |
| | | 200.00 |
| 05/23/16 | Gift Card - Dominos Pizza | 75.00 |
| 05/23/16 | Gift Card - Dominos Pizza | 75.00 |
| 05/23/16 | Gift Card - Whole Foods Market | 75.00 |
| 05/23/16 | Gift Card - Whole Foods Market | 75.00 |
| | | 375.00 |
| 06/03/16 | Amazon.com Gift Card Balance Reload | 200.00 |
| | | 200.00 |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Improper Amazon Purchases made with Department Chair's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

Per Support Submitted by Ms. Shumaker

| Transaction Date | PCV Comment | Description per Support | Amount |
|-----------------------------|---|--|---------------|
| 06/10/16 | Peanuts for graduation party | 1 of: Planters Dry Roasted Peanuts, 2 LB 2.5 oz (Count of 3) | 19.96 |
| | | | <u>19.96</u> |
| 06/10/16 | Textbook for Elangovan and Weistroffer. Will remain with department | 2 of: Dental Implant Complications: Etiology, Prevention, and Treatment Shipping & Handling | 358.00 |
| | | | 9.25 |
| | | | <u>367.25</u> |
| 06/10/16 | Replacement Camera Flash Cord | 1 of: Vello TTL-Off-Camera Flash Cord for Canon EOS - 3' (1 m) Shipping & Handling | 20.99 |
| | | | 3.49 |
| | | | <u>24.48</u> |
| 06/11/16 | Napkins for graduation party | 1 of: Vanity Fair Napkins Everyday, Family Pack, 400 ct (Pack of 2200 ct) | 23.47 |
| | | | <u>23.47</u> |
| 06/10/16 | Textbook for Elangovan. Will remain with department | 1 of: Personalized Oral Health Care: From Concept Design to Clinical Practice | 84.53 |
| | | | <u>84.53</u> |
| 06/12/16 | paper products and trail mix for graduation party | 1 of: Chinet 10 3/8" Diameter Big Party Pack, Heavy Weight Paper Dinner Plates, 165 Count, Classic White | 31.94 |
| | | 2 of: Signature Trail Mix, Peanuts, M and M Candies, Raisins, Almonds and Cashews, 4 Pound | 20.85 |
| | | 1 of: Melitta Cone Coffee Filters Natural Brown #4 (100 Count (Pack Of 3)) | 10.35 |
| | | 1 of: Planters Mixed Nuts With Pure Sea Salt, 56 oz. Tin | 15.98 |
| | | 1 of: Party Dimensions 300 Count Cutlery Combo Box, Clear | 9.29 |
| | | 1 of: Chinet Classic White Dessert Plates, 35Count Packages (Pack of 6) | 51.99 |
| | | 3 of: Folgers Classic Roast Ground Coffee 48 oz (Pack of 2) | 34.61 |
| | | Alteration Variance | (0.01) |
| | | | <u>175.00</u> |

| Per Amazon | | |
|------------|---|---------------|
| Order Date | Item Description | Amount |
| 06/10/16 | Kirkland Signature Smart Closure Technology Trash Wraps, for 55 Gallon, 50 Count | 19.96 |
| | | <u>19.96</u> |
| 06/10/16 | Amazon.com Gift Card Balance Reload | 367.25 |
| | | <u>367.25</u> |
| 06/10/16 | Tide Pods Plus Febreze He Turbo Laundry Detergent Pacs Tub, Botanical Rain, 61 Count | 20.99 |
| | Shipping | 3.49 |
| | | <u>24.48</u> |
| 06/10/16 | Clorox Control Regular Bleach Packs, 12 Count | 17.48 |
| | Shipping | 5.99 |
| | | <u>23.47</u> |
| 06/10/16 | Snuggle Laundry Scent Boosters, Lavender Joy, Tub, 56 Count | 20.97 |
| 06/10/16 | Cascade Platinum Actionpacs, Fresh Scent, 65 Count | 36.00 |
| 06/10/16 | Finish Jet Dry Rinse Aid, Dishwasher Rinse Agent, Green Apple, 8.45 Ounce | 10.26 |
| 06/10/16 | Glisten DM06T Dishwasher Magic Cleaner 2 Pack-Two 12 Ounce Bottles-EPA Registered Cleanser Eliminates 99.9% of E. coli and Salmonella | 7.32 |
| 06/10/16 | ULTIMATE GROUT CLEANER: Best Grout Cleaner For Tile and Grout Cleaning, Acid-Free Safe Deep Cleaner & Stain Remover for Even the Dirtiest Grout, Best | 9.98 |
| | | <u>84.53</u> |
| 06/10/16 | Starbucks Digital Gift Card \$25 (No Plastic Card - Enclosed Code Only) | 175.00 |
| | | <u>175.00</u> |

Report on Special Investigation of the
University of Iowa Department of Periodontics
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Improper Amazon Purchases made with Department Chair's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

Per Support Submitted by Ms. Shumaker

| Transaction Date | PCV Comment | Description per Support | Amount |
|-----------------------------|--|--|----------------|
| 06/14/16 | Trash bags for graduation party | 1 of: Hefty Everyday Assorted Colors Party Cups, 16 Oz, 100 Count | 5.98 |
| | | | <u>5.98</u> |
| 06/12/16 | Textbook for Elangovan. Will remain with department | 1 of: Diagnosis and Treatment Planning in Dentistry, 3e | 70.23 |
| | | | <u>70.23</u> |
| 06/27/16 | Personal Charge- Payroll Deduct Amanda Shumaker | No support submitted | 234.87 |
| | | | <u>234.87</u> |
| 06/27/16 | Personal Charge - Payroll Deduct Amanda Shumaker | No support submitted | 98.78 |
| | | | <u>98.78</u> |
| 07/07/16 | Personal Charge - Payroll Deduct Amanda Shumaker | No support submitted | 105.00 |
| | | | <u>105.00</u> |
| 07/07/16 | Personal Charge - Payroll Deduct Amanda Shumaker | No support submitted | 222.33 |
| | | | <u>222.33</u> |
| 07/21/16 | Personal Expense - Payroll deduct Amanda Shumaker | No support submitted | 75.66 |
| 07/30/16 | Personal Charge - Payroll Deduct Amanda Shumaker | No support submitted | 83.37 |
| | | | <u>159.03</u> |
| 07/22/16 | Personal Credit - Amanda Shumaker | No support submitted | (16.99) |
| 07/30/16 | Personal credit - Amanda Shumaker | No support submitted | (33.98) |
| | | | <u>(50.97)</u> |
| | | | <u>108.06</u> |
| 07/23/16 | Personal Charge - Payroll Deduct Amanda Shumaker | No support submitted | 21.99 |
| | | | <u>21.99</u> |

| Per Amazon | | |
|------------|--|-----------------|
| Order Date | Item Description | Amount |
| 06/10/16 | Enforcer ZUSTT32PF 32-Ounce Zep Shower, Tub and Tile Cleaner | 5.98 |
| | | <u>5.98</u> |
| 06/13/16 | 12 Color-US Cake Supply by Chefmaster Liqua-Gel Paste Cake Color Set - The 12 Most Popular Colors in 0.75 fl. oz. (20ml) Bottles | 19.96 |
| 06/13/16 | Wilton 411-7367 Quick Change Coupler for Food Decoration | 4.99 |
| 06/13/16 | Wilton Disposable 16-Inch Decorating Bags, 12 Pack | 5.00 |
| 06/13/16 | Wilton Master Decorating Tip Set, 55-Piece, 2104-0240 | 40.28 |
| | | <u>70.23</u> |
| 06/27/16 | Amazon.com Gift Card Balance Reload | 234.87 |
| | | <u>234.87</u> |
| 06/27/16 | Amazon.com Gift Card Balance Reload | 98.78 |
| | | <u>98.78</u> |
| 07/07/16 | Gift Card - Sur La Table | 35.00 |
| 07/07/16 | Gift Card - Sur La Table | 35.00 |
| 07/07/16 | Gift Card - Sur La Table | 35.00 |
| | | <u>105.00</u> |
| 07/07/16 | Gift Card - Sur La Table | 75.00 |
| 07/07/16 | Gift Card - Sur La Table | 75.00 |
| 07/07/16 | Gift Card - Sur La Table | 75.00 |
| 07/07/16 | Gift Card - Sur La Table | 75.00 |
| | Unknown Amazon Adjustment | (77.67) |
| | | <u>222.33</u> |
| 07/20/16 | Muscle Rack PWS301447-4W Steel Wire Shelving, 4 Adjustable Shelves, 330 lb Per Shelf Capacity, 47" Height x 30" Width x 14" Depth, White | 58.67 |
| 07/20/16 | Muscle Rack PWS301447-4W Steel Wire Shelving, 4 Adjustable Shelves, 330 lb Per Shelf Capacity, 47" Height x 30" Width x 14" Depth, White | 117.34 |
| | Shipping | 50.97 |
| | | <u>226.98</u> |
| | Gift Card | (67.95) |
| | Refund | (50.97) |
| | | <u>(118.92)</u> |
| | | <u>108.06</u> |
| 07/20/16 | American Apparel Women's Fine Jersey Classic Woman Tee, Pink, X-Large | 18.00 |
| | Shipping | 3.99 |
| | | <u>21.99</u> |

Report on Special Investigation of the
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Improper Amazon Purchases made with Department Chair's Pcard - Detail from Amazon
For the period August 1, 2012 through August 31, 2016

| Per Support Submitted by Ms. Shumaker | | | |
|---------------------------------------|---|-------------------------|--------------------------|
| Transaction Date | PCV Comment | Description per Support | Amount |
| 07/21/16 | Personal charge- Amanda Shumaker | No support submitted | 91.74 |
| | | | <hr/> 91.74 |
| 07/21/16 | Personal Expense - Payroll deduct Amanda Shumaker | No support submitted | 143.17 |
| | | | <hr/> 143.17 |
| Totals | | | <hr/> \$ 3,511.33 |

Items in *italics* were provided to the University as part of the Level III detail. Amazon did not include the information in the subpoenaed information.

Gift cards are **bolded** for emphasis.

Per Amazon

| Order Date | Item Description | Amount |
|------------|--|--------------------|
| 07/20/16 | Flowy Burnout Racerback Tank (XL, Fun Pack F3) | 29.99 |
| 07/20/16 | Fedi Apparel Womens 3/4 Sleeve Crew Neck Blouse Loose Tee | 11.81 |
| | Shirt Tops Letter Print Tee | |
| 07/20/16 | YesFashion Women's Casual Round Collar Short Sleeve T-Shirt Blouse Tops Pink XL | 13.99 |
| 07/20/16 | Zattcas Womens Slouchy Dolman Tunic 3/4 Sleeve Raglan T Shirt Tops (X-Large, Royal Blue) | 19.99 |
| | Shipping | 15.96 |
| | | 91.74 |
| 07/20/16 | Flowy Burnout Racerback Tank (XL, Light Blue) | 11.99 |
| 07/20/16 | U.S. Polo Assn.. Junior's Lace Trim V-Neck T-Shirt, Sachet Pink, X-Large | 6.89 |
| 07/20/16 | Women Sleeveless Chevron Pattern Summer Top Vest, Black, XL | 10.99 |
| 07/20/16 | Alternative Women's Powder Puff Tee, Eco Grey/Eco True Navy, X-Large | 38.00 |
| 07/20/16 | U.S. Polo Assn.. Junior's Lace Trim V-Neck T-Shirt, Tribal Navy, X-Large | 7.39 |
| 07/20/16 | Flowy Burnout Racerback Tank (XL, Fun Pack F1) | 29.99 |
| 07/20/16 | Womens Pumpkin Spice PDF Pattern Blouse O Neck Tops Tunic | 9.99 |
| | Shipping | 27.93 |
| | | 143.17 |
| | | <u>\$ 3,511.33</u> |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Improper Amazon Purchases made with Department Chair's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

Per Support Scanned in by Ms. Shumaker

| Transaction Date | PCV Comment | Description per Support | Amount |
|-------------------------|--|---|---------------|
| 01/26/16 | Textbooks for Avila. Will be located in S462 DSB and will remain with the university upon departure. | 1 of: Layers: An Atlas of Composite Resin Stratification 1st Edition | \$ 350.00 |
| | | 1 of: Fundamentals of Color: Shade Matching and Communiation in Esthetic Dentistry 2nd Edition | 82.80 |
| | | 1 of: Bonded Porcelain Restorations in the Anterior Dentition: A Biomimetic Approach 1st Edition | 317.20 |
| | | | <u>750.00</u> |
| 01/27/16 | Textbooks for Graduate Library | 2 of: Mucogingival Esthetic Surgery | 759.00 |
| | | | <u>759.00</u> |
| 01/26/16 | Textbooks for Graduate Library | 2 of: Suturing Techniques in Oral Surgery | 266.00 |
| | | | <u>266.00</u> |
| 01/29/16 | Textbooks for Graduate Library | 2 of: Contemporary Implant Dentistry, 3e | 390.00 |
| | | | <u>390.00</u> |
| 01/31/16 | Camera Lens bags for Avila | 1 of: (4 Pack) Altura Photo Thick Protective Neoprene Pouch Set for DSLR Camera Lens - Includes: Small, Medium, Large and Extra Large Pouches | 21.84 |
| | | | <u>21.84</u> |
| 02/04/16 | Camera Lens bags for Avila | 1 of: Altura Photo Extra Large Neoprene Pouch Bag for DSLR Camera Lens | 14.09 |
| | | | <u>14.09</u> |
| 02/23/16 | Textbooks for Resident Library | 3 of: Photography in Dentistry: Theory and Techniques in Modern Documentation | 600.00 |
| | | | <u>600.00</u> |
| 02/25/16 | Light Reflector for Avila | 1 of: Ohuhu [5 in 1] 43"/110cm Collapsible Multi-Disc Light Reflector | 33.58 |
| | | | <u>33.58</u> |
| 02/25/16 | mini projector for ADEA presentation | 1 of: Ivation Portable HDMI Projector Compatible with most Smartphones, Tablets & Laptops - White | 35.01 |
| | | | <u>35.01</u> |
| 03/01/16 | camera bag for use at pharmacy for research | 1 of: Lowepro Flipside 200 DSLR Camera Backpack | 53.65 |
| | | | <u>53.65</u> |

| Per Level III Detail Recorded in the Accounting System | | | | |
|--|-----|-----------|----------|--|
| Description ^ | Qty | Unit Cost | Amount | |
| Amazon Gift Card - Email - | 2 | \$ 375.00 | 750.00 | |
| | | | 750.00 | |
| AMAZON GIFT CARD - EMAIL - | 3 | 253.00 | 759.00 | |
| | | | 759.00 | |
| CHALLENGING NATURE | 1 | 266.00 | 266.00 | |
| | | | 266.00 | |
| AMAZON GIFT CARD - EMAIL - | 1 | 390.00 | 390.00 | |
| | | | 390.00 | |
| Carhartt Women's Original | 1 | 34.99 | 34.99 | |
| Unknown Amazon Adjustment | | | (13.15) | |
| | | | 21.84 | |
| Marc Fisher Women's Sydney | 1 | 30.00 | 30.00 | |
| Nine West Women's Zipzap F.. | 1 | 45.17 | 45.17 | |
| Riders by Lee Indigo Women | 1 | 23.99 | 23.99 | |
| Rafaella Women's Cowl Neck | 1 | 23.86 | 23.86 | |
| Leveret Women's Stretchabl.. | 1 | 29.99 | 29.99 | |
| Unknown Amazon Adjustment | | | (138.92) | |
| | | | 14.09 | |
| AMAZON GIFT CARD - EMAIL | 3 | 200.00 | 600.00 | |
| | | | 600.00 | |
| Aesthetica Cosmetics Cream | 1 | 35.00 | 35.00 | |
| Unknown Amazon Adjustment | | | (1.42) | |
| | | | 33.58 | |
| Aesthetica Cosmentics Lip C.. | 1 | 24.00 | 24.00 | |
| BS-MALL™ Premium Synthe... | 1 | 11.99 | 11.99 | |
| Unknown Amazon Adjustment | | | (0.98) | |
| | | | 35.01 | |
| Yoli Alkalete (60 Capsules) | 1 | 53.65 | 53.65 | |
| | | | 53.65 | |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Improper Amazon Purchases made with Department Chair's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

Per Support Scanned in by Ms. Shumaker

| Transaction Date | PCV Comment | Description per Support | Amount |
|-----------------------------|-------------------------------------|---|---------------|
| 03/02/16 | Book for hygienist and grad library | 1 of: Color Atlas of Dental Medicine: Periodontology | 108.93 |
| | | | <u>108.93</u> |
| 03/04/16 | Battery Recharger | 1 of: EBL Individual AA & AAA Battery Charger for Rechargeable Batteries Ni-Mh Ni-CD | 7.95 |
| | | | <u>7.95</u> |
| 03/09/16 | Textbooks for faculty | 3 of: Dental Implant Complications: Etiology, Prevention, and Treatment 2nd Edition | 531.57 |
| | | 2 of: Fundamentals of Implant Dentistry: Prosthodontic Principles 1st Edition | 347.00 |
| | | 1 of: Immediate Loading of Endosseous Implants in the Posterior Mandible: Animal and Clinical Studies 1st Edition | 84.43 |
| | | | <u>963.00</u> |
| 03/31/16 | Textbook for Johnson | 1 of: Challengin Nature - 1st Edition | 364.00 |
| | | | <u>364.00</u> |
| 04/03/16 | books for department | 1 of: Layers: An Atlas of Composite Resin Stratification 1st Edition | 337.80 |
| | | 1 of: Fundamentals of Color: Shade Matching and Communication in Esthetic Dentistry 2nd Edition | 39.65 |
| | | 1 of: Bonded Porcelain Restorations in the Anterior Dentition: A Biomimetic Approach 1st Edition | 250.00 |
| | | | <u>627.45</u> |
| 04/03/16 | Textbook for Johnson | 1 of: Atlas of Cosmetic and Reconstructive Periodontal Surgery 3/E | 173.96 |
| | | | <u>173.96</u> |
| 04/04/16 | Textbook for graduate library | 1 of: Clinical Periodontology and Implant Dentistry | 163.49 |
| | | | <u>163.49</u> |

| Per Level III Detail Recorded in the Accounting System | | | |
|--|-----|-----------|-----------------|
| Description ^ | Qty | Unit Cost | Amount |
| Yoli - Yes Protein Shake P | 1 | 59.98 | 59.98 |
| Yoli PURE Digestive Capsul | 1 | 48.95 | 48.95 |
| | | | <u>108.93</u> |
| 12pc Nabi Cosmetics Profes... | 1 | 11.50 | 11.50 |
| Aestetica Cosmetics Lip C... | 1 | 24.00 | 24.00 |
| Salon Sundry Prodeessional | 1 | 9.29 | 9.29 |
| BS-MALL™ Premium Snythe... | 1 | 11.99 | 11.99 |
| J.cat Beauty Roll It up Au.. | 1 | 12.23 | 12.23 |
| Unknown Amazon Adjustment | | | <u>(61.06)</u> |
| | | | <u>7.95</u> |
| AMAZON GIFT CARD - EMAIL - | 1 | 321.00 | 321.00 |
| AMAZON GIFT CARD - EMAIL - | 1 | 321.00 | 321.00 |
| Unknown Amazon Adjustment | | | 321.00 |
| | | | <u>963.00</u> |
| AMAZON.COM GIFT CARD BALAN... | 1 | 364.00 | 364.00 |
| | | | <u>364.00</u> |
| Yoli - Yes Protein Shake P... | 5 | 54.20 | 271.00 |
| Yloi THERMO BURN Energy Ca... | 8 | 56.70 | 453.60 |
| Yoli - Yes Protein Shake P... | 10 | 54.20 | 542.00 |
| Yoli PURE Digestive Capsul.. | 2 | 43.15 | 86.30 |
| Yoli Better Body Vitamins | 2 | 42.00 | 84.00 |
| Yoli Better Body Mineral | 2 | 34.20 | 68.40 |
| Unknown Amazon Adjustment | | | <u>(877.85)</u> |
| | | | <u>627.45</u> |
| Good Day - Bad Day - Don't | 1 | 14.99 | 14.99 |
| Yoli Alkalete (60 Capsules | 3 | 49.99 | 149.97 |
| Unknown Amazon Adjustment | | | <u>9.00</u> |
| | | | <u>173.96</u> |
| Nordic Ware Leakproof Spri... | 2 | 13.79 | 27.58 |
| OXO Good Grips Silicone Sm | 2 | 12.99 | 25.98 |
| OXO Good Grips Citrus Sque | 1 | 15.97 | 15.97 |
| OXO Good Grips Non-Stick 1 | 2 | 24.99 | 49.98 |
| OXO Good Grips Non-Stick P | 2 | 21.99 | 43.98 |
| | | | <u>163.49</u> |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Improper Amazon Purchases made with Department Chair's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

Per Support Scanned in by Ms. Shumaker

| Transaction Date | PCV Comment | Description per Support | Amount |
|-------------------------|--|--|---------------|
| 04/04/16 | Textbook for graduate library | 1 of: Color Atlas of Dental Hygiene: Periodontology | 93.58 |
| | | 1 of: Esthetic Soft Tissue Management of Teeth and Implants | 25.40 |
| | | | <u>118.98</u> |
| 04/05/16 | Textbook for graduate library | 1 of: Pathology of Periodontal Disease (Oxford Medical Publications) | 42.16 |
| | | | <u>42.16</u> |
| 04/13/16 | Books for the department | 1 of: Layers: An Atlas of Composite Resin Stratification 1st Edition | 340.00 |
| | | 1 of: Fundamentals of Color: Shade Matching and Communication in Esthetic Dentistry 2nd Edition | 182.80 |
| | | 1 of: Bonded Porcelain Restorations in the Anterior Dentition: A Biomimetic Approach 1st Edition | 317.20 |
| | | | <u>840.00</u> |
| 04/18/16 | Textbook for Weistroffer | 2 of: Diagnosis and Treatment Planning in Dentistry, 3e | 500.00 |
| | | | <u>500.00</u> |
| 04/21/16 | Coffee | 4 of: Folgers Classic Roast Ground Coffee - 48 oz (Pack of 2) | 66.59 |
| | | | <u>66.59</u> |
| 04/23/16 | camersa sd card | 1 of: PNY Elite Performance 256 GB High Speed SDXC Class 10 UHS-I, U3 to to 95 MB/Sec Flash Card (P-SDX256U395-GE) | 50.00 |
| | | | <u>50.00</u> |
| 04/23/16 | Blood Pressure Machine for Unit 58 | 1 of: DSS Intellisense Pro Digital Blood Pressure Monitor 5-1/2"W x 8" H x 5-1/6" D | 850.00 |
| | | | <u>850.00</u> |
| 05/02/16 | textbooks for department//Personal Purchase - Payroll Deduct Ashumaker | 2 of: Periodontics & Restorative Maintenance: A Clinical Atlas | 500.00 |
| | | | <u>500.00</u> |
| 05/04/16 | ICD Code book and CDROM//Personal Purchase - Payroll Deduct Ashumaker | 1 of: AICD-10-CM Professional for Hospitals 2016 and CD-ROM | 176.00 |
| | | | <u>176.00</u> |

| Per Level III Detail Recorded in the Accounting System | | | |
|--|-----|-----------|----------------|
| Description ^ | Qty | Unit Cost | Amount |
| OXO 2 Piece Good Grip Non | 2 | 34.99 | 69.98 |
| KitchenAid K5THSBP Tilt-He | 1 | 49.00 | 49.00 |
| | | | <u>118.98</u> |
| OXO Good Grips Melon Balle... | 1 | 8.95 | 8.95 |
| KitchenAid KFE5T Flex Edge | 1 | 20.22 | 20.22 |
| OXO Good Grips Silicone Sm | 1 | 12.99 | 12.99 |
| | | | <u>42.16</u> |
| Spafinder Wellness 365 Gif.. | 3 | 100.00 | 300.00 |
| Spafinder Wellness 365 Gif.. | 2 | 50.00 | 100.00 |
| Claire's Gift Card \$20 | 3 | 20.00 | 60.00 |
| Starbucks Gift Cards, Mult | 1 | 100.00 | 100.00 |
| Build-A-Bear Gift Card \$50 | 3 | 50.00 | 150.00 |
| Regal Entertainment Celebr... | 1 | 100.00 | 100.00 |
| Regal Entertainment Gift | 1 | 30.00 | 30.00 |
| | | | <u>840.00</u> |
| AMAZON.COM GIFT CARD BALAN... | 1 | 500.00 | 500.00 |
| | | | <u>500.00</u> |
| Applebee's Congrats Stripe | 1 | 100.00 | 100.00 |
| Unknown Amazon Adjustment | | | <u>(33.41)</u> |
| | | | <u>66.59</u> |
| Kolache Factory Gift Card | 1 | 50.00 | 50.00 |
| | | | <u>50.00</u> |
| Hyatt \$250 Gift Card | 2 | 250.00 | 500.00 |
| Whole Foods Market \$100 Gi... | 2 | 100.00 | 200.00 |
| Joe's Crab Shack Gift Card | 4 | 25.00 | 100.00 |
| Whole Foods Market \$50 | 1 | 50.00 | 50.00 |
| | | | <u>850.00</u> |
| AMAZON.COM GIFT CARD BALAN.. | 1 | 500.00 | 500.00 |
| | | | <u>500.00</u> |
| Amazon.com Gift Card Balan.. | 1 | 176.00 | 176.00 |
| | | | <u>176.00</u> |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Improper Amazon Purchases made with Department Chair's Pcard - Level III Detail
For the period August 1, 2012 through August 31, 2016

Per Support Scanned in by Ms. Shumaker

| Transaction Date | PCV Comment | Description per Support | Amount |
|-----------------------------|--|--|---------------------|
| 05/04/16 | Textbook book for Avial. Will remain with department. // Personal Purchase - Payroll Deduct Ashumaker | 1 of: Periodontics: Medicine, Surgery and Implants, 1e 1st Edition | 343.00 |
| | | | <u>343.00</u> |
| 05/09/16 | Books for Graduate // Personal Purchase - Payroll Deduct Ashumaker | 1 of: Clinical Periodontology and Implant Dentistry, 2 Volumes | 371.00 |
| | | 2 of: Little and Falace's Dental Management of the Medically Compromised Patient, 8e | 124.96 |
| | | 2 of: Medical Emergencies in the Dental Office, 7e | 167.28 |
| | | 1 of: VEssential Dental Public Health | 89.76 |
| | | | <u>753.00</u> |
| 05/10/16 | 4 copies of Implant book - Johnson, Humbert, Avila Grads // Personal Purchase - Payroll Deduct Ashumaker | 4 of: Photography in Dentistry: Theory and Techniques in Modern Documentation | 500.00 |
| | | | <u>500.00</u> |
| Totals | | | <u>\$ 10,071.68</u> |

^ - Level III detail is provided to the University by the credit card company by certain vendors. The cost provided may not be the actual cost paid due to discounts, sale prices or other adjustments at the time of checkout.

Gift cards are **bolded** for emphasis.

| Per Level III Detail Recorded in the Accounting System | | | |
|--|-----|-----------|---------------------|
| Description ^ | Qty | Unit Cost | Amount |
| Amazon.com Gift Card Balan... | 1 | 343.00 | 343.00 |
| | | | <u>343.00</u> |
| Amazon.com Gift Card Balan.. | 1 | 753.00 | 753.00 |
| | | | <u>753.00</u> |
| AMAZON.COM GIFT CARD BALAN... | 1 | 500.00 | 500.00 |
| | | | <u>500.00</u> |
| | | | <u>\$ 10,071.68</u> |

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Staff

This special investigation was performed by:

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

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

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Altered Amazon Invoices Used Multiple Times



Final Details for Order #002-4587376-5735408

[Print this page for your records.](#)

Order Placed: January 26, 2016
Amazon.com order number: 002-4587376-5735408
Order Total: \$750.00

Shipped on January 30, 2016

Items Ordered

| | Price |
|---|--------------|
| 1 of: <i>Layers: An Atlas of Composite Resin Stratification 1st Edition</i> by Jordi Manauta, Anna Salat Sold by: Amazon.com LLC Condition: New | \$350.00 |
| 1 of: <i>Fundamentals of Color: Shade Matching and Communication in Esthetic Dentistry 2nd Edition</i> by Stephen J. Chu, Alessandro Devigus, Rade Paravina, Adam Miesleszko Sold by: Amazon.com LLC Condition: New | \$82.80 |
| 1 of: <i>Bonded Porcelain Restorations in the Anterior Dentition: A Biomimetic Approach 1st Edition</i> by Pascal Magne, U. Belser Sold by: Amazon.com LLC Condition: New | \$317.20 |

Shipping Address:

Dr. Gustavo Ortiz
801 Newton Road
S257 DSB
Iowa City, Iowa 52240
United States

Item(s) Subtotal: \$750.00
Shipping & Handling: \$0.00

Total before tax: \$750.00
Sales Tax: \$0.00

Total for This Shipment: \$750.00

Shipping Speed:

Standard Shipping

Payment information

Payment Method:

Visa | Last digits: 7972

Item(s) Subtotal: \$750.00
Shipping & Handling: \$0.00

Billing address

Amanda Shumaker
801 Newton Road
S446 DSB
Iowa City, Iowa 52240
United States

Total before tax: \$750.00
Estimated tax to be collected: \$0.00

Grand Total: \$750.00

Credit Card transactions

Visa ending in 7972: January 26, 2016: \$750.00

To view the status of your order, return to [Order Summary](#).

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Example of invoice used 3 times within 4 months (prices differ)

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Altered Amazon Invoices Used Multiple Times



Final Details for Order #002-1294876-0797036

[Print this page for your records.](#)

Order Placed: April 1, 2016
Amazon.com order number: 002-1294876-0797036
Order Total: \$627.45

Shipped April 5, 2016

Items Ordered

1 of: *Layers: An Atlas of Composite Resin Stratification*
1st Edition by Jordi Manauta, Anna Salat
Sold by: Amazon.com LLC

Condition: New

Price

\$337.80

1 of: *Fundamentals of Color: Shade Matching and*
Communication in Esthetic Dentistry 2nd Edition by
Stephen J. Chu, Alessandro Devigus, Rade Paravina, Adam Miesleszko
Sold by: Amazon.com LLC

Condition: New

\$39.65

1 of: *Bonded Porcelain Restorations in the Anterior*
Dentition: A Biomimetic Approach 1st Edition by
Pascal Magne, U. Belser
Sold by: Amazon.com LLC

Condition: New

\$250.00

Shipping Address:

Dr. Gustavo Ortiz
801 Newton Road
S257 DSB
Iowa City, Iowa 52240
United States

Item(s) Subtotal: \$627.80

Shipping & Handling: \$0.00

Total before tax: \$627.80

Sales Tax: \$0.00

Total for This Shipment: \$627.80

Shipping Speed:

Standard Shipping

Payment information

Payment Method:

Visa | Last digits: 9549

Item(s) Subtotal: \$627.80

Shipping & Handling: \$0.00

Total before tax: \$627.88

Estimated tax to be collected: \$0.00

Grand Total: \$627.80

Billing address

Amanda Shumaker
801 Newton Road
S446 DSB
Iowa City, Iowa 52240
United States

Credit Card transactions

Visa ending in 9549: April 1, 2016: \$627.80

To view the status of your order, return to [Order Summary](#).

Example of invoice used 3 times within 4 months (prices differ).
Total is not mathematically accurate

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Altered Amazon Invoices Used Multiple Times



Final Details for Order #002-4587376-5735408

[Print this page for your records.](#)

Order Placed: April 11, 2016

Amazon.com order number: 002-4587376-5735408

Order Total: \$840.00

Shipped on April 14, 2016

Items Ordered

1 of: *Layers: An Atlas of Composite Resin Stratification*
1st Edition by Jordi Manauta, Anna Salat
Sold by: Amazon.com LLC

Price

\$340.00

Condition: New

1 of: *Fundamentals of Color: Shade Matching and*
Communication in Esthetic Dentistry 2nd Edition by
Stephen J. Chu, Alessandro Devigus, Rade Paravina, Adam Miesleszko
Sold by: Amazon.com LLC

\$182.80

Condition: New

1 of: *Bonded Porcelain Restorations in the Anterior*
Dentition: A Biomimetic Approach 1st Edition by
Pascal Magne, U. Belser
Sold by: Amazon.com LLC

\$317.20

Condition: New

Shipping Address:

Dr. Gustavo Ortiz
801 Newton Road
S257 DSB
Iowa City, Iowa 52240
United States

Item(s) Subtotal: \$840.00

Shipping & Handling: \$0.00

Total before tax: \$840.00

Sales Tax: \$0.00

Total for This Shipment: \$840.00

Shipping Speed:

Standard Shipping

Payment information

Payment Method:

Visa | Last digits: 9549

Item(s) Subtotal: \$840.00

Shipping & Handling: \$0.00

Total before tax: \$840.00

Estimated tax to be collected: \$0.00

Grand Total: \$840.00

Billing address

Amanda Shumaker
801 Newton Road
S446 DSB
Iowa City, Iowa 52240
United States

Credit Card transactions

Visa ending in 9549: April 11, 2016: \$840.00

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Example of invoice used 3 times within 4 months (prices differ)

**Report on Special Investigation
Of the University of Iowa
Department of Periodontics within
the College of Dentistry**

Report on Special Investigation of the University of Iowa Department of Periodontics within the College of Dentistry

Copies of Email/Revised Amazon Invoice

From: [Shumaker, Amanda K](#)
To: [Mohamed, Ismail Y](#)
Subject: RE: IMPORTANT INFORMATION REGARDING JOHNSON,GEORGIA K/P0310488
Date: Friday, May 13, 2016 8:35:28 AM
Attachments: [Amazon 8.pdf](#)
[Your Feb 25, 2016 - Feb 26, 2016 stay at the Renaissance Chicago Downtown Hotel HUMBERT.pdf](#)

Good Morning,

Sorry for the delay. Here are the correct documents you requested.

Amanda Shumaker
Department Administrative Specialist, Department of Periodontics
319-335-7238 phone
319-335-7239 fax

-----Original Message-----

From: Mohamed, Ismail Y
Sent: Wednesday, May 11, 2016 8:49 AM
To: Johnson, Georgia Kay T
Cc: Shumaker, Amanda K
Subject: FW: IMPORTANT INFORMATION REGARDING JOHNSON,GEORGIA K/P0310488

Hello Georgia and Amanda,

Please acknowledge the question asked for the audit error listed below, via return email, as soon as possible.

Your response is required before the PCard can be approved.

Thank you!
Ismail

-----Original Message-----

From: Mohamed, Ismail Y
Sent: Friday, May 06, 2016 8:32 AM
To: Johnson, Georgia Kay T <georgia-johnson@uiowa.edu>
Cc: Shumaker, Amanda K <amanda-shumaker@uiowa.edu>
Subject: RE: IMPORTANT INFORMATION REGARDING JOHNSON,GEORGIA K/P0310488

Hello Amanda,

Please acknowledge the question asked for the audit error listed below, via return email, as soon as possible.

Your response is required before the PCard can be approved.

Thank you!
Ismail

-----Original Message-----

From: ISMAIL-MOHAMED@UIOWA.EDU [<mailto:ISMAIL-MOHAMED@UIOWA.EDU>]
Sent: Tuesday, April 26, 2016 4:22 PM
To: Johnson, Georgia Kay T <georgia-johnson@uiowa.edu>
Cc: Shumaker, Amanda K <amanda-shumaker@uiowa.edu>; Mohamed, Ismail Y <ismail-mohamed@uiowa.edu>
Subject: IMPORTANT INFORMATION REGARDING JOHNSON,GEORGIA K/P0310488

The Procurement Card voucher referenced above has been reviewed by AP Audit. Additional information is being

Example of Accounts Payable review identifying invoice did not agree to Pcard charge. Ms. Shumaker subsequently submitted a second invoice with the dollar amount adjusted.

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Email/Revised Amazon Invoice

requested for the following items:

Hello Amanda,

Line 2: The hotel folio is not in name of the traveler, could you please clarify?

Line 5: The dollar amount on the provided receipt does not match the amount charged to the PCard, could you please clarify or provide a final invoice in the amount of \$7.95?

Thank you

The information requested above may be sent directly to my attention by replying to this e-mail and attaching any necessary documentation as a PDF file.

It is important this information is received prior to the last working day of the month in order to ensure that all purchases on your Procurement Card are charged to the correct MFKs.

Please let me know if you have any questions or if I can be of further assistance. Thanks in advance for your cooperation and prompt attention to this matter.

Sincerely,

ISMAIL MOHAMED
Accounts Payable/Travel
ISMAIL-MOHAMED@UIOWA.EDU +1 319 335 0390

Click the link below to go to view details about this voucher. (The URL may wrap and may need reassembled to one line to work)

[https://protrav.bo.uiowa.edu/index.cfm?
_page=/pcard/wp/pcv_smry/action.cfm&theaction=view&VOUCHER_ID=435184](https://protrav.bo.uiowa.edu/index.cfm?_page=/pcard/wp/pcv_smry/action.cfm&theaction=view&VOUCHER_ID=435184)

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Email/Revised Amazon Invoice



Final Details for Order #002-0357894-7153475

[Print this page for your records.](#)

Order Placed: March 2, 2016

Amazon.com order number: #002-0357894-7153475

Order Total: \$7.99

Shipped March 7, 2016

Items Ordered

Price

1 of: EBL Individual AA & AAA Battery
Charger for Rechargeable Batteries Ni-MH Ni-CD

7.99

Sold by: Amazon.com LLC

Condition: New

Shipping Address:

Dr. Gustavo Ortiz
801 Newton Road
S257 DSB
Iowa City, Iowa 52240
United States

Item(s) Subtotal: \$7.99
Shipping & Handling: \$0.00

Total before tax: \$7.99

Sales Tax: \$0.00

Total for This Shipment: \$7.99

Shipping Speed:

Standard Shipping

Payment information

Payment Method:

Visa | Last digits: 9549

Item(s) Subtotal: \$7.99
Shipping & Handling: \$0.00

Total before tax: \$7.99

Estimated tax to be collected: \$0.00

Grand Total: \$7.99

Billing address

Amanda Shumaker
801 Newton Road
S446 DSB
Iowa City, Iowa 52240
United States

Credit Card transactions

Visa ending in 9549: March 7, 2016: \$7.99

To view the status of your order, return to [Order Summary](#).

Invoice originally submitted by Ms. Shumaker

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Email/Revised Amazon Invoice



Final Details for Order #002-0357894-7153475

[Print this page for your records.](#)

Order Placed: March 2, 2016

Amazon.com order number:

#002-0357894-7153475 **Order Total: \$7.95**

Shipped March 7, 2016

Items Ordered

Price

1 of: EBL Individual AA & AAA Battery
Charger for Rechargeable Batteries Ni-MH Ni-CD

7.95

Sold by: Amazon.com LLC

Condition: New

Shipping Address:

Dr. Gustavo Ortiz
801 Newton Road
S257 DSB
Iowa City, Iowa 52240
United States

Item(s) Subtotal: \$7.95

Shipping & Handling: \$0.00

Total before tax: \$7.95

Sales Tax: \$0.00

Total for This Shipment: \$7.95

Shipping Speed:

Standard Shipping

Payment information

Payment Method:

Visa | Last digits: 9549

Item(s) Subtotal: \$7.95

Shipping & Handling: \$0.00

Total before tax: \$7.95

Estimated tax to be collected: \$0.00

Grand Total: \$7.95

Billing address

Amanda Shumaker
801 Newton Road
S446 DSB
Iowa City, Iowa 52240
United States

Credit Card transactions

Visa ending in 9549: March 7, 2016: \$7.95

To view the status of your order, return to [Order Summary](#).

Second invoice submitted by Ms. Shumaker

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Altered Amazon Invoices – Altered Prices



Final Details for Order 002-2080521-9473837

[Print this page for your records.](#)

Order Placed: April 29, 2016

Amazon.com order number: 002-2080521-9473837

Order Total: \$1538.97

Shipped April 29, 2016

Items Ordered

Price

1 of: Ivation Portable HDMI Projector Compatible with
most Smartphones, Tablets & Laptops - White
Sold by: Amazon.com LLC

\$212.12

Condition: New

1 of: Photography in Dentistry: Theory and
Techniques in Modern Documentation by Pasquale
Loiacono

\$198.65

Sold by: Amazon.com LLC

Condition: New

1 of: Anesthesia Complications in the Dental Office,
Bosack, Robert

\$89.23

Sold by: Amazon.com LLC

Condition: New

2 of: Ohuhu [5 in 1] 43"/110cm Collapsible Multi-Disc
Light Reflector

\$30.94

Sold by: Amazon.com LLC

Condition: New

1 of: Novoflex Flash Holder, Camera & Flash
Mounting Bracket with Two Ball Heads

\$176.79

Sold by: Amazon.com LLC

Condition: New

1 of: Photography Photo Portrait Studio 600W Day
Light Umbrella Continuous Lighting Kit by

\$139.38

LimoStudio LMS103

Sold by: Amazon.com LLC

Condition: New

1 of: Canon 270EX II Speedlite Flash for Canon SLR
Cameras (Black)

\$146.64

Sold by: Amazon.com LLC

Condition: New

1 of: Lightobject LSR-EP1 Multi Wavelength Laser
Eyes Protection Glasses/Goggle

\$44.96

Sold by: Amazon.com LLC

Condition: New

*Example which illustrates the subtotal is under the Price column rather than the
unit cost. See fourth item - Ohuhu and final item - Manfrotto.*

Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Altered Amazon Invoices – Altered Prices

| | |
|--|---|
| 1 of: Practical Periodontics <i>by Ken A Eaton and Philip Ower</i> Sold by: Amazon.com LLC Condition: New | \$49.00 |
| 1 of: Periodontics, 6e <i>by Barry M. Eley BDS FDSRCS PhD and Mena Soory FDSRCS PhD</i> FHEA Sold by: Amazon.com LLC Condition: New | \$49.14 |
| 1 of: Avoiding and Treating Dental Complications: Best Practices in Dentistry <i>by Deborah Termeie</i> Sold by: Amazon.com LLC Condition: New | \$79.98 |
| 1 of: Clinical Cases in Periodontics <i>by Nadeem Karimbux</i> Sold by: Amazon.com LLC Condition: New | \$115.49 |
| 1 of: Periodontal Review Stg Edition <i>by Deborah Termeie</i> Sold by: Amazon.com LLC Condition: New | \$64.32 |
| 2 of: Manfrotto MKCOMPACTLT-BK Compact Tripod (Black) Sold by: Amazon.com LLC Condition: New | \$142.23 |
| Shipping Address: Dr. Gustavo Ortiz 801 Newton Road S257 DSB Iowa City, Iowa 52240 United States | Item(s) Subtotal: \$1538.97 Shipping & Handling: \$0.00 ----- Total before tax: \$1538.97 Sales Tax: \$0.00 ----- Total for This Shipment:\$1538.97 ----- |
| Shipping Speed: Standard Shipping | |

Payment information

| | |
|--|--|
| Payment Method: Visa Last digits: 7972 | Item(s) Subtotal: \$1538.97 Shipping & Handling: \$0.00 ----- Total before tax: \$1538.97 Estimated tax to be collected: \$0.00 ----- Grand Total:\$1538.97 |
| Billing address Amanda Shumaker 801 Newton Road S446 DSB Iowa City, Iowa 52240 United States | |
| Credit Card transactions | Visa ending in 7972: April 29, 2016: \$1538.97 |

To view the status of your order, return to [Order Summary](#).

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Report on Special Investigation of the
University of Iowa Department of Periodontics
within the College of Dentistry

Copies of Altered Amazon Invoices – Altered Prices



Final Details for Order #002-7462210-1125803

[Print this page for your records.](#)

Order Placed: May 11, 2016
Amazon.com order number: 002-7462210-1125803
Order Total: \$601.22

Shipped on May 11, 2016

| Items Ordered | Price |
|--|---|
| 2 of: Handbook of Craniomaxillofacial Surgery by James E Zins and Chad R Gordon Sold by: Amazon.com LLC Condition: New | \$314.00 |
| 3 of: Surgical Essentials of Immediate Implant Dentistry by Jay R Beagle Sold by: Amazon.com LLC Condition: New | \$62.00 |
| 2 of: Periodontology at a Glance (At a Glance (Dentistry)) by Valerie Clerehugh and Aradhna Tugnait Sold by: Amazon.com LLC Condition: New | \$101.22 |
| Shipping Address: Amanda Shumaker 801 Newton Road S446 DSB Iowa City, Iowa 52240 United States | Item(s) Subtotal: \$601.22 Shipping & Handling: \$0.00 ----- Total before tax: \$601.22 Sales Tax: \$0.00 ----- Total for This Shipment: \$601.22 ----- |
| Shipping Speed: Standard Shipping | |

Payment information

| | |
|--|--|
| Payment Method: Visa Last digits: 7972 | Item(s) Subtotal: \$601.22 Shipping & Handling: \$0.00 ----- Total before tax: \$601.22 Estimated tax to be collected: \$0.00 ----- Grand Total: \$601.22 |
| Billing address Amanda Shumaker 801 Newton Road S446 DSB Iowa City, Iowa 52240 United States | |
| Credit Card transactions | Visa ending in 7972: May 11, 2016: \$601.22 |

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Example which illustrates the subtotal is under the Price column rather than the unit cost. Note that the second item lists the unit cost, whereas the first and third items show the subtotals.

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Final Details for Order #002-0809418-6385367

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Order Placed: June 5, 2016
Amazon.com order number: 002-0809418-6385367
Order Total: \$200.00

Shipped on June 6, 2016

| Items Ordered | Price |
|---|---|
| 1 of: Lasers In Dentistry-Practical Text Book3e <i>by Claudia Caprioglio and Marina Consuelo Vitale</i> Sold by: Amazon.com LLC Condition: New | \$123.65 |
| 1 of: Dental Implant Prosthetics, 2e <i>by Carl E. Misch DDS MDS PHD(HC)</i> Sold by: Amazon.com LLC Condition: New | \$176.35 |
| Shipping Address: Amanda Shumaker 801 Newton Road S446 DSB Iowa City, Iowa 52240 United States | Item(s) Subtotal: \$200.00 Shipping & Handling: \$0.00 ----- Total before tax: \$200.00 Sales Tax: \$0.00 ----- Total for This Shipment: \$200.00 ----- |
| Shipping Speed: Standard Shipping | |

Payment information

| | |
|--|---|
| Payment Method: Visa Last digits: 9459 | Item(s) Subtotal: \$200.00 Shipping & Handling: \$0.00 ----- Total before tax: \$200.00 Estimated tax to be collected: \$0.00 ----- Grand Total:\$200.00 |
| Billing address Amanda Shumaker 801 Newton Road S446 DSB Iowa City, Iowa 52240 United States | |
| Credit Card transactions | Visa ending in 9459: June 5, 2016: \$200.00 |

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 DSB S446
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| Clinical Cases in Periodontics by Nadeem Karimbux | 1 | March 12, 2015 | \$85.65 |
| Sub Total: | | | \$85.65 |
| Shipping & Processing: | | | \$3.89 |
| Tax | | | \$0.00 |
| Total Shipment Price: | | | \$89.71 |

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Shipping Method: Express Delivery (1-3 business days)

| Product Description | Qty | Ship Date | Price |
|------------------------------|-----|-----------|-----------------|
| Current Trends in Implant | | April | |
| Dentistry & Periodontics | 2 | 30, | \$156.00 |
| by Louis F. Rose and Brian | | 2015 | |
| Meeley | | | |
| Sub Total: | | | \$302.00 |
| Shipping & Processing: | | | \$0.00 |
| Tax | | | \$0.00 |
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