



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

NEWS RELEASE

Contact: Rob Sand
515/281-5835
Or Annette Campbell
515/281-5834

FOR RELEASE October 29, 2020

Auditor of State Rob Sand today released a report on a special investigation of Greenbelt Home Care (GHC) for the period July 1, 2016 through April 30, 2019. The special investigation was performed as a result of concerns regarding misuse of a credit card assigned to Julie Towne, GHC's former Director.

Sand reported the special investigation identified \$38,020.13 of improper disbursements and \$3,157.91 of unsupported disbursements. The improper disbursements identified include \$6,506.19 of credit card charges which were personal in nature, including costs associated with personal trips and tickets to an event at the Des Moines Civic Center. The improper disbursements identified also include \$11,245.67 paid for Christmas parties held for staff members, \$3,730.66 spent for gifts and flowers, and \$6,886.73 of disbursements for meals and food provide to staff.

The \$3,157.91 of unsupported disbursements identified include purchases at hardware stores, Hy-Vee, Amazon, Walmart, and USCC (US Cellular) for which supporting documentation was not available. As a result, it was not possible to determine if the purchases were related to GHC operations or personal in nature.

The report includes recommendations to strengthen GHC's internal controls, such as improvements to segregation of duties, ensuring all disbursements are properly supported and approved, and proper oversight is provided by GHC officials and Board members.

Copies of the report have been filed with the Hardin County Attorney's Office, the Attorney General's Office, and the Division of Criminal Investigation. The report is available on the Auditor of State's web site at: <https://auditor.iowa.gov/reports/audit-reports/>.

###

**REPORT ON SPECIAL INVESTIGATION
OF
GREENBELT HOME CARE**

**FOR THE PERIOD
JULY 1, 2016 THROUGH APRIL 30, 2019**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-22
Recommended Control Procedures	22-23
Exhibits:	
	<u>Exhibit</u>
Summary of Findings	A 25
Personal Purchases	B 26-27
Disbursements for Christmas Parties	C 29
Selected Training Disbursements	D 30-35
Disbursements for Manager Retreat	E 36
Disbursements for Parades and Festivals	F 37
Disbursements for Gifts and Flowers	G 38-39
Disbursements for Food	H 40-49
Other Improper and Unsupported Disbursements	I 50-53
Staff	54



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Auditor of State's Report

To the Board Members of
Greenbelt Home Care:

As a result of alleged improprieties regarding certain financial transactions processed by a former employee, we conducted a special investigation of Greenbelt Home Care (GHC). We have applied certain tests and procedures to selected financial transactions of GHC for the period July 1, 2016 through April 30, 2019, unless otherwise specified. Based on our review of relevant information and discussions with GHC personnel and officials, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the accounting records held by GHC to identify any unusual activity.
- (3) Examined GHC's credit card statements to determine if purchases made with the credit cards were appropriate, reasonable, and properly approved. Also, for certain purchases, we determined if purchases were supported by adequate documentation.
- (4) Scanned all disbursements from GHC's bank accounts for reasonableness for the period July 2016 through May 2019. For selected disbursements, we examined available supporting documentation to determine if they were appropriate, properly approved, and properly supported.
- (5) Examined payroll disbursements and reimbursements to certain employees to determine if payments were properly approved, properly supported, and the amount and frequency of the payments were reasonable.
- (6) Interviewed GHC personnel to determine the propriety of certain disbursements and reimbursements.
- (7) Interviewed Julie Towne, the former Director, to obtain an understanding of her job duties at GHC and purchases made with the GHC credit card assigned to her.

These procedures identified \$38,020.13 of improper disbursements and \$3,157.91 of unsupported disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **I** of this report.

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

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

We would like to acknowledge the assistance extended to us by officials of Greenbelt Home Care during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large "R" and "S".

ROB SAND
Auditor of State

October 1, 2020

Report on Special Investigation of
Greenbelt Home Care
Investigative Summary

Background Information

According to documents available on the Iowa Secretary of State's website, Greenbelt Home Care (GHC) was incorporated on August 12, 1998 in Eldora, Iowa. The original members of GHC included North Iowa Mercy Health Care Center, Hardin County, Eldora Regional Medical Center, and Ellsworth Municipal Hospital. Currently, the members include Hardin County and the City of Eldora.

GHC's Articles of Incorporation state it was incorporated under the provisions of the Iowa Nonprofit Corporation Act, Chapter 504A of the *Code of Iowa*. The Articles also state the purpose of GHC was to transact any and all business under the Iowa Nonprofit Corporation Act and *Iowa Code* Chapter 28E, including but not limited to the provision of home care services. However, a 28E organization was not established at the time GHC was incorporated.

According to GHC's website, GHC contracts with Hardin County Board of Health to provide Public Health Services to Hardin County, which includes skilled nursing service, home care aides, and a long-term home visiting program. A 28E agreement established between GHC and the Hardin County Board of Health was filed with the Secretary of State's Office on March 20, 2013 which specifies GHC was authorized to administer programs of the Board, including:

- public health nursing,
- assessment nursing for ability to be at home,
- homemaker,
- pregnancy testing,
- wellness, case management,
- public health information,
- public health education, and
- investigations, enforcement and administration of other programs and regulations of the Hardin County Board of Health, the Iowa Department of Public Health, and the Department of Inspections and Appeals.

Julie Towne began employment with GHC as the Director on July 11, 2016, a position she held until she left GHC's employment on April 16, 2019. As the Director, Ms. Towne was responsible for overall administration of GHC, including:

- overseeing GHC's daily operations,
- reviewing and approving disbursements,
- preparing financial reports for the Board, and
- ensuring compliance with grant requirements.

GHC's primary revenue sources are payments for providing services which are funded by Medicare, Medicaid, Veterans Affairs, private insurance, grants, and the Hardin County Board of Supervisors. In addition, GHC receives funding from the Iowa Departments of Public Health and Inspection and Appeals. GHC's primary operating costs include employee compensation, supplies, equipment, and travel. Most disbursements are made by checks and credit cards assigned to GHC staff. However, a few disbursements are made electronically from GHC's bank account.

During monthly Board meetings, members were to be provided information related to the financial condition of GHC. According to GHC staff, the Board did not review individual disbursements or review supporting documentation for the credit cards. In addition, Board members did not review GHC's monthly bank or credit card statements.

During the April 16, 2019, Board meeting the Board approved a motion to terminate Ms. Towne for cause effective immediately. The Hardin County Attorney subsequently contacted the Office of Auditor of State and reported Ms. Towne had been terminated by the GHC Board for allegedly misappropriating funds and/or assets. The following day, the Vice Chair of the Board contacted the Office of Auditor of State regarding Ms. Towne's misuse of the credit card GHC assigned to her for business purposes. The Vice Chair also reported the Board had concerns about the use of the credit card for a Christmas event held for the staff. The Board had approved a staff dinner to be held at a local restaurant for the staff for the holiday. Instead, the holiday event involved a trip to Des Moines for a weekend which was not approved by the Board.

As a result of the concerns identified, the Office of Auditor of State was requested to review GHC's financial records. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2016 through April 30, 2019.

Detailed Findings

The procedures performed identified \$38,020.13 of improper disbursements and \$3,157.91 of unsupported disbursements. The improper disbursements identified include disbursements which were personal in nature and not necessary for GHC's operations.

We conducted interviews with Ms. Towne on June 23 and July 23, 2020, during which she provided information regarding her job duties as the Director of GHC. We also requested information during the interviews regarding purchases made with the GHC credit card assigned to Ms. Towne. The information Ms. Towne provided is described in the following paragraphs.

All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, GHC's Articles of Incorporation state the purpose of GHC was to transact any and all business under the Iowa Nonprofit Corporation Act and *Iowa Code* Chapter 28E. In addition, a 28E agreement was subsequently established between GHC and Hardin County under which GHC was responsible for administering programs of the Hardin County Board of Health. Funds for the administration of such programs were received from the Hardin County Board of Supervisors and the Iowa Departments of Public Health and Inspections and Appeals.

GHC did not establish administrative procedures which segregated funds from these sources from payments received for providing services which were paid by private insurance, Medicare, Medicaid, and Veterans Affairs. Because funds from all sources were comingled, all disbursements must meet the test of public purpose and comply with restrictions established by funding bodies. As a result, we determined if GHC's transactions were in the best interest of the public and necessary and reasonable for GHC's operations.

Also as previously stated, while a few of GHC's disbursements were made electronically, most were made by check or with a credit card assigned to a GHC employee. We reviewed copies of redeemed checks issued from GHC's bank accounts from July 1, 2016 through April 30, 2019 and all charges to the credit cards established in GHC's name from July 1, 2016 through May 30, 2019.

Using available supporting documentation; information obtained from selected vendors; internet searches; the vendor, frequency and amount of the payments or credit card purchases; and

discussions with GHC staff and officials, we classified the disbursements and credit card purchases as improper, unsupported or reasonable.

Disbursements and credit card purchases were classified as improper if they were personal in nature or not necessary or reasonable for GHC operations. They were classified as unsupported if appropriate documentation was not available or it was not possible to determine if a disbursement or credit card purchase was related to GHC's operations or personal in nature. Other disbursements were classified as reasonable if they were properly supported and/or appropriate for GHC operations. The improper and unsupported disbursements and credit card payments identified are described in detail in the following paragraphs and **Exhibit A** summarizes the improper and unsupported disbursements identified.

Personal Purchases Made with Ms. Towne's GHC Credit Card

According to GHC staff we spoke with, the monthly credit card statements were received and reviewed by Ms. Towne. She then forwarded the monthly statements to the staff members to which individual credit cards were assigned so they could code each purchase listed on the statement and attach the related receipts. Staff were then to route the statements and appropriate supporting documentation to the accounting staff who recorded the purchases in the accounting records and prepared the monthly credit card payment. GHC staff we spoke with reported no one reviewed the monthly statements for the credit card assigned to Ms. Towne to ensure propriety of the individual purchases.

During our review of the GHC credit card assigned to Ms. Towne, we identified 43 charges which were personal in nature, including costs incurred when she attended conferences, family trips and entertainment, and personal purchases such as items for her home.

The improper charges we identified which were personal in nature totaled \$6,506.19. The 43 charges identified are listed in **Exhibit B**. The **Exhibit** also illustrates a portion of three of the charges was reasonable for GHC operations. Examples of the improper charges identified are summarized in the following paragraphs.

Conferences – The Board authorized Ms. Towne to attend certain training events, including out-of-state conferences. During our review of the GHC credit card assigned to Ms. Towne, we identified charges related to conferences she attended, such as costs for airfare, lodging and meals. However, we also identified charges which were personal in nature or exceeded the authorized maximum amounts. The costs identified are described in the following paragraphs.

- Las Vegas, May 2017 – Ms. Towne attended a conference held in Las Vegas from May 15 through May 17, 2017. There were two charges on Ms. Towne's GHC credit card on February 23, 2017 for airfare to and from Las Vegas on May 11, 2017 and May 18, 2017, respectively. Using an invoice included in an email sent to Ms. Towne's GHC email account on February 23, 2017, we determined the \$432.00 charge on the credit card from Allegiant Airlines was for Ms. Towne's airfare and the \$346.00 charge was for her husband's airfare. The difference between the two prices was the cost of a checked bag and an overhead carry-on bag which were both charged to Ms. Towne's airline ticket.

When we asked Ms. Towne why the ticket for her husband was paid with the GHC credit card, she reported the Board was aware of the purchase. However, we did not identify any notations in Board minutes of their approval of the purchase. Payroll records document the \$346.00 cost of the ticket for Mr. Towne was withheld from Ms. Towne's payroll amount on March 31, 2017. Because the \$346.00 charge was personal in nature, it is included in **Exhibit B** as an improper purchase; however the cost of the ticket is also included in **Exhibit A** as a repayment to reflect the amount withheld from Ms. Towne's pay at the end of March.

The monthly statement for the credit card assigned to Ms. Towne also included a \$28.00 charge from Allegiant on May 11, 2017 that was described as “ALLEGNT BUYONBOARD LAS VEGAS NV.” Because supporting documentation was not available, we were not able to determine what was purchased, but a handwritten notation on the statement stated, “Hotel shuttle no receipt.” It would be unusual for an airline to provide shuttle service as described in the manual notation. Allegiant’s website does not include any “buy on board” options but items typically available for purchase while on board include food, beverages, and entertainment items. Each of these types of items would be personal in nature. As a result, the \$28.00 charge is included as an improper purchase in **Exhibit B**.

Using an invoice from Allegiant in Ms. Towne’s email, we determined the flight to Las Vegas departed the Eastern Iowa Airport in Cedar Rapids on Thursday, May 11, 2017 and returned to same location on Thursday, May 18, 2017. According to GHC staff members we spoke with, Mr. and Ms. Towne spent a few days of vacation in Las Vegas prior to the conference.

The monthly statement for the credit card assigned to Ms. Towne included a \$593.84 charge and a \$357.92 charge from Caesars Hotel and Casino on May 18, 2017. The \$593.84 charge was supported by an invoice that showed lodging costs from Sunday, May 14, 2017 through Wednesday, May 17, 2017. The invoice also shows the balance due was paid at the front desk on May 18, 2017. The lodging costs for this period is in compliance with GHC’s practice of allowing travel the day prior to the start of a conference when necessary. However, the invoice also included a \$5.41 mini bar charge. Because that portion of the invoice was personal in nature, it is included in **Exhibit B** as an improper cost.

Supporting documentation for the \$357.92 charge from Caesars Hotel and Casino was not attached to the monthly credit card statement or available from GHC records. However, as previously stated, documentation for the airline tickets purchased for Mr. and Ms. Towne show they left for Las Vegas the afternoon of May 11, 2017 and returned May 18, 2017. Because the conference did not start until May 15, Ms. Towne would have been responsible for any lodging costs or other travel costs from May 11 through May 13. When we asked Ms. Towne if the \$357.92 charge was for lodging costs from May 11, through May 13, she confirmed she and her husband went to Las Vegas early. The Board approved her purchasing her husband’s ticket and repaying GHC for it. She also stated she thought they stayed at another hotel for the days prior to the conference. Because the \$357.92 charge was not for lodging during the period of the conference, it is included in **Exhibit B** as improper.

We also identified \$120.53 of charges at restaurants in Las Vegas which exceeded the authorized out-of-state travel rates which were in effect in 2017. The excess costs are personal costs. We also identified charges at restaurants which included costs for Ms. Towne’s husband. Because the available receipts did not specify Ms. Towne’s husband’s meals, we identified the least expensive meal as improper to be conservative.

- West Des Moines, November 2017 – The Hospice and Palliative Care Association of Iowa (HPCAI) and Iowa Alliance in Home Care (IAHC) 2017 Joint Conference was held in West Des Moines on November 7, 2017 and November 8, 2017. The conference began at 7:30 a.m. on November 7 and was scheduled to end at 4:30 p.m. on November 8. Individuals attending the conference from GHC included Ms. Towne and 2 other staff members.

There were two charges on Ms. Towne’s GHC credit card on August 13, 2017 when rooms were reserved at the Sheraton in West Des Moines where the conference was held. Each charge was for \$381.14. Supporting documentation attached to the statement including charges made during November 2017 show the cost for one room, including taxes, was

\$190.57 per night, or \$381.14 for two nights. According to Ms. Towne, she booked the rooms using her credit card. She was unsure who stayed in which room.

Individuals we spoke with reported the staff member who occupied one of the rooms returned to Eldora the evening of November 8, 2017. However, the invoice for the second room shows Ms. Towne departed at 7:21 am on November 9. The invoice also shows there were 2 guests in Ms. Towne's room and the deposit of \$381.14 paid in August was applied upon check in. The bill for the room totaled \$571.71. After the deposit was applied, a remaining \$190.57 balance for lodging overnight on November 8, 2017 was charged to Ms. Towne's GHC credit card.

Because the conference ended at approximately 4:30 p.m. on November 8 and the other staff member returned home on November 8, it was not necessary for Ms. Towne to incur the lodging cost for an additional night. As a result, the \$190.57 for lodging on November 8, 2017 is improper.

In addition, there was a \$22.00 charge at Damon's, a restaurant and bar in the hotel, for which a receipt was not available. The charge was posted to the credit card statement on November 9, 2017. Based on the date posted, the charge is related to the stay on November 8, 2017. Ms. Towne stated the charge may be related to a meal. Because the additional night was not necessary, the \$22.00 charge is also improper.

Family Trips and Entertainment – We identified nine charges to Ms. Towne's GHC credit card for costs associated with family trips and/or entertainment. Because of the personal nature of the charges, they are improper. The charges identified are described in the following paragraphs.

- The monthly credit card statements include a \$220.32 charge at the Hampton Inn Suites in South Sioux City, Iowa. The related receipt included with the credit card statement shows the charge was for two nights lodging in one room, an arrival date of Thursday June 21, 2018, a departure date of Saturday, June 23, 2018, and that Ms. Towne was the guest. According to GHC staff we spoke with, Ms. Towne worked until 5:45 pm on June 21, 2018 and was not in the office on Friday June 22, 2018. There were no registration fees paid with GHC funds for any training in the Sioux City area for the dates listed on the supporting documentation. Ms. Towne stated she did not recall going to Sioux City for a conference. Ms. Towne also stated it may have been related to a car seat safety class for one of the staff. According to GHC staff, there is no record of any staff attending a training session in Sioux City on June 24, 2018. Because the lodging costs are not related to GHC operations, they are classified as improper in **Exhibit B**.
- The monthly credit card statements included a \$605.88 charge from Performance Tours CO on August 1, 2018. GHC staff were unable to locate a receipt for the charge; however, GHC staff located a photo posted on Ms. Towne's Facebook page on August 3, 2018 of Ms. Towne white-water rafting near Breckenridge, CO with three other individuals who were also linked with her Facebook account. Ms. Towne stated she booked this on-line using her work computer and the payment method defaulted to the credit card saved on the computer. Ms. Towne acknowledged this was a personal charge. Because these items are personal in nature, they are classified as improper in **Exhibit B**.
- The monthly credit card statements include a \$452.00 charge from Des Moines Performing Arts on December 10, 2018. A manual notation on the credit card statement showed the cost was for advertising. However, GHC staff located a receipt in Ms. Towne's GHC email which documents the purchase was for 3 tickets for the Sunday February 10, 2018 performance of *Dear Evan Hansen* and valet parking.

Staff also located a picture on Ms. Towne's Facebook page showing Ms. Towne and family members in front of "*Dear Evan Hansen*" background art the Des Moines Civic Center.

The Facebook post was dated February 10, 2018. The same Facebook post also included the notation, "The roads were terrible getting here but their smiles and having a Sunday date with my 2 left in the house was well worth it!"

Ms. Towne acknowledged the \$452.00 was a personal charge. She also reported she made the purchase on-line using her work computer and the payment method defaulted to the credit card saved on the computer. Because the cost is personal in nature, it is classified as improper in **Exhibit B**.

On the same day the tickets to the *Dear Evan Hansen* performance were purchased, a \$174.05 charge from Walmart.com was posted to the credit card statement. The Walmart receipt located in Ms. Towne's GHC email account showed the purchase was shipped to Ms. Towne's home address in Conrad Iowa. The items listed on the receipt included a 61 Keys Electronic Piano Electric Organ Keyboard, the novel *Dear Evan Hansen*, vocal sections from *Dear Evan Hansen*, a bed in the bag set, and RBX Tricot Jogger 2 pack. According to the description on Walmart's website, RBX Tricot Joggers are athletic jogging pants.

Ms. Towne acknowledged the \$174.05 purchase was a personal charge. She also reported she made the purchase on-line using her work computer and the payment method defaulted to the credit card saved on the computer. Because the purchase was personal in nature, it is classified as improper in **Exhibit B**.

- A \$151.04 from PayPal charge was posted on Ms. Towne's GHC credit card statement on December 20, 2018. A receipt included with the credit card statement documents the charge was for one adult and one child "Atlanta CityPASS." A CityPASS allows the purchaser to use a mobile admission ticket for various attractions in Atlanta, GA. GHC staff located several posts on Ms. Towne's Facebook page which show she was on vacation in Georgia from late December 2018 until early January 2019, including a post dated January 4, 2019 which stated it was her last night in Atlanta and she would miss her family there.

Ms. Towne reported when she purchased a "CityPASS" for a herself and several staff for a conference in San Antonio, she also purchased a pass for her personal trip to Atlanta. She also reported she made the on-line purchase using her work computer and the payment method defaulted to the credit card saved on the computer. Because the purchase is personal in nature, it is classified as improper in **Exhibit B**.

The monthly credit card statements also include a \$352.04 charge at the Embassy Suites in Des Moines posted on December 24, 2018. A receipt for this charge was not included with the monthly credit card statements. However, a receipt found in Ms. Towne's GHC email account showed it was for two rooms and for two adults and two children for the night of December 23, 2018. The receipt also included valet parking for two vehicles. As previously stated, staff we spoke with reported Ms. Towne flew to Georgia in late December 2018. When we asked Ms. Towne about the lodging cost, she stated she was not sure it was related to her trip to Atlanta. However, she confirmed she was in Atlanta around December 22 for the birth of her niece.

- The monthly credit card statements included a \$120.96 charge at the Fairfield Inn in Ankeny, Iowa posted on February 8, 2019. According to a manual notation on the credit card statement, the lodging cost was to be coded as "Nurse Travel." The receipt included with the statement showed the charge was for one night of lodging on February 6, 2019 and that Ms. Towne was the registered guest. According to GHC staff, there were no meetings or conferences attended by GHC staff and Ms. Towne did not take any paid time off during this period. Ms. Towne stated the charge was not related to her; however, she

was unable to provide any additional information. Because GHC staff were unable to identify a purpose for the cost, it is included in **Exhibit B** as an improper disbursement.

- The monthly credit card statements include a \$155.30 charge at the Embassy Suites in Des Moines, Iowa on February 17, 2019. According to a manual notation on the credit card statement, the lodging cost was to be coded as “Nurse Travel.” The receipt included with the statement shows the charge was for one night of lodging on Saturday, February 16, 2019 and that Ms. Towne was the registered guest. Ms. Towne stated she had no idea what this charge would be related to. She stated it could be related to travel for a nurse. Because this was on a Saturday and GHC staff could not identify any meetings or conferences near the date of the charge, we determined it was an improper use of GHC’s credit card.
- The monthly credit card statements include a \$362.32 charge at the Marriot in Des Moines, Iowa on February 25, 2019. According to a manual notation on the credit card statement, the cost was to be coded as “Nurse Travel.” The guest folio included with the statement shows Ms. Towne checked into the Marriott on Grand Avenue in Des Moines at 12:43 pm on Friday, February 22 and departed at 12:25 pm on Sunday, February 24, 2019. The receipt also shows the \$362.32 charge included two nights of lodging which totaled \$241.92 and two restaurant charges which totaled \$120.40.

The monthly credit card statements also included a \$120.96 charge at the Marriot in Des Moines, Iowa posted on February 26, 2019. According to the notations on the statement this charge was also to be coded to “Nurse Travel.” However, the receipt included with the statement shows Ms. Towne also checked into the Residence Inn on SW Water Street in Des Moines on Friday, February 22, 2019 and checked out the next day. The \$120.96 charge was for a one night of lodging.

Ms. Towne stated she could not recall what the two hotel charges would have been related to; however, GHC staff located posts on her Facebook page which show she and her family attended a wrestling event in Des Moines the weekend the hotel charges were posted.

Other Personal Purchases – In addition to costs related to family trips and/or entertainment, we identified several other charges on Ms. Towne’s GHC credit card which we determined were personal in nature. The purchases identified are described in the following paragraphs.

- On March 2, 2017, Ms. Towne registered for a \$789.00 “Lifetime Emerald Program Membership” with the Women’s Leadership Association (WLA). The web address listed on the invoice for the charge directs the user to “The Global Society of Empowered Women.” This website provides information about “branding and marketing opportunities available to members.”

However, by performing an internet search for International Women’s Leadership Association, we identified the website thewla.com. The website states the WLA “is a membership based organisation [sic] to inspire working women, whatever job or industry.” It also states, “Our programmes [sic] support middle managers, senior leaders and executive level women.” A newsletter on the site includes articles regarding improving your visibility and networking to ensure workplace success. The newsletter also makes reference to a workshop entitled “Elevate Visibility” which was scheduled to be held in the London Art House. Ms. Towne stated she joined this organization because it provides resources, education classes, and free access to seminars for women who are in a leadership role and it would help her in her job.

Minutes from the Board meeting held on March 2, 2017 do not include any notation regarding authorizing this purchase. In addition, GHC staff members we spoke with

reported a lifetime membership to this organization was not necessary for GHC operations. As a result, the \$789.00 charge was improper.

- A \$326.62 charge from Martin Brothers in Cedar Falls was posted on the credit card statement on May 10, 2018. The receipt included with the statement shows the items purchased included taco filling, Doritos, shredded lettuce, napkins, forks, food trays and Goldfish crackers. According to a GHC official we spoke with, GHC did not hold any events around the date of this purchase. However, staff reported they recall Ms. Towne held a graduation party for her son in the spring of 2018. Ms. Towne confirmed the \$326.62 charge was for her son's graduation party. She reported she ordered the food using her work computer and the card defaulted to her GHC issued credit card which was saved on the computer. She also reported did not realize this had happened.
- A \$173.99 charge from Amazon was posted on the credit card statement on August 14, 2018. The Amazon receipt included with the statement shows the charge was for a \$159.00 "Knee Rover Steerable Knee Scooter in Hot Pink" and a charge for a knee walker pad for \$14.99. According to GHC staff, the knee scooter was for Ms. Towne's daughter. A post on Ms. Towne's Facebook page dated August 23, 2018 shows her daughter using a pink knee scooter in front of Ms. Towne's home. GHC staff could not locate any approval for the purchase of the scooter.

Ms. Towne stated the scooter was used by her daughter but was also used by other clients and staff. Ms. Towne also stated, the scooter was kept in a supply room with other items GHC loaned out to clients such as walkers, wheelchairs, etc. The supply room was cleaned out and many items were moved to a facility in Ackley. Ms. Towne also reported she recalled an employee had noticed a client was trying to sell the scooter at one time. According to GHC staff, another staff person did use it and it is no longer in the building. Staff do not recall it being taken to Ackley.

- A \$413.42 charge from Mediacom Communications was posted to the credit card statement on January 21, 2019. However, GHC staff were not able to locate a receipt for the charge. Staff also reported GHC does not have an account with Mediacom. Ms. Towne was unable to explain this charge. She reported her home is not serviced by Mediacom. However, GHC staff reported Ms. Towne lived in Eldora prior to moving to her current residence and Mediacom provides services in Eldora. GHC staff also reported while GHC periodically pays for clients' utility bills from the Donation account, the utilities are limited to water bills, gas bills, and/or electric bills. GHC would not pay a bill due from Mediacom.
- A \$134.00 charge from "EYELASHES WWW.MOXIELASH" was posted to the credit card statement on March 2, 2019. The website includes beauty products available for purchase, such as eyelashes, eyeliners, and related accessories. None of the items available on the website are necessary for GHC operations. In addition, GHC staff located a series of post on Ms. Towne's Facebook page where the discussion focused on magnetic eyelashes and Ms. Towne commented "I love mine." Ms. Towne confirmed she made the purchase and reported she forgot to change the credit card number saved on the computer in her office at GHC.
- A \$212.61 charge of from PAYPAL *SNAPFISH" was posted to the credit card statement on March 31, 2019. The online vendor sells photo books, prints, cards and various other products such as mugs and blankets that can be personalized. The credit card statement with the charge also included a handwritten notation which stated, "Misc admin Julie." GHC staff could not locate a receipt for the charge. However, according to GHC staff we spoke with, the charge was related to Ms. Towne's child's graduation. Ms. Towne reported the charge was for pictures from her son's graduation and she forgot to change the credit card number saved on the computer in her office at GHC.

As illustrated by **Exhibit B**, Ms. Towne also used the GHC credit card for transportation services from Uber while in Las Vegas and other locations, clothing and jewelry from Macy's, and Iowa Judicial Branch on-line services. We also identified three purchases from Pay Pal. According to GHC staff, it was not necessary to make purchases from these vendors for GHC operations. We also identified a \$99.00 charge from the Iowa Board of Nursing for license renewal. GHC officials reported GHC does not pay for license renewals. As a result, these charges are personal in nature and improper.

The \$6,506.19 of personal charges listed in **Exhibit B** are included in **Exhibit A** as improper disbursements.

Purchases with Various GHC Credit Cards and Checks

We also identified redeemed checks, charges on Ms. Towne's credit card, and charges on two other GHC credit cards which were not necessary disbursements for GHC operations or were purchases in excess of authorized amounts. As a result, the disbursements are improper. We also identified additional unsupported disbursements of GHC funds. The improper and unsupported disbursements identified are listed in **Exhibits C** through **I** and discussed in the following paragraphs.

Christmas Parties – In January 2017, 2018 and 2019, Ms. Towne hosted an annual Christmas party for GHC employees and their spouses. Based on the supporting documentation included with the credit card statements and information provided by GHC staff, we identified total charges of \$11,245.67 for the annual Christmas parties. **Exhibit C** lists the charges related to the Christmas parties. The Christmas parties held in 2017, 2018, and 2019 are described in the following paragraphs.

- January 2017 – The annual party included tickets to the Funny Bone Comedy Club in West Des Moines on January 21, 2017. The cost of the tickets and food from the Funny Bone totaled \$468.52 and \$856.80, respectively. In addition, there was a \$237.10 charge on Amazon on January 17, 2017 for an Instant Pot, a cell phone camera lens, two Echo Dots, and a Ninja Mater Pro. There was a second Amazon charge on January 19, 2017 for a set of 2 Ozark Double Wall Insulated steel tumblers for \$28.98. According to GHC staff we spoke with, these items were purchased as gifts to be distributed during the annual party.
- January 2018 – The 2018 annual party also was held at the Funny Bone Comedy Club in West Des Moines. On January 6, 2018 there was a charge of \$646.00 at the Funny Bone for the purchase of 38 tickets. A second charge for the Funny Bone was posted on January 7, 2018 for \$957.60 for the dinner package. In addition, there were 2 charges at the Drury Inn in West Des Moines posted on January 7, 2018 which totaled \$1,947.52. Based on the supporting invoice attached to the credit card statement, the \$1,826.57 charge was for the 9 rooms for the night of January 6, 2018. The remaining charge of \$120.95 was not supported by an invoice. We also determined a \$39.96 charge from Amazon which included \$14.97 for a set of 2 Moscow Mule copper mugs. According to GHC staff these were purchased as gifts to be distributed at the annual party. The remaining \$24.99 portion of the Amazon charge was appropriate for GHC operations.
- January 2019 – The 2019 annual party was held at the Embassy Suites in Des Moines. Charges incurred on a GHC credit card for the party include \$2,134.72 for 14 rooms on January 12, 2019, \$2,280.48 for catering, and \$197.16 for two bartenders. The credit card statements also include a \$26.50 charge for which supporting documentation was not available.

There was also an \$836.85 charge to a GHC credit card from "4IMPRINT" for 28 embroidered jackets. According to GHC staff we spoke with, the jackets were distributed

at the annual party. We also identified a \$548.76 charge from Sam's Club in Ankeny, Iowa on January 12, 2019 and \$41.73 from Dollar Tree in Iowa Falls on January 8, 2019. According to GHC staff we spoke with, these purchases were for snacks and gift items for the annual Christmas party. There were also two Uber charges totaling \$22.07 posted on January 12, 2019.

Because Christmas parties for staff are not necessary for the operations of GHC, the public purpose of these parties was not documented, and the Board did not authorize holiday parties to be held in the Des Moines metro area, the \$11,245.67 cost is improper and is included in **Exhibit A**.

Training – As part of her job duties, Ms. Towne attended various training events held in Iowa and conferences sponsored by national organizations at out-of-state locations. Staff sometimes accompanied her to the events and/or attended events on their own. GHC paid for the related registration fee, airfare, lodging, and meals. In most cases, the registration was paid by check and the related travel costs, such as lodging and meal charges were paid using a GHC credit card.

During our review of the charges on the GHC credit cards, we identified improper and unsupported charges related to training events. These charges include lodging, airline fees, transportation costs, and meal charges in excess of GHC policy. The improper and unsupported costs identified are listed in **Exhibit D** and are discussed in the following paragraphs.

- Altoona - A \$110.88 charge from the Prairie Meadows hotel in Altoona, Iowa was posted to a GHC credit card on October 25, 2016. The receipt included with the credit card statement showed the charge was for lodging the night of October 24, 2016. According to Ms. Towne's timesheet, she recorded traveling 124 miles on October 24 which is appropriate for a round trip from Eldora to Altoona. Based on her timesheet, there would be no reason for her to have stayed in Altoona for the night. As a result, the \$110.88 is improper.
- Des Moines– A \$154.91 charge from the Airport Holiday Inn in Des Moines was posted to a GHC credit card on December 13, 2017. The documentation included with the credit card statement was a confirmation of a reservation for 2 adults in one room on the night of December 12, 2017. The related guest portfolio was not included with the credit card statements. According to GHC staff, no one from GHC attended a training event or conference in Des Moines around these dates. As a result, the cost was not necessary for GHC operations and was improper.
- San Antonio – The GHC credit card statements include a number of charges related to costs for Ms. Towne and three additional GHC staff members to attend a conference in San Antonio which was held from September 10 through September 12, 2018. The charges included costs for airline tickets, lodging, meals, and entertainment.

Specifically, the credit card statements include four charges from American Airlines for flights from Des Moines to San Antonio (via Dallas-Fort Worth) on September 8, 2018 and four charges from Delta Air Lines for flights from San Antonio to Des Moines (via Atlanta) on September 13, 2018. The costs from both airline were posted on May 17, 2018. A receipt from Expedia attached to the related credit card statement shows the tickets were purchased for Ms. Towne and three additional GHC staff members. The Expedia receipt also included the related booking fee and cost for travel protection which were also posted to the GHC credit card statement on May 17, 2018.

In addition to the original cost of the airline tickets, the GHC credit card statements and related supporting documentation show additional costs from American Airlines and Delta Air Lines were incurred on September 4, 2018. Specifically, four charges totaling \$209.67 were incurred from American Airlines and ranged from \$50.40 to \$53.93 each. Attached to the credit card statement including the charges was an incomplete copy of

an email addressed to Ms. Towne which supported the charges. As a result, we are unable to determine the why the four charges varied slightly in amounts. However, the available documentation described the additional costs as “Main Cabin Extra.”

The additional costs from Delta Air Lines were also posted to the GHC credit card on September 4, 2018 and were for \$105.35 each or a total of \$421.40. Attached to the credit card statement including the charges was an incomplete copy of a document printed from Delta’s website. However, the available documentation showed the charges were described as “Seat Upgrade” for each leg of the trip for the four passengers. The supporting documentation for the additional charges from American Airlines and Delta Air Lines did not include any notations explaining why the upgrades were needed. As a result, the upgrade charges from American Airlines and Delta Airlines are included in **Exhibit D** as improper charges.

As previously stated, GHC’s practice is to allow the day before and after a conference for travel if needed. As a result, it was reasonable for GHC to pay for lodging and meals for the period from September 9 through September 13, 2018. However, also as previously stated, airline tickets were purchased to travel from Des Moines to San Antonio on September 8, 2018. As a result, lodging and meal costs in excess of GHC’s practice were incurred. Two guest folios from the Marriott in San Antonio confirm GHC staff occupied two rooms on September 8, 2018. The cost of the two rooms for the additional night totaled \$525.38 and is improper based on GHC’s policy.

As illustrated by **Exhibit D**, \$262.69 of the \$525.38 is listed as an improper charge for one of the two charges from Marriott in San Antonio posted to a GHC credit card on September 14, 2018. The remaining \$262.69 improper lodging cost is included in the \$377.72 amount listed in **Exhibit D**. The \$377.72 improper charge also includes a \$115.03 restaurant charge included in the total charge from the Marriott. Based on information shown on the related Marriott guest folio and documentation related to other costs incurred while in San Antonio, we determined the \$115.03 restaurant charge was incurred on September 8, 2018. As a result, it was also in excess of the costs allowed by GHC policy.

During our review of GHC credit card statements and supporting documents, we identified additional meals costs incurred by GHC for September 8, 2018, including a \$70.00 charge from Portermill, a restaurant in the Des Moines International Airport, and a \$53.00 charge at the Pizza Hut in the Dallas-Fort Worth Airport. These costs are also included in **Exhibit D**.

We also identified a \$280.00 charge from Fogo De Chao, a restaurant in San Antonio, on September 12, 2018. GHC policy allows staff to charge or be reimbursed for meals based on established rates. Based on the allowable tiered rates in effect in 2018, the meal cost was to be limited to \$30.00 per employee. The \$280.00 charge included four dinners for \$56.70 each, tax, and tip. However, based on GHC’s policy, the maximum allowable amount for the dinner was \$120.00 for the four employees. The remaining \$160.00 paid by GHC for the dinner is improper and is included in **Exhibit D**.

As previously stated, we identified costs from Expedia posted to a GHC credit card on May 17, 2018 for the booking fee and travel protection for the airfare to San Antonio. The credit card statement included an additional \$343.28 charge from Expedia posted the same day. Support for the \$343.28 charge was not included with the credit card statement. However, GHC staff located a receipt from Expedia in Ms. Towne’s email which showed the charge was for 4 vouchers for a “San Antonio Explorer Pass.” The vouchers were valid from September 8, 2018 through October 7, 2018. According to GHC staff, Ms. Towne and GHC staff left on September 8, 2018 to spend some time sightseeing prior to the conference beginning on September 10, 2018. Because the Explorer Passes

were not necessary for GHC operations, they are considered to be a personal cost. As a result, the \$343.28 cost is included in **Exhibit D** as improper.

- Des Moines – The GHC credit card statements include a \$606.38 charge on October 3, 2018 at the Embassy Suites in Des Moines. While the related receipt included with the statement is also dated October 3, 2018, it totals only \$594.84. It also includes Ms. Towne’s name and shows she checked in at 7:33 am on October 1, 2018 and departed on October 3, 2018. The receipt includes the following charges by day.
 - October 1 - Two charges totaling \$39.36 at Liberty’s restaurant, \$26.50 for overnight valet parking, and \$194.74 for the room charge, including taxes.
 - October 2 – A \$60.00 charge at Liberty’s restaurant, three overnight valet charges totaling \$79.50, and \$194.74 for the room charge, including taxes.

The Iowa Health Care Association (IHCA) 2018 convention and trade show was held at location near the Embassy Suites from October 1 through October 3, 2018. The annual event includes training sessions and networking opportunities. According to a GHC staff person who attended the event, Ms. Towne attended the event on October 1 but did not attend all the sessions. The staff person also reported Ms. Towne’s husband and daughter stayed in Des Moines with her the evening of October 2 and her daughter had an appointment on the October 3. Based on this information, the charges on October 1 would be reasonable for the conference. Because the conference ended on October 2 and GHC other staff who attended the event returned to Eldora that day, and Ms. Towne did not attend all the sessions, the \$334.24 of charges posted on October 2 are considered improper.

As previously stated, the receipt attached to the credit card totaled only \$594.84 but \$606.38 was charged to the credit card. Because we are unable to determine the purpose of the unexplained \$11.54 charge, it is included in **Exhibit D** as an unsupported amount.

The GHC Employee Handbook states, in part, GHC will reimburse employees for reasonably necessary business related expenses. GHC practice was to follow the rates set by the State of Iowa. Contracts with the Iowa Department of Public Health (IDPH) included the State’s reimbursement rates. We compared the charges made on GHC credit cards for meals purchased while attending various conferences to the allowable meal rates and identified a number of instances for which the amount charged to a GHC credit card exceeded the allowable maximum amount for meals. The excess costs are included in **Exhibit D** as improper charges. The improper meal charges included meals where GHC staff purchased meals in excess of the allowable rate and instances where meals for a family member or an employee from another county were paid for by GHC.

In addition, we identified \$144.69 of meal charges and \$150.80 of Uber charges which were not supported by documentation such as invoices or receipts. Because we are unable to determine if these charges were necessary and reasonable for the operations of GHC or personal in nature, they are included in **Exhibit D** as unsupported charges.

The \$3,546.14 of improper disbursements and \$385.03 of unsupported disbursements listed in **Exhibit D** are included in **Exhibit A**.

Manager Retreat – During our review of the credit card statements, we identified \$986.05 of charges which were described by GHC staff as costs related to a management retreat held at the Isle Casino in Waterloo from April 18 through April 19, 2018. **Exhibit E** lists the charges identified. However, the **Exhibit** does not include the amount paid to two staff members for the mileage incurred for the round trip from Eldora to Waterloo/Cedar Falls. According to GHC staff, they traveled to the retreat in two vehicles; however, one vehicle traveled via Conrad in order for Ms. Towne to look at a house

which was for sale. The mileage reimbursement amounts are not included in **Exhibit E** because they are not readily available.

Documentation attached to the credit card statement shows six tickets for the evening of April 18, 2018 at Escape Cedar Valley were ordered online on April 17, 2018. The documentation also includes a \$212.83 receipt for dinner for 6 guests on April 18, 2018 and \$73.17 for breakfast for 6 guests on April 19, 2018 at restaurants located at the Isle Casino and Hotel. However, the documentation did not include support for the \$342.71 charge from the Isle Hotel on April 20, 2018. GHC staff we spoke with reported the \$342.71 cost was for lodging because they stayed overnight at the Isle Casino Hotel on April 18.

Documentation attached to the credit card statements also shows drinks were purchased at Whiskey Row and paid for at 8:55 pm on April 18 and \$60.00 was spent at Buffalo Wild Wings at 12:41 pm the next day. In addition, \$50.75 was paid to Dolly's Taxi, \$26.85 at Casey's General Store, and \$21.10 for Uber while GHC staff were in the Waterloo/Cedar Falls area. Because staff had two vehicles available, it is unusual additional transportation costs were incurred while in the area. However, according to a GHC staff member we spoke with, the taxi and Uber services were used so they could drink alcohol while at the various venues visited.

GHC staff we spoke with were not able to provide copies of an agenda or other documentation of how the time spent in the Waterloo/Cedar Falls area benefited GHC operations. However, GHC staff reported the event promoted team building. While an event such as completing an escape-room experience may have enhanced team building, given the event's location, it is reasonable GHC staff could have completed the event and returned back to Eldora the same evening. The additional costs of lodging, meals, and alcohol did not provide a direct benefit to GHC operations, which also brings the purpose of the entire trip into question. As a result, the total cost of the retreat is included in **Exhibit A** as improper disbursements.

Parades/Festivals – As previously stated, Hardin County established a 28E agreement with GHC which specifies GHC is to administer program of the Board. In addition, the Hardin County Board of Health's website provides a link to GHC for Public Health activities in the County. As a result, GHC is essentially performing the functions of a County Health Department. Counties do not typically spend more than a nominal amount of funds in marketing or outreach costs.

According to GHC staff we spoke with, GHC participated in parades and festivals in Eldora to make people aware of GHC's services and as a marketing tool. We identified \$2,269.72 of disbursements related to GHC participation in these parades which are listed in **Exhibit F**. As illustrated by the **Exhibit**, the credit charges include candy, LED lights, costumes, and a trailer hitch. According to GHC officials check number 704 was issued on May 30, 2018 for \$750.00 to purchase a hayrack for a parade. The hayrack was later sold, but GHC official could not find a receipt for the sale of the hayrack or the amount collected. Because these costs are not directly related to services to be provided by GHC they are considered improper.

Gifts/Flowers – According to GHC staff, Ms. Towne purchased flowers and other gifts for staff and others for various occasions. GHC staff also reported it was their practice to buy a single flower for clients who had passed away. Based on discussions with GHC staff and our review of documents included with the credit card statements, we identified \$3,730.66 of other gifts and flowers purchased for staff and providers.

Exhibit G lists the \$3,730.66 of improper costs identified. The charges include items such as necklaces for nursing staff, candy, gift cards from local vendors, tumblers, and mugs. According to GHC staff, some of the items purchased were included in gift baskets for providers or given to charities. The \$3,711.39 of purchases listed in **Exhibit G** does not include the purchase of the single flowers for clients who passed away. Because the \$3,730.66 were for gifts for staff and providers and were not necessary and reasonable for the operations of GHC, the \$3,730.66 of charged for gifts and flowers are considered improper.

Food – GHC staff we spoke with reported Ms. Towne frequently took staff members out for lunch and purchased food for Board meetings, staff meetings, and celebrations such as staff birthdays and retirements. They also reported she purchased food and brought it to GHC for no particular reason. Using the credit card statements, we identified 129 charges from various vendors from whom food and/or related products such as paper plates and plastic cutlery was purchased. In addition, we identified two checks issued from GHC’s general bank account to purchase food. The improper and unsupported purchases we identified total \$6,995.59 and are listed in **Exhibit H**. Some of the purchases were made from Sam’s Club and Costco. Membership costs paid by GHC to enable the food purchases are also included in **Exhibit H**. **Table 1** summarizes the improper and unsupported charges identified by the type of vendor from which the purchases were made.

Table 1

Category	Improper	Unsupported	Total
Restaurants	\$ 3,120.74	-	3,120.74
Grocery store	1,314.33	108.86	1,423.19
Convenience stores/Subway	1,310.34	-	1,310.34
Warehouse store	667.34	-	667.34
General retail	375.12	-	375.12
On-line retailer	38.98	-	38.98
Coffee shop	59.88	-	59.88
Total	\$ 6,886.73	108.86	6,995.59

GHC staff were able to locate receipts for many of the charges. Using information from the receipts, calendars from GHC, and based on information from staff we spoke with, it was clear some purchases were for a large number of staff and some were for two or three individuals. The following bullets include a brief description of selected categories.

- Restaurants – **Table 1** includes \$3,120.74 of charges at various restaurants. The charges included 18 charges totaling \$988.29 at the Firehouse Saloon and Grill in Eldora, 14 charges totaling \$711.19 at the Pizza Ranch in Eldora, and a \$360.37 charge at the Olive Garden in Waterloo, Iowa. Receipts were not always included with the credit card statements. The receipts which were included showed the meals were for groups ranging from 2 to 35 guests. The receipt for the Olive Garden included a notation it was for “Catering pickup” for a staff lunch. As previously stated GHC staff indicated Ms. Towne frequently took staff out for lunch. Many on the restaurant receipts we observed were signed by Ms. Towne.
- Grocery stores – Of the \$1,423.19 of charges at grocery stores, \$1,189.96 were at Hy Vee, \$171.46 were at Fareway, and \$61.77 was at Hometown Foods in Conrad. The available receipts listed items such as ice cream, candy, milk, juices, chips, dips, cookies, crackers, salad dressing, buns, and produce. A purchase made on December 1, 2017 also included alcohol. According to GHC staff we spoke with, some of the items purchased were served at meetings, some items were placed in the break room for general consumption, and some items were included in baskets gifted to others or created for charitable purposes.
- Convenience stores/Subway – The \$1,310.34 of charges listed in **Table 1** for convenience stores/Subway, include \$919.22 of charges from the Kum & Go convenience store located across the street from GHC. Many of the available receipts for these charges show sandwiches or sandwich platters were purchased from the Subway franchise located within the store. However, the receipts also included pizza, soda, snacks, and a \$15.00 gift card from Kum & Go. Some of the receipts included a manual notation of “Office meeting.” According to GHC staff we spoke with, Ms. Towne often purchased sandwiches for staff when there was a meeting or “just because.”

The credit card statements also include \$387.09 of charges at Casey's General Store in Eldora. The related receipts and notations on the receipts showed the purchases were for donuts, pizza, juices, breadsticks and wings. Some of the receipts indicated the purchase was for a Board meeting or a staff meeting; however, we were not consistently able to confirm a Board or staff meeting was held based on minutes or calendars available at GHC.

- Warehouse stores – Of the \$667.34 shown in **Table 1**, \$651.04 was charged at Sam's Club locations in Waterloo, Ames, Ankeny, and Cedar Rapids Iowa. As illustrated by **Exhibit H**, the charges at the Waterloo Sam's Club included \$83.80 on March 19, 2017. The receipt for this purchase included forks, granola bars, plates, and kisses for a Board meeting. The **Exhibit** also includes \$138.86 on July 23, 2017 for food and water for staff picnic. The \$200.67 charge on October 21, 2018 at the Ames Sam's Club included \$100.00 for a membership renewal and \$100.67 for the purchase of candy bars, paper plates, Tootsie Rolls, and Starbursts. The \$120.73 charge at the Sam's Club in Ankeny on April 18, 2017 was for food and water described as for a staff meeting. The \$473.70 also includes a \$22.66 charge on Costco.com on January 5, 2018 for the purchase of candy.
- General retail – During our review of the credit card statements, we identified \$375.12 of charges at general retail stores, including \$229.78 from ShopKo in Eldora. The receipts for the three purchases from ShopKo included with the credit card statements listed items such as mayonnaise, sour cream, M&M's, Reynolds oven bags, Lunchables, and soda.

GHC staff we spoke with stated Ms. Towne told staff how to code many of the purchases in the accounting records. According to staff, they were frequently instructed to code food purchases to office supplies, travel, or marketing.

As previously stated, GHC's primary revenue sources include funding from Hardin County and the Iowa Departments of Public Health and Inspection and Appeals. In addition, GHC did not establish administrative procedures which segregated funds from these sources. Because funds from all sources were comingled, all GHC's disbursements must meet the test of public purpose and comply with restrictions established by funding bodies. In accordance with Article III, Section 31, of the Iowa Constitution and an Attorney General's Opinion dated April 25, 1979 public funds may only be spent for public benefit. Because the costs summarized in **Table 1** do not serve a public benefit, they are included in the improper disbursements in **Exhibit A**.

Other – We also identified \$2,474.93 of other improper and \$2,664.02 of other unsupported disbursements which do not fit into one of the categories discussed in the prior sections of this report. **Exhibit I** lists these disbursements, which include the following:

- American Automobile Association (AAA) – We identified four charges from the American Automobile Association (AAA), including two charges on July 27, 2017 totaling \$338.00 (\$169.00 each) and 2 charges totaling \$638.00 (\$319.00 each) on August 31, 2018. According to GHC staff we spoke with, Ms. Towne enrolled staff in AAA to provide roadside assistance coverage because staff used their personal cars to travel to training events and locations associated with services provided by GHC.

Employees who use their own vehicles for these purposes are reimbursed based on an established rate per mile. The reimbursements to the employees are to defray the cost of operating their personal vehicles for GHC purposes. In addition, the cost of the AAA memberships was not necessary for GHC operations and the benefits provided by the memberships may be used for personal purposes. As a result, the costs should not have been paid with GHC funds and the \$976.00 total is included in **Exhibit I** as improper disbursements.

- March Madness – Ms. Towne purchased six gift cards from Kum & Go totaling \$150.00 on March 14, 2017 and \$108.88 of March Madness basketball items from Amazon on March 15 and March 18, 2017. Examples of the basketball items purchased included a waste basket hoop, a bracket chart, and a basketball photo booth props kit. According to GHC staff we spoke with, the items were used for March Madness at the office. Because the purchases were not necessary for GHC operations, the \$258.88 total is included in **Exhibit I** as improper disbursements.
- Donations – We also identified two checks totaling \$750.00 issued to South Hardin High School, a \$100.00 check issued to the South Hardin Fine Arts Boosters, and a \$100.00 check to the South Hardin Recreation Area. According to GHC staff, the payments were donations to these organizations. As previously stated, public funds may only be spent for public benefit. Because the checks issued for donations do not serve a public benefit, the \$950.00 is included in **Exhibit I** as improper disbursements.

We also identified two checks totaling \$215.50 for the purchase of movie tickets to treat employees and \$21.60 for the purchase of a cake. Because the three disbursements totaling \$237.10 do not serve a public benefit, the \$237.10 is included in **Exhibit I** as improper disbursements.

The \$2,664.02 of other unsupported disbursements identified include purchases at Backwoods Gallery, The Vintage Poppy, and Amazon. As previously stated, unsupported disbursements are purchases where appropriate documentation was not available or it was not possible to determine if a disbursement or credit card purchase was related to GHC operations or personal in nature.

Interest and late fees – We identified \$374.04 of interest and late fees on the credit card statements we reviewed. According to GHC staff we spoke with, Ms. Towne often did not provide the statements to the accounting staff in a timely manner. As a result, they were unable to pay the bill on time and avoid the interest and late fees. The \$374.04 of late fees and interest identified are included in **Exhibit A** as improper disbursements.

OTHER ADMINISTRATIVE ITEMS

Organization – As previously stated, GHC’s Articles of Incorporation state it was incorporated under the provisions of the Iowa Nonprofit Corporation Act, Chapter 504A of the *Code of Iowa*. The Articles also stated the purpose of GHC was to transact any and all business under the Iowa Nonprofit Corporation Act and *Iowa Code* Chapter 28E, including but not limited to the provision of home care services.

GHC is listed as a non-profit corporation on the Secretary of State’s website. The original Articles of Incorporation available on the Secretary of State’s website show GHC was organized on a membership basis with North Iowa Mercy Health Center (Mercy), a nonprofit corporation; Hardin County, a political subdivision of the State of Iowa; Eldora Regional Medical Center, a municipal hospital; and Ellsworth Municipal Hospital, a municipal hospital, as its voting members.

The Secretary of State’s website also includes two amendments to the Articles of Incorporation. Specifically, an amendment filed in 2001 specified the provision identifying GHC voting members was deleted and replaced with the establishment of a Board of Directors composed of six directors serving staggered three year terms. Of the six directors, two were to be appointed by Mercy, two by Hardin County (with one of the two designated and approved by the Hardin County Board of Health), one by Ellsworth Municipal Hospital and the remaining to be a resident of Hardin County without a formal relationship with any member, affiliate, or subsidiary.

The amendment filed in 2005 changed the composition of the Board of Directors to seven directors including three appointed by Hardin County (with one of the three designated and approved by the Hardin County Board of Health), two appointed by Ellsworth Municipal Hospital; and two appointed

by the City of Eldora. At the time of this amendment, the GHC Board became completely controlled by representatives of Iowa governmental subdivisions.

While a 28E organization was not established at the time GHC was incorporated, a 28E agreement established between GHC and the Hardin County Board of Health was filed with the Secretary of State's Office on March 20, 2013 which specifies GHC was authorized to administer programs of the Board, including the primary functions of a County Health Department. GHC's primary revenue sources include funding from Hardin County and the Iowa Departments of Public Health and Inspection and Appeals for administration of the duties established by the 28E agreement.

Because GHC is responsible for the administration of programs which would typically be administered by the County Health Department and because GHC is governed by a Board of Directors composed solely of representatives of governmental subdivisions, it would not be inappropriate for GHC to be organized pursuant to the provisions of Chapter 28E of the *Code of Iowa*. GHC's Board members should consult with legal counsel to determine if it would be to the entity's benefit to consider this form of organization.

Oversight – As previously stated, GHC's Articles of Incorporation state it was incorporated under the provisions of the Iowa Nonprofit Corporation Act, Chapter 504A of the *Code of Iowa*. The Articles also state the purpose of GHC was to transact any and all business under the Iowa Nonprofit Corporation Act and *Iowa Code* Chapter 28E, including but not limited to the provision of home care services.

However, GHC's primary revenue sources include funding from Hardin County and the Iowa Departments of Public Health and Inspection and Appeals. As a result, GHC is a steward of taxpayer funds. In addition, GHC officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of operations, and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we determined GHC officials did not provide sufficient oversight of financial transactions and did not:

- Consistently review financial reports during regular meetings. In addition, there was not a standard format for the financial reports provided to the Board. We are unable to determine if the Board reviewed profit and loss statements, budget-to-actual reports, or current financial position.
- Approve disbursements prior to payment, including credit card purchases and did not require a listing of disbursements be consistently presented for Board review and approval.

Clothing – In addition to the jackets purchased as gifts for the 2019 annual Christmas party, Ms. Towne purchased other clothing items for staff. These items included a \$593.35 purchase from Lands' End Business Outfitters for 27 dark cobalt blue polo shirts with the GHC logo, a \$259.70 purchase from www.workplacepro.com for 26 "Faith over Fear" T-shirts, and a \$370.26 purchase from 4IMPRINT for 55 white t-shirts with a screen-print.

According to GHC staff we spoke with, the polo shirts were to be worn at the office or when staff were at training or a conference and the t-shirts shirts were purchased for specific events or to support a cause supported by GHC, such as breast cancer awareness. Because the staff were expected to wear the clothing for work purposes rather than being given as gifts, we did not include the related purchases in **Exhibit A**. However, the Board should ensure all such purposes clearly meet a need for GHC operations.

Debit Card – GHC staff had access to a debit card for a bank account maintained for handling donations. The debit card was used to make purchases as needed for clients and other events held at GHC. Based on our review of the activity in the bank account, the disbursements were for GHC clients and were related to the general operations of GHC including events held for clients, such as

a back to school event where supplies were provided to families in need of assistance. However, the disbursements from the account were not consistently supported by adequate documentation such as receipts and invoices.

RECOMMENDED CONTROL PROCEDURES

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

- A. Credit card payments – GHC has several credit cards assigned to staff. We identified the following concerns with the use of the credit cards.
- The Board has not established a formal credit card policy.
 - Supporting documentation was not consistently maintained for all credit card charges.
 - Ms. Towne reviewed and approved all credit card statements including the statements for the card assigned to her. There was not an independent review of the purchases she made with the credit card assigned to her.
 - Monthly credit card bills were not consistently paid in a timely manner resulting in interest and late fees to be assessed.

Recommendation – The GHC Board should develop a written credit card policy which requires original itemized receipts be submitted to validate expenses on the issued credit cards. The policy should also prohibit personal use of the credit card and specify the outcomes of improper use of the credit card, including termination from employment if appropriate.

In addition, the Board should implement procedures which ensure someone independent of using the credit cards reviews and approves the credit card statements in a timely manner and matches the charges to supporting documentation. The review should also ensure each charge is necessary for GHC operations.

- B. Debit Card – GHC has a debit card for the bank account maintained for donations which is used to purchase items as needed. The use of a debit card allows staff to circumvent the approval process and increases the risk items could be purchased which are not related to the operations of GHC.

Recommendation – The Board should prohibit the use of debit cards for all bank accounts held by GHC. Unlike credit cards, debit cards offer limited ability to set guidelines for access and limited, if any, repercussions for improper transactions. In addition, there is no process for prior approval of purchases made with a debit card.

- C. Management and Board Oversight – Management and the Board have a fiduciary responsibility to provide oversight of GHC's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" exercised in a fiduciary capacity.

Based on our observations and the procedures performed, we determined management and the Board placed trust in a former employee's actions and failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted the employee to exercise too much control over GHC's financial transactions.

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

- D. Organization and Fiduciary Responsibilities – GHC Articles of Incorporation state it was incorporated under the provisions of the Iowa Nonprofit Corporation Act, Chapter 504A of the Code of Iowa. The Articles also stated the purpose of GHC was to transact any and all business under the Iowa Nonprofit Corporation Act and *Iowa Code* Chapter 28E, including but not limited to the provision of home care services. However, GHC was not established pursuant to the provisions of Chapter 28E of the *Code of Iowa*. The initial Articles of Incorporation specified the voting members of GHC included representatives of various governmental subdivisions and another nonprofit organization. However, the original Articles of Incorporation have been amended and, in accordance with the most recent amendment, the Board is currently composed solely of representatives of Iowa governmental subdivisions.

In addition, GHC is responsible for the administration of programs which would typically be administered by the County Health Department and GHC's primary revenue sources include funding from Hardin County and the Iowa Departments of Public Health and Inspections and Appeals. As a result, GHC is a steward of taxpayer funds and GHC has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively its mission, provide oversight of operations, and maintain the public trust.

We identified a number of disbursements which were not necessary for GHC operations and not a proper use of public funds.

Recommendation – The Board should implement policies and procedures which ensure fiduciary responsibilities are properly carried out and all disbursements are appropriate uses of public funds. In addition, the Board should work with legal counsel to determine if GHC should continue operations as a nonprofit organization or if it would be to their benefit to reorganize pursuant to the provisions of Chapter 28E of the *Code of Iowa*.

Exhibits

Report on Special Investigation of the
Greenbelt Home Care

Summary of Findings
For the Period July 1, 2016 through April 30, 2019

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Personal purchases	Exhibit B	\$ 6,506.19	-	6,506.19
Christmas events	Exhibit C	11,245.67	-	11,245.67
Training	Exhibit D	3,546.14	385.03	3,931.17
Manager retreat	Exhibit E	986.05	-	986.05
Parades and festivals	Exhibit F	2,269.72	-	2,269.72
Gifts and flowers	Exhibit G	3,730.66	-	3,730.66
Food	Exhibit H	6,886.73	108.86	6,995.59
Other disbursements	Exhibit I	2,474.93	2,664.02	5,138.95
Interest and late fees	Page 20	374.04	-	374.04
Total		38,020.13	3,157.91	41,178.04
Less: Repayment by Julie Towne ^	Page 7	(346.00)	-	(346.00)
Net amount		\$37,674.13	3,157.91	40,832.04

^ Amount was withheld from Julie Towne's March 31, 2017 payroll for her husband's airline ticket.

Exhibit BReport on Special Investigation of the
Greenbelt Home CarePersonal Purchases
For the Period July 1, 2016 through April 30, 2019**Per Credit Card Statement**

Transaction Date	Description per Credit Card	Amount	Improper	Reasonable
02/23/17	ALG*AIR 6V9MGQ 702-505-8888 NV	\$ 346.00	346.00	-
03/02/17	INTERNATIONAL WOMEN LEADE 855-843-4952 NY	789.00	789.00	-
05/11/17	ALLEGNT BUYONBOARD LAS VEGAS NV	28.00	28.00	-
05/14/17	CAESERS BACCHANAL BUGGET LAS VEGAS NV	102.83	90.18	12.65
05/16/17	CAESERS HOTEL & CASINO LAS VEGAS NV	357.92	357.92	-
05/17/17	FOGO DE CHAO LAS VEGAS LAS VEGAS NV	43.00	30.35	12.65
05/18/17	CAESERS HOTEL & CASINO LAS VEGAS NV	593.84	5.41	588.43
10/07/17	UBER *USOCT07 GZDHD 800-592-8996 CA	5.61	5.61	-
11/02/17	IOWA JUDICIAL BRANCH 515-2426206 IA	50.00	50.00	-
11/09/17	DAMONS WEST DES MOIN IA	22.00	22.00	-
11/10/17	SHERATON DES MOINES WEST DES MOIN IA	190.57	190.57	-
12/16/17	PAYPAL *WISH 402-935-7733 CA	56.65	56.65	-
03/18/18	UBER *VNZZG 800-592-8996 CA	12.62	12.62	-
03/20/18	UBER *2NF4A 800-592-8996 CA	9.24	9.24	-
03/22/18	UBER *3ISM2 800-592-8996 CA	5.15	5.15	-
03/22/18	UBER *BWCZQ 800-592-8996 CA	8.32	8.32	-
03/22/18	UBER *SGPPQ 800-592-8996 CA	9.01	9.01	-
05/05/18	ISLE WATERLOO-BUFFET WATERLOO IA	49.20	49.20	-
05/10/18	MARTIN BROTHERS CEDAR FAL CEDAR FALLS IA	326.62	326.62	-
05/16/18	IOWA BOARD OF NURSING 515-2813255 IA	99.00	99.00	-
06/12/18	ELDORA AUTO WASH ELDORA IA	8.00	8.00	-
06/13/18	CASEYS PIZZA 2532 ELDORA IA	50.00	50.00	-
06/24/18	HAMPTON INN SUITES SOUTH SIOUX CITY IA	220.32	220.32	-
07/04/18	WAL-MART #1389 BOONE IA	25.44	25.44	-
08/01/18	PERFORMANCE TOURS 800-328-7238 CO	605.88	605.88	-
08/14/18	AMZN Mktp US Amzn.com/bill WA	173.99	173.99	-
12/03/18	PAYPAL *MACY S 402-935-7733 OH	59.08	59.08	-
12/03/18	PAYPAL *MACY S 402-935-7733 OH	66.50	66.50	-
12/04/18	PAYPAL *MACY S 402-935-7733 OH	25.08	25.08	-
12/10/18	DES MOINES PERFORMING ARE 515-246-2300 IA	452.00	452.00	-

Report on Special Investigation of the
Greenbelt Home Care

Personal Purchases
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement

Transaction Date	Description per Credit Card	Amount	Improper	Reasonable
12/10/18	WALMART.COM 800-966-6546 AR	174.05	174.05	-
12/20/18	PAYPAL *CITYPASSINC 402-935-7733 ID	151.04	151.04	-
12/24/18	EMBASSY SUITES DESMOIN DES MOINES IA	352.04	352.04	-
01/21/19	MEDIACOM COMMUNICATIONS C 877-920-9000 FL	413.42	413.42	-
02/02/19	PAYPAL *TOUCHTUNES 402-935-7733 NY	20.00	20.00	-
02/08/19	FAIRFIELD INN - ANKENY ANKENY IA	120.96	120.96	-
02/17/19	EMBASSY SUITES DESMOIN DES MOINES IA	155.30	155.30	-
02/25/19	MARRIOTT DES MOINES DES MOINES IA	362.32	362.32	-
02/26/19	MARRIOTT DES MOINES DES MOINES IA	120.96	120.96	-
03/02/19	EYELASHES WWW.MOXIELASH PA	134.00	134.00	-
03/02/19	SP * WANDERLAND DESIGN HTTP365DOMIN CA	72.35	72.35	-
03/05/19	PAYPAL *AMERICANHEA 402-935-7733 TX	40.00	40.00	-
03/31/19	PAYPAL *SNAPFISH 402-935-7733 CA	212.61	212.61	-
Totals		<u>\$ 7,119.92</u>	<u>6,506.19</u>	<u>613.73</u>

**Report on Special Investigation
of
Greenbelt Home Care**

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Christmas Parties
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement

Transaction Date	Description per Credit Card	Amount	Improper	Reasonable
01/17/17	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	\$ 237.01	237.01	-
01/19/17	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	28.98	28.98	-
01/21/17	FUNNY BONE COMEDY CLUB & WEST DES MOIN IA	468.52	468.52	-
01/22/17	FUNNY BONE COMEDY CLUB & WEST DES MOIN IA	856.80	856.80	-
01/06/18	FUNNY BONE COMEDY CLUB & WEST DES MOIN IA	646.00	646.00	-
01/07/18	DRURY INNS W DES MOINES IA	120.95	120.95	-
01/07/18	DRURY INNS W DES MOINES IA	1,826.57	1,826.57	-
01/07/18	FUNNY BONE COMEDY CLUB & WEST DES MOIN IA	957.60	957.60	-
01/21/18	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	39.96	14.97	24.99
01/08/19	DOLLARTREE IOWA FALLS IA	41.73	41.73	-
01/12/19	PAYPAL *UBER 402-935-7733 CA	9.71	9.71	-
01/12/19	PAYPAL *UBER 402-935-7733 CA	12.36	12.36	-
01/12/19	SAMSCLUB #6979 ANKENY IA	548.76	548.76	-
01/13/19	EMBASSY SUITES DESMOIN DES MOINES IA	26.50	26.50	-
01/13/19	EMBASSY SUITES DESMOIN DES MOINES IA	2,280.48	2,280.48	-
01/14/19	4IMPRINT 877-4467746 WI	836.85	836.85	-
01/14/19	EMBASSY SUITES DESMOIN DES MOINES IA	(4.00)	(4.00)	-
01/14/19	EMBASSY SUITES DESMOIN DES MOINES IA	4.00	4.00	-
01/14/19	EMBASSY SUITES DESMOIN DES MOINES IA	197.16	197.16	-
01/15/19	EMBASSY SUITES DESMOIN DES MOINES IA	2,134.72	2,134.72	-
Totals		\$ 11,270.66	11,245.67	24.99

Report on Special Investigation of the
Greenbelt Home Care

Selected Training Disbursements
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement

Transaction Date	Description per Credit Card	Amount
09/26/16	UBER *US SEP26 BKA5X 866-576-1039 CA	\$ 13.14
09/26/16	PALMERS DELI & MARKET KAL DES MOINES IA	17.70 #
09/26/16	PRAIRIE MEADOWS - RESTAUR Altoona IA	37.27 #
09/27/16	UBER *US SEP26 RY6J7 866-576-1039 CA	12.54
09/28/16	PRAIRIE MEADOWS RACE ALTOONA IA	437.27
09/28/16	PRAIRIE MEADOWS - RESTAUR Altoona IA	53.53 #
10/25/16	PRAIRIE MEADOWS RACE ALTOONA IA	110.88
12/07/16	BENNIGANS - DES MOINES N URBANDALE IA	6.82 #
12/07/16	BENNIGANS - DES MOINES N URBANDALE IA	44.31 #
12/15/16	AMIGOS MEXICAN RESTAURANT CEDAR FALLS IA	25.98 #
03/29/17	PRAIRIE MEADOWS - RESTAUR Altoona IA	23.14 #
03/29/17	PRAIRIE MEADOWS RACE Altoona IA	123.20
04/11/17	UBER *US APR10 4R7MP 800-592-8996 CA	15.91
04/11/17	UBER *US APR10 FOTCJ 800-592-8996 CA	8.51
04/11/17	UBER *US APR10 RETB4 800-592-8996 CA	19.52
04/11/17	UBER *US APR11 PVBBS 800-592-8996 CA	19.11
04/11/17	JOHNNYS ITALIAN STEAKHOUS WDM IA	87.37 #
04/11/17	SCRATCH CUPCAKERY AT JORD WEST DES MOIN IA	44.00 #
05/16/17	WAHLBURGERS LAS VEGAS NV	28.00
05/18/17	ALLEGNT*TRAVEL 702-505-8888NV	50.00
08/24/17	HOLIDAY INN & SUITES URBANDALE IA	267.68 #
09/13/17	PANCHEROS MEXICAN GRIL MASON CITY IA	33.28 #
09/20/17	OLIVE GARDEN 00014894 WATERLOO IA	135.00 #
09/28/17	MARRIOTT DES MOINES DES MOINES IA	1,183.14
12/13/17	AIRPORT HOLIDAY INN- DE DES MOINES IA	154.91
02/01/18	TEXAS ROADHOUSE #2410 AMES IA	79.76
03/27/18	UBER *RQW5F 800-592-8996 CA	5.00

Improper	Unsupported	Reasonable
-	13.14	-
9.70	-	8.00
22.27	-	15.00
-	12.54	-
-	10.55	426.72
38.53	-	15.00
110.88	-	-
6.82	-	-
28.31	-	16.00
9.98	-	16.00
8.14	-	15.00
-	-	123.20
-	15.91	-
-	8.51	-
-	19.52	-
-	19.11	-
57.37	-	30.00
44.00	-	-
-	28.00	-
-	50.00	-
30.00	-	237.68
17.28	-	16.00
87.00	-	48.00
-	29.38	1,153.76
154.91	-	-
-	79.76	-
-	5.00	-

Report on Special Investigation of the
Greenbelt Home Care

Selected Training Disbursements
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement

Transaction Date	Description per Credit Card	Amount
03/27/18	UBER *S4I7T 800-592-8996 CA	5.00
03/27/18	CENTRO RESTAURANT DES MOINES IA	120.00 #
03/28/18	EMBASSY SUITES DESMOIN DES MOINES IA	317.72 #
03/28/18	CASA DE ORO JEFFERSON IA	70.00 #
03/29/18	COACHES CORNER SPORTS BAR JEFFERSON IA	25.00
04/09/18	PRAIRIE MEADOWS - RESTAUR Altoona IA	138.97 #
04/11/18	PANERA BREAD #203221 319-365-9093 IA	39.93 #
04/11/18	CENTRO RESTAURANT DES MOINES IA	93.00 #
04/17/18	SKIPS DES MOINES IA	58.23 #
05/17/18	EXPEDIA 7352833988725 EXPEDIA.COM WA	343.28
06/11/18	CENTRO RESTAURANT DES MOINES IA	87.11 #
09/04/18	AMERICAN AIR0010631777511 FORT WORTH TX	52.92
09/04/18	AMERICAN AIR0010631777512 FORT WORTH TX	53.93
09/04/18	AMERICAN AIR0010631777513 FORT WORTH TX	50.40
09/04/18	AMERICAN AIR0010631777514 FORT WORTH TX	52.42
09/04/18	DELTA AIR UPGRADES DELTA.COM CA	105.35
09/04/18	DELTA AIR UPGRADES DELTA.COM CA	105.35
09/04/18	DELTA AIR UPGRADES DELTA.COM CA	105.35
09/04/18	DELTA AIR UPGRADES DELTA.COM CA	105.35
09/08/18	PIZZA HUT BAR C 22 DFW DALLAS TX	53.00
09/08/18	PORTERMILL DES MOINES IA	70.00
09/10/18	IRON CACTUS SAN ANTONIA TX	150.00
09/12/18	FOGO DE CHAO SAN ANTONIO SAN ANTONIO TX	280.00 #
09/14/18	MARRIOTT S ANTONIO RVR 866-435-7627 TX	1,313.45
09/14/18	MARRIOTT S ANTONIO RVR 866-435-7627 TX	1,428.48
09/25/18	BENNIGAN'S-CLEAR LAKE CLEAR LAKE IA	34.07 #
10/01/18	UBER *TRIP VRWFB 800-592-8996 CA	16.64
10/02/18	UBER *TRIP XN2RA 800-592-8996 CA	16.80

Improper	Unsupported	Reasonable
-	5.00	-
90.00	-	30.00
6.36	-	311.36
40.00	-	30.00
-	25.00	-
108.97	-	30.00
23.93	-	16.00
63.00	-	30.00
34.23	-	24.00
343.28	-	-
57.11	-	30.00
52.92	-	-
53.93	-	-
50.40	-	-
52.42	-	-
105.35	-	-
105.35	-	-
105.35	-	-
105.35	-	-
53.00	-	-
70.00	-	-
57.00	-	93.00
160.00	-	120.00
262.69	-	1,050.76
377.72	-	1,050.76
18.07	-	16.00
-	16.64	-
-	16.80	-

Report on Special Investigation of the
Greenbelt Home Care

Selected Training Disbursements
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement		
Transaction Date	Description per Credit Card	Amount
10/03/18	EMBASSY SUITES DESMOIN DES MOINES IA	606.38 #
03/12/19	CENTRO RESTAURANT DES MOINES IA	27.00 #
03/12/19	CENTRO RESTAURANT DES MOINES IA	160.00 #
03/12/19	PANERA BREAD #203217 DES MOINES IA	61.07 #
04/03/19	PAYPAL *UBER 402-935-7733 CA	15.63
04/03/19	RESTAURANT ALTOONA IA	23.21 #
04/04/19	PAYPAL *UBER 402-935-7733 CA	3.00
04/04/19	RESTAURANT ALTOONA IA	35.00 #
Totals		<u>\$ 9,260.01</u>

- Includes meal costs in excess of the allowable rates.

Improper	Unsupported	Reasonable
334.24	11.54	260.60
27.00		-
84.00		76.00
21.07	-	40.00
-	15.63	-
23.21	-	-
-	3.00	-
35.00	-	-
3,546.14	385.03	5,328.84

Exhibit E

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Manager Retreat
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement

Transaction Date	Description per Credit Card	Amount
04/17/18	ESCAPE CEDAR VALLEY 319-296-6277 IA	\$ 173.34
04/18/18	CASEYS GEN STORE 2802 CONRAD IA	26.85
04/18/18	SQ *DOLLYS TAXI Cedar Falls IA	50.75
04/18/18	SQ *WHISKEY ROAD TAVERN A Cedar Falls IA	25.30
04/18/18	ISLE WATERLOO - OTIS&HENRY WATERLOO IA	212.83
04/19/18	ISLE WATERLOO - LONE WOLF WATERLOO IA	73.17
04/19/18	BUFFALO WILD WINGS 0276 CEDAR FALLS IA	60.00
04/19/18	UBER *TRIP KAJLN 800-592-8996 CA	21.10
04/20/18	ISLE WATERLOO-HOTEL WATERLOO IA	342.71
Totals		<u>\$ 986.05</u>

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Parades and Festivals
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Transaction Date	Check Number	Description	Amount
06/30/17	CC	TCT*ANDERSON'S 800-328-9650 MN	\$ 265.78
07/06/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	12.85
07/06/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	22.95
07/06/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	267.89
11/14/17	CC	THEISEN'S #9 IOWA FALLS IA	19.21
11/15/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	136.03
11/16/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	45.57
11/20/17	CC	WAL-MART #1546 IOWA FALLS IA	22.28
03/29/18	703	Scandinavian Days Parade	10.00
05/24/18	CC	WALMART.COM 8009666546 800-966-6546 AR	536.35
05/29/18	CC	WALMART.COM 8009666546 800-966-6546 AR	47.76
05/30/18	704	Nathan Hale	750.00
06/02/18	CC	THEISEN'S #9 IOWA FALLS IA	32.06
07/09/18	8158	Riverbend Rally Parade	10.00
12/08/18	CC	SHOPKO 685 00206854 ELDORA IA	90.99
Total			<u>\$ 2,269.72</u>

CC - Purchase made with credit card.

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Gifts and Flowers
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement

Transaction Date	Description per Credit Card	Amount	Improper	Reasonable
08/17/16	HYVEE 1295 IOWA FALLS IA	\$ 48.31	48.31	-
10/21/16	HY VEE 1295 IOWA FALLS IA	26.75	26.75	-
11/02/16	SHOPKO 685 00206854 ELDORA IA	74.83	74.83	-
12/06/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	25.80	25.80	-
12/06/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	318.68	318.68	-
12/06/16	Amazon.com AMZN.COM/BILL WA	47.43	47.43	-
01/06/17	DOLLAR GENERAL 6690 ELDORA IA	24.50	24.50	-
02/02/17	KUM & GO #6959 ELDORA IA	67.55	67.55	-
02/14/17	HY VEE 1295 IOWA FALLS IA	12.84	12.84	-
02/25/17	HY VEE 1295 IOWA FALLS IA	10.70	10.70	-
03/04/17	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	24.90	24.90	-
03/08/17	Etsy.com - BeadBrilliant Brooklyn NY	66.00	66.00	-
03/08/17	Etsy.com - NoniesCustomCr Brooklin NY	38.50	38.50	-
03/08/17	Etsy.com - PocketsOfMisch Brooklyn NY	27.95	27.95	-
03/08/17	Etsy.com - ScrapheartGift Brooklyn NY	20.00	20.00	-
03/08/17	Etsy.com - ScrapheartGift Brooklyn NY	47.85	47.85	-
03/09/17	Etsy.com - NoniesCustomCr 718-8557955 NY	31.50	31.50	-
04/22/17	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	39.67	27.33	12.34
05/08/17	SQ *THE VINTAGE POPPY Eldora IA	80.25	80.25	-
06/07/17	TRIBUTE STORE 886-834-4420 WI	79.90	79.90	-
09/06/17	LOVE-A-LATTE COFFEE SH ELDORA IA	45.00	45.00	-
12/14/17	BACKWOODS GALLERY LLC 641-9399008 IA	75.00	75.00	-
12/19/17	SAMSLUB #6514 WATERLOO IA	500.91	500.91	-

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Gifts and Flowers
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement

Transaction Date	Description per Credit Card	Amount	Improper	Reasonable
01/18/18	DOLLAR GENERAL 6690 ELDORA IA	45.21	45.21	-
01/18/18	BACKWOODS GALLERY LLC 641-9399008 IA	16.47	16.47	-
02/08/18	BACKWOODS GALLERY LLC 641-9399008 IA	53.50	53.50	-
03/01/18	KUM & GO #6959 ELDORA IA	180.00	180.00	-
04/18/18	THE VINTAGE POPPY ELDORA IA	53.50	53.50	-
04/23/18	HY VEE 1161 ELDORA IA	100.00	100.00	-
04/24/18	LOVE-A-LATTE COFFEE SH ELDORA IA	40.00	40.00	-
04/24/18	THE VINTAGE POPPY ELDORA IA	32.10	32.10	-
04/25/18	Amazon.com AMZN.COM/BILL WA	50.00	50.00	-
04/25/18	Amazon.com AMZN.COM/BILL WA	100.00	100.00	-
04/26/18	HY VEE 1403 MARSHALLTOWN IA	53.50	53.50	-
05/08/18	A+ NAIL AND SPA 651-6480058 IA	330.00	330.00	-
05/08/18	CASEYS GEN STORE 2532 ELDORA IA	30.00	30.00	-
05/09/18	BECKYS HALLMARK IOWA FALLS IA	8.54	8.54	-
06/12/18	HY VEE 1295 IOWA FALLS IA	53.50	53.50	-
10/22/18	IMPRINT 877-4667746 WI	522.80	522.80	-
11/02/18	BROWN INDUSTRIES INC 610-544-8888 PA	199.83	199.83	-
11/13/18	TLF*WOLF FLORAL INC 319-6535457 IA	53.50	53.50	-
11/27/18	ALLEN MEM HOSP GIFT SHOP WATERLOO IA	29.25	29.25	-
12/23/18	AMZN Mktp US*M29SNIGO2 Amzn.com/bill WA	24.99	24.99	-
02/06/19	WEST 9TH GIFT SHOP 319-272-7382 IA	31.49	31.49	-
Totals		\$ 3,743.00	3,730.66	12.34

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Food
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Transaction Date	Check Number	Vendor or Payee	Amount
10/05/16	CC	KUM & GO #6959 ELDORA IA	\$ 206.94
10/05/16	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	18.99
10/05/16	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	198.96
11/03/16	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	56.90
11/17/16	CC	CASEYS GEN STORE 2532 ELDORA IA	17.99
12/05/16	CC	KUM & GO #1959 ELDORA IA	96.69
12/21/16	CC	HY VEE 1295 IOWA FALLS IA	47.05
12/22/16	CC	HY VEE 1168 ELDORA IA	72.13
12/28/16	CC	HY VEE 1168 ELDORA IA	39.19
01/12/17	CC	FIREHOUSE SALOON AND GRIL ELDORA IA	27.00
01/29/17	CC	SAMS CLUB #6514 WATERLOO IA	100.00
02/14/17	CC	PANDA ONE ELDORA IA	40.00
03/06/17	CC	KUM & GO #6959 ELDORA IA	98.98
03/06/17	CC	HY VEE 1161 ELDORA IA	71.01
03/16/17	CC	LAS FLORES IOWA FALLS IOWA FALLS IA	72.81
03/19/17	CC	SAMS CLUB #6514 WATERLOO IA	83.80
03/22/17	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	43.70
04/03/17	7601	Glory Cakes	21.60
04/03/17	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	63.35
04/18/17	CC	SAMSCLUB #6979 ANKENY IA	120.73
04/19/17	CC	HY VEE #1161 ELDORA IA	15.71
05/03/17	CC	FAREWAY STORES #882 ELDORA IA	45.08
05/10/17	CC	FIREHOUSE SALOON AND GRIL ELDORA IA	25.00
05/22/17	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	105.72
05/23/17	CC	LAS FLORES IOWA FALLS IOWA FALLS IA	73.73
06/02/17	CC	FIREHOUSE SALOON AND GRIL ELDORA IA	23.00
06/06/17	CC	KUM & GO #6959 ELDORA IA	23.53
06/06/17	CC	FAREWAY STORES #882 ELDORA IA	99.84

Improper	Unsupported	Reasonable
206.94	-	-
18.99	-	-
19.99	-	178.97
56.90	-	-
17.99	-	-
96.69	-	-
-	47.05	-
72.13	-	-
-	39.19	-
27.00	-	-
100.00	-	-
40.00	-	-
98.98	-	-
71.01	-	-
72.81	-	-
83.80	-	-
43.70	-	-
21.60	-	-
63.35	-	-
120.73	-	-
15.71	-	-
45.08	-	-
25.00	-	-
105.72	-	-
73.73	-	-
23.00	-	-
23.53	-	-
99.84	-	-

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Food
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Transaction Date	Check Number	Vendor or Payee	Amount
06/12/17	CC	HY VEE 1161 ELDORA	41.05
06/12/17	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	103.26
06/30/17	CC	HY VEE 1161 ELDORA	49.68
07/21/17	CC	HY VEE 1295 IOWA FALLS IA	5.35
07/23/17	CC	SAMSCLUB #6514 WATERLOO IA	138.86
08/02/17	CC	HY VEE 1161 ELDORA IA	31.32
08/08/17	CC	FIREHOUSE SALOON AND GRIL ELDORA IA	50.00
08/15/17	CC	HY VEE 1161 ELDORA IA	27.30
08/31/17	CC	GINGERSNAP AND TRI COUNTY UNION IA	19.32
09/12/17	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	49.21
09/15/17	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	23.00
09/18/17	CC	HY VEE 1161 ELDORA IA	35.44
10/13/17	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	26.40
10/25/17	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	5.00
10/25/17	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	21.40
11/20/17	CC	CASEYS GEN STORE 2532 ELDORA IA	37.43
11/30/17	CC	PANDA ONE ELDORA IA	60.00
12/01/17	CC	HY VEE 1161 ELDORA IA	118.68
12/14/17	CC	HY VEE 1295 IOWA FALLS IA	29.01
12/15/17	CC	KWIK STAR 49000004903 CEDAR FALLS IA	4.03
12/15/17	CC	ELDORA PIZZA AND STEAKHOU ELDORA IA	30.00
12/15/17	CC	ELDORA PIZZA AND STEAKHOU ELDORA IA	35.00
12/20/17	CC	HY VEE 1161 ELDORA IA	17.77
12/21/17	CC	ARBY'S 7063 AMES IA	49.57
01/05/18	CC	WWW COSTCO COM 800-955-2292 WA	22.66
01/17/18	CC	HY VEE 1161 ELDORA IA	21.73
01/18/18	CC	SHOPKO 685 00206854 ELDORA IA	12.42
01/31/18	CC	01MYRONGREENCORP 877-280- MERRIAM KS	32.56

Improper	Unsupported	Reasonable
41.05	-	-
103.26	-	-
49.68	-	-
-	5.35	-
138.86	-	-
31.32	-	-
50.00	-	-
27.30	-	-
19.32	-	-
49.21	-	-
23.00	-	-
35.44	-	-
26.40	-	-
5.00	-	-
21.40	-	-
37.43	-	-
60.00	-	-
118.68	-	-
29.01	-	-
4.03	-	-
30.00	-	-
35.00	-	-
17.77	-	-
49.57	-	-
16.30	-	6.36
21.73	-	-
12.42	-	-
32.56	-	-

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Food
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Transaction Date	Check Number	Vendor or Payee	Amount
02/05/18	CC	DOLLAR GENERAL #6690 ELDORA IA	23.54
02/08/18	CC	PANDA ONE ELDORA IA	24.00
02/13/18	CC	CASEYS GEN STORE 2532 ELDORA IA	24.82
02/13/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	23.00
02/13/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	114.00
02/14/18	CC	KUM & GO #1959 ELDORA IA	35.18
02/14/18	CC	ELDORA PIZZA AND STEAKHOUSE ELDORA IA	115.00
02/22/18	CC	HY VEE 1161 ELDORA IA	18.12
02/26/18	CC	JIMMY JOHNS - 1539 MARSHALLTOWN IA	120.22
03/01/18	CC	HY VEE 1161 ELDORA IA	25.55
03/08/18	CC	CASEYS GEN STORE 2532 ELDORA IA	67.19
03/15/18	CC	LOVE-A-LATTE COFFEE SH ELDORA IA	39.88
03/15/18	CC	HY VEE 1295 IOWA FALLS IA	11.35
03/23/18	CC	HY VEE 1161 ELDORA IA	63.05
03/23/18	CC	HY VEE 1161 ELDORA IA	9.16
03/28/18	CC	HY VEE 1161 ELDORA IA	26.94
04/03/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	27.00
04/04/18	CC	HY VEE 1161 ELDORA IA	31.94
04/06/18	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	107.79
04/12/18	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	46.91
04/13/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	140.17
05/02/18	CC	FAREWAY STORES #882 ELDORA IA	26.54
05/04/18	CC	KUM & GO #6959 ELDORA IA	49.47
06/19/18	CC	DOLLARTREE IOWA FALLS IA	9.63
06/19/18	CC	HY VEE 1295 IOWA FALLS IA	67.87
06/19/18	CC	PANDA ONE ELDORA IA	5.00
06/26/18	CC	CASEYS GEN STORE 2532 ELDORA IA	59.88
06/26/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	85.00

Improper	Unsupported	Reasonable
23.54	-	-
24.00	-	-
24.82	-	-
23.00	-	-
114.00	-	-
35.18	-	-
115.00	-	-
18.12	-	-
120.22	-	-
25.55	-	-
67.19	-	-
39.88	-	-
11.35	-	-
63.05	-	-
9.16	-	-
26.94	-	-
27.00	-	-
31.94	-	-
107.79	-	-
46.91	-	-
140.17	-	-
26.54	-	-
49.47	-	-
9.63	-	-
67.87	-	-
5.00	-	-
59.88	-	-
85.00	-	-

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Food
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Transaction Date	Check Number	Vendor or Payee	Amount
06/28/18	CC	HY VEE 1161 ELDORA IA	28.77
07/23/18	CC	HY VEE 1161 ELDORA IA	17.27
08/07/18	CC	LAS FLORES IOWA FALLS IOWA FALLS IA	60.00
08/09/18	CC	CASEYS GEN STORE 2532 ELDORA IA	29.94
08/16/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	44.94
08/20/18	CC	KUM & GO #6959 ELDORA IA	39.63
08/31/18	CC	LOVE-A-LATTE COFFEE SH ELDORA IA	20.00
09/04/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	20.57
09/07/18	CC	SHOPKO 685 00206854 ELDORA IA	40.17
09/12/18	CC	HY VEE 1161 ELDORA IA	32.90
09/17/18	CC	KUM & GO #6959 ELDORA IA	18.35
09/17/18	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	17.60
09/21/18	CC	HY VEE 1161 ELDORA IA	55.17
09/28/18	CC	LAS FLORES IOWA FALLS IOWA FALLS IA	45.00
10/01/18	CC	HY VEE 1161 ELDORA IA	16.10
10/04/18	CC	PANDA ONE ELDORA IA	38.00
10/15/18	CC	CASEYS GEN STORE 2532 ELDORA IA	12.98
10/21/18	CC	SAMSCLUB #6568 AMES IA	100.67
10/21/18	CC	SAMSCLUB #6568 AMES IA	100.00
10/24/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	170.00
10/25/18	CC	AHOY FOUNTAIN ELDORA IA	55.00
11/02/18	CC	OLIVE GARDEN 00014894 WATERLOO IA	360.37
11/05/18	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	27.01
11/05/18	710	Panda One	25.00
11/07/18	CC	SAMSCLUB #8162 CEDAR RAPIDS IA	149.18
11/08/18	CC	CASEYS GEN STORE 2532 ELDORA IA	62.02
11/13/18	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	18.01
11/16/18	CC	HIGHLAND GOLF CLUB IOWA FALLS IA	120.00

Improper	Unsupported	Reasonable
28.77	-	-
-	17.27	-
60.00	-	-
29.94	-	-
44.94	-	-
39.63	-	-
20.00	-	-
20.57	-	-
40.17	-	-
32.90	-	-
18.35	-	-
17.60	-	-
55.17	-	-
45.00	-	-
16.10	-	-
38.00	-	-
12.98	-	-
100.67	-	-
100.00	-	-
170.00	-	-
55.00	-	-
360.37	-	-
27.01	-	-
25.00	-	-
6.98	-	142.20
62.02	-	-
18.01	-	-
120.00	-	-

Report on Special Investigation of the
Greenbelt Home Care

Disbursements for Food
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Transaction Date	Check Number	Vendor or Payee	Amount
11/21/18	CC	HOMETOWN FOODS 009 CONRAD IA	61.77
11/26/18	CC	KUM & GO #6959 ELDORA IA	51.12
12/03/18	CC	PANDA ONE ELDORA IA	60.00
12/07/18	CC	KUM & GO #6959 ELDORA IA	65.44
12/13/18	CC	CASEYS GEN STORE 2532 ELDORA IA	42.76
12/17/18	CC	RITE ON 175 ELDORA IA	71.25
12/21/18	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	100.00
01/09/19	CC	ELDORA FIREHOUSE SALOON G ELDORA IA	40.00
01/10/19	CC	KUM & GO #6959 ELDORA IA	82.15
01/16/19	CC	KUM & GO #6959 ELDORA IA	96.28
01/16/19	CC	HY VEE 1161 ELDORA IA	62.83
01/25/19	CC	HY VEE 1161 ELDORA IA	111.50
02/13/19	CC	SHOPKO 685 00206854 ELDORA IA	177.19
02/14/19	CC	KUM & GO #6959 ELDORA IA	34.19
02/15/19	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	22.51
02/18/19	CC	CASEYS GEN STORE 2532 ELDORA IA	32.08
02/27/19	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	18.01
03/01/19	CC	KUM & GO #6959 ELDORA IA	21.27
03/05/19	CC	ELDORA PIZZA RANCH INC 641-8582323 IA	54.02
Totals			<u>\$ 7,334.10</u>

CC - Purchase made with credit card.

Improper	Unsupported	Reasonable
61.77	-	-
51.12	-	-
60.00	-	-
65.44	-	-
42.76	-	-
71.25	-	-
100.00	-	-
40.00	-	-
82.15	-	-
96.28	-	-
51.85	-	10.98
111.50	-	-
177.19	-	-
34.19	-	-
22.51	-	-
32.08	-	-
18.01	-	-
21.27	-	-
54.02	-	-
6,886.73	108.86	338.51

Report on Special Investigation of the
Greenbelt Home Care

Other Improper and Unsupported Disbursements
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Date	Check Number	Payee / Description	Amount
08/15/16	31687	AG Source Cooperative Services	\$ 25.00
11/03/16	31970	South Hardin High School c/o Courtney Friest	50.00
12/19/16	32091	The Vintage Poppy	6.38
01/06/17	CC	BACKWOODS GALLERY LLC ELDORA	10.06
01/20/17	CC	USCC CALL CENTER 888-944-9400 IL	40.62
03/14/17	CC	KUM & GO #6959 ELDORA IA	150.00
03/15/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	8.99
03/15/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	66.33
03/15/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	292.60
03/18/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	8.50
04/07/17	CC	SHOPKO 685 00206854 ELDORA IA	12.70
04/07/17	CC	SHOPKO 685 00206854 ELDORA IA	25.41
04/10/17	31852	Petty Cash	6.68
04/26/17	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	348.99
05/24/17	7664	South Hardin High School c/o Courtney Friest	500.00
05/26/17	7666	The Vintage Poppy	80.25
07/13/17	7745	The Vintage Poppy	12.45
07/27/17	CC	AAA MEMBER WEB POC 965 800-222-6424 MI	169.00
07/27/17	CC	AAA MEMBER WEB POC 965 800-222-6424 MI	169.00
09/01/17	7775	South Hardin High School c/o Courtney Friest	200.00
09/15/17	7794	The Vintage Poppy	17.45
10/02/17	CC	SQ*GOSQ.COM DENNIS MCINT gosq.com SC	199.00
10/24/17	694	First Congregational UOC	80.00
11/17/17	7880	South Hardin Fine Arts Boosters	100.00
12/01/17	CC	CLEMONS HARDWARE ELDORA IA	52.75
12/15/17	7917	Petty Cash	150.00

Improper	Unsupported	Reasonable
-	25.00	-
50.00	-	-
-	6.38	-
-	10.06	-
40.62	-	-
150.00	-	-
8.99	-	-
66.33	-	-
25.06	-	267.54
8.50	-	-
-	12.70	-
-	25.41	-
-	6.68	-
-	348.99	-
500.00	-	-
-	80.25	-
-	12.45	-
169.00	-	-
169.00	-	-
200.00	-	-
-	17.45	-
-	199.00	-
-	80.00	-
100.00	-	-
-	52.75	-
-	150.00	-

Report on Special Investigation of the
Greenbelt Home Care

Other Improper and Unsupported Disbursements
For the Period July 1, 2016 through April 30, 2019

Per Credit Card Statement or Check Image

Date	Check Number	Payee / Description	Amount
01/05/18	7932	Hy-Vee Accounts Receivable	9.23
01/22/18	698	SHRA	150.00
01/26/18	7958	Hy-Vee Accounts Receivable	79.06
01/31/18	CC	WAL-MART #892 ANKENY IA	134.03
02/10/18	CC	TJ MAXX #759 WATERLOO IA	214.92
02/17/18	CC	HOMEGOODS #0793 CEDAR RAPIDS IA	62.04
02/23/18	7986	The Vintage Poppy	56.96
05/10/18	CC	Amazon Digital Svcs AMZN.COM/bill WA	3.99
05/10/18	CC	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	115.00
05/31/18	CC	Eldora Hardware Eldora IA	112.21
06/12/18	CC	DOLLAR GENERAL 6690 ELDORA IA	22.47
07/02/18	8148	The Vintage Poppy	7.45
07/16/18	CC	CREDENTIALSMART 502-656-3396 KY	30.00
08/12/18	CC	MENARDS MARSHALLTOWN IA MARSHALLTOWN IA	239.22
08/31/18	CC	AAA MBRSHP DUES #N069 800-222-6424 NE	319.00
08/31/18	CC	AAA MBRSHP DUES #N069 800-222-6424 NE	319.00
09/24/18	8251	Hy-Vee Accounts Receivable	8.76
10/30/18	8303	Petty Cash	235.05
12/13/18	716	Grand Theatre	141.50
12/13/18	715	Grand Theatre	74.00
01/07/19	8389	The Vintage Poppy	107.00
01/22/19	8411	South Hardin Recreation Area Ladies Stagette	100.00
03/21/19	CC	Eldora Hardware Eldora IA	29.94
04/17/19	8497	The Vintage Poppy	53.50
Totals			\$ 5,406.49

CC - Purchase made with credit card.

Improper	Unsupported	Reasonable
-	9.23	-
-	150.00	-
-	79.06	-
-	134.03	-
-	214.92	-
-	62.04	-
-	56.96	-
3.99	-	-
-	115.00	-
-	112.21	-
-	22.47	-
-	7.45	-
-	30.00	-
-	239.22	-
319.00	-	-
319.00	-	-
-	8.76	-
-	235.05	-
141.50	-	-
74.00	-	-
-	107.00	-
100.00	-	-
29.94	-	-
-	53.50	-
2,474.93	2,664.02	267.54

Report on Special Investigation of
Greenbelt Home Care

Staff

This special investigation was performed by:

James S. Cunningham, CPA, Director
Holly Ewing, Auditor Investigator

A handwritten signature in black ink that reads "Annette K. Campbell". The signature is written in a cursive style with a large initial "A".

Annette K. Campbell, CPA
Deputy Auditor of State