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NEWS RELEASE

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FOR RELEASE July 29, 2021

Auditor of State Rob Sand today released a report on a special investigation of the Iowa Veterans Home (IVH) for the period May 4, 2017 through May 5, 2021. The special investigation was conducted in accordance with Chapter 11 of the Code of Iowa as a result of concerns regarding improper payroll amounts issued to the former IVH Commandant, Timon Oujiri.

Sand reported the special investigation identified \$105,412.85 of improper disbursements, including \$90,027.20 of gross wages paid to Mr. Oujiri and \$15,385.84 of related payroll costs. The excess pay and benefits were a result of Mr. Oujiri's timesheets showing 112 hours instead of 80 hours in the State's payroll system.

Sand also reported Mr. Oujiri was entitled to receive an \$11,625.60 payout for his unused vacation time when he was terminated from employment. However, in lieu of paying out his unused vacation balance, State officials retained the payment as a partial repayment for excess payroll costs.

In addition, Sand reported IVH officials had not filed a wage adjustment with IPERS as of July 26, 2021 to recover the contributions made to IPERS for the unauthorized wages issued to Mr. Oujiri. At the suggestion of the Office of Auditor of State, IVH officials are seeking to recover the employer's and employee's shares of IPERS contributions for the \$90,027.20 of unauthorized gross wages paid to Mr. Oujiri. If successful, IVH will receive a credit of approximately \$14,161 from IPERS for the contributions associated with the improper wages.

The report includes recommendations to strengthen the Iowa Veterans Home's internal controls, including ensuring payroll journals are reviewed each pay period by someone independent of processing payroll and knowledgeable of reasonable pay ranges to ensure propriety of pay amounts.

Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Marshall County Attorney's Office, the Polk County Attorney's Office, and the Attorney General's Office. Findings will also be shared with federal officials because IVH salary costs are included in a cost allocation process which determines federal participation levels in costs. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

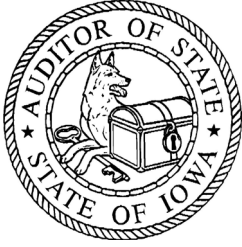
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**REPORT ON SPECIAL INVESTIGATION
OF THE
IOWA VETERANS HOME

FOR THE PERIOD
MAY 4, 2017 THROUGH MAY 5, 2021**

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Auditor of State's Report

To Governor Kim Reynolds and Members
of the Iowa Commission of Veterans Affairs:

As a result of concerns regarding improper payroll amounts issued to the former Commandant and in accordance with Chapter 11 of the Code of Iowa, we have conducted a special investigation of the Iowa Veterans Home (IVH). We have applied certain tests and procedures to selected financial transactions of IVH for the period May 4, 2017 through May 5, 2021. Based on a review of relevant information and discussions with IVH officials and personnel, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined documentation obtained as part of an investigation conducted by the Division of Criminal Investigation and obtained copies of certain records to aid in our testing.
- (3) Examined payroll disbursements to the former Commandant, Timon Oujiri, and related supporting documents to determine the propriety of the payments.
- (4) Obtained documentation for recruitment and retainment bonuses issued by Governor Reynolds during the period of Mr. Oujiri's tenure to determine if he received any.
- (5) Examined information in the payroll system for certain other State agencies' Directors to determine if there were any additional instances of payroll overpayments resulting from a change in administrative processes.
- (6) Obtained notes from an interview representatives of the Governor's Office held with Mr. Oujiri to obtain an understanding of information he provided to them.

These procedures identified \$105,412.85 of improper payroll costs. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Table 1** 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 IVH's financial statements separate from the annual statewide audit which includes IVH, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Division of Criminal Investigation, the Marshall County Attorney's Office, the Polk County Attorney's Office, and the Attorney General's Office. Findings will also be shared with federal officials because IVH salary costs are included in a cost allocation process which determines federal participation levels in costs.

We would like to acknowledge the assistance extended to us by officials and personnel of the Iowa Veterans Home, the Governor's Office, and the Division of Criminal Investigation during the course of our investigation.


ROB SAND
Auditor of State

July 20, 2021

Iowa Veterans Home
Investigative Summary

Background Information

The Iowa Veterans Home (IVH) is located in Marshalltown, Iowa where its campus spans over 150 acres. IVH serves approximately 500 honorably discharged Iowa Veterans and their spouses and employs over 900 staff. IVH staff members provide personalized medical, nursing, rehabilitative care, mental health, pharmacy, and dietary services.

In accordance with Chapter 35D of the Code of Iowa, the Governor is to appoint a Commandant of IVH, subject to Senate confirmation. The Commandant serves at the pleasure of the Governor as the chief executive of IVH. The Code of Iowa also specifies the Commandant or his/her designee shall employ such personnel as are necessary for the performance of the duties and responsibilities assigned to the Commandant. In addition, the Code specifies the Commandant shall report directly to the Commission of Veterans Affairs and shall have the immediate custody and control of all property used in connection with IVH, subject to the orders of the Commission. The eleven members of the Commission are appointed by the Governor, serve a four-year term, and advise the Governor and Legislature on issues impacting veterans. Ten of the Commissioners represent various veteran organizations and the remaining Commissioner is an at-large member of the public who is knowledgeable in the general field of veterans affairs.

On May 4, 2017, Timon Oujiri was appointed as the Commandant of IVH by former Governor Terry Branstad. Payroll document reflect the appoint was effective May 17, 2017 for payroll purposes. Mr. Oujiri was responsible for day-to-day and oversight duties of operating IVH. He also fulfilled the role of public information officer by handling communications for IVH, as needed. While Mr. Oujiri served as the chief executive of IVH, staff reported he did not authorize disbursements or collect funds on behalf of IVH. In addition, he was not assigned a credit card to make purchases on behalf of IVH.

Mr. Oujiri's salary was established by the Governor and he was eligible for pay increases in accordance with rules established by the Department of Administrative Services (DAS) and/or as deemed appropriate by the Governor. He was to receive the same authorized gross wages each pay period regardless of the amount of time he worked within the pay period. As a residential facility, IVH operates around the clock each day of the year. As the chief executive of IVH, Mr. Oujiri was required to be available to respond to IVH needs as they arose, regardless of the time of day or night and regardless of the day of the week.

While preparing to transfer to a new payroll system, DAS employees reviewed various agencies' payroll information for accuracy in April 2021. When they compared IVH authorized payroll amounts recorded in the State's system to amounts actually paid to IVH employees, a concern was identified with the amount disbursed to Mr. Oujiri beginning at the end of fiscal year 2019. The concern was reported to the Governor's Office and, after further review, the Governor's Office terminated Mr. Oujiri's employment on May 5, 2021.

As a result of the concerns identified, the Governor's Office notified the Office of Auditor of State. We performed the procedures detailed in the Auditor of State's Report for the period May 4, 2017 through May 5, 2021.

Detailed Findings

The procedures performed identified \$105,412.85 of improper payroll costs for the period of May 4, 2017 through May 5, 2021. The improper disbursements identified are summarized in **Table 1**.

Table 1

Description	Improper Disbursements
Excess gross wages to Timon Oujiri	\$ 90,027.20
Employer's share of related payroll costs:	
IPERS	8,498.49
FICA	6,887.25
Total improper payroll costs	105,412.94
Less: Vacation payout*	(11,625.60)
Net amount	\$ 93,787.34

* - Payout was retained by the State as partial repayment.

At the suggestion of the Office of Auditor of State, IVH officials are seeking to recover the employer's and employee's shares of IPERS contributions for the \$90,027.20 of unauthorized gross wages paid to Mr. Oujiri. If successful, IVH will receive a credit of approximately \$14,161.00 from IPERS for the contributions associated with the improper wages.

Officials with the Governor's Office met with Mr. Oujiri on May 4, 2021 to discuss the overpayments identified by DAS employees. Law enforcement officials we spoke with reported they also reached out to Mr. Oujiri for an interview; however, the request was declined. He also declined the opportunity to meet with us at the completion of our testing. A more detailed explanation of the findings identified and information Mr. Oujiri provided to Governor's Office officials during the meeting held in May 2021 are described in the following paragraphs of this report.

IMPROPER PAYROLL COSTS

As previously stated, IVH is a residential facility which operates around the clock each day of the year. As the chief executive of IVH, Mr. Oujiri was required to be available to respond to IVH needs as they arose, regardless of the time of day or night and regardless of the day of the week. He was a salaried employee and was to receive the same amount of authorized gross wages each pay period regardless of the amount of time he worked within the pay period. Mr. Oujiri's authorized gross wages during his tenure are summarized in **Table 2**.

Table 2

Period	Authorized Salary		Percentage Increase
	Per Pay Period	Annual	
05/19/17 – 06/28/18	\$ 4,423.07	114,999.82	-
06/29/18 – 01/24/19	4,467.20	116,147.20	.997%
01/25/19 – 06/27/19	4,646.40	120,806.40	4.01%
06/28/19 – 06/25/20	4,744.00	123,344.00	2.10%
06/26/20 – 05/05/21	4,844.00	125,944.00	2.11%

As illustrated by the **Table**, Mr. Oujiri's authorized annual salary increased from \$114,999.82 to \$125,944.00 during his four years of employment with IVH. At the time of his termination, his authorized annual salary was within the \$128,890.00 maximum established for his position.

DAS employees are responsible for processing payroll and disbursing payroll amounts based on salary or hourly pay information recorded in the State's payroll system and information from timesheets input or updated by staff at various State agencies as needed. For hourly employees, the number of hours worked and/or the number of hours of paid time off must be input each pay period. However, the number of hours recorded in the State's payroll system for salaried employees and board members is typically "defaulted" to an established number of hours. Salaried employees, payroll staff, or human resources staff at the individual agencies only need to change the number of default hours for salaried individuals when they use paid time off within a pay period. Prior to June 28, 2019, the number of default hours in the payroll system for certain Department Directors, elected officials, and board members was set to 56 hours per week (calculated as 8 hours per day, 7 days per week) or 112 hours per pay period. The number of default hours for other salaried individuals was set at 40 hours per week or 80 hours per pay period.

Prior to June 28, 2019, an effective hourly wage rate for certain Department Directors, elected officials, and board members was calculated by dividing their authorized bi-weekly salary amount by 112 hours. That amount was then multiplied by the 112 hours per pay period set as a default for them in the payroll system or by the adjusted number of hours if 112 hours was not appropriate for a specified pay period. Beginning June 28, 2019, the effective hourly wage rate for these individuals was recalculated based on an 80 hour pay period rather than 112 hours. While this increased their effective hourly wage rate, their bi-weekly gross pay should have remained unchanged as long as the number of hours recorded for each individual was properly adjusted from 112 to 80 per pay period. As a result of the change implemented by DAS, any Department Directors, elected officials, and board members who had timesheets with default hours of 112 hours per pay period needed revision.

In a July 8, 2019 email to all personnel assistants (PAs) in various State agencies, DAS staff communicated the number of hours recorded for employees with a default of 56 hours per week was updated to 40 hours per week for the pay period beginning June 28, 2019. We observed this update reflected in a P-1 payroll document for Mr. Oujiri. The document shows the update was processed on July 5, 2019. The July 8, 2019 email also instructed the PAs to ensure default timesheets were updated to reflect 40 hours per week and notify any employee(s) who complete their own timesheet of the change. A copy of the email is included in **Appendix 1**.

According to IVH staff we spoke with, the only individual at IVH affected by the change described in the July 8, 2019 email was Mr. Oujiri. We also examined other IVH officials' payroll information and did not identify any others who would have been affected by the change. Mr. Oujiri did not receive the email from DAS and IVH payroll staff reported they did not share the information it contained with him. In addition, IVH PAs responsible for entering hours in the payroll system for IVH employees who received the email reported they did not recall receiving it.

IVH officials also reported Mr. Oujiri did not record the number of hours he worked in the State's payroll system. While a P-1 document was processed which changed his default hours from 56 to 40 per week (or from 112 to 80 hours per pay period) on July 5, 2019, a DAS representative we spoke with reported IVH payroll staff overrode the number of default hours from 80 to 112 hours for each pay period ended from July 11, 2019 through April 2, 2021. We also confirmed this with the IVH human resources employee responsible for recording the number of hours on Mr. Oujiri's bi-weekly timesheet and verified 112 hours was recorded in the payroll system for Mr. Oujiri for each pay period ended from July 11, 2019 through April 2, 2021.

Because the individuals responsible for entering hours in the payroll system for IVH employees overrode the number of default hours on Mr. Oujiri's timesheets, he received gross pay amounts in excess of his authorized salary after DAS recalculated salaried employees' effective hourly rate during the pay period beginning June 28, 2019. **Table 3** compares the calculation of Mr. Oujiri's gross pay for the pay period beginning June 28, 2019 and the pay period immediately preceding it.

Table 3

Description	Pay Period	
	06/14/19 – 06/27/19	06/28/19 – 07/11/19 [^]
<u>Authorized Payment:</u>		
Annual salary	\$ 120,806.40	\$ 123,344.00
Bi-weekly gross salary	\$ 4,646.40	\$ 4,744.00 (A)
Defaulted hours per pay period	112	80
Effective hourly rate	\$ 41.49	\$ 59.30
<u>Actual Payment:</u>		
Recorded hours on timesheet	112	112
Gross bi-weekly salary	\$ 4,646.40	\$ 6,641.60 (B)
Excess gross pay: (B) less (A)	-	\$ 1,897.60

[^] - Includes a 2.10% authorized pay increase effective 06/28/19.

As illustrated by the **Table**, Mr. Oujiri's authorized bi-weekly salary should have increased to \$4,744.00 for the pay period ended July 11, 2019 as a result of the 2.10% authorized pay increase he received. Instead, it increased to \$6,641.60, which is a 42.94% increase.

A written statement DCI obtained from a representative of the Governor's Office includes information that in January 2019 Mr. Oujiri reported he knew previous Commandants had been paid at the top of the authorized salary range and that he was not being compensated at the same level. In addition, during an interview a DCI agent held with an IVH official, she reported Mr. Oujiri had stated to her a few times during his tenure he felt his pay should be higher and he was going to talk to a representative of the Governor's Office about that.

A bi-weekly gross salary of \$6,641.60 equates to an annual salary of \$172,681.60 which significantly exceeds the \$128,890.00 maximum for the Commandant's position. Because Mr. Oujiri was aware of the maximum allowable salary for the position, it should have been clear to him the pay increase he received beginning with the pay period ended July 11, 2019 was not appropriate.

As previously stated, DAS employees reviewed various agencies' payroll information for accuracy in April 2021 while preparing to transfer to a new payroll system. During the review, concerns regarding payroll amounts issued to Mr. Oujiri were identified. It was discovered through additional review the bi-weekly payroll amounts disbursed to Mr. Oujiri exceeded the authorized amount from June 28, 2019 through April 2021.

We compared Mr. Oujiri's authorized gross pay to his actual pay for the period of May 4, 2017 through May 5, 2021. During our comparison, we determined Mr. Oujiri's authorized gross pay agreed with his actual gross pay for the pay periods May 19, 2017 through June 27, 2019. However, starting with the pay period ending July 11, 2019, Mr. Oujiri received gross pay in excess of his authorized salary which continued through the pay period ended April 15, 2021 when the overpayment was identified by DAS employees. The 47 pay periods for which Mr. Oujiri received excess pay are listed in **Exhibit A**.

As illustrated by the **Exhibit**, Mr. Oujiri's gross pay should have been \$4,744.00 for the first 26 pay periods; however, he actually received \$6,641.60 resulting in a \$1,897.60 overpayment each pay period. In addition, the **Exhibit** illustrates for the remaining 21 pay periods, Mr. Oujiri's gross pay should have been \$4,844.00, but he received \$6,781.60 resulting in a \$1,937.60 overpayment per pay period.

As previously stated, officials with the Governor's Office met with Mr. Oujiri on May 4, 2021 to discuss the concerns identified by DAS employees. During this meeting, Mr. Oujiri acknowledged he had been overpaid since the summer of 2019. In addition, he stated he noticed the overpayment by the end of July but did nothing to resolve the issue.

Mr. Oujiri also reported during the meeting he definitely noticed his pay was too much in the summer of 2020. According to representatives of the Governor's office, Mr. Oujiri stated he was "too embarrassed" to say anything about the overpayment. In addition, when Mr. Oujiri was asked whether he knew the overpayment had occurred, he initially stated he believed the increase was to put him "on par" with other directors. However, upon further questioning, he reported he knew the pay was too high and stated that he "thought about calling, but didn't."

The \$105,412.85 of excess wages paid to Mr. Oujiri and payroll related costs listed in **Exhibit A** are included in **Table 1** as improper disbursements.

As of July 26, 2021, IVH officials had not filed a wage adjustment with IPERS to recover the contributions made to IPERS for the unauthorized wages issued to Mr. Oujiri. At the suggestion of the Office of Auditor of State, IVH officials are seeking to recover the employer's and employee's shares of IPERS contributions for the \$90,027.20 of unauthorized gross wages paid to Mr. Oujiri. If successful, IVH will receive a credit of approximately \$14,161.00 from IPERS for the contributions associated with the improper wages.

VACATION PAYOUT

Mr. Oujiri was entitled to receive a payout for his unused vacation time when he was terminated from employment. However, in lieu of paying out his unused vacation balance, State officials retained the payment as a partial repayment for excess payroll costs. The value of the vacation payout \$11,625.60 is included in **Table 1** as a repayment.

The \$11,625.60 value of the vacation payout retained by the State was calculated by multiplying the 192 hours of vacation Mr. Oujiri had accrued by his authorized effective hourly payrate of \$60.55. The 192 hours of vacation available to Mr. Oujiri was the maximum amount of vacation that could be accrued by an individual employed less than five years. During our examination of the documents seized from Mr. Oujiri's office by the DCI, we identified several instances in which Mr. Oujiri made a manual notation of the number of hours of vacation time he had "lost" due to the 192 hour maximum.

During our review of information in the State's payroll system for Mr. Oujiri, we observed four days of vacation recorded in late July/early August 2018. An additional five days of vacation was reduced from his accumulated leave balance in May 2020 for which Mr. Oujiri received a vacation payout in June 2020. No other vacation leave was recorded. While it is unusual for vacation to be recorded only once during a four-year employment period, IVH employees we spoke with reported Mr. Oujiri rarely took time off. We are unable to verify all vacation time taken by Mr. Oujiri was properly reported. Any unreported vacation time may have affected the 192 hour balance available to him at the time he was terminated from employment.

Mr. Oujiri should have recorded any vacation time he used in the "e-leave" system used by IVH to track the use of paid time off. However, because Mr. Oujiri was the Commandant, no one monitored his leave. During an interview a DCI agent held with Mr. Oujiri's administrative assistant, she reported he had taken a "maybe two hours" off one afternoon since she began her employment in that position in January 2021. The leave time recorded in the State's payroll system for Mr. Oujiri does not include any vacation or sick leave between January 2021 and his termination date in May 2021. However, as the Commandant, he would have had the ability to "flex" his time and as long as he had worked at least a total of 80 hours within the pay period the leave was taken, the leave would not be required to be reported.

PAYROLL WITHHOLDINGS

During our examination of Mr. Oujiri's payroll transactions, we determined he made several adjustments to the amounts withheld from his gross pay as contributions to his deferred compensation account. The amount withheld ranged from \$100.00 to \$3,350.00. The initial increase to the amount withheld was effective September 20, 2019, three months after the excess payroll began in July 2019. We are unable to determine what proceeds, if any, were earned on the excess payroll amounts which were deposited to Mr. Oujiri's deferred compensation account.

OTHER DIRECTORS' REPORTED HOURS

Due to the manner in which payroll amounts were improperly issued to Mr. Oujiri, we examined payroll information and the number of hours reported on timesheets in the State's payroll system for all Department Directors, elected officials, and salaried board members for fiscal years 2020 and 2021. These pay periods occurred after the change made by DAS in the payroll processing system. The number of hours recorded on timesheets beginning with the pay period ended July 11, 2019 for all individuals tested did not exceed 80 hours, which is in accordance with the instructions provided in the July 8, 2019 email sent by DAS to all PAs. As a result, no Department Director, elected official, or salaried board member other than Mr. Oujiri received an unauthorized increase in pay as a result of the change.

Recommended Control Procedures

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

- A. Payroll – During the period of our review, IVH staff did not review payroll journals to ensure individual payroll amounts were accurate or reasonable.

Recommendation – IVH officials should implement procedures to ensure payroll journals are reviewed each pay period by someone independent of processing payroll and knowledgeable of reasonable pay ranges to ensure propriety of pay amounts. In addition, the review should be done in a timely manner and approval documented.

- B. Pay Increases – The former Commandant received four pay increases during his tenure. Of these, three were across-the-board increases granted to all applicable employees and one was an increase authorized by the Governor. IVH and Governor's Office staff members we contacted reported they did not have documentation of communicating the pay increases to the former Commandant.

Recommendation – In order to ensure employees are properly informed of payroll changes and to ensure sufficient documentation is maintained, any revisions to pay amounts should be communicated to the employees in a written manner and should include, at a minimum, the effective date, the percentage change, and the change in amount. These documents should also be reviewed by someone independent of authorizing payroll increases and knowledgeable of authorized pay ranges to ensure the propriety of the pay changes. Any discrepancies identified should be resolved by appropriate parties in a timely manner.

Exhibit

Exhibit ASpecial Investigation of the
Iowa Veterans HomeTimon Oujiri's Payroll Costs for July 11, 2019 through May 5, 2021
For the Period of May 1, 2017 through May 5, 2021

Pay Period Ended	Actual Gross Pay	Authorized Gross Pay	Improper Gross Pay	Employer's Share of:		Total Improper Payroll Costs
				FICA	IPERS	
07/11/19	\$ 6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
07/25/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
08/08/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
08/22/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
09/05/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
09/19/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
10/03/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
10/17/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
10/31/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
11/14/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
11/28/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
12/12/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
12/26/19	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
01/09/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
01/23/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
02/06/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
02/20/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
03/05/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
03/19/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
04/02/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
04/16/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
04/30/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
05/14/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
05/28/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
06/11/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
06/25/20	6,641.60	4,744.00	1,897.60	145.17	179.13	2,221.90
07/09/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
07/23/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
08/06/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74

Special Investigation of the
Iowa Veterans Home

Timon Oujiri's Payroll Costs for July 11, 2019 through May 5, 2021
For the Period of May 1, 2017 through May 5, 2021


Pay Period Ended	Actual Gross Pay	Authorized Gross Pay	Improper Gross Pay	Employer's Share of:		Total Improper Payroll Costs
				FICA	IPERS	
08/20/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
09/03/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
09/17/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
10/01/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
10/15/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
10/29/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
11/12/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
11/26/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
12/10/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
12/24/20	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
01/07/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
01/21/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
02/04/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
02/18/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
03/04/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
03/18/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
04/01/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
04/15/21	6,781.60	4,844.00	1,937.60	148.23	182.91	2,268.74
04/29/21	4,844.00	4,844.00	-	-	-	-
05/05/21	1,937.60	1,937.60	-	-	-	-
Total			\$ 90,027.20	6,887.25	8,498.49	105,412.94

Report on Special Investigation of the
Iowa Veterans Home

Staff

This special investigation was performed by:

Melissa Finestead, CFE, Manager
Holly Ewing, Staff Auditor


Annette K. Campbell, CPA
Deputy Auditor of State

Report on Special Investigation of the
Iowa Veterans Home

Copy of Email from the Department of Administrative Services

State of Iowa Mail - Statutory Employees Hours Per Week Change



Statutory Employees Hours Per Week Change

1 message

Mullen, Elise <elise.mullen@iowa.gov>

Mon, Jul 8, 2019 at 9:54 AM

To: DAS HRE Pre-Audit PA Contacts <dashrepre-auditpacontacts@iowa.gov>

Good morning,

Effective with the 06/28/19 pay period, employees who were set to 56 hours per week had their hours per week updated to 40 (with the exception of Judicial branch employees and AmeriCorps workers). This change mainly impacts department directors, elected officials, and salaried board members, and was done to treat them consistent with all other employees. The hours per week change occurred automatically during fiscal year-end processing on July 6.

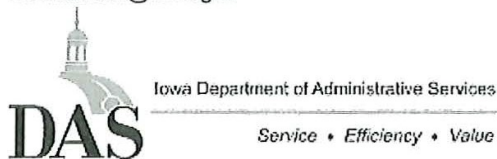
Though the hours per week change was automatic, there are a few actions that must be completed by the Human Resources Associate for affected employees:

- Update the default timesheet to reflect 40 hours per week and make sure the mandatory schedule flag is set to No.
- Update the timesheet for the 06/28 pay period to reflect 40 hours per week.
- Notify the employee(s) who complete their own timesheet of the change.

Please let us know if you have any questions about this change, or have any questions about which employee(s) in your agency are affected.

Thanks!

Elise Mullen
Dept. of Administrative Services
Hoover Building, Level A
Office: 515.281.6889
elise.mullen@iowa.gov



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