



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

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

June 1, 2022

Auditor of State Rob Sand today released a report on a special investigation of the Federal Victims of Crime Act (VOCA) Assistance Funds awarded by the Iowa Department of Justice, Office of the Attorney General Crime Victims Assistance Division (AG's Office) to GLBT Youth in Iowa Schools Task Force d/b/a Iowa Safe Schools for the period July 1, 2016 through December 31, 2020. The special investigation was requested by the AG's Office as a result of alleged improprieties regarding certain financial transactions related to the VOCA grants awarded to Iowa Safe Schools.

Sand reported the procedures performed identified \$12,202.37 of improper disbursements. The improper disbursements identified include \$7,775.27 of altered invoices and \$4,427.10 of improper payroll costs submitted for reimbursement.

Sand also reported Iowa Safe Schools did not maintain sufficient supporting documentation for \$13,700.41 of disbursements included on the VOCA reimbursement requests submitted for the VOCA funds awarded by the AG's Office. The \$13,700.41 of costs identified includes \$5,486.91 of travel, \$4,000.00 of rent, and \$3,399.95 of equipment reimbursements. These costs may be allowable costs for the program. However, because federal rules require costs to be necessary and reasonable for the program and supported by adequate documentation, the unsupported disbursements identified are considered questioned costs under federal requirements. The improper disbursements identified are also considered questioned costs under federal requirements.

Sand recommended the Board of Iowa Safe Schools implement procedures to ensure internal controls are strengthened, including properly segregating duties, performing independent reviews of grant agreements and reimbursement requests prior to approval, and ensuring all disbursements are properly supported, approved, and paid in a timely manner. Because our procedures were limited to the disbursements included on the VOCA reimbursement requests submitted to the AG's Office by Iowa

Safe Schools, we did not perform procedures to test disbursements made with other funding sources received by Iowa Safe Schools.

Copies of this report have been filed with the Polk County Sheriff's Office, the Division of Criminal Investigation, the Polk County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at [Special Interest Reports](#).

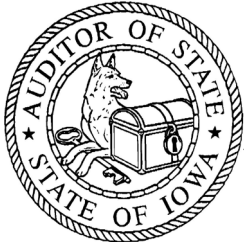
#

**REPORT ON SPECIAL INVESTIGATION
OF THE
VICTIMS OF CRIME ACT ASSISTANCE FUNDS
AWARDED TO
GLBT YOUTH IN IOWA SCHOOLS TASK FORCE
(d/b/a IOWA SAFE SCHOOLS)

FOR THE PERIOD
JULY 1, 2016 THROUGH DECEMBER 31, 2020**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3
Investigative Summary:	
Background Information	4-6
Detailed Findings	6-13
Recommended Control Procedures	13-14
Exhibits:	
Improper Reimbursements for Grant NI-17-144-UN	<u>Exhibit</u> A 16
Staff	17
Appendix:	
Copies of ISEA Invoice Numbers 1367 and 1396	<u>Appendix</u> 1 19-20
Copies of ISEA Invoice Number 1407	2 22
Copies of 4imprint Invoices	3 23-24
Copies of Affordable Buttons Invoices	4 25-26



OFFICE OF AUDITOR OF STATE STATE OF IOWA

Rob Sand
Auditor of State

State Capital Building
Des Moines, Iowa 50319-0004

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

Auditor of State's Report

To the Honorable Thomas Miller, Attorney General:

As a result of alleged improprieties regarding certain financial transactions related to the Federal Victims of Crime Act (VOCA) Assistance Funds awarded to GLBT Youth in Iowa Schools Task Force, d/b/a Iowa Safe Schools, and at your request, we conducted a special investigation of the VOCA Assistance Funds awarded to Iowa Safe Schools. We have applied certain tests and procedures to the costs allocated by Iowa Safe Schools to the VOCA funds for the period July 1, 2016 through December 31, 2020. Based on discussions with personnel from the Attorney General's Office and Iowa Safe Schools and a review of relevant information, we performed the following procedures.

- (1) Evaluated internal controls at Iowa Safe Schools to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed Iowa Safe Schools officials to obtain an understanding of the procedures for disbursing funds and claiming reimbursements under the VOCA grant.
- (3) Obtained supporting documentation for expenses for which Iowa Safe Schools requested reimbursement under the VOCA grant to determine the propriety of the reimbursement request.
- (4) Obtained supporting documentation for certain purchases directly from selected vendors to determine if the items charged to the VOCA grants were allowable to be claimed under the grant.
- (5) Interviewed Iowa Safe Schools officials and personnel to determine the purpose of certain disbursements and certain credit card purchases.
- (6) Interviewed the former Executive Director of Iowa Safe Schools, Nate Monson, to obtain an understanding of his job duties and explanations for certain transactions.

The procedures performed identified \$12,202.37 of improper and \$13,700.41 of unsupported disbursements included on VOCA reimbursement requests submitted by Iowa Safe Schools and reimbursed by the Attorney General's office. Because federal rules require costs to be necessary and reasonable for the program and supported by adequate documentation, the \$12,202.37 of improper and \$13,700.41 of unsupported disbursements are also considered questioned costs for federal purposes.

Our procedures were limited to expenses for which Iowa Safe School's requested reimbursement under the VOCA program administered by the AG's office. 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 Iowa Safe Schools, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by officials and personnel of the Iowa Attorney General's Office and Iowa Safe Schools during the course our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand".

ROB SAND
Auditor of State

April 29, 2022

Report on the Special Investigation of the
Victims of Crime Act Assistance Funds
awarded to
the GLBT Youth in Iowa Schools Task Force
d/b/a Iowa Safe Schools

Investigative Summary

Background Information

The U.S. Department of Justice, Office of Justice Programs (OJP), Bureau of Justice Assistance, administers the Victims of Crime Act Formula Grant program (VOCA). VOCA was established in 1984 to provide high quality services that directly improve the health and well-being of victims of crime with priority given to victims of child abuse, domestic violence, sexual assault and services for previously underserved victims. The Office of Crime Victims makes annual grants from the funds to each state.

OJP has issued guidelines which state, in part, "The Governor of each state designates the state agency that will administer the VOCA victim assistance grant program. The designated agency establishes policies and procedures, which must meet the minimum requirements of VOCA and the Program Guidelines." The Office of the Attorney General (AG's Office) was selected to administer the VOCA grant funds for the State of Iowa.

In accordance with applicable federal rules, the AG's Office has created policies and procedures to distribute the funds to eligible public and private non-profit organizations. Non-profit organizations must provide some form of direct services to victims of crime to be eligible. Direct services for which VOCA funds may be used include, but are not limited to the following:

- a. Immediate emotional, psychological, and physical health and safety;
- b. Mental health counseling and care;
- c. Peer-support;
- d. Facilitation of participation in criminal justice and other public proceedings arising from the crime;
- e. Legal assistance;
- f. Forensic medical evidence collection examinations;
- g. Forensic interviews;
- h. Transportation;
- i. Public awareness;
- j. Transitional housing; and
- k. Relocation

Non-profit organizations submit applications and budgets showing how funds will be used to provide direct services to victims of crime to the AG's Office annually. Once an application is approved, funds are awarded, and a grant agreement is signed by both parties. The agreement also includes a budget which specifies amounts for expense categories such as payroll, travel, and supplies.

VOCA grants are administered on a reimbursement basis. Once the services have been provided, the organization submits a request for reimbursement to the AG's Office with any supporting documentation required. If the entity is considered a low-risk entity by the AG's Office, they are not required to submit supporting documentation with the request for reimbursement. However, the organization is required to maintain the supporting documentation. Once the reimbursement claim is approved by the AG's Office, the funds are dispersed.

The GLBT Youth in Iowa Schools Task Force, d/b/a Iowa Safe Schools, (Iowa Safe Schools) is a non-profit entity located in Des Moines, Iowa, which serves all 99 counties within the state. It is governed by a Board of Directors made up of six members and a limited number of employees, including an Executive Director.

Iowa Safe Schools was founded in 2002. According to its mission statement, they “provide safe, supportive, and nurturing learning environments and communities for LGBTQ and allied youth through education, outreach, advocacy, and direct services.” Iowa Safe Schools achieves its mission by:

- Offering various courses that pertain to LGBTQ and other societal matters.
- Hosting and visiting LGBTQ events throughout the year to help spread their message. The main conference is the Annual Governor’s Conference on LGBTQ Youth & Spirit Awards.
- Iowa Safe Schools is involved in public policy and legislative issues focused on LGBTQ+ issues.
- Making resources available to LGBTQ students, parents, and educators such as a 24/7 hotline and an affirming Resource Library.

Nate Monson was the Executive Director of Iowa Safe Schools until he left in November 2020. Because of its small size, Mr. Monson over saw the day-to-day operations and was responsible for overseeing Iowa Safe Schools’ funding and managing disbursements for the entity. Mr. Monson’s job description and his responsibilities also included the following:

- Receipts – opening mail, collecting receipts, posting all collections to the accounting records, and preparing and making deposits;
- Disbursements – making purchases, receiving goods and services, presenting proposed disbursements to the Board for approval, maintaining supporting documentation, preparing and signing checks, and recording payments;
- Payroll – calculating payroll amounts; preparing, signing, and distributing checks; recording payments; and filing required payroll reports;
- Bank accounts – receiving and reconciling monthly bank statements to agency records; and
- Reporting – preparing meeting minutes of Board meetings and preparing and signing grant and financial reports, including monthly financial reports and requests for reimbursement for federal grants.

Iowa Safe Schools established a bank account which is used for all disbursements. All payments are to be made by check or electronic funds transfer. According to Iowa Safe Schools officials, they do not have a debit or credit card. Officials also stated they allowed Mr. Monson, the former Executive Director, to purchase items for the organization using his personnel credit/debit card and receive a reimbursement for the costs with appropriate supporting documentation (receipts, purchase orders, invoices, or other appropriate documentation).

Funding sources of Iowa Safe Schools include fees collected for providing training events, donations, fundraising, grants, and sales at its shop. All funds are to be deposited into the Iowa Safe Schools’ bank account.

Iowa Safe Schools was first approved for VOCA funds in July 2016 for fiscal year 2017. Iowa Safe Schools was awarded funding based on services and support they provide to victims of crime in the LGBTQ+ community, primarily students and young adults. Specifically, the purpose of the grant was to provide educational resources to LGBTQ youth to assist with the issues they may be facing such as bullying, suicide, violence from sexual and intimate partners, sexual assault, and human trafficking. Additionally, Iowa Safe Schools provides resources for victims and survivors, such as counseling and assistance with communicating to school and law enforcement officials.

According to the grant award and related budgets, VOCA funding awarded by the AG’s Office could be used for payroll, rent, training, supplies, and equipment related to the services previously listed. The

grant also required Iowa Safe Schools to provide matching funds. **Table 1** summarizes the grant funding awarded for the period of our investigation.

Table 1			
Grant Number	Award Date	Grant Period	Award Amount
NI-17-144-UN	06/30/16	07/01/16 – 06/30/17	\$ 190,845.00
NI-18-144-UN	09/27/17	07/01/17 – 06/30/18	172,377.00
NI-19-144-UN	08/27/18	07/01/18 – 09/30/19	238,556.00
VP-20-108-YC	11/04/19	10/01/19 - 09/30/20	190,845.00
VS-21-108-YC	01/04/21	10/01/20 - 09/30/21	190,845.00

Notification

After Mr. Monson left employment, the new Executive Director and the Board reviewed Iowa Safe Schools' financial activities during Mr. Monson's tenure. They hired a CPA firm in December 2020 to perform a financial statement audit; however, the firm was unable to finish the audit as a result of concerns regarding Mr. Monson issuing checks to himself and a lack of supporting documentation.

In February 2021, Iowa Safe Schools officials contracted with another CPA firm to review and analyze expense reimbursements issued to Mr. Monson during April 2020 through June 2020. The CPA firm issued a report on March 12, 2021 to the Board which included findings related to missing documentation and documents which may have been altered prior to submission by Mr. Monson.

After reviewing the report, Iowa Safe Schools officials contacted the Iowa Attorney General's Office on April 23, 2021 to inform them of the concerns. Representatives of the Attorney General's Office subsequently contacted the Office of Auditor of State regarding the concerns identified in the CPA's report.

As a result of the concerns identified, officials from the Attorney General's Office requested the Office of Auditor of State review the VOCA grants awarded to Iowa Safe Schools. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2016 through December 31, 2020.

Detailed Findings

The procerus performed identified a total of \$12,202.37 of improper and \$13,700.41 of unsupported disbursements included in the VOCA reimbursement requests submitted to the AG's Office by Iowa Safe Schools. **Table 2** summarizes the improper and unsupported disbursements included on each VOCA grant.

Table 2						
Grant Number	Award Date	Grant Period	Exhibit/ Table	Improper	Unsupported	Total
NI-17-144-UN	06/30/16	07/01/16 – 06/30/17	Exh. A	\$ 3,328.50	-	3,328.50
NI-18-144-UN	09/27/17	07/01/17 – 06/30/18	-	-	-	-
NI-19-144-UN	08/27/18	07/01/18 – 09/30/19	Table 3-	-	1,453.55	1,453.55
VP-20-108-YC	11/04/19	10/01/19 - 09/30/20	Table 4	8,873.87	12,246.86	21,120.73
VS-21-108-YC~	01/04/21	10/01/20 - 09/30/21	-	-	-	-
Total				\$ 12,202.37	13,700.41	25,902.78

~ - Includes reimbursements for the period October 1 through December 31, 2020.

The **Table** illustrates a total of \$25,902.78 improper and unsupported disbursements charged to the federal grants awarded to Iowa Safe Schools by the Attorney General's Office. Because federal rules require costs to be necessary and reasonable for the program and supported by adequate

documentation, the \$12,202.37 of improper and the \$13,700.41 of unsupported costs identified are considered questioned costs for the federal grants. A detailed explanation of the improper and unsupported disbursements identified by grant follows.

We conducted a phone interview with Mr. Monson on April 29, 2022 to obtain an understanding of his job duties and explanations for the improper transactions identified. During the interview, he provided information regarding his job duties as the Executive Director and described certain purchases made with his personal credit and debit cards. The information Mr. Monson provided is described in the following sections of the report.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, the AG's Office awarded federal grants to Iowa Safe Schools to provide services and support to victims of crime in the LGBTQ+ community, primarily students and young adults. We reviewed the costs charged to the grants for the period July 1, 2016 through December 31, 2020.

Federal rules require the accounting practices of a non-Federal entity must be consistent with cost principles and support the accumulation of costs as required by the principles and must provide for adequate documentation to support costs charged to Federal awards. Based on these requirements, if a cost is not supported by adequate documentation, it is considered a questioned cost and must be reported. Questioned costs are subject to repayment to the awarding entity.

Using the supporting documentation available from Iowa Grants Online and Iowa Safe Schools' records; information obtained from selected vendors; internet searches; discussions with Iowa Safe Schools officials; the vendor, frequency, and amount of the payments; we classified costs charged to the grants as improper, unsupported, or allowable. Costs were classified as improper if they were personal in nature or not necessary or reasonable for purposes of the grants. Costs were classified as unsupported if appropriate documentation was not available, and costs were classified as allowable if adequate supporting documentation was maintained by Iowa Safe School and the cost was necessary and reasonable for purposes of the grants.

Grant NI-17-144-UN

Grant NI-17-144-UN awarded to Iowa Safe Schools by the AG's Office for the period July 1, 2016 through June 30, 2017 totaled \$190,845.00. As illustrated by **Table 2**, we identified \$3,328.50 of improper costs charged to the grant and reimbursed to Iowa Safe Schools. The improper costs identified for this grant were all included in in Claim Number 12 dated June 30, 2017 and submitted for the period May 1, 2017 through May 31, 2017 and Claim Number 13 dated July 6, 2017 and submitted for the period June 1, 2017 through June 30, 2017. The improper costs included in the claim are listed in **Exhibit A** and include the following items.

Supplies – Mr. Monson included two orders from Vistaprint on the Iowa Safe Schools reimbursement request dated June 30, 2017. Specifically, he included order number 5M4AZ-BXD77-3X1 dated May 1, 2017 for \$129.67 and order number VJJVT-48A63-1C4 dated May 3, 2017 for \$1,853.95. To ensure costs from Vistaprint were authentic, officials electronically accessed Iowa Safe Schools' account history from the vendor's website and downloaded copies of all invoices for the period of our review. We obtained copies of the downloaded invoices.

Invoice number 5M4AZ-BXD77-3X1 was not included in the copies of Vistaprint invoices obtained directly from the vendor's website. The copy of invoice 5M4AZ-BXD77-3X1 included with the copy of the claim maintained by Iowa Safe Schools showed the format of the invoice and the product descriptions, quantities and prices listed on it were exactly the same as those included on invoice number 5MXDZ-B4A76-3X1 dated June 1, 2017 which was downloaded from Vistaprint. Mr. Monson's bank statements include a payment to Vistaprint on June 2, 2017 for \$129.67. However, we were unable to locate a payment from Mr. Monson's bank account or credit card for invoice 5M4AZ-BXD77-3X1 which was included with the Iowa Safe Schools reimbursement request dated June 30, 2017. As a result, the \$129.67 included in the reimbursement request for the invoice is improper.

In addition, invoice VJJVT-48A63-1C4 dated May 3, 2017 for \$1,853.95 was also not included in the copies of Vistaprint invoices obtained directly from the vendor's website. The invoice submitted with the reimbursement request showed a \$1,853.95 payment using Mr. Monson's VISA card. We were unable to locate a payment to Vistaprint for \$1,853.95 in Mr. Monson's bank account or credit card statements. However, Iowa Safe Schools provided us copies of invoices QMKWF-B4A08-9K6 and 922FZ-B4A46-2P8 which were for \$827.24 and \$1,026.71, respectively, and totaled \$1,853.95. The invoices provided were dated May 16, 2017 and June 1, 2017. Because these invoices were downloaded from Vistaprint's website, they were determined to be authentic. As a result, the \$1,853.95 included in the reimbursement request for the submitted invoice VJJVT-48A63-1C4 is improper because it was altered.

During our interview with Mr. Monson, we asked him about the Vistaprint invoices. He reported each employee had a Vistaprint account and on occasion he was provided a link or asked to pay the amount in another employee's virtual cart. When we asked why the charges were not on his credit card statements, he reported they may have been on another credit card. Mr. Monson subsequently provided copies of bank statements which included payments to Vistaprint for \$827.24 posted on May 17, 2017 and \$129.67 and \$1,026.71 posted on June 2, 2017. While the amounts paid from Mr. Monson's bank account agree with the invoice amounts in total, Mr. Monson did not provide an explanation of why the invoice numbers and dates of the invoices submitted for reimbursement did not agree with those provided by the vendor.

We also asked an Iowa Safe Schools official if multiple Vistaprint accounts were established and used by staff. The official reported staff created artwork on the Vistaprint website and completed the order but orders were included in Mr. Monson's Vistaprint cart for payment.

The reimbursement requests were filed electronically with the AG's Office. Each reimbursement request included a cover sheet which stated "submitted by Nate Monson." According to an Iowa Safe Schools official we spoke with, Mr. Monson prepared and submitted all reimbursement claims. Because the Vistaprint invoices included in the reimbursement request submitted by Mr. Monson were not authentic, the \$129.67 and the \$1,853.95 are improper reimbursements.

Rent – During 2017, Iowa Safe schools rented space from the Iowa State Education Association (ISEA). ISEA provided us copies of the invoices sent to Iowa Safe Schools for the period July 2016 through July 2017. When we compared the invoices from ISEA to the invoices submitted by Iowa Safe Schools, we identified two reimbursement claims which included invoices that were not from ISEA.

Invoice number 1367 dated May 1, 2017 for \$672.44 was submitted with Iowa Safe School's May 2017 reimbursement request. The description on the invoice was "June 2016 monthly rent for office." However, the invoices provided by ISEA included invoice number 1396 dated May 5, 2017 for June 2017 rent. The invoice from ISEA also showed the June rent was \$672.44. Copies of both invoices are included in **Appendix 1**, including the invoice that includes the incorrect year of 2016.

As illustrated by the **Appendix**, the invoice obtained directly from ISEA also included an outstanding balance of \$75,377.32 in addition to the monthly rent. According to ISEA and Iowa Safe Schools officials, the additional amount was owed to ISEA for classes Iowa Safe Schools provided through ISEA for credit granted by Drake University. Drake billed ISEA per credit hour for classes in which students were enrolled. ISEA paid Drake then billed the cost to Iowa Safe Schools. Because the correct monthly rent amount was included in the May 2017 reimbursement request, it appears Mr. Monson did not want the \$75,377.32 outstanding obligation to be disclosed to the AG's Office.

In addition to including an invoice for June rent in the May 2017 reimbursement claim, the June 2017 reimbursement claim submitted by Iowa Safe Schools also included a second invoice for June rent. Specifically, invoice number 1407 dated June 1, 2017 for \$672.44 was submitted with Iowa Safe Schools' June 2017 reimbursement requests. A copy of the invoice is included in **Appendix 2**. As previously stated, the invoices provided by ISEA included invoice number 1396 dated May 5, 2017 for the rent for the month of June 2017. ISEA officials reported invoice number 1407 was not a valid invoice. As illustrated by **Appendices 1** and **2**, the format of invoice 1407 did not match the format of invoices issued by ISEA during 2017. In addition to submitting a fraudulent invoice, because Iowa Safe Schools did not pay ISEA for June 2017 rent twice, it should not have been included in the reimbursement requests twice. As a result, it is improper.

During our interview with Mr. Munson, he was not able to provide an explanation for the concerns identified regarding the reimbursements for rent.

Grant NI-19-144-UN

Grant NI-19-144-UN awarded to Iowa Safe Schools by the AG's Office for the period July 1, 2018 through September 30, 2019 totaled \$238,556.00. As illustrated by **Table 2**, we identified \$1,453.55 of unsupported costs charged to the grant and reimbursed to Iowa Safe Schools. **Table 3** lists the unsupported costs included in the reimbursement requests for the grant. The reimbursement claims did not include any invoices or other supporting documentation for the amounts reported.

Table 3

Claim Date	Claim Period	Claim Number	Budget Category		Total
			Communications	Travel	
11/08/18	10/01/18-10/31/18	004	\$ 100.00	-	100.00
12/10/18	11/01/18-11/30/18	005	100.00	442.18	542.18
12/31/18	12/01/18-12/31/18	006	100.00	-	100.00
02/04/19	01/01/19-01/31/19	007	150.00	411.37	561.37
04/04/19	03/01/19-03/31/19	009	150.00	-	150.00
Total			\$ 600.00	853.55	1,453.55

As illustrated by the **Table**, the unsupported claims for communications and travel totaled \$600.00 and \$853.55, respectively. Because federal rules require all costs to be supported by adequate documentation, the \$1,453.55 of unsupported costs claimed are questioned costs for the grant and are included in **Table 1**.

Grant VP-20-108-YC

Grant VP-20-108-YC awarded to Iowa Safe Schools by the AG's Office for the period October 1, 2019 through September 30, 2020 totaled \$190,845.00. As illustrated by **Table 2**, we identified \$8,873.87 of improper and \$12,246.86 of unsupported costs charged to the grant and reimbursed to Iowa Safe Schools. The improper and unsupported costs identified are summarized in **Table 4** by cost category and described in detail in the paragraphs following the **Table**. The \$8,873.87 and \$12,246.86 of improper and unsupported costs identified are also questioned costs under federal rules.

Table 4

Cost Category/Vendor	Number of Transactions	Reimbursed Amounts	
		Improper	Unsupported
Salary / one employee	5	\$ 4,427.10	-
Supplies:			
4imprint	1	1,546.71	-
Affordable Buttons	4	900.08	-
Equipment:			
Best Buy	1	1,999.98	-
Vendor(s) not specified	3	-	2,399.95
Travel*	7	-	5,486.91
Rent*	2	-	4,000.00
Communications*	2	-	360.00
Total	25	\$ 8,873.87	12,246.86

* - Vendor(s) not specified.

As illustrated by **Table 4**, we identified 14 transactions totaling \$12,246.86 which were reimbursed to Iowa Safe Schools but for which supporting documentation was not submitted. As previously stated,

because the funds awarded to Iowa Safe Schools are federal funds, costs charged to the grant must be supported by adequate documentation. Because the \$12,246.86 of costs summarized in **Table 4** were not supported by adequate documentation, they are questioned costs. The \$8,873.87 of improper costs identified and summarized in **Table 4** are also questioned costs. They are described in detail in the following paragraphs.

Salary – The support included with the reimbursement requests submitted by Iowa Safe Schools included salary information for three staff members and documented the portion of each staff member’s time allocated to the grant. Specifically, the support documented two of the three staff members worked on the grant for 50% of their time and the remaining staff member worked on the grant 100% of their time. We confirmed with Iowa Safe School officials these allocation amounts were correct.

While the support showed two of the staff members allocated 50% of their time to the grant, the reimbursement requests included 75% of the salary costs for one staff member for the months of March, April, May, June, and July 2020. Specifically, the staff person’s monthly gross salary was \$3,541.66 and Iowa Safe Schools requested \$2,656.25 of reimbursement for the salary cost for five months. Based on the 50% rate, Iowa Safe Schools should have requested \$1,770.83 or reimbursement for each of the five months.

Table 5 lists the allowable reimbursement amount for the three staff members’ salaries calculated using the appropriate allocation rates. The **Table** also compares the amounts reimbursed to Iowa Safe Schools for the staff members’ salaries to the amount that should have been reimbursed.

Claim Number	Claim Period	Amount Reimbursed	Allowable Amount	Improper Reimbursement
008	03/01/20-03/31/20	\$ 7,968.74	7,083.32	885.42
009	04/01/20-04/30/20	7,968.74	7,083.32	885.42
010	05/01/20-05/31/20	7,968.74	7,083.32	885.42
011	06/01/20-06/30/20	7,968.74	7,083.32	885.42
012	07/01/20-07/31/20	7,968.74	7,083.32	885.42
Total		\$ 39,843.70	35,416.60	4,427.10

The \$4,427.10 total of improper salary reimbursements is included in **Table 1**.

Supplies – The grant allowed Iowa Safe Schools to purchase supplies for conferences and promotional items for programs and events. The reimbursement request submitted on July 1, 2020 for June 2020 included the purchase of lanyards and buttons for an event and for promoting Iowa Safes Schools programs. Specifically, the reimbursement request included the purchases listed in **Table 6**.

Claim Number	Vendor	Invoice Number	Invoice Date	Description	Amount
011	4imprint	17483373	06/06/20	1000 Lanyards - S/811- 36" - Plastic Swivel Snap Hook.	\$ 1,546.71
011	Affordable Buttons	147095	06/12/20	1000 -1.25" Buttons	225.02
011	Affordable Buttons	147096	06/12/20	1000 -1.25" Buttons	225.02
011	Affordable Buttons	147097	06/12/20	1000 -1.25" Buttons	225.02
011	Affordable Buttons	147098	06/12/20	1000 -1.25" Buttons	225.02
Total					\$2,446.79

When we compared the support included with the reimbursement request to the actual invoices from the vendors, we identified the following:

- **4imprint** – To ensure costs from 4imprint were authentic, officials electronically accessed Iowa Safe Schools’ account history from the vendor’s website and downloaded copies of all invoices for the period of our review. We obtained copies of the downloaded invoices.

As illustrated by **Table 6**, claim number 011 for the June 2020 reimbursement request included invoice number 17483373 from 4imprint dated June 6, 2020 totaling \$1,546.71. A copy of the invoice submitted by Iowa Safe Schools is included in **Appendix 3**. While the invoices obtained from 4imprint’s website included invoice number 17483373, it was dated March 6, 2019. A copy of the invoice from 4imprint is also included in **Appendix 3**. The invoice obtained from 4imprint’s website shows it was paid using Mr. Monson’s VISA Card. The \$1,546.71 was posted to Mr. Monson’s bank statement on March 15, 2019. Mr. Monson’s bank statement for June 2020 did not include a payment of \$1,546.71 to 4imprint.

During our interview with Mr. Monson we asked him about the 4imprint invoice. Mr. Monson reported each employee had a 4imprint account and on occasion he was provided a link or asked to pay the amount in another employee’s virtual cart. When we asked why the charges were not on his statements, he reported they may have been on another credit card. Mr. Monson was unable to provide any support for the \$1,546.71 purchase he reported he made in 2020.

We also asked an Iowa Safe Schools official if multiple 4imprint accounts were established and used by staff. The official reported one other account was used, but no purchases made with that account were included in the reimbursement requests submitted to the AG’s Office.

Because the date of the invoice submitted by Mr. Monson was altered, the \$1,546.71 is an improper reimbursement. We reviewed the reimbursement claims submitted for the NI-19-144-UN grant and determined the lanyards purchased by Iowa Safe Schools in March 2019 were not included on any reimbursement requests for the grant received the previous year.

- **Affordable Buttons** – The June 2020 reimbursement request also included invoice numbers 147095, 147096, 147097, and 147098 from Affordable Buttons. As illustrated by **Table 6**, each invoice was for \$225.02 and included a date of June 12, 2020. However, according to information we obtained directly from Affordable Buttons, invoice numbers 147095 and 147096 were not issued to Iowa Safe Schools. Using the information from Affordable Buttons, we also determined the products associated with invoice numbers 147097 and 147098 were shipped to Iowa Safe Schools in 2019.

Using information obtained from Affordable Buttons, we determined invoice numbers 147095 and 147096 submitted by Mr. Monson were altered to look like invoices issued to Iowa Safe Schools. The two invoices totaled \$450.04. According to a representative from Affordable Buttons, products associated with invoices 147095 and 147096 were shipped to clients in New York and California, respectively. Because Mr. Monson submitted altered invoices, the \$450.04 total for the two invoices is an improper reimbursement. We also reviewed Mr. Monson’s June and July 2020 bank statements to determine if these invoices had been paid by Mr. Monson. We could not locate any payments for invoice numbers 147095 and 147096 from his bank account.

In addition, Mr. Monson altered the dates of invoice numbers 147097 and 147098 from July 12, 2019 to June 12, 2020. As illustrated by **Table 1**, grant NI-19-144-UN was in effect from July 1, 2018 through June 30, 2019 and grant VP-20-108-YC was in effect from October 1, 2019 through September 30, 2020. As a result, expenditures made from July 1, 2019 through September 30, 2019 were not eligible for reimbursement from grants VP-20-108-YC. It appears Mr. Monson altered the dates on the claims from July 2019 to June 2020 to make them appear eligible for reimbursement from the VP-20-108-YC grant. Copies of invoices 147097 and 147098 provided by Affordable Buttons show the buttons were shipped

on July 12, 2019. In addition, Mr. Monson's bank statements show two payments of \$225.02 on July 8, 2019 for the two invoices.

Appendix 4 includes a copy of invoice 147097 submitted with the reimbursement claim and a copy of the invoice obtained directly from Affordable Buttons. As illustrated by the **Appendix**, the copy of the claim obtained from Affordable Buttons includes an invoice date of December 16, 2021 in the upper right corner. According to a representative of Affordable Buttons, the date automatically populates in this field based on the date the invoice is originally generated or subsequently reprinted. However, the invoice also includes July 2019 dates in both the "Ship Date" field and the notation regarding delivery in the "Special Comments" box. As a result, the dates shown on the invoices submitted with the reimbursement claims were altered in three separate locations on each invoice.

During our interview with Mr. Monson we asked him about the four Affordable Buttons invoices. He was unable to provide any support for the purchases or explain why they were not included in his accounts.

Because Mr. Monson submitted altered invoices, the \$450.04 total for the two invoices is an improper reimbursement.

Equipment – We determined the September 2020 reimbursement request included four HP-ENVY 2-1 laptops at a cost of \$999.99 each. While the support included four laptops, the order tracking information available on Best Buy's website shows only two HP ENVY laptops were purchased by Iowa Safe Schools. The invoice includes two HP ENVY computers purchased at \$1,069.99 each, including taxes, for a total of \$2,139.98. Mr. Monson's bank statements show a payment of \$2,139.98 posted to his account on November 2, 2020. There was also a payment of \$1,476.59 to Best Buy posted on October 30, 2020. However, according to an invoice dated October 29, 2020, this payment was for a Dell Inspiron 27" Touch Screen All-In-One computer and not for HP ENVY laptops. The Dell Inspiron was properly included as a separate reimbursement from the VOCA grant.

During our interview with Mr. Monson we asked him about the four HP ENVY laptops he submitted for reimbursement. Mr. Monson reported Iowa Safe Schools planned to purchase four laptops for staff, but the credit limit on his charge card only allowed for the purchase of two. He also reported he intended to purchase the remaining two laptops once Iowa Safe Schools had received reimbursement. However, he left employment shortly after the claim was submitted.

In addition, Iowa Safe Schools staff located only two HP ENVY laptops in possession of Iowa Safe Schools. As a result, the two additional laptops totaling \$1,999.98 listed on the support provided with the reimbursement request are improper.

OTHER GRANTS

As illustrated by **Table 2**, we did not identify any improper or unsupported amounts claimed for grant numbers NI-18-144-UN and VS-21-108-YC. Grant number NI-18-144-UN for the period July 1, 2017 to June 30, 2018 included \$167,601.00 for payroll, \$2,976.00 for travel, and \$1,800.00 for communications. Grant number VS-21-108-YC for the period October 1, 2020 to September 30, 2021 included \$159,920.00 for payroll, \$5,000.00 for travel, \$8,575.00 for supplies, and an indirect cost budget of \$17,50.00.

The improper costs identified for the other grants listed in **Table 2** were primarily reported in the supplies category. Because the supplies category was not included in the NI-18-144-NC grant, it is not unexpected we did not identify improper claims for reimbursement of supplies for the grant. In addition, we did not identify any concerns regarding the amounts allocated for payroll costs for the NI-18-144-NC grant as we did for the VP-20-108-YC grant.

The VS-21-108-YC grant included a category for supplies. However, Mr. Monson left employment with Iowa Safe Schools in November 2020, shortly after the grant became effective. Based on our testing, Mr. Monson did not submit any improper claims for reimbursement during his brief tenure of this grant period.

REIMBURSEMENTS TO MR. MONSON

We attempted to reconcile the reimbursement checks Iowa Safe Schools issued to Mr. Monson to supporting documents in order to determine if he was reimbursed for the improper amounts claimed for the VOCA grants listed in **Table 2**. The improper amounts included payments he claimed for Vistaprint, 4Imprint, Best Buy, and Affordable Buttons. The check stubs maintained by Safe Schools did not consistently include a description for the amounts reimbursed to Mr. Monson. In addition, supporting documents was not consistently attached to the check stub. As a result, we cannot determine if Mr. Monson was reimbursed by Iowa Safe Schools for the claims submitted for reimbursement under the VOCA grants.

OTHER ADMINISTRATIVE ISSUE

Oversight – Iowa Safe Schools officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of its 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 Iowa Safe Schools Officials did not provide sufficient oversight of its financial transactions and did not:

- Properly review supporting documentation and grant reimbursement requests prior to submitting it to the AG’s Office to support reimbursement requests.
- Compare and review supporting documentation prior to checks being issued.
- Require and maintain original, itemized receipts for all disbursements, including employee reimbursements, and review the supporting documentation to ensure an appropriate purpose of the disbursements.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Iowa Safe Schools to process disbursements and submit reimbursement requests to the AG’s Office. 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 Iowa Safe Schools internal controls.

- A. **Segregation of Duties** – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former Executive Director had control over each of the following areas:
 - Receipts – opening mail, collecting receipts, posting all collections to the accounting records, and preparing and making deposits,
 - Disbursements – making purchases, receiving goods and services, presenting proposed disbursements to the Board for approval, maintaining supporting documentation, preparing and signing checks, and recording payments;
 - Payroll – calculating payroll amounts; preparing, signing, and distributing checks; recording payments; and filing required payroll reports;
 - Bank accounts – receiving and reconciling monthly bank statements to agency records; and

- Reporting – preparing meeting minutes, preparing and signing reports for grants, and financial reports, including monthly financial reports and requests for reimbursement for federal grants.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between administrative staff with a working knowledge of requirements and/or restrictions associated with each funding source. In addition, Board members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

B. Disbursements – During our review of Iowa Safe Schools reimbursement requests, the following concerns were identified:

- We identified \$12,202.37 of improper costs and \$13,700.41 of unsupported costs charged to and reimbursed by grant funds awarded to Iowa Safe Schools for the VOCA program.
- Disbursements were not consistently supported by invoices or other documentation.
- Reimbursement requests submitted were not reviewed and approved by Board officials.
- Grant agreements and reimbursement requests submitted under the grant were not reviewed and approved by the Board.

Recommendation – Iowa Safe Schools should develop written procedures for maintaining adequate supporting documentation for all disbursements. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting documentation and invoices should be provided, along with the check, to an independent individual for review and countersignature. In addition, reimbursement requests should be prepared by administrative staff and reviewed by someone independent of recording disbursements and preparing the request for reimbursement.

C. Oversight by Iowa Safe Schools Officials – Iowa Safe Schools officials have a fiduciary responsibility to provide oversight of its operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

Based on our observations and the procedures we performed, we determined Iowa Safe Schools officials failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the financial operations of Iowa Safe Schools.

Recommendation – Oversight by Iowa Safe Schools officials is essential and should be an ongoing effort. Officials should exercise due care and review all pertinent information. Officials should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

Exhibit

Report on Special Investigation of the
Victim of Crimes Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

For the Period July 1, 2016 through December 31, 2020

Description from Iowa Grants On Line and/or Iowa Safe Schools Supporting Documentation

Budget Category	Vendor	Invoice Number	Invoice Date	Description	Amount
Supplies:					
	Vistaprint	5M4AZ-BXD77-3X1	05/01/17	16" x 20" Horizontal Foam Boards	\$ 11.99
				16" x 20" Horizontal Foam Boards	11.99
				16" x 20" Horizontal Foam Boards	11.99
				16" x 20" Horizontal Foam Boards	11.99
				Two 16" x 20" Horizontal Foam Boards	23.99
				Two 16" x 20" Horizontal Foam Boards	23.99
				Two 16" x 20" Horizontal Foam Boards	23.99
				Shipping & Processing	9.74
					<u>129.67</u>
	Vistaprint	VJJVT-48A63-1C4	05/03/17	Rack Cards (Quantity:2500)	457.24
				Rack Cards (Quantity:2500)	457.24
				Rack Cards (Quantity:2500)	457.24
				Rack Cards (Quantity:2500)	457.24
				Shipping & Processing	24.99
					<u>1,853.95</u>
Rent:					
	ISEA (Iowa State Education Association)	1367	05/01/17	June 2016 Monthly Rent for office	672.44
					<u>672.44</u>
	ISEA (Iowa State Education Association)	1407	06/01/17	June 2017 Monthly Rent for office	672.44
					<u>672.44</u>
Total					<u>\$ 3,328.50</u>

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Staff

This special investigation was performed by:

James S. Cunningham, CPA, Director
Ridge Nennig, Staff Auditor

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

Annette K. Campbell, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Copies of ISEA Invoice Numbers 1367 and 1396

777 Third Street • Des Moines, Iowa 50309-1301 • Telephone 515-471-8000 • Fax 515-471-8017

ISEA Iowa State
Education Association

GLBT Youth in Iowa Schools Task Force
777 3rd Street
Des Moines, IA 50309

Invoice Number	1367
-------------------	------

Invoice Date	05/01/17
-----------------	----------

*Payment due on receipt of invoice.
Statement will be furnished only on request.
1 1/2% interest charge per month on
accounts 30 days past due*

Amount Enclosed

To assure proper credit to your account, please detach and return upper portion with your remittance.

INVOICE

June 2016 monthly rent for office	672.44
June 2016 monthly rent for office	672.44

Internal Use Only 1410 Cost Center 830

Please pay this amount	\$672.44
---------------------------	----------

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

Iowa State Education Association • 777 Third Street • Des Moines, Iowa 50309-1301 • Telephone 515-471-8000 • Fax 515-471-8017

Copy of the improper invoices submitted with May reimbursement request

3

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Copies of ISEA Invoice Numbers 1367 and 1396

777 Third Street • Des Moines, Iowa 50309-1301 • Telephone 515-471-8000 • Fax 515-471-8017



Invoice Number	1396
Invoice Date	05/05/2017
Due Date	06/01/2017

GLBT Youth IA Schools Task Force
777 Third Street
Des Moines, IA 50309

Amount Enclosed

To assure proper credit to your account, please detach and return upper portion with your remittance



INVOICE	
	Outstanding Balance: 75,377.32 New Charges: 672.44
Rent – June 2017 Nate: Office space \$100.08 Internet Access \$20.00 Mark: Office space \$247.98 Phone \$23.00 Internet Access \$20.00 Becky: Internet Access: \$20.00 Josh: Office Space \$198.38 Phone \$23.00 Internet Access \$20.00 Monthly total \$672.44	
Amount Due <u>\$76,049.76</u>	
Account Number: 1410 Cost Center: 630	

Iowa State Education Association • 777 Third Street • Des Moines, Iowa 50309-1301 • Telephone 515-471-8000 • Fax 515-471-8017

Invoice obtained from ISEA

**Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)**

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Copies of ISEA Invoice Number 1407

777 Third Street • Des Moines, Iowa 50309-1301 • Telephone 515-471-8000 • Fax 515-471-8017

ISEA Iowa State
Education Association

GLBT Youth in Iowa Schools Task Force
777 3rd Street
Des Moines, IA 50309

Invoice Number	1407
-------------------	------

Invoice Date	06/01/17
-----------------	----------

*Payment due on receipt of invoice.
Statement will be furnished only on request.
1 1/2% interest charge per month on
accounts 30 days past due*

Amount Enclosed

To assure proper credit to your account, please detach and return upper portion with your remittance.

INVOICE

June 2017 monthly rent for office	672.44
June 2017 monthly rent for office	672.44

Internal Use Only 1410 Cost Center 830

Please pay this amount	\$672.44
---------------------------	----------

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

Iowa State Education Association • 777 Third Street • Des Moines, Iowa 50309-1301 • Telephone 515-471-8000 • Fax 515-471-8017

Copy of improper invoice submitted with June reimbursement request

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Copies of 4imprint Invoices

Order 17483373 Details



101 Commerce Street
Oshkosh, WI 54901
Toll Free 877-446-7746
Fax 800-355-5043
<https://www.4imprint.com/>

Order Details	Delivery Address
Order Number: 17483373 Order Date: 6/6/2020	Nate Monson 600 E. Court Ave Suite 160 Des Moines, IA 50309

Product	Description	Qty	Color	Cost/Unit	Total
587-36-PSS	Lanyard - 5/8" - 36" - Plastic Swivel Snap Hook	1000	White / White	\$1.54	\$1,540.00
Coupon Code		1		(\$158.50)	(\$158.50)
PMS Color Match		1		\$0.00	\$0.00
Set-Up Charge		1		\$45.00	\$45.00
Artwork Instructions					
Imprint Location : Front - Left & Right					
Color(s) : Teal					

Additional Notes:	Freight	\$20.35
	Tax	\$99.86
	Total	\$1,546.71

Important notice: In most cases the prices shown are actual and final. However due to the complexities of your artwork or the customization involved with the product, additional charges may apply or some of the additional charges shown may not be chargeable. If any changes are required, we will contact you by e-mail prior to production and you will have the option to cancel your order without penalty. In any case where additional charges apply your signed approval will be required to proceed.

We will be sending information about your order to you via e-mail. To avoid any delays, we do ask that you check your e-mail during the time your order is in process for any updates.

<https://www.4imprint.com/orderhistory/orderdetails/17483373>


1/1

Copy of improper invoice submitted with June 2020 reimbursement request

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Copies of 4imprint Invoices

11/4/21, 4:33 PM
4imprint - Order 17483373 Details



101 Commerce Street
 Oshkosh, WI 54901
 Toll Free 877-446-7746
 Fax 800-355-5043

Order Details

Order Number: 17483373

Order Date: 3/6/2019

Delivery Address

Nate Monson
Iowa Safe Schools
600 E. Court Ave Suite 160
Des Moines, IA 50309

Lanyard - 5/8" - 36" - Plastic Swivel Snap Hook (587-36-PSS)

Description	Qty	Color	Cost/Unit	Total
Lanyard - 5/8" - 36" - Plastic Swivel Snap Hook	1000	White / White	\$1.54	\$1,540.00
Coupon Code	1	n/a	(\$158.50)	(\$158.50)
PMS Color Match	1	n/a	\$0.00	\$0.00
Set-Up Charge	1	n/a	\$45.00	\$45.00

Artwork Instructions

Imprint: Front - Left & Right

Location:

Color(s): Teal

Order Total

Freight	\$20.35
Tax	\$99.86
Total	\$1,546.71

Important notice: In most cases the prices shown are actual and final. However due to the complexities of your artwork or the customization involved with the product, additional charges may apply or some of the additional charges shown may not be chargeable. If any changes are required, we will contact you by e-mail prior to production and you will have the option to cancel your order without penalty. In any case where additional charges apply your signed approval will be required to proceed.

We will be sending information about your order to you via e-mail. To avoid any delays, we do ask that you check your e-mail during the time your order is in process for any updates.

Invoice obtained from 4imprint

<https://www.4imprint.com/orderhistory/orderdetails/17483373>
1/1

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Copies of Affordable Buttons Invoices



Invoice

Date	Invoice #
06/12/2020	147097

Bill To:	Ship To:
Nate Monson Iowa Safe Schools 600 E. Court Ave, Suite 160 Des Moines, IA 50309	Nate Monson Iowa Safe Schools 600 E. Court Ave, Suite 160 Des Moines, IA 50309

Buyer	P.O. #	Terms	Ship Date	Via
nate@iowasafeschools.org		paid	06/12/2020	UPS
Quantity	Item Code	Description	Unit Price	Total
1,000	R125	1.25" Custom Button	\$0.200	\$200.00
				\$0.00
				\$0.00
				\$0.00
Special Comments: To be delivered on or before: 06/16/2020 Have a FABULOUS day!			Item Total	\$200.00
			Sales Tax	\$0.00
			Artwork Charge	\$0.00
			Production Priority	\$5.00
			Package & Delivery	\$20.02
			Discounts	\$0.00
			Total	\$225.02
			Payments	\$225.02
			Balance Due	\$0.00

AffordableButtons.com
3269 19th NW #6
Rochester, MN 55901

Fax: (507) 424-0264
E-Mail: sales@affordablebuttons.com

Copy of improper invoice submitted with June 2020 reimbursement request

Report on Special Investigation
of the
Victims of Crime Act Assistance Fund
Awarded to GLBT Youth in Iowa Schools Task Force
(d/b/a Iowa Safe Schools)

Copies of Affordable Buttons Invoices



Invoice

Date	Invoice #
12/16/2021	147097

Bill To:	Ship To:
Nate Monson Iowa Safe Schools 600 E. Court Ave, Suite 160 Des Moines, IA 50309	Nate Monson Iowa Safe Schools 600 E. Court Ave, Suite 160 Des Moines, IA 50309

Buyer	P.O. #	Terms	Ship Date	Via
nate@iowasafeschools.org		paid	07/12/2019	UPS
Quantity	Item Code	Description	Unit Price	Total
1,000	R125	1.25" Custom Button	\$0.200	\$200.00
				\$0.00
				\$0.00
				\$0.00
Special Comments: To be delivered on or before: 07/16/2019 Have a FABULOUS day!			Item Total	\$200.00
			Sales Tax	\$0.00
			Artwork Charge	\$0.00
			Production Priority	\$5.00
			Package & Delivery	\$20.02
			Discounts	\$0.00
			Total	\$225.02
			Payments	\$225.02
			Balance Due	\$0.00

AffordableButtons.com
3269 19st NW #6
Rochester, MN 55901

Fax: (507) 424-0264
E-Mail: sales@affordablebuttons.com

Invoice obtained from Affordable Buttons