



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 Jim Cunningham
515/281-5834

FOR RELEASE

June 15, 2023

Auditor of State Rob Sand today released a report on a review of the Southern Iowa Council of Governments (SICOG). SICOG is located in Creston, Iowa and serves 8 counties and cities within the 8-county area in southern Iowa. SICOG was established under Chapter 28E of the *Code of Iowa*.

Sand reported the review identified \$4,304.66 of improper disbursements issued to SICOG's former Executive Director for cleaning services which were not provided. The former Executive Director has subsequently pleaded guilty to fraudulent practice in the 2nd degree and received a deferred judgement.

In addition, Sand reported hours recorded on employee electronic and paper timesheets did not support the hours and salaries included on selected requests for reimbursements for programs and/or projects. In addition, SICOG does not have a written cost allocation plan in accordance with the Code of Federal Regulations.

Auditor Sand also recommended SICOG establish a cost allocation plan in accordance with the Code of Federal Regulations, "Indirect Costs Identification and Assignment, and Rate Determination for Nonprofit," and ensure reimbursement requests are properly supported by timesheets and payroll journals.

Copies of the report have been filed with the Southern Iowa Council of Governments, the Iowa Economic Development Authority, and the Iowa Department of Transportation. A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

#

**REPORT ON A REVIEW OF THE
SOUTHERN IOWA COUNCIL OF GOVERNMENTS
FOR THE PERIOD
JULY 1, 2016 THROUGH SEPTEMBER 30, 2021**

**Report on a Review of the
Southern Iowa Council of Governments**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3
Review Summary:	
Background Information	4-5
Detailed Findings	5-8
Recommended Control Procedures	9
Staff	10
Appendix:	
Copy of Selected Electronic Timesheet	<u>Appendix</u> A 12
Copy of Selected Timesheet with Holiday Hours	B 13
Copy of Reimbursement Request	C 14
Copy of Selected Printed Timesheet	D 15



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

Auditor of State's Report

To the Board Members of the
Southern Iowa Council of Governments:

In conjunction with our audit of the financial statements of the State of Iowa and in accordance with Chapter 11 of the *Code of Iowa*, we have conducted a review of the Southern Iowa Council of Government (SICOG) financial transactions. We have applied certain tests and procedures to selected programs and/or projects and financial transactions of the SICOG for the period July 1, 2016 through September 30, 2021. Based on review of relevant information and discussion with the SICOG, Iowa Department of Economic Development (IEDA), and Iowa Department of Transportation (IDOT) personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place.
- (2) Interviewed current employees regarding time sheet preparation and general operations of the SICOG.
- (3) Reviewed the procedures for recording and allocating time to the various programs administered by the SICOG.
- (4) Examined the basis for allocating indirect costs to the various programs administered by the SICOG for compliance with program requirements.
- (5) Examined project files to determine if requests for reimbursement were properly supported and billed to the clients.
- (6) Reviewed and examined invoices submitted and paid by the SICOG for cleaning services.

Based on these procedures, we identified several concerns regarding SICOG's administration of various programs specifically, hours recorded on employee timesheets did not support the hours and salaries included on requests for reimbursement for programs and/or projects selected for testing. In addition, we identified SICOG does not have a written cost allocation plan. The review also identified \$4,304.66 of improper disbursements issued to SICOG's former Executive Director for cleaning services which were not provided.

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, other matters might have come to our attention which would have been reported to you.

We would like to acknowledge the assistance extended to us by the officials and personnel of Southern Iowa SICOG of Governments during the course of our review.

ROB SAND
Auditor of State

June 6, 2023

A Review of the
Southern Iowa Council of Governments

Review Summary

Background Information

The Southern Iowa Council of Governments (SICOG) was established in June 1987. SICOG was created under Chapter 28E of the *Code of Iowa* to serve an 8-county region comprised of Adair, Adams, Clarke, Decatur, Madison, Ringgold, Taylor, and Union counties. The mission statement of SICOG is to “provide and coordinate community and economic development services primarily through the delivery of planning services, technical program assistance, grant writing, and grant administration to assist local governments and others in their efforts to improve the social and economic well-being of its eight-county service area.” SICOG operates on a federal fiscal year which begins October 1 and ends September 30.

Membership in SICOG is voluntary. Each county and city within the region is eligible to join SICOG. If a county or city chooses to use a third-party administrator, arrangements may be made with a Council of Governments or Regional Planning commission. Alternatively, the county or city may choose and administrator programs and/or projects on their own or through a bid process.

In order to be an active member, each city and county must pay dues. A county or city may become inactive by notifying SICOG of its intent to not pay dues for the upcoming period. An inactive county or city may reactivate its membership at any time by paying dues for the period.

In addition to dues from members, SICOG receives funding from federal, state, and local sources. According to SICOG’s 2021 financial audit, 66% of its total revenue was received from Federal grants, 16% was from service fees, 4% was from local governments, and 14% was from other sources, including state funds.

The primary programs administered by SICOG and the related funding sources are:

- Community Development Block Grant Program (CDBG) – CDBG is a Federal grant program providing funds for water/sewer, community facilities, and housing rehabilitation projects. The Iowa Economic Development Authority (IEDA) awards grants to cities and counties for eligible projects and establishes budgets, including maximum administrative budgets. Members may contract with SICOG to be the administrative entity for these projects.
- Economic Development – SICOG offers economic development services including USDA Renewable Energy, for America Program, USDA Rural Business Opportunity Program, and US Department of Commerce Economic Development Administration grants. In addition, SICOG administers the Southern Iowa Development Group, Inc’s Revolving Loan Fund (RLF). The revolving loan program is funded by grants from the U.S. Department of Commerce Economic Development Administration, local funds, and repayments on previously issued loans. The fund provides loans to small businesses throughout the eight counties in the SICOG region. The loans are awarded to companies which will create and/or retain jobs in the region.
- Department of Transportation (DOT) – SICOG and DOT have a joint participation agreement to implement intermodal transportation planning and programming responsibilities with local officials acting through regional planning affiliations.

As the administrative entity for various projects, it is SICOG’s responsibility to maintain supporting documentation including timesheets, receipts, invoices, contracts, and other records for the direct and indirect costs charged to each program/project.

During the summer of 2021, SICOG representatives became aware of a concern regarding certain invoices approved by the Executive Director. These concerns were communicated to the U.S. Department of Commerce, Office of Inspector General (DOC OIG). In December of 2021, the Office of Auditor of State was contacted by DOC OIG and other interested parties regarding concerns communicated to their agency by SICOG representatives.

As a result of the concerns brought forward by representatives of DOC OIG and SICOG regarding the Executive Director, representatives of SICOG, Iowa Economic Development Authority (IEDA), and DOT contacted our office. As a result, we performed the procedures detailed in the Auditor of State's report for the period July 1, 2016 through September 30, 2021.

Detailed Findings

These procedures identified several concerns regarding the SICOG's administration of various programs administered by SICOG. The concerns are listed below and discussed in detail in the following sections of this report.

- Payroll – The hours recorded on employee timesheets did not support the hours and salary included on requests for reimbursement for programs and/or projects selected for testing.
- Cost Allocation Plan – SICOG does not have a written cost allocation plan in accordance with the Code of Federal Regulations.
- Improper Cleaning Charges – The former Executive Director was issuing checks to a relative for cleaning which was never performed but subsequently billed to the SICOG's programs and/or projects through the indirect cost plan.

Our findings related to each concern are discussed in more detail in the following sections.

PAYROLL

As the administrative entity its members, SICOG prepares requests for reimbursement for the project and submits them to the appropriate funding agency as needed. The reimbursement claims submitted by the SICOG include both direct and indirect cost charged to the project. The direct and indirect costs include direct and indirect salary charged by staff, including the Executive Director and Finance Director.

According to staff we spoke, each month they complete an electronic timesheet. A sample copy of an electronic timesheet is included in **Appendix A**. Each employee records their hours daily to the various programs and/or projects they work on. Employees can also charge time to vacation, sick leave, and holidays. However, according to SICOG staff, they were instructed to charge vacation, sick leave, and/or holiday hours to the program/project they thought they were to work on that day. For example, on July 4, 2016 when the holiday fell on a Monday, employees charged their time to the program they were planning on working on that day. A copy of a selected timesheet illustrating the July 4th holiday has been included in **Appendix B**.

At the end of the month, employees print the timesheet from the electronic timesheet and sign it. The signed timesheet was then submitted to the Executive Director for final approval. The electronic timesheet was submitted to the Finance Director.

Using the electronic timesheets submitted by staff, the Finance Office records the number of hours charged to each project in the computer system. A spreadsheet is prepared for each employee showing the hours and salary allocated to each project. Staff, including the Executive Director and Finance Director, may also charge time to an indirect line for time which cannot be allocated to a specific project. Once the spreadsheets are completed, the cumulative hours and cumulative salary charged to a project are included on a request for reimbursement. The request for reimbursement is submitted to the

appropriate SICO member and/or other agencies including IEDA, DOT, and DOC OIG on behalf of the SICO member.

Using the approved printed timesheets, electronic timesheets, and the spreadsheets prepared by the Finance Director, we scheduled out the hours and salary charged to the various projects, vacation, sick leave, and holidays. We then compared the hours scheduled from the timesheets to the hours and salary included on requests for reimbursement submitted for selected jobs. Based on this comparison, we determined the SICO member was tracking the hours charged to each project using the employee's timesheets. However, the hours per the electronic timesheet did not agree with the hours reported on the reimbursement request. We were unable to determine how the hours reported on the reimbursement request were calculated.

For example, contract number 20 HSG 016 had a total of 144.94 staff hours reported on the reimbursement request(s); however, after reviewing and compiling all the timesheet for all SICO member employee's, the hours charged per the timesheets totaled 104.25 hours.

Based on the supporting documentation provided, we were unable to locate documentation to support the 144.94 hours included on the request for reimbursements submitted to IEDA. In addition, we were unable to reconcile the payroll cost billed to the salary costs by individual SICO member employees. The request for reimbursement does not break out the hours and wages by period but show them as a cumulative amount for the entire period. A copy of the reimbursement request is included in **Appendix C**.

Table 1 summarizes the hours and salaries reported on the reimbursement request, the electronic documentation, and the additional paper documentation provided by SICO member representatives.

Description	Per Reimbursement Request	Per Electronic Documentation	Per Paper Documentation
Hours	144.94	104.25	144.94
Salary	\$ 10,665.38	10,178.26	10,730.37

As illustrated by the **Table**, the salaries charged to this particular program do not agree to the amount of salaries recorded on the reimbursement request, the electronic documentation, or the paper documentation.

We reached out to SICO member representatives to discuss the variances and our findings. As a result of those discussions, additional support was provided by SICO member representatives which showed payroll costs and the total staff hours agreed to the paper timesheets. However, the staff hours recorded on the electronic timesheets did not agree with all the paper timesheets. When we asked SICO member staff to show how they calculated the salary included on the reimbursement request, they were unable to come back to the total salary.

According to a SICO member representative, the Finance Director may make changes to the timesheet; however, these changes are not carried forward to the electronic timesheets. A copy of a selected paper timesheet is included in **Appendix E**. Overall, these hours were not significant to the project; therefore, we have not calculated an improper billings amount.

VACATION, SICK LEAVE, HOLIDAY HOURS

Vacation, sick leave, and holiday hours can be charged directly or indirectly to a project/program. For example, if a person is 100% charged to a program for an entire year their vacation, sick leave, and holiday time can be charged to the program. However, if they work on multiple programs throughout

the year, their vacation, sick leave, and holiday time should be allocated to the various projects/ programs they worked on.

In addition to identifying the electronic timesheets do not agree with the paper timesheets for the programs and/or projects reviewed, we identified vacation, sick leave, and holiday hours were charged directly to projects. According to SICOG staff we spoke with, the former Executive Director instructed the employees to charge time to the programs and/or projects they thought they were going to work on for vacation, sick leave, and holidays.

During our review of timesheets, we determined the hours charged directly to programs and/or projects for vacation, sick leave, and holiday time were not significant to the programs and/or projects reviewed. As a result, we have not calculated any improper billing amounts.

EDA GRANTS

During our review, DOC OIG officials requested a review of the salary charged to EDA grants by the former Executive Director’s time. As part of this review, we obtained authorized staff positions from the agreements between SICOG and EDA which outline the percent of the former Executive Director’s salary to be charged to the project. We compared his authorized percent to the salary cost charged to the project to determine if the former Executive Director’s salary exceeded the authorized amount. Our calculation excluded any time which was improperly allocated for holiday, vacation, and sick leave.

Table 2 summarizes the authorized percentage, authorized salary, calculated percentage based on actual salaries, and the actual salary charged to EDA grants.

Grant Period	Authorized		Calculated	
	Percentage	Annual Salary	Percentage	Annual Salary
April 2017 – March 2018	35%	\$ 51,532.00	35%	\$ 51,600.68
April 2018 – March 2019	33	51,168.00	25	39,258.56
April 2019 – March 2020	30	47,124.00	30	46,483.54
April 2020 – March 2021	27	44,144.00	12	19,433.53
COVID April 2020- March 2021	22	36,688.00	31	52,172.19

According to an DOC OIG official we spoke with, the percentages included in the budget narrative provided to EDA are considered the minimum level of effort (experience) and any deviations from the percentages identified in the budget narrative require a notification to EDA. As illustrated by the **Table**, we identified two instances for which the former Executive Director’s actual percentage was below the level of effort disclosed in the budget narrative. According to DOC OIG officials, EDA was not notified by SICOG regarding the deviation.; therefore, SICOG did not comply with grant agreement. As a result, SICOG may be required to repay EDA for failure to meet the minimum level of effort.

For the remaining three grant periods, we determined the former Executive Director’s salary cost charged to the EDA grants were either at or more than the authorized amount. Because the minimum percentages were met, SICOG was in compliance with the grant agreement.

COST ALLOCATION PLAN

According to Part 200 of the Code of Federal Regulations, “Indirect Costs Identification and Assignment, and Rate Determination for Nonprofit,” after direct costs have been determined and assigned directly to awards or other work as appropriate, indirect costs are those remaining to be allocated to benefitting

cost objectives.” In addition, there are specific methods for allocating indirect costs and computing indirect cost rates. Methods include simplified allocation method, multiple allocation base method, direct allocation method, and special indirect cost rates. During our review, we asked SICOG representatives about their indirect cost allocation plan.

SICOG representatives were unable to provide a cost allocation plan or indirect cost rate which was in accordance with the Code of Federal Regulations but rather explained how they allocated costs. Based on this discussion, we determined SICOG did not have a written approved cost allocation plan or indirect cost rate in accordance with the Code of Federal Regulations. In addition, when we reviewed their monthly cost allocation spreadsheet, we identified certain programs were being charged additional expenses. For example, one program was charged \$10.00 above SICOG’s indirect cost allocation for the phone bill. According to SICOG representatives, the program charged had agreed to pay the additional amount; however, they were unable to provide supporting documentation.

SICOG staff stated costs are allocated based on the hours and/or salaries charged to each program and/or project. As previously stated, we identified the electronic timesheets do not agree with the paper timesheets for the programs and/or projects reviewed. In addition, we identified vacation, sick leave, and holiday hours were also charged directly to programs and/or projects.

As previously stated, we identified issues with the hours recorded on the electronic timesheets not agreeing to the approved paper copies or the hours recorded on various spreadsheet used to allocate costs. As a result, the indirect costs also charged to the programs and/or projects may also be inaccurate. However, due to the number of programs and/or projects administered by SICOG, the amount of indirect costs allocated to various programs and/or projects would not be material.

ADDITIONAL INFORMATION

Cleaning Services – As previously stated, concerns regarding SICOG’s former Executive Director, Timothy Ostroski, were identified, including allegations of falsifying documents for cleaning charges. This allegation was addressed by law enforcement. As shown on Iowa Courts Online, Mr. Ostroski pleaded guilty to fraudulent practice in the 2nd degree and received a deferred judgement. According to law enforcement, Mr. Ostroski deposited checks to his personal account which were written to a family member for cleaning services which were not provided. According to information provide to us, the family member stated they did not provide these services.

During our review of expenses allocated to the projects/programs administered, we determined the cleaning charges were allocated across all programs and/or projects as indirect costs. Because the services were not provided, the charges should not have bene paid by SICOG and should not have been allocated to any of the programs and/or projects administered by SICOG. **Table 3** summarizes the charges by funding agency for the period July 1, 2016 through September 30, 2021.

Funding Agency	Amount
CDBG – IEDA	\$ 1,822.10
EDA	1,571.71
DOT	910.85
Total	\$ 4,304.66

As illustrated by the **Table**, the cleaning charges allocated to these 3 funding agencies totaled \$4,304.66 for the period July 1, 2016 through September 30, 2021. Cleaning charges were allocated to various programs prior to July 1, 2016; however, allocations spreadsheets prior to July 1, 2016 were not reviewed.

Recommended Control Procedures

As part of our investigation, we reviewed the processes used by the SICOG to process disbursements and 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 the SICOG's internal controls.

- A. Payroll – During our review, we identified selected electronic timesheets do not agree with paper timesheets. In addition, billing invoices do not include documentation supporting the hours and costs being billed.

Recommendations – SICOG should ensure all electronic and paper timesheets agree. In addition, billing invoices should be supported by timesheets for the hours charged and also the cost for those hours should be tracked to ensure all parties are able to easily understand how their bill is derived.

- B. Cost Allocation Plan – SICOG does not have a written, formal cost allocation plan for indirect costs incurred in accordance with the Code of Federal Regulations. In addition, SICOG staff stated costs are allocated based on the hours and/or salaries charged to each program and/or project. As previously stated, we identified the electronic timesheets do not agree with the paper timesheets for the programs and/or projects reviewed. In addition, we identified vacation, sick leave, and holiday hours were also charged directly to programs and/or projects. As a result, the indirect costs also charged to the programs and/or projects may also be inaccurate.

Recommendation – SICOG should develop and implement a written cost allocation plan to ensure consistent application of indirect charges are applied. During the course of fieldwork, SICOG started to develop a written cost allocation plan in accordance with the Code of Federal Regulations.

- C. EDA Grants – During our review, we identified two instances in which the former Executive Director's salary charged to the project was less than the percentage approved by EDA. Because the percentage was less than approved, SICOG did not comply with the grant agreement.

Recommendation – SICOG should ensure compliance with EDA grants including ensuring the level of effort percentages are met unless EDA has been notified of any deviations.

Report on a Review of the
Southern Iowa Council of Governments

Staff

This special investigation was performed by:

Melissa J. Finestead, CFE, Director
Julius Cooper, Staff Auditor

A handwritten signature in black ink, appearing to read 'James S. Cunningham', with a long horizontal flourish extending to the right.

James S. Cunningham, CPA
Deputy Auditor of State

Appendices

Report on a Review of the
Southern Iowa Council of Governments
Copy of Selected Electronic Timesheet

Time Sheet							27
Name: REDACTED				MONTH: June-2016			
SUN	MON	TUE	WED	THU	FRI	SAT	
27	28	29	30	01	02	03	
			EDA - RLF 1.5 EDA 3.0 Trust Fund 2.0 Lamoni-HSG 1.5 Indirect 1.00	Murray-HSG 2.0 Creston-HSG 1.0 EDA 4.0 EDA - RLF 1.0 Trust Fund 1.00	H 8.0 Indirect 8.0	EDA 2.5 EDA - RLF 2.0 Trust Fund 2.5	
04	05	06	07	08	09	10	
	Murray-HSG 5.0 Creston-HSG 3.0 EDA 0.50	EDA 4.0 EDA - RLF 1.5 Trust Fund 2.5 EDA 1.5	EDA 4.5 Creston-HSG 1.0 Murray-HSG 1.0 5-2-1-0 1.5 EDA 0.50	EDA 6.0 Murray-HSG 0.5 Trust Fund 2.5	EDA 4.0 Lamoni-HSG 1.5 Trust Fund 2.5		
		Murray-HSG 2.0					
11	12	13	14	15	16	17	
	H - RLF 1.5 ATURA - AA 2.0 Trust Fund 1.0 EDA 3.5 EDA 0.75	H - RLF 1.5 ATURA - AA 4.0 EDA 2.5	S 1.0 Creston HSG 1.0 ATURA - AA 1.0 Trust Fund 6.0 Trust Fund 1.00		V 1.5 Creston HSG 5.0 EDA 2.0 H - RLF 1.0	H-RLF 2.0 EDA 2.0 Lam-HSG 2.0	
18	19	20	21	22	23	24	
	H - RLF 1.0 Murray HSG 7.0 Murray HSG 1.25	Murray HSG 2.0 Creston HSG 1.0 Lamoni-HSG 2.0 EDA 3.0 EDA 1.00	Lamoni-sewer 3.0 Murray HSG 1.0 Creston HSG 2.0 Lamoni-HSG 1.0 EDA - RLF 1.00		V 1.0 Lamoni-HSG 4.0 Creston HSG 2.0 EDA 2.0 EDA 5.0	HTF 1.0 Mur-HSG 0.5 CRT-HSG 3.0	
				Lamoni-HSG 2.5			
25	26	27	28	29	30	31	
	Creston HSG 3.5 Trust Fund 0.5 EDA 4.0	Creston HSG 7.0 Murray HSG 1.0 Creston HSG 1.75	Trust Fund 1.0 Creston HSG 2.0 Murray HSG 1.0 EDA 4.0 EDA 1.00	P 1.0 Murray HSG 2.0 ATURA-AA 3.0 EDA 3.0 Indirect 1.50			
					EDA 1.50		

Regular Hours Worked	176.00
Personal	0.00
Vacation	0.00
Holiday & Floating Holiday	8.00
Sick	0.00
Extra Hours Worked	34.75
Night Meetings	4.50
Total Hours	223.25

I worked 7-hours on Friday / holiday entered on Saturday so it shows up as "extra hours" worked instead of just a holiday

Employee _____ Date _____

Executive Director _____

Appendix B

Report on a Review of the
Southern Iowa Council of Governments

Copy of Selected Timesheet with Holiday Hours

Time Sheet											
Name: [REDACTED]										MONTH: July-2016	
SUN	MON	TUE	WED	THU	FRI	SAT					
26	27	28	29	30	31	02					
					Local 2.0 Decatur Co HMP 4.0						
03	04	05	06	07	08	09					
	EDA 17 8.0	Special Project 2.0 Mt. Ayr 1S 2.0 EDA 17 4.0	Corning NSP TS 2.0 Adair DTR 2.0 EDA 17 4.0	Creston NSP gen 1.0 Corning NSP gen 1.0 EDA 17 6.0	Decatur Co HMP 4.0 Adair DTR 2.0 EDA 17 2.0						
10	11	12	13	14	15	16					
	Lenox CP 1.0 Clarke Co CP/zoi 1.0 Adair Co safe ro 2.0 EDA 17 4.0	Grant Apps 2.0 Corning 14 2.0 EDA 17 4.0	Decatur Co HMP 4.0 Earlham 14 2.0 Lorimor Hsg Gen 1.0 Lorimor Hsg TS 1.0	EDA 17 2.0	Corning NSP TS 2.0 Mt. Ayr 15 2.0 Mt. Ayr 16 2.0 Murray 16 water 2.0	Decatur Co HMP 8.0					
17	18	19	20	21	22	23					
	New Market 15 4.0 Adair Co HMP 2.0 EDA 17 2.0	Creston WIRB 2.0 EDA 17 6.0	Bedford Hsg Ger 4.0 Lamoni Hsg Adr 4.0	Davis City 16 2.0 Lenox 16 2.0 Lorimor Hsg Lea 1.0 Greenfield Hsg T 1.0 EDA 17 2.0	Decatur Co HMP 4.0 Adair DTR 2.0 EDA 17 2.0						
24	25	26	27	28	29	30					
	Mt. Ayr sewer 2.0	Creston NSP Ger 1.0									
	V 8.0 EDA 17 8.0	V 8.0 Mt. Ayr 15 2.0 New Market 15 4.0 Davis City 16 2.0	V 8.0 Lenox 16 2.0 Murray 16 storr 2.0 Mt. Ayr 16 2.0 Murray 16 watei 2.0	V 8.0 Adair DTR 2.0 Adair Co HMP 2.0 EDA 17 4.0	V 8.0 Decatur Co HMP 8.0						

Regular Hours Worked		99.00
Personal	Insert Total	0.0
Vacation	Insert Total	40.0
Holiday	Insert Total	8.0
Sick	Insert Total	21.0
Other	Night Meetings 7.0	7.00
Total Hours		175.00

Signature: [REDACTED] Date: 8/11/16
 Signature: [REDACTED] Executive Director Date:

Report on a Review of the
Southern Iowa Council of Governments

Copy of Reimbursement Request



**SOUTHERN IOWA COUNCIL
OF GOVERNMENTS**

Southern Iowa Development Group, Inc.
Southern Iowa COG Housing Trust Fund, Inc

101 East Montgomery St.
Creston, Iowa 50801-2106

Telephone 641.782.8491
Facsimile 641.782.8493
email SICOG@sicog.com

- Dan Christensen,
Chairperson
Decatur County
- John Twombly,
Vice-Chairperson
Adair County
- Karen Zabel,
Secretary
City of Lenox
representing
Taylor County
- Ron Riley,
Treasurer
Union County
- Doug Birt
Adams County
- Marvin McCann
Clarke County
- Diane Fitch
Madison County
- Lyle Minnick
Ringgold County
- Doug Davidson
Private Sector Representative
- Tom Leners
Private Sector Representative
- William Trickey
Private Sector Representative
- Beth Waddle
Private Sector Representative
- Tom Lesan
Member-At-Large

July 26, 2021

Shelli Burger, Mayor
City of Afton
City Hall - P. O. Box 199
115 E. Kansas St.
Afton, IA 50830

RE: Housing Rehabilitation - 20-HSG-016 (Invoice #1)

Professional Administrative Services for the above referenced project under terms of the Agreement dated November 10, 2020.

Section IV Basic Services (4.1)

Total Fee for Basic Services

CDBG *Grant Administration* - \$26,000.

Total Staff Hours thru 06-30-21 = 144.94/hours

Total Expense = \$10,665.38

Less Previously Billed = (\$0.00)

Current Amount Due = \$10,665.00

Section IV Reimbursable (4.2)

travel - \$	0.00
telephone- \$	21.96
supplies - \$	40.56
postage - \$	29.41
copies - \$	230.86
notices - \$	0.00
<i>Total =</i>	<i>\$322.79</i>

\$ 320.00

TOTAL DUE \$10,985.00

Thank you,

Timothy J Ostroski
Executive Director



Grantsmanship

Planning

Technical Assistance

Report on a Review of the
Southern Iowa Council of Governments

Copy of Selected Printed Timesheet

Time Sheet												28
Name: [REDACTED]						MONTH: July-2020						
SUN	MON	TUE	WED	THU	FRI	SAT						
#	29	30	01	02	H 8.0	03	04					
			EDA - RLF 1.5 EDA 3.0 Trust Fund 2.0 Lamoni-HSG 1.5 Indirect 1.00	Murray-HSG 2.0 Creston-HSG 1.0 EDA 4.0 EDA - RLF 1.0 Trust Fund 1.00		8.0	EDA 2.5 EDA - RLF 2.0 Trust Fund 2.5					
#	06	07	08	09		10	11					
	Murray-HSG 5.0 Creston-HSG 3.0 EDA 0.50	EDA 4.0 EDA - RLF 1.5 Trust Fund 2.5 EDA 1.5	EDA 4.5 Creston-HSG 1.0 Murray-HSG 1.0 5-2-1-0 1.5 EDA 0.50	EDA 6.0 Murray-HSG 0.5 Trust Fund 2.5		EDA 4.0 Lamoni-HSG 1.5 Trust Fund 2.5						
#	13	14	S 1.0	15		V 1.5	17	18				
	H - RLF 1.5 ATURA - AA 2.0 Trust Fund 1.0 EDA 3.5 EDA 0.75	H - RLF 1.5 ATURA - AA 4.0 EDA 2.5	Creston HSG 1.0 ATURA - AA 1.0 Trust Fund 6.0 Trust Fund 1.00	Trust Fund 4.0 Creston HSG 3.0 EDA 1.0 Creston HSG 1.00		Creston HSG 5.0 EDA 2.0 H - RLF 1.0	H - RLF 2.0 EDA 2.0 Lam-HSG 2.0					
#	20	21	22	23	V 1.0	24	25					
	H - RLF 1.0 Murray HSG 7.0 Murray HSG 1.25	Murray HSG 2.0 Creston HSG 1.0 Lamoni-HSG 2.0 EDA 3.0 EDA 1.00	Lamoni-sewer 3.0 Murray HSG 1.0 Creston HSG 2.0 Lamoni-HSG 1.0 EDA - RLF 1.00	Lamoni-HSG 4.0 Creston HSG 2.0 EDA 2.0 EDA 1.00		H - RLF 1.0 Murray HSG 2.0 EDA 5.0	HTF 1.0 Mur-HSG 0.5 CRT-HSG 3.0					
#	27	28	29	P 1.0	30	V 1.0	31	01				
	Creston HSG 3.5 Trust Fund 0.5 EDA 4.0	Creston HSG 7.0 Murray HSG 1.0 Creston HSG 1.75	Trust Fund 1.0 Creston HSG 2.0 Murray HSG 1.0 EDA 4.0 EDA 1.00		Murray HSG 2.0 ATURA-AA 3.0 EDA 3.0 Indirect 1.50		ATURA-AA 1.0 Indirect 7.0 EDA 1.50					

Regular Hours Worked	176.50	170.50
Personal	0.00	1.00
Vacation	0.00	3.50
Holiday & Floating Holiday	8.00	
Sick	0.00	1.00
Extra Hours Worked	34.75	
Night Meetings	4.50	
Total Hours	223.25	

I worked 7-hours on Friday / holiday entered on Saturday so it shows up as "extra hours" worked instead of just a holiday

[REDACTED] 07-31-20
Employee [REDACTED] Date
[REDACTED]
Executive Director