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**NEWS RELEASE**

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FOR RELEASE \_\_\_\_\_ January 31, 2024 \_\_\_\_\_

Auditor of State Rob Sand today released a report on a special investigation of the City of Steamboat Rock located in Hardin County for the period July 1, 2019 through January 31, 2023. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former City Clerk, Renee Oltrogge.

Sand reported the special investigation identified \$30,531.73 of undeposited uncollected, and/or unbilled utility charges, \$4,968.83 of improper disbursements, and \$7,872.36 of unsupported disbursements. However, because City records were not sufficiently maintained, it was not possible to determine if additional undeposited, uncollected, and/or unbilled utility transactions existed or if additional amounts were improperly disbursed.

Sand reported the \$30,531.73 of undeposited, uncollected, and/or unbilled utility charges identified includes:

- \$402.82 of undeposited and/or uncollected payments for the utility account held by Ms. Oltrogge and her spouse,
- \$556.30 of unbilled utility charges for the utility account held by Ms. Oltrogge and her spouse,
- \$18,649.42 of undeposited collections for other selected utility accounts held by City residents, and
- \$10,923.19 of unbilled utility charges for other selected utility accounts held by City residents.

Sand also reported the \$4,968.83 of improper disbursements identified includes \$4,490.30 of personal purchases made with the City's credit card and \$212.28 of payments to other vendors via check or online payment. Sand also reported the improper disbursements identified included sales tax, and late fees and finance charges on the City's credit card.

In addition, Sand reported a number of documents Ms. Oltrogge submitted as support for purchases she made with the City's credit card were altered. Sand reported alterations were identified when the supporting documentation submitted by Ms. Oltrogge were compared to information provided by independent parties.

The \$7,872.36 of unsupported disbursements identified includes \$5,366.52 of purchases made with the City's credit cards and \$2,505.84 of payments made from the city's checking account. Sand reported it was not possible to determine the propriety of these credit card charges and disbursements because adequate documentation was not maintained to determine if they were for City operations or personal in nature. In addition, vendors such as Amazon were not able to provide supporting documentation for all the transactions in order for us to determine the propriety of the transactions.

In addition, Sand reported City officials did not implement policies or procedures to address the recommendations included in a report released in January 2019 for the period ending February 28, 2018. The report included recommendations to segregate duties, reconciliation of utility billings, reconciliation of bank accounts, approval of all disbursements by council, and preparation of timesheets.

Sand recommended City officials implement procedures to ensure the City's internal controls are strengthened, including properly segregating duties, performing independent reviews of bank reconciliations, performing utility reconciliations, approval of utility adjustments, and ensuring all disbursements are properly supported, approved, and paid in a timely manner.

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

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF STEAMBOAT ROCK  
FOR THE PERIOD  
JULY 1, 2019 THROUGH JANUARY 31, 2023**

## Table of Contents

		<u>Page</u>
Auditor of State’s Report		3-4
Investigative Summary:		
Background Information		5-6
Detailed Findings		6-13
Recommended Control Procedures		14-16
Exhibits:	<u>Exhibit</u>	
Summary of Findings	A	18
Selected Customers’ Utility Accounts	B	19-22
Improper Amazon Purchases	C	23-62
Unsupported Amazon Purchases	D	63-76
Improper and Unsupported Walmart Purchases	E	77-80
Improper and Unsupported Credit Card Purchases – Other Vendors	F	81-84
Improper and Unsupported Check Purchases – Other Vendors	G	85-86
Improper and Unsupported Reimbursements – Renee Oltrogge	H	87-88
Staff		89
Appendices:	<u>Appendix</u>	
Copy of Selected Pages of the Audit Trail Report for a Resident	1	91-95
Copy of Amazon Invoice	2	96



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Auditor of State's Report

To the Honorable Mayor and  
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former City Clerk and at your request, we have conducted a special investigation of the City of Steamboat Rock. We have applied certain tests and procedures to selected financial transactions of the City for the period July 1, 2019 through January 31, 2023 unless otherwise specified. Based on a review of relevant information and discussions with City 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 detailed customer history reports generated from the City's utility system for selected individuals, including the former City Clerk Renee Oltrogge, to determine whether the utility services provided by the City were properly billed, customer payments were properly posted and collected amounts were properly deposited.
- (3) Reviewed activity in the City's bank accounts to identify any unusual activity.
- (4) Examined bank records for certain deposits to the City's bank accounts to determine the source, purpose, and propriety of each deposit for the period July 1, 2019 through January 31, 2023.
- (5) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (6) Scanned images of redeemed checks issued from the City bank account for reasonableness. We also examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for City operations.
- (7) Obtained and examined credit card statements to determine if purchases were supported by adequate documentation, appropriate for City operations, and properly approved for payment. We also examined the payments posted to the City's credit card accounts to determine if the payments were issued from the City's bank account.
- (8) Examined information obtained directly from selected vendors for accounts held by the City and Ms. Oltrogge, to determine if purchases made using the City's credit card were appropriate for City operations.
- (9) Examined payroll disbursements and reimbursements to Ms. Oltrogge, to determine the propriety of the payments for the period July 1, 2019 through January 31, 2023.
- (10) Interviewed City officials and personnel to determine the purpose of certain disbursements and reimbursements to individuals and vendors.
- (11) Interviewed Ms. Oltrogge to obtain a better understanding of her job duties and explanations for certain financial transactions.

These procedures identified \$30,531.73 of undeposited, uncollected, and/or unbilled utility charges, \$4,968.83 of improper disbursements, and \$7,872.36 of unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **H** of this report.

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

Copies of this report have been filed with the Hardin County Sheriff's Office, the Division of Criminal Investigation, the Hardin 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 Steamboat Rock during the course of our investigation.

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

ROB SAND  
Auditor of State

December 18, 2023

City of Steamboat Rock

Investigative Summary

**Background Information**

The City of Steamboat Rock (City) is located in Delaware County and has a population of approximately 250. The City employs a part-time City Clerk who is responsible for the business operations of the City. In addition, the City employs a part-time librarian, a part-time library assistant, and a part-time water & sewer technical supervisor.

Renee Oltrogge began employment with the City as the City Clerk on June 24, 2019. As the City Clerk, Ms. Oltrogge was responsible for the following functions:

- Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing, and distributing checks and posting to the accounting records;
- Receipts – opening mail, collecting receipts, posting all collections to the accounting records, and preparing and making bank deposits;
- Utility Billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits;
- Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting payments to the accounting records, and filing required payroll reports;
- Credit cards – making certain purchases, receiving and reconciling monthly credit card statements, maintaining supporting documentation, and making electronic payments;
- Bank accounts – receiving and reconciling monthly bank statements to accounting records; and
- Reporting – preparing City Council meeting minutes and financial reports, including monthly bank reconciliation.

According to City officials we spoke with, Ms. Oltrogge was to work less than 32 hours a week or 75 to 100 hours a month. Ms. Oltrogge was eligible for reimbursement of travel costs, such as mileage and meals, for training and/or conferences she attended. According to City officials, Ms. Oltrogge was encouraged to attend trainings that would be beneficial for her position.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Hardin County and remitted to the City. The City receives payments from the State and County electronically. Revenue is also received from customers for water, sewer, and garbage. Utility payments and other payments are collected through the mail, in person, online payments, or can be placed in the collection box located at City Hall. The City also collects miscellaneous revenues such as donations for the use of the pickleball courts and from fundraisers.

All City disbursements, including payroll, are made by check, credit card, or occasionally some vendors were paid online. The City assigned a credit card to the City Clerk. All disbursements are required to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provides the listing to the City Council for approval. After the City Council approves the bills, the City Clerk prepares the checks and the City Clerk and Mayor sign the checks.

The City established a bank account used for all City operations. In addition, the City established multiple Money Market accounts and savings accounts.

The monthly bank statements for the bank accounts are mailed to City Hall and opened by the City Clerk. According to City officials, the monthly bank statements and related images of redeemed checks were periodically reviewed by the Mayor while Ms. Oltrogge was the City Clerk. In addition, City officials stated bank reconciliations were not prepared, however the Clerk ran a reconciliation from the accounting system. The bank reconciliation from the accounting system was not provided to council or reviewed independently.

In November 2022, Ms. Oltrogge told City Council she would be resigning from her position for personal reasons. In subsequent City Council meeting minutes, Ms. Oltrogge agreed to continue to work until a suitable person was trained and in place. Ms. Oltrogge's last day at City Hall was January 6, 2023 and her employment subsequently ended on January 31, 2023.

After Ms. Oltrogge left employment with the City, the new City Clerk identified some discrepancies in the City's records and discussed her concerns with the Mayor. The Mayor met with Ms. Oltrogge and during the meeting, Ms. Oltrogge admitted to taking some of the cash received for utilities and stated she would pay the City back. The City received a check from Ms. Oltrogge for \$11,410.78 dated July 13, 2023 and another check for \$3,000.00 dated October 23, 2023 to repay a portion of the cash that was taken. As of December 2023, the City had not deposited the checks from Ms. Oltrogge.

As a result of the concerns identified, City officials requested the Office of Auditor of State review the City's financial records. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2019 through January 31, 2023.

### **Detailed Findings**

The procedures performed identified \$30,531.73 of undeposited collections, uncollected, and/or unbilled utility charges, \$4,968.83 of improper disbursements, and \$7,872.36 of unsupported disbursements for the period July 1, 2019 through January 31, 2023. The \$30,531.73 of undeposited collections includes \$19,052.24 of undeposited and/or uncollected utility charges and \$11,479.49 of unbilled utility charges.

The \$4,968.83 of improper disbursements identified include:

- \$3,244.96 of personal purchases from Amazon,
- \$229.61 of personal purchases from Walmart,
- \$1,015.73 of personal purchases on the City's credit cards,
- \$212.28 of reimbursements to Ms. Oltrogge, and
- \$266.25 of penalties, late fees, and interest paid to IPERS.

The \$7,872.36 of unsupported disbursements identified includes purchases made using the City's credit card, checks and electronic payments made from the City's operating account for which adequate documentation was not available to determine if the purchases were related to City operations or personal in nature.

We were unable to determine if additional funds were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

We conducted an interview with Ms. Oltrogge on December 14, 2023 to obtain an understanding of her job duties and explanation for certain financial transactions. During the interview, she provided information regarding her job duties as the City Clerk and answered questions related to the City's utilities, disbursements, and credit card. The information Ms. Oltrogge provided is described in the following sections of the report.



## **UNDEPOSITED COLLECTIONS**

As previously stated, Ms. Oltrogge was responsible for preparing utility billings, making any adjustments in the utility system, mailing utility billings, receiving the related payments, depositing collections, and maintaining the City's utility system during her employment. She did not prepare utility reconciliations.

The City implemented the utility software around August 2019 and established the beginning balance for each account based on previous outstanding balances. Utility billings were based upon meter readings which were taken and entered into the system by an independent individual hired for that purpose. The system then calculated the amount to be billed using the monthly usage and rates entered. An independent review of the utilities rates is not performed to ensure the rates agree with those approved by the City Council via City Ordinance.

We obtained an electronic copy of the utility account history for all water and sewer customers for the period July 1, 2019 through January 31, 2023.

Based on review of the available receipt books, we determined billings and payments were processed. Using the available customer histories, we compared the payments posted to customer accounts to the payment documented on the accounting system deposit report and bank statement deposit slips to determine if all recorded collections were deposited. As a result of that comparison, we identified certain payments which could not be traced to deposit.

During our testing, we determined an Audit Trail report was available for all customer utility accounts through the City's utility software. The Audit Trail documents all utility transactions posted to a customer's account. See **Appendix 1** for an example of an Audit Trail. As illustrated by the **Appendix**, certain transactions were deleted from the customer's account.

### **Renee Oltrogge's Utility Account**

As previously stated, we obtained the Audit Trail for the utility account held by Ms. Oltrogge and identified several deleted payments. As a result, we reviewed the detailed activity for her account for the period July 1, 2019 through January 31, 2023.

Based on our review we calculated total billings of \$4,755.29; however, the invoices included in the customer history provided for Ms. Oltrogge's account totaled \$4,198.99, a difference of \$556.30. In addition, we identified 5 months for which no invoice could be located between February and June 2022. We also determined late fees were not consistently applied to Ms. Oltrogge's account; however, we have not included the late fees in our calculation.

In addition, we identified \$202.80 of utility payments that were subsequently deleted and not deposited. We also identified \$200.00 of credit memos on her account and posted to a miscellaneous revenue account provided by Ms. Oltrogge to the City as support for undeposited utility collections.

The total of \$402.82 of undeposited utility collections and \$556.30 of unbilled services in Ms. Oltrogge's utility account has been included in **Exhibit A** as undeposited collections.

During our interview with Ms. Oltrogge, she stated that her utility account was one of the accounts that were altered during her employment with the City.

### **Selected Customer's Utility Accounts**

As previously stated, we determined an Audit Trail report was available for all customer utility accounts through the City's utility software. The Audit Trail documents all utility transactions posted to a customer's account, including billings, payments, adjustments, deletions, and other miscellaneous activity.

We requested the Audit Trails for each customer with a credit memo posted to their account and customers identified as cash payors for the period July 1, 2019 through January 31, 2023. We reviewed the Audit Trail reports for deleted payments and compared them to the credit memos for those accounts. For the rest of the credit memos on each account, we were able to determine that they were deleted or unbilled utilities. We then compared the amounts on the credit memos to the undeposited cash receipt book slips.

As illustrated by **Appendix 1**, we were able to identify which deposits and payments were posted to and subsequently deleted from the customers' accounts. When a customer remits a payment, the payment is initially recorded in "Undeposited Funds" until a deposit is created. After a deposit is created, the payment is removed from "Undeposited Funds" and posted to the appropriate customer's account. If a deposit is deleted, the payment reverts to "Undeposited Funds." In addition, we were able to identify amounts billed and deleted from the customers' accounts.

For the example included in **Appendix 1**, ten payments for the selected customer were deleted or had credit memos totaling \$1,120.44. In the last page of the Audit Trail, shows a payment of \$88.00 recorded on February 15, 2022, we were able to trace this payment to a receipt in the City's receipts book and it is shown as collected on February 9, 2022. We attempted to trace the payment to a deposit in the City's bank account, but we were unable to locate a deposit. However, as also illustrated by the **Appendix**, the payment of \$88.00 was subsequently deleted on March 11, 2022. Because the deleted payments were all cash payments, we also requested an Audit Trail for all cash payments to determine if there were additional customers not previously identified who had deleted payments on their utility accounts.

A review of the Audit Trails for selected customer accounts showed there were numerous instances where the same payment was repeatedly included in a deposit which was subsequently deleted. Because a posted payment reduced the outstanding account balance, deleted payments needed to be reposted to ensure the accurate outstanding balance was provided to the customer.

As a result of our procedures, we identified 41 utility customer accounts which had credit memo(s), deleted payments, or a combination of the two. The 41 utility customer accounts are listed in **Exhibit B**. For the 41 utility customer accounts tested, we identified 14 customer accounts \$2,779.73 of utility payments which were initially recorded in customer's utility accounts as a payment, but the payments were subsequently deleted. We were unable to trace these payments to a deposit in the City's bank account.

In addition, we compared the total amount of payments posted to the City's utility system to the amount of utility deposits recorded in the City's bank account. During our comparison, we identified \$1,658.91 of undeposited utility collections because the total payments posted to the utility accounts were more than the total deposited amount in the City's bank account.

We also identified 31 customer accounts which had credit memos recorded in their Audit Trails which showed amounts posted to a miscellaneous revenue account. As illustrated by the **Exhibit**, of the 31 customer accounts, 3 customer accounts showed a negative credit memo which totaled \$300.00. The remaining 28 customer accounts totaled \$14,560.78.

During our review, City officials stated Ms. Oltrogge provided the City officials a report from the City's accounting system for the credit memos posted to the miscellaneous revenue line item. According to City officials we spoke with, Ms. Oltrogge provided this report to document the amount of undeposited collections. The report totaled \$14,410.78 which included \$200.00 of credit memos on Ms. Oltrogge's personal utility account for a net of \$14,210.78 for selected customer utility accounts.

As illustrated by the **Exhibit**, we identified \$14,260.78 of credit memos posted to the miscellaneous revenue account for selected customer utility accounts. However, we were unable to determine why there was a \$50.00 variance; therefore, have included the \$14,210.78 as undeposited collections.

Also, we identified 15 customer accounts which had invoices deleted from the system resulting the customers not being billed for utility services. The deleted invoices totaled \$10,366.89 for the 15 customer accounts.

The \$18,649.42 of undeposited collections and \$10,923.19 of unbilled services are included in **Exhibit A**.

During our interview with Ms. Oltrogge, she stated that she “borrowed the cash that was coming in for utilities”. In addition, she stated that she entered the cash deposits as credit and took the money.

### **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

As previously stated, all City disbursements are to be made by check or by using one of the City’s credit cards, occasionally direct electronic payments would be made. Because Ms. Oltrogge had the ability to issue checks from the City bank account and had access to the City’s credit card, we reviewed all disbursements and redeemed checks from the City’s bank accounts and all charges to the City credit cards for the period July 1, 2019 through January 31, 2023.

Using the supporting documentation available from the City’s records; information obtained from selected vendors; internet searches; discussions with City officials; the vendors, frequency and amount of the payments; and approved disbursement listings, we classified payments as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for the City’s operations. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if disbursements were related to City operations. Other disbursements were classified as reasonable based on supporting documentation or discussions with City personnel and/or frequency and amount of the payments if sufficient supporting documentation was not available.

The improper and unsupported charges to the City’s credit card and the improper and unsupported disbursements identified in the City’s bank account are explained in detail in the following paragraphs.

#### **Credit Card Purchases**

As previously stated, Ms. Oltrogge, was issued a City credit card to purchase supplies and other necessary items for City operations. City employees were required to provide copies of receipts or other documentation for the charges made on the credit cards. However, the City did not have any formal policies or procedures in place for the use of City credit cards.

According to City officials, Ms. Oltrogge received the credit card statements in the mail and was responsible for reviewing the charges and ensuring supporting documentation was provided for all credit card charges. In addition, Ms. Oltrogge was responsible for preparing a bill listing for the City Council’s review and approval each month.

During our review of the credit card statements, we identified a number of improper purchases. Specifically, we identified personal purchases from Amazon, Walmart, and other vendors. These purchases are described in the following paragraphs.

In addition, we identified all payments posted to the City’s credit card were paid from the City’s bank account.

**Amazon** – During our review of the City’s credit card statements, we identified 259 charges from Amazon on Ms. Oltrogge’s City issued credit card. We contacted Amazon and obtained a detailed listing of the items purchased and transactions that were refunded. The information received included the date and time orders were placed, item description, shipping address, and customer email. By reviewing this

information, we determined Amazon orders were placed each day of the week during times which ranged from morning to late at night.

In addition, City officials were able to provide us Amazon receipts for the majority of the transactions; however, when we compare the Amazon receipts with the information in the transaction history report received from Amazon, they did not agree. After further reviews of the receipts obtained from the City, we were able to determine that some of the receipts were altered to look like legitimate city purchases. An example of one of the altered receipts is included in **Appendix 2**.

As illustrated by the **Appendix**, the order total states \$43.51; however, when we added up the price for all the items purchased, the total equals \$167.98. In addition, based on the supporting documentation provided by Amazon, the order total was \$167.98. Therefore, the supporting documentation provided by the City was incomplete and not accurate.

Of the 259 transactions identified, 72 transactions included items which were reasonable for the City's operations. The remaining 187 transactions are listed in **Exhibit C** and **Exhibit D** along with the items purchased or a description of a refund. As illustrated by **Exhibit C**, improper purchases totaling \$3,244.96 include women's clothing, household items, beauty products, medicine, and snacks.

We discussed the items listed in the **Exhibit** with City officials to determine if any were reasonable for City operations. According to City officials we spoke with, a number of transactions that included cleaning items, AC filters, and office supplies were reasonable. However, the improper items were not reasonable for City operations. Because these items are personal in nature and not for City operations, they are improper disbursements of City funds.

As previously stated, due to the concerns regarding the possible alteration of the records provided by the City, we could not rely on the supporting documentation provided. Therefore, we classified \$5,214.45 of Amazon transactions as unsupported disbursements.

As a result, the \$3,244.96 and \$5,214.45 of charges are included in **Exhibit A** as improper and unsupported disbursements, respectively.

During our interview with Ms. Oltrogge, she stated that Amazon was a vendor that she started using with the City to buy supplies, but she also used the card for her own personal use. As part of our interview with Ms. Oltrogge, we went through all the Amazon transactions for which a description was available. During this review, Ms. Oltrogge confirmed our classification and identified additional purchases from Amazon as improper or for City operations. For example, items identified as personal by Ms. Oltrogge were face masks, allergy medicine, and Emergen-C.

**Walmart** – During our review, we identified 19 charges from Walmart on Ms. Oltrogge's City issued credit card. Because City officials were unable to locate supporting documentation, we contact Walmart and obtained the customer history report for Walmart accounts held by the City and Ms. Oltrogge.

The Walmart transactions included in the City's credit card statements are listed in **Exhibit E**. As illustrated by the **Exhibit**, we identified five improper transactions which totaled \$229.61 and were posted to the City's credit card. The improper charges identified include hair nets, mesh buns, reusable masks, Boost Women ready to Drink drinks, cold medicine, popcorn, and other grocery items. According to City officials, these purchases were not authorized by the City and were not for City operations.

As a result, the \$196.89 of improper purchases are included in **Exhibit A**.

During our interview with Ms. Oltrogge, she stated that she was "sure I did the same thing where some [items] was personal and sometimes for the City". During this review, Ms. Oltrogge confirmed our classification and identified additional purchases from Walmart as improper or for City operations.

**Other Vendors** – During our review of the credit card statements, we identified additional charges which did not appear reasonable for City operations based on the vendor, including charges from hotels, retail stores, and online vendors. Based on our review, we identified six purchases totaling \$1,015.73 which were personal in nature. The 8 improper charges identified are listed in **Exhibit F**

As illustrated by the **Exhibit**, we identified charges from other hotels, retail stores, and online vendors. We received support documentation from the City, as well as discussed with City officials to determine the propriety of the purchases. As shown in the **Exhibit**, there were several charges on the City's credit card for hotel stays. We compared the hotel charges to training and/or conference dates to determine the reasonableness of the hotel charges.

During our review, we identified Ms. Oltrogge attended the IMFOA 2020 Fall Conference which occurred in Des Moines from October 22, 2020 through October 23, 2020. However, when we compared these conference dates to the hotel charges, we identified Ms. Oltrogge's hotel reservation was October 21, 2020 through October 26, 2020. Because the conference ended on October 23, 2020, the hotel charges which occurred from October 23, 2020 through October 26, 2020 are considered personal in nature and improper.

In addition, the **Exhibit** shows hotel charges on September 8, 2021; however, according to documentation provided by the Iowa League of Cities, Ms. Oltrogge did not register for training on these dates. Therefore, the hotel charge and related Doordash charges are considered improper. Also, the hotel charge on September 22, 2021 occurred on the dates for which a training event was held; however, according to supporting documentation, the training was provided virtually. Therefore, hotel charges were not reasonable and are considered improper.

In addition, we also identified three transactions did not have supporting documentation. Therefore, we were unable to determine whether the charges were personal in nature or for City operations. When we spoke with City officials, they were unsure what the charge was for. As demonstrated by the **Exhibit**, the purchases include items such as flower arrangements, annual subscriptions, and bandanas.

The \$1,015.73 of improper charges and \$152.07 of unsupported charges listed in **Exhibits F** are included in **Exhibit A**.

During our interview with Ms. Oltrogge, she confirmed our classification and identified additional purchases from multiple vendors as improper or for City operations. Although, for the transactions classified as unsupported she could not remember if they were personal or for City operations.

### **Checking Account Disbursements**

As previously stated, the City established a bank account to be used for City operations. Also as previously stated, all City disbursements are to be made by check or with the City's credit cards, occasionally the City would make a direct electronic payment. We reviewed all disbursements from the City's checking account for the period July 1, 2019 through January 31, 2023.

Using the available supporting documentation, information obtained from selected vendors, internet searches, the vendor, the frequency and amount of the payments, and discussions with City officials, and approved disbursement listings, we classified payments as improper, unsupported, or reasonable. The improper and unsupported disbursements identified in the City's checking account are explained in detail in the following paragraphs.

**Other Vendors** – During our review of disbursements from the City checking account, we identified five transactions totaling \$735.32 in which sufficient supporting documentation was not available. City officials were unable to provide explanations for the disbursements. As a result, the seven transactions are classified as unsupported and included in **Exhibit G**.

The \$735.32 of unsupported disbursements are included in **Exhibit A**.

**Reimbursements to Ms. Oltrogge** – During our review, we reviewed all payroll and reimbursement checks issued to Ms. Oltrogge for the period July 1, 2019 through January 31, 2023. According to City officials we spoke with, Ms. Oltrogge was authorized and encouraged to attend trainings which would be beneficial for her position as the City clerk. As part of attending trainings, Ms. Oltrogge could get reimbursed for the mileage and any other expenses incurred that were not purchased through the city's credit card.

During our review, we identified 13 reimbursements checks issued to Ms. Oltrogge totaling \$2,511.33. Of the 13 reimbursement checks, we identified 8 reimbursement checks were reasonable and the remaining 5 reimbursement checks did not seem reasonable. The 5 reimbursements are listed on **Exhibit H**. Based on supporting documentation received from the Iowa League of Cities and other vendors, we determined the training that Ms. Oltrogge claimed mileage for was cancelled, as a result, the \$212.28 was classified as improper **Exhibit H**

The remaining four reimbursements that we were not able to obtain information from Iowa League of Cities but given that there are other parties that provide training for Clerks and in the city's support it did not mention the training attended, we classified those transactions as unsupported. As illustrated by the **Exhibit**, the 4 unsupported transactions totaled \$1,124.36.

The \$212.28 of improper reimbursements and \$1,124.36 of unsupported reimbursements are included in **Exhibit A**.

During our interview with Ms. Oltrogge, we inquired about the reimbursements to Ms. Oltrogge, but she could not recall if the reimbursements were personal or authorized by the City Council.

**Payroll issued to Ms. Oltrogge** – As previously stated, we reviewed all payroll and reimbursement checks issued to Ms. Oltrogge for the period July 1, 2019 through January 31, 2023. During our review of Ms. Oltrogge's payroll, we identified two checks in which Ms. Oltrogge received an additional \$323.08 of payroll for a total of \$646.16. The first check was issued on July 13, 2020 and the second check was issued on July 12, 2021.

When we spoke with City officials, they were not sure what the extra payments were for. In addition, City officials stated that anything related to payroll should have been approved in the meeting minutes. However, during our review of meeting minutes, we were unable to find anything related to the extra payments.

In addition, City officials stated the City Clerk did not receive any benefits such as vacation; therefore, it could not have been a vacation payout. Because we were unable to determine if the additional wages could have been related to a work anniversary, we classified the additional compensation of \$646.16 as unsupported.

The \$646.16 of additional payroll is included in **Exhibit A** as an unsupported disbursement.

**IPERS Contributions** – As previously stated, Ms. Oltrogge's duties as City Clerk included preparing financial reports and submitting the reports to the appropriated entity in a timely manner. We obtained the IPERS Annual Statements for the City to determine if any late fees and/or interest was assessed to the City as a result of Ms. Oltrogge not submitting reports and payments in a timely manner.

Using the reports obtained from IPERS and payment information from the City, we determined the City made back payments to IPERS for monthly employee and employer contributions which had not previously been paid. Because monthly contributions were not remitted in a timely manner to IPERS, the City incurred charges for late fees and interest totaling \$266.25.

The \$266.25 of late fees and interest charges are included in **Exhibit A** as an improper disbursement.

## **REPAYMENTS**

During our review, City officials informed us that they received two checks from Ms. Oltrogge. The first check was dated July 13, 2023, in the amount of \$11,410.78 and the second check was dated October 23, 2023 in the amount of \$3,000.00. During our interview with Ms. Oltrogge, she confirmed she issued these two checks to the City. In addition, she stated the two checks were to repay the cash she borrowed from utilities.

Ms. Oltrogge also stated she had previously paid the City \$4,000.00 for personal charges in the City's credit card but did not provide additional details such as a date for which the repayment was issued. Based on Ms. Oltrogge's statement, we reviewed the City's bank activity, but we were unable to find a check from Ms. Oltrogge for that amount.

Because Ms. Oltrogge issued two checks totaling \$14,410.78, we have included the \$14,410.78 as a repayment on **Exhibit A**.

## **OTHER ADMINISTRATIVE ISSUES**

**Oversight** – City officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the City's 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 the City officials did not provide sufficient oversight of the City's financial transactions and did not:

- Compare the bill listings to supporting documentation and checks.
- 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.
- Properly review payroll supporting documentation prior to issuance.
- Review the City's bank statements and credit card statements.
- Request and review all bank reconciliations.
- Request and review utility reconciliations.

Oversight procedures ensure sufficient controls are in place over items which are susceptible to loss or improper use, such as credit cards. Oversight procedures also ensure timesheets are reviewed in a manner in which hours reported in excess of the amount authorized by the City Council would be identified prior to approval of the timesheet and preparation of the related payroll check.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the processes used by the City of Steamboat Rock to perform bank reconciliations and process receipts, 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 City's 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 City Clerk had control over each of the following areas:
- (1) Receipts – opening mail, collecting receipts, posting all collections to the accounting records, and preparing and making bank deposits,
  - (2) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to the accounting records,
  - (3) Utility billings – preparing and mailing billings, receipting and depositing collections, posting collection to customer accounts and accounting records, and preparing and making bank deposits,
  - (4) Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting payments to the accounting records, and filing required payroll reports,
  - (5) Cash – handling, and recording,
  - (6) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
  - (7) Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports and the Annual Financial Reports.

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 the City Clerk, the Mayor, and City Council member. In addition, the Mayor and City Council members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Also, bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The review should be documented by the signature or initials of the reviewer and the date of the review.

- B. Reconciliation of Utility Billings, Collections, and Delinquent Accounts - The former City Clerk had sole responsibility for preparing utility billings, collecting payments, and recording the payments in the accounting system. We determined reconciliations of utility billings, collections, and delinquent accounts were not required, prepared, or reviewed by the City Council. We also determined supporting documentation was not maintained for adjustments posted to customers' accounts.

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquent accounts for each billing period. The City Council, or an independent individual designated by the City Council, should review the reconciliations and



monitor delinquencies. Delinquent accounts should not be written off without City Council approval.

- C. Credit Card – The City has a credit card for use by the City Clerk for purchases related to City operations. The City does not have a credit card policy in place for credit card transactions. Documentation or complete documentation was not always maintained which identified if individual purchases were for City operations. In addition, there was no independent review of the credit card statements.

Recommendation – City officials should ensure all credit card purchases are supported by appropriate receipts and the receipts, invoices, or other supporting documentation should be attached to the monthly credit card statement during reconciliation. Also, payments should be remitted in a timely manner to ensure late fees are not incurred. In addition, a timely review of the credit card statements by an independent person should be conducted and the date and initials of the review should be documented on the statement.

- D. Disbursements – During our review of the City’s disbursements, the following conditions were identified:

- Disbursements were not consistently supported by invoices or other documentation.
- Not all disbursements were approved by the City Council.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those that are routine, repetitive, and specifically allowed by a City Council approved policy. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next City Council meeting for review and approval. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature.

- E. Reimbursements – The City does not have a reimbursement policy addressing mileage rates or limits on meals and lodging or the required supporting documentation to be submitted along with the travel disbursement request form submitted to the City.

Recommendation – City officials should develop and implement a travel reimbursement policy establishing mileage reimbursement rates, limits on meals and lodging and requiring original, itemized receipts for all disbursements.

- F. Oversight by City Officials – City officials have a fiduciary responsibility to provide oversight of the City’s 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 City 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 operations of the City.

Recommendation – Oversight by City officials is essential and should be an ongoing effort. City officials should exercise due care and review all pertinent information. City 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.

For example, bank statements should be delivered to an official who does not collect or disburse City funds and credit card statements should be delivered to an official who does not have access

to a City credit card. The bank statements and credit card statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and reviewed by someone independent of other financial responsibilities. The review should be documented by the signature or initials of the reviewer and the date of the review. In addition, reviews of timesheets should be completed in a thoughtful, thorough manner and any discrepancies resolved prior to approval.

**Exhibits**

Report on Special Investigation of the  
City of Steamboat Rock

Summary of Findings  
For the Period July 1, 2019 through January 31, 2023

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Undeposited, uncollected, and/or unbilled utility charges:				
Renee Oltrogge's utility account:				
Undeposited utility charges	<b>Page 7</b>	\$ 402.82	-	402.82
Unbilled services	<b>Page 7</b>	556.30	-	556.30
Selected customers' utility accounts:				
Undeposited utility charges	<b>Exhibit B</b>	18,649.42	-	18,649.42
Unbilled services	<b>Exhibit B</b>	10,923.19	-	10,923.19
Subtotal undeposited, uncollected, and/or unbilled utility charges		30,531.73	-	30,531.73
Improper and unsupported disbursements:				
Credit card transactions:				
Amazon	<b>Exhibit C &amp; D</b>	3,244.96	5,214.45	8,459.41
Walmart	<b>Exhibit E</b>	229.61	-	229.61
Other vendors	<b>Exhibit F</b>	1,015.73	152.07	1,167.80
Check disbursements:				
Other vendors	<b>Exhibit G</b>	-	735.32	735.32
Reimbursements	<b>Exhibit H</b>	212.28	1,124.36	1,336.64
Payments to Ms. Oltrogge	<b>Page 11</b>	-	646.16	646.16
Late fees, penalties, and interest:				
IPERS	<b>Page 10</b>	266.25	-	266.25
Subtotal improper and unsupported disbursements		4,968.83	7,872.36	12,841.19
Repayment *		(14,410.78)		(14,410.78)
Totals		\$ 21,089.78	7,872.36	28,962.14

\* - The City is in possession of the repayment checks but has not deposited the checks at this time.

Report on Special Investigation of the  
City of Steamboat Rock

Selected Customers' Utility Accounts  
For the Period July 1, 2019 through January 31, 2023

<b>Customer Code</b>	<b>Amount Invoiced</b>	<b>Deleted Invoices</b>	<b>Net Invoiced Amount</b>	<b>Amount Paid</b>	<b>Deleted Payments</b>
1	\$ 5,693.90	1,398.64	4,295.26	3,392.25	100.00
2	314.55	92.20	222.35	221.00	-
3	4,247.32	473.75	3,773.57	2,682.96	88.00
4	4,398.38	-	4,398.38	3,482.28	100.00
5	2,718.34	1,123.80	1,594.54	1,438.00	140.00
6	1,255.68	192.52	1,063.16	949.00	180.00
7	2,429.38	334.50	2,094.88	1,414.72	100.00
8	2,733.17	-	2,733.17	1,970.00	125.00
9	3,996.52	-	3,996.52	3,351.00	100.00
10	4,186.86	-	4,186.86	3,974.52	96.26
11	2,643.34	-	2,643.34	1,457.90	-
12	721.66	-	721.66	696.00	175.66
13	3,757.57	-	3,757.57	2,465.00	1,145.00
14	5,038.73	-	5,038.73	4,619.32	-
15	5,049.24	-	5,049.24	4,360.15	-
16	3,223.50	1,185.90	2,037.60	1,861.98	-
17	4,898.52	-	4,898.52	3,401.23	100.00
18	890.00	25.00	865.00	660.00	20.00
19	5,627.40	-	5,627.40	4,371.39	-
20	4,319.86	-	4,319.86	2,926.85	-
21	3,704.51	-	3,704.51	2,320.00	-
22	2,637.18	-	2,637.18	2,485.33	-
23	435.00	-	435.00	128.00	-
24	5,140.51	-	5,140.51	2,285.00	-
25	5,346.14	-	5,346.14	4,686.77	-

<b>Total Payments</b>	<b>Deposited Amount</b>	<b>Credit Memos per Audit Trail</b>	<b>Deleted Credit Memos per Audit Trail</b>	<b>Credit Memos to Misc Rev Account</b>
3,292.25	3,392.25	1,285.00	300.00	970.00
221.00	221.00	402.37	-	-
2,594.96	829.96	1,469.74	188.00	1,032.44
3,382.28	3,482.28	1,030.00	100.00	900.00
1,298.00	1,438.00	240.00	140.00	100.00
769.00	949.00	304.16	190.00	114.16
1,314.72	1,414.72	883.96	200.00	677.56
1,845.00	1,970.00	1,145.00	125.00	920.00
3,251.00	3,351.00	1,310.00	200.00	1,010.00
3,878.26	3,978.58	193.04	96.26	96.26
1,457.90	1,457.90	1,040.00	200.00	840.00
520.34	696.00	25.66	-	-
1,320.00	2,465.00	1,965.00	1,365.00	600.00
4,619.32	4,854.89	382.14	217.14	242.10
4,360.15	4,360.15	475.00	100.00	360.00
1,861.98	1,861.98	100.00	100.00	-
3,301.23	3,401.23	1,410.82	200.00	1,110.00
640.00	710.00	220.00	40.00	180.00
4,371.39	4,371.39	1,118.70	300.00	640.00
2,926.85	2,926.85	1,255.00	-	1,165.00
2,320.00	2,320.00	871.99	-	675.00
2,485.33	2,485.33	40.00	-	40.00
128.00	128.00	940.00	100.00	600.00
2,285.00	2,285.00	400.00	-	400.00
4,686.77	4,686.77	292.00	-	277.00

Report on Special Investigation of the  
City of Steamboat Rock

Selected Customers' Utility Accounts  
For the Period July 1, 2019 through January 31, 2023

<b>Customer Code</b>	<b>Amount Invoiced</b>	<b>Deleted Invoices</b>	<b>Net Invoiced Amount</b>	<b>Amount Paid</b>	<b>Deleted Payments</b>
26	5,550.47	-	5,550.47	3,550.00	-
27	3,294.22	115.64	3,178.58	2,949.54	309.81
28	1,624.97	365.02	1,259.95	1,195.67	-
29	5,178.27	879.28	4,298.99	4,412.59	-
30	4,555.01	758.83	3,796.18	3,649.89	-
31	294.08	-	294.08	100.00	-
32	1,130.54	-	1,130.54	912.19	-
33	1,881.57	-	1,881.57	1,746.83	-
34	1,142.52	-	1,142.52	913.63	-
35	180.00	-	180.00	179.00	-
36	1,146.35	-	1,146.35	1,017.14	-
37	5,726.55	1,701.19	4,025.36	3,764.54	-
38	4,222.56	-	4,222.56	4,090.02	-
39	1,266.32	1,166.32	100.00	86.50	-
40	1,145.41	554.30	591.11	500.00	-
41	4,324.64	-	4,324.64	4,277.40	-
	<u>\$ 128,070.74</u>	<u>10,366.89</u>	<u>117,703.85</u>	<u>94,945.59</u>	<u>2,779.73</u>

<b>Total Payments</b>	<b>Deposited Amount</b>	<b>Credit Memos per Audit Trail</b>	<b>Deleted Credit Memos per Audit Trail</b>	<b>Credit Memos to Misc Rev Account</b>
3,550.00	3,850.00	2,205.71	1,000.00	1,000.00
2,639.73	2,949.54	226.86	226.86	-
1,195.67	1,195.67	100.00	-	-
4,412.59	4,412.59	15.00	-	-
3,649.89	3,649.89	130.00	-	100.00
100.00	100.00	200.00	-	200.00
912.19	912.19	100.00	-	-
1,746.83	1,746.83	-	-	(100.00)
913.63	913.63	286.73	-	100.00
179.00	179.00	1.00	-	-
1,017.14	1,017.14	-	-	(100.00)
3,764.54	386.45	292.34	100.00	111.26
4,090.02	4,090.02	207.52	-	-
86.50	86.50	489.50	100.00	-
500.00	500.00	-	-	(100.00)
4,277.40	4,277.40	115.00	-	100.00
<b>92,165.86</b>	<b>90,304.13</b>	<b>23,169.24</b>	<b>5,588.26</b>	<b>14,260.78</b>



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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
04/07/20	Amazon Marketplace US	\$ 11.96	2 of Honey-Can-Do Colored Plastic Clothespin 100-pack for \$38.70 total
04/13/20	Amazon Marketplace US	26.74	
04/21/20	Amazon Marketplace US	48.10	2 of X-cords clothesline 100' ourdoor rated replacement line
04/24/20	Amazon Marketplace US	109.49	4 of X-cords clothesline 100' ourdoor rated replacement line
05/05/20	Amazon Marketplace US	14.57	Dawn platinum dishwashing liquid dish soap 2 count
05/05/20	Amazon Marketplace US	7.06	Extreme sheen paint for \$3.59 plus shipping for \$3.25 and tax for \$0.22
05/06/20	Amazon Marketplace US	25.81	Amazon Basics 48 pack AA Alkaline batteries

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
04/05/20	Assured Sleep Aid Diphenhydramine HCI 25 Mg	2.00	\$ 5.59	\$ 11.18	-	11.18
	Tax		0.78	0.78	-	0.78
04/13/20	Hemp Bomb Hemp Oil - 250mg of Pure Hemp Extract per Serving - Pain, Stress & Anxiety Relief - Made in USA - 16.5 milliliters (Farm Fresh Strawberry Milk)	1.00	24.99	24.99	-	24.99
	Tax		1.75	1.75	-	1.75
				38.70		
04/20/20	Keto BHB Real - Advanced Weight Loss with Metabolic Ketosis Support - 120 Capsules - 60 Day Supply	1.00	44.95	44.95	-	44.95
	Tax		3.15	3.15	-	3.15
				48.10		
04/05/20	Excedrin PM Sleep Aid with Headache Relief Caplets for Nighttime Headaches and Sleeplessness - 100 Count	1.00	12.99	12.99	-	12.99
04/05/20	Real Time Pain Relief Maxx Plus 3oz. Tube	1.00	30.00	30.00	-	30.00
04/05/20	Real Time Pain Relief Vegan Select (3oz. Roll on Stick)	1.00	20.00	20.00	-	20.00
04/05/20	Pledge Expert Care Wood Wipes, Shines and Protects, Removes Fingerprints, Lemon Scent, 24 Count (Pack of 1)	2.00	3.72	7.44	7.44	-
04/05/20	P&J Fragrance Oil   Ocean Breeze Oil 100ml - Candle Scents for Candle Making, Freshie Scents, Soap Making Supplies, Diffuser Oil Scents	1.00	17.95	17.95	-	17.95
04/05/20	Fette Filter - Humidifier Filter Compatible with Holmes HWF64 - Filter B (Pack of 2)	1.00	15.99	15.99	-	15.99
	Tax		7.31	7.31	-	7.31
	Shipping		12.38	12.38	-	12.38
				124.06		
04/30/20	DecoArt 2 Ounce, Amethyst Extreme Sheen Paint	1.00	3.59	3.59	-	3.59
	Tax		0.22	0.22	-	0.22
	Shipping		3.25	3.25	-	3.25
				7.06		
04/30/20	DecoArt 2 Ounce, Pearl Extreme Sheen Acrylic Paint, 2 Fl Oz (Pack of 1)	1.00	7.98	7.98	-	7.98
04/30/20	DecoArt DPM17-30 Sapphire Extreme Sheen Acrylic Paint, 2 oz	1.00	2.68	2.68	-	2.68
04/30/20	Ziploc Twist N Loc Food Storage Meal Prep Containers Reusable for Kitchen Organization, Dishwasher Safe, Small Round, 3 Count	1.00	2.57	2.57	-	2.57
04/30/20	DecoArt Extreme Sheen Paint- 24k Gold, 2fl oz	1.00	2.68	2.68	-	2.68

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
05/15/20	Amazon Marketplace US	25.16	Amazon Bascis 48 pack AAA alkaline batteries
05/15/20	Amazon Marketplace US	32.05	Amazon Basics Legal/Wide rules legal pads 12 pack for \$29.95 plus tax \$2.10
05/16/20	Amazon Marketplace US	10.53	Amazon Basics 1/3 cut tab File Folders, Letter size, manila pack of 100
05/19/20	Amazon Marketplace US	18.66	2 of Reynolds Kitchens premium slow cooker liners 6 count

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
04/30/20	Gorilla Tape, Mini Duct Tape To-Go, 1" x 10 yd Travel Size, Black, (Pack of 1)	1.00	2.79	2.79	-	2.79
	Tax		1.12	1.12	-	1.12
	Shipping		5.99	5.99	-	5.99
				25.81		
04/30/20	Ruby Kisses Jellicious Mouth Watering Lip Gloss (JLG01 & JLG04 & JLG13)	1.00	6.99	6.99	-	6.99
04/30/20	Paper House Productions 3.5" x 2" Die-Cut German Shepherd Dog Shaped Magnet for Refrigerators and Lockers	1.00	5.15	5.15	-	5.15
04/30/20	REDACTED	1.00	6.99	6.99	-	6.99
04/30/20	Amazon Brand - Solimo Lavender Bubble Bath, 32 Fluid Ounce	1.00	4.38	4.38	-	4.38
	Tax		1.65	1.65	-	1.65
				25.16		
05/15/20	NEW AGE Naturals Advanced Hemp Big Gummies 3000mg -120ct- 100% Natural Hemp Oil Infused Gummies	1.00	29.95	29.95	-	29.95
	Tax		2.10	2.10	-	2.10
				32.05		
05/15/20	Twelve Constellation Cute Necklaces Creative Pendant Good Luck Pendant Chain Necklace for Women Girls with Message Card (Libra)	1.00	3.99	3.99	-	3.99
	Tax		0.55	0.55	-	0.55
	Shipping		5.99	5.99	-	5.99
				10.53		
05/11/20	Dove Care Between Washes Dry Shampoo Volume and Fullness Hair Treatment for Oily Hair, Cleansing Hair Volumizer 5 oz	1.00	4.88	4.88	-	4.88
05/11/20	Reynolds Kitchens Slow Cooker Liners, Regular (Fits 3-8 Quarts), 6 Count	1.00	2.60	2.60	-	2.60
05/11/20	St. Ives Radiant Skin Face Scrub For Dull Skin Pink Lemon and Mandarin Orange Dermatologist-Tested Face Wash Scrub With 100 percent Natural Exfoliants 6 oz	1.00	4.36	4.36	-	4.36
	Tax		0.83	0.83	-	0.83
	Shipping		5.99	5.99	-	5.99
				18.66		

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
05/18/20	Amazon Marketplace US	12.70	8 pack of Sticky notes colored
05/19/20	Amazon Marketplace US	4.87	Swingline Standard Stapler value pack - 1500
05/24/20	Amazon Marketplace US	10.32	2 X-Cords Clothesline
05/25/20	Amazon Marketplace US	5.34	Honey-Can-Do colored plastic clothespins - 100 pack
05/29/20	Amazon.com	18.77	Amazon Basics 9 volt Everyday Alkaline batteries - pack of 8
07/21/20	Amazon Marketplace US	49.21	Hanging file folders 25 pack heavy duty for \$45.99 plus tax \$3.22

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
05/15/20	Waterproof Case Universal Cellphone Dry Bag Pouch Compatible with Apple iPhone XR X XS MAX 8,8plus,7,7plus,6s, 6, 6S Plus, SE, 5S, Samsung Galaxy S7, S6 Note 7 5, HTC LG Sony up to 6.5" Diagonal	1.00	5.99	5.99	-	5.99
	Tax		0.72	0.72	-	0.72
	Shipping		5.99	5.99	-	5.99
				12.70		
05/15/20	Rainbow Stone Natural Crystal Necklace Gold Plated Quartz Pendant	1.00	0.03	0.03	-	0.03
	Tax		0.27	0.27	-	0.27
	Shipping		4.57	4.57	-	4.57
				4.87		
05/15/20	Unicorn Dreams (3 oz)	1.00	3.79	3.79	-	3.79
	Tax		0.54	0.54	-	0.54
	Shipping		5.99	5.99	-	5.99
				10.32		
04/30/20	Small Size Laptop Stickers, 46pcs Doraking Boxed DIY Decoration Coffee Theme Stickers for Laptop, Planners, Scrapbook, Suitcase, Diary, Notebooks, Album(Cafe, 46pcs/ Box)	1.00	4.99	4.99	-	4.99
	Tax		0.35	0.35	-	0.35
				5.34		
05/20/20	Benadryl Ultratabs Antihistamine Allergy Relief Medicine, Diphenhydramine HCl Tablets for Relief of Cold & Allergy Symptoms Such as Sneezing, Runny Nose, & Itchy Eyes & Throat, 100 ct	1.00	11.94	11.94	-	11.94
	Tax		0.84	0.84	-	0.84
	Shipping		5.99	5.99	-	5.99
				18.77		
07/21/20	Emergen-c Vitamin C 1000mg 90 Packets 3 Variety Cartons NET Wt 29.1 ounce (828g)	1.00	45.99	45.99	-	45.99
	Tax		3.22	3.22	-	3.22
				49.21		

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
07/28/20	Amazon Marketplace US	28.84	Colored paper clips for \$26.95 plus tax of \$1.89
07/30/20	Amazon Marketplace US	19.54	3 24oz dawn platinum dishwashing liquid dish soap for \$18.26 plus tax for \$1.28
08/01/20	Amazon Marketplace US	64.19	Clorox multi-purpose cleaner 4 count for \$29.99 and Mop n Glow multi-purpose cleaner for \$30, plus \$4.20 in tax
08/03/20	Amazon Marketplace US	83.44	2 of antibacterial hand soap refill 1 Gallon hand wash for \$83.44
08/04/20	Amazon Marketplace US	42.69	Antibacterial hand soap refill 1 Gallon hand wash for \$22.28
08/07/20	Amazon Marketplace US	14.85	Windex glass cleaner pack of 3 spray bottles for \$14.85

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
07/27/20	Excedrin Migraine Pain Reliever - 300 Ct. Personal Healthcare/Health Care Tax	1.00	26.95	26.95	-	26.95
			1.89	1.89	-	1.89
				28.84		
07/30/20	Emergen-C Energy+, With B Vitamins, Vitamin C And Natural Caffeine From Green Tea(Blueberry Acai Flavor) Dietary Supplement Drink Mix, 0.33 Ounce Powder Packets(Pack of 18)  Tax	1.00	18.26	18.26	-	18.26
			1.28	1.28	-	1.28
				19.54		
07/27/20	Real Time Pain Relief Maxx Plus 3oz. Tube	1.00	30.00	30.00	-	30.00
07/27/20	Mycratine Migraine Pain Relief Advanced Formula, 4 Count 2 Fl Oz Tax	1.00	29.99	29.99	-	29.99
			4.20	4.20	-	4.20
				64.19		
07/27/20	Good Natured Brand Natural Carpet Freshener Powder   Upholstery & Carpet Cleaner   Pet Carpet Vacuum Deodorizer   Fresh Eucalyptus & Lemon Scent   Odor Eliminator   Freshens Homes and Pet Odors -31oz	1.00	15.99	15.99	15.99	-
07/27/20	Tidy Monster 3 Pack 56-inch Quick Change Stainless Steel Mop Handles with Loop-End Mop Head for Home, Commercial and Industrial Use	1.00	59.99	59.99	59.99	-
07/27/20	Lghxlxy Women's Athletic Golf Skirt Tennis Skort Lightweight Workout Running Shorts with Pockets	1.00	17.99	17.99	-	17.99
07/27/20	Dawn Dish Soap Ultra Dishwashing Liquid, Dish Soap Refill, Original Scent, 56 Fl Oz (Pack of 2)	1.00	13.88	13.88	13.88	-
07/27/20	Lysol Click Gel Automatic Toilet Bowl Cleaner, Gel Toilet Bowl Cleaner, For Cleaning and Refreshing, Lavender Fields, 6 Applicators	3.00	3.97	11.91	11.91	-
07/27/20	Martha Stewart Adhesive Laser-Cut Stencil, 12" x 7.75", 1 Sheet, Pineapple	1.00	6.99	6.99	6.99	-
07/27/20	Momenta Pineapple Foam Stamp, Black  Tax	1.00	5.00	5.00	5.00	-
			9.23	9.23	9.23	-
				140.98		



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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
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08/03/20	Amazon Marketplace US	53.93	Hanging file folders heavy duty 25 pack for \$25.45 and hanging file folder for \$24.95, plus tax for \$3.53
08/04/20	Amazon Prime	2.13	
08/07/20	Amazon Marketplace US	36.98	Bounty Paper Towels 12 rolls for \$36.98
08/14/20	Amazon Marketplace US	32.09	Pack of 5 face coverings for \$29.99 plus \$2.10 in tax
08/11/20	Amazon Prime	13.90	
08/17/20	Amazon Marketplace US	35.31	Pack of 5 face coverings for \$35.31
08/17/20	Amazon Marketplace US	44.32	Protective face coverings for \$44.32

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
07/30/20	Progesterone Cream (Bioidentical) for Menopause Relief 3000 mg - Made in USA - Bio-Identical Progesterone Cream for Women - Soy-Free & Non-GMO	1.00	24.95	24.95	-	24.95
07/30/20	Nature's Way DIM-Plus, DIM Supplement, Supports Balanced Estrogen Metabolism*, Diindolylmethane, 120 Vegetarian Capsules	1.00	25.45	25.45	-	25.45
	Tax		3.53	3.53	-	3.53
				53.93		
08/04/20	Prime Membership Fee		1.99	1.99	-	1.99
	Tax		0.14	0.14	-	0.14
				2.13		
08/05/20	Windex Commercial Line Glass Cleaner Refill, Blue Original, 128 fl oz	1.00	20.99	20.99	20.99	-
08/05/20	Iris & Lilly Women's Mesh Push-Up Bra, Pack of 2	1.00	13.57	13.57	-	13.57
	Tax		2.42	2.42	-	2.42
				36.98		
08/08/20	Lanos Safety Smile 5-Pack Fashion Designer Unisex Washable Reusable 100% Cotton Face Mask	1.00	29.99	29.99	-	29.99
	Tax		2.10	2.10	-	2.10
				32.09		
08/11/20	Prime Membership Fee		12.99	12.99	-	12.99
	Tax		1.82	0.91	-	0.91
				13.90		
08/14/20	MagBlue by Purity Products - Magnesium Bisglycinate Buffered & More - 90 Tablets	1.00	33.00	33.00	-	33.00
	Tax		2.31	2.31	-	2.31
				35.31		
08/11/20	FELLE Solar Charger Power Bank - 26800mAh Solar Battery Charger USB C Portable Phone Charger with 4 Foldable Solar Panels Fast Charging Battery Pack for Cell Phone iPhone Camping Outdoor (orange-01)	1.00	39.99	39.99	-	39.99

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
08/18/20	Amazon Marketplace US	17.83	Windex glass cleaner pack of 3 spray bottles for \$17.83
08/31/20	Amazon Marketplace US	50.39	Pens 100 count pack of 2 for \$50.39
08/31/20	Amazon Marketplace US	6.49	Staples pack of 2 for \$6.49
09/02/20	Amazon Marketplace US	13.99	Trio Sampler pack from Cellars-Nook for \$13.99
09/09/20	Amazon Marketplace US	9.99	Varieties Clips for \$9.99
09/10/20	Amazon Marketplace US	12.99	Varieties Clips for \$12.99

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
08/11/20	2 Pack Aloe Vera Lipstick, Firstfly Long Lasting Nutritious Lip Balm Lips Moisturizer Magic Temperature Color Change Lip Gloss (Green)	1.00	9.99	9.99	-	9.99
	Tax		2.90	2.90	-	2.90
	Discount		(8.56)	(8.56)	-	(8.56)
				44.32		
08/14/20	WEI DA f Waterproof Bike Frame Phone Bag for GPS - Bicycle Bag Frame Hard Pressure-Resistant Handlebar Bag TPU Touch-Screen Compatible with iPhone Xr Xs/Samsung Galaxy S8 S7 Note 7, 6.5 Inches	1.00	16.66	16.66	-	16.66
	Tax		1.17	1.17	-	1.17
				17.83		
08/26/20	Mangotek iPhone Headphone Adapter, Lightning to 3.5 mm Headphone Jack Adapter iPhone Dongle Converter Aux Adaptor Compatible with iPhone 14 13 12 11 Pro Max 7 8 Plus SE X XR XS	2.00	12.99	25.98	-	25.98
08/26/20	KINGMAS Angled Eyebrow Brush, Eyelash Separator Brow Comb Lash Spoolie Brush, Steel Mascara Comb Grooming Makeup Tool, 3Pcs Set	1.00	6.98	6.98	-	6.98
08/26/20	TOPS Money/Rent Receipt Book, 2-Part, Carbonless, 11 x 5.25 Inches, 4 Receipts/Page, 200 Sets per Book (4161) , White	1.00	8.48	8.48	8.48	-
08/26/20	Betus Original Replacement Long Lasting 25 Watt Dimmable E12 Socket Incandescent Candelabra Salt Lamp Bulb - Value Pack of 12	1.00	8.95	8.95	8.95	-
				50.39		
08/26/20	Golden Rose Perfect Lashes Multi-vitamin Transparent Mascara	1.00	6.49	6.49	-	6.49
				6.49		
08/31/20	Coffee Syrup Coffeehouse Flavors Trio Sampler Pack	1.00	13.99	13.99	-	13.99
				13.99		
09/08/20	Outsidepride Phlox Flower Seed Mix Ground Cover, Garden Flowers, Bedding & Container Plantss - 2000 Seeds	1.00	9.99	9.99	-	9.99
				9.99		
09/08/20	25 Slightly Assorted Flower Seed Packets - Includes 10+ Varieties - May Include: Forget Me Nots, Pinks, Marigolds, Zinnia, Wildflower, Poppy, Snapdragon and More - Made in the USA	1.00	12.99	12.99	-	12.99

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

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09/10/20	Amazon Marketplace US	53.73	2 of Nice Lemon Cleaner for \$11.95/ea, Mixture Latex Gloves for \$13.85, Stone Cleaner for \$5.99 and Outsidepride Cover Cleaner for \$9.99
09/21/20	Amazon Marketplace US	72.76	Package of toilet cleaner for \$13.85, Waterproof Reflective Safety Tape roll for \$19.54, Home Screen Repair Kit \$39.37
09/22/20	Amazon Marketplace US	44.98	Business Cards, 10 Count - Buy Packs and Save Pack of 2 for \$44.98
09/24/20	Amazon Marketplace US	109.61	Paper Towel 6 rolls for \$24.95, Paper Towel 6 rolls for \$42.33, Paper Towels 6 rolls for \$42.33
10/11/20	Amazon Marketplace US	37.66	Avery 5267 Easy Peel Return Address Labels for \$37.66

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
09/08/20	Alyssum Carpet of Snow Nice Garden Flower by Seed Kingdom Bulk 40,000 Seeds	2.00	11.95	23.90	-	23.90
09/08/20	1,000 Creeping Thyme Seeds for Planting - Heirloom Non-GMO Ground Cover Seeds - AKA Breckland Thyme, Mother of Thyme, Wild Thyme, Thymus Serpyllum - Purple Flowers	1.00	5.99	5.99	-	5.99
09/08/20	Outsidepride Perennial Thymus Serpyllum Magic Carpet Dwarf Creeping Thyme Ground Cover Plants - 1000 Seeds	1.00	9.99	9.99	-	9.99
09/08/20	Seed Needs, Large 2 Ounce Package of 30,000+ Hummingbird and Butterfly Widflower Seed Mixture for Planting (99% Pure Live Seed- NO Filler) 20+ Varieties, Annual Perennial - Bulk	1.00	13.85	13.85	-	13.85
				53.73		
09/17/20	HoMedics Percussion Action Massager with Heat   Adjustable Intensity, Dual Pivoting Heads   2 Sets Interchangeable Nodes, Heated Muscle Kneading for Back, Shoulders, Feet, Legs, & Neck	1.00	39.37	39.37	-	39.37
09/17/20	Seed Needs, Large 2 Ounce Package of 30,000+ Hummingbird and Butterfly Widflower Seed Mixture for Planting (99% Pure Live Seed- NO Filler) 20+ Varieties, Annual Perennial - Bulk	1.00	13.85	13.85	-	13.85
09/17/20	Waterproof Reflective Safety Tape Roll 2"X150' Yellow Black Striped Floor Marking Tape Hazard Caution Warning Tape Auto Truck Self-adhesive Safety Sticker Strips for Wall Factory Trailer Vehicle	1.00	19.54	19.54	19.54	-
				72.76		
09/22/20	Excedrin PM Headache Pain Reliever Caplets, 100 Count - Buy Packs and SAVE (Pack of 2)	1.00	44.98	44.98	-	44.98
				44.98		
09/22/20	SofPull Regular Centerpull Premium Paper Towel by GP PRO (Georgia-Pacific), White, 28124, 324 Sheets Per Roll, 6 Rolls Per Case	2.00	42.33	84.66	84.66	-
09/22/20	Thermopeutic Reusable Ice Pack for Injuries Reusable Unisex (15" X 7") - Extra Long Lasting Gel Cold Pack Ice Wrap for Pain Relief and Surgery - Shoulder, Lower Back, Knee, Arm, Foot, Hip and More	1.00	24.95	24.95	-	24.95
				109.61		
10/08/20	Real Techniques Mini Miracle Complexion Sponges, Small Makeup Blending Sponges, For Foundation & Concealer, Mini Size for Under Eyes & Touch-Ups, Natural Makeup, Packaging May Vary, 4 Count	1.00	6.29	6.29	-	6.29
10/08/20	L.A. Girl Pro Conceal Set Orange, Yellow, Green Correctors, Pack of 3 (LAX-GC990+GC991+GC992-B)	1.00	8.40	8.40	-	8.40

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City of Steamboat Rock

Improper Amazon Purchases  
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<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
10/14/20	Amazon Marketplace US	143.34	Packing Tape Dispense Gun with 2 rolls for \$6.39, 3 of HDMI Adapter Cable for \$34.99/ea, Scrub Daddy 3 count for \$9.99, Cleansers + Scrubber Pads for \$21.99
10/26/20	Amazon.com	13.43	Binder Paper clips 300pcs colored set for \$13.43
10/26/20	Amazon.com	27.98	18 pack of of Project File Folders with tabs colored letter size for \$27.98
11/04/20	Amazon Marketplace US	15.48	Microfiber cleaning cloth pack of 12 for \$12.49 plus \$2.99 shipping
11/07/20	Amazon Marketplace US	25.00	iBayam Journal Planner Pens Colored fine point markers for \$25.00
11/07/20	Amazon Marketplace US	18.69	Sticky Notes Bright colors note pad 4x6 for \$18.69

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
10/08/20	2 Pairs Sticky Bra Invisible Adhesive Backless Strapless Bra, Reusable Push Up Lift Nipple Covers for Women	1.00	14.99	14.99	-	14.99
10/08/20	AVERY 5267 Easy Peel Return Address Labels, Laser, 1/2 x 1 3/4, White (Pack of 2000), (Model: 05267)	1.00	7.98	7.98	7.98	-
				37.66		
10/11/20	Mycratine Migraine Pain Relief Advanced Formula, 4 Count 2 Fl Oz	3.00	34.99	104.97	-	104.97
10/11/20	Scrub Daddy, Pineapple Scented SpongeBob Scrubber - FlexTexture, Soft in Warm Water, Firm in Cold, Deep Cleaning, Dishwasher Safe, Multiuse, Scratch Free, Odor Resistant, Functional, Ergonomic, 3ct	1.00	9.99	9.99	9.99	-
10/11/20	Maybelline New York Instant Age Rewind Eraser Dark Circles Treatment Multi-Use Concealer, 120, 1 Count (Packaging May Vary)	1.00	6.39	6.39	-	6.39
10/11/20	Natural Multi Surface Cleaner 24oz & Streak Free Microfiber Kit - All Purpose Cleaning Spray - Lemon Zest Essential Oil Scent - Kitchen Counter Surfaces, Stovetop, Bathroom, Shower Glass, Floors, Toys	1.00	21.99	21.99	21.99	-
				143.34		
10/23/20	CETAPHIL Hydrating Eye Gel-Cream , With Hyaluronic Acid , 0.5 fl oz , Brightens and Smooths Under Eyes , 24 Hour Hydration for All Skin Types, (Packaging May Vary)	1.00	13.43	13.43	-	13.43
				13.43		
10/23/20	Zipfizz Energy Drink Mix, Electrolyte Hydration Powder with B12 and Multi Vitamin, Combo Pack - 30 Count(Pack of 1)	1.00	27.98	27.98	-	27.98
				27.98		
11/04/20	Thermal Fleece Denim Jeggings. Fake Jeans Seamless Fleece Lined Leggings Women Shipping	1.00	12.49	12.49	-	12.49
			2.99	2.99	-	2.99
				15.48		
11/04/20	Colorfulkoala Women's High Waisted Yoga Pants 7/8 Length Leggings with Pockets	1.00	25.00	25.00	-	25.00
				25.00		
11/06/20	Johnson's Sleepy Time Baby Gift Set with Relaxing NaturalCalm Aromas, Bedtime Essentials, 4 Items	1.00	18.69	18.69	-	18.69
				18.69		



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11/08/20	Amazon Marketplace US	69.98	2 of Advanced Formula 4 count 2 fl oz for \$34.99/ea.
11/08/20	Amazon Marketplace US	23.53	LuxFit Extra Firm Steel Scrubber for \$23.53
11/26/20	Amazon Marketplace US	15.48	Noband Receipt Book for \$12.49 plus \$2.99 shipping
11/27/20	Amazon Marketplace US	33.28	Amazon Basics C Cell 1.5 Volt Alkaline batteries pack of 12 for \$12.99, Amazon Basics AA Alkaline batteries pack of 24 for \$33.28, and Amazon basics AAA Alkaline batteries pack of 24 for \$15.95. Puffs Facial Tissues 10 boxes for \$12.59
11/27/20	Amazon Marketplace US	41.53	
11/29/20	Amazon Marketplace US	9.99	Amazon Basics AA Alkaline batteries pack of 48 for \$9.99
11/29/20	Amazon Marketplace US	9.36	Filtrete 24x25x1 AC Furnace Air Filter 2 pack for \$9.36
11/30/20	Amazon Marketplace US	89.99	Filtrete 25x25x1 AC Furnace Air Filter 6 pack for \$89.99

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
11/06/20	Mycratine Migraine Pain Relief Advanced Formula, 4 Count 2 Fl Oz	2.00	34.99	69.98	-	69.98
				69.98		
11/06/20	Foam Roller, LuxFit Speckled Foam Rollers for Muscles '3 Year Warranty' Extra Firm High Density For Physical Therapy, Exercise, Deep Tissue Muscle Massage MyoFacial Release Body Roller (Blue, 18 Inch)	1.00	13.95	13.95	-	13.95
11/06/20	Large Boho Hollow Line Butterfly Earrings Gold Drop Dangle Beach Earrings Simple Stylish Dainty Pendant Silver Hoop Earrings for Women and Girls (Silver)	1.00	5.99	5.99	-	5.99
11/06/20	Burt's Bees Lip Balm, Pomegranate Oil, 0.15 oz	1.00	3.59	3.59	-	3.59
				23.53		
11/25/20	Thermal Fleece Denim Jeggings, Fake Jeans Seamless Fleece Lined Leggings Women Shipping	1.00	12.49	12.49	-	12.49
			2.99	2.99	-	2.99
				15.48		
11/25/20	ATHLIO 2 or 3 Pack High Waist Yoga Pants with Pockets, Tummy Control Workout Leggings, Non See-Through Running Tights	1.00	33.28	33.28	-	33.28
11/25/20	Puffs Plus Lotion Facial Tissue (Old)	1.00	12.59	12.59	12.59	-
11/25/20	Amazon Basics 12-Pack C Cell Alkaline All-Purpose Batteries, 1.5 Volt, 5-Year Shelf Life	1.00	12.99	12.99	12.99	-
11/25/20	Premium Women's Fleece Lined Leggings - High Waist - Regular and Plus Size - 20+ Colors	1.00	15.95	15.95	-	15.95
				74.81		
11/28/20	Best Beard Shaving Catcher Bib -The Smart Way to Shave - Beard Trimming Apron & Shaving Cape - Perfect Grooming Gift or Men's Birthday Gift - Includes Shaping Comb, Bag, & Grooming E-Book by Mobi Lock	1.00	9.99	9.99	-	9.99
				9.99		
11/28/20	Cat Bowl Cat Food Bowls Non Slip Cat Dish Pet Food Bowls Shallow Cat Water Bowls Cat Feeding Wide Bowls to Stress Relief of Whisker Fatigue Pet Bowl of Dogs Cats Rabbits	1.00	9.36	9.36	-	9.36
				9.36		
11/27/20	VIAGDO 4-in-1 Double Pet Stroller for Dogs and Cats, 2 Detachable Carriers, 4 Lockable Wheels Cat Strollers for 2 Cats, Double Dog Strollers for Small Medium Dogs, Pet Travel Cart, Collapsible, Sturdy	1.00	89.99	89.99	-	89.99
				89.99		

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City of Steamboat Rock

Improper Amazon Purchases  
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12/04/20	Amazon.com	11.86	Multi Colored paperclips small for \$5.87 plus \$5.99 shipping
12/05/20	Amazon Marketplace US	30.45	Lined Sticky Notes Pads 3 pack for \$8.99. Lined Sticky Notes Pad 3 pack for \$6.99, Mailing Tubes with caps 6 pack for \$39.85, College Ruled Notepads 6 pack for \$15.95, Law of Innocence by M Connelly for \$14.50, Circle Mouse Pad for \$11.24.
12/07/20	Amazon Marketplace US	48.84	
12/07/20	Amazon Marketplace US	18.23	
12/07/20	Amazon Marketplace US	20.99	Under Counter Light dimmable LED 6 pcs strip light bars with remote control for \$20.99
12/07/20	Amazon Marketplace US	48.73	24 plastic multi-purpose hanger clips for \$11.89, Swiffer 180 dusters for \$11.97, and tablecraft pick set for \$12.90
12/07/20	Amazon Marketplace US	14.24	Sunveno Universal black for \$14.99 minus \$0.75 discount

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
12/03/20	Ocean Spray Craisins Original Dried Cranberries, 24 Ounce Value Pack	1.00	5.87	5.87	-	5.87
	Shipping		5.99	5.99	-	5.99
				11.86		
12/02/20	Camerons Smoking Wood Pellets (Apple, 1 Pint)- Kiln Dried BBQ Pellets- 100% All Natural	1.00	6.99	6.99	-	6.99
	Barbecue Smoker Chips- for Pellet Smokers and Pellet Grills - Easy Combustion, Infuse Smokey Flavor					
12/02/20	MagicWater Supply 3 inch x 36 inch, Mailing Tubes with Caps (6 Pack)	1.00	39.85	39.85	39.85	-
12/02/20	Camerons Smoking Wood Pellets (Pecan, 1 Pint)- Kiln Dried BBQ Pellets- 100% All Natural	1.00	8.99	8.99	-	8.99
	Barbecue Smoker Chips- for Pellet Smokers and Pellet Grills - Easy Combustion, Infuse Smokey Flavor					
12/02/20	Purina Cat Chow Hairball, Healthy Weight, Indoor, Natural Dry Cat Food, Naturals Indoor - 13 lb. Bag	1.00	11.24	11.24	-	11.24
12/02/20	REDACTED	1.00	14.50	14.50	-	14.50
12/02/20	Pellet Smoker Tube, 12" Stainless Steel BBQ Wood Pellet Tube Smoker for Cold/Hot Smoking, Portable Barbecue Smoke Generator Works with Electric Gas Charcoal Grill or Smokers, Hexagonal	1.00	15.95	15.95	-	15.95
				97.52		
12/03/20	WOBANE Under Counter Light, Dimmable LED Under Cabinet Lighting, 6 PCS LED Strip Light Bars with Remote Control for Kitchen, Shelf, Pantry, Showcase,Desk,Cupboard 6000K White, Timing, 16W 1500LM,9.8 ft	1.00	20.99	20.99	-	20.99
				20.99		
12/04/20	Tablecraft Nutcracker and Pick Set , 1	1.00	12.90	12.90	-	12.90
12/04/20	Swiffer Dusters, Ceiling Fan Duster, Multi Surface Refills with Febreze Lavender, 18 Count	2.00	11.97	23.94	23.94	-
12/04/20	Hangorize 24 Plastic Multi-Purpose Pant Hangers Clips   Heavy-Duty Kids/Baby Clip Hangers   Non-Slip Plastic Hangers Clips   Closet Skirt, Shorts, Bottom, Pants, Jean, Coat, Skirts	1.00	11.89	11.89	-	11.89
				48.73		
11/27/20	SUNVENO Stroller Universal Cup Holder, 360 Degrees Rotation 2 in 1 Large Bottle Holder with Phone Holder for Stroller, Pushchair, Wheelchair, Walker, Black	1.00	14.99	14.99	-	14.99
	Discount		(0.75)	(0.75)	-	(0.75)
				14.24		

Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
12/09/20	Amazon Marketplace US	9.29	Tension rods 4 pack adjustable for \$9.29
12/10/20	Amazon Marketplace US	40.98	La Crosse Technology Black for \$20.99 and Amazon Bsics Multipurpose copy printer paper white 3 ream cases for \$19.99
12/22/20	Amazon Marketplace US	94.85	HDMI Adapter Cable compatible with iPhone for \$15.85 and Yale Security Laptop alarmed value safe black for \$79.00
01/04/21	Amazon Marketplace US	44.99	10 pcs reusable and breathable face bandanas multicolor for \$44.99
01/05/21	Amazon Marketplace US	<u>8.99</u>	Disposable Masks for \$8.99
01/04/21	Amazon.com	6.97	Colored rubberbands for \$6.97
01/12/21	Amazon Marketplace US	6.97	Ekouaer Push Pins colored for \$6.97
01/04/21	Amazon Marketplace US	30.99	Mop & Glo Multi-Surface floor cleaner 32 fl oz pack of 6 for \$30.99
01/04/21	Amazon Marketplace US	4.99	Maxgoods 10pcs Home Storage Utility S Shaped Hooks stainless steel metal hangers for \$4.99

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
12/04/20	Tension Rods, 4 Pack Adjustable Spring Steel Cupboard Bars Tension Curtain Rod 9.8-15.7 Inches Shower Rod Closet Rod Tensions Rod Extendable Width	1.00	9.29	9.29	-	9.29
				9.29		
12/10/20	La Crosse Technology WT-8005U-B-INT WT-8005U-B Atomic Digital Wall Clock with Indoor Temperature, Black, 8.95	1.00	20.99	20.99	-	20.99
12/10/20	Lian LifeStyle Women's 4 Pairs Adorable Thigh High Cotton Socks LW1024 Size 6-9	1.00	19.99	19.99	-	19.99
				40.98		
12/21/20	Compatible with iPhone iPad to HDMI Adapter Cable, Parmeic 6.5ft Digital AV Adapter 1080P HDTV Connector Cord Compatible with iPhone 11 Pro Xs MAX XR X 8	1.00	15.85	15.85	-	15.85
12/21/20	Yale Security YLC/200/DB1 Yale Laptop Alarmed Value Safe, Black	1.00	79.00	79.00	79.00	-
				94.85		
12/31/20	Seed Needs, Wild Creeping Thyme Seeds for Planting (Thymus serpyllum) Heirloom & Open Pollinated - Great for Use as Groundcover (2 Packs)	1.00	12.85	12.85	-	12.85
12/31/20	Pedialyte AdvancedCare Plus Electrolyte Powder, with 33% More Electrolytes and PreActiv Prebiotics, Berry Frost, Drink Powder Packets, 0.6 oz, 18 Count	1.00	32.14	32.14	-	32.14
12/29/20	OCEANTREE 3D Mask Bracket Inner Support Frame for Face Mask Protect Lipstick, More Space Nose Protection Stand Holder Cool Smoothly Breathing Mask Guards for Under Mask Mask Accessories	1.00	8.99	8.99	-	8.99
				53.98		
12/31/20	Mylanta Antacid and Gas Relief, Maximum Strength Formula, Vanilla Caramel Flavor, 12 Fluid Ounce	1.00	6.97	6.97	-	6.97
12/31/20	Mylanta Antacid and Gas Relief, Maximum Strength Formula, Classic Flavor, 12 Fluid Ounce	1.00	6.97	6.97	-	6.97
				13.94		
01/01/21	Ekouaer Women's Nightgown V-Neck Loungewear Long Sleeve Sleepwear Full Length Nightgown for Women S-4XL	1.00	30.99	30.99	-	30.99
				30.99		
12/31/20	Maxgoods 3.54" 10PCS Home Storage Utility S Shaped Hooks Stainless Steel Metal Hangers Hanging Hooks for Kitchen, Work Shop, Bathroom, Garden, Bedroom (Black, 10PCS)	1.00	4.99	4.99	-	4.99
				4.99		

Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

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01/05/21	Amazon Marketplace US	38.18	2 Pack Pumice Cleaning stone with handle for \$8.99, Calcium, Lime and Rust remover 28 oz, 2 pack for \$17.49, Non Slip shallow wide bowls to stress relief for \$11.70
01/05/21	Amazon Marketplace US	28.39	HP Printer Paper 5 ream case for \$28.39
01/05/21	Amazon Marketplace US	13.89	10 pcs reusable and breathable face bandanas multicolor for \$13.89
01/07/21	Amazon Marketplace US	37.94	Clorox toilet wand disposable for \$19.99 and swiffer dusters heavy duty 13 piece set for \$17.95
01/07/21	Amazon Marketplace US	3.88	PraxisPro Premium 26/6 chisel point standard staples 5000 count for \$3.88
01/25/21	Amazon Marketplace US	56.97	Bounty paper towels 12 rolls for \$29.55 and Mop & 6 of Glo Multi-Surface Floor Cleaner 32 fl oz bottle for \$27.42
03/10/21	Amazon Marketplace US	108.67	4 of Security Self-Seal envelopes, windowless design, premium security tint pattern, ultra strong - EnveGuard - Size 4 1/8 X 9 1/2 inches, white 500 count for \$108.67

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
12/28/20	Cat Bowl Cat Food Bowls Non Slip dog Dish Pet Food Bowls Shallow Cat Water Bowl Cat Feeding Wide Bowls to Stress Relief of Whisker Fatigue Pet Bowl of Dogs Cats Rabbits Puppy(Safe Food-grade Material)	1.00	11.70	11.70	-	11.70
12/28/20	Calcium, Lime, and Rust Remover 28 oz - 2 Pack	1.00	17.49	17.49	17.49	-
12/28/20	2 Pack Pumice Cleaning Stone with Handle, Toilet Bowl Cleaner Toilet Brush with Non-Slip Long Plastic Handle for Kitchen/Bath/Pool/Household Cleaning	1.00	8.99	8.99	8.99	-
				38.18		
12/29/20	Tylenol Pm Extra Strength Pain Reliever + Sleep Aid, 225-caplets ( 1 Pack )	1.00	28.39	28.39	-	28.39
				28.39		
01/01/21	10Pcs Reusable and Breathable, Face Bandanas, Indoors and Outdoors, Anti-Haze Dust for Adults, Multicolor	1.00	13.89	13.89	-	13.89
				13.89		
01/05/21	Vitamin C Serum for Face [BIG 2oz Bottle] with Hyaluronic Acid & Vitamin E Oil - Natural & Organic Anti Aging Collagen Booster - Fine Line, Acne, Dark Circle, Wrinkle, Sun Damage Corrector	1.00	17.95	17.95	-	17.95
01/05/21	BONTIME Non-Toxic Nail Polish - Easy Peel off & Quick Dry, Organic Water Based Nail Polish Set for Women,Teens,Kids(6 Colors,0.28 fl oz)	1.00	19.99	19.99	-	19.99
				37.94		
01/01/21	Nail-Aid Keratin 3 Day Growth Nail Treatment & Strengthenener, Clear, 0.55 Fl Oz	1.00	3.88	3.88	-	3.88
				3.88		
01/21/21	Warner's Women's Cloud 9 Super Soft Wireless Lightly Lined Comfort Bra 1269	1.00	19.99	19.99	-	19.99
01/21/21	Jell-O Sugar Free Gelatin Sampler (Bundle of 8 Different Flavors .3-oz)	1.00	21.99	21.99	-	21.99
01/21/21	Jell-O Sugar Free Instant Pudding Variety, Chocolate, Vanilla, Banana Creme, and Pistachio, One 1 oz Box of Each Flavor with Spice of Life Mini Bamboo Spatula	1.00	14.99	14.99	-	14.99
				56.97		
03/08/21	ORGANIC Dried Fruit Assortment - Sunny Fruit Dates, Figs & Apricots (3 Bags) - (5) 1.76oz Portion Packs per Bag - NO Added Sugars, Sulfurs or Preservatives   NON-GMO, VEGAN & HALAL	1.00	19.99	19.99	-	19.99
03/08/21	Anna and Sarah Tropical Dried Fruit Mix (3 Lbs)	1.00	24.74	24.74	-	24.74
03/08/21	Vegetable Chips, Sea-Salted, Natural, Delicious and Fresh, Bulk Chips!!! (Vegetable Chips, 3 LBS)	1.00	33.95	33.95	-	33.95



Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
03/15/21	Amazon Marketplace US	17.99	Mop & Glo Multi-Surface cleaner 32 fl oz pack of 3 for \$17.99
03/16/21	Amazon Marketplace US	27.49	Hammermill Printer paper 10 ream for \$27.49
04/13/21	Amazon Marketplace US	226.99	USB Flash Drive 1TB for \$29.99, 33 Gallon trash bags heacy duty 250 counts for \$43.99, 500 pack double window envelopes for \$28.99, 13 gallon trash bags for \$19.00, Bounty paper towells 12 rolls for \$23.13, 2 of Amazon Basics 8 pack 9 Volt for \$29.45, and 500 count of self-seal windowless envelopes for \$26.99. Minus a \$4.00 coupon savings
04/15/21	Amazon Marketplace US	62.69	2 of Industrial Strenght Floor dust spray for \$22.95 and 36" Industrial strenght washsable cotton dust mop refill for \$29.87

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
03/08/21	Traina Home Grown Extra Fancy Dried Pear Halves - SEASONAL/HEALTHY - Healthy, No Added Sugar, Non GMO, Gluten Free, Kosher Certified, Vegan, Packed in Resealable Pouch (2 lbs)	1.00	29.99	29.99	-	29.99
				108.67		
03/13/21	Dark Chocolate Covered Roasted Espresso Coffee Beans 2 Pound	1.00	17.99	17.99	-	17.99
				17.99		
03/14/21	Progesterone Cream (Bioidentical) for Menopause Relief 3000 mg - Made in USA - Bio-Identical Progesterone Cream for Women - Soy-Free & Non-GMO	1.00	27.49	27.49	-	27.49
				27.49		
04/10/21	Bounty Quick-Size Paper Towels, White, 12 Family Rolls = 30 Regular Rolls (Packaging May Vary)	1.00	23.13	23.13	23.13	-
04/10/21	ACSTEP #10 500Pack Double Window Envelopes Self Seal Security Envelopes For Business, Quickbooks Check With Self Sealing Closure, 4 1/8 x 9 1/2 White	1.00	28.99	28.99	28.99	-
04/10/21	Reli. SuperValue 33 Gallon Trash Bags   250 Count   Made in USA   Heavy Duty   Bulk   Black Multi-Use Garbage Bags	1.00	43.99	43.99	43.99	-
04/10/21	Kaulrey USB Flash Drive 1TB Flash Drive High Speed Thumb Drive Memory Stick Data Storage Drive 1TB Waterproof USB Stick Compatible with Computer/Laptop(1000gb)	1.00	29.99	29.99	29.99	-
04/10/21	Solimo Trash Bags (Unscented, Tall Kitchen Drawstring, 13 Gallon, 200 Count)	1.00	19.00	19.00	19.00	-
04/10/21	Progesterone Cream (Bioidentical) for Menopause Relief 3000 mg - Made in USA - Bio-Identical Progesterone Cream for Women - Soy-Free & Non-GMO	2.00	29.45	58.90	-	58.90
04/10/21	#10 Security Self-Seal Envelopes, Windowless Design, Premium Security Tint Pattern, Ultra Strong Quick-Seal Closure - EnveGuard - Size 4-1/8 x 9-1/2 Inches - White - 24 LB - 500 Count (34010)	1.00	26.99	26.99	26.99	-
	Discount		(4.00)	(4.00)	(4.00)	-
				226.99		
04/13/21	Beech-Nut Naturals Fruit and Veggie Bars Variety Pack, Stage 4, 3 Simple Ingredients (Pack of 4 boxes, 5 count each)	1.00	22.95	22.95	-	22.95

Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
05/12/21	Amazon.com	38.60	Avery printable business cards white glossy for \$16.94 and 2 of Avery WorkSaver tab inserts for \$21.66
05/18/21	Amazon Marketplace US	102.90	Home-X Wooden Clothespins set of 50 for \$7.99, 2 of Easy-Off Kitchen Degreaser cleaner for \$4.99, and grilljoy Exclusive Frill cleaning kit with extra wire brush head for \$76.94
05/25/21	Amazon Marketplace US	256.99	Sylvania LED Light bulbs 24 pack for \$20.99, Kitchen Basics Replacement chrome Drip pans 4 pack for \$12.91, Amazon Basics 36 pack D Alkaline Batteries for \$15.50, pack of 50 disposable aluminum foil liners for \$17.99, Amazon Basics 36 pack AAA alkaline batters for \$10.99, Lavex Urinal screen and deodorizer for \$26.14, 2 of Lysol Automatic toilet bowl cleaner for \$3.97, Amazon Basics 48 pack AA alkaline batteries for \$14.99, Stain remover for \$29.99, Stain remover for \$32.99, 2 of Kidde Battery-operated combination smoke/carbon monoxide alarm for \$25.53

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
04/13/21	36" Industrial Strength Washable Cotton Dust Mop Refill, Replacement Head for Home & Commercial Use, Fits 36 Inch Frame, Cleans Hardwood, Laminate, Concrete, or Other Floor Systems (36")	2.00	19.87	39.74	39.74	-
				62.69		
05/07/21	Avery Clean Edge Printable Business Cards	1.00	16.94	16.94	16.94	-
05/07/21	Excedrin PM, 24 Count	2.00	9.97	19.94	-	19.94
05/07/21	Avery WorkSaver Tab Inserts, 2 Inches, White, 100 Inserts (11136)	1.00	1.72	1.72	1.72	-
				38.60		
05/11/21	Easy Off Specialty Kitchen Degreaser Cleaner, Clear, Lemon, 16 Fl Oz	2.00	4.99	9.98	9.98	-
05/11/21	grilljoy 20.5inch Exclusive Grill Cleaning Kit with Extra BBQ Wire Brush Head -4PCS Heavy Duty Grill Brush and Scraper with Carrying Bag- Perfect BBQ Brush for Gas Grill Cleaning	1.00	16.99	16.99	-	16.99
05/11/21	Home-X Wooden Clothespins. Set of 50.	2.00	7.99	15.98	15.98	-
05/11/21	Real Time Pain Relief MAXX (16oz. Pump)	1.00	59.95	59.95	-	59.95
				102.90		
05/20/21	Kidde Smoke & Carbon Monoxide Detector with Voice Alerts, Battery Powered, Combination Smoke & CO Alarm	2.00	25.53	51.06	51.06	-
05/20/21	Lysol Click Gel Automatic Toilet Bowl Cleaner, Gel Toilet Bowl Cleaner, For Cleaning and Refreshing, Lavender Fields, 6 Applicators	2.00	3.97	7.94	7.94	-
05/20/21	Pack of 50 Disposable Durable Burner Bibs for Electric and Gas Range Stoves - Aluminum Foil Round Burner Cover Liners - Great for Avoiding Cleanup from Oil & Food Dripping - (25 Large & 25 Small)	1.00	17.99	17.99	17.99	-
05/20/21	RMR-86 Pro Instant Mold Stain & Mildew Stain Remover - Contractor Grade Cleaning Solution, Professional Quality Formula, Odor Removal, 1 Gallon	1.00	32.99	32.99	32.99	-
05/20/21	SYLVANIA ECO LED A19 Light Bulb, 60W Equivalent, Efficient 9W, 7 Year, 750 Lumens, Non-Dimmable, Frosted, 5000K Daylight - 24 Pack (40987)	1.00	20.99	20.99	20.99	-
05/20/21	Amazon Basics 36-Pack AAA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life	1.00	10.99	10.99	10.99	-

Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
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07/19/21	Amazon Marketplace US	215.42	Mop & Glo Multi-Surface Floor Cleaner 32 oz bottle for \$27.49, Reli 33 Gallon Trash Bags Heavy Duty 250 count for \$43.99, Bounty Paper Towels 12 rolls for \$23.68, Amazon Brand - Solimo Tall Kitchen
07/21/21	Amazon Marketplace US	13.32	Drawstring Trash Bags 13 Gallon 200 count for \$18.50, Scott Essential Professional Bulk toilet paper 80 rolls for \$60.68, SofPull Junior Centerpull Premium Paper Towel 8 rolls for \$41.08, and Dawn Dish Soap Ultra 2 count 56 oz for \$13.32.
07/27/21	Amazon Marketplace US	24.34	Reli SuperValue 33 Gallon Trash bags 250 count for \$42.99; Bounty Paper Towels 16 rolls for \$30.97; Dawn Dish Soap Ultra 56 oz for \$12.95; Clean Revolution Foaming Hand Soap 128 fl oz for \$17.17; and Lysol
07/31/21	Amazon Marketplace US	104.08	Professional Toilet Bowl Cleaner 32 oz 4 pack for \$24.34

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
05/20/21	KIND Bars, Variety Pack, Dark Chocolate Nuts and Sea Salt, Peanut Butter Dark Chocolate, Caramel Almond Sea Salt, Healthy Snacks, Gluten Free, Low Sugar, 12 Count	2.00	15.50	31.00	-	31.00
05/20/21	Lavex Urinal Screen and Deodorizer   Orange Deodorizing Block   Universal Fit   Citrus Scent   12 Pack	1.00	26.14	26.14	26.14	-
05/20/21	KITCHEN BASICS 101 WB31T10010 and WB31T10011 Replacement Chrome Drip Pans for GE/Hotpoint Electric Range with Locking Slot - Includes 2 6-Inch and 2 8-Inch Pans, 4 Pack	1.00	12.91	12.91	12.91	-
05/20/21	That's it Fruit Bars Snack Gift Box { 20 Pack }100% All Natural, Gluten-Free, Vegan, Low Carb Snacks - Healthy Fruit Snacks Bulk Variety Pack(Strawberry, Mango, Blueberries, Cherries & Fig Bars)	1.00	29.99	29.99	-	29.99
05/20/21	Amazon Basics 48-Pack AA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life	1.00	14.99	14.99	14.99	-
				256.99		
07/12/21	Bounty Quick-Size Paper Towels, White, 12 Family Rolls = 30 Regular Rolls (Packaging May Vary)	1.00	23.68	23.68	23.68	-
07/12/21	Scott® Professional Standard Roll Toilet Paper (04460), with Elevated Design, 2-Ply, White, Individually wrapped, (550 Sheets/Roll, 80 Rolls/Case, 44,000 Sheets/Case)	1.00	60.68	60.68	60.68	-
07/12/21	Dawn Dish Soap Ultra Dishwashing Liquid, Dish Soap Refill, Original Scent, 56 Fl Oz (Pack of 2)	1.00	13.32	13.32	13.32	-
07/12/21	Reli. SuperValue 33 Gallon Trash Bags   250 Count   Made in USA   Heavy Duty   Bulk   Black Multi-Use Garbage Bags	1.00	43.99	43.99	43.99	-
07/12/21	SofPull Junior Centerpull Premium Paper Towel by GP PRO, Georgia-Pacific , White, 28125, 8 Rolls Per Case	1.00	41.08	41.08	41.08	-
07/12/21	Progesterone Cream (Bioidentical) for Menopause Relief 3000 mg - Made in USA - Bio-Identical Progesterone Cream for Women - Soy-Free & Non-GMO	1.00	27.49	27.49	-	27.49
07/12/21	Solimo Trash Bags (Unscented, Tall Kitchen Drawstring, 13 Gallon, 200 Count)	1.00	18.50	18.50	18.50	-
				228.74		
07/21/21	Bounty Quick-Size Paper Towels, White, 16 Family Rolls = 40 Regular Rolls (Packaging May Vary)	1.00	30.97	30.97	30.97	-
07/21/21	14K Gold Plated Cross Necklace for Men Women   Cross Pendant   Chain Necklace for Women (Silver)	1.00	12.95	12.95	-	12.95
07/21/21	Lysol Professional Toilet Bowl Cleaner - Original - 32 oz. - 4 pk. (1)	1.00	24.34	24.34	24.34	-

Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

Per Credit Card Statement			
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07/28/21	Amazon.com	10.00	2 of Dawn Dish Soap Ultra 2 count 56 oz for \$10.00
07/28/21	Amazon Marketplace US	85.38	Scotch-Brite Heavy Duty scrub sponge 12 count for \$14.94; Post-It Notes 24 pads for \$20.49; and Amazon Brand Solimo Tall Kitchen Trash Bags 13 gallon for \$49.95
08/03/21	Amazon.com	22.99	Scotch Thermal Laminating Pouches 200 pack Letter Size Sheets for \$22.99
08/23/21	Amazon Marketplace US	24.99	Amazon Brand - Solimo Original Fresh Liquid Hand Soap 32 fl oz pack of 12 for \$24.99
08/30/21	Amazon Marketplace US	48.58	220pcs Strong Drawstring Trash Bages green 2.6 Gallon for \$43.48; 2 of Amazon basics 48 pack AA Alkaline batteries for \$14.99; Amazon Basics AAA 36 pack Alkaline batteries for \$10.99; Angel Soft Professional Series 80 rolls per case for \$55.93; Scott Paper towels 20 rolls for \$29.38; Amazon Brand Trash Bags 13 Gallon 200 count for \$19.09; Pyle-Pro Laptop Projector stand for \$36.99; SofPull Paper Towels 4 rolls for \$48.58; Akia Screens 2in1 96 inch Portable Projector Screen with Stand and Carry Back for \$78.00
09/02/21	Amazon Marketplace US	303.84	

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
07/21/21	Clean Revolution Foaming Hand Soap Refill Supply Container. Ready to Use Formula. Spring Air Fragrance, 128 Fl. Oz	1.00	17.17	17.17	17.17	-
07/21/21	Reli. SuperValue 33 Gallon Trash Bags   250 Count   Made in USA   Heavy Duty   Bulk   Clear Multi-Use Garbage Bags	1.00	42.99	42.99	42.99	-
				128.42		
07/22/21	Fruit of the Loom Women's Lightly Lined Wire-Free Bra	1.00	10.00	10.00	-	10.00
				10.00		
07/22/21	Fruit of the Loom Women's Wirefree Cotton Bralette 2 Pack	1.00	14.94	14.94	-	14.94
07/22/21	Voltaren Arthritis Pain Gel For Powerful Topical Arthritis Pain Relief, Amazon Exclusive - Total 4.21 oz/120g: 3.5oz/100g Larger Tube and 0.71/20g	1.00	20.49	20.49	-	20.49
07/22/21	Real Time Pain Relief Pain Relief Cream Pack	1.00	49.95	49.95	-	49.95
				85.38		
07/28/21	Bali Women's Comfort Revolution Wireless Bra, Full-Coverage Wirefree Bra, Cool Comfort Fabric	1.00	22.99	22.99	-	22.99
				22.99		
08/19/21	CLOYA Women's Denim Print Fake Jeans Seamless Fleece Lined Leggings, Full Length	1.00	24.99	24.99	-	24.99
				24.99		
08/25/21	Solimo Trash Bags (Unscented, Tall Kitchen Drawstring, 13 Gallon, 200 Count)	1.00	19.09	19.09	19.09	-
08/25/21	Amazon Basics 36-Pack AAA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life	1.00	10.99	10.99	10.99	-
08/25/21	SofPull Centerpull High Capacity Paper Towels by GP PRO (Georgia-Pacific), White, 28143, 567 Sheets Per Roll, 4 Rolls Per Case	1.00	48.58	48.58	48.58	-
08/25/21	Georgia-Pacific Angel Soft ps 16880 White 2-Ply Premium Embossed Bathroom Tissue; 4.05" Length x 4.0" Width (Case of 80 Rolls; 450 Sheets Per Roll)	1.00	55.93	55.93	55.93	-
08/25/21	220pcs Strong Drawstring Trash Bags Garbage Bags by Teivio, Bathroom Trash Can Bin Liners, Small Plastic Bags for home office kitchen (Green, 2.6 Gallon)	1.00	15.99	15.99	15.99	-



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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

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<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
09/07/21	Amazon Marketplace US	100.94	12 pack LED Light Bulbs for \$40.99 and 24 pack LED Light Bulbs for \$59.95
09/21/21	Amazon.com	21.58	Amazon Basics Legal/Wide riles legal pad 12 pack for \$21.58
09/22/21	Amazon Marketplace US	39.08	Reli 33 Gallon Trash Bags Drawstring 150 count for \$37.87 and tax for \$1.21
09/22/21	Amazon Marketplace US	97.44	SoftPull Paper Towel 8 rolls for \$48.16 and Angel Soft Professional Series 80 rolls for \$49.28

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
08/25/21	PYLE-PRO Pro DJ Laptop, Projector Stand-Adjustable Laptop Stand, Computer DJ Equipment Studio Stand Mount Holder, Height Adjustable, Laptop Projector Stand, 28" to 50", Good For Stage or Studio -PLPTS3	1.00	36.99	36.99	36.99	-
08/25/21	Akia Screens 2 in 1 96 inch Portable Projector Screen with Stand and Carry Bag 4:3 16:9 8K 4K HD 3D, Stand or Wall Mount Tripod Projection Screen for Outdoor Movie Home Theater, AK-T96SLITE (Black)	1.00	78.00	78.00	78.00	-
08/25/21	Scott Kitchen Paper Towels (41482) with Fast-Drying Absorbency Pockets, Perforated Standard Paper Towel Rolls, 128 Sheets/Roll, 20 Rolls/Case	1.00	29.38	29.38	29.38	-
08/25/21	Progesterone Cream (Bioidentical) for Menopause Relief 3000 mg - Made in USA - Bio-Identical Progesterone Cream for Women - Soy-Free & Non-GMO	1.00	27.49	27.49	-	27.49
08/25/21	Amazon Basics 48-Pack AA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life	2.00	14.99	29.98	29.98	-
				352.42		
09/02/21	Prosperbiz 150-200W Equivalent 23W LED Bulb, A21 LED Super Bright Light Bulb, 2500 Lumens, Daylight White 5000K for Home, Office, Store, Garage, Warehouse, Garden, Commercial Lighting	1.00	40.99	40.99	40.99	-
09/02/21	Real Time Pain Relief MAXX (16oz. Pump)	1.00	59.95	59.95	-	59.95
				100.94		
09/18/21	Excedrin Tension Headache Relief Caplets Without Aspirin for Head, Neck and Shoulder Pain Relief - 100 Count	2.00	10.79	21.58	-	21.58
				21.58		
09/18/21	Seed Needs, Wild Creeping Thyme Seeds for Planting (Thymus serpyllum) Heirloom & Open Pollinated - Great for Use as Groundcover (2 Packs)	1.00	12.85	12.85	-	12.85
09/18/21	Excedrin Migraine Relief Caplets to Alleviate Migraine Symptoms - 200 Count	1.00	17.27	17.27	-	17.27
09/18/21	Homegrown Packet Eucalyptus Seeds, Silver Drop (260)	1.00	7.75	7.75	-	7.75
	Tax		1.21	1.21	-	1.21
				39.08		
09/16/21	Instant Cold Pack   Disposable Ice Packs - Cold Therapy - for Injuries, Swelling, Inflammation, Muscle Strains, Sprains, Perfect for First aid Kit, outdoor activities, Athletes. 5x7 Inches, 6 Pack.	1.00	8.99	8.99	-	8.99
09/16/21	Zipfizz Energy Drink Mix, Electrolyte Hydration Powder with B12 and Multi Vitamin, Combo Pack - 30 Count(Pack of 1)	1.00	27.98	27.98	-	27.98

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
09/22/21	Amazon Marketplace US	59.95	2 of Bounty Paper Towels 12 rolls for \$59.95
10/04/21	Amazon.com	18.67	Amazon Basics Legal/Wide Rules Legal Pads 12 pack for \$20.12 minus Prime Savings of (\$1.45)
10/06/21	Amazon.com	45.71	Variety Pack Ball Point Pens box of 48 packets, pack of 6 for \$49.26; minus Prime Savings of \$3.55)
10/06/21	Amazon Marketplace US	13.49	Amazon Basics 23A Alkaline Battery - Pack of 23 for \$13.49
10/12/21	Amazon Marketplace US	14.38	Five Star Top Bound Notebook, 1 Subject College Ruler Paper 6 pack assorted colors for \$15.98; minus a discount of (\$1.60)
11/02/21	Amazon Marketplace US	79.81	Mop & Glo Multi-Surface Floor Cleaner 32 oz pack of 12 for \$79.81

## Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
09/16/21	Mylanta Antacid and Gas Relief, Maximum Strength Formula, Vanilla Caramel Flavor, 12 Fluid Ounce	1.00	6.97	6.97	-	6.97
09/16/21	Emergen-C 1000mg Vitamin C Powder - 30 Count	1.00	9.97	9.97	-	9.97
09/16/21	Mylanta Antacid and Gas Relief, Maximum Strength Formula, Classic Flavor, 12 Fluid Ounce	1.00	6.98	6.98	-	6.98
09/16/21	Amazon Basic Care Acetaminophen PM Caplets, Pain Reliever Plus Nighttime Sleep Aid, 100 Count	1.00	6.44	6.44	-	6.44
09/16/21	Progesterone Cream (Bioidentical) for Menopause Relief 3000 mg - Made in USA - Bio-Identical Progesterone Cream for Women - Soy-Free & Non-GMO	1.00	27.49	27.49	-	27.49
	Tax		2.62	2.62	-	2.62
				97.44		
09/16/21	Real Time Pain Relief MAXX (16oz. Pump)	1.00	59.95	59.95	-	59.95
				59.95		
09/30/21	belVita Breakfast Biscuits Variety Pack, 4 Flavors, 6 Boxes of 5 Packs (30 Total Packs)	1.00	20.12	20.12	-	20.12
	Discount		(1.45)	(1.45)	-	(1.45)
				18.67		
09/30/21	Carnation Breakfast Essentials Powder Drink Mix, Variety Pack, 10 Count Box of Packets (Pack of 6) (Packaging May Vary)	1.00	49.26	49.26	-	49.26
	Discount		(3.55)	(3.55)	-	(3.55)
				45.71		
09/27/21	Jstyle 16 Pairs 18G Stainless Steel Cartilage Stud Earrings Set for Women Flat Back CZ Stud Earrings Set Barbell Cartilage Helix Tragus Ear Piercing Jewelry Screwback Earrings	1.00	13.49	13.49	-	13.49
				13.49		
10/08/21	Ashwagandha Complex - Organic Ashwagandha Root Powder + Rhodiola Rosea + Turmeric - Premium Support Formula - Ashwagandha Capsules Supplement	1.00	15.98	15.98	-	15.98
	Discount		(1.60)	(1.60)	-	(1.60)
				14.38		
10/27/21	Ultimate Healthy Care Package ( 30 Count ) - Bars & Nuts Variety- Gift Box Bundle Present - Kids, Adults, Boys, Girls, College Student,	1.00	25.99	25.99	-	25.99
10/27/21	Ever Ready First Aid Disposable Cold Compress Therapy Instant Ice Pack for Injuries 4.5" x 7" - 6 Pack	1.00	7.95	7.95	-	7.95

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
11/09/21	Amazon Marketplace US	14.38	Arrow 1/2 inch T50 Staples 1,250 count for \$15.98 minus a discount of (\$1.60)
11/19/21	Amazon Marketplace US	27.99	Bulk Buys HB800-36 Self-Adhesive Plastic Hooks Set pack of 36 for \$27.99
11/22/21	Amazon Marketplace US	36.69	Bounty Paper Towels 12 rolls for \$35.16 plus \$1.53 tax
11/24/21	Amazon Marketplace US	71.47	BIC Wite-Out Brand EZ Correct Correction Tape 4 count for \$24.48 and File Folders pack of 100 for \$46.99
11/26/21	Amazon Marketplace US	33.01	2 of Pretext 100 count Clear Green Wire Christmas Lights set for \$33.01

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
10/27/21	Hello Kitty Handbag Light Purse Light with Automatic Sensor Great for Backpacks and Briefcases Too Organize your bag with available bright light	1.00	19.88	19.88	-	19.88
10/27/21	Healthy snack Care Package (30 count) A Gift crave Snack Box with a Variety of Healthy Snack Choices - Great for Office, College Military, Work, Students Holiday Gifts.	1.00	25.99	25.99	-	25.99
				79.81		
10/26/21	Ashwagandha Complex - Organic Ashwagandha Root Powder + Rhodiola Rosea + Turmeric - Premium Support Formula - Ashwagandha Capsules Supplement	1.00	15.98	15.98	-	15.98
	Discount		(1.60)	(1.60)	-	(1.60)
				14.38		
11/16/21	Garden Flags Season Set of 12 with Bonus Flag Stand with Anti-Wind Clip & Rubber Stopper Included   Yard Flag   Seasonal for 12 Months Plus More - 12"x18" Size   Mini	1.00	27.99	27.99	-	27.99
				27.99		
11/20/21	Emergen-C Immune+ Elderberry Gummies, 750 mg Vitamin C with Vitamin D, Zinc and Electrolytes, Immune Support Dietary Supplement, Caffeine Free, Gluten Free, Elderberry Flavor - 45 Count	1.00	13.29	13.29	-	13.29
11/20/21	NooMost Authentic Korean Red Panax Ginseng + Ginkgo Biloba, 120 Vegan Capsules, Ginseng Root Extract Powder 1000mg (10% Ginsenosides) + Ginkgo Biloba 60mg, Energy and Focus Pills for Men and Women	1.00	21.87	21.87	-	21.87
	Tax		1.53	1.53	-	1.53
				36.69		
11/19/21	Anna and Sarah Tropical Dried Fruit Mix (2 Lbs)	1.00	19.99	19.99	-	19.99
11/19/21	Karen's Naturals Just Veggies, 4 Ounce Pouches, Keto Friendly All Natural Freeze Dried Vegetables, Vegan, Paleo, Gluten Free, Healthy Dried Veggie Snack	1.00	9.50	9.50	-	9.50
11/19/21	Brothers-ALL-Natural Fruit Crisps, Variety Pack, 4.44 Ounce Bag, 12 Count (Pack of 2)	1.00	26.99	26.99	-	26.99
11/19/21	Yummy Dried Sweet Potato, Healthy, 1 Ingredient, Superfood Snack (Pack of 6)	1.00	14.99	14.99	-	14.99
				71.47		
11/25/21	PREXTEX Christmas Lights (20 Feet, 100 Lights) - Clear White Christmas Tree Lights with Green Wire - Indoor/Outdoor String Lights - Warm White Twinkle Lights	1.00	14.99	14.99	14.99	-

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Report on Special Investigation of the  
City of Steamboat Rock

Improper Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
11/30/21	Amazon Marketplace US	18.42	Mop & Glo Multi-Surface Floor Cleaner 32 oz pack of 4 for \$18.42
01/25/22	Amazon Marketplace US	31.52	Jarlink Clear Packing Tape 12 rolls Heavy Duty for \$17.99 and Scotch Magic Tape 6 rolls with dispenser for \$13.53
		<u>\$ 4,912.43</u>	

**Notes:**

- ^^ *Information not available due to Amazon not proving support for the transactions*
- \* *Any information in italics was added by the auditor*

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total	Reasonable	Improper
11/25/21	Viva Naturals Sambucus Elderberry with Zinc and Vitamin C for Adults, Vitamin D3 5000 IU and Ginger - Immune Support Supplement, 2 Months' Supply - Black Dried Elderberry Capsules for Adults	1.00	18.02	18.02	-	18.02
				33.01		
11/25/21	Amazon Basic Care Acetaminophen PM Caplets, Pain Reliever Plus Nighttime Sleep Aid, 100 Count	3.00	6.14	18.42	-	18.42
				18.42		
01/17/22	Scotch Magic Tape, 6 Rolls with Dispenser, Numerous Applications, Invisible, Engineered for Repairing, 3/4 x 1000 Inches, Boxed (810K6C38)	1.00	13.53	13.53	13.53	-
01/17/22	By The Cup Stash Herbal & Decaf Tea Sampler with By The Cup Honey Sticks, 20 Flavor Assortment, 40 Tea Bag	1.00	17.99	17.99	-	17.99
				31.52		
				\$ 4,912.43	1,667.47	3,244.96



Report on Special Investigation of the  
City of Steamboat Rock

Unsupported Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
09/20/21	Amazon Prime	\$ 2.13	
09/21/21	Amazon Marketplace US	13.35	Standard Staples 5000 - 1 box for \$2.99 plus \$0.21 tax and \$10.15 shipping
09/21/21	Amazon Marketplace US	29.91	Clorox Toilet Bowl Cleaner 12 count for \$39.60
09/21/21	Amazon Marketplace US	9.69	<i>No City support</i>
09/22/21	Amazon Marketplace US	76.44	Sharpie King Size 4 count for \$9.06; Lysol Disinfectant Wipes pack of 4 for \$12.47; American Flag 3X5 for \$15.99; Dixie Cold Cups 450 ct for \$28.99; 4 Gallon trash bags 250 count for \$13.99 - totaling \$80.50 plus \$5.63 tax
09/24/21	Amazon Marketplace US	14.97	Mouse Trap Mice Trap Work Human Power Mouse Killer Mouse Catcher Quick Effective Sanitary 6 pack for \$13.99; Reli 33 Gallong Trash Bags 150 count for \$27.95; plus \$2.94 tax
09/27/21	Amazon Prime	127.33	Prime membership renewal plys \$8.33 tax
09/30/21	Amazon Marketplace US	39.29	Genius Tolls 1/2" Dr. Extension Bar for \$6.95; DEWALT Point 1/2" Drive Deep Impact Socket for \$22.10; EZ-FLO 45060 Breaker Bar 1/2 inch Drive for \$17.19
10/02/21	Amazon Marketplace US	6.95	<i>No City support</i>
09/30/21	Amazon Marketplace US	5.09	Wuaeny Premium 4pcs Bone Folder and Scoring Tool for \$5.09
09/30/21	Amazon Marketplace US	9.99	Black Gel Pens 48 pack for \$9.99
10/02/21	Amazon Marketplace US	6.95	15 Watt C7 Incandescent Bulb for Plug-In Night Light for \$6.95

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total
^^	No Amazon support	^^	^^	\$ 2.13 2.13
^^	No Amazon support	^^	^^	13.35 13.35
^^	No Amazon support	^^	^^	29.91 29.91
^^	No Amazon support	^^	^^	9.69 9.69
^^	No Amazon support	^^	^^	76.44 76.44
^^	No Amazon support	^^	^^	14.97 14.97
^^	No Amazon support	^^	^^	127.33 127.33
^^	No Amazon support	^^	^^	39.29 39.29
^^	No Amazon support	^^	^^	6.95 6.95
^^	No Amazon support	^^	^^	5.09 5.09
^^	No Amazon support	^^	^^	9.99 9.99
^^	No Amazon support	^^	^^	6.95 6.95

Report on Special Investigation of the  
City of Steamboat Rock

Unsupported Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
10/02/21	Amazon Marketplace US	86.30	SofPull Paper Towel 8 rolls for \$49.36; Fire Extinguisher Sign Safety Sticker Signs 12 pack for \$10.99; 500 Self Seal Security Mailing Envelopes Letter Size for \$25.95
10/04/21	Amazon Marketplace US	23.98	Wall Plug Outlet Extender for \$13.99 and Two Way Telephone Splitters Wall Adaptor and Separator for Landline 2 pack for \$9.99
10/10/21	Amazon Marketplace US	89.99	WiFi Mini Projector, DBPOWER 7000L HD Video Projector with Carrying case&zoom for \$159.98, minus a coupon savings for (\$10) and lightning deal for (\$59.99)
10/11/21	Amazon Marketplace US	8.49	Telephone Training Adapter Y Splitter for Headset or Handset for \$8.49
10/12/21	Amazon Marketplace US	69.95	Santa Fe Compact Dehumidifier Pre-Filter 4027168-4 pack for \$69.95
10/19/21	Amazon.com	11.41	Aprilaire - 10 A2 10 Replacement Water Panel for Whole House Humidifier for \$16.41 minus a Prime Savings discount for (\$5.00)
10/21/21	Amazon Marketplace US	97.72	SpiroPure 9x11x1 Merv 12 Pleated Filter Air Filters 6 pack for \$97.72
10/31/21	Amazon Marketplace US	23.94	Scott Essential Professional Toilet Paper for Business 80 rolls for \$53.99; Simba Lightning Appliance Light Bulb A15 40W (6 pack) for \$8.95; and Mr. Clean Multi Surface Cleaner 3 count for \$14.99
10/31/21	Amazon Marketplace US	53.99	<i>No City support</i>
10/31/21	Amazon Marketplace US	6.95	15 Watt C7 Incandescent Bulb for Night Light for \$6.95
11/11/21	Amazon Marketplace US	127.98	AmazonCommercial Lobby Dustpan 2 pack for \$30.00 and 2 of Tidy Tolls Strenght Floor Mop for \$48.99

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total
^^	No Amazon support	^^	^^	86.30
				<u>86.30</u>
^^	No Amazon support	^^	^^	23.98
				<u>23.98</u>
^^	No Amazon support	^^	^^	89.99
				<u>89.99</u>
^^	No Amazon support	^^	^^	8.49
				<u>8.49</u>
^^	No Amazon support	^^	^^	69.95
				<u>69.95</u>
^^	No Amazon support	^^	^^	11.41
				<u>11.41</u>
^^	No Amazon support	^^	^^	97.72
				<u>97.72</u>
^^	No Amazon support	^^	^^	23.94
				<u>23.94</u>
^^	No Amazon support	^^	^^	53.99
				<u>53.99</u>
^^	No Amazon support	^^	^^	6.95
				<u>6.95</u>
^^	No Amazon support	^^	^^	127.98
				<u>127.98</u>

Report on Special Investigation of the  
City of Steamboat Rock

Unsupported Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
11/16/21	Amazon.com	14.99	The Numbers Killer (Agent Victory Heslin Series) by Jeniger Ruff for \$14.99
11/18/21	Amazon Marketplace US	28.78	Giftexpress 6 Holographic Heavy-Duty Assorted colored duct tapes sparkle glitter tapes multi purpose bright colors for DIY for \$13.79 and Tosnail 3 pack 2 inches White Artist Tape Masking Tape for arts and crafts for \$14.99
11/19/21	Amazon.com	15.99	Honeywell Home Thermostat Guard for \$15.99
12/09/21	Amazon.com	59.51	Kleenex Expressions Ultra Soft Facial Tissues 18 cube boxes for \$26.87; Lysol Disinfectant Wipes pack of 4 for \$12.47; Lysol Disinfectant Spray 2 count for \$11.98; and Amazon Brand Solimo Disinfecting Wipes pack of 3 for \$8.19
01/07/22	Amazon Marketplace US	49.77	Batteries (2-pack) Compatible with Arlo Pro, Arlo Pro 2 / Rechargeable 7.2V Upgraded Lithium Li-ion Batteries Pack for \$49.77
01/07/22	Amazon Marketplace US	109.00	Arlo Pro - Add On camera HD Video 2 Way Audio for \$109.00
01/14/22	Amazon.com	57.59	Amazon Basics Multipurpose Copu Printer Paper 8 ream case for \$57.59
01/15/22	Amazon Marketplace US	19.99	Amazon Bran - Presto! Flex-a-Size Paper Towels 12 count for \$19.99
02/10/22	Amazon Marketplace US	34.99	Fox Pinata Bundle with Blindfold and Bat for \$34.99
02/14/22	Amazon Marketplace US	17.99	Attikee Glow Sticks 206 pcs for \$17.99
03/04/22	Amazon.com	93.98	2 of Amazon Basics Multipurpose Copy Printer Paper 10 ream case for \$46.99/ea

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total
^^	No Amazon support	^^	^^	14.99
				<u>14.99</u>
^^	No Amazon support	^^	^^	28.78
				<u>28.78</u>
^^	No Amazon support	^^	^^	15.99
				<u>15.99</u>
^^	No Amazon support	^^	^^	59.51
				<u>59.51</u>
^^	No Amazon support	^^	^^	49.77
				<u>49.77</u>
^^	No Amazon support	^^	^^	109.00
				<u>109.00</u>
^^	No Amazon support	^^	^^	57.59
				<u>57.59</u>
^^	No Amazon support	^^	^^	19.99
				<u>19.99</u>
^^	No Amazon support	^^	^^	34.99
				<u>34.99</u>
^^	No Amazon support	^^	^^	17.99
				<u>17.99</u>
^^	No Amazon support	^^	^^	93.98
				<u>93.98</u>

Report on Special Investigation of the  
City of Steamboat Rock

Unsupported Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
03/07/22	Amazon.com	102.45	Cottonelle Professional Bulk Toilet Paper for Business 60 rolls for \$51.60 and SofPull Premium Paper Towel 8 rolls for \$50.85
03/18/22	Amazon.com	10.99	Bostitch Standard Staples 5000 per box, 5 pack for \$10.99
03/22/22	Amazon.com	11.99	The Dust Bowl Orphans: A completely heartbreaking and unputdownable historical novel by Suzette Harrison for \$11.99
04/06/22	Amazon Marketplace US	146.98	Amazon Basics Traditional Electronic Keypad Deadbolt Door Lock for \$61.99 and Claire C-875 14 oz Dust Up Mop Treatment Can case of 12 for \$84.99
04/17/22	Amazon.com	73.49	2 of Avery Printable Business Cards 200 for \$16.94; Amazon Basics Legal/Wide Ruled note pads 12 pack for \$14.62; and Avery 5160 Easy Peel Address Labels for \$24.99
04/17/22	Amazon Marketplace US	166.11	Punch Balloons 30 pack for \$8.98; 2 of SyPen Invisible Disappering Ink Pen Marker 12 pack for \$13.99/ea; Favide 22 pack 6in1 Multicolor pen for \$14.99; 28 pack Sensory Toys Set for \$12.95; Scione Kids Party Favors 24 pack goodie bag stuffers LED Light up fidget spinner for \$24.99; 3 of US Sense LED slingshot Finger Rocket 6 pack for \$16.14; 2 of Pick a Toy 12 pc Ninja Toys Set slingshot for \$13.90
06/10/22	Amazon Marketplace US	34.99	bonsaii Paper Shredder for Home Use, 6-sheet crosscut paper and credit card shredder for \$34.99
06/20/22	Amazon Marketplace US	5.99	Wuaeny Premium 4pcs Bone Folder and Scoring Tool for \$5.99
06/28/22	Amazon Marketplace US	302.99	<i>No City support</i>
06/28/22	Amazon.com	7.47	3 of Lysol Toilet Bowl Cleaner Gel for \$2.49

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total
^^	No Amazon support	^^	^^	102.45
				<u>102.45</u>
^^	No Amazon support	^^	^^	10.99
				<u>10.99</u>
^^	No Amazon support	^^	^^	11.99
				<u>11.99</u>
^^	No Amazon support	^^	^^	146.98
				<u>146.98</u>
^^	No Amazon support	^^	^^	73.49
				<u>73.49</u>
^^	No Amazon support	^^	^^	166.11
				<u>166.11</u>
^^	No Amazon support	^^	^^	34.99
				<u>34.99</u>
^^	No Amazon support	^^	^^	5.99
				<u>5.99</u>
^^	No Amazon support	^^	^^	302.99
				<u>302.99</u>
^^	No Amazon support	^^	^^	7.47
				<u>7.47</u>



Report on Special Investigation of the  
City of Steamboat Rock

Unsupported Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
06/29/22	Amazon Marketplace US	52.99	<i>No City support</i>
06/29/22	Amazon Marketplace US	24.71	<i>No City support</i>
06/29/22	Amazon Marketplace US	52.49	<i>No City support</i>
06/29/22	Amazon Marketplace US	9.95	Grabber Tool, Wide Jaw, Foldable Steel Cable with Grop for \$9.95
06/30/22	Amazon Marketplace US	82.99	100Ft Outdoor Extension Cord with 3 Electrical Power Outlets for \$82.99
07/01/22	Amazon Marketplace US	29.89	Original HP 67 Black/Tri Color Cartridges 2 pack for \$29.89; Airborne 1000mg Vitamin C Chewable Tablets 116 count for \$16.48; Food Coloring 12 colors for \$7.64; Candy Variety Pack bulk candy 4 pounds for \$29.99; 5 of Energy Rod for \$9.50/ea; Thermoter for \$6.99; HP Wireless Color All in one inkjet Printer for \$289.99; HP Pavilion Desktop PC for \$809; Original HP 67 Black/TriColor Ink Cartridges 2 pack for \$29.89; TashiBox 9 oz Disposable plastic cups 100 ct for \$13.98; Windscreen4less Sun Shade Sail hardware Kit for \$18.98; Arcan 3 pience Multi-Purpose Funnel Set for \$3.33; SeeTech Wireless Keyboard and Mouse Combo for \$19.99; Measuring Spoons set of 6 for \$8.99; Horlimer Measuring Cups and Spoons set of 12 for \$15.99; Otis Classic Swing Top Glass Bottler set of 6 for \$19.50; Ziploc Bags box of 500 for \$21.49; 2 of HP 67XL Tri-Color Ink Cartridges for \$24.89/ea; 6 of Steve Spangler Science tube experiment for \$10.31; Mentos Chewy Mint Candy Roll 12 pieces bulk pack of 15 for \$9.58
07/05/22	Amazon Marketplace US	1,480.95	
07/01/22	Amazon Marketplace US	187.74	2 of high Visibility Safety Vest 3 pack for \$30.99/ea and 24 pieces 21 inch Signal Traffic Wand Safety Control LED Light for \$125.76
07/11/22	Amazon Marketplace US - Credit 1	(29.89)	Returned and refunded for Original HP 67 Black/Tri-Color Ink Cartridges

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total
^^	No Amazon support	^^	^^	52.99
				<u>52.99</u>
^^	No Amazon support	^^	^^	24.71
				<u>24.71</u>
^^	No Amazon support	^^	^^	52.49
				<u>52.49</u>
^^	No Amazon support	^^	^^	9.95
				<u>9.95</u>
^^	No Amazon support	^^	^^	82.99
				<u>82.99</u>
^^	No Amazon support	^^	^^	
				<u>29.89</u>
				29.89
^^	No Amazon support	^^	^^	1,480.95
				<u>1,480.95</u>
^^	No Amazon support	^^	^^	
				<u>187.74</u>
				187.74
^^	No Amazon support	^^	^^	(29.89)
				<u>(29.89)</u>

Report on Special Investigation of the  
City of Steamboat Rock

Unsupported Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
07/14/22	Amazon Marketplace US	5.28	<i>No City support</i>
07/14/22	Amazon Marketplace US	5.68	Women Rowing North: Navigating Life's Currents and Flourishing As We Age by Mary Pipher for \$5.68
07/15/22	Amazon Marketplace US	250.44	4 of Office Depot White Copy Paper 3 hole punched 10 reams for \$62.61/ea
07/17/22	Amazon Marketplace US	11.99	<i>No City support</i>
07/18/22	Amazon Marketplace US	56.35	American Museum of Natural History Birds of North America by Francois Vuilleumier for \$50.36 plus \$5.99 shipping
07/19/22	Amazon Marketplace US	529.86	Bungee Cords with Hooks 26 pc Heavy Duty Assortment for \$20.99; Original HP 962XL Black Ink Cartridge for \$44.89; Original HP Color Ink Cartridge 3 pack for \$63.99; HP OfficeJet Pro 6025e Wireless All in One Printer for \$399.99
07/21/22	Amazon Marketplace US - Credit 1	(49.78)	Returned and refunded for Original HP 67XL Tri-Color Ink Cartridges
07/21/22	Amazon Marketplace US - Credit 1	(29.89)	Returned and refunded for Original HP 67 Black/Tri-Color Ink Cartridges
07/25/22	Amazon.com	60.96	4 of Bostitch Premium Standard Staples 5000 for \$8.87/ea and 4 of Avery Self-Adhesive Removable Label 840/pack for \$6.37/ea
07/25/22	Amazon.com	39.25	Bostitch Impulse Drive 30 Sheet Capacity, No Jam Technology, Easy Reload Black for \$39.25
07/27/22	Amazon Marketplace US - Credit 1	(11.99)	<i>No City support</i>

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total
^^	No Amazon support	^^	^^	5.28
				<u>5.28</u>
^^	No Amazon support	^^	^^	5.68
				<u>5.68</u>
^^	No Amazon support	^^	^^	250.44
				<u>250.44</u>
^^	No Amazon support	^^	^^	11.99
				<u>11.99</u>
^^	No Amazon support	^^	^^	56.35
				<u>56.35</u>
^^	No Amazon support	^^	^^	529.86
				<u>529.86</u>
^^	No Amazon support	^^	^^	(49.78)
				<u>(49.78)</u>
^^	No Amazon support	^^	^^	(29.89)
				<u>(29.89)</u>
^^	No Amazon support	^^	^^	60.96
				<u>60.96</u>
^^	No Amazon support	^^	^^	39.25
				<u>39.25</u>
^^	No Amazon support	^^	^^	(11.99)
				<u>(11.99)</u>

Report on Special Investigation of the  
City of Steamboat Rock

Unsupported Amazon Purchases  
For the Period July 1, 2019 through January 31, 2023

<b>Per Credit Card Statement</b>			
<b>Post Date</b>	<b>Vendor Name/ Description</b>	<b>Amount</b>	<b>Description per City's Documentation</b>
07/28/22	Amazon Marketplace US - Credit <sup>1</sup>	(5.28)	<i>No City support</i>
08/11/22	Amazon Marketplace US	5.99	<i>No City support</i>
08/12/22	Amazon Marketplace US	7.99	<i>No City support</i>
08/12/22	Amazon Marketplace US	53.03	2 of 48 pieces Colorfull Binder Clips Paper Clamps for \$14.59/ea; 80 pack Binder Clips for \$11.79; Amazon Basics 36 pack AAA Alkaline Batteries for \$12.06
08/23/22	Amazon Marketplace US	19.95	<i>No City support</i>
08/24/22	Amazon Marketplace US	23.98	<i>No City support</i>
08/24/22	Amazon Marketplace US	40.00	<i>No City support</i>
		<u>\$ 5,214.45</u>	

**Notes:**

- ^^ Information not available due to Amazon not proving support for the transactions
- \* Any information in italics was added by the auditor

Per Amazon Support

Purchase Date	Description	Quantity	Price	Total
^^	No Amazon support	^^	^^	(5.28)
				(5.28)
^^	No Amazon support	^^	^^	5.99
				5.99
^^	No Amazon support	^^	^^	7.99
				7.99
^^	No Amazon support	^^	^^	
				53.03
				53.03
^^	No Amazon support	^^	^^	19.95
				19.95
^^	No Amazon support	^^	^^	23.98
				23.98
^^	No Amazon support	^^	^^	40.00
				40.00
				\$ 5,214.45

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Report on Special Investigation of the  
City of Steamboat Rock

Improper and Unsupported Walmart Purchases  
For the Period July 1, 2019 through January 31, 2023

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Description</b>	<b>Amount</b>
06/01/20	Walmart.com	\$ 7.70
06/02/20	Walmart.com	41.70
06/02/20	Walmart.com	18.38
06/05/20	Walmart.com	38.51
06/12/20	Walmart.com	56.44
12/07/21	Walmart.com	106.59

Per Walmart Support

Purchase Date	Description	Price	Improper	Reasonable
05/30/20	Hair Art Hair Bun Rats Brown 8" Tax	\$ 7.20 0.50 <u>7.70</u>	7.20 0.50	- -
05/30/20	Women Elastic Band Mesh Net Bun Cover Snood Hairnets Dark Brown 2 Pcs Metallic Hair Nets 50pcs Disposable Breathable Face Mask 3-Layer Ear Loop Tax	6.99 1.99 29.99 2.73 <u>41.70</u>	6.99 1.99 29.99 2.73	- - - -
05/28/20	Blue Summit Supplies 500 #10 Self-seal Double Window Security Envelopes, 4-1/8" x 9-1/2" Outdoor Sports Half Face Cover Activated Carbon Filter Breathable Riding Adjustable Windproof Dust Mask for Running Motorcycle Cycling Skiing Replacement Washable Reusable Bandanas for Women Men Outdoor Sports Half Face Cover 2 Activated Carbon Filter Breathable Riding Adjustable Windproof Dust Mask for Running Motorcycle Cycling Skiing Replacement Washable Reusable Bandanas for Women Men Tax	35.99 8.59 8.59 3.72 <u>56.89</u>	- 8.59 8.59 -	35.99 - - 3.72
06/12/20	Boost Women Ready to Drink Nutritional Drink, Rich Chocolate, 24 Count (4 - 6 Packs) Boost Mobility Ready to Drink Daily Nutritional Drink, Very Vanilla, 24 Count (4 - 6 Packs)	26.56 29.88 <u>56.44</u>	26.56 29.88	- -
12/05/21	Farmland Naturally Hickory Smoked Classic Cut Bacon, 16 oz Smartfood White Cheddar Popcorn, 6.75 oz Bag Thomas' Plain Original Pre-Sliced Bagels, 6-Count Nilla Wafers Vanilla Wafer Cookies, Mothers Day Baking, 11 oz Nabisco Cookie Variety Pack, OREO, Nutter Butter, CHIPS AHOY!, 12 Snack Packs Great Value Colby & Monterey Jack Snack Cheese, 27 oz, 36 Count	5.27 3.26 3.48 3.28 4.98 8.98	5.27 3.26 3.48 3.28 4.98 8.98	- - - - - -



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Report on Special Investigation of the  
City of Steamboat Rock

Improper and Unsupported Walmart Purchases  
For the Period July 1, 2019 through January 31, 2023

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Description</b>	<b>Amount</b>
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\$ 269.32

Per Walmart Support

Purchase Date	Description	Price	Improper	Reasonable
	Frito-Lay Flavor Mix Snacks Variety Pack, 18 Count (Assortment May Vary)	8.42	8.42	-
	Great Value Restaurant Style White Corn Tortilla Chips, 13 oz	1.26	1.26	-
	Theraflu Nighttime Severe Cold Relief Powder, Green Tea and Citrus, 6 Count	6.86	6.86	-
	Alka-Seltzer Plus Maximum Strength Cold & Flu Medicine, Day + Night, Liquid Gels, 20 Count	4.98	4.98	-
	Alka-Seltzer Plus Severe Cold & Flu PowerFast Fizz Citrus Effervescent Tablets, 20ct	6.62	6.62	-
	Great Value Baked Buttery Round Crackers, 13.7 oz	2.08	2.08	-
	Rhodes Bake-N-Serv, White Bread Dough, 5 CT	4.00	4.00	-
	Great Value Honey Wheat Bread, 20 oz	0.98	0.98	-
	Great Value French Vanilla Coffee Creamer, 32 fl oz	2.36	2.36	-
	Great Value 2% Reduced Fat Milk, 128 Fl Oz	3.20	3.20	-
	Sara Lee Artesano Original Artisan Bread, 20 Oz Loaf of White Bread	2.76	2.76	-
	Great Value Chewy Granola Bars Variety Pack, Value Pack, 0.84 oz, 24 Count	2.84	2.84	-
	Great Value 100% Apple Juice, 96 fl oz	2.00	2.00	-
	Minute Maid Berry Punch Flavored Fruit Drink, 59 fl oz Carton	1.50	1.50	-
	Del Monte Sliced Carrots, Canned Vegetables, 14.5 oz Can	1.14	1.14	-
	Great Value Canned Diced Potatoes, 15 oz Can	0.50	0.50	-
	Crisco All Vegetable Shortening, 16 oz Can	2.96	2.96	-
	Philadelphia Original Cream Cheese, 8 oz Brick	1.96	1.96	-
	Hunt's Fire Roasted Diced Tomatoes, 14.5 oz Can	0.98	0.98	-
	Great Value Original Syrup, 24 oz	1.33	1.33	-
	Scunci Octopus Claw Hair Clip, Black, Tortoise Shell, and Smoke, 3 Ct	2.43	2.43	-
	Pillsbury Premade Refrigerated Pie Crusts, 2 Count	2.98	2.98	-
	Great Value Apple Pie Filling or Topping, 21 oz	1.64	1.64	-
	Great Value Blueberry Pie Filling or Topping, 21 oz	2.84	2.84	-
	Great Value Tomato Sauce, 15 oz	0.72	0.72	-
	Nilla Wafers Mini Vanilla Wafer Cookies, 12 Snack Packs	3.28	3.28	-
	Tax	4.72	4.72	-
		106.59		
			\$ 229.61	39.71

Report on Special Investigation of the  
City of Steamboat Rock

Improper and Unsupported Credit Card Purchases - Other Vendors  
For the Period July 1, 2019 through January 31, 2023

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Description</b>	<b>Amount</b>
05/29/20	SP Wild Wrap!	\$ 26.89
08/25/20	Graphic ED Iowa Munc Stripe.com	171.92
09/04/20	Priceline Holiday Inn Express	565.41
09/25/20	Priceline* Holiday Inn Express	(563.34)
		2.07
10/21/20	Embassy Suites Des Moines, IA	197.91
10/22/20	Embassy Suites Des Moines, IA	197.91
10/22/20	Embassy Suites Des Moines, IA	25.00
10/23/20	Embassy Suites Des Moines, IA	239.86
04/15/21	PY Neon Pay	125.00
04/22/21	Drury Inns West Des Moines Iowa	358.38
09/09/21	Doordash* Quintons Bar	22.17
09/08/21	Country Inn & Suites Cedar Rapids, IA	198.55

**Per City's support**

Description	Improper	Unsupported	Reasonable
Buy 1, get 4 free wraps/bandanas - urban green, pink hawaiian, waves in yellow, dark brown, and pantone black. One for \$19.90 plus \$6.99 shipping	\$ 26.89	-	-
No support. From online search - software and APU to accept payments, send payouts, and manage business online.	171.92	-	-
Cancelled reservation, CC was reimbursed in the next month. Reservation was for 10/20/20-10/23/20 at the Holiday Inn Express in downtown Des Moines.	-	2.07	-
10/21/2020 room	-	-	197.91
10/22/20 room	-	-	197.91
Only a credit card slip receipt	-	25.00	-
Room for 10/23/20 to 10/26/20	239.86	-	-
No support, from online search - Neon Pay is a payment processing for nonprofits or small organizations to simplyfy payment processing with Neon's platform	-	125.00	-
Two nights at Drury Inn from 4/21/21-4/23/21 at \$124.99/night plus \$38.40 taxes, and \$70 pet fee	70.00	-	288.38
DoorDash order placed on 9/8/21 from Quinton's Bar & Deli for \$22.17 during clerk training	22.17	-	-
2 nights at Country Inn & Suites in Cedar Rapids, IA on 9/6/21-9/8/21 for clerk training	198.55	-	-

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Report on Special Investigation of the  
City of Steamboat Rock

Improper and Unsupported Credit Card Purchases - Other Vendors  
For the Period July 1, 2019 through January 31, 2023

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Description</b>	<b>Amount</b>
09/08/21	Caseys Gen Store Cedar Rapids, IA	30.59
09/22/21	Drury Inns	255.75
		<u>\$ 1,852.00</u>

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**Per City's support**

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<b>Description</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
<i>No support</i>	30.59	-	-
2 night at Drury Inn in Coralville, IA from 10/6/21-10/8/21 for two adults	255.75	-	-
	<u>\$ 1,015.73</u>	<u>152.07</u>	<u>684.20</u>

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Report on Special Investigation of the  
City of Steamboat Rock

Improper and Unsupported Check Purchases - Other Vendors  
For the Period July 1, 2019 through January 31, 2023

**Per Bank Statement**

<b>Transaction Date</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Memo</b>	<b>Amount</b>
09/17/19	NA	Phone/In Person Transfer	-	\$ 438.00
08/07/20	NA	Amazon Marketplace Web	-	32.09
08/11/20	NA	Amazon.com Servi Web	-	65.20
04/07/22	NA	Phone/In Person Transfer	-	7.51
07/15/22	NA	DDA Force Pay Debit	-	192.52
				<u>\$ 735.32</u>

**Per City's support**

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<b>Description</b>	<b>Unsupported</b>
No support or explanation	438.00
-	32.09
-	65.20
-	7.51
-	192.52
	<hr/>
	<u>735.32</u>



Report on Special Investigation of the  
City of Steamboat Rock

Improper and Unsupported Reimbursements - Renee Oltrogge  
For the Period July 1, 2019 through January 31, 2023

**Per Bank Statements or Check Images**

Check Date	Check Number	Memo	Amount	Description per supporting documentation
10/12/20	1638	Mileage	\$ 252.88	Mileage reimbursement for 436 miles at \$0.58/mile. For trip from City Hall to Drury Inn Iowa City Coralville and back to City Hall for a total of 236 miles for Iowa League of Cities. Another trip from City Hall to Des Moines with an overnight and back to City Hall for a total of 200 miles for IMFOA Conferences. Miles for the IMFOA conference were classified as reasonable.
09/13/21	1985	Mileage	212.28	Mileage reimbursement for 125 miles at \$0.58/mile to go to Gateway Hotel and Conference Center and back to Steamboat Rock. Amount should be 125 X 0.58 = \$72.50.
10/11/21	2013	Mileage	243.04	Mileage reimbursement for 434 miles at \$0.56/mile. One trip to Home2 Suites Iowa City Coralville and back to Steamboat Rock for 232 miles. Another trip to Country Inn & Suites Cedar Rapids and back to Steamboat Rock for 200 miles.
10/10/22	2441	Mileage	44.44	Mileage reimbursement for 71.10 miles to Marshalltown, IA and back at the IRS rate of \$0.625/mile.
02/17/23	adjust	Mileage	700.00	<i>No Support</i>
Total			\$ 1,452.64	

	<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
\$	-	136.88	116.00
	212.28	-	-
	-	243.04	-
	-	44.44	-
	-	700.00	-
\$	212.28	1,124.36	116.00

Report on Special Investigation  
of the City of Steamboat Rock

Staff

This special investigation was performed by:

Melissa J. Finestead, CFE, Director  
Priscilla M. Ruiz-Torres, Senior Auditor  
Julius O. Cooper, Staff Auditor



James Cunningham, CPA  
Deputy Auditor of State

## **Appendices**

Report on Special Investigation  
of the City of Steamboat Rock

Selected Pages of the Audit Trail Report for a Resident

2:41 PM  
06/14/23

City of Steamboat Rock  
Audit Trail -  
Entered/Last Modified July 2019 through January 2023

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
Transactions entered or modified by Admin									
Check 1637									
1637	10/12/2020 15:43:38	Admin	Latest	10/12/2020		Cleaning Cont...	.Checking (old) 100-799 · Governm...	100-799 · Gov... .Checking (old)	-400.00 400.00
Check 1669									
1669	11/06/2020 12:50:58	Admin	Latest	11/09/2020		Cleaning Cont...	.Checking (old) 100-799 · Governm...	100-799 · Gov... .Checking (old)	-200.00 200.00
Check 1697									
1697	12/09/2020 15:31:35	Admin	Latest	12/14/2020		Cleaning Cont...	.Checking (old) 100-799 · Governm...	100-799 · Gov... .Checking (old)	-200.00 200.00
Check 1729									
1729	01/05/2021 11:45:28	Admin	Latest	01/11/2021		Cleaning Cont...	.Checking (old) 100-799 · Governm...	100-799 · Gov... .Checking (old)	-200.00 200.00
Check 1755									
1755	02/03/2021 16:48:04	Admin	Latest	02/08/2021		Cleaning Cont...	.Checking (old) 100-799 · Governm...	100-799 · Gov... .Checking (old)	-200.00 200.00
Check 1793									
1793	03/04/2021 08:30:01	Admin	Latest	03/08/2021		Cleaning Cont...	.Checking (old) 100-799 · Governm...	100-799 · Gov... .Checking (old)	-200.00 200.00
Credit Memo 21022401.677									
21022...	06/16/2022 12:31:43	Admin	Deleted						0.00
21022...	03/11/2022 08:57:33	Admin	Prior	03/11/2022			1220 · Accounts Re...	-SPLIT-	-188.00
						Water Service	E · Charges for Serv...	1220 · Account...	188.00
						Water Service...	2140 · Sales Tax Pa...	1220 · Account...	0.00
						Water Usage	E · Charges for Serv...	1220 · Account...	0.00
						Water Service...	2140 · Sales Tax Pa...	1220 · Account...	0.00
						Sewer Service	E · Charges for Serv...	1220 · Account...	0.00
						Sewer Sales ...	2140 · Sales Tax Pa...	1220 · Account...	0.00
						Sewer Usage	E · Charges for Serv...	1220 · Account...	0.00
						Sewer Sales ...	2140 · Sales Tax Pa...	1220 · Account...	0.00
						Garbage	E · Charges for Serv...	1220 · Account...	0.00
						Garbage Sale...	2140 · Sales Tax Pa...	1220 · Account...	0.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
Credit Memo 21022401.104									
21022...	02/17/2023 17:15:05	Admin	Latest	04/11/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
21022...	04/11/2022 15:34:49	Admin	Prior	04/11/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00

Report on Special Investigation  
of the City of Steamboat Rock

Selected Pages of the Audit Trail Report for a Resident

2:41 PM  
06/14/23

City of Steamboat Rock  
Audit Trail -  
Entered/Last Modified July 2019 through January 2023

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
<b>Credit Memo 22041278</b>									
22041...	02/17/2023 17:15:05	Admin	Latest	06/09/2022					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-310.00
							G · Miscellaneous R...	1220 · Account...	310.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	06/10/2022 12:29:25	Admin	Prior	06/09/2022					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-310.00
							G · Miscellaneous R...	1220 · Account...	310.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	06/10/2022 12:28:24	Admin	Prior	06/09/2022					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-100.00
							G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
<b>Credit Memo 22041455</b>									
22041...	02/17/2023 17:15:05	Admin	Latest	07/11/2021					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-75.00
							G · Miscellaneous R...	1220 · Account...	75.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	09/13/2022 08:42:00	Admin	Prior	07/11/2021					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-75.00
							G · Miscellaneous R...	1220 · Account...	75.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	07/11/2022 15:55:46	Admin	Prior	07/11/2022					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-75.00
							G · Miscellaneous R...	1220 · Account...	75.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
<b>Credit Memo 22041622</b>									
22041...	02/17/2023 17:15:05	Admin	Latest	07/08/2021					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-75.00
							G · Miscellaneous R...	1220 · Account...	75.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	09/13/2022 08:41:01	Admin	Prior	07/08/2021					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-75.00
							G · Miscellaneous R...	1220 · Account...	75.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	07/18/2022 12:54:57	Admin	Prior	07/08/2022					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-75.00
							G · Miscellaneous R...	1220 · Account...	75.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
<b>Credit Memo 22041631</b>									
22041...	02/17/2023 17:15:05	Admin	Latest	08/10/2021					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-100.00
							G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	09/13/2022 08:43:24	Admin	Prior	08/10/2021					
						Deposit Paid ...	1220 · Accounts Re...	-SPLIT-	-100.00
							G · Miscellaneous R...	1220 · Account...	100.00

Report on Special Investigation  
of the City of Steamboat Rock

Selected Pages of the Audit Trail Report for a Resident

2:41 PM  
06/14/23

City of Steamboat Rock  
Audit Trail -  
Entered/Last Modified July 2019 through January 2023

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	08/10/2022 16:14:27	Admin	Prior	08/10/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
							1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	11/07/2022 13:57:29	Admin	Prior	06/01/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	10/10/2022 13:22:20	Admin	Prior	10/10/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
							1220 · Accounts Re...	-SPLIT-	-72.44
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	72.44
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	11/07/2022 13:58:50	Admin	Prior	06/01/2022			1220 · Accounts Re...	-SPLIT-	-72.44
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	72.44
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22041...	10/10/2022 13:26:33	Admin	Prior	10/10/2022			1220 · Accounts Re...	-SPLIT-	-72.44
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	72.44
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
							1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22042...	02/17/2023 17:15:05	Admin	Latest	06/30/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22042...	12/12/2022 09:16:32	Admin	Prior	06/30/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
							1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00
						Sales Tax	2140 · Sales Tax Pa...	1220 · Account...	0.00
22120...	01/30/2023 08:55:34	Admin	Prior	06/30/2022			1220 · Accounts Re...	-SPLIT-	-100.00
						Deposit Paid ...	G · Miscellaneous R...	1220 · Account...	100.00

Report on Special Investigation  
of the City of Steamboat Rock

Selected Pages of the Audit Trail Report for a Resident

2:41 PM  
06/14/23

City of Steamboat Rock  
Audit Trail -  
Entered/Last Modified July 2019 through January 2023

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
1124							Undeposited Funds	Checking	-100.92
10000							Undeposited Funds	Checking	-96.16
1958							Undeposited Funds	Checking	-108.72
7351							Undeposited Funds	Checking	-97.00
1379							Undeposited Funds	Checking	-96.26
1207							Undeposited Funds	Checking	-100.00
1200							Undeposited Funds	Checking	-200.00
5051							Undeposited Funds	Checking	-97.00
9189							Undeposited Funds	Checking	-27.00
8498							Undeposited Funds	Checking	-220.00
1199							Undeposited Funds	Checking	-100.00
9968							Undeposited Funds	Checking	-110.00
1110							Undeposited Funds	Checking	-31.79
1028 ...							Undeposited Funds	Checking	-207.55
							Undeposited Funds	Checking	-200.00
Jose ...							Undeposited Funds	Checking	-96.58
							Undeposited Funds	Checking	-105.00
							Undeposited Funds	Checking	-97.49
							Undeposited Funds	Checking	-120.00
							Undeposited Funds	Checking	-104.00
<b>Deposit</b>									
	03/11/2022 08:39:24	Admin	Deleted						0.00
	03/03/2022 09:05:44	Admin	Prior	02/10/2022		Water Bill De...	.Checking	-SPLIT-	2,114.45
							Undeposited Funds	Checking	-1,145.00
							Undeposited Funds	Checking	-100.00
							Undeposited Funds	Checking	-88.00
							Undeposited Funds	Checking	-100.00
							Undeposited Funds	Checking	-140.00
2171							Undeposited Funds	Checking	-99.96
6230							Undeposited Funds	Checking	-109.42
3276							Undeposited Funds	Checking	-235.81
4928							Undeposited Funds	Checking	-96.26
<b>Deposit</b>									
	08/17/2022 15:22:57	Admin	Deleted						0.00
	06/28/2022 09:05:06	Admin	Prior	06/16/2022		Water Bill De...	Operating Checking	-SPLIT-	6,586.01
							Undeposited Funds	Operating Ch...	-104.45
6315							Undeposited Funds	Operating Ch...	-97.36
4837							Undeposited Funds	Operating Ch...	-135.70
2213							Undeposited Funds	Operating Ch...	-99.52
2139							Undeposited Funds	Operating Ch...	-109.19
9697							Undeposited Funds	Operating Ch...	-100.00
4284							Undeposited Funds	Operating Ch...	-96.49
2092							Undeposited Funds	Operating Ch...	-96.26
153							Undeposited Funds	Operating Ch...	-218.99
7190							Undeposited Funds	Operating Ch...	



Report on Special Investigation  
of the City of Steamboat Rock

Copy of Selected Pages of the Audit Trail Report for a Resident

2:41 PM  
06/14/23

City of Steamboat Rock  
Audit Trail -  
Entered/Last Modified July 2019 through January 2023

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
	09/10/2021 08:55:08	Admin	Latest	09/09/2021			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	100.00 -100.00
<b>Payment</b>	10/12/2021 10:16:59	Admin	Latest	10/09/2021			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	85.00 -85.00
<b>Payment</b>	11/09/2021 11:19:03	Admin	Latest	11/09/2021			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	100.00 -100.00
<b>Payment</b>	12/10/2021 09:07:07	Admin	Latest	12/10/2021			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	100.00 -100.00
<b>Payment</b>	01/11/2022 08:28:39	Admin	Latest	01/07/2022			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	100.00 -100.00
<b>Payment</b>	03/11/2022 08:42:50	Admin	Deleted						0.00
	02/15/2022 08:57:12	Admin	Prior	02/10/2022			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	88.00 -88.00
<b>Payment</b>	06/16/2022 12:34:16	Admin	Latest	06/16/2022			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	188.00 -188.00
<b>Payment</b>	06/16/2022 13:14:31	Admin	Latest	06/16/2022			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	100.00 -100.00
<b>Payment</b>	01/13/2023 13:20:05	Admin	Latest	01/13/2023			Undeposited Funds 1220 - Accounts Re...	1220 - Account... Undeposited F...	100.00 -100.00

Report on Special Investigation  
of the City of Steamboat Rock

Copy of Amazon Invoice

As previously stated, the Amazon support provided by the City did not match the support received directly from Amazon. While reviewing the support, we can see a few items in the invoice that appear to be altered.

Final Details for Order #114-6125918-5042665  
Print this page for your records.

**Order Placed:** April 06, 2020  
**Amazon.com order number:** 114-6125918-5042665  
**Order Total: \$43.51** The amount here should match the total for the order.

<b>Shipped on April 23, 2020</b>	
<b>Items Ordered</b>	<b>Price</b>
1 of: "Be Smart Get Prepared 250Piece First Aid Kit, Exceeds OSHA Ansi Standards for 50 People - Office, Home, Car, School, Emergency, Survival, Camping, Hunting, Sports" Sold by: etailz (seller profile) FSA or HSA eligible  Condition: New	\$42.12
2 of: Honey-Can-Do Colored Plastic Clothespins, 100-Pack Sold by: Amazon.com Services LLC  Condition: New	\$38.70
2 of: X-CORDS Clothesline 100' Outdoor Rated Replacement line 550 lb Strong (100 FT + 36 CLOTHESPINS+Bag) Sold by: X-CORDS Survival Bracelet Kits (seller profile)  Condition: New	\$48.10
2 of: Energizer AAA, 12-Pack, D, 6-Pack Sold by: Amazon.com Services LLC  Condition: New	\$39.06
<b>Shipping Address:</b>	
Renee A Oltrogge 306 W MARKET ST STEAMBOAT ROCK, IA 50672-1014 United States	
<b>Shipping Speed:</b>	

The price per item is actually the total for the items instead of the price and they don't align with each other. For some of the items, multiple quantities were purchased.

The total for the order should have been \$167.98

Did not obtain the Payment information box from the City.

When we compared the items purchased to the support obtain from Amazon, they did not match.