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NEWS RELEASE

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FOR RELEASE

August 6, 2024

Auditor of State Rob Sand today released a report on a special investigation of the City of Delhi for the period of January 1, 2015 through June 30, 2022. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former City Clerk, Lori Tucker.

Sand reported the special investigation identified \$66,559.28 of improper disbursements and \$13,525.46 of unsupported disbursements. However, because City records were not sufficiently maintained, it was not possible to determine if additional amounts were improperly disbursed.

Sand reported the \$66,559.28 of improper disbursements identified includes:

- \$29,539.50 of unauthorized payroll costs resulting from excess wages, excess longevity payments, unearned vacation hours, and unauthorized insurance stipends issued to Ms. Tucker;
- \$1,369.25 of excess insurance premiums issued on behalf of Ms. Tucker;
- \$21,788.59 of improper contributions to HSA account on behalf of Lori Tucker;
- \$334.71 of reimbursement checks issued to Ms. Tucker for excessive mileage and other costs;
- \$189.12 of late fees and interest to IPERS;
- \$12,735.15 of excess insurance premiums, improper contributions to an HSA account on, and improper medical expense issued on behalf of a former maintenance employee;
- \$602.96 of improper purchases made with the City's credit card, late fees, and interest.

The \$13,525.46 of unsupported disbursements is composed of transactions for which the City could not provide supporting documentation, including reimbursements issued to Ms. Tucker, reimbursements issued to a former maintenance employee, purchases from vendors, and purchases made with the City's credit card.

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

Copies of this report have been filed with the Delaware County Sheriff's Office, Iowa Division of Criminal Investigation, the Delaware 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](#).

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF DELHI
FOR THE PERIOD
JANUARY 1, 2015 THROUGH JUNE 30, 2022**

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Rob Sand
Auditor of State

Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of concerns regarding certain financial transactions processed by the former City Clerk and at your request, we conducted a special investigation of the City of Delhi. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2015 through June 30, 2022 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) Reviewed activity in the City's bank accounts to identify any unusual activity.
- (3) Reviewed videos from the security camera inside City Hall, as well as a transcript with time stamps of the videos, which was obtained from the City's attorney to determine if Ms. Tucker was at City Hall during afterhours.
- (4) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (5) 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.
- (6) Reviewed the City's credit card statements to identify any unusual activity. We examined supporting documentation for selected purchases to determine if they were properly approved, supported by adequate documentation, and appropriate for the City's operations.
- (7) Interviewed City officials and personnel to determine the purpose of certain disbursements to vendors and reimbursements to employees.
- (8) Examined payroll disbursements and reimbursements issued to the former City Clerk, Lori Tucker, to determine the propriety of the payments.
- (9) Examined transactions related to insurance coverage provided by the City to determine propriety, including adherence to the City's policy.
- (10) Reviewed payments to IPERS to determine if the proper amount of payroll contributions were remitted in a timely manner.
- (11) Reviewed grant records, including but not limited to, the City's grant application, contracts and agreements, procurement documents, requests for reimbursement, notes, invoices, and other supporting records to determine whether the grants were appropriately administered in accordance with grant requirements.
- (12) Reviewed all available supporting documentation for the City's capital projects to determine if they followed the standard bidding procedures associated with each project.
- (13) Interviewed Ms. Tucker to obtain a better understanding of her job duties and explanations for certain disbursements.

These procedures identified \$66,559.28 of improper disbursements and \$13,525.46 of unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if additional collections were properly deposited because adequate documentation 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 **I** of this report.

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

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

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized and written in a cursive-like font.

ROB SAND
Auditor of State

August 6, 2024

City of Delhi

Investigative Summary

Background Information

The City of Delhi is located in Delaware County and has a population of approximately 420. The City employs a full-time City Clerk who is responsible for the business operations of the City. In addition, the City employs a full-time employee who is responsible for general maintenance, construction, plumbing, mechanics, and equipment usage. The City also employs a Water Affidavit Operator, and summer staff as needed for City operations, and a Librarian who oversees the Library Operations.

Lori Tucker began employment with the City as the City Clerk on December 26, 2014. As the City Clerk, Ms. Tucker 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;
- Credit cards – making certain purchases, receiving and reconciling monthly credit card statements, maintaining supporting documentation, and making payments;
- 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;
- 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 and minutes from Council meetings, Ms. Tucker was to work 40 hours a week. Any additional hours over 40 hours were considered to be overtime and required the Mayor's approval prior to working overtime. Ms. Tucker was paid bi-monthly at an hourly rate for the number of hours worked. Overtime was to be paid at one and one-half times her approved hourly rate. Ms. Tucker was eligible to receive raises as approved by the City Council throughout her employment.

According to City officials, Ms. Tucker was eligible for reimbursement of travel costs, such as mileage and meals, for training and/or conferences she attended. Training expenses were approved by Council prior to attendance. In addition, Ms. Tucker was eligible to receive reimbursements for other City operations and meetings attended.

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 Delaware County and remitted to the City. Revenue is also received from customers for water, sewer, and garbage services. 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.

Most City disbursements are made by check, with the exception of payroll, payments to IPERS, the IRS, employee benefits, and loan providers which are paid by electronic funds transfer (EFT). Payroll

was paid by check until November 2015 in which the City began issuing payroll by direct deposit to the employees bank accounts. In addition, supplies may be purchased with a City credit card. The City assigned a credit card to City Clerk, the City maintenance employee, and the Librarian. 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 signs the checks. According to City officials, all bills and the credit card statements should be mailed to City Hall.

The City established a bank account used for all City operations. In addition, the City established a bank account for utilities collections and disbursement, a savings account, as well as six Money Market 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 or members of the City Council while Ms. Tucker was the City Clerk. In addition, City officials stated bank reconciliations were prepared; however, they were not reviewed.

In January 2022, a new Mayor and four new City Council members took office. According to City officials, from the time the new Mayor took office there was tension between Ms. Tucker, citizens, and the newly elected officials. Due to the growing tension, on April 12, 2022, Ms. Tucker turned in her resignation to the Mayor via email stating that due to the rumors that have been spread around town about her work behaviors and the “hostile environment” since January 2022, she would not be able to return to work.

On April 13, 2022, the former Mayor accepted Ms. Tucker’s resignation and stated that he did not agree with her reasons, but that he will pass her letter of resignation to the City Council for further action. On April 18, 2022, the Council accepted and approved Ms. Tucker’s resignation letter.

On June 13, 2023, City officials requested a meeting with the Office of Auditor of State to discuss concerns regarding certain financial transactions processed by Ms. Tucker. Specifically, City officials were concerned with excessive overtime and vacation payouts issued to Ms. Tucker and payments to insurance providers in excess of the City’s policy limits issued on behalf of Ms. Tucker.

During the June 13, 2023 meeting, City officials we spoke with, also stated they had concerns regarding how capital projects and a Community Catalyst Grant were handled by the former City Council. Specifically, they had concerns regarding conflict of interest, proper supporting documentation not being maintained, and applicable Code of Iowa sections not being adhered to. In addition, City officials stated Ms. Tucker was currently and had been the City Clerk for the City of Ryan during her employment with the City of Delhi. City officials we spoke with, stated they had concerns that Ms. Tucker was performing work for the City of Ryan while “on the clock” at Delhi, as well as not properly splitting training reimbursements between the two cities.

City officials stated they had City Hall surveillance video that showed Ms. Tucker going into City Hall after normal work hours towards the end of her employment with the City. In addition, after Ms. Tucker resigned, City officials determined that the City’s laptop that was used by the Ms. Tucker to perform work for the City, had the password changed and encrypted with a software that would wipe the data off the laptop if someone attempted to login to it. The software was installed on the City’s laptop without City officials’ approval. The City had to purchase a new laptop and sent the old laptop to a company out of state to perform forensics on the laptop, but the City was only able to obtain a printout report of the downloads and updated files in the City’s computer.

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 January 1, 2015 through June 30, 2022.

Detailed Findings

The procedures performed identified \$66,559.28 of improper disbursements and \$13,525.46 of unsupported disbursements for the period January 1, 2015 through June 30, 2022.

The \$66,559.28 of improper disbursements identified includes:

- \$52,697.34 and \$334.71 of improper payroll costs and reimbursements, respectively, paid to or on behalf of Ms. Tucker;
- \$189.12 of late fees and interest to IPERS;
- \$12,735.15 of excess insurance premiums, improper contributions to an HSA account on, and improper medical expense issued on behalf of a former maintenance employee; and
- \$602.96 of improper purchases using the City's Chase credit card, late fees, and interest.

We also identified \$13,525.46 of unsupported disbursements which includes \$6,520.44 of purchases on the City's Chase credit card, \$5,323.12 of disbursements from the City's checking account to individuals and vendors, \$1,598.50 of reimbursements issued to Ms. Tucker, and \$83.40 of reimbursements issued to a former maintenance employee.

We were unable to determine if additional funds were improperly disbursed because adequate documentation was not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

At the completion of fieldwork, we interviewed Ms. Tucker to obtain explanations for certain transactions and processes followed during Ms. Tucker's employment with the City. We also requested explanations for certain disbursements. The information Ms. Tucker provided are described in the following sections.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, City disbursements are to be made by check and purchases may be made with the City's credit card. We scanned all disbursements and redeemed checks from the City's bank account from January 1, 2015 through June 30, 2022 to determine propriety. We also scanned all purchases made on the City's credit card for the same period.

Using the supporting documentation available from the City, internet searches, the vendor, the frequency and amount of the payments, discussions with City officials, 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 operations of the City. 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 or was personal in nature. Other disbursements were classified as reasonable if it appeared they were for City operations based on supporting documentation, the vendor, frequency and amount of the payments, and/or discussions with City officials.

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

Checks Issued to or on behalf of Lori Tucker

As previously stated, Ms. Tucker began employment with the City in December 2014, at a rate of \$16.00 an hour for the position of City Clerk. She was to be paid on a bi-monthly basis on the 15th and 30th of each month. Ms. Tucker was eligible for reimbursement of expenses related to City operations if she submitted supporting documentation.

Because Ms. Tucker was responsible for preparing her own payroll and all other disbursements for the City, we reviewed payments issued to and/or on behalf of herself to determine propriety. Each type of disbursement issued to and/or on behalf of Ms. Tucker is discussed in more detail in the following paragraphs.

Excess Wages – To determine the propriety of payroll checks Ms. Tucker prepared for herself, we compared the amount of the redeemed checks to the net pay recorded in the City’s payroll records. We did not identify any variances between the payroll records and the amounts of the paychecks. We also compared the gross pay amount recorded in the City’s records for each check to Ms. Tucker’s authorized gross pay for each period. Prior to June 30, 2016, Ms. Tucker’s authorized gross pay for each pay period was determined by discussions held with City officials and the multiplying the number of hours authorized to her authorized pay because payroll resolutions were not available.

As previously stated, Ms. Tucker was paid an hourly wage bi-monthly for hours worked. Ms. Tucker was to prepare timesheets bi-monthly which summarized the time she worked each day any overtime hours worked, holidays, and paid time taken off, including vacation and PTO. Each of Ms. Tucker’s timesheets should have been reviewed and approved by the Mayor and/or City Council.

Based on review of available supporting documentation, Ms. Tucker’s timesheets were not available for 13 of the 173 pay periods for the period from January 2015 through April 2022. Based on our review, none of Ms. Tucker’s available timesheets, included evidence of review and approval. As previously stated, Ms. Tucker started getting direct deposit payments during November 2015. Once Ms. Tucker started receiving her payroll via direct deposit the City Council approved the payroll journals for each pay period until her resignation in April 2022. The payroll journals include total hours worked for the pay period, gross pay, deductions, and net pay and include all payroll for all City employees.

According to City officials we spoke with, during Ms. Tucker’s employment, the City Clerk position was a full-time, 40 hours per week, or 8 hours Monday through Friday position. During our interview with Ms. Tucker, we asked her about the weekly expectations for the City Clerk position. According to Ms. Tucker, “I was paid for 40 hours a week. There were on occasions, there would be over time, not often, but if I had extra meetings or if I was at a conference, or something was going on, there was over time occasionally.”

Using this expectation from discussions with City officials and Ms. Tucker, we calculated Ms. Tucker’s expected gross pay per pay period by looking at the calendar and determining the number of working days per pay period and multiplying the working days by 8 hours per day to calculate the total expected hours to be worked for each pay period. Using the approved pay rates from City Council meeting minutes, we calculated the expected gross pay by multiplying her authorized pay rate by the number of expected hours per pay period. In instances, where Ms. Tucker had fewer hours on her timesheet and/or recorded in the payroll system than our expected hours, the hours from the payroll system were used for the expected number of hours in our calculation of expected gross payroll.

In addition, as previously stated, Ms. Tucker was eligible to receive longevity pay after five years of continuous service. Using the payroll reports from the City’s system, we included longevity pay into the gross payroll comparison per pay period. We also determined Ms. Tucker received monthly insurance stipends for the period January 2015 through November 2015. Based on Ms. Tucker’s original employment agreement with the City, the insurance stipends were authorized and approved; therefore, have been included in our comparison of gross wages paid to authorized gross wages we included the insurance stipend amounts in the calculation.

Using the calculated expectations, we compared the gross amounts per the payroll system report to the expected number of hours for each pay period to determine if the gross amount paid to Ms. Tucker was appropriate. **Exhibit B** shows the comparison for each pay period.

As illustrated by the **Exhibit**, we identified 130 payroll checks which included hours in excess of the amount expected resulting in \$21,976.64 of excess gross wages. In addition to the excess gross

payroll amounts identified in **Exhibit B**, the City incurred the employer’s share of FICA and IPERS contributions for the excess payroll, which totaled \$1,681.66 and \$2,292.58, respectively.

During our review, we identified Ms. Tucker was regularly working overtime hours without prior approval. As previously stated, all overtime hours were to be for emergency purposes and with prior authorization by the Mayor. We identified five instances where Ms. Tucker worked overtime which had prior authorization from the Mayor. These overtime hours were considered to be expected hours in our comparison in **Exhibit B**.

During our interview with Ms. Tucker, we asked Ms. Tucker about the 130 payroll checks which included hours in excess of the amount expected. According to Ms. Tucker, “Unless, unless there was work to do, I wasn’t working more hours to go over, I had other things to do, I had two other jobs ... There wasn’t anybody there to do the job when I wasn’t there.” We determined Ms. Tucker’s last two paychecks for the pay periods ending February 25, 2022 and March 31, 2022, included vacation and PTO hours, as well as a vacation payout. We identified issues regarding her balances at the time of these paychecks and these will be discussed in further detail below. The \$21,976.64 of excess gross payroll and the \$3,974.29 of related FICA and IPERS contributions paid by the City are included in **Exhibit A** as improper disbursements.

Excess Longevity Payments – As previously stated, Ms. Tucker was eligible for longevity pay after five years of continuous City service. **Table 1** shows the breakdown of how longevity pay was to be paid per the employee handbook and when Ms. Tucker was eligible for each amount.

Years of City Service	Amount	Ms. Tucker’s Eligibility
After 5 years	\$10.00 per month	December 2019
After 6 years	\$20.00 per month	December 2020
After 7 years	\$30.00 per month	December 2021
After 8 years	\$35.00 per month	December 2022
After 9 years	\$40.00 per month	December 2023

As illustrated by the **Table**, Ms. Tucker was eligible to begin receiving longevity pay starting in December 2019, with an increase of the longevity pay occurring each year in December thereafter. As previously stated, the longevity payments were included on the payroll history reports. During our review of the payroll history reports, we identified Ms. Tucker started receiving the longevity pay in January 2019, or after four years and 1 month into her employment with the City. In addition, we determined Ms. Tucker was awarded the increase in longevity pay in January of the subsequent years even though that was not her anniversary date, and her years of service did not match those required by the employee handbook. We also determined Ms. Tucker was receiving the longevity payments in each of her pay checks, instead of once a month according to the policy. Therefore, we allowed the first longevity payment of each month as reasonable; however, any remaining longevity payments for each month were deemed improper.

Exhibit C shows the comparison of longevity pay received, authorized by the employee handbook, and the improper longevity pay issued to Ms. Tucker. The \$1,110.00 total shown on **Exhibit C** is included in **Exhibit A** as improper disbursements.

During the interview with Ms. Tucker, she stated the following regarding longevity pay “it just automatically happens with the, with the payroll system, so I'm not really sure. I never entered like \$10.00 for me that it that would have just happened.” However, when we asked Ms. Tucker if she was

responsible for the City's payroll and entering information on the City's accounting system for herself and for other employees, she confirmed that was correct. In addition, Ms. Tucker stated, "there wasn't anybody to do the job when I wasn't there."

After the interview, Ms. Tucker's attorney provided a copy of a text message conversation between Ms. Tucker and the interim City Clerk from April 6, 2022. According to the text messages provided, Ms. Tucker texted "longevity pay was missed on my check, it auto populates at mid-month PR. You can just double it next check." The interim City Clerk responded "OK, sorry about that. What do I do in the that line for hours? 1? Or total number of hours for that pay period?" Ms. Tucker responded with, "I think it comes up as a 1 @ \$30 so you can type 2. It's automatic so you can't forget."

Unearned Vacation – As previously stated, Ms. Tucker was eligible for PTO and vacation time as the City Clerk. According to the employee handbook adopted in 2015, Ms. Tucker was entitled to 40 hours of vacation; however, she was not entitled to receive any PTO. According to the City's Resolution 2018-11 passed by the City Council on July 14, 2018, Ms. Tucker was entitled to 80 hours of vacation per year and 56 hours of PTO after her first year of employment. However, per the employee handbook adopted on August 11, 2018, Ms. Tucker was entitled to 80 hours of vacation, but only 40 hours of PTO a year. In addition, any unused vacation hours could not be carried forward to the next year unless approved by the City Council, while PTO could be carried forward to the next year with a max hour balance of 100 working days.

To determine Ms. Tucker's PTO and vacation balances at the time of her resignation, we created a schedule using Ms. Tucker's timesheets and the City's payroll system report. The schedule included the number of hours awarded to Ms. Tucker each year in accordance with the 2018 employee handbook, the dates and amounts of PTO and vacation time taken, and balances at the end of each year. During our review, we identified the following concerns:

- Not all supporting documentation, such as timesheets, were available for each pay period. Specifically, 13 of 173 pay periods, there was no record of timesheets in the City's records.
- Ms. Tucker was to accrue her vacation and PTO hours every December; however, we identified four instances Ms. Tucker awarded vacation and PTO balances months later. For example, she was to receive 40 hours of PTO in December 2021, but did not award PTO hours to herself until April 2022. In addition, we identified Ms. Tucker awarded herself 56 hours of PTO in April 2022.
- Ms. Tucker was improperly awarding herself 56 hours of PTO per year. According to the Employee Handbook, the handbook states that 40 hours of PTO per year should be accrued. For our scheduling purposes, we used the 40 hours of PTO annually in determining Ms. Tucker's PTO balances. In addition, we determined Ms. Tucker's PTO reports maintained by the City did not foot at the end of each year.

As previously stated, Ms. Tucker's last two paychecks with the City, pay period ending February 25, 2022 and pay period ending March 31, 2022, included vacation and PTO hours, as well as a vacation payout. As stated above, Ms. Tucker took 80 hours of vacation during the month of February 2022 which brought her vacation hours balance down to zero. However, on her last paycheck from the City on March 31, 2022, Ms. Tucker was paid for 80 hours of vacation that she did not have available to use. The 80 hours of excess vacation payout at Ms. Tucker's hourly rate of \$26.46 totaled \$2,116.80 of improper gross payroll. In addition to the improper vacation balance payout, the City incurred the employer's share of FICA and IPERS for the excess payroll, which total \$161.94 and \$199.83, respectively.

During the interview with Ms. Tucker, we asked her about the last payroll check she received from the City which included 80 hours of vacation which she did not have available to use. Ms. Tucker stated "Yeah, and I didn't do that. That was (interim City Clerk). And I contacted her and said you overpaid me. And she contacted the new Mayor, and he said that this is such a f'ing mess, were going to let it go, because it's going to be too complicated to fix, and I have the text message to prove that."

After the interview, Ms. Tucker's attorney provided a copy of the text message conversation she referred to. According to the text message conversation, the interim City Clerk told her that the City would not be asking for it back and Ms. Tucker asked, "why wouldn't they want to correct it?" The interim City Clerk responded, "Honestly what they would pay me to find how correct it with all the taxes, piers, etc. would be more that what you were overpaid." Ms. Tucker responded, "I shouldn't have been paid 80 vacation." The Interim clerk responded with, "Your time sheet said 80 hours vacation. 64 hours March 2-12 and 16 hours March 13-27."

During our review, the City has not requested Ms. Tucker to pay back the amount and Ms. Tucker has not issued a payment to the City for the overpayment. However, since Ms. Tucker's vacation balance at the end of her employment was zero, Ms. Tucker would not be entitled to the 80 hours vacation payout; therefore, the 80 hours of vacation was improperly paid to Ms. Tucker.

The \$2,116.80 of unearned vacation payout and the \$361.77 of related FICA and IPERS contributions paid by the City are included in **Exhibit A** as improper disbursements.

As previously stated, City officials had City Hall surveillance video which showed Ms. Tucker going into City Hall after normal work hours towards the end of her employment with the City. Due to City officials concerns, we were provided security camera footage from inside City Hall and as part of our procedures we reviewed the footage. As part of our review, we identified that on February 25, 2022, there was a conversation between Ms. Tucker and the former Mayor, while a former City Council member was present. The conversation was regarding back dating a PTO request for Ms. Tucker's and the former Mayor approving the request. The former Mayor had been the Mayor of Delhi until December 2021, but he signed Ms. Tucker's request for PTO on February 25, 2022 for days to be taken on February 28, 2022 through March 1, 2022.

In the video's audio, we can hear Ms. Tucker stating, "I could back date it to December"; while the former Mayor stated "want me to sign it, people still call me Mayor all the time"; "I can sign it"; and "happy day off". The hours that were approved by the former Mayor were included by Ms. Tucker on her timesheet and the hours were taken. Because the hours were included on her timesheet and were reduced from her PTO balance, the amounts paid to Ms. Tucker for these hours were considered reasonable.

Excess Insurance Premium Payments – As previously stated, per Resolution 2016-1 passed by the City Council on January 9, 2016, Ms. Tucker was eligible to receive \$1,000.00 per month for personal or family employee benefit premiums. The premium could be used for health, dental, vision, life, disability, or supplemental insurance. The City paid the insurance provider(s) directly on behalf of the employee. In addition, per the City's employee handbook, if the total monthly premium paid on behalf of a City employee exceeded the authorized amount of \$1,000.00, the employee was responsible for contributing the difference through a payroll deduction.

During our review of the City Council meeting minutes, we identified during the November 13, 2017 council meeting, a motion was made to approve Resolution 2017-14 "Increasing Employee Benefit due to increased health insurance premiums". However, the motion failed. During our review, we did not identify any other motions and/or approvals of increasing the employee benefit for health insurance.

To determine the propriety of the insurance premiums paid on behalf of City employees, we reviewed insurance premiums paid per employee for each month. Specifically, we reviewed all payments to insurance providers per the bank statements and/or credit card statements. We also obtained supporting documentation for each payment to determine the specific employee the premiums were for. We compared the total insurance premiums paid per employee for each month to the authorized amount of \$1,000.00. We did identify issues related to excess insurance premium payments for another City employee, which are discussed below.

We identified for the period of March 2016 through May 2022, there were 4 instances where the monthly insurance premiums paid on behalf of Ms. Tucker exceeded the authorized amount. **Table 2**

summarizes the month, the amount paid on behalf of Ms. Tucker, the authorized amount and the improper difference.

Table 2

Month	Amount Paid (Tucker Portion)	Authorized Amount	Difference
February 2019	\$1,217.87	1,000.00	\$ 217.87
July 2019	1,492.80	1,000.00	492.80
June 2020	1,284.76	1,000.00	284.76
May 2022	1,373.82	1,000.00	373.82
Total			\$ 1,369.25

As illustrated by the **Table**, the amount paid in excess of the City’s policy for monthly insurance premiums on behalf of Ms. Tucker totaled \$1,369.25. Based on supporting documentation available, the insurance payments were for Ms. Tucker’s health, vision, disability, whole life, and universal life insurance premiums. During our review of the City’s payroll records, we did not identify any payroll deductions in Ms. Tucker’s payroll for the excess costs above the authorized monthly benefit, as required per the City’s employee handbook.

As a result, the \$1,369.25 of excess insurance premium payments on behalf of Ms. Tucker are included in **Exhibit A** as improper disbursements.

Contributions to an HSA account on behalf of Lori Tucker – As previously stated, Resolution 2016-1 passed by the City Council on January 9, 2016, Ms. Tucker was eligible to receive \$1,000.00 per month for personal or family employee benefit premiums. In addition, the policy allows for employees to make tax exempt contributions under an approved Section 125 Flexible Benefit Plan to be used for out-of-pocket health costs, dependent care expenses, and medical reimbursements. This plan is also known as a Health Savings Account (HSA).

During our review of available supporting documentation, we determined Ms. Tucker had established an HSA account with First National Bank for the period December 2016 through May 2022. The contributions to Ms. Tucker’s HSA account at First National Bank were issued from the City’s checking account. Per IRS rules of an HSA, these payments should be a pre-tax deduction from Ms. Tucker’s gross payroll. However, in our review of the City’s payroll system, specifically Ms. Tucker’s payroll, there were no deductions identified.

Exhibit D lists the payments issued to Ms. Tucker’s HSA account at First National Bank. As illustrated by the **Exhibit**, there were 62 checks issued to Ms. Tucker’s HSA account at First National Bank totaling \$21,788.59. Because there were no payroll deductions for these payments, the \$21,788.59 is included in **Exhibit A** as improper disbursements.

Reimbursements Checks – As previously stated, Ms. Tucker was entitled to reimbursement for expenses related to City operations. The City has a travel reimbursement policy, which requires the employee seeking reimbursement to submit supporting documentation and to obtain approval of expenses being reimbursed from the City Council for compliance with the City’s policy. Also, according to the employee handbook, all travel requests shall be approved by the employee’s supervisor and City Council prior to travel. Use of an employee’s personal vehicle for City purposes with mileage being reimbursed at the IRS mileage rates, lodging, meals and registration fees for trainings are allowable costs per the policy.

According to City officials we spoke with, Ms. Tucker was authorized to attend trainings that would be beneficial for her position as City Clerk. Additionally, she was authorized to attend monthly Delaware County Clerks meetings and other meetings related to the operation of the City. During our review, we

identified 87 checks totaling \$12,843.22 paid to Ms. Tucker for reimbursement of mileage and purchase of supplies.

For the period of January 1, 2015 through April 18, 2022, we reviewed the available documentation to determine the propriety of the reimbursements identified. In addition, we confirmed Ms. Tucker's attendance at various conferences and trainings with the Iowa League of Cities and Iowa Municipal Finance Officer's Association for dates which attendance records were available. We also recalculated the reimbursements for mileage to determine whether a reasonable number of miles and the correct mileage rates were used. As a result of our testing, we identified the following concerns:

- For certain reimbursements, the only explanation available was a notation on the Accounts Payable Vendor report. Supporting documentation, such as a receipt, invoice, or an evidence of City Council approval was not available to determine the propriety of the payment.
- Nine reimbursements did not have a destination and/or a reason for the mileage listed.
- Seven reimbursements were for snacks, cookies, drinks for City Council meetings and/or other meetings attended by Ms. Tucker for which the City does not have a policy regarding and no clear public purpose was documented.
- 16 reimbursements were for mileage to Delhi from Ms. Tucker's personal residence to attend various meetings. These meetings were City Council meetings and/or other meetings related to the operations of Delhi. It would not be reasonable for the City to pay Ms. Tucker's mileage from her personal residence to City Hall. According to City officials, we spoke with, this would not be reasonable.

The reimbursement checks identified with the concerns above are listed in **Exhibit E**. As illustrated by the **Exhibit**, we determined 19 of the reimbursements were improper which totaled \$334.71. The **Exhibit** also illustrates we classified 17 of the reimbursements as unsupported which totaled \$1,598.50. The **Exhibit** also illustrates we classified six disbursements as questionable public purpose which totaled \$53.44. These six disbursements are discussed in more detail in a section below.

The improper and unsupported reimbursements of \$334.71 and \$1,598.50, respectively, are included in **Exhibit A**.

IPERS Late Fees and Interest

Using reports obtained from IPERS for fiscal years 2015 through 2022, we determined the City paid \$189.12 of late fees and interest charges because required IPERS reports were not filed and required contributions were not remitted in a timely manner. The \$189.12 of late fees and interest charges identified are included in **Exhibit A** as improper disbursements.

Insurance Premium Payments for a Former Maintenance Employee

As previously stated, per Resolution 2016-1 passed by the City Council on January 9, 2016, the City's full-time employees were eligible to receive \$1,000.00 per month for personal or family employee benefit premiums. The premium could be used for health, dental, vision, life, disability, or supplemental insurance. The City paid the insurance provider(s) directly on behalf of the employee. According to the City's employee handbook, if the total monthly premium paid on behalf of a City employee exceeded the authorized amount of \$1,000.00, the employee was responsible for contributing the difference through a payroll deduction.

We identified during the time period of January 1, 2015 through June 30, 2022; the City had three different individual's working at the City as full-time maintenance employees. In addition, all three of the individuals were eligible and received the monthly insurance premium payments during their employment with the City.

As previously stated, to determine the propriety of the insurance premiums paid on behalf of City employees, we reviewed insurance premiums paid per employee for each month. In addition, we reviewed all payments to insurance providers per the bank statements and/or credit card statements. We obtained the supporting documentation for each of the premium expenses to determine the specific employee they were for. We compared the total insurance premiums paid per employee for each month to the authorized amount of \$1,000.00.

We determined for two of the former maintenance employees, there were no instances of insurance premiums exceeding the authorized amount. However, for one of the former maintenance employees, we identified months where the amount of insurance paid on their behalf exceeded the City's authorized amount.

We identified for the period July 2016 through December 2016, there were five instances where the monthly insurance premiums paid on behalf of the former maintenance employee exceeded the authorized amount totaling \$195.30. We also identified the former maintenance employee issued three checks to the City to repay the portion which was paid in excess of the authorized amount. We identified from January 2017 through November 2017 there were no instances of monthly premiums paid on behalf of the former maintenance employee which exceeded the authorized amount.

During the period December 2017 through September 2018, monthly insurance premiums paid on behalf of the former maintenance employee exceeded the authorized amount for each month. However, each of the individual's payroll checks had a payroll deduction for the months of December 2017 through July 2018. We identified the City had paid monthly insurance premiums on behalf of the former maintenance employee in excess of the authorized amount totaling \$252.35. However, we did not identify any payroll deductions or payments issued to the City by the former maintenance employee for reimbursement of the excess insurance premiums.

As a result, the \$252.35 of excess insurance premium payments on behalf of a former maintenance employee have been included in **Exhibit A** as improper disbursements.

Contributions to an HSA account on behalf of a Former Maintenance Employee – As previously stated, per Resolution 2016-1 passed by the City Council on January 9, 2016, full-time employees were eligible to receive \$1,000.00 per month for personal or family employee benefit premiums. In addition, the policy allows for employees to make tax exempt contributions under an approved Section 125 Flexible Benefit Plan to be used for out-of-pocket health costs, dependent care expenses, and medical reimbursements. This plan is also known as a Health Savings Account (HSA).

During our review of available supporting documentation, we identified the former maintenance employee had established an HSA account with UMB Bank for the period December 2015 through June 2016 and an HSA account with First National Bank for the period January 2017 through August 2018. The contributions to the former maintenance employee's HSA accounts at UMB Bank and First National Bank were issued from the City's checking account.

As previously stated, per IRS rules of an HSA, these payments should be a pre-tax deduction from the employee's gross payroll. During our review of the City's payroll system, specifically the former maintenance employee's payroll, we identified instances where the HSA deduction properly occurred and instances where an HSA deduction did not occur.

Exhibit F lists the payments issued to the former maintenance employee's HSA accounts at UMB Bank and First National Bank for the period December 2015 through August 2018. As illustrated by the **Exhibit**, we identified eight instances where the City contributed to the former maintenance employee's HSA account with no payroll deduction for the payments. Based on available supporting documentation, the first seven instances were payments to the former maintenance employee's HSA to cover their out-of-pocket expenses for their COBRA insurance coverage. The last instance was a contribution to their HSA with no payroll deduction for the payment. The eight instances totaled

\$7,075.00. Because there were no payroll deductions for these eight instances, the \$7,075.00 is included in **Exhibit A** as improper disbursements.

Improper Medical Expenses for a Former Maintenance Employee

As previously stated, we scanned all disbursements from the City’s bank account and during our review, we identified four disbursements for medical services. One of the four disbursements identified was a payment for a physical for a maintenance employee at the start of their employment. This payment was considered reasonable. The remaining three disbursements for medical services are classified as improper. The three improper payments for medical expenses are listed in **Table 3**.

Table 3

Check Date	Check Number	Description	Amount
10/19/21	18575	MEDICAL ASSOCIATE CLINIC	\$ 4,635.00
02/23/22	18698	MEDICAL ASSOCIATE CLINIC	565.30
02/23/22	18699	MERCY RADIOLOGIST OF DBQ	207.50
Total			<u>\$ 5,407.80</u>

As illustrated by the **Table**, the three checks ranged in amounts from \$207.50 to \$4,635.00 and totaled \$5,407.80. Based on review of supporting documentation,

- Check number 18575 dated October 19, 2021 issued to Medical Associate Clinic was for out-of-pocket expenses for a baby delivery for the spouse of a former maintenance employee.
- Check number 18698 dated February 23, 2022 issued to Medical Associate Clinic was for patient balances for a dependent of a former maintenance employee and a former maintenance employee.
- Check number 18699 dated February 23, 2022 issued to Mercy Radiologist of DBQ was payment for a Chest X-ray and Chest CTA for a former maintenance employee.

The City does not have a policy for paying out for out-of-pocket medical expenses for City employees or their relatives. Additionally, these disbursements are personal in nature; therefore, the three disbursements are considered improper.

The \$5,407.80 paid by the City for medical expenses for a former Maintenance employee is included in **Exhibit A** as improper disbursements.

Reimbursements to a Former Maintenance Employee

As previously stated, we scanned all disbursements and redeemed checks from the City’s bank account from January 1, 2015 through June 30, 2022 to determine propriety. According to City officials we spoke with, the maintenance employees were also eligible to reimbursement of expenses related to City operations. We reviewed all reimbursement checks issued to the three former maintenance employees for the period of January 1, 2015 through June 30, 2022.

For two of the former maintenance employees, we found that all reimbursement checks issued to them were properly supported, approved by the City Council and classified as reasonable.

We identified the third former maintenance employee received 13 reimbursement checks totaling \$1,695.00 for the period of June 2021 through February 2022. During our review of the 13 reimbursement checks issued to this former maintenance employee, we identified the following:

- Nine of the 13 reimbursements were for the individual's monthly cell phone stipend in accordance with the City's Employee Handbook.
- Three of the 13 reimbursements were payments to the individual for contracted snow removal services for the City. These reimbursements were properly supported, approved by the City Council, and classified as reasonable.
- One of the 13 reimbursements totaling \$83.40 was not properly supported with documentation in the City's records. The only explanation available was a notation on the Accounts Payable Vendor report. Supporting documentation, such as a receipt, invoice, or an evidence of City Council approval was not available to determine the propriety of the payment.

Because the former maintenance employee had already received their \$50.00 cell phone stipend in the month of the unsupported reimbursement and the City did not maintain supporting documentation for the reimbursement, we are unable to determine the propriety of the payment. The one reimbursement totaling \$83.40 issued to a former maintenance employee is included in **Exhibit A** as an unsupported disbursement.

Other Vendor Payments

As previously stated, we scanned all disbursements and redeemed checks from the City's bank account for the period January 1, 2015 through June 30, 2022. In addition to the improper and unsupported disbursements previously discussed, we identified certain improper and unsupported withdrawals and payments to other vendors from the City's bank account.

Also as previously stated, we determined the propriety of disbursements based on available supporting documentation; the type or the quantity of items purchased; discussions with City officials; and the vendor, frequency, and amount of payments. We also reviewed disbursement listings approved by the City Council included with minutes of City Council meetings. Purchases for which we were unable to determine the propriety were classified as unsupported. **Exhibits G** list the unsupported disbursements identified from the City's bank account. As illustrated by the **Exhibit**, the unsupported disbursements from the City's bank account totaled \$5,323.12.

The unsupported disbursements identified and listed in **Exhibit G** range from \$11.90 to \$2,024.65 and were issued between January 7, 2015 and November 23, 2021. The largest unsupported disbursement was a payment to Amazon/Synco. The remaining unsupported disbursements included nine payments to petty cash, five payments to individuals, and 13 payments to various vendors. Because sufficient supporting documentation was not available and City officials, we spoke with, could not provide an explanation for these disbursements, the 26 payments were classified as unsupported disbursements.

The \$5,323.12 of unsupported disbursements listed in **Exhibit G** and has been included in **Exhibit A**.

Credit Card Charges

As previously stated, from July 2016 through June 2022, Ms. Tucker along with the city maintenance personnel and the librarian were issued credit cards 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.

On July 9, 2016, the City adopted Resolution 2016-11 to update and approve the City's credit card policy. In the policy, a credit card is assigned to each employee with a specific limit. The limit on three of the cards was \$500.00, but the limit on the credit card held by Ms. Tucker was \$5,000.00. In the Resolution, it was also stated the policies and procedures should be followed when using the City's

card; including the credit card cannot be used for unauthorized purchases. Subsequently, in August 2018, the City revised their employee handbook and included the revised credit card policy in it. Per City officials, City employees are required to sign the employee handbook when received. City officials provided us a signed copy of Ms. Tucker’s acknowledgment of receipt of the employee handbook dated, November 18, 2015. In addition, Ms. Tucker’s signature was applied to each of the resolutions passed making changes to the employee handbook.

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

We obtained copies of the credit card statements for all cards from the issuing credit card vendor and reviewed available supporting documentation maintained by the City for the purchases made with the credit cards to determine propriety. Purchases were considered improper if the type of item and/or the quantity purchased appeared to be personal in nature or was not reasonable for City operations. When specific purchase information appeared consistent with City operations, based on the item, quantity and/or frequency of the purchase, they were classified as reasonable. When specific purchase information was not available, the purchases were classified as unsupported.

Table 4 summarizes the transaction activity made with the City’s credit cards from July 2016 through June 2022 by credit card.

Table 4

Card Holder	Card Numbers	Number of Transactions	Amount of Purchases*
Lori Tucker	8499 & 1614	468	\$ 45,912.65
Former Maintenance Employee (07/16 - 07/18)	8507 & 7857	107	7,864.42
No Maintenance Employee (08/18 – 11/18)		No credit card issued	
Former Maintenance Employee (12/18 – 06/21)		No credit card issued	
Former Maintenance Employee (07/21 - 01/22)	5632	28	2,996.78
Library Director	5088	149	11,182.05
Total		752	\$ 67,955.90

*- Net of returns and refunds

As illustrated by **Table 4**, we identified 752 transactions made with the City’s credit cards totaling \$67,995.90. While the credit cards were assigned to individual City employees, Ms. Tucker would have had access to the account number of each credit card and the related monthly statements. We are unable to determine if she also had access to the CVV (card verification value) of each card when it was received.

Based on supporting documentation maintained by the City and the nature of goods and services provided by certain vendors, we identified purchases which contained items personal in nature and not appropriate for City operations. **Exhibit H** lists the purchases made with the City’s credit card that included items that were not reasonable or necessary for City operations.

As illustrated by the **Exhibit**, we identified \$473.29 of improper purchases which included items such as food and restaurant purchases, gas station purchases, and clothing. The improper purchases which occurred at grocery stores, restaurants, and gas stations were determined to be improper, because there were no City meetings on or around the dates of the charges. We were able to determine there were no City meetings on or around the dates of the charges using Ms. Tucker’s travel reimbursement claims and City Council meeting minutes. In addition, we confirmed Ms. Tucker’s

attendance at various conferences and trainings with the Iowa League of Cities and Iowa Municipal Finance Officer's Association for the dates which attendance records were available. In addition, for clothing purchased, jeans are not allowable per the clothing allowance section of the City's employee handbook; therefore, the jeans purchased are improper. According to City officials we spoke with, they were unable to provide an explanation for these charges.

In addition to the improper purchases, we identified purchases classified as unsupported because sufficient information was not available to determine if the purchase was for City operations. The unsupported purchases identified are listed by card in **Exhibit I**. As illustrated by the **Exhibit**, the unsupported purchases identified totaled \$6,520.44 and include purchases from Amazon, Best Buy, convenience stores, Walmart, Dollar General, and Menards.

The \$473.29 of improper purchases and \$6,520.44 of unsupported purchases listed in **Exhibit H** and **I** are included in **Exhibit A**.

In addition to the improper and unsupported purchases, we identified \$129.67 of late fees and interest charges on the City's credit cards assigned to Ms. Tucker. The \$129.67 total is included in **Exhibit A** as improper disbursements.

In addition, during our review, we identified the City had a credit balance refund of \$182.21 issued in Ms. Tucker's name since she was the principal cardholder on the account. However, the City is possession of the check and has not been deposited by the City as of June 25, 2024.

OTHER ADMINISTRATIVE ISSUES

Donations to Non-Profits – We identified seven checks issued from the City bank accounts to non-profit organizations totaling \$13,317.85. According to City officials, the checks were issued to support a cancer fundraiser with Midwest Pride in your Ride; to help Delaware County with housing expenses with Operation New View; and to help support the Great Give Day and grants funding with the Community Foundation of Greater Dubuque. The City Council minutes and supporting documentation did not include the benefit to the public for the donations.

Public Purpose – We determined it was common practice for the City to purchase flowers or similar items for certain occasions such as when someone was in the hospital, a funeral, or a new business opening. In addition, it was common practice for the City to purchase food, drinks, snacks for various City and non-City meetings attended by City officials.

We identified 94 occasions, totaling \$2,698.76, in which the City purchased flowers or food for meetings. However, based on review of the City's handbook, resolutions, and discussions with City officials, there is no policy allowing this practice. Furthermore, per review of the City Council meeting minutes, there is no discussion of the public purpose that these disbursements serve.

The Attorney General's opinion dated April 25, 1979 states, in part, "The key is 'public purpose'; public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31." Although it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.

Capital Projects – As part of our testing, we reviewed ten projects performed or contracted by the City during our period of review. Of the ten projects, two of them were for the disposal of City property and the City published a notice as required per Iowa Code 364.7 for the Disposal of Property. Although, the notice was published, the City Council did not follow the procedures described in the publication. In the publication, it was stated that the sale will be done through a sealed bid auction, but the City did not maintain any bid records for the disposal of either of the properties. Those two same projects and one additional project were awarded to individuals with close personal connections to the former Mayor.

Of the ten projects performed or contracted during our period of review, one was for the Silver Lake Shoreline Rock Project which was a cost sharing project with the County; however, the City did not maintain any documentation regarding what the project was or the amount to be paid by the City. Three of the projects were awarded to individuals with close personal connections to the former Mayor. Six of the capital projects did not require a bidding process or followed the appropriate procedures of publishing and getting the required sealed bids.

Community Catalyst Grant – The City applied for a Community Catalyst Grant from Iowa Economic Development Authority for the deconstruction and construction of two buildings on Franklin Street. During our review of available records, we determined these two new buildings are owned by Off the Hoof Iowa, LCC and Off the Hoof, Inc. Although, the construction was done by a private party, the City received a \$100,000.00 Community Catalyst Grant that was used to cover some of the cost of the construction. We reviewed the documents provided to Iowa Economic Development Authority for the grant application and the requirements to be eligible for the award.

During the review, we found the following items that were not disclosed or appropriately provided during the application process:

- The City did not disclose the potential conflict of interest between the former Mayor being the agent for Off the Hoof and also, being the individual who provided written support for the business as the Mayor.
- Once the City was approved for the grant, the City is to file a request for reimbursement with IEDA after the expenses are incurred. Although, the request had invoices from the developer, the invoices did not have enough detail regarding what all the services were during the construction process.

City Hall Surveillance Videos – As previously stated, we were provided with video surveillance from the security cameras at City Hall from the last month of Ms. Tucker’s employment. City officials provided the videos as they had concerns regarding Ms. Tucker altering City records after business hours. During our review of the City’s surveillance camera videos from inside City Hall, we identified the following:

- On February 25, 2022, Ms. Tucker was having conversations with the former mayor, where she stated she “will leave Delhi high and dry”.
- On February 25, 2022, the former Mayor, whom was no longer the mayor for City of Delhi as of January 2022, signed off on Ms. Tucker time off request.
- On March 22, 2023, Ms. Tucker came into the City Hall around 8:51 PM after having not been present at the Council meeting earlier that evening. While at City Hall that night, she was in the clerk’s office with the lights off. At approximately 9:04 PM, the former Mayor came into City Hall for approximately 30 minutes while Ms. Tucker remained in City Hall until 12:00 AM.

We reviewed these tapes because City officials had concerns regarding Ms. Tucker altering records after business hours. Since there’s not a camera inside the Clerk’s office and as previously stated, the City’s laptop was encrypted, we were not able to determine what, if any, actions Ms. Tucker took during that time at City Hall.

City Computer – The City has a laptop to be used by the City Clerk to perform work for the City. As previously stated, after Ms. Tucker resigned from her position, the City attempted to login into the City’s laptop to access the City’s accounting records but were unable to login. City officials found the passwords provided were not correct and that the City’s laptop had been encrypted with a software that would wipe the data on the computer if someone tried to access it.

According to City officials we spoke with, the City had to purchase a new laptop and sent the old, encrypted laptop to a computer company out of state to perform forensics on the laptop. The City received a history report of the file folder path of all documents maintained on the city’s network that had been updated both by the old laptop and the replacement laptop with the date and time at which

they were last edited for the period of June 2020 through August 2022. Although Ms. Tucker left employment with the City in April 2022, City officials requested the report be ran through August 2022 to verify the files were in order for the temporary clerk that started after Ms. Tucker left employment with the City.

As previously stated, City officials had concerns that Ms. Tucker was performing work for another City while “on the clock” at Delhi, as well as concerns related to her altering City records after hours. Ms. Tucker has been the City Clerk for the City of Ryan since February 7, 2020. Because of this, we obtained a copy of the City’s laptop computer download files report provided to the City by a third-party vendor which they had hired and reviewed the activity in the report for the period of June 2020 through June 2022. Specifically, we scanned the report for any files with the “City of Ryan” or “Ryan” in the name of the file.

During our review of the files on the third-party vendor’s report that were edited and saved to the City’s laptop, we identified 48 instances of files that had been updated and/or saved for the City of Ryan. Specifically, these were files and/or documentation for the City of Ryan that had been updated and/or edited on the City of Delhi’s computer during normal business hours.

Because we were unable to see what changes were made to the files on the City’s laptop, we are unable to determine what work was being performed for the City of Ryan while Ms. Tucker was working for the City of Delhi.

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:

- 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 follow bidding procedures for all capital projects and maintain proper supporting documentation for all projects.
- Properly review payroll supporting documentation prior to issuance.
- Review the City’s bank statements and credit card statements.
- Request and review all bank 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 Delhi to perform bank reconciliations and process disbursements and payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the 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, posting 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) Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting payments to the accounting records, and filing required payroll reports,
 - (4) Cash – handling, reconciling, and recording,
 - (5) Information Systems (computer usage) – performing all general accounting functions and controlling all data and output,
 - (6) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
 - (7) Reporting – preparing City Council meeting minutes and financial reports, and the Annual Financial Report.

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 other City Clerk, the Mayor, and City Council members. 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.

- B. Reconciliation of Bank Accounts, Collections, and Deposits – The City's general checking account was reconciled to the City's accounting records; however, it was not reviewed by an independent person. In addition, we determined that an initial listing of mail receipts was not prepared.

Recommendation – Procedures should be established to ensure the City's checking account is reconciled to the accounting records each month and an initial listing of collections is prepared and reconciled to postings in the City's accounting records. Additionally, the City Council officials should review the reconciliation to ensure accuracy and completeness. The review should be documented by the signature or initials of the reviewed and date of the review.

C. Credit Cards – The City has credit cards for use by the City Clerk as well as other City employees for purchases related to City operations. We determined not all supporting documentation was available for purchases made using the City’s credit cards and documentation was not always maintained which identified if individual purchases were for City operations. In addition, we determined the following:

- The City incurred late fees and finance charges because the former City Clerk did not pay the balance on the credit card account each month and/or did not make payments in a timely manner.
- City Council officials did not review the credit card statements to ensure purchases were for the City and not personal.
- Credit Card purchases were not approved prior to purchase.

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. All purchases should receive prior approval by City Council. 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.
- 94 disbursements totaling \$2,698.76, in which the City purchased flowers or food for meetings.

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.

In addition, the City Council should ensure all disbursements meet the test of public purpose. If public purpose is not clear, the City Council should document the public benefit through a City policy or through its approval as documented in the City Council meeting minutes.

E. Payroll – During our review of payroll, we identified the following:

- Timesheets were prepared by the City Clerk, however there was no evidence of independent review of the timesheets to ensure the accuracy of time worked or compliance with the maximum number of hours per week established by the Council.
- Ms. Tucker’s timesheets were not maintained in the City’s records for 13 of the 173 pay periods during the period of January 2015 through April 2022.
- There were instances where the timesheet records did not match the hours entered in the payroll system.
- Ms. Tucker paid herself \$25,956.75 in excess of the number of hours expected.

- Ms. Tucker began receiving her longevity pay eleven months prior to her eligibility date and subsequent anniversary dates did not match the authorized years of service per the City’s employee handbook. In addition, she was receiving the longevity payments each pay period instead of the one per month according to the policy. As a result, Ms. Tucker paid herself \$1,110.00 in excess of the longevity pay she was due.

We also determined that Ms. Tucker’s vacation and PTO reports did not maintain the correct balance at her time of separation from the City, as well as the amount she was receiving for PTO was not the amount stated in the Employee Handbook. Per the handbook, each employee was to receive 40 hours per year, but Ms. Tucker was receiving 56 hours per year. Additionally, per the handbook vacation is not be rolled forward at the end of the year, but there was one instance that the left-over hours were rolled forward for Ms. Tucker.

Recommendation – City officials should implement procedures to ensure appropriate payroll records are maintained, including paid time off for holidays, vacation and/or sick leave. City officials should also periodically review payroll records to ensure payroll is calculated properly. During the review, they should ensure that the hours per the timesheets match the hours per the Payroll History report.

A City official or a designated member who is familiar with the City Clerk’s actions, should review and approve the City Clerk’s timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

Additionally, the City should ensure that all payroll reports, including the vacation and PTO reports, correctly foot at the end of the period. City officials should ensure that the vacation and PTO amounts are correct for each employee, and that the vacation is not rolled forward at the of the year as stated per the City’s employee handbook.

- F. Donations – We identified three payments from the City’s bank accounts to Operation New View, three payments to Community Foundation of Greater Dubuque, and one payment to Midwest Pride in your Ride which were described as donations in the City’s accounting system. The Constitution of the State of Iowa prohibits governmental bodies from making a gift to a private non-profit corporation. Article III, Section 31 of the Iowa Constitution states, in part, “...no public money or property shall be appropriated for local, or private purposes...”

At least six official Iowa Attorney General Opinions since 1972 have consistently concluded that “a governmental body may not donate public funds to a private entity, even if the entity is established for charitable or educational purposes and performs work which the government could perform directly.” The Opinions further state, “Even if the function of a private non-profit corporation fits within the scope of activities generally recognized as serving a public purpose, a critical question exists regarding whether funds or property transferred to a private entity will indeed be used for those public purposes.”

Recommendation – Members of the City Council should establish procedures which ensure all expenditures comply with Article III, Section 31 of the Iowa Constitution.

- G. Insurance – During our testing we identified the following concerns:

- Ms. Tucker received insurance premiums in excess of the City’s policy of \$1,000.00 per month for four months, resulting in \$1,369.25 of excess insurance premiums paid.
- Ms. Tucker contributed with City funds \$21,788.59 to an HSA account for herself.
- A former maintenance employee received insurance premiums in excess of the City’s policy of \$1,000.00 per month for 2 months, resulting in \$252.35 of excess insurance premiums paid.
- A former maintenance employee received \$7,075.00 of contributions to his HSA account that were not deducted from his payroll.

Recommendation – City officials should ensure that the monthly amount paid to insurance providers does not exceed the City’s policy of monthly allowance per employee.

- H. 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, such as the report previously issued by the Office of Auditor of Stated. 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.

**Report on Special Investigation
of the
City of Delhi**

Exhibits

**Report on Special Investigation
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Report on Special Investigation of the
City of Delhi

Summary of Findings
For the Period January 1, 2015 through June 30, 2022

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Checks issued to or on behalf of Lori Tucker:				
Excess wages	Exhibit B	\$ 25,950.93	-	25,950.93
Excess longevity payments	Exhibit C	1,110.00	-	1,110.00
Unearned vacation	Page 11	2,478.57	-	2,478.57
Excess Insurance Premium Payments	Table 2	1,369.25	-	1,369.25
Contributions to HSA on behalf of Lori Tucker	Exhibit D	21,788.59	-	21,788.59
Reimbursement checks	Exhibit E	334.71	1,598.50	1,933.21
Subtotal of checks issued to Lori Tucker		53,032.05	1,598.50	54,630.55
IPERS late fees and interest	Page 13	189.12	-	189.12
Insurance premium payments for former Maintenance employee	Page 14	252.35	-	252.35
Contributions to HSA on behalf of former Maintenance employee	Exhibit F	7,075.00	-	7,075.00
Improper medical expenses for former maintenance employee	Table 3	5,407.80	-	5,407.80
Reimbursements to former maintenance employee	Page 7	-	83.40	83.40
Other vendor payments	Exhibit G	-	6,048.12	6,048.12
Credit card charges:				
Improper and unsupported purchases	Exhibit H and I	473.29	6,520.44	6,993.73
Late fees and interest	Page 18	129.67	-	129.67
Subtotal of improper and unsupported disbursements		13,527.23	12,651.96	26,179.19
Total		\$ 66,559.28	14,250.46	80,809.74

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
01/15/15	15542	12/31/14 - 01/15/15	85.25	-	85.25	\$ 16.00	1,364.00	425.00	-	1,789.00
01/30/15	15551	01/16/15 - 01/30/15	83.50	2.00	85.50	16.00 #	1,384.00	66.00	-	1,450.00
02/14/15	15570	01/31/15 - 02/14/15	80.00	12.00	92.00	16.00	1,568.00	425.00	-	1,993.00
02/27/15	15565	02/15/15 - 02/27/15	76.00	2.50	78.50	16.00	1,276.00	-	-	1,276.00
03/15/15	15631	02/28/15 - 03/15/15	80.00	2.50	82.50	16.00	1,340.00	425.00	-	1,765.00
03/30/15	15636	03/16/15 - 03/30/15	80.00	-	80.00	16.00	1,280.00	-	-	1,280.00
04/15/15	15677	03/31/15 - 04/15/15	100.25	14.25	114.50	18.00	2,189.25	425.00	-	2,614.25
04/30/15	15683	04/16/15 - 04/30/15	85.75	10.00	95.75	18.00	1,813.50	-	-	1,813.50
05/15/15	15722	05/01/15 - 05/15/15	86.00	15.75	101.75	18.00	1,973.25	425.00	-	2,398.25
05/29/15	15726	05/16/15 - 05/29/15	73.50	2.50	76.00	18.00	1,390.50	-	-	1,390.50
06/15/15	15770	05/30/15 - 06/15/15	90.00	8.50	98.50	18.00	1,849.50	425.00	-	2,274.50
06/30/15	15773	06/16/15 - 06/30/15	77.50	-	77.50	18.00	1,395.00	-	-	1,395.00
07/15/15	15818	07/01/15 - 07/15/15	81.50	-	81.50	18.54	1,511.01	425.00	-	1,936.01
07/30/15	15823	07/16/15 - 07/30/15	81.50	-	81.50	18.54	1,511.01	-	-	1,511.01
08/15/15	15871	07/31/15 - 08/15/15	86.00	6.00	92.00	18.54	1,761.30	425.00	-	2,186.30
08/28/15	15878	08/15/15 - 08/28/15	76.25	-	76.25	18.54	1,413.68	-	-	1,413.68
09/15/15	15934	08/29/15 - 09/15/15	101.00	-	101.00	18.54	1,872.54	425.00	-	2,297.54
09/30/15	15941	09/16/15 - 09/30/15	96.00	6.50	102.50	18.54	1,960.61	-	-	1,960.61

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
85.25	-	85.25	\$ 16.00	1,364.00	425.00	-	1,789.00	-	-	-	-
83.50	-	83.50	16.00	1,402.00	-	-	1,402.00	48.00	3.67	4.29	55.96
80.00	-	80.00	16.00	1,280.00	425.00	-	1,705.00	288.00	22.03	25.72	335.75
76.00	-	76.00	16.00	1,216.00	-	-	1,216.00	60.00	4.59	5.36	69.95
80.00	-	80.00	16.00	1,280.00	425.00	-	1,705.00	60.00	4.59	5.36	69.95
80.00	-	80.00	16.00	1,280.00	-	-	1,280.00	-	-	-	-
96.00	-	96.00	18.00	1,728.00	425.00	-	2,153.00	461.25	35.29	41.19	537.73
85.75	-	85.75	18.00	1,543.50	-	-	1,543.50	270.00	20.66	24.11	314.77
86.00	-	86.00	18.00	1,548.00	425.00	-	1,973.00	425.25	32.53	37.97	495.75
73.50	-	73.50	18.00	1,323.00	-	-	1,323.00	67.50	5.16	6.03	78.69
88.00	-	88.00	18.00	1,584.00	425.00	-	2,009.00	265.50	20.31	23.71	309.52
77.50	-	77.50	18.00	1,395.00	-	-	1,395.00	-	-	-	-
81.50	-	81.50	18.54	1,511.01	425.00	-	1,936.01	-	-	-	-
81.50	-	81.50	18.54	1,511.01	-	-	1,511.01	-	-	-	-
86.00	-	86.00	18.54	1,594.44	425.00	-	2,019.44	166.86	12.76	14.90	194.52
76.25	-	76.25	18.54	1,413.68	-	-	1,413.68	-	-	-	-
96.00	-	96.00	18.54	1,779.84	425.00	-	2,204.84	92.70	7.09	8.28	108.07
88.00	-	88.00	18.54	1,631.52	-	-	1,631.52	329.09	25.18	29.38	383.65

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
10/15/15	15979	10/01/15 - 10/15/15	89.00	2.75	91.75	18.54	1,726.54	425.00	-	2,151.54
10/30/15	15982	10/16/15 - 10/30/15	82.00	5.25	87.25	18.54	1,666.28	-	-	1,666.28
11/15/15	15987	10/31/15 - 11/15/15	84.50	5.00	89.50	18.54	1,705.68	425.00	-	2,130.68
11/30/15	DD	11/16/15 - 11/30/15	86.50	-	86.50	18.54	1,603.71	-	-	1,603.71
12/15/15	DD	12/01/15 - 12/15/15	88.00	3.00	91.00	18.54	1,714.95	-	-	1,714.95
12/30/15	DD	12/16/15 - 12/30/15	96.00	-	96.00	18.54	1,779.84	-	-	1,779.84
01/15/16	DD	12/31/15 - 01/15/16	96.50	3.50	100.00	18.54	1,886.45	-	-	1,886.45
01/28/16	DD	01/16/16 - 01/28/16	74.25	-	74.25	18.54	1,376.60	-	-	1,376.60
02/12/16	DD	01/29/16 - 02/12/16	87.00	3.25	90.25	18.54	1,703.36	-	-	1,703.36
02/29/16	DD	02/13/16 - 02/29/16	82.00	3.00	85.00	18.54	1,603.71	-	-	1,603.71
03/15/16	DD	03/01/16 - 03/15/16	89.25	3.50	92.75	18.54	1,752.03	-	-	1,752.03
03/30/16	DD	03/16/16 - 03/30/16	90.00	-	90.00	18.54	1,668.60	-	-	1,668.60
04/15/16	DD	03/31/16 - 04/15/16	96.00	8.50	104.50	18.54	2,016.23	-	-	2,016.23
04/30/16	DD	04/16/16 - 04/30/16	79.50	2.00	81.50	18.54	1,529.55	-	-	1,529.55
05/11/16	DD	05/01/16 - 05/11/16	79.75		79.75	18.54	1,478.57	-	-	1,478.57
05/30/16	DD	05/12/16 - 05/30/16	88.00	4.75	92.75	18.54	1,763.62	-	-	1,763.62
06/15/16	DD	05/31/16 - 06/15/16	96.00	4.50	100.50	18.54	1,904.99	-	-	1,904.99
06/30/16	DD	06/16/16 - 06/30/16	87.00	-	87.00	18.54	1,612.98	-	-	1,612.98

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
88.00	-	88.00	18.54	1,631.52	425.00	-	2,056.52	95.02	7.27	8.49	110.78
82.00	-	82.00	18.54	1,520.28	-	-	1,520.28	146.00	11.17	13.04	170.21
80.00	-	80.00	18.54	1,483.20	425.00	-	1,908.20	222.48	17.02	19.87	259.37
86.50	-	86.50	18.54	1,603.71	-	-	1,603.71	-	-	-	-
88.00	-	88.00	18.54	1,631.52	-	-	1,631.52	83.43	6.38	7.45	97.26
88.00	-	88.00	18.54	1,631.52	-	-	1,631.52	148.32	11.35	13.24	172.91
96.00	-	96.00	18.54	1,779.84	-	-	1,779.84	106.61	8.16	9.52	124.29
72.00	-	72.00	18.54	1,334.88	-	-	1,334.88	41.72	3.19	3.73	48.64
87.00	-	87.00	18.54	1,612.98	-	-	1,612.98	90.38	6.91	8.07	105.36
82.00	-	82.00	18.54	1,520.28	-	-	1,520.28	83.43	6.38	7.45	97.26
88.00	-	88.00	18.54	1,631.52	-	-	1,631.52	120.51	9.22	10.76	140.49
88.00	-	88.00	18.54	1,631.52	-	-	1,631.52	37.08	2.84	3.31	43.23
96.00	-	96.00	18.54	1,779.84	-	-	1,779.84	236.39	18.08	21.11	275.58
79.50	-	79.50	18.54	1,473.93	-	-	1,473.93	55.62	4.25	4.97	64.84
79.75	-	79.75	18.54	1,478.57	-	-	1,478.57	-	-	-	-
88.00	-	88.00	18.54	1,631.52	-	-	1,631.52	132.10	10.11	11.80	154.01
96.00	-	96.00	18.54	1,779.84	-	-	1,779.84	125.15	9.57	11.18	145.90
87.00	-	87.00	18.54	1,612.98	-	-	1,612.98	-	-	-	-

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
07/15/16	DD	07/01/16 - 07/15/16	86.00	-	86.00	19.10	1,642.60	-	-	1,642.60
07/30/16	DD	07/16/16 - 07/30/16	80.00	-	80.00	19.10	1,528.00	-	-	1,528.00
08/15/16	DD	07/31/16 - 08/15/16	88.00	6.75	94.75	19.10	1,868.52	-	-	1,868.52
08/30/16	DD	08/16/16 - 08/30/16	91.75	-	91.75	19.10	1,752.43	-	-	1,752.43
09/15/16	DD	08/31/16 - 09/15/16	88.00	-	88.00	19.10	1,680.80	-	-	1,680.80
09/30/16	DD	09/16/16 - 09/30/16	88.00	3.50	91.50	19.10	1,781.08	-	-	1,781.08
10/14/16	DD	10/01/16 - 10/14/16	86.50	-	86.50	19.10	1,652.15	-	-	1,652.15
10/30/16	DD	10/15/16 - 10/30/16	80.00	-	80.00	19.10	1,528.00	-	-	1,528.00
11/15/16	DD	10/31/16 - 11/15/16	96.50	10.00	106.50	19.10	2,129.65	-	-	2,129.65
11/30/16	DD	11/16/16 - 11/30/16	88.00	0.50	88.50	19.10	1,695.13	-	-	1,695.13
12/15/16	DD	12/01/16 - 12/15/16	88.00	3.00	91.00	19.10	1,766.75	-	-	1,766.75
12/30/16	DD	12/16/16 - 12/30/16	88.00	-	88.00	19.10	1,680.80	-	-	1,680.80
01/14/17	DD	12/31/16 - 01/14/17	80.00	3.50	83.50	19.10	1,628.28	-	-	1,628.28
01/30/17	DD	01/15/17 - 01/30/17	88.00	2.50	90.50	19.10	1,752.43	-	-	1,752.43
02/15/17	DD	01/31/17 - 02/15/17	96.00	2.50	98.50	19.10	1,905.23	-	-	1,905.23
02/27/17	DD	02/16/17 - 02/27/17	74.75	-	74.75	19.10	1,427.73	-	-	1,427.73
03/15/17	DD	02/28/17 - 03/15/17	87.50	2.75	90.25	19.10	1,750.04	-	-	1,750.04
03/30/17	DD	03/16/17 - 03/30/17	81.50	-	81.50	19.10	1,556.65	-	-	1,556.65

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
86.00	-	86.00	19.10	1,642.60	-	-	1,642.60	-	-	-	-
80.00	-	80.00	19.10	1,528.00	-	-	1,528.00	-	-	-	-
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	187.72	14.79	17.27	219.78
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	71.63	5.48	6.40	83.51
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	-	-	-	-
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	100.28	7.67	8.96	116.91
80.00	-	80.00	19.10	1,528.00	-	-	1,528.00	124.15	9.50	11.09	144.74
80.00	-	80.00	19.10	1,528.00	-	-	1,528.00	-	-	-	-
96.00	-	96.00	19.10	1,833.60	-	-	1,833.60	296.05	22.65	26.44	345.14
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	14.33	1.10	1.28	16.71
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	85.95	6.58	7.68	100.21
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	-	-	-	-
80.00	-	80.00	19.10	1,528.00	-	-	1,528.00	100.28	7.67	8.96	116.91
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	71.63	5.48	6.40	83.51
96.00	-	96.00	19.10	1,833.60	-	-	1,833.60	71.63	5.48	6.40	83.51
72.00	-	72.00	19.10	1,375.20	-	-	1,375.20	52.53	4.02	4.69	61.24
87.50	-	87.50	19.10	1,671.25	-	-	1,671.25	78.79	6.03	7.04	91.86
81.50	-	81.50	19.10	1,556.65	-	-	1,556.65	-	-	-	-

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
04/13/17	DD	03/31/17 - 04/13/17	86.50	7.50	94.00	19.10	1,867.03	-	-	1,867.03
04/30/17	DD	04/14/17 - 04/30/17	80.00	-	80.00	19.10	1,528.00	-	-	1,528.00
05/15/17	DD	05/01/17 - 05/15/17	88.00	2.00	90.00	19.10	1,738.10	-	-	1,738.10
05/30/17	DD	05/16/17 - 05/30/17	90.50	3.50	94.00	19.10	1,828.83	-	-	1,828.83
06/15/17	DD	05/31/17 - 06/15/17	104.50	8.50	113.00	19.10	2,239.48	-	-	2,239.48
06/30/17	DD	06/16/17 - 06/30/17	88.00	-	88.00	19.10	1,680.80	-	-	1,680.80
07/14/17	DD	07/01/17 - 07/14/17	76.00	3.50	79.50	19.10	1,551.88	-	-	1,551.88
07/28/17	DD	07/15/17 - 07/28/17	80.00	3.00	83.00	19.48	1,646.54	-	-	1,646.54
08/15/17	DD	07/29/17 - 08/15/17	96.00	3.00	99.00	19.48	1,957.74	-	-	1,957.74
08/30/17	DD	08/16/17 - 08/30/17	93.00	-	93.00	19.48	1,811.64	-	-	1,811.64
09/15/17	DD	08/31/17 - 09/15/17	96.00	8.00	104.00	19.48	2,103.84	-	-	2,103.84
09/29/17	DD	09/16/17 - 09/29/17	80.00	4.00	84.00	19.48	1,675.28	-	-	1,675.28
10/13/17	DD	09/30/17 - 10/13/17	80.00	3.00	83.00	19.48	1,646.06	-	-	1,646.06
10/27/17	DD	10/14/17 - 10/27/17	88.00	-	88.00	19.48	1,714.24	-	-	1,714.24
11/15/17	DD	10/28/17 - 11/15/17	95.50	-	95.50	19.48	1,860.34	-	-	1,860.34
11/29/17	DD	11/16/17 - 11/29/17	87.00	10.50	97.50	19.48	2,001.57	-	-	2,001.57
12/15/17	DD	11/30/17 - 12/15/17	85.00	10.75	95.75	19.48	1,969.92	-	-	1,969.92
12/29/17	DD	12/16/17 - 12/29/17	80.00	1.50	81.50	19.48	1,602.23	-	-	1,602.23

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
86.50	-	86.50	19.10	1,652.15	-	-	1,652.15	214.88	16.44	19.19	250.51
80.00	-	80.00	19.10	1,528.00	-	-	1,528.00	-	-	-	-
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	57.30	4.38	5.12	66.80
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	148.03	11.32	13.22	172.57
96.00	-	96.00	19.10	1,833.60	-	-	1,833.60	405.88	31.05	36.25	473.18
88.00	-	88.00	19.10	1,680.80	-	-	1,680.80	-	-	-	-
76.00	-	76.00	19.10	1,451.60	-	-	1,451.60	100.28	7.67	9.47	117.42
80.00	-	80.00	19.48	1,558.40	-	-	1,558.40	88.14	6.74	8.32	103.20
96.00	-	96.00	19.48	1,870.08	-	-	1,870.08	87.66	6.71	8.28	102.65
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	97.40	7.45	9.19	114.04
96.00	-	96.00	19.48	1,870.08	-	-	1,870.08	233.76	17.88	22.07	273.71
80.00	-	80.00	19.48	1,558.40	-	-	1,558.40	116.88	8.94	11.03	136.85
80.00	-	80.00	19.48	1,558.40	-	-	1,558.40	87.66	6.71	8.28	102.65
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	-	-	-	-
95.50	-	95.50	19.48	1,860.34	-	-	1,860.34	-	-	-	-
87.00	-	87.00	19.48	1,694.76	-	-	1,694.76	306.81	23.47	28.96	359.24
85.00	-	85.00	19.48	1,655.80	-	-	1,655.80	314.12	24.03	29.65	367.80
80.00	-	80.00	19.48	1,558.40	-	-	1,558.40	43.83	3.35	4.14	51.32

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
01/12/18	DD	12/30/17 - 01/12/18	88.00	0.50	88.50	19.48	1,728.85	-	-	1,728.85
01/30/18	DD	01/13/18 - 01/30/18	88.00	6.75	94.75	19.48	1,911.48	-	-	1,911.48
02/15/18	DD	01/31/18 - 02/15/18	96.00	4.00	100.00	19.48	1,986.96	-	-	1,986.96
02/28/18	DD	02/16/18 - 02/28/18	72.00	-	72.00	19.48	1,402.56	-	-	1,402.56
03/15/18	DD	03/01/18 - 03/15/18	88.50	4.00	92.50	19.48	1,840.86	-	-	1,840.86
03/30/18	DD	03/16/18 - 03/30/18	88.50	-	88.50	19.48	1,723.98	-	-	1,723.98
04/15/18	DD	03/31/18 - 04/15/18	83.25	-	83.25	19.48	1,621.71	-	-	1,621.71
04/27/18	DD	04/16/18 - 04/27/18	88.00	6.00	94.00	19.48	1,889.56	-	-	1,889.56
05/15/18	DD	04/28/18 - 05/15/18	88.00	2.75	90.75	19.48	1,794.60	-	-	1,794.60
05/30/18	DD	05/16/18 - 05/30/18	91.00	-	91.00	19.48	1,772.68	-	-	1,772.68
06/15/18	DD	05/31/18 - 06/15/18	94.50	5.25	99.75	19.48	1,994.27	-	-	1,994.27
06/30/18	DD	06/16/18 - 06/30/18	80.00	5.50	85.50	19.48	1,719.11	-	-	1,719.11
07/15/18	DD	07/01/18 - 07/15/18	72.00	-	72.00	20.48	1,474.56	-	-	1,474.56
07/30/18	DD	07/16/18 - 07/30/18	89.00	6.00	95.00	20.48	2,007.04	-	-	2,007.04
08/15/18	DD	07/31/18 - 08/15/18	80.00	8.25	88.25	20.48	1,891.84	-	-	1,891.84
08/30/18	DD	08/16/18 - 08/30/18	80.00	-	80.00	20.48	1,638.40	-	-	1,638.40
09/15/18	DD	08/31/18 - 09/15/18	118.00	4.50	122.50	20.48	2,554.89	-	-	2,554.89
09/28/18	DD	09/16/18 - 09/28/18	78.50	31.50	110.00	20.48	2,575.37	-	-	2,575.37

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	14.61	1.12	1.38	17.11
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	197.24	15.09	18.62	230.95
96.00	-	96.00	19.48	1,870.08	-	-	1,870.08	116.88	8.94	11.03	136.85
72.00	-	72.00	19.48	1,402.56	-	-	1,402.56	-	-	-	-
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	126.62	9.69	11.95	148.26
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	9.74	0.75	0.92	11.41
80.00	-	80.00	19.48	1,558.40	-	-	1,558.40	63.31	4.84	5.98	74.13
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	175.32	13.41	16.55	205.28
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	80.36	6.15	7.59	94.10
88.00	-	88.00	19.48	1,714.24	-	-	1,714.24	58.44	4.47	5.52	68.43
94.50	-	94.50	19.48	1,840.86	-	-	1,840.86	153.41	11.74	14.48	179.63
80.00	5.50	85.50	19.48	1,719.11	-	-	1,719.11	**	-	-	-
72.00	-	72.00	20.48	1,474.56	-	-	1,474.56	-	-	-	-
89.00	6.00	95.00	20.48	2,007.04	-	-	2,007.04	**	-	-	-
80.00	-	80.00	20.48	1,638.40	-	-	1,638.40	253.44	19.39	23.92	296.75
80.00	-	80.00	20.48	1,638.40	-	-	1,638.40	-	-	-	-
118.00	4.50	122.50	20.48	2,554.89	-	-	2,554.89	**	-	-	-
78.50	31.50	110.00	20.48	2,575.37	-	-	2,575.37	**	-	-	-

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
10/15/18	DD	09/29/18 - 10/15/18	83.50	16.00	99.50	20.48	2,201.61	-	-	2,201.61
10/30/18	DD	10/16/18 - 10/30/18	79.00	8.50	87.50	20.48	1,879.05	-	-	1,879.05
11/15/18	DD	10/31/18 - 11/15/18	88.00	8.00	96.00	20.48	2,048.01	-	-	2,048.01
11/30/18	DD	11/16/18 - 11/30/18	88.00	-	88.00	20.48	1,802.34	-	-	1,802.34
12/14/18	DD	12/01/18 - 12/14/18	88.00	5.50	93.50	21.48	2,067.46	-	-	2,067.46
12/28/18	DD	12/15/18 - 12/28/18	100.00	-	100.00	21.48	2,148.01	-	-	2,148.01
01/15/19	DD	12/29/18 - 01/15/19	84.00	5.75	89.75	21.48	1,989.59	-	10.00	1,999.59
01/29/19	DD	01/16/19 - 01/29/19	85.50	-	85.50	21.48	1,836.54	-	10.00	1,846.54
02/15/19	DD	01/30/19 - 02/15/19	99.00	6.50	105.50	21.48	2,335.95	-	10.00	2,345.95
03/01/19	DD	02/16/19 - 03/01/19	88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24
03/15/19	DD	03/02/19 - 03/15/19	75.00	-	75.00	21.48	1,611.00	-	10.00	1,621.00
03/30/19	DD	03/16/19 - 03/30/19	88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24
04/15/19	DD	03/31/19 - 04/15/19	96.00	8.75	104.75	21.48	2,344.01	-	10.00	2,354.01
04/30/19	DD	04/16/19 - 04/30/19	81.00	2.00	83.00	21.48	1,804.32	-	10.00	1,814.32
05/15/19	DD	04/30/19 - 05/15/19	80.00	0.50	80.50	21.48	1,734.51	-	10.00	1,744.51
05/30/19	DD	05/16/19 - 05/30/19	88.00	2.75	90.75	21.48	1,978.85	-	10.00	1,988.85
06/14/19	DD	05/31/19 - 06/14/19	103.00	0.50	103.50	21.48	2,228.55	-	10.00	2,238.55
06/28/19	DD	06/15/19 - 06/28/19	83.00	1.50	84.50	21.48	1,831.17	-	10.00	1,841.17

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
83.50	16.00	99.50	20.48	2,201.61	-	-	2,201.61	-	-	-	-
79.00	-	79.00	20.48	1,617.92	-	-	1,617.92	261.13	19.98	24.65	305.76
88.00	-	88.00	20.48	1,802.24	-	-	1,802.24	245.77	18.80	23.20	287.77
88.00	-	88.00	20.48	1,802.24	-	-	1,802.24	0.10	0.01	0.01	0.12
80.00	-	80.00	21.48	1,718.40	-	-	1,718.40	349.06	26.70	32.95	408.71
88.00	-	88.00	21.48	1,890.24	-	-	1,890.24	257.77	19.72	24.33	301.82
84.00	-	84.00	21.48	1,804.32	-	10.00	1,814.32	185.27	14.17	17.49	216.93
85.50	-	85.50	21.48	1,836.54	-	10.00	1,846.54	-	-	-	-
99.00	-	99.00	21.48	2,126.52	-	10.00	2,136.52	209.43	16.02	19.77	245.22
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	171.84	13.15	16.22	201.21
75.00	-	75.00	21.48	1,611.00	-	10.00	1,621.00	-	-	-	-
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	171.84	13.15	16.22	201.21
88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24	453.77	34.71	42.84	531.32
81.00	-	81.00	21.48	1,739.88	-	10.00	1,749.88	64.44	4.93	6.08	75.45
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	16.11	1.23	1.52	18.86
88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24	88.61	6.78	8.36	103.75
88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24	338.31	25.88	31.94	396.13
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	112.77	8.63	10.65	132.05

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
07/15/19	DD	06/29/19 - 07/15/19	88.00	3.00	91.00	21.48	1,986.90	-	10.00	1,996.90
07/30/19	DD	07/16/19 - 07/30/19	80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40
08/15/19	DD	07/31/19 - 08/15/19	88.00	4.75	92.75	21.48	2,043.29	-	10.00	2,053.29
08/30/19	DD	08/16/19 - 08/30/19	88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24
09/13/19	DD	08/31/19 - 09/13/19	97.50	-	97.50	21.48	2,094.30	-	10.00	2,104.30
09/30/19	DD	09/14/19 - 09/30/19	88.00	12.00	100.00	21.48	2,276.88	-	10.00	2,286.88
10/15/19	DD	10/01/19 - 10/15/19	80.00	2.00	82.00	21.48	1,782.84	-	10.00	1,792.84
10/30/19	DD	10/16/19 - 10/30/19	83.50	-	83.50	21.48	1,793.58	-	10.00	1,803.58
11/15/19	DD	10/31/19 - 11/15/19	91.50	8.50	100.00	21.48	2,239.29	-	10.00	2,249.29
11/29/19	DD	11/16/19 - 11/29/19	88.50	-	88.50	21.48	1,900.98	-	10.00	1,910.98
12/13/19	DD	11/30/19 - 12/13/19	91.00	0.50	91.50	24.48	2,246.04	-	10.00	2,256.04
12/30/19	DD	12/14/19 - 12/30/19	85.00	3.75	88.75	24.48	2,218.50	-	10.00	2,228.50
01/15/20	DD	12/31/19 - 01/15/20	80.00	3.75	83.75	24.48	2,096.10	-	20.00	2,116.10
01/30/20	DD	01/16/20 - 01/30/20	88.00	1.00	89.00	24.48	2,190.96	-	20.00	2,210.96
02/14/20	DD	01/31/20 - 02/14/20	100.00	-	100.00	24.48	2,448.00	-	20.00	2,468.00
02/28/20	DD	02/15/20 - 02/28/20	82.50	-	82.50	24.48	2,019.60	-	20.00	2,039.60
03/13/20	DD	02/29/20 - 03/13/20	83.00	-	83.00	24.48	2,031.84	-	20.00	2,051.84
03/30/20	DD	03/14/20 - 03/30/20	88.00	2.00	90.00	24.48	2,227.68	-	20.00	2,247.68

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24	96.66	7.39	9.12	113.17
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	-	-	-	-
88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24	153.05	11.71	14.45	179.21
88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24	-	-	-	-
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	375.90	28.76	35.48	440.14
88.00	-	88.00	21.48	1,890.24	-	10.00	1,900.24	386.64	29.58	36.50	452.72
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	64.44	4.93	6.08	75.45
83.50	-	83.50	21.48	1,793.58	-	10.00	1,803.58	-	-	-	-
91.50	-	91.50	21.48	1,965.42	-	10.00	1,975.42	273.87	20.95	25.85	320.67
80.00	-	80.00	21.48	1,718.40	-	10.00	1,728.40	182.58	13.97	17.24	213.79
80.00	-	80.00	24.48	1,958.40	-	10.00	1,968.40	287.64	22.00	27.15	336.79
85.00	-	85.00	24.48	2,080.80	-	10.00	2,090.80	137.70	10.53	13.00	161.23
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	137.70	10.53	13.00	161.23
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	36.72	2.81	3.47	43.00
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	293.76	22.47	27.73	343.96
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	61.20	4.68	5.78	71.66
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	73.44	5.62	6.93	85.99
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	73.44	5.62	6.93	85.99

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
04/15/20	DD	03/31/20 - 04/15/20	80.00	1.50	81.50	24.48	2,013.48	-	20.00	2,033.48
04/30/20	DD	04/16/20 - 04/30/20	88.00	1.75	89.75	24.48	2,218.50	-	20.00	2,238.50
05/15/20	DD	05/01/20 - 05/15/20	83.50	-	83.50	24.48	2,044.08	-	20.00	2,064.08
05/29/20	DD	05/16/20 - 05/29/20	88.25	-	88.25	24.48	2,160.36	-	20.00	2,180.36
06/15/20	DD	05/30/20 - 06/15/20	96.00	2.50	98.50	24.48	2,441.88	-	20.00	2,461.88
06/30/20	DD	06/16/20 - 06/30/20	80.00	3.00	83.00	24.48	2,068.56	-	20.00	2,088.56
07/15/20	DD	07/01/20 - 07/15/20	80.00	1.50	81.50	24.48	2,013.48	-	20.00	2,033.48
07/30/20	DD	07/16/20 - 07/30/20	88.00	4.00	92.00	24.48	2,301.12	-	20.00	2,321.12
08/14/20	DD	07/31/20 - 08/14/20	100.50	4.00	104.50	24.48	2,607.12	-	20.00	2,627.12
08/28/20	DD	08/15/20 - 08/28/20	88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24
09/15/20	DD	08/29/20 - 09/15/20	88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24
09/30/20	DD	09/16/20 - 09/30/20	80.00	1.25	81.25	24.48	2,004.30	-	20.00	2,024.30
10/15/20	DD	10/01/20 - 10/15/20	89.50	1.50	91.00	24.48	2,246.04	-	20.00	2,266.04
10/30/20	DD	10/16/20 - 10/30/20	88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24
11/13/20	DD	10/31/20 - 11/13/20	97.50	1.75	99.25	24.48	2,451.06	-	20.00	2,471.06
11/30/20	DD	11/14/20 - 11/30/20	88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24
12/15/20	DD	12/01/20 - 12/15/20	80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40
12/30/20	DD	12/16/20 - 12/30/20	80.00	2.75	82.75	25.46	2,141.82	-	20.00	2,161.82

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	55.08	4.21	5.20	64.49
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	64.26	4.92	6.07	75.25
83.50	-	83.50	24.48	2,044.08	-	20.00	2,064.08	-	-	-	-
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	201.96	15.45	19.07	236.48
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	287.64	22.00	27.15	336.79
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	110.16	8.43	10.40	128.99
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	55.08	4.21	5.20	64.49
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	146.88	11.24	13.87	171.99
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	452.88	34.65	42.75	530.28
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	195.84	14.98	18.49	229.31
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	-	-	-	-
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	45.90	3.51	4.33	53.74
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	91.80	7.02	8.67	107.49
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	-	-	-	-
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	492.66	37.69	46.51	576.86
88.00	-	88.00	24.48	2,154.24	-	20.00	2,174.24	-	-	-	-
80.00	-	80.00	24.48	1,958.40	-	20.00	1,978.40	-	-	-	-
80.00	-	80.00	25.46	2,036.80	-	20.00	2,056.80	105.02	8.03	9.91	122.96

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
01/15/21	DD	12/31/20 - 01/15/21	103.00	3.00	106.00	25.46	2,736.95	-	30.00	2,766.95
01/29/21	DD	01/16/21 - 01/29/21	84.00	1.50	85.50	25.46	2,195.93	-	30.00	2,225.93
02/12/21	DD	01/30/21 - 02/12/21	96.00	2.50	98.50	25.46	2,539.64	-	30.00	2,569.64
03/01/21	DD	02/13/21 - 03/01/21	80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80
03/15/21	DD	03/02/21 - 03/15/21	80.00	2.25	82.25	25.46	2,122.73	-	30.00	2,152.73
03/30/21	DD	03/16/21 - 03/30/21	80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80
04/15/21	DD	03/31/21 - 04/15/21	89.50	-	89.50	25.46	2,278.67	-	30.00	2,308.67
04/30/21	DD	04/16/21 - 04/30/21	84.00	1.50	85.50	25.46	2,195.93	-	30.00	2,225.93
05/14/21	DD	05/01/21 - 05/14/21	93.00	-	93.00	25.46	2,367.78	-	30.00	2,397.78
05/28/21	DD	05/15/21 - 05/28/21	87.00	14.00	101.00	25.46	2,749.68	-	30.00	2,779.68
06/15/21	DD	05/29/21 - 06/15/21	84.00	5.00	89.00	25.46	2,329.59	-	30.00	2,359.59
06/30/21	DD	06/16/21 - 06/30/21	78.00	2.50	80.50	25.46	2,081.36	-	30.00	2,111.36
07/15/21	DD	07/01/21 - 07/15/21	90.00	-	90.00	25.46	2,291.40	-	30.00	2,321.40
07/30/21	DD	07/16/21 - 07/30/21	88.00	3.00	91.00	25.46	2,355.05	-	30.00	2,385.05
08/13/21	DD	07/31/21 - 08/13/21	99.50	2.50	102.00	25.46	2,628.75	-	30.00	2,658.75
08/30/21	DD	08/14/21 - 08/30/21	84.50	0.50	85.00	25.46	2,170.47	-	30.00	2,200.47
09/15/21	DD	08/31/21 - 09/15/21	80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80
09/30/21	DD	09/16/21 - 09/30/21	88.00	-	88.00	25.46	2,240.48	-	30.00	2,270.48

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
96.00	-	96.00	25.46	2,444.16	-	30.00	2,474.16	292.79	22.40	27.64	342.83
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	159.13	12.17	15.02	186.32
88.00	-	88.00	25.46	2,240.48	-	30.00	2,270.48	299.16	22.89	28.24	350.29
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	-	-	-	-
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	85.93	6.57	8.11	100.61
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	-	-	-	-
89.50	-	89.50	25.46	2,278.67	-	30.00	2,308.67	-	-	-	-
84.00	-	84.00	25.46	2,138.64	-	30.00	2,168.64	57.28	4.38	5.41	67.07
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	330.98	25.32	31.24	387.54
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	712.88	54.55	67.30	834.73
84.00	-	84.00	25.46	2,138.64	-	30.00	2,168.64	190.95	14.61	18.03	223.59
78.00	-	78.00	25.46	1,985.88	-	30.00	2,015.88	95.47	7.30	9.01	111.79
88.00	-	88.00	25.46	2,240.48	-	30.00	2,270.48	50.92	3.90	4.81	59.63
88.00	-	88.00	25.46	2,240.48	-	30.00	2,270.48	114.57	8.76	10.82	134.15
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	591.95	45.28	55.88	693.11
84.50	-	84.50	25.46	2,151.37	-	30.00	2,181.37	19.09	1.46	1.80	22.35
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	-	-	-	-
88.00	-	88.00	25.46	2,240.48	-	30.00	2,270.48	-	-	-	-

Report on Special Investigation
of the City of Delhi

Excess Wages Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number *	Pay Period	Regular Hours	Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages
10/15/21	DD	10/01/21 - 10/15/21	91.25	-	91.25	25.46	2,323.23	-	30.00	2,353.23
10/29/21	DD	10/16/21 - 10/29/21	85.00	2.00	87.00	25.46	2,240.48	-	30.00	2,270.48
11/15/21	DD	10/30/21 - 11/15/21	99.75	-	99.75	25.46	2,539.64	-	30.00	2,569.64
11/30/21	DD	11/16/21 - 11/30/21	80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80
12/15/21	DD	12/01/21 - 12/15/21	84.00	-	84.00	26.46	2,222.64	-	-	2,222.64
12/30/21	DD	12/16/21 - 12/30/21	89.50	1.50	91.00	26.46	2,427.71	-	30.00	2,457.71
01/14/22	DD	12/31/21 - 01/14/22	94.25	-	94.25	26.46	2,493.86	-	35.00	2,528.86
01/28/22	DD	01/15/22 - 01/28/22	88.00	8.25	96.25	26.46	2,655.92	-	35.00	2,690.92
02/15/22	DD	01/29/22 - 02/15/22	85.75	2.00	87.75	26.46	2,348.33	-	35.00	2,383.33
02/25/22	DD	02/16/22 - 02/25/22	182.00	2.50	184.50	26.46	4,914.95	-	35.00	4,949.95
03/31/22	18745	02/26/22 - 03/31/22	184.00	-	184.00	26.46	4,868.64	-	-	4,868.64

Total

DD Starting on November 2015, Ms. Tucker started getting paid via direct deposit.

Per timesheet, she worked 8.25 OT in the previous pay period and those hours got paid as regular. The \$66.00 was the (x0.5) for the extra time worked.

** Instances where overtime was approved by the Mayor.

Calculated Gross Pay**								Improper Disbursements			
Regular Hours	Approved Overtime Hours	Total Hours	Hourly Rate	Gross Wages	Insurance Stipend	Longevity Pay	Total Gross Wages	Excess Gross Wages	Employer's Share		Total
									FICA	IPERS	
88.00	-	88.00	25.46	2,240.48	-	30.00	2,270.48	82.74	6.33	7.81	96.88
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	203.68	15.58	19.23	238.49
88.00	-	88.00	25.46	2,240.48	-	30.00	2,270.48	299.16	22.89	28.24	350.29
80.00	-	80.00	25.46	2,036.80	-	30.00	2,066.80	-	-	-	-
84.00	-	84.00	26.46	2,222.64	-	-	2,222.64	-	-	-	-
88.00	-	88.00	26.46	2,328.48	-	30.00	2,358.48	99.22	7.59	9.37	116.19
88.00	-	88.00	26.46	2,328.48	-	35.00	2,363.48	165.38	12.65	15.61	193.64
80.00	-	80.00	26.46	2,116.80	-	35.00	2,151.80	539.12	41.24	50.89	631.25
85.75	-	85.75	26.46	2,268.95	-	35.00	2,303.95	79.38	6.07	7.49	92.94
164.00	-	164.00	26.46	4,339.44	-	35.00	4,374.44	575.51	44.03	304.11	923.65
184.00	-	184.00	26.46	4,868.64	-	-	4,868.64	-	-	-	-
								\$ 21,976.64	1,681.66	2,292.63	25,950.93

Exhibit C

Report on Special Investigation of the
City of Delhi

Excess Longevity Payments Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number*		Longevity Pay	Authorized Longevity Pay	Improper Longevity Pay
01/15/19	DD	12/29/18 - 01/15/19	^ \$ 10.00	-	10.00
01/29/19	DD	01/16/19 - 01/29/19	10.00	-	10.00
02/15/19	DD	01/30/19 - 02/15/19	10.00	-	10.00
03/01/19	DD	02/16/19 - 03/01/19	10.00	-	10.00
03/15/19	DD	03/02/19 - 03/15/19	10.00	-	10.00
03/30/19	DD	03/16/19 - 03/30/19	10.00	-	10.00
04/15/19	DD	03/31/19 - 04/15/19	10.00	-	10.00
04/30/19	DD	04/16/19 - 04/30/19	10.00	-	10.00
05/15/19	DD	04/30/19 - 05/15/19	10.00	-	10.00
05/30/19	DD	05/16/19 - 05/30/19	10.00	-	10.00
06/14/19	DD	05/31/19 - 06/14/19	10.00	-	10.00
06/28/19	DD	06/15/19 - 06/28/19	10.00	-	10.00
07/15/19	DD	06/29/19 - 07/15/19	10.00	-	10.00
07/30/19	DD	07/16/19 - 07/30/19	10.00	-	10.00
08/15/19	DD	07/31/19 - 08/15/19	10.00	-	10.00
08/30/19	DD	08/16/19 - 08/30/19	10.00	-	10.00
09/13/19	DD	08/31/19 - 09/13/19	10.00	-	10.00
09/30/19	DD	09/14/19 - 09/30/19	10.00	-	10.00
10/15/19	DD	10/01/19 - 10/15/19	10.00	-	10.00
10/30/19	DD	10/16/19 - 10/30/19	10.00	-	10.00
11/15/19	DD	10/31/19 - 11/15/19	10.00	-	10.00
11/29/19	DD	11/16/19 - 11/29/19	10.00	-	10.00
12/13/19	DD	11/30/19 - 12/13/19	10.00	10.00	-
12/30/19	DD	12/14/19 - 12/30/19	10.00	-	10.00
01/15/20	DD	12/31/19 - 01/15/20	20.00	10.00	10.00
01/30/20	DD	01/16/20 - 01/30/20	20.00	-	20.00
02/14/20	DD	01/31/20 - 02/14/20	20.00	10.00	10.00
02/28/20	DD	02/15/20 - 02/28/20	20.00	-	20.00

Report on Special Investigation of the
City of Delhi

Excess Longevity Payments Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number*		Longevity Pay	Authorized Longevity Pay	Improper Longevity Pay
03/13/20	DD	02/29/20 - 03/13/20	20.00	10.00	10.00
03/30/20	DD	03/14/20 - 03/30/20	20.00	-	20.00
04/15/20	DD	03/31/20 - 04/15/20	20.00	10.00	10.00
04/30/20	DD	04/16/20 - 04/30/20	20.00	-	20.00
05/15/20	DD	05/01/20 - 05/15/20	20.00	10.00	10.00
05/29/20	DD	05/16/20 - 05/29/20	20.00	-	20.00
06/15/20	DD	05/30/20 - 06/15/20	20.00	10.00	10.00
06/30/20	DD	06/16/20 - 06/30/20	20.00	-	20.00
07/15/20	DD	07/01/20 - 07/15/20	20.00	10.00	10.00
07/30/20	DD	07/16/20 - 07/30/20	20.00	-	20.00
08/14/20	DD	07/31/20 - 08/14/20	20.00	10.00	10.00
08/28/20	DD	08/15/20 - 08/28/20	20.00	-	20.00
09/15/20	DD	08/29/20 - 09/15/20	20.00	10.00	10.00
09/30/20	DD	09/16/20 - 09/30/20	20.00	-	20.00
10/15/20	DD	10/01/20 - 10/15/20	20.00	10.00	10.00
10/30/20	DD	10/16/20 - 10/30/20	20.00	-	20.00
11/13/20	DD	10/31/20 - 11/13/20	20.00	10.00	10.00
11/30/20	DD	11/14/20 - 11/30/20	20.00	-	20.00
12/15/20	DD	12/01/20 - 12/15/20	20.00	10.00	10.00
12/30/20	DD	12/16/20 - 12/30/20	20.00	-	20.00
01/15/21	DD	12/31/20 - 01/15/21	30.00	20.00	10.00
01/29/21	DD	01/16/21 - 01/29/21	30.00	-	30.00
02/12/21	DD	01/30/21 - 02/12/21	30.00	20.00	10.00
03/01/21	DD	02/13/21 - 03/01/21	30.00	20.00	10.00
03/15/21	DD	03/02/21 - 03/15/21	30.00	-	30.00
03/30/21	DD	03/16/21 - 03/30/21	30.00	-	30.00
04/15/21	DD	03/31/21 - 04/15/21	30.00	20.00	10.00
04/30/21	DD	04/16/21 - 04/30/21	30.00	-	30.00

Exhibit C

Report on Special Investigation of the
City of Delhi

Excess Longevity Payments Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Report from City's Payroll System

Date	Check Number*		Longevity Pay	Authorized Longevity Pay	Improper Longevity Pay
05/14/21	DD	05/01/21 - 05/14/21	30.00	20.00	10.00
05/28/21	DD	05/15/21 - 05/28/21	30.00	-	30.00
06/15/21	DD	05/29/21 - 06/15/21	30.00	20.00	10.00
06/30/21	DD	06/16/21 - 06/30/21	30.00	-	30.00
07/15/21	DD	07/01/21 - 07/15/21	30.00	20.00	10.00
07/30/21	DD	07/16/21 - 07/30/21	30.00	-	30.00
08/13/21	DD	07/31/21 - 08/13/21	30.00	20.00	10.00
08/30/21	DD	08/14/21 - 08/30/21	30.00	-	30.00
09/15/21	DD	08/31/21 - 09/15/21	30.00	20.00	10.00
09/30/21	DD	09/16/21 - 09/30/21	30.00	-	30.00
10/15/21	DD	10/01/21 - 10/15/21	30.00	20.00	10.00
10/29/21	DD	10/16/21 - 10/29/21	30.00	-	30.00
11/15/21	DD	10/30/21 - 11/15/21	30.00	20.00	10.00
11/30/21	DD	11/16/21 - 11/30/21	30.00	-	30.00
12/15/21	DD	12/01/21 - 12/15/21	-	-	-
12/30/21	DD	12/16/21 - 12/30/21	30.00	30.00	-
01/14/22	DD	12/31/21 - 01/14/22	35.00	30.00	5.00
01/28/22	DD	01/15/22 - 01/28/22	35.00	-	35.00
02/15/22	DD	01/29/22 - 02/15/22	35.00	30.00	5.00
02/25/22	DD	02/16/22 - 02/25/22	35.00	-	35.00
03/31/22	18745	02/26/22 - 03/31/22	-	-	-
Total			<u>\$ 1,550.00</u>	<u>440.00</u>	<u>1,110.00</u>

DD - Starting on November 2015, Ms. Tucker started getting paid via direct deposit.

^ - Prior to January 15, 2019, there were no instances of improper longevity payments issued to Ms. Tucker.

For our testing purposes, given that longevity bonus was to be paid once a month, we used the first paycheck of each month to account for it.

Report on Special Investigation of the
City of Delhi

Contributions to HSA on behalf of Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Bank Statement		
Date	Description / Payee	Stmt Amount
12/16/16	FIRST NATIONAL BANK	\$ 3,350.00 ^
01/17/17	FIRST NATIONAL HSA LORI TUCKER	283.33
02/15/17	FIRST NATIONAL HSA LORI TUCKER	283.33
03/15/17	FIRST NATIONAL HSA LORI TUCKER	283.33
04/17/17	FIRST NATIONAL HSA LORI TUCKER	283.33
06/15/17	FIRST NATIONAL HSA LORI TUCKER	243.61
07/17/17	FIRST NATIONAL HSA LORI TUCKER	243.61
08/15/17	FIRST NATIONAL HSA LORI TUCKER	243.61
09/15/17	FIRST NATIONAL HSA LORI TUCKER	243.61
10/16/17	FIRST NATIONAL HSA LORI TUCKER	243.61
11/15/17	FIRST NATIONAL HSA LORI TUCKER	243.61
12/15/17	FIRST NATIONAL HSA LORI TUCKER	243.61
01/16/18	FIRST NATIONAL HSA LORI TUCKER	243.61
02/15/18	FIRST NATIONAL HSA LORI TUCKER	243.61
03/15/18	FIRST NATIONAL HSA LORI TUCKER	243.61
04/16/18	FIRST NATIONAL HSA LORI TUCKER	243.61
06/15/18	FIRST NATIONAL HSA LORI TUCKER	191.80
07/16/18	FIRST NATIONAL HSA LORI TUCKER	371.53
08/15/18	FIRST NATIONAL HSA LORI TUCKER	371.53
09/17/18	FIRST NATIONAL HSA LORI TUCKER	371.53
10/15/18	FIRST NATIONAL HSA LORI TUCKER	389.72
11/15/18	FIRST NATIONAL HSA LORI TUCKER	389.72
12/17/18	FIRST NATIONAL HSA LORI TUCKER	389.72
01/15/19	FIRST NATIONAL HSA LORI TUCKER	389.72
02/15/19	FIRST NATIONAL HSA LORI TUCKER	389.72
03/15/19	FIRST NATIONAL HSA LORI TUCKER	389.72
04/15/19	FIRST NATIONAL HSA LORI TUCKER	389.72
06/17/19	FIRST NATIONAL HSA LORI TUCKER	398.35
07/15/19	FIRST NATIONAL HSA LORI TUCKER	257.13
08/15/19	FIRST NATIONAL HSA LORI TUCKER	257.13

Report on Special Investigation of the
City of Delhi

Contributions to HSA on behalf of Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Bank Statement		
Date	Description / Payee	Stmt Amount
09/16/19	FIRST NATIONAL HSA LORI TUCKER	257.13
10/15/19	FIRST NATIONAL HSA LORI TUCKER	257.13
11/15/19	FIRST NATIONAL HSA LORI TUCKER	257.13
12/16/19	FIRST NATIONAL HSA LORI TUCKER	257.13
02/18/20	FIRST NATIONAL HSA LORI TUCKER	514.26
03/16/20	FIRST NATIONAL HSA LORI TUCKER	257.13
04/15/20	FIRST NATIONAL HSA LORI TUCKER	257.13
05/15/20	FIRST NATIONAL HSA LORI TUCKER	257.13
06/15/20	FIRST NATIONAL HSA LORI TUCKER	257.13
07/15/20	FIRST NATIONAL HSA LORI TUCKER	375.72
08/17/20	FIRST NATIONAL HSA LORI TUCKER	375.72
09/15/20	FIRST NATIONAL HSA LORI TUCKER	375.72
10/15/20	FIRST NATIONAL HSA LORI TUCKER	375.72
11/16/20	FIRST NATIONAL HSA LORI TUCKER	375.72
12/15/20	FIRST NATIONAL HSA LORI TUCKER	128.62
01/15/21	FIRST NATIONAL HSA LORI TUCKER	300.00
02/16/21	FIRST NATIONAL HSA LORI TUCKER	300.00
03/15/21	FIRST NATIONAL HSA LORI TUCKER	300.00
04/15/21	FIRST NATIONAL HSA LORI TUCKER	300.00
05/17/21	FIRST NATIONAL HSA LORI TUCKER	300.00
06/15/21	FIRST NATIONAL HSA LORI TUCKER	300.00
07/15/21	FIRST BANK HSA LORI TUCKER	300.00
08/16/21	FIRST BANK HSA LORI TUCKER	300.00
09/15/21	FIRST BANK HSA LORI TUCKER	300.00
10/15/21	FIRST BANK HSA LORI TUCKER	300.00
11/15/21	FIRST BANK HSA LORI TUCKER	300.00
12/15/21	FIRST BANK HSA LORI TUCKER	300.00
01/18/22	FIRST BANK HSA LORI TUCKER	300.00
02/15/22	FIRST BANK HSA LORI TUCKER	300.00
03/15/22	FIRST BANK HSA LORI TUCKER	300.00

Report on Special Investigation of the
City of Delhi

Contributions to HSA on behalf of Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Bank Statement		
Date	Description / Payee	Stmt Amount
04/15/22	FIRST BANK HSA LORI TUCKER	300.00
05/16/22	FIRST BANK HSA LORI TUCKER	300.00
Total		<u>\$ 21,788.59</u>

^ - The initial payment made to the HSA account was in total for the year, after this, monthly installments in the same amount were contributed.

Report on Special Investigation
of the City of Delhi

Reimbursement Checks Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Check Image			
Check Date	Check Number	Check Amount	Description Per Support or Check Stub
02/14/15	15591	\$ 173.63	<i>No support available</i>
03/15/15	15619	116.59	<i>No support available</i>
04/11/15	15663	383.15	<i>No support available</i>
05/09/15	15701	377.90	<i>No support available</i>
06/13/15	15753	171.74	<i>No support available</i>
08/08/15	15850	27.61	Purchase of postage for \$5.75 <i>considered reasonable</i> and mileage for \$21.86 for meeting in Manchester on 8/4 - <i>no reason listed for meeting, considered unsupported.</i>
10/10/15	15962	370.13	Purchase of postage for \$149.50, cell phone stipend for \$50, facebook post fees for \$7.00, Delhi sign for office for \$20.00, mileage to various locations for \$132.63 <i>all considered reasonable</i> ; and purchase of muffins for \$11.00 on 9/12/15 for meeting considered unsupported due to <i>no support available.</i>
11/15/15	16006	249.16	Payment for mileage of \$50.60, postage for \$50.81, and cell phone stipend of \$50 <i>all considered reasonable</i> . Additional mileage to Hiawatha on 10/14 90 miles for \$51.75 and Mileage to Indee on 10/22 65 miles for \$37.38- <i>no reason listed for meeting considered unsupported.</i> Lastly, purchase of donuts for \$8.62 <i>considered questionable public purpose.</i>
12/12/15	16050	442.82	Payment for mileage for \$56.35, postage for \$224.59, cell phone stipend for \$50, office décor/supplies for \$91.86 <i>all considered reasonable</i> . Additional mileage for meeting at Delhi on 11/30 for \$11.50 <i>will consider improper because that is part of her normal job duties.</i> Lastly, purchase of donuts for \$8.62 <i>considered questionable public purpose.</i>
02/13/16	16129	127.47	Payment for cell phone stipend of \$50, software subscription for \$29.95, and mileage for \$31.32 <i>all consider reasonable</i> . Additional mileage for special meeting in Delhi on 2/3 for 10 miles, budget meeting in Delhi for 1/27 10 miles, and for Delhi day on 2/8 10 miles for \$16.20 <i>consider improper because that is part of her normal job duties.</i>
03/12/16	16171	79.61	Cell phone stipend of \$50 <i>consider reasonable</i> . Purchase of snack for meetings/workshops <i>consider questionable public purpose.</i> Mileage of 19 miles at \$0.54 on 2/21 - <i>no destination listed considered unsupported.</i>
04/09/16	16201	177.75	Payment for mileage for \$89.64, training meal for \$15.00, Facebook post fee for \$7.00, cell phone stipend <i>all consider reasonable</i> . Additional mileage to Delhi Day meeting on 3/14 18 miles <i>consider improper because that is part of her normal job duties.</i> Purchase of donuts for \$6.39 <i>consider questionable public purpose.</i>
08/13/16	16349	69.44	Payment for cell phone stipend for \$50.00 <i>consider reasonable</i> . Mileage on 8/3 18 miles and on 8/8 18 miles at \$0.54/mile - <i>no destination listed consider unsupported.</i>

	Improper	Unsupported	Reasonable*	Questionable Public Purpose
\$	-	173.63	-	-
	-	116.59	-	-
	-	383.15	-	-
	-	377.90	-	-
	-	171.74	-	-
	-	21.86	5.75	-
	-	11.00	359.13	-
	-	89.13	151.41	8.62
	11.50	-	422.80	8.52
	16.20	-	111.27	-
	-	10.26	50.00	19.35
	9.72	-	161.64	6.39
	-	19.44	50.00	-

Report on Special Investigation
of the City of Delhi

Reimbursement Checks Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Check Image			
Check Date	Check Number	Check Amount	Description Per Support or Check Stub
01/14/17	16552	135.80	Payment for mileage of \$29.04 and cell phone stipend for \$50.00 <i>consider reasonable</i> . Additional mileage to Iowa League Budget Workshop in CR 94 miles at \$0.54/mile on 11/17/16 - <i>Improper as previously claimed and paid by City check # 16518 12/10/16</i> . Purchase of cookies for \$6.00 <i>consider questionable public purpose</i> .
03/08/17	16637	60.29	Payment for cell phone stipend of \$50.00 <i>consider reasonable</i> . Mileage for Budget meeting on 2/22 for \$10.29 <i>consider improper as is part of her normal job duties</i> .
05/13/17	16702	106.31	<i>No support available, however will consider reasonable the monthly \$50.00 cell phone stipend per City policy and only payment to her this month</i> .
06/10/17	16739	201.91	Payment for cellphone stipend of \$50.00 and mileage for \$63.63 <i>will consider reasonable</i> . Additional mileage to Delhi on 5/23 for transfers 20 miles, to Delhi on 5/25 for workshop 20 miles for a total of \$21.40 <i>will consider improper because its part of her normal job duties</i> . Lastly, mileage to Dyersville on 5/23 for truck 31 miles, to CR courthouse on 6/9 94 miles for a total of \$66.88 had <i>no detail provided for reason, will consider unsupported</i> .
09/09/17	16867	63.91	Payment for cell phone stipend of \$50.00 and mileage for \$3.21 <i>will consider reasonable</i> . Additional mileage to Delhi on 8/29/17 20 miles <i>consider improper because its part of her normal job duties</i> .
02/10/18	17062	102.89	Payment for mileage of \$51.29 and cell phone stipend of \$50.00 <i>will consider reasonable</i> . Parking in CR on 1/20 - <i>No documented travel to Cedar Rapids on this date will consider improper</i> .
04/14/18	17122	110.50	Payment for mileage of \$ 25.62 and cell phone stipend for \$50.00 <i>consider reasonable</i> . Additional mileage to Strawberry Point on 3/23 64 miles for \$34.88 - <i>unable to determine the reason for the trip will consider improper</i> .
06/09/18	17183	281.08	Payment for mileage of \$198.38 and cell phone stipend of \$50.00 <i>consider reasonable</i> . Additional mileage to Delhi on 5/29 for NEIRL 20 miles for \$10.90 <i>consider improper because its part of her normal job duties</i> . Two other destinations that illegible on 5/26 and 6/9 for an extra 40 miles for \$21.80 <i>will consider unsupported</i> .
08/11/18	17265	147.37	Payment for mileag eof \$70.44 and cell phone stipend for \$50.00 <i>will consider reasonable</i> . Additional mileage to Delhi on 7/16 for council meeting 19 miles, mileage to Delhi on 8/11 for council meeting 19 miles for a total of \$20.33 <i>will consider improper since its part of her normal job duties</i> .
09/15/18	17301	193.38	Payment for mileage of \$117.06 and cell phone stipend for \$50.00 <i>consider reasonable</i> . Mileage for all daily meter routes for the period of 8/27-9/15 stating 198 - <i>individually they add up to 148.8 miles therefore the extra miles will be consider improper</i> .
11/07/18	17361	484.96	Payment for mileage of \$422.12 and cell phone stipend of \$50.00 <i>will consider reasonable</i> . Additional mileage to council on 11/7 24 miles for \$12.84 <i>will consider improper because its part of her normal job duties</i> .

Improper	Unsupported	Reasonable*	Questionable Public Purpose
50.76	-	79.04	6.00
10.29	-	50.00	-
-	56.31	50.00	-
21.40	66.88	113.63	-
10.70	-	53.21	-
1.60	-	101.29	-
-	34.88	75.62	-
10.90	21.80	248.38	-
20.33	-	127.04	-
26.32	-	167.06	-
12.84	-	472.12	-

Report on Special Investigation
of the City of Delhi

Reimbursement Checks Issued to Lori Tucker
For the Period January 1, 2015 through June 30, 2022

Per Check Image			
Check Date	Check Number	Check Amount	Description Per Support or Check Stub
12/08/18	17395	129.60	Payment for mileage of \$56.95 and cell phone stipend of \$50.00 <i>will consider reasonable</i> . Mileage difference for the last few months because they should have been paid at \$0.545 instead of \$0.535, the difference was \$18.09 - <i>not properly supported on claim therefore will consider unsupported</i> . Purchase of snacks for clerk meeting for \$4.56 <i>will consider questionable public purpose</i> .
01/12/19	17440	102.51	Payment for mileage of \$31.32, cell phone stipend for \$50.00, and purchase of wate for \$10.17 <i>will consider reasonable</i> . Additional mileage to council meeting on 1/12 19 miles for \$11.02 <i>will consider improper because its part of her normal job duties</i> .
02/09/19	17474	72.04	Payment for cell phone stipend of \$50.00 <i>will consider reasonable</i> . Mileage on 1/20 and 1/23 to budget meetings 38 miles for \$22.04 <i>will consider improper because its part of her normal job duties</i> .
03/09/19	17505	102.43	Payment for mileage of \$19.37 and cell phone stipend for \$50.00 <i>will consider reasonable</i> . Additional mileage to council meetings on 2/9, 2/11 & 3/9 for 57 miles for \$33.06 <i>will consider improper because its part of her normal job duties</i> .
04/08/19	17546	80.05	Payment for cell phone stipend of \$50.00 and mileage for \$26.45 <i>will consider reasonable</i> . Additional mileage to Delaware on 4/1 6.2 milesfor \$3.60 - <i>no reason stated will consider unsupported</i> .
05/13/19	17579	533.84	Payment for mileage for \$450.78 and cell phone stipend for \$50.00 <i>will consider reasonable</i> . Additional mileage to Delhi on 4/8 for council meeting 19 miles, Mileage to Delhi on 4/19 for water testing 19 miles, Mileage to Delhi on 4/30 for NEIRL 19 miles for a total of \$33.06 <i>will consider improper because its part of her normal job duties</i> .
10/14/19	17761	205.09	Payment for mileage of \$144.07 and cell phone stipend of \$50.00 <i>will consider reasonable</i> . Additional mileage to Delhi for special meeting on 10/5 19 miles for \$11.02 <i>will consider improper because its part of her normal job duties</i> .
11/11/19	17797	355.08	Payment for mileage of \$294.06 and cell phone stipend for \$50.00 <i>will consider reasonable</i> . Additional mileage to Delhi for council meeting during a Holiday on 11/11 19 miles for \$11.02 <i>will consider improper because its part of her normal job duties</i> .
07/13/20	18039	73.30	Payment for mileage of \$12.37 and cell phone stipend of \$50.00 <i>will consider reasonable</i> . Additional mileage to Delhi on 6/30 for NEIRL 19 miles for \$10.93 <i>will consider improper because its part of her normal job duties</i> .
02/15/22	18697	80.20	Payment for cell phone stipend of \$50.00 and water purchase of \$7.96 <i>will consider reasonable</i> . Payment for 2/7 Mileage Business Network 6 pm 111.12, 1/20 - Mileage KIB 6 PM - <i>no destination listed therefore will consider unsupported</i> .
Total		<u>\$ 6,389.54</u>	

Note: Auditor's notations are in italics.

* - Reasonable portions of reimbursements to Ms. Tucker were for items that were properly supported, mileage recalculated and purchase of supplies were reasonable for the operations of the City.

Improper	Unsupported	Reasonable*	Questionable Public Purpose
-	18.09	106.95	4.56
11.02	-	91.49	-
22.04	-	50.00	-
33.06	-	69.37	-
-	3.60	76.45	-
33.06	-	500.78	-
11.02	-	194.07	-
11.02	-	344.06	-
10.93	-	62.37	-
-	22.24	57.96	-
\$ 334.71	1,598.50	4,402.89	53.44

Report on Special Investigation of the
City of Delhi

Contributions to HSA on Behalf of Former Maintenance Employee
For the Period January 1, 2015 through June 30, 2022

Per Bank Statement

Month	Date	Stmt Amount	Description / Payee
Dec-15	12/17/15	\$ 1,000.00	HSA UMB BANK HSA CONT 5837759
Jan-16	01/20/16	1,000.00	HSA UMB BANK HSA CONT 5958588
Feb-16	02/17/16	1,000.00	HSA UMB BANK HSA CONT 6049970
Mar-16	03/17/16	1,000.00	HSA UMB BANK HSA CONT 6139691
Apr-16	04/19/16	1,000.00	HSA - UMB BANK HSA CONT 6233490
May-16	04/27/16	1,000.00	HSA - UMB BANK HSA CONT 6256909
Jun-16	06/17/16	1,000.00	HSA UMB BANK HSA CONT 6397890
Jan-17	01/17/17	50.00	FIRST NATIONAL HSA R HUBER
	01/30/17	50.00	FIRST NATIONAL HSA R HUBER
Feb-17	02/15/17	50.00	FIRST NATIONAL HSA R HUBER
	02/28/17	50.00	FIRST NATIONAL HSA R HUBER
Mar-17	03/15/17	50.00	FIRST NATIONAL HSA R HUBER
	03/28/17	50.00	FIRST NATIONAL HSA R HUBER
Apr-17	04/17/17	50.00	FIRST NATIONAL HSA R HUBER
	04/28/17	50.00	FIRST NATIONAL HSA R HUBER
May-17	05/15/17	50.00	FIRST NATIONAL HSA R HUBER
	05/30/17	50.00	FIRST NATIONAL HSA R HUBER
Jun-17	06/15/17	50.00	FIRST NATIONAL HSA R HUBER
	06/28/17	50.00	FIRST NATIONAL HSA R HUBER
Jul-17	07/17/17	50.00	FIRST NATIONAL HSA R HUBER
	07/28/17	50.00	FIRST NATIONAL HSA R HUBER
Aug-17	08/15/17	50.00	FIRST NATIONAL HSA R HUBER
	08/28/17	50.00	FIRST NATIONAL HSA R HUBER
Sep-17	09/15/17	75.00	FIRST NATIONAL HSA R HUBER
	10/02/17	75.00	FIRST NATIONAL HSA R HUBER
Oct-17	10/16/17	75.00	FIRST NATIONAL HSA R HUBER
	10/30/17	75.00	FIRST NATIONAL HSA R HUBER
Nov-17	11/15/17	75.00	FIRST NATIONAL HSA R HUBER
	11/30/17	75.00	FIRST NATIONAL HSA R HUBER
Dec-17	12/15/17	75.00	FIRST NATIONAL HSA R HUBER

Per Payroll Journal

Date	Amount	Description	Difference
NA	NA	NA	\$ 1,000.00
NA	NA	NA	1,000.00
NA	NA	NA	1,000.00
NA	NA	NA	1,000.00
NA	NA	NA	1,000.00
NA	NA	NA	1,000.00
NA	NA	NA	1,000.00
-	-	-	-
01/30/17	100.00	Health Savings	-
02/15/17	50.00	Health Savings	-
02/28/17	50.00	Health Savings	-
03/15/17	50.00	Health Savings	-
03/30/17	50.00	Health Savings	-
04/15/17	50.00	Health Savings	-
04/30/17	50.00	Health Savings	-
05/15/17	50.00	Health Savings	-
05/30/17	50.00	Health Savings	-
06/15/17	50.00	Health Savings	-
06/29/17	50.00	Health Savings	-
07/15/17	50.00	Health Savings	-
07/30/17	50.00	Health Savings	-
08/15/17	50.00	Health Savings	-
08/30/17	50.00	Health Savings	-
09/15/17	75.00	Health Savings	-
09/30/17	75.00	Health Savings	-
10/15/17	75.00	Health Savings	-
10/30/17	75.00	Health Savings	-
11/15/17	75.00	Health Savings	-
11/30/17	75.00	Health Savings	-
12/15/17	75.00	Health Savings	-

Report on Special Investigation of the
City of Delhi

Contributions to HSA on Behalf of Former Maintenance Employee
For the Period January 1, 2015 through June 30, 2022

Per Bank Statement			
Month	Date	Stmt Amount	Description / Payee
	01/02/18	75.00	FIRST NATIONAL HSA R HUBER
Jan-18	01/16/18	75.00	FIRST NATIONAL HSA R HUBER
	01/30/18	75.00	FIRST NATIONAL HSA R HUBER
Feb-18	02/15/18	75.00	FIRST NATIONAL HSA R HUBER
	02/28/18	75.00	FIRST NATIONAL HSA R HUBER
Mar-18	03/15/18	75.00	FIRST NATIONAL HSA R HUBER
	03/21/18	1,423.19	FIRST NATIONAL HSA R HUBER
	03/28/18	75.00	FIRST NATIONAL HSA R HUBER
Apr-18	04/16/18	75.00	FIRST NATIONAL HSA R HUBER
	04/30/18	75.00	FIRST NATIONAL HSA R HUBER
May-18	05/15/18	75.00	FIRST NATIONAL HSA R HUBER
	05/29/18	75.00	FIRST NATIONAL HSA R HUBER
Jun-18	06/15/18	75.00	FIRST NATIONAL HSA R HUBER
	06/28/18	75.00	FIRST NATIONAL HSA R HUBER
Jul-18	07/16/18	75.00	FIRST NATIONAL HSA R HUBER
	07/30/18	75.00	FIRST NATIONAL HSA R HUBER
Aug-18	08/15/18	75.00	FIRST NATIONAL HSA R HUBER
	08/28/18	75.00	FIRST NATIONAL HSA R HUBER
Total		\$ 11,023.19	

Auditor notes were added in italics.

Per Payroll Journal

Date	Amount	Description	Difference
12/30/17	75.00	Health Savings	-
01/15/18	75.00	Health Savings	-
01/30/18	75.00	Health Savings	-
02/15/18	75.00	Health Savings	-
02/28/18	75.00	Health Savings	-
03/15/18	75.00	Health Savings	-
03/15/18	1,423.19	Health Savings	-
03/30/18	75.00	Health Savings	-
04/15/18	75.00	Health Savings	-
04/30/18	75.00	Health Savings	-
05/15/18	75.00	Health Savings	-
05/30/18	75.00	Health Savings	-
06/15/18	75.00	Health Savings	-
06/30/18	75.00	Health Savings	-
07/12/18	75.00	Health Savings	-
07/30/18	75.00	Health Savings	-
08/12/18	75.00	Health Savings	-
NA	NA	NA	75.00
	<u>\$ 3,948.19</u>		<u>\$ 7,075.00</u>

Report on Special Investigation
of the City of Delhi

Other Unsupported Vendor Disbursements
For the Period January 1, 2015 through June 30, 2022

Per Check Image

Check Date	Check Number	Payee	Amount
01/07/15	15495	GREGORY PREUSSNER	\$ 387.87
02/23/15	15579	TROTT TROPHIES	67.75
05/15/15	15710	SCHULTE OIL-STORAGE	725.00
06/19/15	15761	UPSTAR	48.48
07/22/15	15738	DELHI AMERICAN LEGION	27.03
12/14/15	##	##	35.00
12/21/15	16073	GREGORY PREUSSNER	420.19
07/11/16	16315	PETTY CASH	114.30
05/16/17	16708	PETTY CASH C/O CITY CLERK DELHI IA	19.48
05/17/17	16680	GREGORY PREUSSNER	184.70
05/22/17	16684	AMAZON / SYNCB	147.89
05/23/17	16699	KROMMINGA MOTORS	216.16
11/15/17	16956	PETTY CASH C/O CITY CLERK DELHI IA	31.26
02/14/18	17066	PETTY CASH	49.64
06/19/18	17169	AMAZON/SYNCB	2,024.65
06/22/18	17188	PETTY CASH C/O CITY CLERK DELHI IA	12.83
10/02/18	17299	LAURIE KRAMER	310.00
11/19/18	17348	BP	109.01
12/12/18	17400	PETTY CASH C/O CITY CLERK DELHI IA	29.31
12/18/18	17375	AMAZON / SYNCB	300.72
06/28/19	17622	PETTY CASH	19.09
07/29/19	##	##	107.34
09/17/20	18123	PETTY CASH C/O CITY CLERK DELHI IA	31.90
01/04/21	18226	LAURIE A KRAMER	517.16
11/15/21	18619	PETTY CASH	36.97
11/23/21	##	##	141.89
Total			\$ 6,115.62

- The disbursement was a withdrawal from the City's bank account. The date of the withdrawal is shown rather than a check date.

* - Reasonable portions of these disbursements were properly supported and purchase of supplies were reasonable for the operations of the City. Specifically, for check number 16315, the portion of the petty cash replenishment for the Library's Petty Cash was properly supported, while the City's portion did not have detailed supporting documentation maintained in the City's records. For check number 18123, the portion of the petty cash replenishment for the City's Petty Cash was properly supported, while the Library's portion did not have detailed supporting documentation maintained in the City's records.

Auditor's notations are in italics.

Description per Bank Records or Support	Unsupported	Reasonable*
<i>none</i>	\$ 387.87	-
<i>Check Stub only</i>	67.75	-
<i>none</i>	725.00	-
<i>none</i>	48.48	-
<i>none</i>	27.03	-
DELHI AMERICAN LEGION - Deposit	35.00	-
<i>none</i>	420.19	-
City portion not properly supported	66.80	47.50
<i>none</i>	19.48	-
<i>none</i>	184.70	-
<i>none</i>	147.89	-
<i>none</i>	216.16	-
<i>Check Stub only</i>	31.26	-
<i>Check Stub only</i>	49.64	-
<i>none</i>	2,024.65	-
<i>none</i>	12.83	-
<i>none</i>	310.00	-
<i>none</i>	109.01	-
<i>none</i>	29.31	-
<i>none</i>	300.72	-
<i>Check Stub only</i>	19.09	-
NS PREM ILLINOIS MUTUAL 8160164608180010734 \	107.34	-
Library Petty Cash Replenishment - <i>No details provided</i>	11.90	20.00
<i>none</i>	517.16	-
Library Petty Cash Replenishment - <i>No details provided</i>	36.97	-
FARM BUREAU LIFE 0005237623 032502250843	141.89	-
	\$ 6,048.12	67.50

Report on Special Investigation
of the City of Delhi

Improper Credit Card Purchases
For the Period January 1, 2015 through June 30, 2022

Per Credit Card Statement				
Card	Date	Description	Amount	Description Per Support
XXXX-5088	08/28/21	TST* ROAST & TOAST COFFEE DELHI IA	\$ 51.00	<i>Support not available</i>
		Subtotal for XXXX-5088	<u>51.00</u>	
XXXX-7857/8507	02/02/17	DUBUQUE FARM & FLEET DUBUQUE IA	108.97	<i>Reasonable: 7pc Handle Ball end hex key set Improper: 2 32X32 Dungaree jeans</i>
	07/08/17	DAIRY QUEEN DUBUQUE IA	51.05	<i>Support not available</i>
	10/03/17	DUBUQUE FARM & FLEET DUBUQUE IA	204.95	<i>Reasonable: pant black, LG Vision jacket Improper: 3 Stone jeans</i>
		Subtotal for XXXX-7857/8507	<u>364.97</u>	
XXXX-8499	10/23/16	WM SUPERCENTER #882 PRAIRIE DU CH WI	\$ 11.25	<i>Support not available</i>
	12/02/16	FAREWAY STORES #594 MANCHESTER IA	6.00	<i>Cookies "St auditor Exit entrance"</i>
	05/23/19	BP#8435356BP DELHI DELHI IA	2.87	<i>Support not available</i>
	06/05/19	FAREWAY STORES #594 MANCHESTER IA	19.53	<i>Support not available</i>
	08/21/19	UIHC VOLUNTEER SERVICES IOWA CITY IA	25.50	<i>Support not available</i>

Improper	Reasonable	Auditor Notes
\$ 51.00	-	Unsupported, charge was on a Saturday, Vendor is a coffee shop across the street, there was no events for Library on their calendar, considered improper.
51.00	-	
69.98	38.99	Jeans are not allowable per the City's Employee Handbook section for clothing allowance.
51.05	-	Restaurant in Dubuque, no trip or meeting in Dubuque
104.97	99.98	Jeans are not allowable per the City's Employee Handbook section for clothing allowance.
226.00	138.97	
11.25	-	Unsupported but purchase on a Sunday in another State
6.00	-	Auditor was present at that meeting, there were no cookies, and it was not a public meeting
2.87	-	Convenience Store in Delhi with no meetings on this date, dollar amount would be too small for a meeting
19.53	-	Grocery Store in Manchester, no meetings on this date
25.50	-	University Hospital, no public purpose and no travel in Iowa City on this date

Report on Special Investigation
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Improper Credit Card Purchases
For the Period January 1, 2015 through June 30, 2022

Per Credit Card Statement				
Card	Date	Description	Amount	Description Per Support
	10/08/19	CASEYS GEN STORE 3292 INDEPENDENCE IA	60.00	<i>Support not available</i>
	02/27/20	FAREWAY STORES #594 MANCHESTER IA	25.62	HRSHY PRTY SZ MINIATURES, LFTHS ICED CKIE PINK, LFTHS CKIE F NUT BTR, LFTHS FRSTD CKIE MNT CHOC, LFTHS CKIE CNDY BITE.
	05/29/21	BP#1074700BP DELHI DELHI IA	18.72	<i>Support not available</i>
	05/29/21	BP#1074700BP DELHI DELHI IA	12.99	<i>Support not available</i>
	07/09/21	TST* ROAST & TOAST COFFEE DELHI IA	6.66	regular iced latter, 1 monster cookie "Bribery to Morgan Peterson to sign parking lot agmt"
	11/01/21	SQ *WIDNER DRUG AND GIFT MANCHESTER IA	7.15	<i>Support not available</i>
	01/11/22	ALBERT LEA PIZZA RANCH 800-8472772 MN	58.31	<i>Reported as fraud</i>
	01/11/22	ALBERT LEA PIZZA RANCH 800-8472772 MN	(58.31)	<i>Reported Fraud Refund amount</i>
	Subtotal for XXXX-8499		196.29	
Total			\$ 612.26	

Auditor's notations are italics.

Improper	Reasonable	Auditor Notes
60.00	-	Convenience Store in Independence, no meetings on or around this date
25.62	-	Grocery Store in Manchester, no meetings on or around this date
18.72	-	Convenience Store in Delhi with no meetings on or around this date
12.99	-	Convenience Store in Delhi with no meetings on or around this date
6.66	-	"Bribery to Morgan Peterson to sign parking lot agmt"
7.15	-	Drugstore and gift shop in Manchester, no meetings on or around this date
58.31	-	Fraudulent charge per credit card statement
(58.31)	-	Refund of fraudulent charge per credit card statement
196.29	-	
<u>\$ 473.29</u>	<u>138.97</u>	

Exhibit IReport on Special Investigation
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For the Period January 1, 2015 through June 30, 2022**Per Credit Card Statement**

Card	Date	Description	Amount
XXXX-5088			
	10/19/17	VESTA CORALVILLE IA	\$ 14.66
	12/01/17	GA SCHOOL FUNDRAISING 800-251-1542 TN	105.00
	12/05/17	GA SCHOOL FUNDRAISING NASHVILLE TN	(19.00)
	12/12/17	DOLLAR-GENERAL #4812 MANCHESTER IA	20.33
	12/21/17	VISTAPR*VISTAPRINT.COM 866-8936743 MA	41.72
	12/22/17	DOLLAR-GENERAL #4812 MANCHESTER IA	6.42
	05/26/18	MENARDS DUBUQUE IA DUBUQUE IA	40.08
	05/30/18	OTC BRANDS, INC. 800-2280475 NE	42.94
	06/09/18	SHOPKO 625 00306258 DYERSVILLE IA	23.27
	06/11/18	SHOPKO 625 00306258 DYERSVILLE IA	12.83
	06/11/18	SHOPKO 625 00306258 DYERSVILLE IA	(12.58)
	06/14/18	WALMART.COM 8009666546 800-966-6546 AR	101.37
	06/20/18	WAL-MART #1506 MANCHESTER IA	6.98
	06/20/18	WAL-MART #1506 MANCHESTER IA	112.00
	06/21/18	OTC BRANDS, INC. 800-2280475 NE	132.59
	06/21/18	WAL-MART #2716 CEDAR RAPIDS IA	112.00
	06/22/18	WAL-MART #2716 CEDAR RAPIDS IA	112.00
	06/28/18	WALMART.COM 8009666546 800-966-6546 AR	89.85
	07/16/18	DOLLAR-GENERAL #4812 MANCHESTER IA	10.93
	07/26/18	WALMART.COM 8009666546 800-966-6546 AR	38.66
	07/26/18	WAL-MART #1506 MANCHESTER IA	38.64
	07/27/18	WAL-MART #1506 MANCHESTER IA	28.41
	08/03/18	OTC BRANDS, INC. 800-2280475 NE	61.97
	09/13/18	GIH*GLOBALINDUSTRIALEQ 800-645-2986 FL	122.90
	09/20/18	GIH*GLOBALINDUSTRIALEQ 800-645-2986 FL	122.90
	10/04/18	DOUBLETREE 350 FIRST CEDAR RAPIDS IA	13.00
	10/05/18	DOUBLETREE 350 FIRST CEDAR RAPIDS IA	13.00
	12/24/18	FAREWAY STORES, INC PEOSTA IA	50.00
	02/11/19	AMZN MKTP US*MI5PL53U0 AMZN.COM/BILL WA	29.07
	02/12/19	AMZN MKTP US*MI4012TS1 AMZN.COM/BILL WA	77.33
	02/23/19	GIH*GLOBALINDUSTRIALEQ 800-645-2986 FL	34.19

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Unsupported Credit Card Purchases
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Per Credit Card Statement

Card	Date	Description	Amount
	02/28/19	GOODWILL DYERSVILLE #9 DYERSVILLE IA	24.00
	05/08/19	OFFICEMAX/DEPOT 6869 800-463-3768 IL	67.61
	07/03/19	AMZN MKTP US*MH2TX3Z92 AMZN.COM/BILL WA	68.25
	07/11/19	OTC BRANDS, INC. 800-2280475 NE	55.46
	08/05/19	AMAZON.COM*MA24F75U1 AMZN.COM/BILL WA	14.95
	08/22/19	WALMART.COM 800-966-6546 AR	39.22
	10/23/19	WAL-MART #1506 MANCHESTER IA	103.22
	10/23/19	DOLLAR-GENERAL #4812 MANCHESTER IA	10.70
	11/06/19	AMZN MKTP US*6E3Q73X03 AMZN.COM/BILL WA	96.58
	11/29/19	WAL-MART #13 CARTHAGE MO	27.72
	12/03/19	WALMART.COM 800-966-6546 AR	71.13
	12/12/19	WM SUPERCENTER #1506 MANCHESTER IA	80.72
	12/26/19	WAL-MART #1506 MANCHESTER IA	186.22
	03/04/20	AMZN MKTP US*UK92391T3 AMZN.COM/BILL WA	15.16
	03/05/20	AMAZON.COM*OH1E26C03 AMZN.COM/BILL WA	43.99
	03/06/20	AMAZON.COM*TN76T0B43 AMZN.COM/BILL WA	35.31
	05/08/20	AMZN MKTP US*KY9D52KA3 AMZN.COM/BILL WA	219.35
	05/11/20	GIH*GLOBALINDUSTRIALEQ 800-645-2986 FL	78.51
	05/14/20	GIH*GLOBALINDUSTRIALEQ 800-645-2986 FL	25.73
	05/14/20	OFFICEMAX/DEPOT 6869 800-463-3768 IL	47.94
	05/14/20	AMZN MKTP US*MC2657UN1 AMZN.COM/BILL WA	96.68
	06/02/20	PAYPAL *DPORTAL 402-935-7733 CA	19.99
	06/02/20	WAL-MART #1506 MANCHESTER IA	53.52
	09/02/20	AMZN MKTP US*MU4IY6CX0 AMZN.COM/BILL WA	25.26
	06/06/21	AMZN MKTP US*2X6S05871 AMZN.COM/BILL WA	38.49
	07/02/21	WAL-MART #1506 MANCHESTER IA	19.97
	07/12/21	AMZN MKTP US*291HY3UK0 AMZN.COM/BILL WA	52.40
	07/12/21	AMZN MKTP US*295B24SI2 AMZN.COM/BILL WA	7.48
	07/18/21	AMZN MKTP US*2E9DH08M1 AMZN.COM/BILL WA	85.56
	09/02/21	HAUSERS WATER SYSTEMS, IN 5639273716 IA	5.50
	09/14/21	WAL-MART #1506 MANCHESTER IA	22.52
	10/06/21	SQ *RICK BRAMMER V DES MOINES IA	16.29

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Card	Date	Description	Amount
	10/07/21	AMERICANA DES MOINES IA	20.12
	03/11/22	WM SUPERCENTER #1506 MANCHESTER IA	17.18
		Subtotal for XXX-5088	3,376.19
XXXX-7857/8507			
	07/19/16	BEST BUY 00008789 DUBUQUE IA	319.98
	07/21/16	BULICEKS LANDING DELHI IA	20.01
	07/21/16	CASEYS GEN STORE 2185 MANCHESTER IA	22.79
	08/11/16	DUBUQUE FARM & FLEET DUBUQUE IA	139.99
	08/29/16	CASEYS GEN STORE 2185 MANCHESTER IA	18.85
	10/27/16	LOWES #00117* DUBUQUE IA	129.00
	11/11/16	WM SUPERCENTER #1506 MANCHESTER IA	53.41
	12/15/16	BP#8435356BP DELHI DELHI IA	19.99
	02/02/17	MENARDS DUBUQUE IA DUBUQUE IA	43.35
	04/02/17	MENARDS DUBUQUE IA DUBUQUE IA	279.26
	04/27/17	MENARDS DUBUQUE IA DUBUQUE IA	42.84
	04/30/17	CARHARTT 877-335-4272 MI	181.89
	05/23/17	NOR*NORTHERN TOOL 800-222-5381 MN	96.75
	07/24/17	CASEYS GEN STORE 2185 MANCHESTER IA	64.31
	07/25/17	WAL-MART #1506 MANCHESTER IA	10.45
	11/25/17	BP#8435356BP DELHI DELHI IA	34.06
	11/27/17	MENARDS DUBUQUE IA DUBUQUE IA	213.03
	11/29/17	BP#8435356BP DELHI DELHI IA	61.75
	07/16/18	CARHARTT 877-335-4272 MI	211.98
		Subtotal for XXX-7857/8507	1,963.69
XXXX-5632			
	10/18/21	BP#1074700BP DELHI DELHI IA	6.94
		Subtotal for XXX-5632	6.94
XXXX-8499			
	08/31/16	FACEBK ZBKCFASKM2 650-6187714 CA	13.95
	09/30/16	FACEBK 27KVGASKM2 650-6187714 CA	8.34
	10/24/16	DOLLAR-GENERAL #4812 MANCHESTER IA	15.00
	12/01/16	FACEBK S33K4BWKM2 650-6187714 CA	2.21

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Per Credit Card Statement

Card	Date	Description	Amount
	12/21/16	TH MEDIA 5635885672 IA	1.00
	12/31/16	FACEBK GD3BABAKM2 650-6187714 CA	7.79
	02/08/17	FAREWAY STORES #594 MANCHESTER IA	24.96
	02/09/17	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	42.99
	04/28/17	WAL-MART #1506 MANCHESTER IA	11.98
	07/11/17	PRINCE WILLIAM ENGRAVING 703-4942658 VA	180.47
	07/17/17	PRINCE WILLIAM ENGRAVING 703-4942658 VA	73.28
	07/17/17	PRINCE WILLIAM ENGRAVING 703-4942658 VA	56.25
	07/31/17	FACEBK QXGDNDALM2 650-5434800 CA	20.00
	09/27/17	EMBERS OF PHOENIX DAVENPORT IA	25.00
	09/27/17	BRADY ST. CHOPHOUSE DAVENPORT IA	15.84
	05/16/18	MCDONALD'S F12811 EVANSDALE IA	4.59
	07/31/18	BILLS PIZZA & SMOKEHOUSE INDEPENDENCE IA	15.01
	08/08/18	BP#8435356BP DELHI DELHI IA	42.15
	10/18/18	BP#9328246THE MILL BP HOLLAND IA	4.31
	04/08/19	WM SUPERCENTER #1506 MANCHESTER IA	17.80
	04/10/19	MCDONALD'S F12811 EVANSDALE IA	5.98
	06/04/19	WALMART.COM 800-966-6546 AR	33.96
	06/14/19	AMZN MKTP US*M68MC8XV0 AMZN.COM/BILL WA	25.67
	06/26/19	BP#8435356BP DELHI DELHI IA	83.00
	07/31/19	TOKYO STEAKHOUSE ANKENY IA	14.84
	09/25/19	TONY ROMA'S DUBUQUE IA	14.24
	12/11/19	WAL-MART #1506 MANCHESTER IA	6.32
	01/07/20	COUNTRY JUNCTION DYERSVILLE IA	14.63
	06/17/20	FERGUSON ENT, INC 520 844-872-3857 IA	58.45
	09/10/20	BP#8435356BP DELHI DELHI IA	56.00
	09/22/20	BP#8435356BP DELHI DELHI IA	68.00
	09/22/20	WAL-MART #1506 MANCHESTER IA	44.38
	11/03/20	BP#1074700BP DELHI DELHI IA	49.00
	11/16/20	BP#1074700BP DELHI DELHI IA	46.00
	05/18/21	WAL-MART #1506 MANCHESTER IA	21.31
	05/31/21	FACEBK 9BNWA57LM2 650-5434800 CA	10.00

Exhibit I

Report on Special Investigation
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Unsupported Credit Card Purchases
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Per Credit Card Statement

Card	Date	Description	Amount
	06/30/21	FACEBK PPUCB67KM2 650-5434800 CA	9.75
	08/03/21	BREAD GARDEN MARKET IOWA CITY IA	10.60
	10/20/21	RED LOBSTER 6267 WATERLOO IA	18.57
		Subtotal for XXX-8499	<u>1,173.62</u>
	Total		<u>\$ 6,520.44</u>

Auditor's notations are in italics.

Report on Special Investigation of the
City of Delhi

Staff

This review was performed by:

Ryan T. Jelsma, CFE, Manager
Priscilla M. Ruiz Torres, Senior Auditor

A handwritten signature in black ink that reads "Melissa Finestead". The signature is written in a cursive, flowing style.

Melissa J. Finestead, CFE
Deputy Auditor of State