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NEWS RELEASE

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FOR RELEASE _____ October 2, 2024

Auditor of State Rob Sand today released a report on a special investigation of the Tama County Department of Conservation (Department) for the period March 1, 2021 through August 14, 2023. The special investigation was requested by County and Department officials as a result of concerns regarding certain financial transactions processed by the former Conservation Department Director, Stephen Mayne.

Sand reported the special investigation identified \$1,570.93 of improper disbursements and \$75,293.34 in unsupported disbursements. The improper disbursements identified includes \$1,029.16 of personal purchases made using the Department's credit card, \$86.98 of personal purchases at John Deere, \$114.89 of personal purchases at Staples, and \$339.90 of personal purchases at other vendors.

The \$75,293.34 of unsupported disbursements identified includes \$55,759.04 of net purchases which includes returns and rebates received from Menards and \$19,534.30 of purchases made using the Department's credit card or charge accounts at various vendors. Because sufficient records were not available, it was not possible to determine if the purchases were for Department operations or personal in nature.

In addition, Sand reported it was not possible to determine if all collections were properly deposited because adequate records were not available to determine amounts to be collected and deposited with the County Treasurer.

Sand recommended County and Department officials implement procedures to ensure the Department's internal controls are strengthened, including segregation of duties, performing independent reviews of the credit card statements and charge accounts, ensuring all fundraisers, fees,

and/or donations are collected and deposited with the County Treasurer, and ensuring all disbursements are properly supported and approved by the Board.

Copies of this report have been filed with the Tama County Attorney's Office, the Attorney General's Office and the Division of Criminal Investigation. 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
TAMA COUNTY DEPARTMENT OF CONSERVATION
FOR THE PERIOD
MARCH 1, 2021 THROUGH AUGUST 14, 2023**

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Auditor of State's Report

To the Tama County Board of Supervisors and
the Tama County Conservation Board:

As a result of concerns regarding certain financial transactions and at the request of County Officials, we conducted a special investigation of the Tama County Department of Conservation (Department). We have applied certain tests and procedures to selected financial transactions of the Department for the period March 1, 2021 through August 14, 2023. Based on a review of relevant information and discussions with County officials and personnel, we performed the following procedures.

- (1) Evaluated the County and Department's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed County officials and Department personnel to obtain an understanding of Department operations.
- (3) Obtained and examined credit card statements to determine if purchases were supported by adequate documentation, appropriate for the Department's operations, and properly approved for payment.
- (4) Examined the Department's general ledger records for disbursements to various vendors to determine if purchases made by the Department were appropriate, reasonable, and properly approved. Also, we determined if purchases were supported by adequate documentation.
- (5) Calculated and compared the amounts which should have been collected and deposited with the County for shooting range fees, nature center fees, and other miscellaneous revenues to amounts recorded in the Department's records to determine if they were properly remitted to the County Treasurer's Office.
- (6) Interviewed County officials and Department personnel to determine the purpose of certain disbursements to vendors.
- (7) Interviewed Mr. Mayne to obtain a better understanding of his job and explanations for certain financial transactions.

These procedures identified \$1,570.93 of improper disbursements and \$75,293.34 in unsupported disbursements for the period of March 1, 2021 through August 14, 2023. We were unable to determine if additional amounts were improperly disbursed or if additional collections were properly deposited because adequate supporting documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **J** 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 Tama County Department of Conservation, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by County officials and staff during our investigation.

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

Rob Sand
Auditor of State

August 5, 2024

Report on Special Investigation of the
Tama County Department of Conservation
Investigative Summary

Background Information

The Tama County Conservation Department (Department) is a department of Tama County. The Department is governed by a 5-member Board of Conservation which reports to the County Board of Supervisors (BOS). The Conservation Board is responsible for oversight of the Department's operations which includes approving the official actions of the Department and monthly approval of all Department disbursements during Board meetings.

According to the Department's website, the Department provides services to Tama County residents including:

- Parks and Wildlife Areas
- Shooting Ranges
- Educational Programming
- Nature Center

The Department employs a Director who oversees the operations of the Department, a naturalist, a park officer, and a conservation technician who are responsible for safety, education, and maintenance of the park, facilities, visitors, and wildlife. In addition, the Department also employed a Maintenance Supervisor who was responsible for overseeing the security and maintenance of facilities and premises of the County Conservation Department. This includes the maintenance of equipment, machinery and tools used in various maintenance, operational, and enforces Department policies and rules. The Supervisor is also responsible for overseeing the maintenance staff.

Stephen Mayne was hired as the Department's Director in March 2021. As the Director, Mr. Mayne was responsible for:

- opening mail, collecting payments, and preparing deposits.
- approving and reporting purchases of supplies and equipment to the Board for payment.
- Preparing and presenting a program budget to the Conservation Board and the Board of Supervisors for approval.
- Maintaining all departmental records and files.
- Overseeing the procurement, maintenance, and dispersal of Conservation Board Property.

The Department's primary revenue sources include funding from the County, fees from the shooting range, park camping fees, nature center rental fees, equipment sales, donations, and fundraisers. According to Department staff, receipt documentation such as registration slips for campsite reservations, was kept in Mr. Mayne's office and personal residence. In addition, Department staff thought Mr. Mayne stored information in a "cloud" server; however, Department staff did not have access to the "cloud" server.

As the Director, Mr. Mayne was responsible for the collecting and depositing revenues with the County Treasurer. According to County officials and Department staff, Mr. Mayne kept the collections in a safe located in the Nature Center until he was able to deposit the collections with the County Treasurer. According to Department staff we spoke with, Mr. Mayne made deposits as necessary, as there was no policy regarding the frequency of deposits. In addition, there was no independent monthly reconciliations prepared by Mr. Mayne or Department staff comparing the revenues collected to deposits with the County Treasurer.

According to Department staff, when Mr. Mayne began employment with the Department, maintenance staff received approval from the maintenance supervisor for equipment and supply purchases. After verbal approval by the maintenance supervisor, Mr. Mayne verbally approved the purchases before they were made. Once a month, Mr. Mayne provided the receipt documentation such as invoices and receipts, to the Conservation Board for approval and payment by the County Auditor.

The Department has multiple charge accounts with local vendors for equipment and supplies purchases and maintained a credit card. According to the Department staff we spoke with, Mr. Mayne was the custodian of credit card. However, Department staff also stated Mr. Mayne allowed others to use the Department's credit card to make purchases. According to Department officials, Mr. Mayne received the credit card statements and charge account invoices, reviewed the statements, and provided the statements along with the supporting documentation for all charges incurred to the Conservation Board each month for their review and approval.

In October 2021, the maintenance supervisor left employment with the Department. According to Department officials we spoke with, during the November 2021 Conservation Board Meeting, Mr. Mayne proposed revising the job descriptions of the maintenance staff which would result in showing the maintenance supervisor position was no longer needed. Specifically, Mr. Mayne stated the supervisor's responsibilities could be dispersed throughout the staff and himself (including purchasing equipment and supplies for the Nature Center projects). Subsequently, the Conservation Board approved the changes and as a result, park maintenance and purchasing duties were split between the park officer, maintenance technician, and the Director.

On August 1, 2023, Department maintenance staff went to Menard's in Marshalltown to print an invoice from the Department's corporate account for supplies purchased to be included with the monthly bills list. While there, Department employees identified multiple receipts from another account established in Cedar Rapids which had Mr. Mayne's name on the account. Because Department staff were not aware of the account established in Cedar Rapids, Department staff printed off the receipts from the charges that occurred at the Cedar Rapids Menards locations.

Since the concerns identified were regarding possible purchases made by Mr. Mayne using County funds at the Cedar Rapids Menards, Department staff notified a County official. As a result, a County official and Department staff started reviewing Menard's receipts and any other supporting documentation available. During their review, a County official and Department staff noticed items purchased from various other vendors that occurred outside of the county for which supplies purchased seemed excessive and did not appear related to Department operations. As a result, Mr. Mayne was placed on administrative leave effective immediately on August 1, 2023.

After Mr. Mayne was placed on administrative leave on August 1, 2023, he subsequently started returning some items he purchased using Department's credit card to the County. According to County officials, Mr. Mayne stated the items were for Department projects that he was storing at his home.

Because of the concerns identified, Conservation officials and County officials subsequently requested the Office of Auditor of State to review the Department's financial records. We performed the procedures detailed in the Auditor of State's Report for the period March 1, 2021 through August 14, 2023.

Detailed Findings

Procedures performed identified \$1,570.93 of improper disbursements and \$75,293.34 in unsupported disbursements for the period of March 1, 2021 through August 14, 2023. The improper disbursements identified include:

- \$1,029.16 of personal purchases made on the Department's VISA credit card and
- \$541.77 of personal purchases from other vendors.

The \$75,293.34 of unsupported disbursements identified includes purchases made using the Departments credit card, charge accounts, and checks issued by the County for which adequate supporting documentation was not available to determine if the purchases were related to Department operations or personal in nature.

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

We contacted Mr. Mayne through his attorney to obtain an understanding of his job duties and certain transactions. During the interview, he provided information regarding his job duties as the Director and answered questions related to certain transactions. The information Mr. Mayne provided are described in the following sections of the report.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, when Mr. Mayne began employment with the Department, maintenance staff received approval from the maintenance supervisor for equipment and supplies purchases. After approval by the maintenance supervisor, Mr. Mayne approved the purchases before they were made and would provide the purchase documentation to the Conservation Board for approval and payment by the County Auditor.

However, according to Department officials we spoke with, during the Conservation Board Meeting in November 2021, the Conservation Board approved redistributing the maintenance supervisor's duties to the park officer, maintenance technician, and the Director. According to Department staff, the change in purchasing allowed the Director to make purchases without the consent or discussion with any other staff.

According to the Department staff we spoke with, Mr. Mayne was the custodian of the credit card. However, Department staff also stated Mr. Mayne allowed others to use the Department's credit card to make purchases. According to Department officials, Mr. Mayne received the credit card statements, reviewed the statements, and provided the statements along with the supporting documentation for all charges incurred to the Conservation Board each month for their review and approval.

During the period of Mr. Mayne's employment, the Department had multiple maintenance projects in the County's Nature Center as well as other projects that required the purchase of various equipment and supplies by maintenance staff which included but were not limited to the following:

- Three nature exhibits (Live Animal Display, Aquaponics Exhibit, and Batcave Exhibit)
- OSHA Building Inspection Upgrades
- Server Rack Construction

However, according to County officials and Department staff, Mr. Mayne was also remodeling his personal residence and another residence he owned during this time.

Using supporting documentation available from the Department's records; County's records; internet searches; discussions with County officials and Department staff; and the vendors, frequency, and amount of the payments, 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 Department operations. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if disbursements were related to Department operations. Other disbursements were classified as reasonable based on supporting documentation or discussions with Department personnel and/or frequency and amount of payments.

The improper and unsupported disbursements are detailed below.

Menard's Purchases, Return's, and Rebates

As previously stated, Department staff identified multiple invoices from the Department's corporate account for supplies purchased at a Menards in Cedar Rapids that were made by Mr. Mayne. Because Department staff were not aware of the account established in Cedar Rapids, Department staff printed off the receipts from the charges that occurred at the Cedar Rapids Menards locations. According to Department staff and County officials, they believed Mr. Mayne was purchasing supplies to renovate houses he owned and sold using the Department's Menard's account. Due to the concerns identified, we obtained copies of receipts and other supporting documentation for all purchases made at Menards locations for the period March 1, 2021 through August 14, 2023.

During our review, we identified \$62,301.75 of purchases made on the Department's Menard's account for the period of our review. The \$62,301.75 of purchases are listed in **Exhibit B**. We reviewed Menard's receipts and claim documents submitted to the County Auditor for payment to determine if the purchases were reasonable for Department operations. In addition, we discussed certain items purchased with Department staff and County officials to determine if the items purchased were reasonable.

According to Department staff we spoke with, the Department had multiple projects which included projects related to various exhibits inside of the Nature Center. In addition, Department staff stated Mr. Mayne was working on completing OSHA required building upgrades and the construction of a server rack. However, Department staff were unable to provide a list of materials necessary for the exhibit constructions, a list of OSHA required repairs and/or improvements, or a list of materials needed for the server rack construction.

Because the Department was not able to provide a list of items necessary to complete Department projects and does not maintain an inventory tracking system, we were unable to determine if the purchases from Menard's were for Department operations or personal in nature. Therefore, the \$62,301.75 of Menard's purchases are included in **Exhibit A** as unsupported disbursements.

In addition, during our review of the Menard's account activity, we identified \$4,194.75 of items returned to Menards which were purchased between April 26, 2021 and July 25, 2023. These purchases are listed on **Exhibit C**. According to Department staff, the items were returned to Menards as they were not needed. Because these were returned for a credit on the Department's account, the \$4,194.75 has been included in **Exhibit A** as a return.

During our review, we also identified rebates earned from purchases made on the Department's account. Department staff stated that they were eligible for rebates on certain purchases from any Menards store, including the Cedar Rapids location. The Department provided a report showing the number and amount of rebates earned on purchases made by Department staff for the period October 2022 through August 14, 2023. Rebate information was not available prior to October 2022.

During our review of the available rebate records, we determined 48 rebates totaling \$2,347.96 which were subsequent mailed to Mr. Mayne's personal address. According to Department staff we spoke with, rebates were to be mailed to the Department not a personal residence. However, we were unable to determine if the rebates were redeemed for Department purchases or personal purchases due to lack of adequate supporting documentation.

According to Department staff, the rebate tracking system did not have any additional information on what was purchased with the redeemed rebates, location the rebates were redeemed, or who redeemed the rebates. Because we were unable to determine if the rebates were used, for Department operations or personal purchases, the \$2,347.96 of rebates are included in **Exhibit A** as a reduction of the amount paid to Menards.

During our interview with Mr. Mayne, we asked Mr. Mayne about the additional account that was opened in Cedar Rapids and the unsupported equipment and supplies purchases. According to Mr. Mayne, the

additional account that Department staff identified was opened prior to him being employed with the Department and that inventory that was purchased for Department projects was either stored in the Nature Center basement or in the Conservation's shop as needed. However, because there was no inventory tracking mechanism in place, we were unable to determine if items purchased were for Department projects or personal in nature.

In addition, during our interview with Mr. Mayne, Mr. Mayne was asked about the earned rebates. According to Mr. Mayne, the rebates he received at his home were subsequently provided to the former Department Naturalist to maintain and use as needed to purchase supplies and equipment for the Department. However, due to lack of supporting documentation, we were unable to determine if rebates were for Department purchases or purchases personal in nature.

Visa Credit Card Purchases

The Conservation Department maintains a Visa credit card that is used to make purchases for equipment and supplies that are used for Department operations and projects. According to Department staff, Mr. Mayne was the custodian of the credit card and was not always required to provide copies of receipts or other documentation for the charges made on the credit cards. The County's Credit Card Use Policy requires each employee to sign a credit card agreement which requires employees to agree to provide supporting documentation for all charges on County credit cards. However, according to a County official, Mr. Mayne did not sign one of these agreements.

During our review of the Department's credit card statements and related payment documents, we identified 512 transactions totaling \$43,581.88. These transactions were paid from March 1, 2021 through August 14, 2023 and ranged from \$0.16 to \$3,499.99.

Of the 512 credit card transactions, we identified 7 improper transactions between April 20, 2022 and June 22, 2023. The 7 improper transactions totaled \$1,029.16 and are listed on **Exhibit D**. As illustrated by the **Exhibit**, improper purchases included a purchase for Ubiquiti Wi-Fi Equipment for \$800.54 because the County has its own IT network and operations; therefore, did not require the Director to purchase additional IT equipment. Also, according to Department staff, the remaining improper purchases would not be needed or used for Department operations. As a result, the \$1,029.16 has been included in **Exhibit A** as improper disbursements.

We also identified 57 transactions totaling \$3,974.14 for supplies, equipment, and Amazon purchases. The 57 transactions are listed in **Exhibit E**. Due to lack of sufficient supporting documentation and/or because we were unable to determine if the purchases were for Department operations or personal in nature, the 57 transactions were classified as unsupported disbursements. The \$3,974.14 has been included in **Exhibit A** as unsupported disbursements.

Home Depot

During our review of disbursements, we identified 114 items purchased at Home Depot totaling \$7,936.90 for the period April 26, 2021 through March 22, 2023. The 114 items purchased included two discounts related to these items. We identified 81 items purchased for which supporting documentation was not available.

Because the Department had several projects during this period and Mr. Mayne was also remodeling personal property, we were unable to determine if the items purchased were for Department operations or personal in nature. As a result, the 81 items totaling \$2,225.09 are included in **Exhibit A** and **Exhibit F** as unsupported disbursements.

John Deere Financial

In addition to Menards and Home Depot, we identified 109 transactions from John Deere Financial charge account during the period of our review. Of the 109 transactions identified; we identified two improper transactions totaling \$86.98 which are summarized in **Table 1**.

Transaction Date	Description per Supporting Documentation	Amount
08/10/22	PUMP, BATTERY POWERED FUEL TRANSFER	\$ 69.99
04/22/23	AMMO, 22LR FEDERAL BIRD SHOT 50 RND5	16.99
Total		<u>\$ 86.98</u>

As illustrated by the **Table**, the items purchased included a battery powered fuel transfer pump and ammunition. According to Department staff we spoke with, the Department does not have a need for either of the items purchased nor could they locate the items in the Department facilities. Because the items identified in the **Table** were not needed for Department operations, the \$86.98 is considered improper and included in **Exhibit A** as an improper disbursement.

During our review, we identified 84 purchases totaling \$3,155.92 which had supporting documentation; however, the Department does not have an inventory tracking mechanism. The 84 transactions are listed in **Exhibit G**. As illustrated by the **Exhibit**, items purchased included clothing, glasses, tools, worms, and seed. However, the Department does not have a policy regarding purchasing or reimbursements for uniforms. As previously stated, the Department had several projects during this period, but Mr. Mayne was also remodeling personal property; therefore, we were unable to determine if the items purchased were for Department operations or personal in nature. As a result, the 84 items purchased totaling \$3,155.92 are included in **Exhibit A** as unsupported disbursements.

Amazon Capital Services

During our review of disbursements, we identified 43 unsupported purchases from Amazon Capital Services totaling \$ 3,625.82 for the period April 22, 2021 through November 26, 2021 which are listed in **Exhibit H**. As illustrated by the **Exhibit**, items purchased included Business Prime Essentials Membership fee, port switches, and label placement tape.

As previously stated, the Department had several projects during this period; however, Mr. Mayne was also remodeling personal property. Therefore, we were unable to determine if the items purchased were for Department operations or personal in nature. As a result, the 43 items purchased totaling \$3,625.82 are included in **Exhibit A** as unsupported disbursements.

Ultimate Image

During our review of disbursements, we identified three bulk purchase transactions totaling \$1,227.00 to Ultimate Image. The items purchased are listed in **Exhibit I**. We discussed the items purchased with Department staff to determine if the items included in the **Exhibit** were provided to them for their uniform. According to Department staff, they recall Mr. Mayne providing them clothing to wear for their uniform but could not recall if these specific items were the ones provided nor where the additional clothing items were located.

Because these items could not be located at Department facilities and Department staff could not recall if these clothing items were provided as part of their uniform, we classified the \$1,227.00 as unsupported disbursements and the \$1,227.00 has been included on **Exhibit A**.

During our interview with Mr. Mayne, we asked Mr. Mayne about the uniform purchases, and he stated that he returned all of the items to the Nature Center.

Casey's

During the period of Mr. Mayne's employment, the Department maintained a business account with Caseys' and used fuel cards to purchase fuel for the Department's vehicles when traveling. During discussions with County and Department staff, concerns were communicated that Mr. Mayne used his assigned card to fill up his personal vehicle and used the gas card for personal use.

Due to the concerns identified, we reviewed purchases made by Mr. Mayne at Caseys to determine if the purchases were reasonable for Department operations. During our review, we identified the following fuel purchases did not have adequate supporting documentation.

- August 10, 2022 for \$43.24,
- May 8, 2023 for \$71.39, and
- August 14, 2023 for \$201.73.

Because adequate supporting documentation was not available for these three purchases, we were unable to determine if the fuel purchases were for Department operations or personal in nature. As a result, the \$316.36 is included in **Exhibit A** as unsupported disbursements.

Staples

The Department has a Staples business account for purchasing office supplies for the Department such as printer paper, paper clips, staplers, etc. According to Department staff, Mr. Mayne purchased printer products and services such as printer ink through Staples; however, these items were to be serviced through Koch Brothers.

We reviewed the Department's documentation for Staples and reviewed items purchased from Koch Brothers. During our review of Koch Brothers disbursements, we confirmed the Department paid for printing usage, copier usage, and a printer contract. Because printing products including ink were to be purchased through Koch Brothers, we determine any ink purchases from Staples would not be reasonable for Department operations. As a result, we identified a purchase of black, cyan, magenta, and yellow ink cartridges on May 10, 2021 for \$114.89. Since Koch Brothers was the provider of ink for the Department, the \$114.89 of ink cartridges purchased has been included in **Exhibit A** as an improper disbursement.

In addition, we identified four purchases, totaling \$587.05, which did not have adequate detailed supporting documentation. The four purchases including dates and amount are as follows:

- July 12, 2021 for \$20.09,
- November 22, 2021 for \$43.68,
- August 1, 2022 for \$316.34, and
- August 1, 2022 for \$206.94.

Because adequate detailed supporting documentation was not available, we were unable to determine if these purchases were for Department operations or personal in nature. As a result, the \$587.05 has been included in **Exhibit A** as an unsupported disbursement.

Other Vendor Purchases

As previously stated, we reviewed the Department's disbursements to determine if purchases were reasonable for Department operations. During our review, we identified payments to various vendors

such as Allan's Orchard, Bear's Inc., Gall's, Paul's Ace Hardware, and Tama Toledo Ace. The purchases made from these vendors are listed in **Exhibit J**.

As illustrated by the **Exhibit**, we identified one improper purchase totaling \$339.90 to Bear's Inc. for a battery purchase that Department staff stated should have been made at Napa Auto Parts. According to Department staff, they indicated the Department does not use this vendor for these services. During our interview with Mr. Mayne, this purchase was made over a year into his employment with the Department. According to staff, at this point, he should have known the protocol for battery purchases. As a result, the \$ 339.90 has been included in **Exhibit A** as an improper disbursement.

We also identified 71 purchases totaling \$4,422.92 which had supporting documentation available for our review which are listed in the **Exhibit**. However, due to the lack of inventory records and lack of listings for materials needed for the Department projects, we were unable to determine if the items purchased were for Department operations for personal in nature. As a result, the \$4,422.92 has been included in **Exhibit A** as unsupported disbursements.

REVENUES AND RECEIPTS

As previously discussed, the Department's primary revenue sources include funding from the County, fees from their shooting range, park camping fees, nature center rental fees, fundraisers, and equipment sales. When revenues are collected, funds were given to Mr. Mayne who was responsible for depositing them with the county Treasurer on a regular basis using a claim sheet. The claim sheet was supposed to show how much was deposited and from what activity, and Mr. Mayne was also responsible for maintaining all documentation such as camping receipts and donation forms, to support the revenues that were generated from the Department's activities. Below are the different types of revenue collected by the Department and the general ledger account for which the funds are to be recorded in:

- Donations – According to staff, Mr. Mayne was responsible for receiving all donations and they have no way of knowing how much the Department received during his employment because donation forms were not created to track when donations were received or deposited with the County Treasurer. According to staff, donations are received in the form of cash and/or checks and should be recorded in the Department's Nature Center Fund in the miscellaneous reimbursements account.
- Nature Center Rental Fees – Citizens can reserve the nature center for \$125.00 per day with a \$100.00 refundable deposit; however, both the fee and deposit must be paid by the day of event to the Director. The reservation form contains a section for documenting the payment that requires the payment date and payment form to be completed. Subsequent to the event, the deposit is returned pending any damage. Rental fee receipts are kept in a safe until they were deposited with the Treasurer. According to staff, Nature Center rental fees should be recorded in the Department's Nature Center fund in the miscellaneous reimbursements account.
- Campsite Rentals Fees – According to the Department's March meeting minutes, camping fees for the 2021 season were set at \$20.00 for all units on the east side of the Otter Lake and the west side was \$10.00 for tents and \$20.00 for fold-downs, truck campers, and mini camping trailers. According to staff, current campsite fees are \$25.00 per night for those with electrical access and \$15.00 per night for nonelectrical sites. Camping typically happens in the spring, summer, and fall months.

Campers will complete a camping form located at the site and deposit the required fee with the form into a locked drop box that Mr. Mayne or the Park Officer would retrieve and deliver to Mr. Mayne at the nature center. Camping fee deposit slips do not require campers to document the day that they paid, only the days that they intend to camp. Rental fee tracking sheets were prepared by the Park Officer/Maintenance Supervisor and provided to Mr. Mayne when the fees were dropped off. However, in November 2021, rental fee tracking sheets were no longer prepared and submitted with fees for unknown reasons. According to staff, camping fees should be recorded in the County's general fund.

- Shooting Range Fees – Shooting range classes are offered year-round and/or on demand based on need. At the end of the class, participants pay a \$50.00 fee, sign a user agreement, and receive a numbered key that gives them access to the shooting range which is kept on file at the Department. Every year users are required to pay a \$50.00 renewal fee. According to staff, shooting range fees should be recorded in the Department’s Nature Center fund in their own account labeled “Ike’s”.
- Fundraisers – There were several fund raisers throughout Mr. Mayne’s employment:
 1. The 2021 Fall Festival and Fun Night which occurred on October 9, 2021 and October 10, 2021.
 2. 2023 Fun Night Fundraiser on April 1, 2023.
 These fundraisers included games, prizes, meal tickets, and auctions. Funds received during these fundraisers were given to Mr. Mayne for depositing with the Treasurer. According to staff, fundraiser collections are recorded in the Department’s Nature Center fund in the miscellaneous reimbursements account.
- Equipment Sales – Periodically, the Department will sell equipment and use the proceeds to fund other projects. According to staff, these collections are recorded in the Department’s Machinery and Motor Vehicle fund in the miscellaneous reimbursements account.

During our review of the Department’s revenue documentation, we were unable to determine if all collections were properly deposited because the Department does not have supporting documentation such as fundraising collection forms and/or receipt books. In addition, we were unable to determine if all the collections were properly deposited for the additional following reasons:

- Unable to determine how much revenue was earned for equipment sales and donations because the Department had no way to track equipment sales and donations.
- Unable to trace nature center, shooting range, fundraiser, and campsite revenues that were earned for the four remaining revenue streams to the deposits in the County accounts due to a lack of claim documentation.

OTHER ADMINISTRATIVE ISSUE

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

- Provide a bill listing with or a signed copy of the Board’s meeting minutes that were provided for public inspection.
- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements and revenues.
- Review the supporting documentation to ensure an appropriate purpose of the disbursements and verify accuracy of reported revenues.
- Request and review bank reconciliations.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Tama County Department of Conservation to ensure all disbursements to vendors were reasonable and properly calculated. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors 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 noted within a reasonable time during normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Department'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 Director had control over each of the following areas:
- Receipts – opening mail, collecting receipts, and preparing and making deposits with the County Treasurer.
 - Disbursements – making purchases, receiving goods and services, approving purchases, maintaining supporting documentation, and presenting disbursements to the Conservation Board.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the administration staff and other Department officials. In addition, Department and County officials should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Also, monthly reconciliations should be performed between amounts collected and amounts deposited with the County Treasurer.

- B. Disbursements – During our review of the County's disbursements, the following were identified:
- Disbursements made to vendors were not consistently supported by invoices or other documentation.
 - Disbursements were not regularly reviewed and approved by Department officials to ensure that all purchases were for County operations.
 - The Department did not have an inventory management system to monitor the inventory and supplies costs for the Department and how they were being used.
 - The County did not require all County staff to sign credit card use agreements.
 - Staff uniform items that were purchased that Department Staff could not verify were used for Department operations.

Recommendation – County officials in conjunction with the Department officials should implement procedures to review purchases made on behalf of the Department to ensure purchases are reasonable and necessary for Department operations and are not personal in nature. In addition, the Department should:

- Implement an inventory tracking system to ensure an appropriate level of supplies are available on hand and to provide a threshold for which supplies need to be purchased.
- Ensure that all Department staff sign a County credit card use agreement upon being hired.

- Implement policies procedures that outlines and monitors Department Staff uniform issuance to include: the types of uniform items that will be issued to staff and the frequency that these items will be issued to them. In addition, monetary allowances for Staff to purchase uniforms should also be addressed in policies and procedures.

C. Revenues and Receipts – During our review of the Department’s receipts, we were unable to verify the amount deposited with the County Treasurer was accurate.

Recommendation – County officials in conjunction with the Department officials should implement procedures to ensure that Department revenues are properly accounted for and deposited with County Treasurer. Department officials and staff should continue implementing a new claims sheet that would require supporting documentation to include dates funds were collected, source before funds are deposited with the County Treasurer.

D. Oversight – County and Department officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the County’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 County officials did not provide sufficient oversight of the County’s financial transactions and did not:

- Compare the bill listings to supporting documentation.
- Require and maintain original, itemized receipts for all disbursements, including review of the supporting documentation to ensure an appropriate purpose of the disbursements and that they comply with appropriate grant expense guidance.

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

Exhibits

**Report on Special Investigation of the
Tama County Department of Conservation**

Report on Special Investigation
of the Tama County Conservation Department

Summary of Findings
For the Period March 1, 2021 through August 14, 2023

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Menard's	Exhibit B	\$ -	62,301.75	62,301.75
Menard's Returns	Exhibit C	-	(4,194.75)	(4,194.75)
Menard's Rebates	Page 8	-	(2,347.96)	(2,347.96)
Visa	Exhibit D/ Exhibit E	1,029.16	3,974.14	5,003.30
Home Depot	Exhibit F	-	2,225.09	2,225.09
John Deere Financial	Table 1/ Exhibit G	86.98	3,155.92	3,242.90
Amazon Capital Services	Exhibit H	-	3,615.82	3,615.82
Ultimate Image	Exhibit I	-	1,227.00	1,227.00
Casey's	Page 11	-	316.36	316.36
Staples	Table 3	114.89	587.05	701.94
Other Vendors	Exhibit J	339.90	4,422.92	4,762.82
Total		\$ 1,570.93	75,283.34	76,854.27

Exhibit B

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
02/12/21	MISC SUPPLIES	\$ 84.93
03/20/21	MISC SUPPLIES	7.97
03/22/21	MISC SUPPLIES	54.90
03/22/21	MISC SUPPLIES	9.19
04/08/21	MISC SUPPLIES	129.78
04/08/21	MISC SUPPLIES	538.02
04/08/21	SUPPLIES FOR NATURE EXIBI	2.58
04/12/21	MISC SUPPLIES	45.92
04/15/21	ELECTRICAL SUPPLIES	22.65
04/15/21	PAINTING SUPPLIES FOR PAR	733.62
04/19/21	SUPPLIES FOR OFFICE FRAM	26.99
04/20/21	PAINTING SUPPLIES FOR PAR	92.94
04/23/21	MISC SUPPLIES	107.95
04/26/21	MISC SUPPLIES	82.28
05/06/21	MISC SUPPLIES	73.95
05/11/21	ELECTRICAL SUPPLIES	112.75
05/12/21	ELECTRICAL SUPPLIES	32.98
05/13/21	PLUMBING SUPPLIES	38.57
05/19/21	ELECTRICAL SUPPLIES	496.37
05/20/21	MISC SUPPLIES	23.02
05/20/21	ELECTRICAL SUPPLIES	108.05
05/21/21	MISC SUPPLIES	29.25
06/03/21	MISC SUPPLIES	631.52
06/04/21	MISC SUPPLIES	154.61
06/04/21	MISC SUPPLIES	634.59
06/07/21	MISC SUPPLIES	28.43
06/08/21	MISC SUPPLIES	215.53
06/09/21	MISC SUPPLIES	60.97
06/11/21	MISC SUPPLIES	176.08
06/14/21	SAW	14.99

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
06/22/21	MISC SUPPLIES	490.52
06/28/21	MISC SUPPLIES	62.30
07/01/21	MISC SUPPLIES	532.42
06/25/21	MISC SUPPLIES	286.04
07/13/21	SUPPLIES	7.96
07/15/21	SUPPLIES	119.58
07/19/21	SUPPLIES	210.10
07/23/21	SUPPLIES	158.06
07/26/21	SUPPLIES	550.76
07/29/21	SUPPLIES	99.62
07/29/21	SUPPLIES	225.13
07/30/21	SUPPLIES	8.75
07/01/21	SUPPLIES	532.42
07/07/21	SUPPLIES	78.04
06/29/21	MISC SUPPLIES	403.68
08/02/21	MISC SUPPLIES	26.46
08/02/21	MISC SUPPLIES	219.12
08/04/21	MISC SUPPLIES	84.55
08/05/21	MISC SUPPLIES	199.70
08/05/21	MISC SUPPLIES	245.96
08/07/21	MISC SUPPLIES	299.77
08/11/21	MISC SUPPLIES	7.06
08/11/21	MISC SUPPLIES	64.63
08/11/21	MISC SUPPLIES	87.08
08/12/21	MISC SUPPLIES	243.18
08/12/21	MISC SUPPLIES	29.66
08/12/21	MISC SUPPLIES	8.96
08/13/21	MISC SUPPLIES	4.98
08/18/21	MISC SUPPLIES	30.08
08/19/21	MISC SUPPLIES	62.69

Exhibit B

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
08/20/21	MISC SUPPLIES	33.67
08/26/21	MISC SUPPLIES	2.43
09/01/21	MISC SUPPLIES	17.11
09/14/21	MISC SUPPLIES	63.47
09/16/21	MISC SUPPLIES	139.33
09/22/21	MISC SUPPLIES	108.33
09/29/21	MISC SUPPLIES	85.88
10/04/21	MISC SUPPLIES	59.96
11/05/21	2 3/4" EMT S.SCRW CONNCTR	5.96
11/05/21	1-1/4" KNOCKOUT SEAL	3.28
11/05/21	3/4" KNOCK OUT SEAL	2.16
11/05/21	1/2" KNOCKOUT SEAL	1.80
11/05/21	3/4" STEEL EMT COMP CPLR	3.18
11/05/21	3/4" EMT STEEL COMP CNCTR	3.58
11/05/21	1/2" EMT COMP CPLR	3.98
11/05/21	2 1/2" EMT S.SCRW CONNCTR	4.48
11/05/21	1-1/2" KNOCKOUT SEAL	3.92
11/05/21	1/2" EMT STEEL COMP CNCTR	3.18
11/05/21	1" KNOCKOUT SEAL	2.60
11/05/21	1-7/8" STEEL HANDYBOX	1.15
11/05/21	HANDY BOX COVER TOGGLE	1.00
11/05/21	2 4-11/16" SQR BLANK COVER	2.88
11/05/21	2 4-11/16" SQR BOX 2-1/8" D	10.36
11/05/21	3/4" RGD RAIN TIGHT HUB	4.78
11/05/21	1/2" RGD RAIN TIGHT HUB	3.60
11/05/21	GRY 20A SP BACKWRE TOGGLE	2.98
11/05/21	60W AI9 RED 20KHR	3.94
11/05/21	VAPORTIGHT METAL LIGHT	21.89
11/05/21	ORIGINAL COVERT LG	19.98
11/05/21	8X1" GRK CABNT SCRW IOOPC	5.28

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
11/05/21	1 GANG UNIV COVER GRAY	3.48
11/05/21	1/2" 3HL 1 GANG BOX	3.32
11/05/21	4 1/2" EMT 2-HOLE STRAP	4.40
11/05/21	2 1/2" X 10' EMT CONDUIT	13.86
10/06/21	MISC SUPPLIES	10.44
10/13/21	MISC SUPPLIES	349.92
10/20/21	MISC SUPPLIES	51.57
10/21/21	MISC SUPPLIES	17.47
10/22/21	MISC SUPPLIES	36.03
10/26/21	MISC SUPPLIES	117.61
10/27/21	MISC SUPPLIES	27.30
11/08/21	MISC SUPPLIES	29.94
11/08/21	MISC SUPPLIES	67.11
11/09/21	MISC SUPPLIES	182.14
11/11/21	6-OUT SRG TAP 1080JL	13.99
11/11/21	2 16-3 12' WHT TRINECTOR	17.98
11/11/21	75W A19 27K 11KHR LED 4PK	9.99
11/11/21	60W A19 27K LED 11KHR -4	5.99
11/11/21	100W A19 SK 11KHRLED 4PK	14.99
11/14/21	27 GALLON TOTE 6451501	14.98
11/14/21	12 GALLON TOTE 6451500	12.98
11/16/21	6X6X4 ELEC ENCLSR INDR	18.65
11/16/21	VAPORTIGHT METAL LIGHT	21.89
11/16/21	11 3/4" X 5' EMT CONDUIT	75.13
11/16/21	3/4" EMT 1-HOLE STRAP	8.48
11/16/21	3/4" EMT S SCRW CPLR	8.98
11/16/21	60W A19 RED 2DKHR	3.94
11/16/21	BLUE 3/8" RING TERM -4	2.09
11/16/21	BLUE 1/4" RING TERM -4	2.09
11/16/21	IV 30A SP SPEC TOGGLE	11.48

Exhibit B

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
11/16/21	GRY 20A SP BACKWRE TOGGLE	2.98
11/16/21	IV 20A 250V SINGLE OUTLET	3.99
11/16/21	IV 20A/125V TR SINGLE OUT	3.48
11/16/21	6 20A ST GFCI -BLACK	95.82
11/16/21	2 1-7/8" STEEL HANDYBOX	2.30
11/16/21	2 HANDY BOX COVER DUPLEX	2.76
11/16/21	5 HANDY BOX COVER GFCI	3.45
11/16/21	HANDY BOX COVER 1-13/32"	1.15
11/16/21	2 HANDY BOX COVER 2 DUPLEX	2.80
11/16/21	2G STEEL OUTLET PLATE	1.95
11/16/21	2 4X4 COVER TOGGLE	4.74
11/16/21	4X1-1/2" DRAWN 1/2&3/4 KO	1.25
11/18/21	5 4X4 COVER BLANK	3.40
11/18/21	4 4X1-1/2" DRAWN 1/2&3/4 KO	5.00
11/23/21	4 1/2" X 24" GALV NIPPLE	33.16
11/23/21	4 1/2" X 18" GALV NIPPLE	32.76
11/23/21	2 1/2" 3HL 1 GANG BOX	8.76
11/23/21	2 1 GANG WP BLANK COVER	2.64
11/23/21	1/2 4HL 1 GANG BOX	4.78
11/23/21	3 1/2 X 6" RGD COND NPPL	6.45
11/23/21	7 1/2 RGD RAIN TIGHT HUB	27.72
11/23/21	1/2 RGD-RGD PULL ELBOW	3.46
11/23/21	1/2 XCLS RGD COND NPPL	2.18
11/23/21	3 1/2 X 3" RGD COND NPPL	5.34
11/23/21	3/4 RGD-RGD PULL ELBOW	4.62
11/23/21	3 1/2 X 36" GALV NIPPLE	35.25
11/23/21	1 GANG WP BLANK COVER	(1.32)
11/23/21	1 GANG WP BLANK COVER	1.32
12/01/21	3 1/2" X 36" GALV NIPPLE	35.25
12/01/21	5 1/2" X 24" GALV NIPPLE	41.45

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
12/01/21	6 1/2" X 18" GALV NIPPLE	49.14
12/01/21	2 1 GANG VIP BLANK COVER	2.64
12/01/21	1/2" CORO GRIP CNNCJR	3.68
12/01/21	FILL AND SEAL	2.99
12/01/21	1/2" 3HL 1 GANG BOX	4.38
12/01/21	1 /2" 3HL 1 GANG DEF P BOX	8.93
12/01/21	1/2" SP PVC CNNCTR	2.39
12/01/21	1 /2" PVC CORD GRIP CNNCI	2.64
12/01/21	1/2" CONDUIT HANGER	9.98
12/01/21	1/2" EMT RAINNIGHT CPLR	1.29
12/01/21	1/2" X 3" RGD COND NPPL	16.02
12/01/21	1 /2" RGD THREADED CPLR	6.28
12/01/21	1 /2" RGO COMP CONNCTR	17.46
11/16/21	MISC SUPPLIES	769.61
11/16/21	MISC SUPPLIES	79.98
11/16/21	MISC SUPPLIES	404.03
12/01/21	MISC SUPPLIES	26.30
12/01/21	MISC SUPPLIES	5.98
12/05/21	SLATER 1-GANG OLDWORK BOX	1.19
12/05/21	3/4" 66' 3M 33+ ELECTAPE	4.49
12/05/21	5 1/2" SP PVC CNNCTR	11.95
12/09/21	4 1/2" X 5' EMT CONDUIT	19.68
12/09/21	1-1/2X2' SOLID CO PVCPIPE	6.15
12/09/21	1-1/2" 90DEG PVC LG SWEEP	2.39
12/09/21	1-1/2" PVC MALE ADAPTER	1.41
12/09/21	1-1/2"PVC REPAIR COUPLING	1.79
12/19/21	360 MOTION SENSOR	29.94
12/19/21	2 3/4" X 60 " GALV NIPPLE	30.78
12/06/21	MISC SUPPLIES	32.65
12/06/21	MISC SUPPLIES	35.97

Exhibit B

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
12/06/21	MISC SUPPLIES	258.00
12/06/21	MISC SUPPLIES	84.99
12/06/21	MISC SUPPLIES	5.98
12/06/21	MISC SUPPLIES	2.98
12/06/21	MISC SUPPLIES	16.95
12/06/21	MISC SUPPLIES	25.96
12/06/21	MISC SUPPLIES	24.95
12/06/21	MISC SUPPLIES	97.56
12/06/21	MISC SUPPLIES	14.13
12/15/21	MISC SUPPLIES	9.98
12/15/21	MISC SUPPLIES	13.46
12/15/21	MISC SUPPLIES	2.93
12/21/21	MISC SUPPLIES	27.96
12/21/21	MISC SUPPLIES	11.99
01/14/22	4 X 3 PVC CLOSET FLANGE	2.93
01/14/22	IV 1G OUTLETPLATE	0.42
01/14/22	IV 1G OUTLETPLATE	0.42
01/14/22	IV 2G SWITCHPLATE	0.59
01/14/22	3" 90DEG PVC LONG SWEEP	4.58
01/14/22	3" X 3 11 FLEX COUPLING	4.45
01/14/22	1-1/2 X 1-1/2 FLEX COUPLE	3.37
01/14/22	LOCTITE PWG ULTIMATE	9.33
01/14/22	LOC 2IN1 TUB & TILE CLEAR	3.82
01/14/22	3" PVC TEE	4.33
01/14/22	3" PVC REPAIR COUPLING	5.60
01/14/22	3" PVC REPAIR COUPLING	5.60
01/14/22	3" PVC REPAIR COUPLING	5.60
01/14/22	SLATER 1-GANG OLDWORK BOX	1.01
01/14/22	IV 20A BACKWIRE OUTLET	2.44
01/14/22	IV 20A BACKWIRE OUTLET	2.44

Report on Special Investigation
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Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
01/14/22	SLATER 1-GANG OLDWORK BOX	1.01
01/14/22	LA 2G OUTLETPLATE	0.67
01/14/22	3 1 / 2X4X8 GYPSUM-LIGHTWT	26.94
01/14/22	ALL PURPOSE PAIL-GRN LID	16.55
01/14/22	1 / 2 X 4X4 OSB NOM	21.99
01/14/22	6 2X4 - 8 1 STUD/ #2+BTR SPF	35.88
01/14/22	3 3 X 2 1 CELL CORE PVC PIPE	29.97
01/27/22	6 1 / 4X4X8 GYPSUM	62.58
01/27/22	6 2X4-8' STUD/#2+BTR SPF	43.14
01/27/22	3 5GALLON MENARD PAIL	11.34
01/27/22	SELF-LEVEL UNDERLAYMENT	31.99
01/27/22	2 1/2 "X10'PEX RED STICK	6.78
01/27/22	2 3/4"X10 'PEX RED STICK	10.38
01/27/22	2 1 / 2 "X10' PEX BLUE STICK	6.78
01/27/22	6 5 / 8 11 X6 1 PIPE INS SLF SEAL	17.76
01/27/22	3 3 / 4 "X10 ' PEX BLUE STICK	15.57
01/27/22	3 3/4 " PIPE INSUL 90 ELBOW	9.57
01/27/22	3 / 4QC X 3/4MGH W/ DE	11.47
01/27/22	2 1 -7/8 11 STEEL HANDYBOX	2.58
01/27/22	2 HANDY BOX COVER DUPLEX	3.56
01/27/22	WH 15A SP TOGGLE W/ PILOT	7.85
01/27/22	TOILET REPAIR KIT	19.98
01/27/22	3 PL TUB & SHOWER 10 OZ .	11.37
01/27/22	2 PL400 SUBFLOOR ADHES 10oz	8.76
01/27/22	4 3/4" X 3/4" X 1/2" BRASS TEE	51.96
01/27/22	4 OZ ALL PURP HANDY PACK	6.99
01/27/22	2 3/4" QC DROP EAR BALLVALVE	37.98
01/27/22	2 1/2" QC DROP EAR BALLVALVE	33.98
01/27/22	1/2 11 X 260 11 TEFLON TAPE	0.54
01/27/22	2 1G 8 11 PVC BOX W/ BRKT	3.62

Exhibit B

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
01/27/22	3/4 11 BRASS QC ELBOW 5CT	39.99
01/27/22	1/ 2 11 BRASS TEE 5 PACK	45.99
01/27/22	12' PIPE HEATING CABLE	24.29
01/27/22	2 4X4 COVER BLANK	1.76
01/27/22	3 3/4" X 1/2" BRASS COUPLING	26.91
01/27/22	2 IV 20A BACKWIRE OUTLET	5.74
01/27/22	IV 15A SP TOGGLE	0.68
01/27/22	2 COMPOSITE SHIM - 12 CT	3.96
01/27/22	20 " TOILT SPLY W/ ANGL VLV	17.99
01/27/22	HANDY BOX COVER TOGGLE	1.65
01/27/22	2 4X4X1-1/2" 1/2 & 3 / 4 KO	3.20
01/27/22	7-1/4" 24T CIRC SAW BLADE	8.99
01/18/22	MISC SUPPLIES	33.99
01/18/22	MISC SUPPLIES	3.29
01/18/22	MISC SUPPLIES	18.49
01/18/22	MISC SUPPLIES	15.98
01/18/22	MISC SUPPLIES	7.57
01/18/22	MISC SUPPLIES	8.49
01/18/22	MISC SUPPLIES	17.34
01/18/22	MISC SUPPLIES	68.98
01/18/22	MISC SUPPLIES	26.52
01/21/22	MISC SUPPLIES	9.96
02/01/22	2 GREAT STUFF GAPS & CRACKS	6.38
02/01/22	EZ ANCOR ZINC-DRYWALL	16.18
02/01/22	2 3/4" X 12" NPT HYDRANT	69.98
02/01/22	3/32" TITANIUM DRILL BIT	2.99
02/01/22	3/4" FEM BRASS ADAPT	8.57
02/01/22	3/4" BRASS FEMALE ELBOW	10.99
02/01/22	3/4" QC DROP EAR BALLVALVE	18.99
02/01/22	1/2" BRASS QC ELBOW 5CT	29.99

Report on Special Investigation
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Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
02/01/22	2 2" 45DEG PVC STRT ELBOW	3.68
02/01/22	1-1/2" PVC REPAIR COUPLING	1.79
02/01/22	3 2" 45DEG PVC ELBOW	4.47
02/01/22	1-1/4 X 3/4 PVC BUSHING	1.79
02/01/22	1-1/2 X 1-1/4 PVC BUSHING	1.49
02/01/22	3 X 3 X 1-1/2 PVC TEE	3.89
02/01/22	2 2" 90DEG PVC VENT ELBOW	5.98
02/01/22	1-1/4 X 1/2 PVC BUSHING	1.29
02/17/22	VOLK IH P-DOWN SPRING SS	169.99
02/17/22	UTILITUB 19	73.49
02/17/22	3/4"X25' PEX BLUE COIL	13.99
02/17/22	3/4"X100' PEX BLUE COIL	44.89
02/17/22	3" FLEXIBLE TEE	12.30
02/17/22	3"/4"WALLCAP-NOT 4 DRYERS	24.99
02/17/22	8XI-1/4" GRK R4 IOPC	7.98
02/17/22	TAPCON HEX 3/16XI-1/4	15.98
02/17/22	2 3/4"X1/2" BRASS COUPLING	17.94
02/17/22	1/2" PEX SNAP CLIP 25/BAG	6.29
02/17/22	2 3/4" PEX SNAP CLIP 25/BAG	14.78
02/17/22	2 3" PVC COUPLING	3.78
02/17/22	3 X 3 X 1-1/2 PVC TEE	3.89
02/17/22	1-1/2X1/2 FLUSH BUSHING	1.99
02/17/22	1-1/2X3/4 FLUSH BUSHING	1.79
02/17/22	5 3/4" BRASS TEE	69.85
02/17/22	3/4"X3/4"X1/2" BRASS TEE	12.99
02/17/22	3/4" BRASS QC ELBOW 5CT	39.99
02/17/22	3/4"X1/2"X3/4" BRASS TEE	13.67
02/17/22	2 3/4" PUSH-ON BALL VALVE	35.96
02/17/22	3/4QC X 3/4MGH W/ DE	11.47
02/17/22	3/4QC X 3/4MGH HOSE BIBB	12.97

Exhibit B

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Unsupported Menards Purchases
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Transaction Date	Description Per Supporting Documentation	Amount
02/21/22	UTILATUB LAUNDRY TUB	54.00
02/21/22	260ZWINDEX M/S DISINFECT	6.58
02/21/22	20" TOILT SPLY W/ANGL VLV	35.98
02/21/22	1/2" SHALLOW FLANGE WHITE	1.59
02/21/22	1/2" BRASS QC ELBOW 5CT	29.99
02/21/22	3/4" 90 DEG BRASS ELBOW	10.87
02/21/22	VOLK IH P-DOWN SPRING SS	339.98
02/23/22	2 20" FAUCT SPLY W/ANGL VLV	23.98
02/15/22	MISC SUPPLIES	781.32
03/28/22	LARGE ANGLE BROOM	8.93
03/28/22	3M ORIGINAL 14DAY 6PAK	29.79
03/28/22	4 LAG SCREW EYE 3/8"X8"	4.84
03/28/22	BIG DUST PAN	4.99
03/28/22	2 3/8" MC/FLEX CNNCTR	3.56
03/28/22	4 4" OCT COVER BLANK	6.12
03/02/22	MISC SUPPLIES	128.00
03/21/22	MISC SUPPLIES	713.69
03/21/22	MISC SUPPLIES	661.67
03/21/22	MISC SUPPLIES	44.76
03/21/22	MISC SUPPLIES	119.91
03/21/22	MISC SUPPLIES	115.91
03/21/22	MISC SUPPLIES	27.98
03/01/22	2 3/8" FLEX SCREW-IN CONCTR	5.78
03/01/22	3/8" AC/ MC/ FLEX STRAP	1.89
03/01/22	RAZOR BLADE SCRAPER	3.97
03/01/22	2 2X SPRAYPAINT SAT B.WHITE	4.58
03/01/22	DAP SILICONE CAULK CLR	10.98
03/01/22	DUAL WH ELEMENT WRENCH	6.29
03/01/22	12-2 25' SOL MC ALM- CLAD	29.56
03/01/22	12G BRWN 500' SOLID THHN	101.11

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Unsupported Menards Purchases
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Transaction Date	Description Per Supporting Documentation	Amount
03/01/22	6X6X4 ELEC ENCLSR INDR	20.51
03/01/22	3/4 EMT STEEL S.SCRW CON	12.33
03/01/22	3/4 EMT STEEL S.SCRW CPL	10.09
03/01/22	1/2 KNOCKOUT SEAL	33.67
03/01/22	3/4 EMT 1-HOLE STRAP	9.63
03/01/22	3/4 KNOCK OUT SEAL	14.01
03/01/22	3/4 FLEX SCREW-IN CNNCTR	18.50
03/01/22	3/4 X 100' FLEX AL COND	109.00
03/01/22	12G RED 500' STR THHN	99.00
03/01/22	12G ORANGE 500' STR THHN	99.00
03/01/22	1" X 100' ENT CONDUIT	119.95
03/01/22	500' 18/2 SHIELDED CABLE	81.62
03/01/22	4PC OSCILLATING BLADE SET	19.99
03/01/22	3 1 " ENT COUPLER	8.22
03/01/22	5 3/4" CONDUIT HANGER	16.00
03/10/22	500' 14/2 SPKER WIRE CL3	170.57
03/10/22	VOLK IH P-DOWN SPRING SS	169.99
03/10/22	1.88"X120 YD BFX DUCTTAPE	13.99
03/10/22	15 11 LED RND HIBAY 30524L	179.99
03/10/22	10X10X4 ELEC ENCLSR INDR	36.98
03/10/22	2 1 11 LOCKNUT	2.12
03/10/22	3 1" CONDUIT HANGER	4.74
03/10/22	6 1-1/4" CONDUIT HANGER	6.30
03/10/22	4 1" ENT THREAD TRM ADPTR	10.96
03/10/22	1-7/8" STEEL HANDYBOX	1.47
03/10/22	HANDY BOX COVER DUPLEX	1.78
03/10/22	2 3/4 11 NM CNNCTR	6.60
03/10/22	20A ORANGE ISOLATED GRND	9.98
03/10/22	3/4 11 66 1 VINYL ELEC-BLU	2.99
03/10/22	12G WHITE 500' STR THHN	99.00

Exhibit B

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Unsupported Menards Purchases
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Transaction Date	Description Per Supporting Documentation	Amount
03/18/22	3 11.5" LED NYAD 3CCT NTLT	149.97
03/18/22	2 15" LED RND HIBAY 30524L	359.98
03/18/22	2 11" LED RND FLAT CCT	79.94
03/18/22	3 IV 20A BACKWIRE TR DUPEX	14.97
03/18/22	5 IV 20A SP COM TOGGLE	14.90
03/18/22	ELECTRICAL WIRE MARKERS	9.98
03/18/22	BREAKER PANEL MARKER BOOK	3.99
03/18/22	10-PK IV DUPLEX WALLPLATE	4.99
03/18/22	IV 2G SWITCHPLATE	0.89
03/18/22	5 IV 1G SWITCHPLATE	2.45
04/06/22	DURACELL ALK. AA-20 PK	17.99
04/06/22	2 IV 2G BLANK PLATE	1.78
04/06/22	12-2 100' SOL MC AL-CLAD	87.00
04/06/22	2 3/8" SNPLCK SCRW-IN CNCTR	44.90
04/06/22	3/4"X54" FLEX BIT	39.98
04/06/22	13 6" LED MV NOCAN LM SLCT	454.87
04/07/22	MISC SUPPLIES	38.90
04/25/22	MISC SUPPLIES	25.54
04/13/22	3M ORIGINAL 14DAY 6PAK	29.79
04/13/22	2 CONTRACTR BNDL 12"-14.75"	11.96
04/13/22	4 SELECTRONIC CH TOUCHLESS	599.96
04/13/22	BUILDERS PAPER	10.25
04/13/22	MINWAX POLYURETHANE GLOSS	39.98
04/13/22	CHIP BRUSH 2" 24 PACK	9.97
04/13/22	4 2-1/2" BOX 1/2" KO OLDWRK	31.80
04/13/22	20A ST GFCI -IV -3	41.25
04/13/22	20A ST GFCI -IV	18.99
04/13/22	4 IV 1G DECOR PLATE	2.56
04/13/22	15 HANDY BOX COVER BLANK	26.70
04/13/22	8 1-7/8" STEEL HANDYBOX	11.76

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Transaction Date	Description Per Supporting Documentation	Amount
04/15/22	6 2X4-8 STUD/#2+BTR SPF	44.70
04/15/22	8X1-1/2" GRK R4 110PC	10.98
04/15/22	2 3/8" AC/MC/FLEX STRAP	3.78
04/15/22	2 1/4" BLK PLAS CLAMP 18/PK	3.98
04/15/22	10 3-1/2" HINGE RM PIN-STEE	24.90
04/15/22	SCREW-6X5/8 ZINC FLATHEAD	2.50
04/15/22	2 SCREW-10X3/4 ZN FLATHEAD	5.00
04/15/22	8X1" GRK CABNT SCRW IOOPC	7.98
04/15/22	INVIS PICT WIRE 50LB	2.89
04/16/22	4 PACK SURGE PROTECTOR	14.99
04/16/22	6-OUT SRG USB BLK 6 ' CRD	24.99
04/16/22	25 ' 12/3 ALL-RUBBER CORD	24.99
04/16/22	2 SCREW- 10X1 ZINC FLATHEAD	5.00
04/16/22	2 SCREW-10X3/4 ZN FLATHEAD	5.00
04/20/22	DISHWASHER FC SS	944.00
04/20/22	MENARD REBATE	(203.42)
04/20/22	MENARD REBATE	(207.33)
04/20/22	PAYMENT / CREDIT	(513.61)
04/20/22	3 INNSBRK CH TOUCHLESS .5	449.97
04/20/22	6' 14/3 POWER SUPPLY CORD	7.99
04/20/22	3/80D 72" SS DW LINE	14.99
04/22/22	3 PRO SPRAY PAINT GLS BLACK	20.94
04/22/22	3 RO PRO SPRAY PRIMER GRAY	20.94
04/22/22	3 MINWAX POLYURETHANE GLOSS	23.88
04/22/22	4 SELECTRONIC CH TOUCHLESS	(599.96)
04/25/22	MISC SUPPLIES	101.42
04/28/22	MISC SUPPLIES	158.02
04/27/22	MISC SUPPLIES	44.94
05/09/22	4 12 GALLON TOTE	43.92
05/09/22	1-1/2" TELE EO 5/8 BRANCH	8.49

Exhibit B

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Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
05/09/22	40" SAFETY CHAINS	19.99
05/09/22	4 BRASS COUPLER LATCH LOCK	37.96
05/09/22	QUICK LINKS	4.99
05/09/22	3/8 X3 /8X3/8 EXTENDER TEE	6.48
05/09/22	PVC DRAIN HOSE 6'	8.79
05/09/22	3 / 80D 120 " SS DW LINE	19.99
05/09/22	5 27 GALLON TOTE	64.90
05/09/22	1-1/2" TELE EO 5/8 BRANCH	8.49
05/09/22	1-1/2 " TELE EO 5/8 BRANCH	(8.49)
05/16/22	RUP W&G MAX 365 RTU 1.33G	36.99
05/16/22	3 PRO SPRAY PRIMER ALUMINUM	20.94
05/16/22	2 550 P-CORD BLK 5 / 32X100	12.98
05/16/22	4 2X6-10 ' AC2 GREEN TREATED	47.92
05/16/22	STAPLES - CEILING TILES	4.37
05/16/22	3 6" LED MV NOCAN LM SLCT	104.97
05/16/22	SQR U- BOLT 3/8" X 3-5 / 8"X4"	3.49
05/16/22	SQR U-BOLT 3/8" X 4" X 5"	2.59
05/16/22	SQR U-BOLT 3/8" X 4" X 3"	2.49
05/16/22	72 AUTOMARINE 6FT TURF	38.88
05/19/22	ALUMINUM FILTER FOR	5.99
05/19/22	2 CM 84" ST STANDARD	37.96
05/19/22	2 CM 6' X 12" SS WIRE SHELF	27.96
05/19/22	3/4 X 2X2 ACX NOM	13.79
05/19/22	12X6 SIDEWALL GRILLE	5.89
05/19/22	2 12X4 SIDEWALL REGISTER	16.98
05/19/22	7 4X1-1/2" DRAWN 1/2&3/4 KO	13.86
05/19/22	5 6"LED 5CCT GMBL WAFER 850	124.95
05/19/22	4 6" LED MV NOCAN LM SLCT	139.96
05/19/22	5.6# RAPID GRASS s/s	26.99
05/19/22	14-2 250 ' NM W/ GR WIRE	124.00

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Transaction Date	Description Per Supporting Documentation	Amount
05/19/22	6 CM ST SHOE BRACKET	53.94
05/19/22	RED SPADE TERM -20	1.99
05/19/22	YLW RING TRM STUD 8-12/14	2.95
05/19/22	BLUE SPADE TERM -20	1.99
05/19/22	3 1/2 " LOCK WASHER 9PC	5.25
05/19/22	1/2" HEX NUT 28PC	7.69
05/19/22	1/2 " FLAT WASHER 26PC	5.49
05/19/22	BL RING TRM-STUD 8-11 -17	2.95
05/19/22	BL RING TRM-STUD 8-10 -22	2.99
05/19/22	YELLOW SPADE TERM -14	2.95
05/19/22	5-WIRE LEVER-NUT 25 BOX	14.99
05/09/22	MISC SUPPLIES	320.13
05/12/22	MISC SUPPLIES	138.29
05/13/22	MISC SUPPLIES	19.92
05/13/22	MISC SUPPLIES	21.96
05/23/22	MISC SUPPLIES	169.64
05/25/22	MISC SUPPLIES	111.96
05/28/22	2 10 PC STORAGE HOOK ASSORT	12.98
05/28/22	CM 4' X 12" SS WIRE SHELF	9.98
05/28/22	HD STEEL 3 STEP	49.57
05/28/22	2 CM ST SHOE BRACKET	17.98
05/28/22	2 CM 12" ST BRACKET	10.96
06/05/22	2 27 GALLON TOTE	27.96
06/05/22	6 JUMBO STORAGE HANGER	17.94
06/05/22	3/4" X 180" BLACK RECLOSABL	15.97
06/05/22	6 3 - OUT SRG USB BLK 6' CRD	107.88
06/05/22	3 20OUT 2USB RCSSD PWR STRP	38.97
06/05/22	2 PROPANE CYLINDER 14.1 OZ	9.94
06/05/22	9' 16/2 BRAID CORD BLK	6.98
06/05/22	16-3 12' WHT TRINECTOR	8.99

Exhibit B

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Unsupported Menards Purchases
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Transaction Date	Description Per Supporting Documentation	Amount
06/05/22	2 7' 16/3 BRAID CORD BLK	13.76
06/05/22	12 GALLON TOTE	10.99
05/26/22	MISC SUPPLIES	649.00
06/02/22	MISC SUPPLIES	245.31
06/10/22	MISC SUPPLIES	111.83
06/10/22	MISC SUPPLIES	67.75
06/17/22	MISC SUPPLIES	10.97
06/20/22	MISC SUPPLIES	3.29
06/29/22	MISC SUPPLIES	158.90
07/09/22	MISC SUPPLIES	67.92
07/21/22	4 9/32"X54" SAFETY CHAIN	83.96
07/21/22	2 LED UNDER 80 11 LEFT	44.98
07/21/22	CABLE LOCK 1/2 "X5 ' KEYED	12.98
07/21/22	2/0 STRAI GHT LINK COIL 20'	15.99
07/21/22	2 LED RUNNING LIGHT - AMBER	19.98
07/21/22	DIEHARD 2 AMP CHARGER	29.99
07/21/22	1.5A ON BOARD MAINTAINER	28.99
07/21/22	5 INNSBRK CH TOUCHLESS .35	549.95
07/21/22	4 1/2" BLACK SPLITFLEX 7'	11.96
07/21/22	EASY-PULL 4 FLAT EXT(48")	12.99
07/21/22	16/18 GA 4 WIRE BOND(25')	13.49
07/21/22	12 X 3/4 HEX HEAD SDS SS	7.09
07/21/22	3 QUICK LINKS	14.97
07/21/22	2 HEAT SHRINK 1/4 11 -1/8 11	4.18
07/21/22	3 BL WP BTT SPLC 16-14AW-25	29.97
07/21/22	3 3/4 " 66' 3M 33+ ELECTAPE	17.91
07/21/22	8 1/2 11 RUBBER INSUL CLAMP-2	14.80
07/21/22	IV 15A SP TOGGLE	0.74
07/21/22	10 QUICK LINK 3/16 11	10.90
07/17/22	MISC SUPPLIES	65.73

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Transaction Date	Description Per Supporting Documentation	Amount
07/28/22	MISC SUPPLIES	23.78
07/28/22	MISC SUPPLIES	358.80
08/05/22	MISC SUPPLIES	746.61
08/09/22	MISC SUPPLIES	1,517.70
08/10/22	MISC SUPPLIES	1,220.57
08/11/22	MISC SUPPLIES	222.53
08/21/22	1 /2 " BRS DROPEAR ELBOW	8.49
08/21/22	VENOM STEEL NITRILE 50 CT	15.98
08/21/22	DUST PAN	3.98
08/21/22	LARGE ANGLE BROOM	8.93
08/21/22	3/4" BENDER HEAD & HANDLE	41.98
08/21/22	1X4-3' #3 STANDARD	1.59
08/21/22	1X2X8 ' WHITE PVC TRIM	49.20
08/21/22	PLAS-TEX PANEL . 06 LINER	26.99
08/21/22	3/4 X 2X8 ACX NOM	152.76
08/21/22	1/2" X 5' PEX RED STICK	5.68
08/21/22	1/2" X 5' PEX BLUE STICK	5.68
08/21/22	2 11 - 4 II METAL CLAMP	7.08
08/21/22	POWER GRAB EXP ALL PURPSE	7.58
08/21/22	1/2" BRASS COUPLING	7.93
08/26/22	2 1/2" BRASS MALE ELBOW	17.14
08/26/22	LA 15A SP TOGGLE	0.74
08/26/22	1/2" X 5" GALV NIPPLE	1.83
08/26/22	1/2 " X 3" GALV NIPPLE	1.17
08/26/22	1/2" X 6" GALV NIPPLE	2.49
08/26/22	1/2" BRASS QC COUPLING 5CT	31.99
08/26/22	5 PK BR 1/2" FE ADTR QC	27.99
08/26/22	1/2" BRS DROPEAR ELBOW	8.49
08/26/22	CLX CLEAN UP REFILL 1280Z	13.28
08/26/22	4 5/8"X6' PIPE INSULATION	6.56

Exhibit B

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08/26/22	3 1/2" X 10' PEX RED STICK	11.94
08/26/22	3 1/2" X 10' PEX BLUE STICK	11.94
08/26/22	2X4-8 STUD/#2+BTR SPF	4.64
08/26/22	1X4-10' #3 STANDARD	5.59
08/26/22	#6 X1-5/8" ALL PURP SCREW	3.29
08/26/22	2 KWIKSEAL ULTRA CLEAR	13.58
08/26/22	LIQUID NAILS FUZE*IT MAX	11.74
08/26/22	1/2" X 8" GALV NIPPLE	3.96
08/26/22	8X1-1/4" GRK R4 110PC	10.98
08/26/22	WH CABINET 8X1-1/2 80PK	7.92
08/26/22	2 1/2" X 4" GALV NIPPLE	2.90
08/26/22	1/2" 90DEG GALV ELBOW	1.39
08/26/22	15A TR NTL GFCI -LA	24.61
08/26/22	4 1/2" PUSH-ON BALL VALVE	65.56
08/26/22	4 1/2" BRASS FEMALE ELBOW	31.96
08/26/22	LA 2G SWITCHPLATE	1.69
08/26/22	LA 2G DECOR PLATE	1.35
08/26/22	4 1/4" COAX SCREW CLAMP - 20	11.92
08/26/22	6A USB A-C DUAL OUTLET LA	29.97
08/26/22	LA 15A SP LIGHTED TOGGLE	4.79
08/26/22	2 20" FAUCT SPLY W/ STRT VLV	39.98
08/26/22	RND 18CI OLD-WRK PVC BOX	3.50
08/26/22	5 PK BR 1/2" M ADTR QC	25.99
08/19/22	MISC SUPPLIES	497.22
08/20/22	MISC SUPPLIES	10.97
08/24/22	MISC SUPPLIES	362.65
08/24/22	MISC SUPPLIES	338.67
08/25/22	MISC SUPPLIES	99.35
08/29/22	MISC SUPPLIES	486.28
08/31/22	MISC SUPPLIES	403.02

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08/31/22	MISC SUPPLIES	63.40
09/03/22	MISC SUPPLIES	419.98
09/06/22	MISC SUPPLIES	160.23
09/15/22	EZ ANCOR ZINC-DRYWALL	16.98
09/15/22	30" MAGNETIC SWEEPER	49.99
09/14/22	MISC SUPPLIES	165.75
09/19/22	MISC SUPPLIES	42.39
09/19/22	MISC SUPPLIES	1,376.48
09/27/22	MISC SUPPLIES	833.01
10/05/22	MISC SUPPLIES	1,616.07
10/07/22	MISC SUPPLIES	163.33
10/09/22	MISC SUPPLIES	40.72
10/24/22	MISC SUPPLIES	600.43
11/07/22	MISC SUPPLIES	6.11
11/08/22	MISC SUPPLIES	1,138.81
11/25/22	6 6" LED MV NOCAN LM SLCT	209.94
11/25/22	3 SLATER 1-GANG OLDWORK BOX	10.86
11/25/22	DUAL-VOLTAGE OLD WRK BOX	4.68
11/25/22	2 2-1/2" X 10' PVC CONDUIT	124.66
11/25/22	4 2-1/2" PVC MALE ADAPTER	9.24
11/25/22	4 2-1/2" LOCKNUT	7.12
11/25/22	6A USB A-C DUAL OUTLET WH	29.97
11/25/22	4 6X6X4 PVC ENCLOSURE	68.52
11/25/22	RJ45 CAT5E KEYINSERT-BLUE	3.49
11/25/22	2 15A TR ST GFCI-LA	32.78
11/25/22	4 4X1-1/2" DRAWN 1/2&3/4 KO	7.92
11/25/22	4 4X4 COVER BLANK	3.92
11/25/22	LA 2TOG/1DECOR WALLPLATE	3.88
11/25/22	WH 2G DECOR PLATE	1.35
11/25/22	LA 1G DECOR PLATE	0.86

Exhibit B

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Transaction Date	Description Per Supporting Documentation	Amount
11/16/22	MISC SUPPLIES	381.08
11/16/22	MISC SUPPLIES	232.95
11/18/22	MISC SUPPLIES	86.38
11/29/22	MISC SUPPLIES	600.02
12/30/22	MISC SUPPLIES	243.21
12/02/22	MISC SUPPLIES	75.15
12/09/22	MISC SUPPLIES	1,467.27
01/11/23	2 ACRYLIC SHEET-COMM GRADE	349.98
01/11/23	2 ACRYLIC SHEET-COMM GRADE	481.98
01/11/23	1/4(5.2MM)4X8 NOM B4	42.99
01/11/23	2 3/4X4X8NOM B2 RED OAK VC	179.98
01/11/23	2 1/2X4X8 NOM B2 ROAK VC	175.98
01/11/23	MINWAX POLYURETHANE S-G	12.72
01/11/23	KNOB 1-1/2" DIA	2.80
01/11/23	KNOB 1-1/2" DIA	2.80
01/11/23	KNOB 1-1/2" DIA	2.80
01/11/23	KNOB 1-1/2" DIA	2.80
01/11/23	KNOB 1-1/2" DIA	2.80
01/11/23	KNOB 1-1/2" DIA	2.80
01/11/23	KNOB 1-1/2" DIA	2.80
01/11/23	KNOB 1-1/2" DIA	2.80
01/02/23	MISC SUPPLIES	164.22
01/24/23	4 PLTD SLTD ANG 1-1/2"-5FT	63.96
01/24/23	GARAGE DOOR SPRAY	7.98
01/24/23	5-WAY SPLI TTER	9.99
01/24/23	REPLACEMENTCAR OV/AG/P100	18.97
01/24/23	RG6F/Q-CONN CMPRS-10	11.89
01/24/23	F CONN SPLICE 3.0 - 2	5.99
01/24/23	1/4X1/8 SADDLE VALVE	8.49
01/24/23	50' RG6 QUADCOAX CABLE	26.97

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
01/24/23	2023 OUTDOOR LIVING	1.00
01/24/23	2-1/2 GALLON KEROSENE	53.98
01/24/23	5-WAY SPLITTER	9.99
01/24/23	5-WAY SPLITTER	(9.99)
01/05/23	MISC SUPPLIES	12.99
02/09/23	MISC SUPPLIES	359.46
02/10/23	MISC SUPPLIES	33.45
02/14/23	MISC SUPPLIES	407.86
02/23/23	MISC SUPPLIES	192.93
02/25/23	MISC SUPPLIES	85.48
02/28/23	MISC SUPPLIES	299.87
03/05/23	MISC SUPPLIES	1,134.48
03/07/23	MISC SUPPLIES	94.49
03/14/23	MISC SUPPLIES	1,239.36
03/20/23	MISC SUPPLIES	193.05
03/24/23	MISC SUPPLIES	330.33
03/29/23	MISC SUPPLIES	137.01
03/29/23	MISC SUPPLIES	569.71
04/22/23	MISC SUPPLIES	481.97
05/15/23	2 WD FINISH STAIN SPCL WLNT	25.94
05/15/23	RAIN-X SILICONE 22"	26.96
05/15/23	20# SHZ SUN/ SHADE SEED	55.05
05/15/23	2 16X24 WETCAST YORKSTONE	27.94
05/15/23	4MIL 8'X25' POLY CLEAR	10.99
05/15/23	4" PRO GARDEN STAPLE- 50PK	4.99
05/15/23	EZ LEVER SPLITTER	9.99
05/15/23	3M WORKTUNES AM/FM	55.94
05/19/23	2 5/8 X 150 SUPR DUTY HOSE	159.98
05/19/23	3 TSTRS ACRYL PNT MT ISLBRZ	6.27
05/19/23	2 MARIANNA 2H 8 11 LAV BN	218.00

Exhibit B

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
05/19/23	60W A19 27K LED 11KHR -4	6.69
05/19/23	36 COLOR ACRYLC PAINT SET	29.98
05/19/23	SR SPRAY PAINT GLS BLACK	6.98
05/19/23	2 12PK 2I N1 PAINT TOWELS	21.98
05/19/23	CHIP BRUSH 2 11 24 PACK	11.97
05/19/23	5 GALLON METAL JERRY CAN	49.99
05/19/23	52" AP LOWPRO LED	99.97
05/19/23	4 ADJUSTABLE SAWHORSE 1300#	199.92
05/19/23	ADJUSTABLE SAWHORSE 1300#	49.98
05/19/23	ADJUSTABLE SAWHORSE 1300#	(49.98)
05/19/23	2 TORRENT HIFLO NOZZLE	43.98
05/19/23	2 WD FIN SPECWAL GAL	85.96
05/19/23	ULTRA EXT FLT PAINT WHITE	13.98
05/30/23	4 1/2" X 4-3/4" CLEVIS PIN	19.96
05/30/23	QUICK LINKS	4.99
05/30/23	3T HEAVY DUTYFLOOR JACK	289.99
05/30/23	1150A POWER STATION	168.53
05/30/23	2 WD FIN SPECWAL GAL	85.96
05/30/23	2 HEAVY DUTY SHACKLE W/PIN	29.98
05/08/23	MISC SUPPLIES	215.92
05/09/23	MISC SUPPLIES	163.17
05/19/23	MISC SUPPLIES	138.20
05/25/23	MISC SUPPLIES	243.56
05/25/23	MISC SUPPLIES	122.97
06/01/23	MISC SUPPLIES	59.75
06/05/23	BLDG SUPPLIES	309.21
06/08/23	4 LID FOR 5 GALLON PAIL	9.92
06/08/23	1 3M WORKTUNES AM/FM/BT	72.99
06/08/23	2 260ZWINDEX M/ S DISINFECT	7.98
06/08/23	1 24 PACK FOAM BRUSHES	6.97

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
06/08/23	1 10-PK IV DUPLEX WALLPLATE	4.83
06/08/23	2 SMART WI-FI TIMER & HUB	139.96
06/08/23	1 10-PK IV TOGGLE WALLPLATE	4.83
06/08/23	1 EZ LEVER SPLITTER	9.99
06/08/23	8 FLUSH- FIT LEVL PLATE 3PK	28.16
06/08/23	2 3.5 GAL MENARD PAIL	6.38
06/08/23	1 DURACELL ALK. AAA- 20 PK	19.99
06/08/23	1 MECHANIX 4X GLOVE	27.97
06/08/23	2 5 GALLON MENARD PAIL	8.38
06/08/23	4 MINWAX POLYURETHANE S-G 195	195.92
06/08/23	1 PURDY XL 3PK BRUSH 21	21.96
06/12/23	BLDG SUPPLIES	207.97
06/12/23	BLDG SUPPLIES	1,541.20
06/16/23	BLDG SUPPLIES	1,111.56
06/20/23	BLDG SUPPLIES	167.94
06/20/23	BLDG SUPPLIES	60.72
06/23/23	BLDG SUPPLIES	63.93
07/01/23	MISC SUPPLIES	52.00
07/25/23	FROTH-PAK 620 SEALANT B	449.00
07/25/23	FROTH-PAK GHA 15'	99.99
07/25/23	3 6000L 5K TRI-FOLD LED	44.97
07/25/23	2 DOUBLE ROLLER HOOK NICKEL	39.98
07/25/23	SN PRIVACY GEORGIAN KNOB	26.47
07/25/23	CLEAR CHOICE DISPR 3 CHRМ	29.98
07/25/23	BREEZE FAB SHWR CURTAIN	24.99
07/25/23	2 HVY WT PEVA 70X78 FROSTY	33.98
07/25/23	SOL BLK HANA II STEP BIN	79.99
07/25/23	3 MB ENCODE LVR LAT CEN	929.97
07/25/23	FROTH-PAK 620 SEALANT A	449.00
07/25/23	MF 4-LVL RACK 77WX72HX24D	279.99

Exhibit B

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
07/25/23	5 SHELF HEAVY DUTY	49.99
07/25/23	40 GALLON TOTE	<u>157.15</u>
Total		<u><u>\$ 62,301.75</u></u>

**Report on Special Investigation of the
Tama County Department of Conservation**

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Menards Returns
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description per Supporting Documentation	Amount
04/26/21	OLDWRK SWTCHBOX W/NMCLAMP	\$ 4.98
04/26/21	IV IG OUTLETPLATE	0.35
05/13/21	1" PVC UNION	4.29
05/19/21	2-GANG LOW-VOLT BRACKET	2.50
06/22/21	IV IG OUTLETPLATE	0.35
08/12/21	1/4" IP NIPPLES ASSORTED	2.98
08/12/21	1/4" IP NIPPLES ASSORTED	2.98
08/12/21	THREADED NIPPLES 1/8"IP	2.99
09/14/21	STEEL LOCKNUTS 12PACK	2.77
09/14/21	1/8" X 2" NIPPLES	1.38
09/14/21	1/8" X 2" NIPPLES	1.38
09/14/21	CANDLEBASE PORC SOCKET	2.99
10/26/21	1-1/2" 90DEG PVC ELBOW	0.94
10/26/21	1-1/2" 90DEG PVC ELBOW	0.94
01/14/22	IV IG OUTLETPLATE	0.42
01/14/22	IV IG OUTLETPLATE	0.42
01/14/22	3" X 3 11 FLEX COUPLING	4.45
02/15/22	DOOR LATCH MORTISE TOOL	10.97
02/17/22	3 X 3 X 1-1/2 PVC TEE	3.89
02/21/22	20" TOILT SPLY W/ANGL VLV	17.99
03/15/22	2-1/2" BOX 1/2" KO OLDWRK	7.95
03/15/22	IV IG OUTLETPLATE	0.58
03/15/22	IV IG OUTLETPLATE	0.58
03/15/22	IV IG OUTLETPLATE	0.58
03/15/22	IV IG OUTLETPLATE	0.58
03/18/22	IV 20A SP COM TOGGLE	2.98
03/18/22	IV IG SWITCHPLATE	0.49
03/18/22	IV IG SWITCHPLATE	0.49
03/18/22	IV IG SWITCHPLATE	0.49
04/06/22	IV 2G BLANK PLATE	0.89

Report on Special Investigation
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Unsupported Menards Returns
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Transaction Date	Description per Supporting Documentation	Amount
04/13/22	2-1/2" BOX 1/2" KO OLDWRK	7.95
04/13/22	2-1/2" BOX 1/2" KO OLDWRK	7.95
04/13/22	2-1/2" BOX 1/2" KO OLDWRK	7.95
04/13/22	2-1/2" BOX 1/2" KO OLDWRK	7.95
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/15/22	3-1/2" HINGE RM PIN-STEE	2.49
04/16/22	SCREW-10X3/4 ZN FLATHEAD	2.50
05/25/22	16X20 MEDIUM DUTY TARP	27.99
08/09/22	20A ORANGE ISOLATED GRND	9.86
08/09/22	20A ORANGE ISOLATED GRND	9.86
08/09/22	20PK 3 / 4" PVC COND STRAP	6.41
08/09/22	100A 6SP MAIN LUGS OUTDR	47.28
08/29/22	HANDY BOX W/ BRACKET	2.50
08/29/22	2" 90DEG PVC LONG SWEEP	3.21
08/31/22	1-1/2" PVC COUPLING	0.83
08/31/22	1-1/2 11 90DEG PVC ELBOW	1.49
08/31/22	1-1/2 " 90DEG PVC LG SWEEP	3.97
08/31/22	1-1/2 " 90DEG PVC LG SWEEP	3.97
08/31/22	1 -1/2 " PVC TEE	2.22
09/03/22	20A ORANGE ISOLATED GRND	7.85
09/19/22	3/4"X300'PEX RED COIL	139.99
09/19/22	3/4"X300' PEX BLUE COIL	139.99
10/05/22	CANDELABRA THREAD SOCKET	3.48
10/05/22	LA 2G SWITCHPLATE	1.69
11/08/22	46" LED TUBE LT 1600LM	16.99

Report on Special Investigation
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Unsupported Menards Returns
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Transaction Date	Description per Supporting Documentation	Amount
11/08/22	3 / 4" X 12" NPT HYDRANT	37.99
11/16/22	24QT DRAIN CONTAINER	38.99
11/29/22	IV IG SWITCHPLATE	0.56
12/09/22	100' 14/2 SPKER WIRE CL3	32.99
12/09/22	IV 20A SP COM TOGGLE	4.09
01/02/23	DAP SILICONE MAX KB&P CLR	8.31
01/02/23	DAP SILICONE MAX KB&P CLR	8.31
01/02/23	1-1/2" PVC COUPLING	0.82
01/02/23	3/4" 45DEG PVC ELBOW	1.26
02/23/23	6A USB A-C DUAL OUTLET LA	29.97
02/23/23	6A USB A-C DUAL OUTLET LA	29.97
02/23/23	15A TR NTL GFCI -LA	24.61
02/23/23	LA IG DECOR PLATE	0.79
02/23/23	LA 2G DECOR PLATE	1.35
02/28/23	FOLDING SAWHORSE 1100#	39.98
02/28/23	FOLDING SAWHORSE 1100#	39.98
03/05/23	HAND CORNER FLUSHER	15.99
03/05/23	1-1/2" OR 1-1/4" P-TRAP	4.99
03/05/23	3/4" PUSH-ON BALL VALVE	22.99
03/05/23	1-1/2 11 45DEG PVC WYE	4.99
03/14/23	ALL PURPOSE PAIL-GRN LID	18.58
03/14/23	100' 14/2 SPKER WIRE CL3	19.98
03/14/23	2-PORT WH DECO STRAP	2.99
03/14/23	KEYSTONE WALL PLATE -WH	0.98
03/14/23	STRAP BRACKET MB 16	6.98
03/14/23	STRAP BRACKET MB 16	6.98
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78

Report on Special Investigation
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Unsupported Menards Returns
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description per Supporting Documentation	Amount
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	HANDY BOX COVER BLANK	1.78
03/14/23	DUAL-VOLTAGE OLD WRK BOX	4.68
03/14/23	15A WR USB AC WH	39.99
03/14/23	WH 2G DECOR PLATE	1.35
03/14/23	12" FAUCT SPLY W/ANGL VLV	18.99
03/14/23	12" FAUCT SPLY W/ANGL VLV	18.99
03/14/23	12" FAUCT SPLY W/ANGL VLV	18.99
03/14/23	12" FAUCT SPLY W/ANGL VLV	18.99
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95
03/20/23	IV 1G BLANK PLATE	0.95

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Unsupported Menards Returns
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description per Supporting Documentation	Amount
03/29/23	56" GANNON DC RMT	199.99
03/29/23	LA 15A SP BCKWIRE TOGGLE	2.97
03/29/23	LA 4G SWITCHPLATE	3.78
03/29/23	ENERGIZER 3V 2032-4	9.97
05/08/23	ALUM HD PISTOL GREASE GUN	19.99
05/19/23	TORRENT HIFLO NOZZLE	21.99
05/19/23	MARIANNA 2H 8 11 LAV BN	109.00
05/19/23	MARIANNA 2H 8 11 LAV BN	109.00
05/25/23	5/8 X 150 SUPR DUTY HOSE	79.99
06/05/23	3" 45DEG PVC WYE	14.99
06/08/23	1 EZ LEVER SPLITTER	9.99
06/08/23	SMART WI-FI TIMER & HUB	69.98
06/08/23	SMART WI-FI TIMER & HUB	69.98
06/08/23	PURDY XL 3PK BRUSH 21	21.96
06/12/23	3/8"X50' RUBBER AIR HOSE	22.45
06/12/23	3/8"X50' AIR HOSE REEL	129.99
06/12/23	46" LED TUBE LT 1600LM	16.99
06/12/23	46" LED TUBE LT 1600LM	16.99
06/12/23	46" LED TUBE LT 1600LM	16.99
06/12/23	SMOKE/CO-PE-WIC-BATT	74.97
06/12/23	SMOKE/CO-PE-WIC-BATT	74.97
06/12/23	SMOKE/CO-PE-WIC-BATT	74.97
06/12/23	SMOKE/CO-PE-WIC-BATT	74.97
06/12/23	SMOKE/CO-PE-WIC-BATT	74.97
06/12/23	12-2 1000' NM W/GR WIRE	512.00
06/12/23	DUPONTRED 20X25XI MIIFLTR	9.99
06/12/23	DUPONTRED 20X25XI MIIFLTR	9.99
06/12/23	DUPONTRED 20X25XI MIIFLTR	9.99
07/25/23	SN PRIVACY GEORGIAN KNOB	26.47
07/25/23	6000L 5K TRI-FOLD LED	14.99

Report on Special Investigation
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Unsupported Menards Returns
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description per Supporting Documentation	Amount
07/25/23	6000L 5K TRI-FOLD LED	14.99
07/25/23	6000L 5K TRI-FOLD LED	14.99
07/25/23	FROTH-PAK 620 SEALANT A	449.00
07/25/23	FROTH-PAK 620 SEALANT B	449.00
07/25/23	FROTH-PAK GHA 15 '	99.99
07/25/23	SOL BLK HANA II STEP BIN	79.99
07/25/23	DOUBLE ROLLER HOOK NICKEL	19.99
07/25/23	CLEAR CHOICE DISPR 3 CHRM	29.98
Total		<u>\$ 4,194.75</u>

Report on Special Investigation
of the Tama County Conservation Department

Improper VISA Credit Card Charges
For the Period March 1, 2021 through August 14, 2023

Per Credit Card Statement

Post Date	Vendor Name/Description	Amount
04/20/22	AMZN Mktp US'1A24U6IC2 Amzn.com/bill WA	28.97
06/03/22	AMZN Mktp US* J36NM5423 Amzn.com.bill WA	18.99
01/13/23	Amazon.com.*B44HV25U3 Amzn.com/bill WA	326.55
02/12/23	Amazon.com.*185IU1BH3 Amzn.com/bill WA	199.00
02/14/23	Amazon.com.*HE38H1 IJ0 Amzn.com/bill WA	274.99
06/22/23	AMZN Mktp US*0B6UY06Q3 Amzn.com/BILL WA	117.81
06/22/23	AMAZON.COM*KG8WN5013 AMZN AMZN.COM/BILL WA	62.85
	Total	<u>\$ 1,029.16</u>

Description per Supporting Documentation

PowerSource 19.5V 65W 45W UL Listed 14Ft Long HP Smart Blue Tfp AC Adapter for Many Models Including: X360 Pavilion. For Work Laptop)

FXC Rocker Switch Aluminum Panel 4 Gang Toggle Switches Boat Car)

Ubiquiti Lite Access Point For Wifi

Ubiquiti UniFi Cloud Key (UC-CK),White

Ubiquiti Unifi Security Gateway (USG)

PLUGABLE USB 3.0 LAPTOP DOCKING STATION FOR WINDOWS

Apple USB-C Digital AV Multiport Adapter

Report on Special Investigation
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Unsupported VISA Credit Card Charges
For the Period March 1, 2021 through August 14, 2023

Per Credit Card Statement

Post Date	Description per Credit Card Statement	Amount
08/25/21	TOOLOTS INC 844-866-5687 CA	\$ 1,062.33
10/15/21	TAMA TOLEDO ACE INC TAMA IA	16.79
05/12/22	TAMA TOLEDO ACE INC TAMA IA	29.39
05/12/22	TAMA TOLEDO ACE INC TAMA IA	28.62
05/19/22	TAMA TOLEDO ACE INC TAMA IA	93.40
05/20/22	TAMA TOLEDO ACE INC TAMA IA	36.40
06/30/22	TAMA TOLEDO ACE INC TAMA IA	31.96
07/04/22	B2B Pnrne*QD0NG5FY3Amzn.com/bill WA	179.00
08/05/22	MENARDS MARSHALLTOWN, IA	55.95
08/09/22	MENARDS MARION, IA	10.90
09/23/22	TAMA TOLEDO ACE INC TAMA IA	46.77
09/28/22	TAMA TOLEDO ACE INC TAMA IA	16.87
10/12/22	TAMA TOLEDO ACE INC TAMA IA	41.98
10/13/22	TAMA TOLEDO ACE INC TAMA IA	8.79
10/13/22	TAMA TOLEDO ACE INC TAMA IA	78.51
10/18/22	TAMA TOLEDO ACE INC TAMA IA	70.00
10/21/22	TAMA TOLEDO ACE INC TAMA IA	79.00
11/04/22	TAMA TOLEDO ACE INC TAMA IA	125.95
11/06/22	TAMA TOLEDO ACE INC TAMA IA	25.98
11/15/22	TAMA TOLEDO ACE INC TAMA IA	17.93
12/01/22	TAMA TOLEDO ACE INC TAMA IA	23.94
12/02/22	TAMA TOLEDO ACE INC TAMA IA	28.99
12/28/22	TAMA TOLEDO ACE INC TAMA IA	2.08
01/05/23	Amazon.com.*W87Y42ZT3 Amzn.com/bill WA	635.00
01/13/23	Amazon.com.*PG3W9JE3 Amzn.com/bill WA	34.30
02/12/23	Amazon.com.*185IU1BH3 Amzn.com/bill WA	155.69
02/22/23	TAMA TOLEDO ACE INC TAMA IA	2.49
03/07/23	TAMA TOLEDO ACE INC TAMA IA	53.14
03/08/23	TAMA TOLEDO ACE INC TAMA IA	26.89
03/16/23	TAMA TOLEDO ACE INC TAMA IA	61.97
04/27/23	AMZN MKTP US'HF1ZD21D0 AM AMZN.COM/BILL WA	52.48
04/28/23	AMZN MktP US'HF2YX12G1 Amzn.com/bill WA	34.91

Description Per Supporting Documentation

No supporting documentation available for this transaction.

24 Hardware's and 1 Cable Tie 11.8" (Toggles and ZipTies)

PEX Adapter, Hose Barb, Spot Sprayer

GRADE STAKE 1X2X48 I PKL (Wooden Stakes)

Wire Connectors, Splice Connectors, Crimps, Flex Tubing

Hardware

4 SPRYPNT 2X GLS ORANGE

Business Prime membership fee: Essentials - up to 3 users

Receiver Tube, Flex Tubing, Hitch Pin

Touchless Faucet

SPLIT LOCKWASH, FIN HX NT USS Z 3/8-16, FLAT WASHER USS 3/8" & A HARDWARE

Bit Drill and PVC Pipe

IMPACT LCKING SIT HLCR 6" AND MAGNET DRV GOLD SET

FENDER WASH Z 5/32X7/8

25 Hardware, Bolt EYE LAG 7/16" X5-1/4, ANCHOR SHACKLE 1/4TON, & ANCHOR SHACKLE5/16 3/4TN

Core Drill and Core Bit rentals

Trencher rental fee and deposit

Polyurethane sprays, caulk, blade set, and industrial strength adhesive

Miniwax Polyurethane sprays

Hose clamps and hardware

MASON WHEEL 4.5X

WALLBOARD

Misc. Hardware

Lift Master Rolling Sheet Door Operator

Lift Master Garage Door Opener

Lift Master 893Max, Black (4-Pack) Garage Door Openers, "Flush Only Toilet Paper Sign.

Hook Cup

Sandpaper, primer, toggle bolts and angle valves

Toggle bolts, pvc pipe, PEX expansion pipes

Oscil Blade Set and pull elbows

Two Black Nike Dri-Fit Short Sleeve Men's Polos (Large) and one Nike Team Short Sleeve Women's Black Polo Medium.

Three Port Authority Core Soft Shell Jackets L Black

Report on Special Investigation
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Unsupported VISA Credit Card Charges
For the Period March 1, 2021 through August 14, 2023

Per Credit Card Statement

Post Date	Description per Credit Card Statement	Amount
05/10/23	TAMA TOLEDO ACE INC TAMA IA	86.08
05/11/23	TAMA TOLEDO ACE INC TAMA IA	37.91
05/23/23	TAMA TOLEDO ACE INC TAMA IA	10.59
05/24/23	TAMA TOLEDO ACE INC TAMA IA	43.96
05/24/23	TAMA TOLEDO ACE INC TAMA IA	44.75
06/08/23	TAMA TOLEDO ACE INC TAMA IA	100.00
06/08/23	TAMA TOLEDO ACE INC TAMA IA	20.00
06/08/23	TAMA TOLEDO ACE INC TAMA IA	17.99
06/16/23	TAMA TOLEDO ACE INC	20.99
06/16/23	TAMA TOLEDO ACE INC	9.99
06/18/23	TAMA TOLEDO ACE INC TAMA IA	6.59
06/18/23	TAMA TOLEDO ACE INC TAMA IA	6.59
06/18/23	TAMA TOLEDO ACE INC TAMA IA	15.00
06/18/23	TAMA TOLEDO ACE INC TAMA IA	6.00
06/18/23	TAMA TOLEDO ACE INC TAMA IA	9.59
06/18/23	TAMA TOLEDO ACE INC TAMA IA	4.59
06/18/23	TAMA TOLEDO ACE INC TAMA IA	70.98
06/18/23	TAMA TOLEDO ACE INC TAMA IA	21.99
06/18/23	TAMA TOLEDO ACE INC TAMA IA	1.00
06/22/23	AMAZON.COM*7S0365G83 AMZN AMZN.COM/BILL WA	16.99
06/23/23	TAMA TOLEDO ACE INC TAMA IA	2.39
06/28/23	TAMA TOLEDO ACE INC	55.80
06/28/23	TAMA TOLEDO ACE INC	9.98
06/28/23	TAMA TOLEDO ACE INC	6.99
07/14/23	B2B Prime*441FV34Z3 Amzn.com/bill WA	179.00
		\$ 3,974.14

Description Per Supporting Documentation

FILM POLY BLK6MIL 10X25, JUMBO MINI KIT, PNTBRSH XL DALE 2.5", And 20 56MISC

74142 ROUNDUP W&G CONC 36.8 OZ, VALVE CAPS BLK PLSTC 4PK, AND 26 56MISC

BATTERY ALKALINE 9V 2PK

BALL VALVE BRASS 1/2"

2 Couple 2' DWV X2" SCH40HXH, 2 RAID ANT KILLER 17.5 oz, and INDOOR INSECT KILLER 1G

RE - RENTAL

DP RENTAL DEPOSIT - CLEANING

2207470 RECIP BLD DMND GRIT 6"

PEX 90 ELB 1/2" BR 10PK

PEX CRIMP RING 1/2" PK25

HEX BUSH 1/2" F

COMP CONTR5/16X1/4MPT LF

15 56 MISC

8 56 MISC

RING WAX EXTENDER KIT

CLOSET FLANGE PVC 3"HUB

CIRCLR SAW BLDE 12" 2PK

56 MISC

Additional Payment

PNY 256GB Elite-X Class 10 U3 V30 m\croSDXC Flash Memory Card -100MB/s, Class 10, U3, V30, A 1, 4K UHD, Full HO, UHS-1, micro SD

CLIP MAGNETIC 1-1/4" CO2

20 56 MISC

BOLT EYE W/NUT 1/2"X8"

SNAP CAP RNDEYE 4-5/8BLK

Business Prime Essentials - Membership Fee at Amazon.com

Report on Special Investigation
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Unsupported Home Depot Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
04/26/21	ALL-IN-1 PRECISION SCREWDRIVER SET WITH CASE	\$ 29.97
04/27/21	25 Foot 12/3 GAUGE TRIPLE T	26.88
05/27/21	DEWALT IMPACT SCREW SET	19.97
05/27/21	KLEIN DATA CABLE CRIMPER	49.66
06/23/21	DRYWALL T-SQUARE	13.97
06/23/21	RIDGID TOOL STORAGE BOX @ 24.97 X 3	74.91
06/23/21	I BEAM LEVEL	24.97
06/23/21	UTILITY KNIFE	14.97
06/23/21	EXTRA KNIFE BLADES	14.97
06/23/21	BIT SET	25.97
06/23/21	RIGHT ANGLE SQUARE	10.97
06/23/21	HDMI WALL PLATE	9.88
06/23/21	CE WALL PLATE	0.98
06/23/21	LOW VOLTAGE VOX@ 1.81x5	9.05
07/20/21	22 INCH PRO STORAGE BOX	24.97
07/20/21	1/2 SCHEDULE 40x 10	23.60
07/20/21	DRYWALL BLADES	15.97
07/20/21	1/2" 90 Degree Elbow Bend	4.50
07/20/21	1/2" 45 Degree Elbow Bend	1.80
07/20/21	CONDUIT OFFSET	8.25
07/20/21	COUPLING 1/2"	1.20
07/20/21	Box 1 Gang 3 Hole 1/2" Silver	6.64
07/20/21	Box 1-Gang 3 Hole 1/2" Silver	3.32
07/20/21	Rect CVR Silver Cover	1.20
07/20/21	Rect CVR Silver Cover	1.20
07/20/21	Clamp NM 2-Hole Strap 1/2"	8.40
07/20/21	PRO SYSTEM 10-COMPARTMENT SMALL PARTS ORGANIZER X2	49.94
08/15/21	TOUGH CHEST 38 IN. 63 GAL MOBILE TOOL BOX	79.97
09/10/21	CRESCENT 13-15/32 LONG NOSE STRT PLI	20.97
09/10/21	RIDGID 25' POWER SPIN DRAIN GUN	43.76

Report on Special Investigation
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Unsupported Home Depot Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
09/10/21	SB HEAVY DUTY SCRUB SPONGE	7.98
11/13/21	RIGID 22IN CLEAR LID PRO ORGANIZER	29.98
11/13/21	RIGID 22IN CLEAR LID PRO ORGANIZER	29.98
11/13/21	RIGID 22IN CLEAR LID PRO ORGANIZER	29.98
11/13/21	RIGID 22IN CLEAR LID PRO ORGANIZER	29.98
11/13/21	HEAVY DUTY WIRE STRIPPER	31.97
11/17/21	RIGID 22IN CLEAR LID PRO ORGANIZER	29.98
11/17/21	50 FT. FIBERGLASS FISH TAPE	92.97
11/17/21	RIGID 22IN CLEAR LID PRO ORGANIZER	29.98
11/17/21	1QT CLEAR PREM SYNTH WIRE LUBE	9.97
11/26/21	RECHARABLE LIGHT ARRAY HEADLAMP WI	29.97
11/26/21	BLK NYLON ELECTRICIAN'S TOOL BELT	52.00
12/19/21	KNIFE BLADE PACK	15.92
12/28/21	PHILLIPS FLATHEAD PLATED ZINC MACHINE SCREW	1.28
01/24/22	SCOTCH 3/4 X 66 FT X .007 IN #35 ELETRICAL TAPE ORANGE	5.47
01/24/22	SCREWDRIVER SET, 1000-VOLT INSULATED	39.97
01/24/22	SCOTCH 3/4 X 66 FT ELECTRICAL TAPE - VIOLET	5.47
01/24/22	SCOTCH 3/4 IN X 66FT X .007 IN #35 VINYL ELECTRICAL TAPE RED	5.47
01/24/22	3.5 IN MULTIMETER CARRYING TOOL CASE	15.97
01/24/22	CIRCUIT BREAKER FINDER ACCESSORY KIT	16.97
01/24/22	SKU 443186 (Scotch Electrical Tape)	5.47
01/24/22	DIGIRTAL CIRCUIT BREAKER FINDER	49.97
01/24/22	3/4 IN X 66FT VINYL COLOR CODING ELECTRICAL TAPE GRAY	5.47
01/24/22	SCOTCH .75 IN X 66FT X 7 MIL #35 ELECTRICAL TAPE, WHITE	5.47
01/24/22	3.5 IN MULTIMETER CARRYING TOOL CASE	15.97
01/24/22	SCOTCH 3/4 IN X 66FT X .007 IN #35 VINYL ELECTRICAL TAPE YELLO	5.47
01/24/22	SUPER 33+ 3/4IN X 66FT X .007 VINYL ELECTRICAL TAPE BLACK	5.47
01/24/22	3/4 IN X 66FT X .007 IN #35 VINYL ELECTRICAL TAPE GREEN	5.47
01/24/22	SUPER 33+ 3/4IN X 66FT X .007 VINYL ELECTRICAL TAPE BLACK	5.47
01/26/22	H STEEL SAWHORSE AND JOBSITE TABLE	34.97

Exhibit F

Report on Special Investigation
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Unsupported Home Depot Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
01/28/22	H STEEL SAWHORSE AND JOBSITE TABLE	34.97
01/29/22	H STEEL SAWHORSE AND JOBSITE TABLE	34.97
02/01/22	T-SHANK JIG SAW TABLE SAW WITH STAND	19.97
03/03/22	MULTI-TOOL BARE TOOL	129.00
03/03/22	DIGITAL ANGLE GAUGE AND LEVEL	29.97
03/03/22	ORBIT SANDER TOOL	129.00
03/11/22	STAND-UP ZIPPER TOOL BAGS, 2PK	14.98
03/11/22	HEAVY DUTY WIRE STRIPPER	34.97
03/11/22	#2 RND SHANK SQ RECESS TIP SCRWDVR	9.92
08/07/22	32PC BIT SET W/MAGNETIC SCREWDRIVER]	29.97
08/07/22	6-PIECE APPRENTICE TOOL SET	99.97
08/07/22	3-1/2" ELECTRICIAN'S CARRYING CASE	16.97
09/16/22	RECHARGEABLE LIGHT ARRAY	29.97
09/16/22	1.5 X 23 inch SDS Max Carbide	115.00
09/16/22	Screwdriver Set, 1000 V Insulated, 6P	39.97
09/16/22	Milwaukee 3/4" DRILL BIT	26.37
03/22/23	DUAL RANGE NCVT WITH FLASHLIGHT	29.97
03/22/23	RIDGID HI-EFFCNY FLTR	18.97
03/22/23	OSCILLATING MULTI-TOOL BLADE KIT	41.97
03/22/23	RECHARGEABLE LIGHT ARRAY HEADLAMP WI	29.97
03/22/23	HEAVY DUTY WIRE STRIPPER	34.97
		<u>\$ 2,225.09</u>

**Report on Special Investigation of the
Tama County Department of Conservation**

Exhibit G

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Purchases using John Deere Financial
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
04/20/21	COMBO KIT, DRILL/DRIVER & IMPAC	\$ 179.99
04/20/21	BIT SET, SHOCKWAVE DRILL DRIVE	29.99
04/20/21	PANT, CARGO RIP STOP COTT BARK	42.99
04/20/21	PANT, CARGO RIP STOP COTT BARK	46.99
04/20/21	PANT, CARGO RIP STOP COTT BARK	42.99
07/15/21	JEANS, RUGGED FLEX 4PKT GRAVEL	44.99
07/15/21	JEANS, RIGBY DUNGAREE PEAT	44.99
07/15/21	LEVEL, TORPEDO MAG	5.99
07/15/21	RECIP BLADE KIT, 12PC W CASE	29.99
07/15/21	BIT, 5PC PERCUSSION SET W/TGH C	28.99
07/29/21	HOSE, NEVERKINK 5/8"X50' COMMER	29.99
08/02/21	ENTRY LEVEL HELMET	57.99
08/15/21	GLASSES, TIMBERSPORTS SERIES	13.99
08/15/21	GLASSES, BLACK WIDOW SMOKE	13.99
08/30/21	CASE, CARRYING WOODSMAN 009L-M	43.99
09/01/21	STICK ALUMINUM 4043-3/32	11.99
09/04/21	JUMP STARTER, JUMPBOOST V8	99.99
09/07/21	JEAN, RUGGED FLEX 5PKT HICKORY 38X32	44.99
09/07/21	SHIRT, SS TEK POLO BLACK	39.95
09/29/21	WIRE E711	23.99
10/16/21	SHOE LACE, ROUND BOOT WAXED BLK. 72"	4.99
10/21/21	JACKET, CROWLEY ZIP FRONT BLACK L	99.99
03/11/22	GLASSES, BLACK WIDOW SMOKE	15.99
03/22/22	GLASSES, BLACK WIDOW SMOKE	15.99
03/22/22	SET, 74PC IMPACT SET SHOCKWAVE	39.99
03/22/22	BTE SET, 29 PC 11N SHOCKWAVE	89.99
05/23/22	WORK BOOTS AND JEANS FOR CONSERVATION STAFF	49.98
05/23/22	SPEED ZONE HERBICIDE	29.99
05/23/22	FARMGENERAL WEED SPRAY	94.99
06/07/22	XP FORCE STRING TRIMMER	59.99
06/29/22	2 HERBICIDE, CROSSBOW 1 GAL	139.98
06/29/22	SPRAY, WEED FARM GENERAL GLY41 2	89.99

Report on Special Investigation
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Unsupported Purchases using John Deere Financial
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
07/25/22	TARGET, BULLSEYE 10" 10PK SHOT SEEK	16.99
07/28/22	MEMORY CARD, 1683 TRAILCAM 2PK	18.99
08/10/22	GREASE, MARINE WHEEL BEARING 14 OZ	9.98
08/10/22	FUNNEL, SUPER LONG NOSE	1.99
08/11/22	3 WORM, NIGHT CRAWLER 13 CT	12.57
08/31/22	4 WORM, NIGHT CRAWLER 18 CT	16.76
09/14/22	TARGET, REVERSA CORRUGATED 31"X 23.5	9.98
09/19/22	WORM, NIGHT CRAWLER 18 CT	25.14
09/19/22	GLASSES, BLACK WIDOW SMOKE	17.99
09/27/22	TARGET, 6"REACTIVE BULLEYES 5P	9.98
09/27/22	2 TARGET, REVERSA CORRUGATED 31"X	9.99
10/21/22	5 WORM, NIGHT CRAWLER 18 CT	20.95
04/08/23	TRAP, HEAVY DUTY HAVAHART	139.99
04/22/23	GUARD, DRAIN HAIR SNARE	4.99
05/01/23	TRAP, LIVE 32" RACCOON 1-DR	69.99
05/01/23	TRAP, STEEL # 2 COIL SPRING	11.99
05/09/23	BLO-GUN, 2 FT W/2 TIPS	32.99
05/09/23	PLUG, 3/8" FX3/8MPT QC	5.29
05/09/23	SOCKET, 3/8" MNPT X3/8 QUICK CONNECT	7.49
05/19/23	4 WORM, NIGHT CRAWLER 18 CT	17.96
06/01/23	2 SPRAY, WEED FARM GENERAL GLY41 2.5G	139.98
06/01/23	SPREADER, 25 LB. BROADCAST W/CANVAS	44.99
06/01/23	SEED, NO PLOW 5LB ANU	21.99
06/01/23	SEED, NO SWEAT NO TILL	13.99
06/01/23	SEED, RADISH THROW & GRO	16.99
06/01/23	SEED, FALL/WINTER/SPRING BLEND	29.99
06/01/23	SEED, GRASS ANNUAL RYEGRASS	11.85
06/12/23	2 SEED, TURFBUILDER SUN/SHADE GRASS	179.98
06/12/23	3 WORM, NIGHT CRAWLER 18 CT	14.97
06/15/23	SPRAY, NEEM OIL 32 OZ	10.99
06/15/23	2 JEAN, RIGBY DUNGAREE GRAVEL 36X34	99.98
06/15/23	BOOT, 6" LACE PLAIN TOE DK.BRN. 11.5W	109.99

Exhibit G

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Purchases using John Deere Financial
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
06/20/23	TIMER, INDOOR -OUTLET ELECTROMECH	10.99
06/20/23	BATTERY, AAA ALKALINE BFK CARDED	6.99
06/20/23	SEED, BARRIDE COVER MIX FOOD PLOT	19.99
06/20/23	SEED, MEDIUM RED CLOVER	13.28
06/20/23	SEED, LADINO CLOVER	11.60
06/23/23	2 WORM, NIGHT CRAWLER 18 CT	8.98
07/01/23	TARGET, REVERSA CORRUGATED 31"X 23.5	9.98
07/01/23	TARGET, 8" REACTIVE BULLSEYES 5PK	9.99
07/03/23	WEDGE, SKIN PACK 7.5	9.99
07/03/23	2 WEDGE, SKIN PACK 5.5	13.98
07/03/23	GLASSES, BLACK WIDOW SMOKE	17.99
07/03/23	JEAN, RUGGED FLEX 5PKT GRAVEL 36X34	49.99
07/03/23	JEAN, RIGBY DUNGAREE GRAVEL 36X34	49.99
07/03/23	2 OIL, BAR & CHAIN NEW WOODCUTTER GAL	43.98
07/05/23	FIRE STARTER, GEL 32 OZ	13.49
07/05/23	2 WORM, NIGHT CRAWLER 18 CT	9.98
07/05/23	BB, .177 CAT 4000	10.99
07/08/23	2 OIL, LOG SPLITTER HYDRAULIC 2 GAL	51.98
07/13/23	WORM, NIGHT CRAWLER 18 CT	9.98
07/24/23	3 WORM, NIGHT CRAWLER 18 CT	13.47
	Total	<u>\$ 3,155.92</u>

**Report on Special Investigation of the
Tama County Department of Conservation**

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Amazon Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
04/27/21	Nutrafin Aqua Plus Water Container	23.06
05/07/21	SDS Display Rack	43.97
05/07/21	Mikede Neodymium Magnets	10.99
05/22/21	Business Prime Essentials- Membership Fee	179.00
06/08/21	UNISEAL Flexible Tank Adapter	8.99
06/22/21	Multi-Vendor Rack Mount Kit	13.67
06/22/21	NavePoint Steel Panel Light	28.66
06/22/21	StarTech.com 8 Outlet	39.00
06/22/21	Tripp Lite Battery BackUp	225.70
06/22/21	NavePoint 12U Wall Mount	142.15
06/22/21	Discount	(1.95)
06/23/21	8 Inch Adhesive Shooting Targets	79.71
07/09/21	Vertical Cable CAT5E	183.34
07/09/21	CIMPLE Company Cable Clips	12.97
07/09/21	Tupavco CAT5E Plug Crimp Jack	24.49
07/09/21	RW Routers Mount Kit	10.98
07/09/21	Marathon Flat Free Tire	119.46
07/09/21	Marathon Flat Free Lawnmower Tire	28.31
07/12/21	NavePoint Server Shelf	26.19
07/12/21	NavePoint AC FanKit	16.52
08/03/21	Zoo Med Reptile Basking Spot Lamp	29.50
08/03/21	Office Connect Port Switch	288.60
08/03/21	HPE Office Connect Switch	288.60
08/05/21	SafeCO Acrylic Collection Box	49.30
08/05/21	Star Micronics Receipt Printer Stand	559.95
08/10/21	Three Columbia Men's Pullovers	64.95
08/19/21	Plasticade folding Double Sided Sign	269.99
08/30/21	Chainsaw Bar scabbard Cover	32.90
09/10/21	Ninja Battery For HP	30.99
09/10/21	Max Gear Ballot Box	50.89
09/15/21	Kendall Wall Cabinet	65.49

Report on Special Investigation
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Unsupported Amazon Purchases
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Transaction Date	Description Per Supporting Documentation	Amount
09/15/21	BioHazard Disposable Container	22.99
10/01/21	Bee Paper Sketch Roll	24.63
10/01/21	OakRidge Containers	24.97
10/01/21	Double Wall Mount Glove Box	19.95
10/01/21	King Seal Glove Box Holder	13.29
10/13/21	Key Cabinet With Digital Lock	199.99
11/04/21	New Pig Small Wall Mount	256.00
11/26/21	Industiral Pro-Cutting Fluid	9.45
11/26/21	P-Touch Label Maker	19.22
11/26/21	Pipe Threading tool	59.99
11/26/21	Label Placement Tape	14.98
11/26/21	5 Pack Label Maker	13.99
	Total	<u>\$ 3,625.82</u>

Report on Special Investigation
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Unsupported Ultimate Image Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
06/02/21	T-Shirt with Black Logo on Left Chest	\$ 8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/02/21	T-Shirt with Black Logo on Left Chest	8.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	LC10 Adjustable Mossy Oak Hat	12.00
06/10/22	CBI305 Hi-Vis Trim Cap	- ^
06/10/22	CBI305 Hi-Vis Trim Cap	- ^
06/10/22	CBI305 Hi-Vis Trim Cap	- ^
06/10/22	CBI305 Hi-Vis Trim Cap	- ^
06/10/22	T-Shirt with Black Logo on Left Chest	8.00
06/10/22	T-Shirt with Black Logo on Left Chest	8.00
06/10/22	T-Shirt with Black Logo on Left Chest	8.00
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Report on Special Investigation
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Unsupported Ultimate Image Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
06/10/22	T-Shirt with Black Logo on Left Chest	8.00
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06/10/22	T-Shirt with Black Logo on Left Chest	8.00
06/10/22	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
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05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00

Report on Special Investigation
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Unsupported Ultimate Image Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
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05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	T-Shirt with Black Logo on Left Chest	8.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00

Report on Special Investigation
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Unsupported Ultimate Image Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	Long Sleeve T-Shirt with Black Logo on Left Chest	11.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	DRI-DUCK Pheasant Cap	17.00
05/22/23	Outdoor Pony-tail Mesh Back Cap	13.00
05/22/23	Outdoor Pony-tail Mesh Back Cap	13.00
05/22/23	Outdoor Pony-tail Mesh Back Cap	13.00

Exhibit I

Report on Special Investigation
of the Tama County Conservation Department

Unsupported Ultimate Image Purchases
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Description Per Supporting Documentation	Amount
05/22/23	Outdoor Pony-tail Mesh Back Cap	13.00
05/22/23	The Game-Ultralight Booney Hat	20.00
05/22/23	The Game-Ultralight Booney Hat	20.00
05/22/23	The Game-Ultralight Booney Hat	20.00
05/22/23	The Game-Ultralight Booney Hat	20.00
		<u>20.00</u>
		<u>\$ 1,227.00</u>

^ - Promotional items provided free of charge.

**Report on Special Investigation of the
Tama County Department of Conservation**

Report on Special Investigation
of the Tama County Conservation Department

Improper and Unsupported Purchases From Other Vendors
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Vendor Name	Description Per Supporting Documentation
04/12/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
04/14/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
04/14/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
04/14/21	TAMA TOLEDO ACE	TUBE COPPER, VLV BALL 1" THREADEDLF, COUPLING GLV 1X1, HEX BRISHINGS 1X3/4 GLV, NIPPLE GALV 1 "XCLOSE, NIPPLE GALV 1X2, ELBOW 90 3/4 & 2/4 COPR, ADAPTER 3/4 COPR3/4 MPT, UNION C TO C 3/4 COPPER
04/15/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
04/15/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
04/15/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
04/22/21	TAMA TOLEDO ACE	PROTECTANT AMR ALL 160Z, HARDWARE, LED FEIT MR16 EQ SW, CURVED SCRUB BRUSH
05/17/21	TAMA TOLEDO ACE	SINGLE CUT KEY
05/26/21	TAMA TOLEDO ACE	SINKTRAP, J BEND, FAUCT SPRAY HEAD/HOSEBLK
06/04/21	TAMA TOLEDO ACE	SWITCH
06/08/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
06/08/21	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
06/10/21	TAMA TOLEDO ACE	SPRING SNAP, VLV BALL, GALV NUTS CARR SCREW, CTRL PUMP AND GO
06/10/21	TAMA TOLEDO ACE	UNION SCH40 PVC 1" ELBOW 45 1.5"
06/23/21	TAMA TOLEDO ACE	SPRYNT, ACE BETTER BRSH, PAINT BRUSH, PAINT TRAY, VOCOILENM
06/25/21	TAMA TOLEDO ACE	FLEX TUBING, ELEC TAPE, TERM RING, HARDWARE SCEWS AND BOLTS
06/28/21	TAMA TOLEDO ACE	ACETONE, WD40, BOLT, J W/NUT, HARDWARE FOR TRUCK UTILITY BOX
07/06/21	PAUL'S ACE HARDWARE	PLUMBING SUPPLIES
07/08/21	PAUL'S ACE HARDWARE	ELECTRICAL NUTS, LEVEL, DIGITAL T-BEVEL
07/12/21	PAUL'S ACE HARDWARE	ZIP-TIES, CABLE CLAMPS, TERM RINGS, NUTS AND BOLTS, SPRAY PAINT
07/16/21	PAUL'S ACE HARDWARE	DUMP STATION SEPTIC SUPPLIES
07/26/21	PAUL'S ACE HARDWARE	FAUCET AND VALV, SWITCH PRESSURE, FILTER
07/26/21	TAMA TOLEDO ACE	GROUND ROD, WIRE, ELEC CONDUIT, GROUNDING CLAMPS
07/28/21	PAUL'S ACE HARDWARE	FLEX TUBING, ELEC TAPE, WIRE CONNECTORS
07/28/21	PAUL'S ACE HARDWARE	PEX PIPE, SHARKBITES, CRIMS, EMT CONNECTORS
07/29/21	PAUL'S ACE HARDWARE	PIPE CUTTER, ELBOW GLV, NIPPLE GALV, STRAIT VALVE
07/30/21	PAUL'S ACE HARDWARE	JUNCTION BOX, JUNCTION COVER, EMT CONNECTORS

	Amount	Improper	Unsupported
\$	34.95	-	34.95
	34.95	-	34.95
	34.95	-	34.95
	58.01	-	58.01
	34.95	-	34.95
	34.95	-	34.95
	45.99	-	45.99
	30.06	-	30.06
	24.90	-	24.90
	26.97	-	26.97
	9.99	-	9.99
	34.95	-	34.95
	34.95	-	34.95
	255.58	-	255.58
	9.78	-	9.78
	169.33	-	169.33
	19.40	-	19.40
	30.64	-	30.64
	47.24	-	47.24
	86.76	-	86.76
	43.59	-	43.59
	60.50	-	60.50
	59.26	-	59.26
	77.67	-	77.67
	35.44	-	35.44
	76.78	-	76.78
	45.63	-	45.63
	16.73	-	16.73

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Improper and Unsupported Purchases From Other Vendors
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Vendor Name	Description Per Supporting Documentation
08/03/21	Gall's	B39 Blackinton Customized Badge with Upgrades
08/17/21	TAMA TOLEDO ACE	HARDWARE
08/18/21	TAMA TOLEDO ACE	HARDWARE
08/20/21	TAMA TOLEDO ACE	NEW KEY
08/25/21	TAMA TOLEDO ACE	HOSE CLAMPS, CLAMP, WASHER SPLIT JOINT, PLUG INSERT POLY 3/4, PLUG INSERT POLY 1
08/25/21	TAMA TOLEDO ACE	RTSP VOCOILENM FLTWHT GL, TOGGLE SWITCH WALPLT1GWH, WALLPLAT BLANK 2G WHT, ACE BETTER RLR 9X3/8 3 PK
08/31/21	TAMA TOLEDO ACE	WATER HOSE NOZZLE, HARDWARE
09/07/21	# ALLAN'S ORCHARD	Stihl Chainsaw
09/13/21	TAMA TOLEDO ACE	SINGLE CUT KEY
09/23/21	TAMA TOLEDO ACE	CM FILTER RED PUSH ON
09/27/21	TAMA TOLEDO ACE	CABLE COILED 1/4 "X6", MAG 2' COV LCK 2' SHKL, LOCKING CABLE 6' PYTHON
10/21/21	TAMA TOLEDO ACE	HARDWARE
10/26/21	TAMA TOLEDO ACE	COUPLE 1.5DWVI .5SCH40HXH, ELBOW 45 PVC DWV STR1 .5", ELBOW90PVC DMV 1.5" STREET, SHARKBITE COUPLE 3/8" HARDWARE
11/22/21	# ALLAN'S ORCHARD	Chains
11/22/21	TAMA TOLEDO ACE	RIGID CONDUIT, 90 DEGREE ELBOWS
12/02/21	TAMA TOLEDO ACE	HARDWARE, NIPPLE OFFSET RIGID 1/2", ELBOW PULL 90D RGD 1/2"
12/03/21	TAMA TOLEDO ACE	HARDWARE, TERMINAL RING 12-10AWG, CONN CUTT INS 12-10G PK50, CONNECTOR COMPT EMT 1/2', WIRE CONN OR 25PK SCREWON, CONDUIT COUPLING SLV 1/2", CONDUIT COUPLING SLV 1/2"
12/07/21	TAMA TOLEDO ACE	PUSH ADPTR 1/2" FPT 4PK, S6 ELBOW 1/2X
12/07/21	TAMA TOLEDO ACE	PLUMBERS PUTTY 3W, NIPPLE OFFSET RIGID 1/2", HEX BUSHING GLV 3/4X1/2"
12/16/21	TAMA TOLEDO ACE	HARDWARE
01/04/22	TAMA TOLEDO ACE	HARDWARE
02/02/22	TAMA TOLEDO ACE	PIPE PEX 3/4 X 5 RED, CLEANR GOO GONE 32OZ, COUPLE 3"DWV X3 SCH40HXH, BUSHING1.5X1 .25SXS SCH40, BUSHING .25SP .5PPT SCH40
02/07/22	TAMA TOLEDO ACE	ELECTRICAL BOX, CEILING PAIN, 3" DRAIN PIPE
02/09/22	TAMA TOLEDO ACE	HARDWARE
02/09/22	TAMA TOLEDO ACE	SHRK 3/4" Elbow, Elbow Flex 3", Elbow 90 PVC DWV, LED A15 2 Pack

Amount	Improper	Unsupported
100.54	-	100.54
32.99	-	32.99
1.80	-	1.80
2.49	-	2.49
12.01	-	12.01
71.44	-	71.44
20.55	-	20.55
650.00	-	650.00
4.98	-	4.98
19.99	-	19.99
64.96	-	64.96
1.05	-	1.05
45.27	-	45.27
650.00	-	650.00
23.34	-	23.34
10.12	-	10.12
67.08	-	67.08
36.98	-	36.98
15.45	-	15.45
4.80	-	4.80
3.54	-	3.54
20.55	-	20.55
24.06	-	24.06
10.66	-	10.66
106.05	-	106.05

Report on Special Investigation
of the Tama County Conservation Department

Improper and Unsupported Purchases From Other Vendors
For the Period March 1, 2021 through August 14, 2023

Transaction Date	Vendor Name	Description Per Supporting Documentation
02/18/22	TAMA TOLEDO ACE	PEX BALL VALVE, PEX BUSHING, NIPPLE BLACK 1/2"
02/24/22	TAMA TOLEDO ACE	PEX PIPE, PEX ADAPTER
05/16/22	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
05/16/22	Gall's	Tru-Spec 24-7 Performance Short Sleeve Polo
05/27/22	TAMA TOLEDO ACE	PAINT ROLLER AND PAIN STICK
05/27/22	TAMA TOLEDO ACE	PAINT ROLLER AND PAINT STICK
06/03/22	TAMA TOLEDO ACE	LED BULB WHITE GREASE
06/28/22	TAMA TOLEDO ACE	ACE RSTP SPRAY
07/13/22	TAMA TOLEDO ACE	HARDWARE FOR FLAGS
07/14/22	TAMA TOLEDO ACE	HARDWARE FOR FLAGS
07/19/22	TAMA TOLEDO ACE	HARDWARE FOR FLAGS AND STING LINE
07/20/22	TAMA TOLEDO ACE	HARDWARE FOR FLAGS AND LEVEL FOR STING LINE
07/22/22	TAMA TOLEDO ACE	ELECTRIC TAPE, WATERPROOF CRIMPS, BUTT SPLICE
07/29/22	TAMA TOLEDO ACE	ROPE, PLATIC COVER FOR PAINTING
08/03/22	TAMA TOLEDO ACE	HARDWARE
08/20/22	TAMA TOLEDO ACE	14-IN-1 PAINTERTOOL, PUTTY KNIFE
05/11/23	BEAR'S INC. - OK TIRE	INTERSTATE BATTERY
06/19/23	# AMG	N/A

#- Transaction date was not available so used claim date.

Amount	Improper	Unsupported
21.24	-	21.24
41.96	-	41.96
34.95	-	34.95
34.95	-	34.95
13.58	-	13.58
13.58	-	13.58
32.57	-	32.57
20.97	-	20.97
3.40	-	3.40
1.60	-	1.60
14.69	-	14.69
6.09	-	6.09
66.40	-	66.40
32.47	-	32.47
2.98	-	2.98
47.94	-	47.94
339.90	339.90	-
557.95	-	557.95
\$ 4,762.82	339.90	4,422.92

Report on Special Investigation
of the
Tama County Department of Conservation
Staff

This special investigation was performed by:

Richard D. Flenory, CFE, CIA, Staff Auditor
Julius Cooper, Staff Auditor
Gono Quaye, Staff Auditor



Melissa J. Finestead, CFE
Deputy Auditor of State