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NEWS RELEASE

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FOR RELEASE _____ October 19, 2007

Auditor of State David A. Vaudt today released a report on a special investigation of the Haverhill Volunteer Fire Department for the period January 1, 2003 through January 29, 2007. The special investigation was requested by the Marshall County Attorney after a preliminary investigation by the Marshall County Sheriff's Office identified a possible misappropriation of funds by a volunteer fire fighter. Mark Wieland was the Secretary Treasurer of the Department for the period January 1, 2003 through January 29, 2007.

Vaudt reported the special investigation identified \$15,144.23 of improper disbursements, \$2,507.11 of undeposited collections and \$3,715.40 of unbilled expenses. The improper disbursements consisted of 18 unauthorized cash withdrawals of \$15,099.23 and overdraft fees of \$45.00. The undeposited collections included receipts from the City of Haverhill, Jefferson Township and Timber Creek Township, as well as donations. The unbilled expenses included Department expenses which should have been billed to the Department's supporting Townships.

Vaudt also reported adequate records for receipts were not available to determine if all donations and fundraiser proceeds were properly deposited.

Vaudt recommended the Department improve segregation of duties utilizing existing staff, establish formal accounting records and maintain official minutes for Department meetings.

Copies of the report have been filed with the Marshall County Attorney's Office, the Marshall County Sheriff's Office, the Division of Criminal Investigation and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
HAVERHILL VOLUNTEER FIRE DEPARTMENT

FOR THE PERIOD
JANUARY 1, 2003 THROUGH JANUARY 29, 2007**

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Auditor of State's Report

To the Trustees of the Haverhill Volunteer Fire Department:

At the request of the Marshall County Attorney, we conducted a special investigation of the Haverhill Volunteer Fire Department (Department). We have applied certain tests and procedures to selected financial transactions of the Department for the period January 1, 2003 through January 29, 2007. Based on discussions with Department personnel and a review of relevant information, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed and examined bank statements for the Department's checking and savings accounts to identify any unusual activity, including cash withdrawals and overdraft fees. We reviewed images of checks to identify any payments to unusual payees or for unusual amounts.
- (3) Reviewed and examined statements of the Department's investment account to determine if deposits to and withdrawals from the account were appropriate and accounted for.
- (4) Examined documentation for certain checks issued from the Department's checking account to determine if the payments were appropriate, authorized and properly supported.
- (5) Compared the bank images of checks redeemed from the Department's checking account to disbursements listed in the financial statements included with the Department's meeting minutes to determine if the payments were approved.
- (6) Confirmed payments made to the Department by Marshall County, Story County, the City of Haverhill, Jefferson Township and Timber Creek Township to determine if they were properly deposited to the Department's accounts.
- (7) Examined fund raising records to determine if collections were properly accounted for and deposited.

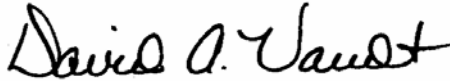
These procedures identified \$15,144.23 of improper disbursements, \$2,507.11 of undeposited collections and \$3,715.40 of unbilled expenses for the period January 1, 2003 through January 29, 2007. We were unable to determine if all donations and fundraiser proceeds were properly deposited during this time period because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** 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 Haverhill

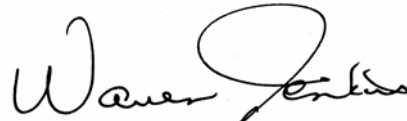
Volunteer Fire Department, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the personnel of the Haverhill Volunteer Fire Department and the Marshall County Sheriff's Office during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

October 10, 2007

Haverhill Volunteer Fire Department
Investigative Summary

Background Information

The Haverhill Fire Department is a volunteer department serving the City of Haverhill, Jefferson Township and Timber Creek Township and is organized under Chapter 504 of the *Code of Iowa*. The Department has a 3 member Board of Trustees. The 3 Trustees are elected by the members of the Department. Monthly meetings for Department members are held the 3rd Monday of each month.

Mark Wieland was appointed Secretary Treasurer for the Haverhill Volunteer Fire Department in January 2003. As the Secretary Treasurer, Mr. Wieland was responsible for:

- 1) Disbursements – check preparation, check signing, distribution and posting to the accounting records,
- 2) Receipts – collection, posting to the accounting records and deposit preparation,
- 3) Reporting – preparation of Fire Department meeting minutes and preparation of financial reports.

In addition, Mr. Wieland was responsible for preparing quarterly billings to be mailed to Jefferson Township and Timber Creek Township. Each billing is to reflect the Townships' share of the Department's expenses for a quarter of the year.

The Department's primary revenue sources are collections from the City of Haverhill and Jefferson and Timber Creek Townships. The Department also receives periodic donations and proceeds from fundraisers. All collections are to be deposited in the Department's bank accounts. All disbursements are to be approved during the monthly meetings.

In mid-January 2007, Mr. Wieland took a vacation and left some of the Department's financial records at the fire house. Because some Department members had concerns about the financial status of the Department, a member of the Department reviewed the records while Mr. Wieland was on vacation. He noted the bank balances reported on the financial reports prepared by Mr. Wieland were not consistent with the balances according to the bank statements. In addition, the Department member noticed not all of the Township contributions appeared to be deposited in the account. He reported his concerns at the monthly meeting held on January 15, 2007.

On January 16, 2007, the Department's 3 Trustees met to discuss options to investigate the concerns presented at the monthly meeting. On January 18, 2007, a Trustee obtained all Department records located at Mr. Wieland's personal residence.

On January 24, 2007, the Department's 3 Trustees met with Mr. Wieland to discuss their concerns. According to 1 of the Trustees, Mr. Wieland became agitated during the meeting and offered to repay what he had taken. In addition, the Trustee stated Mr. Wieland became concerned about others becoming aware of the situation and requested the details of the situation remain between him and the Trustees.

On January 25, 2007, 2 of the Trustees met and determined the circumstances warranted further investigation. The Trustees met for the second time with Mr. Wieland on January 26, 2007. At that meeting, Mr. Wieland admitted to taking \$1,434.00 from the Department's accounts. On January 29, 2007, the Trustees removed Mr. Wieland as an authorized signer from the Department's bank accounts.

Using the bank statements, a Department Trustee prepared a list of questionable transactions which included 18 unauthorized cash withdrawals. He presented his findings to the other Trustees during a meeting on February 1, 2007.

After consultation with an attorney, the list of questionable transactions was provided to a Detective of the Marshall County Sheriff's Office on February 15, 2007. The Detective met with Mr. Wieland on February 20, 2007 to discuss the cash withdrawals from the Department's bank accounts. During the meeting, Mr. Wieland admitted to making 17 of the 18 cash withdrawals identified. After the interview, the Detective notified the Marshall County Attorney's Office. The Marshall County Attorney requested the Office of Auditor of State to conduct an investigation. As a result of that request, we performed the procedures detailed in the Auditor of State's report for the period January 1, 2003 through January 29, 2007.

Detailed Findings

These procedures identified \$15,144.23 of improper disbursements, \$2,507.11 of undeposited collections and \$3,517.40 of unbilled expenses for the period January 1, 2003 through January 29, 2007. During the course of our investigation, we reviewed selected disbursements from the Department's checking and savings accounts. However, we were unable to determine if all donations and fundraiser proceeds were properly deposited during this time period because adequate records were not available. All improper disbursements and transactions identified are summarized in **Exhibit A** and a detailed explanation of each finding follows.

FINANCIAL REPORTING

Mr. Wieland was responsible for preparation of meeting minutes and the financial reports for the Department each month. The financial reports were reviewed and approved by the members of the Department during each monthly meeting. However, the minutes and financial reports were not signed by the Trustees to document approval.

We observed copies of the monthly financial reports prepared by Mr. Wieland and compared them to the actual cash balances in the Department's checking and savings accounts. **Table 1** summarizes the amounts reported by Mr. Wieland at the Department meetings for January of each year, as well as the last report prepared by Mr. Wieland in December 2006. In addition, **Table 1** summarizes the amounts actually held in the bank the day of the meeting and the differences. As illustrated by the **Table**, the bank account balances reported on the financial reports did not always agree to the balances in the bank. The reports prepared by Mr. Wieland did not specify the date of the balances reported. However, for the first month which Mr. Wieland was Secretary Treasurer, the bank balance reported agreed to the bank balance on the date of the meeting. There was not sufficient activity in the bank account or accounting records between the end of December and mid-January to account for the differences.

The last financial report prepared by Mr. Wieland dated December 18, 2006 shows the Department held \$400.63 in its checking account and \$3,145.83 in its savings account. The actual balances in the Department's checking and savings accounts on December 18, 2006 were \$696.63 and \$1,522.03, respectively, a total of \$1,327.80 less than reported.

Table 1

Date of Financial Report	Checking Account Balance per Bank Statement	Checking Balance per Financial Report	Difference	Savings Balance per Bank Statement	Savings Account Balance per Financial Report	Difference
01/20/03	\$ 2,233.77	2,233.77	-	-	-	-
01/19/04	195.71	1,040.09	(844.38)	-	-	-
01/18/05	976.08	964.20	11.88	13,768.60	14,707.71	(939.31)
01/16/06	327.34	868.67	(541.33)	680.81	5,641.60	(4,960.79)
12/18/06	696.63	400.63	296.00	1,522.03	3,145.83	(1,623.80)

We also compared each disbursement and collection reported on the financial reports prepared by Mr. Wieland to actual activity recorded in the Department's bank accounts. We identified transactions listed on the financial reports which were not reflected in the Department's bank activity, including several disbursements and deposits. The financial reports included 19 disbursements which were approved for payment but no check was ever written. We have not further addressed the 19 reported disbursements because it appears the transactions never actually occurred. In addition, we identified 7 receipts included on the financial report which could not be traced to deposit, including 3 donations, 2 payments from the City of Haverhill, 1 payment from Jefferson Township and a deposit of petty cash funds. We have addressed these 7 collections in the Undeposited Collections section of the report.

IMPROPER DISBURSEMENTS

Checks issued from the Department's checking account required only 1 signature. The authorized check signers were Mark Wieland and Richard Stalzer, a Trustee. All checks issued from February 17, 2003 through December 17, 2006 were signed by Mr. Wieland, except for 6 checks issued to Mr. Wieland which were signed by Richard Stalzer. There were no checks issued during the month of January 2007. In addition to signing checks, Mr. Wieland was also able to make cash withdrawals from the checking and savings accounts without independent review or approval. Supporting documentation for check disbursements consisted of invoices and receipts. During the course of our investigation, we identified several improper disbursements, including cash withdrawals and bank fees. Each of these is individually discussed in this section of the report.

Cash Withdrawals – According to 1 of the Trustees, the Department would occasionally authorize cash withdrawals for specific events such as wives' night out. All cash withdrawals were to be approved by the Department members at the monthly meetings. We identified 20 cash withdrawals totaling \$15,749.23 from the Department's checking and savings accounts, which ranged in amount from \$200.00 to \$2,000.00. Of the 20 withdrawals, 18 were not listed in the minutes or financial reports. The 2 authorized withdrawals total \$650.00 and, according to the financial reports, were approved for use during the Department's annual wives' night out. We confirmed with 1 of the Trustees the 2 withdrawals were used for the Department's wives' night out.

The 18 unauthorized withdrawals are listed in **Exhibit B** and total \$15,099.23. As previously stated, during an interview with a Detective of the Marshall County Sheriff's Office, Mr. Wieland admitted to 17 of the 18 withdrawals. Mr. Wieland did not admit to the withdrawal of

\$500.00 on October 27, 2004. Copies of the withdrawal slips have been included in **Appendix 1**. Each of the 18 withdrawal slips appear to have been signed by Mr. Wieland. All 18 of the unauthorized cash withdrawals have been included in **Exhibit A**.

While reviewing the cash withdrawals, we identified 5 deposit slips prepared by Mr. Wieland which included an amount listed to be withheld for cash. On all 5 deposit slips, the “less cash received” portion of the deposit slip was subsequently crossed-out and the deposit was made intact. **Table 2** lists the 5 deposits and the amount of cash originally shown to be withheld. As illustrated by the **Table**, the cumulative amount of the cash requested to be withheld totaled \$1,750.00. It is not known whether the bank did not allow the cash to be withheld or Mr. Wieland changed his mind. However, on 4 of these 5 dates, Mr. Wieland subsequently made a cash withdrawal from the Department’s bank account for the same amount crossed out on the deposit slip. Copies of the deposit slips have been included in **Appendix 2**.

Table 2

Date of Deposit Slip	Cash Included on Deposit Slip to be Withheld	Date of Related Cash Withdrawal	Amount of Cash Withdrawal
02/11/04	\$ 350.00	-	-
06/18/05	200.00	06/18/05	200.00
10/28/05	350.00	10/28/05	350.00
11/30/05	350.00	12/01/05	350.00
06/20/06	500.00	06/20/06	500.00
	<u>\$ 1,750.00</u>		<u>\$ 1,400.00</u>

These 4 cash withdrawals are included in **Exhibits A** and **B**.

Other Disbursements – We identified 3 disbursements totaling \$2,113.75 which were not listed for approval on the financial reports. The 3 disbursements included a payment of \$2,000.00 to Timber Creek Township for the purchase of a new fire hydrant. The remaining 2 disbursements included payments to the Marshall County Fireman’s Association for \$15.00 and Spring Valley Wireless for \$98.75. Based on the vendors and amounts of the payments, the 3 payments appear to be reasonable disbursements to support the operations of the Department. We confirmed with 1 of the Department’s Trustees the above disbursements are reasonable for the Department. However, each of the transactions should have been documented in the monthly financial reports and approved at the Department meetings in the usual manner. Because the payments appear to be proper for the Department, they have not been included in **Exhibit A**.

In addition, we examined supporting documentation for selected disbursements and identified 9 instances where a member of the Department was reimbursed for the purchase of alcohol. While it is not unusual for a volunteer fire department to occasionally purchase alcoholic beverages, the Department does not have written policies for when the purchase of alcohol is appropriate.

Overdraft Charges – As a result of the improper cash withdrawals and undeposited collections by Mr. Wieland, the Department incurred overdraft charges of \$45.00. The charges assessed were \$20.00 on March 1, 2006 and \$25.00 on December 14, 2006. The overdraft charges have been included in **Exhibit A**.

UNDEPOSITED COLLECTIONS

As stated previously, a quarterly billing is to be sent to Timber Creek and Jefferson Townships for their share of Department expenses. In addition, the Department receives regular funds from the City of Haverhill to support Department operations. **Table 3** summarizes the undeposited collections identified. We determined undeposited collections through a direct confirmation of receipts from known remitting entities, as well as comparing receipts reported on financial reports to actual deposits. As illustrated by **Table 3**, the undeposited collections include payments from the City of Haverhill, Jefferson Township, Timber Creek Township, donations and petty cash. Each of these is individually discussed in this section of the report.

Table 3

Source of Collection	Undeposited Collection Amount
City and Townships	\$ 1,997.11
Donations	450.00
Petty Cash	60.00
Total Undeposited Collections	<u>\$ 2,507.11</u>

City and Township Collections – As illustrated by **Table 4**, we identified collections totaling \$1,997.11 from the City of Haverhill, Timber Creek Township and Jefferson Township which could not be traced to deposit in the Department's bank accounts. The undeposited collections from the City of Haverhill include 2 checks for \$635.00 and \$212.93. There was 1 check from each of the Townships which was not deposited to the Department's accounts. We obtained copies of the cancelled checks for each of the undeposited collections from the City and the Townships. Copies of the checks from the City have been included in **Appendix 3** and copies of the checks from Timber Creek and Jefferson Townships have been included in **Appendices 4** and **5**. The checks were all endorsed by Mr. Wieland.

We obtained Mr. Wieland's personal bank statement for December 2005. A deposit of \$635.00 was applied to Mr. Wieland's checking account on December 19, 2005, which is the same amount as 1 of the undeposited collections from the City of Haverhill. The deposit to Mr. Wieland's account was 7 days after the date of the check from the City. We were unable to review all of Mr. Wieland's personal bank statements for the period of our investigation because we determined it was cost prohibitive. The bank stamps on the back of the remaining 3 checks indicate the checks were presented for payment at Mr. Wieland's personal bank, which is a different bank than the one used by the Department.

Table 4

Source	Date of Check	Check Amount
Jefferson Township	08/02/05	\$ 454.52
City of Haverhill	08/08/05	212.93
Timber Creek Township	08/15/05	694.66
City of Haverhill	12/12/05	[^] 635.00
Total		<u>\$ 1,997.11</u>

[^] - Traced to deposit in Mr. Wieland's personal bank account

The undeposited collections totaling \$1,997.11 have been included in **Exhibit A**.

Donations and Fundraisers – The Department also receives donations and proceeds from fundraisers sponsored by the Department. We were unable to determine if all donations received were deposited because detailed records of donations collected did not exist. However, as previously stated, we identified 3 donations listed in the monthly financial reports which were not deposited to the Department's bank account. The 3 donations are listed in **Table 5**. The undeposited donations of \$450.00 have been included in **Exhibit A**.

Table 5

Source	Date of Financial Report	Check Amount
Chester Stubbs	10/18/04	\$ 50.00
Dan Schmidt	04/17/06	200.00
Steve Seberger	05/15/06	200.00
Total		<u>\$ 450.00</u>

In addition to donations, the Department sponsors fundraisers. The most recent fundraiser for which supporting documentation was available occurred in March 2004. According to the records provided to us, all funds received were deposited to the Department's savings account. However, Mr. Wieland was responsible for preparing and maintaining the fundraising records. We were not able to determine the accuracy of the fundraising records. As a result, we cannot determine whether all fundraising proceeds were recorded and deposited intact.

Petty Cash – The Department has a petty cash fund which is used to offset a portion of the Department's cost for pop and water. Contributions to the petty cash fund result from donations by members of the Department during the monthly meetings. Typically, each member who wishes to participate donates a quarter and the participating member's name is put into a drawing. A portion of the amount collected is retained for petty cash, with the remaining amount given to the winner of the drawing. It is common for the winner to donate the entire amount collected to petty cash.

According to the February 21, 2005 financial report prepared by Mr. Wieland, \$60.00 was deposited from the petty cash fund to the Department's checking account. However, we did not identify a corresponding deposit into the Department's savings or checking account for the petty cash. As a result, we have included the \$60.00 in **Exhibit A**.

OTHER ITEMS

Unbilled Expenses - As previously stated, Mr. Wieland was responsible for preparing quarterly billings to be submitted to Jefferson Township and Timber Creek Township for their share of the Department's expenses. According to 1 of the Trustees, a large portion of the Township billings consisted of the cost of fuel used when responding to calls for the respective Township.

According to a Trustee of the Department, Mr. Wieland did not prepare billings for Jefferson Township or Timber Creek Township for the 2nd through 4th quarters of calendar year 2004, the 1st quarter of calendar year 2005, and the 2nd and 3rd quarters of calendar year 2006. At the request of the Trustees, Mr. Wieland provided the Department with a list of billed and unbilled township expenses. According to the spreadsheet prepared by Mr. Wieland, the Department received \$1,407.70 less than it should have from Jefferson Township and \$2,307.70 less than it should have from Timber Creek Township. The unbilled expenses have been summarized by Township in **Table 6**. A copy of the spreadsheet prepared by Mr. Wieland is included in **Appendix 6**.

Table 6

Calendar Year	Jefferson Township	Timber Creek Township	Total Unbilled Expenses
2004	\$ 870.84	1,100.39	1,971.23
2005	247.57	423.04	670.61
2006	289.29	784.27	1,073.56
Total	\$ 1,407.70	2,307.70	3,715.40

A Trustee of the Department stated officials of Jefferson Township and Timber Creek Township have been provided with a copy of the spreadsheet and Township officials have agreed unbilled expenses exist. Representatives of the Townships confirmed to us they are aware of the unbilled expenses. However, because the Townships have not included the previously unbilled expenses in their current year budgets, the Townships may not be able to pay the amount due. Representatives of the Townships we spoke with were not able to tell us if they would ever be able to pay the Department for the previously unbilled expenses. Neither Township representative indicated any plans to pay the unbilled expenses in the immediate future. Because it is unknown whether the Department will ever recover any of the unbilled expenses, we have included the amounts due to the Department in **Exhibit A**.

Annual Reporting – According to a Bureau Chief for the Iowa State Fire Marshall, each Fire Department in the State of Iowa should annually file a statistical report detailing the services provided by the Fire Department. Statistical reports were not completed by Mr. Wieland and have not been filed for the Department for the period of our investigation. According to the Bureau Chief, approximately 60% of fire departments in Iowa do not file the required statistical report. Trustees of the Department expressed concern the Department was ineligible for grant awards because they were not in compliance with the statistical reporting requirements. However, according to the Bureau Chief, non-compliance with reporting requirements would not prevent the Department from receiving a grant award. However, if the Department is selected to receive an award, it is possible grant funding may be terminated or be required to be repaid if the Department is not in compliance during the period of the grant.

Agreement With Townships – There currently is not a 28E agreement between the City of Haverhill and the townships. Section 28E.32(1) of the *Code of Iowa* states, “A municipality that agrees to provide fire protection service or emergency medical service for another municipality shall do so in writing.” A municipality is defined to include townships.

The written agreement is required to state the purpose, the services to be provided, the duration and a provision for renewal or cancellation.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Haverhill Volunteer Fire Department to process receipts and disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or 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 the course of 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 Secretary Treasurer had control over each of the following areas for the Department:

- 1) Disbursements – check preparation, check signing, distribution and posting to the accounting records.
- 2) Receipts – collection, posting to the accounting records and deposit preparation.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the Department should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel. Evidence of various reviews should be indicated by initials of the independent reviewer and the date of the review.

In addition, bank statements should be independently reviewed by a designated member of the Department who does not have the ability to issue checks or make deposits. Bank reconciliations should be performed on a monthly basis

- (B) Financial Accounting Records and Financial Reports – Limited financial records were maintained by the Department for the period of our investigation. Specifically, records for donations and fundraisers did not exist. In addition, pre-numbered receipts were not issued for donations and fundraising collections.

In addition, the financial reports prepared by Mr. Wieland did not always accurately reflect the Department's activities. We identified transactions listed on the financial reports which were not reflected in the Department's bank activity, including several disbursements and deposits.

Recommendation – The Department should establish formal accounting records to account for all receipts and disbursements. All disbursements should be approved prior to payment and documented in the financial reports or minutes. All payments should be supported by invoices or other appropriate documentation. Collections should be recorded on the financial reports and the Department should use pre-numbered receipts.

- (C) Agreement With Townships – There currently is not a 28E Agreement between the City of Haverhill and the townships. Section 28E.32(1) of the *Code of Iowa* states, “A municipality that agrees to provide fire protection service or emergency medical service for another municipality shall do so in writing.”

Recommendation – The City should implement procedures to ensure compliance with Chapter 28E of the *Code of Iowa*.

- (D) Minutes – An official signed copy of the minutes and related financial reports were not available at the Department.

Recommendation – The minutes and financial reports should be signed by a responsible designated official of the Department to attest to the accuracy of the documents. The minutes should include all actions taken at the meeting. The financial reports should include a detailed listing of bills approved for payment and be supported by receipts and disbursements posted to the Department’s bank accounts.

- (E) Written Policies – We identified 9 occasions where a member of the Department was reimbursed for the purchase of alcoholic beverages. The Department does not have written policies for when the purchase of alcohol is appropriate.

Recommendation – The Department should develop written policies specifying the circumstances in which Department funds may be used to purchase alcohol.

Exhibit AReport on Special Investigation of the
Haverhill Volunteer Fire DepartmentSummary of Findings
For the period January 1, 2003 through January 29, 2007

Description	Exhibit/Table /Page Number	Amount
Improper disbursements:		
Cash withdrawals	Exhibit B	\$ 15,099.23
Overdraft charges	Page 8	45.00
Total improper disbursements		\$ 15,144.23
Undeposited collections:		
City and Townships	Table 4, Page 9	1,997.11
Donations	Table 5, Page 10	450.00
Petty cash	Page 10	60.00
Total undeposited collections		2,507.11
Unbilled expenses	Table 6, Page 11	3,715.40
Total improper disbursements, undeposited collections and unbilled expenses		\$ 21,366.74

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Cash Withdrawals by Mark Wieland
For the period January 1, 2003 through January 29, 2007

Date of Withdrawal	Signature on Withdrawal Slip	Amount
Checking Account:		
07/13/04	Mark Weiland	\$ 1,000.00
06/15/05	Mark Weiland	500.00
06/18/05	Mark Weiland	200.00
10/28/05	Mark Weiland	350.00
12/01/05	Mark Weiland	350.00
12/07/05	Mark Weiland	425.00
Total from checking account		<u>2,825.00</u>
Savings Account:		
10/27/04	Illegible	500.00 *
12/06/04	Mark Weiland	1,000.00
12/30/04	Mark Weiland	1,000.00
01/11/05	Mark Weiland	1,500.00
02/16/05	Mark Weiland	2,000.00
03/09/05	Mark Weiland	2,000.00
05/20/05	Mark Weiland	500.00 ^
07/11/05	Mark Weiland	600.00
07/22/05	Mark Weiland	1,000.00
09/26/05	Mark Weiland	1,424.23
05/04/06	Mark Weiland	250.00
06/20/06	Mark Weiland	500.00
Total from savings account		<u>12,274.23</u>
Total		<u>\$15,099.23</u>

* - Mr. Wieland stated he did not believe the withdrawal slip for this transaction contained his signature.


^ - The total withdrawal was \$1,500.00, of which \$1,000.00 was deposited to the checking account.

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Corinne M. Johnson, CPA, Senior Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

**Report on Special Investigation of the
Haverhill Volunteer Fire Department**

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:22:29 xcust\custdb

Date: 20040713

Serial: [REDACTED]

Account: [REDACTED]

Amount: 100000

Sequence: 11000012220

Routing: 073920777

Trancode: 7

DEBIT		Acct. No.
ACCT. TITLE	DATE	
<input type="checkbox"/> Checking Withdraw SEL 0		
<input checked="" type="checkbox"/> Cash Withdraw SEL 7		
<input type="checkbox"/> Closing DDA Withdraw SEL 12		
<input type="checkbox"/> Closing SAV Withdrawal SEL 119		
<input type="checkbox"/> Savings Telephone Transfer 09		
<input type="checkbox"/> Loan Advance SEL 301		
<input type="checkbox"/> Opening Loan Advance SEL 300		
SEL code		
Drawn By	Approved By	Total
	<i>[Signature]</i>	1000 00

BEAR GRAPHICS, INC.

012 TSE1142 71204#024 \$1000.00CC

⑆073920777⑆

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:23:45 xcust\custdb

Date: 20041027
Serial:
Account:
Amount: 50000

Sequence: 11000005060
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL

TSB
BANK

ACCOUNT NO.
DATE 10/27/04

five hundred DOLLARS
DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

NAME Haverhill Fire
STREET
CITY & STATE
BEAR GRAPHICS, INC. 1-800-325-8094

500.00
(SIGNATURE)

⑆073920777⑆ 40

10/27/2004 9:01 AM
Br# 2 Tlr# 11 Seq# 22
Account
DDA Withdrawal 500.00

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:23:47 xcust\custdb

Date: 20041206
Serial:
Account:
Amount: 100000

Sequence: 11000008660
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL BK

TSB
BANK

ACCOUNT NO.
DATE 12/4/04

one thousand and no/100 DOLLARS

DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

NAME Haverhill Fire Dept
STREET
CITY & STATE Haverhill MA 01820

Account
Savings Withdrawal 1,000.00

(SIGNATURE)
MARK WIELAND (BK)

BEAR GRAPHICS, INC. 1-800-325-8094

073920777

40

Appendix 1

Report on Special Investigation of the Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:23:48 xcust\custdb

Date: 20041230
Serial:
Account:
Amount: 100000

Sequence: 11000000520
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL

TSB
BANK

ACCOUNT NO.
DATE 12/29/04

authorized all no/
DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT DOLLARS

NAME Haverhill Vol FD
STREET PO Box 96
CITY & STATE Haverhill MA 01820
BEAR GRAPHICS, INC. 1-800-325-8094

\$ 1000.00

[Signature]
(SIGNATURE)

⑆073920777⑆ 40

12/29/2004 3:54 PM
Br# 2 Tr# 12 Seq# 13
Account
Savings Withdrawal 1,000.00
Processed Next Business Day

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:23:50 xcust\custdb

Date: 20050111
Serial:
Account:
Amount: 150000

Sequence: 11000008060
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL

TSB
BANK

ACCOUNT NO.
DATE 1/11/05

one thousand five hundred 10:06 AM DOLLARS
DEDUCT ABOVE SLIP FROM MY SAVINGS ACCOUNT

NAME Haverhill Vol FD Account 1500.00
STREET Po Box 96 Savings Withdrawal 1,500.00
CITY & STATE Haverhill MA (SIGNATURE)

BEAR GRAPHICS, INC. 1-800-325-8094

⑆073920777⑆ 40

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:23:52 xcust\custdb

Date: 20050216
Serial:
Account:
Amount: 200000

Sequence: 11000009870
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL

TSB
BANK

ACCOUNT NO.
DATE 2/16/05

two thousand DOLLARS

DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

NAME Haverhill Fire Dept
STREET Haverhill IA
CITY & STATE Haverhill IA

\$ 2000.00

[Signature]
(SIGNATURE)

BEAR GRAPHICS, INC. 1-800-325-8094

⑆073920777⑆

40

Savings Withdrawal 2,000.00
Account
Br# 2 Tr# 11 Seq# 14
02/16/2005 1:50 PM

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:23:55 xcust\custdb

Date: 20050309
Serial:
Account:
Amount: 200000

Sequence: 11000003750
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL

TSB
BANK

ACCOUNT NO.
DATE 3/9/05

Two Thousand 00/100 DOLLARS
DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

NAME Haverhill Fire Dept
STREET
CITY & STATE Haverhill IA
BEAR GRAPHICS, INC. 1-800-325-8094

\$ 2000.00
[Signature]
(SIGNATURE)

⑆073920777⑆ 40

03/09/2005 9:04 AM
Br# 2 Tr# 12 Seq# 16
Account#
Savings Withdrawal 2,000.00

Appendix 1

Report on Special Investigation of the Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:23:58 xcust\custdb

Date: 20050520
Serial:
Account:
Amount: 150000

Sequence: 11000013760
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL

TSB
BANK

ACCOUNT NO.
DATE 5/20/05

One thousand five hundred 12:54 PM DOLLARS
DEDUCT ABOVE FROM MY SAVINGS ACCOUNT

NAME Haverhill Fire Dept Account
STREET Haverhill, MA Savings Withdrawal 15,000.00
CITY & STATE Haverhill, MA (SIGNATURE)

BEAR GRAPHICS, INC. 1-800-325-8094

⑆073920777⑆ 40

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:24:01 xcust\custdb

Date: 20050613 Sequence: 11000006730
Serial: Routing: 073920777
Account: Trancode: 40
Amount: 50000

SAVINGS WITHDRAWAL		Pinnacle		DATE <u>6-13-05</u>
<u>Five hundred 40/100</u>		BANK		DOLLARS \$ <u>500</u>
DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT				
ACCOUNT NO. <u>[REDACTED]</u>	06/10/2005	3:24 PM		
NAME <u>Haverhill Fire</u>	Br# 2 Tlr# 12 Seq# 13	Account <u>[REDACTED]</u>		
ADDRESS <u>Mark W. [REDACTED]</u>	Savings Withdrawal 500.00			
SIGNATURE <u>[Signature]</u>	#Processed Next Business Day#			
⑆07392077⑆		40		

Appendix 1

Report on Special Investigation of the Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:22:35 xcust\custdb

Date: 20050620
Serial:
Account:
Amount: 20000

Sequence: 11000023240
Routing: 073920777
Trancode: 7

Acct. No.
DATE 6-18-05

DEBIT
ACCT. TITLE *Haverhill Fire*

DESCRIPTION	AMOUNT
<input type="checkbox"/> Checking Withdrawal SEL 0	
<input checked="" type="checkbox"/> Cash Withdrawal SEL 7	
<input type="checkbox"/> Closing DDA Withdraw SEL 12	
<input type="checkbox"/> Closing SAV Withdrawal SEL 119	
<input type="checkbox"/> Savings Telephone Transfer 09	
<input type="checkbox"/> Loan Advance SEL 301	
<input type="checkbox"/> Opening Loan Advance SEL 300	
06/18/2005 11:54 AM	
Br# 2 Tr# 10 Sec# 95	
Drawn By <i>[Signature]</i> Approved By <i>[Signature]</i> Account BEAR GRAPHICS, INC.	Total 200.00 -

073920777

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:24:06 xcust\custdb

Date: 20050711
Serial:
Account:
Amount: 60000

Sequence: 11000001520
Routing: 073920777
Trancode: 40

[SAVINGS WITHDRAWAL] Pinnacle BANK DATE 7/8/05

Six hundred & no/100 DOLLARS \$ 600.00

DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

ACCOUNT NO. [REDACTED] 07/08/2005 3:49 PM
NAME Haverhill Vol FD Br# 2 Tlr# 11 Seq# 19
ADDRESS Haverhill MA Account [REDACTED]
SIGNATURE [Signature] Savings Withdrawal 600.00

Processed Next Business Day

⑆073920777⑆ 40

Appendix 1

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:24:08 xcust\custdb

Date: 20050722
Serial:
Account:
Amount: 100000

Sequence: 11000002730
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL Pinnacle BANK DATE 7-21-05

one thousand DOLLARS \$ 1000.00

DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

ACCOUNT NO. [REDACTED] 07/21/2005 4:04 PM
NAME Haverhill Vol Fire Dep Br# 2 Tlr# 11 Seq# 17
ADDRESS Po Box 96 Haverhill, IA Account [REDACTED]
SIGNATURE [Signature] Savings Withdrawal 1,000.00

#Processed Next Business Day#

⑆073920777⑆ 40

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:24:10 xcust\custdb

Date: 20050926
Serial:
Account: XXXXXXXXXX
Amount: 142423

Sequence: 11000002180
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL

Pinnacle
BANK

DATE 9-23-05

fourteen hundred twenty four and 23/100 DOLLARS \$ 1424.23

DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

ACCOUNT NO. XXXXXXXXXX

NAME Haverhill F.D.

ADDRESS _____

SIGNATURE [Signature]

09/23/2005 5:10 PM
Br# 2 Tr# 11 Seq# 29
Account XXXXXXXXXX
Savings Withdrawal 1,424.23

Processed Next Business Day

⑆073920777⑆

40

Appendix 1

Report on Special Investigation of the Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:22:38 xcust\custdb

Date: 20051028
Serial:
Account:
Amount: 35000

Sequence: 11000012050
Routing: 073920777
Trancode: 7

DEBIT Acct. No.
ACCT. TITLE *Haverhill Fire Dept* DATE *10/28/05*

	DESCRIPTION	AMOUNT
<input checked="" type="checkbox"/> Checking Withdraw SEL 0	<i>Cash</i>	<i>350 00</i>
<input type="checkbox"/> Cash Withdraw SEL 7		
<input type="checkbox"/> Closing DDA Withdraw SEL 12		
<input type="checkbox"/> Closing SAV Withdrawal SEL 119		
<input type="checkbox"/> Savings Telephone Transfer 09		
<input type="checkbox"/> Loan Advance SEL 301		
<input type="checkbox"/> Opening Loan Advance SEL 300		

SEL code *10/28/2005* *8:41 AM*
Br# *2* Tr# *11* Seq# *14*
Drawn By *[Signature]* Approved By *[Signature]* Account *[Redacted]* Total *350 50 00*

BEAR GRAPHICS, INC.

073920777 *[Signature]* *fc*

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:22:41 xcust\custdb

Date: 20051201
Serial:
Account:
Amount: 35000

Sequence: 11000000830
Routing: 073920777
Trancode: 7

DEBIT
ACCT. TITLE *Haverhill Fire* Acct. No.
DATE *12-1*

	DESCRIPTION	AMOUNT
<input type="checkbox"/> Checking Withdraw SEL 0		
<input checked="" type="checkbox"/> Cash Withdraw SEL 7		
<input type="checkbox"/> Closing DDA Withdraw SEL 12		
<input type="checkbox"/> Closing SAV Withdrawal SEL 119		
<input type="checkbox"/> Savings Telephone Transfer 09		
<input type="checkbox"/> Loan Advance SEL 301		
<input type="checkbox"/> Opening Loan Advance SEL 300		
SEL code	11/30/2005 3:39 PM	
Br# 2 Tr# 10 Sec# 19		
Drawn By <i>[Signature]</i> Approved By <i>[Signature]</i>	Account Total 35000	-

BEAR GRAPHICS, INC. *PLEASED NEXT BUSINESS DAY*

⑆073920777⑆

Appendix 1

Report on Special Investigation of the Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:22:43 xcust\custdb

Date: 20051207
Serial:
Account: XXXXXXXXXX
Amount: 42500

Sequence: 11000009980
Routing: 073920777
Trancode: 7

DEBIT
ACCT. TITLE *Haverhill Fire* DATE *12-7-05*

Acct. No. XXXXXXXXXX

<input type="checkbox"/> Checking Withdraw SEL 0 <input type="checkbox"/> Cash Withdraw SEL 7 <input type="checkbox"/> Closing DDA Withdraw SEL 12 <input type="checkbox"/> Closing SAV Withdrawal SEL 119 <input type="checkbox"/> Savings Telephone Transfer 09 <input type="checkbox"/> Loan Advance SEL 301 <input type="checkbox"/> Opening Loan Advance SEL 300	DESCRIPTION	AMOUNT
	12/07/2005	1:49 AM
	Br# 2 Tlr# 10 Seq#	80
	ACCOUNT XXXXXXXXXX	425-
	DDA Withdrawal 425.00	
SEL code		
Drawn By <i>[Signature]</i>	Approved By <i>[Signature]</i>	Total

BEAR GRAPHICS, INC.

⑆073920777⑆

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Cash Withdrawal Slips

09/06/2007 13:24:11 xcust\custdb

Date: 20060504
Serial:
Account: [REDACTED]
Amount: 25000

Sequence: 11000007910
Routing: 073920777
Trancode: 40

SAVINGS WITHDRAWAL Pinnacle BANK DATE 5/4/06

two hundred fifty + 00/100 DOLLARS \$ 250.00

DEDUCT ABOVE SUM FROM MY SAVINGS ACCOUNT

ACCOUNT NO. [REDACTED] 05/04/2006 9:58 AM

NAME Haverhill Fire Dept Br# 2 Tlr# 11 Seq# 27

ADDRESS Haverhill, IA 50120 Account [REDACTED]

SIGNATURE [Signature] Savings Withdrawal 250.00

⑈073920777⑈ 40

**Report on Special Investigation of the
Haverhill Volunteer Fire Department**

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Deposit Slips

09/06/2007 13:24:54 xcust\custdb

Date: 20040211
Serial:
Account: XXXXXXXXXX
Amount: 200000

Sequence: 11000010230
Routing: 073920777
Trancode: 13

TSB BANK		<input checked="" type="checkbox"/> MARSHALLTOWN <input type="checkbox"/> TAMA	DEPOSIT TICKET		ACCOUNT NO. XXXXXXXXXX
DATE <u>2/11/04</u>				DOLLARS CENTS	
SIGN HERE FOR CASH RECEIVED (IF REQUIRED) DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL					
FOR DEPOSIT TO THE ACCOUNT OF					
NAME <u>Haverhill Fire Department</u>					
STREET					
CITY & STATE <u>Haverhill, IA</u>					
BEAR GRAPHICS, INC.					
		CASH		CURRENCY <u>OK</u>	
				COIN	
		LIST CHECKS SINGLY			
		CHECKS <u>AG Edwards</u>		<u>2000 00</u>	
		TOTAL FROM OTHER SIDE		<u>—</u>	
		TOTAL		<u>2000 00</u>	
		Less Cash Received		<u>500 00</u>	
		NET DEPOSIT		<u>1500 00</u>	
		CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.		<u>2000</u>	
		010 TS81156 21104#05010 TSBK00104#060 \$2000.00 0			
		073920777		13	

ENTER TOTAL ON THE FRONT OF THIS TICKET	TOTAL	CHECKS LIST SINGLY										DOLLARS	CENTS									
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Deposit Slips

09/06/2007 13:25:34 xcust\custdb

Date: 20051201

Serial:

Account: [REDACTED]

Amount: 43250

Sequence: 11000000340

Routing: 073920777

Trancode: 13

DEPOSIT TICKET		72-2077/0739	
Haverhill Fire Department Haverhill, IA 50120		CASH (INCLUDING COINS)	
DATE <u>11/30/05</u> 20 DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL SIGN HERE FOR CASH RECEIVED	11/30/2005 Br# <u>2117H</u> Account <u>[REDACTED]</u> DDA Deposit <u>1632.50</u>	432.50 3:35 PM ID. Seq# <u>16</u> 432.50 550.00 \$Processed Next Business Day <u>82.50</u> 432.50	LESS CASH RECEIVED
TSB BANK 641-484-4620 TAMA, IA 52339 641-752-2393 MARSHALLTOWN, IA 50158		\$073920777 [REDACTED] 13	

DEPOSIT TICKET	
DATE _____ LIST CHECKS SINGLY OR ATTACH LIST CHECK ID. _____ CASH _____	[Grid for listing checks and cash]

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Deposit Slips

09/06/2007 15:04:40 xcust\custdb

Date: 20060620
Serial:
Account: XXXXXXXXXX
Amount: 63500

Sequence: 11000000360
Routing: 073920777
Trancode: 13

Pinnacle BANK		DATE <u>6-20-06</u>	ACCOUNT NO. XXXXXXXXXX
		NAME <u>Haverhill Fire Dept.</u>	
		ADDRESS _____	
CASH	CURRENCY		<small>SIGN HERE FOR CASH RECEIVED (IF REQUIRED) DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL</small> 06/19/2006 3:56 PM Br# 2 Tr# 10 Seq# 18 Account XXXXXXXXXX DDA Deposit 635.00 *Processed Next Business Day*
	COIN		
	LIST CHECKS SINGLY	<u>635 00</u>	
	CHECKS		
TOTAL FROM OTHER SIDE			DEPOSIT TICKET
TOTAL			
Less Cash Received		<u>00 00</u>	
NET DEPOSIT		<u>635 00</u>	
<small>CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.</small>			
		⑆073920777⑆	13

ENTER TOTAL ON THE FRONT OF THIS TICKET	CHECKS LIST SINGLY	DOLLARS	CENTS
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	9		
	10		
	11		
	12		
	13		
	14		
	15		
	16		
	17		
	18		
19			
TOTAL			

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Checks from City of Haverhill



UNITED BANK & TRUST

Account: [REDACTED]
Name: CITY OF HAVERHILL
Address: PO BOX 54
HAVERHILL, IA 50120005454

The image shown below represents an official copy of the original document as processed by
our institution

FUND	AMOUNT	UNITED BANK & TRUST Marshalltown, Iowa		005377	
General	212.93	Warrant / Check CITY OF HAVERHILL, IOWA PAY <i>Two hundred & twelve and 93/100</i> DOLLARS PAY TO THE ORDER OF <i>Haverhill V. Freeman</i> BY ORDER OF THE COUNCIL <i>Haverhill In memo</i>		DATE <i>8/8/05</i>	
Fed. Rev. Shp				WARRANT NO. <i>5377</i>	
Road Use Tax				AMOUNT <i>212.93</i>	
Debt Service				MAYOR <i>David A. [Signature]</i>	
Trust & Agcy.				CLERK <i>Marilyn Polley</i>	
Emergency					
Water Utility					
Sewer Utility					
Electric Utility					
TOTAL					

#005377# #073922843# [REDACTED] #0000021293#

005377 08/22/05 60-2-1330 212.93

0234160277
0730-0033-8
0822005
ENT-14210807915648K-8073970491K
03 08192005 Home Federal Savings Bank
00097915640 Marshalltown, Iowa

212.93
63531

Handwritten signature

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copies of Checks from City of Haverhill



UNITED BANK & TRUST

Account: [REDACTED]
Name: CITY OF HAVERHILL
Address: PO BOX 54
HAVERHILL, IA 50120005454

The image shown below represents an official copy of the original document as processed by
our institution

FUND	AMOUNT
General	635.00
Fed. Rev. Sh'g	
Road Use Tax	
Debt Service	
Trust & Agcy.	
Emergency	
Water Utility	
Sewer Utility	
Electric Utility	
TOTAL	635.00

UNITED BANK & TRUST
Marshalltown, Iowa

005410
Warrant / Check
CITY OF HAVERHILL, IOWA

PAY *Six hundred & thirty-five & 00/100* DOLLARS

PAY TO THE ORDER OF
Haverhill Fire Dept.

DATE *12/12/05* WARRANT NO. *5410* AMOUNT *635.00*

BY ORDER OF THE COUNCIL
Mark Wieland
Haverhill Jan 5 2006

MAYOR
Maileys Pollay CI FRK

#005410# #073922843# [REDACTED] #0000063500#

005410 12/20/05 60-3-890 635.00

00095503280 >273970491<
13-12192005 Home Federal Savings Bank
00095503280 Marshalltown, Iowa

0133236892
0730-0033-8
12202005
ENT=1019 TRC=1021 PK=30

BR-9
121905

446 946 02001

Maileys

Report on Special Investigation of the
Haverhill Volunteer Fire Department

Copy of Check from Timber Creek Township

Wells Fargo Photo Copy Request

Page 1 of 1

Reference: 1000110680119:1000110687119:1000110673119

TIMBER CREEK TOWNSHIP CLERK

33-22-2557
730
0094010324

1345

Pay to the Order of

Haverhill Fire Dept

\$ 694 ⁶⁶/₁₀₀

33-22-2557
730
0094010324

8/15/05

665

for Dollars

WELLS FARGO

Wells Fargo Bank Iowa, N.A.
Marshalltown
www.wellsfargo.com

Memo

J. P. Murphy

0730002281

01345

00000069466

291270050

0234150278

0730-0033-8

08222005

ENT-14210000-4155ED-58709704914

03 08192005 Home Federal Savings Bank

00097915650 Marshalltown, Iowa

88-9

507-346-1100

2053954953

Haverhill Fire

R/T Number

Sequence Number

Account Number

7300022

2253954953

Processing Date

Amount

Check Number

20050822

694.66

1345

JEFFERSON TOWNSHIP TRUSTEES
MARSHALL CO., IA
#42-1097027

72-87739
4521459307

1151

DATE 8-2-05

FAY TO THE
ORDER OF Haverhill Fire Dept

Four hundred fifty four and 53/100

\$ 454.53

DOLLARS

F&M Bank - Iowa
Marshalltown, IA 50158

MEMO 2nd expenses

1073900975 11510

Donald A Paul

00000045452

OrigSeq:- Date:08/05/2005 Sequence:40026060 Serial#:1151

Acct:4521459307

TranCode:0 Amount:\$454.52 Reform

0040020000 0 003 6

08052005

291270050

HOME FEDERAL SAVINGS BANK

MARSHALLTOWN - IOWA

080405

08042005 Home Federal Savings Bank

00086625070 Marshallt BR-9 Iowa

507-346-1100

270050

2761

9143

Handwritten signature: *Handwritten signature*

Appendix 6

Report on Special Investigation of the Haverhill Volunteer Fire Department

Copy of Spreadsheet of Unbilled Expenses

Billed Expenses			Un-billed Expenses		
2006	Timber Creek	Jefferson		Timber Creek	Jefferson
1st qtr	1207.91	540.6	1st qtr		
2nd qtr			2nd qtr	487.5	130.42
3rd qtr			3rd qtr	296.77	158.87
4th qtr	529.93	351.4	4th qtr		
TOTAL:	1737.84	892	TOTAL:	784.27	289.29
2005					
1st qtr			1st qtr	423.04	247.57
2nd qtr	694.66	454.52	2nd qtr		
3rd qtr	587.92	432.5	3rd qtr		
4th qtr	811.8	527.95	4th qtr		
TOTAL:	2094.38	1414.97	TOTAL:	423.04	247.57
2004					
1st qtr	2190.48	262.72	1st qtr		
2nd qtr			2nd qtr	543.85	456.79
3rd qtr			3rd qtr	299.64	278.9
4th qtr			4th qtr	256.9	135.15
TOTAL:	2190.48	262.72	TOTAL:	1100.39	870.84
2003					
1st qtr	694.7	364.66	1st qtr		
2nd qtr	1234.42	566.73	2nd qtr		
3rd qtr	0	0	3rd qtr		
4th qtr	811.03	746.06	4th qtr		
TOTAL:	2740.15	1677.45	TOTAL:	0	0

GRAND TOTAL: \$ 8,762.85 \$ 4,247.14 2,307.70 \$ 1,407.70