



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

Contact: David A. Vaudt
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE February 2, 2009

Auditor of State David A. Vaudt today released a report on a special investigation of the Assistant Director of the Camp Adventure program at the University of Northern Iowa (University) for the period January 1, 2006 through March 31, 2008. The special investigation was requested by University officials as a result of concerns regarding improper charges to the procurement card held by Diane Engbretson, the former Assistant Director of the Camp Adventure program. Camp Adventure is a not-for-profit organization whose administrative office is located on the campus of the University. Camp Adventure offers a variety of programs to youth at a number of locations world-wide. College students participate in the program by providing leadership to the youth.

Vaudt reported the special investigation identified \$19,434.27 of improper disbursements and unrecorded personal leave taken by Ms. Engbretson. The improper disbursements include \$9,373.10 of personal purchases made with the University procurement card assigned to her, a number of which were for airline tickets, car rentals and lodging costs for Ms. Engbretson and a personal friend. The improper disbursements also include lodging taxes of \$2,798.55 claimed by Ms. Engbretson which she did not pay and \$1,787.88 of unspent travel advance proceeds which she did not reimburse to Camp Adventure. Also included is 20 days of unrecorded personal leave taken valued at \$4,686.40.

During February and March 2008, Ms. Engbretson issued 7 personal checks to the University which total \$9,463.69. The checks were to repay Camp Adventure for the personal purchases made with the procurement card. In addition, the University reduced Ms. Engbretson's unused vacation balance for unrecorded days of personal leave taken and reduced Ms. Engbretson's final payout for amounts Ms. Engbretson owed to Camp Adventure.

Copies of the report have been filed with the Division of Criminal Investigation, the Black Hawk County Attorney's Office 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>.

###

**SPECIAL INVESTIGATION OF THE
UNIVERSITY OF NORTHERN IOWA
ASSISTANT DIRECTOR OF THE CAMP ADVENTURE PROGRAM

FOR THE PERIOD
JANUARY 1, 2006 THROUGH MARCH 31, 2008**

Table of Contents

Auditor of State's Report		3-4
Investigative Summary:		
Background Information		5-6
Detailed Findings		6-10
Recommended Control Procedures		10-11
Exhibits:	<u>Exhibit</u>	
Summary of Findings	A	13
Personal Purchases Made with University Procurement Card	B	14-17
Unrecorded Leave Time Taken	C	18-19
Unpaid Lodging Taxes	D	20
Staff		21
Appendices:	<u>Appendix</u>	
Copies of Diane Engbretson's Repayments for Personal Charges	1	24-26
Copies of Bill and Charge Slip from Hotel Rose in Heidelberg, Germany	2	27-29
Copy of Letter from the University to Diane Engbretson	3	30-31



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Auditor of State's Report

To the Members of the Board of Regents:

In early 2008, officials of the University of Northern Iowa (University) identified concerns regarding certain purchases made with a procurement card held by the former Assistant Director of Camp Adventure, Diane Engbretson. As a result of those concerns, the Board of Regents' Office of Internal Audits reviewed purchases made with the procurement card. Travel advances made to Ms. Engbretson were also reviewed.

We have reviewed the work performed by the Office of Internal Audits and have applied certain tests and procedures to selected payments made to Ms. Engbretson and purchases made with her procurement card for the period January 1, 2006 through March 31, 2008. Based on a review of relevant information and discussions with personnel from the Office of Internal Audits and University officials, we performed the following procedures:

- (1) Obtained an understanding of concerns identified by University officials and reviewed the workpapers prepared by personnel from the Office of Internal Audits.
- (2) Interviewed Camp Adventure staff to obtain an understanding of Ms. Engbretson's job duties and how they were carried out.
- (3) Evaluated internal controls surrounding the use of Ms. Engbretson's procurement card and the subsequent review and payment of related billings to determine whether adequate policies and procedures were in place and operating effectively.
- (4) Evaluated internal controls surrounding payments made to Ms. Engbretson to determine whether adequate policies and procedures were in place and operating effectively.
- (5) Examined invoices or other available supporting documentation for selected purchases made with Ms. Engbretson's procurement card from March 2007 through March 2008 to determine if they were for appropriate purposes, were properly supported and properly approved. For some purchases, information was obtained from the vendor to determine whether it was appropriate.
- (6) Examined travel advances to Ms. Engbretson between January 1, 2006 and March 31, 2008 to determine if they were appropriate and properly supported.
- (7) Reviewed certain supporting documentation from the University, including Leave Balances and Usage Reports, to determine if Ms. Engbretson's personal time away from work was properly recorded.
- (8) Reviewed reimbursements made by staff members for personal purchases made with procurement cards to determine the nature and frequency of the personal purchases.

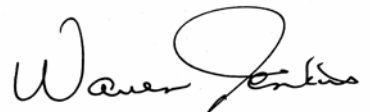
The procedures identified \$19,434.27 of improper disbursements and unrecorded personal leave taken. Ms. Engbretson has repaid the University \$9,463.69. In addition, the University reduced Ms. Engbretson's unused vacation balance by 21 days for unrecorded personal leave taken. The value of the 21 days totaled \$4,920.72. The University also reduced her final payout by \$5,109.64. As a result, based on the testing performed, we determined the University withheld \$59.78 more than the \$19,434.27 identified. Several internal control weaknesses were also identified. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** 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 University of Northern Iowa, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Board of Regents' Office of Internal Audits and the University of Northern Iowa during the course of our investigation.


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

December 5, 2008

University of Northern Iowa
Assistant Director of the Camp Adventure Program
Investigative Summary

Background Information

Diane Engbretson became the Assistant Director for Camp Adventure Youth Services (Camp Adventure) in February 2002. According to its website, Camp Adventure is a not-for-profit organization. Its administrative office is located on the campus of the University of Northern Iowa (University), although it is self-funded. Camp Adventure offers a variety of programs to youth on a number of military bases located world-wide. College students from around the nation participate in the program by providing leadership to the youth. Financial support for living expenses, lodging and transportation is provided by Camp Adventure for the college students.

Ms. Engbretson served as the Assistant Director until she was placed on paid administrative leave on March 20, 2008. She subsequently resigned from her position on July 3, 2008. As the Assistant Director, Ms. Engbretson was responsible for supervision of Camp Adventure summer programs in Europe. She reported directly to Camp Adventure's Program Coordinator. According to Camp Adventure staff members we spoke with, Ms. Engbretson was responsible for general supervision of college students working at Camp Adventure sites in Europe. She routinely traveled to Europe each summer and fall to supervise the students and meet as necessary with clients and potential clients. In addition, Ms. Engbretson was responsible for the travel arrangements made for college students traveling for Camp Adventure.

Because Ms. Engbretson was responsible for purchasing airline tickets for college students participating in Camp Adventure programs in Europe, she was provided a procurement card in March 2007 in order to carry out those responsibilities. In addition, she also had the authority to use the procurement card to rent cars and pay other costs associated with the students' travel to Europe. Ms. Engbretson was also authorized to use the procurement card to pay the costs of her travel to Europe for Camp Adventure.

The monthly statements for the University's procurement cards are mailed directly to the University's Office of Business Operations (OBO). The staff in OBO process the payments in a timely manner so finance charges are not incurred. The payments are posted to clearing accounts for the individual departments using procurement cards. Copies of the monthly statements are also sent to the respective departments. Staff within the departments are responsible for reviewing the statements to ensure accuracy and for matching individual purchases to supporting documentation for each charge. The copies and the original supporting documentation are to be filed with OBO by the 20th of the following month along with accounting information identifying the proper accounts to which the purchases are to be posted. Once OBO receives this information, an accounting entry is made to post the purchases to the proper account codes and reverse the prior entry to the clearing account.

Prior to January 2008, copies of billings for Ms. Engbretson's procurement card were provided to an administrative staff member of Camp Adventure who was responsible for reviewing and preparing the billings for processing by the OBO. However, the administrative staff member left Camp Adventure's employment in January 2008. When she left, there were several months of procurement card statements which had not yet been prepared for OBO. After the administrative staff member left, Ms. Engbretson was responsible for compiling the documentation for her own procurement card's statements.

According to Camp Adventure's Director, Ms. Engbretson notified her on January 7, 2008 she had discovered she had inadvertently used the procurement card for some personal travel when she reviewed her monthly statements. The Director stated Ms. Engbretson explained she used a number she had written down on a piece of paper when she made a purchase. She had thought the number written on the paper was that of a personal credit card.

According to the Director, she advised Ms. Engbretson to communicate with the University's Purchasing Department to resolve the matter. She also stated Ms. Engbretson told her a representative of the Purchasing Department instructed her to insert personal checks for repayment of the personal charges with the statement reconciliations. Ms. Engbretson provided 3 personal checks to the University's Cashier's Office on February 26, 2008. The checks were each dated February 10, 2008 and contained memos which referred to the October, November and December procurement card bills. The checks totaled \$5,062.99.

University officials subsequently learned of the reimbursements submitted by Ms. Engbretson for the personal purchases made with the procurement card. Notifications were made to the Board of Regents' Office of Internal Audits and the Office of Auditor of State. As a result of the concerns identified, the Office of Internal Audits and the Office of Auditor of State worked jointly to conduct an investigation of the use of procurement cards by Camp Adventure staff. During the course of the investigation, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2006 through March 30, 2008.

Detailed Findings

The procedures identified \$19,434.27 of improper disbursements and unrecorded personal leave taken during the period January 1, 2006 through March 31, 2008. Ms. Engbretson has repaid the University \$9,463.69. In addition, the University reduced Ms. Engbretson's unused vacation balance by 21 days, valued at \$4,920.72. The University also reduced her final payout by \$5,109.64. As a result, based on the testing we performed, the University withheld \$59.78 more from Ms. Engbretson than the \$19,434.27 identified. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

Personal Purchases with Procurement Card

As previously stated, in early 2008, there were several months of Ms. Engbretson's procurement card statements which had not yet been matched with supporting documentation and prepared for submission to OBO. According to the Director, she took actions in February 2008 to have the activity on the procurement card matched to the supporting documentation. According to the Director, in an effort to speed up the preparation process, she divided the statements among various staff members. During this process, additional personal purchases made with Ms. Engbretson's procurement card were brought to the Director's attention. The personal purchases included airline tickets and costs associated with Ms. Engbretson's personal trips.

Ms. Engbretson provided 2 additional personal checks to the Cashier's Office at or near the time the staff identified the additional personal charges. According to the Director, she was unaware Ms. Engbretson intended to make additional repayments for her personal use of the procurement card. The checks were provided to the Cashier's Office on February 25, 2008 and totaled \$1,625.64. The memos on the checks referred to the August and September procurement card billings. Also, on March 24, 2008, Ms. Engbretson provided a personal check for \$938.09 to the Cashier's Office. The memo stated "January Statement."

According to the Director, after the staff members completed their review of the procurement card statements, she instructed Ms. Engbretson to review the information and the statements to determine if there were any other personal charges. According to the Director, on March 27, 2008, Ms. Engbretson reported she had completed a review of the statements and had found additional personal purchases and she was going to submit a \$1,836.97 personal check for the remaining amount. The personal check subsequently submitted to the Cashier's Office included a memo stating "remaining charges."

The repayments made by Ms. Engbretson for the personal use of her procurement card total \$9,463.69. Copies of the 7 checks she submitted are included in **Appendix 1** and the information is summarized in **Table 1**.

Table 1

Check Number	Check Date	Check Memo	Check Amount
3683	02/10/08	October Elan bill	\$ 678.58
3684	02/10/08	November Elan bill	1,692.86
3685	02/10/08	December Elan bill	2,691.55
3686	02/25/08	September Elan	682.16
3687	02/25/08	August Elan	943.48
3695	03/19/08	January Statement	938.09
3696	03/27/08	Remaining charges	1,836.97
Total			<u>\$ 9,463.69</u>

Exhibit B lists the personal charges repaid by Ms. Engbretson. Although Ms. Engbretson reimbursed the University \$9,463.69, the personal charges listed in the **Exhibit** total \$9,373.10. The repayments made by Ms. Engbretson exceed the personal charges by \$90.59 because a \$115.59 purchase properly made with the procurement card was initially thought to be a personal purchase and a \$25.00 fee assessed to the procurement card as a result of a personal purchase was originally overlooked.

As illustrated by **Exhibit B**, the personal charges include travel expenses, such as airline tickets, lodging and car rental. For several purchases, Ms. Engbretson provided Internal Audit staff supporting documentation for the charges. The procurement card statements and supporting documentation we reviewed showed some of the airline tickets purchased were for Ms. Engbretson while others were purchased for Broderick Williams, a personal friend of Ms. Engbretson who resided in Atlanta, GA at the time the trips were taken.

The **Exhibit** includes the purchase of round trip tickets from Atlanta, GA to Jamaica for Ms. Engbretson and Mr. Williams as well as lodging costs for a resort in Jamaica. According to Camp Adventure staff we spoke with, this trip was to attend a wedding of a Camp Adventure staff member. As previously stated, Mr. Williams resided in Atlanta at the time the tickets were purchased. However, Ms. Engbretson resided in Iowa. According to Camp Adventure staff members we spoke with, Ms. Engbretson traveled to Atlanta several days before the trip to Jamaica. While in Atlanta, she met with a Camp Adventure client. The meeting was confirmed by Camp Adventure staff. As a result, the cost of Ms. Engbretson's airline tickets for the round trip from Iowa to Atlanta has not been included in **Exhibit B**.

Internal Audit staff reviewed each of the purchases made with Ms. Engbretson's procurement card and did not identify any additional personal purchases. We also reviewed the transactions and did not identify any additional concerns. The \$9,373.10 of personal purchases has been included in **Exhibit A**.

Reimbursed Personal Expenses

As illustrated by **Exhibit B**, the personal purchases made by Ms. Engbretson with the University procurement card included a round-trip airline ticket for Mr. Williams to travel from Atlanta, GA to London, England and airline tickets for Ms. Engbretson and Mr. Broderick to return to London from Germany during an extended weekend in October 2007. As previously stated, Ms. Engbretson should have recorded vacation for this time. Because Ms. Engbretson was not performing duties for Camp Adventure, she should not be eligible for reimbursement of the expenses she claimed for that weekend.

Table 2 summarizes the \$784.54 claimed by and reimbursed to Ms. Engbretson for the weekend. This amount has been included in **Exhibit A**.

Table 2				
Dates	Location	Lodging	Per Diem	Total
10/26/07 & 10/27/07	Heidelberg, Germany	\$ 236.42	248.00	484.42
10/28/07	London, England	119.12	181.00	300.12
		\$ 355.54	429.00	784.54

Appendix 2 includes a copy of Ms. Engbretson's travel reimbursement form and the hotel bill for the extended weekend. Prior to Mr. William's arrival, Ms. Engbretson and another Camp Adventure employee shared a 3-room apartment at an extended stay motel in Heidelberg. Because of Mr. William's visit, Ms. Engbretson required the other employee to get a separate room and to personally pay her lodging. As a result, the employee may be eligible for reimbursement by Camp Adventure for the lodging expenses she personally paid. As illustrated by the **Appendix**, Ms. Engbretson improperly included the lodging expenses for the extended weekend on her travel reimbursement form.

Travel Advances

As previously stated, Ms. Engbretson was required to periodically travel to Europe as part of her job responsibilities. Her authorized travels also included interviewing potential candidates for placement in other partner locations within the United States. For a number of the trips Ms. Engbretson took, she completed a travel authorization form and received a cash advance for certain costs such as lodging, fuel, transportation, office supplies, phone cards and internet charges. We reviewed the documentation submitted by Ms. Engbretson to support each of the travel advances she received from January 1, 2006 through March 31, 2008 to determine if the advances were properly supported and used for appropriate purposes.

Unpaid Lodging Taxes - We determined Ms. Engbretson frequently stayed at the Hotel Rose in Heidelberg, Germany when she traveled to Europe. A copy of a bill submitted by Ms. Engbretson along with her travel reimbursement for has been included in **Appendix 2**. As illustrated by the **Appendix**, the invoices submitted by Ms. Engbretson included the amount charged for the use of the room as well as the tax on the room. The **Appendix** also illustrates the invoices were prepared showing the cost in Euros.

An Internal Audit staff member spoke with a Hotel Rose representative who reported, because Ms. Engbretson and other Camp Adventure staff members stay for extended periods, they are exempt from Germany's value added tax (VAT). According to the hotel representative, the Camp Adventure staff members do not pay the tax even though it is printed on their invoices. However, Ms. Engbretson claimed she paid the taxes to Hotel Rose with proceeds from her travel advances.

We reviewed copies of credit card receipts which showed the amount actually paid by Ms. Engbretson was less than the amount shown on the invoices by the amount of the VAT. A copy of a credit card receipt obtained from the Hotel Rose has also been included in **Appendix 2**. In addition, during the exit process with the University, Ms. Engbretson signed a document acknowledging she owed the University the amount of the lodging tax she claimed.

Exhibit D lists the amount of lodging taxes Ms. Engbretson claimed but did not remit to the Hotel Rose. Because the tax is shown on the invoices submitted by Ms. Engbretson in Euros, the **Exhibit** also includes a conversion of the Euros to dollars. The amount of the tax claimed but unpaid by Ms. Engbretson totaled \$2,798.55 and has been included **Exhibit A**.

Alcohol Purchase – Of the invoices we reviewed, several included the purchase of alcohol. However, Ms. Engbretson claimed the cost of only 1 beer (identified on the invoice as “bier”). The \$3.80 cost of the beer has been included in **Exhibit A**.

Unreimbursed Travel Advances - Ms. Engbretson received travel advances totaling \$7,500.00 in September and October 2007 for site visits with childcare development center interns and meeting with contract partners in England, Germany, Brussels, and Italy. The actual expenses totaled \$5,712.12 according to travel reimbursements signed by Ms. Engbretson on January 28, 2008. As of March 31, 2008, Ms. Engbretson owed the University the remaining balance of \$1,787.88. This amount is included in **Exhibit A**.

Cell Phone Usage

Ms. Engbretson was provided a cell phone for Camp Adventure business use. During our investigation, the Office of Internal Audits staff determined Ms. Engbretson received or made a number of personal phone calls using the cell phone during times she was taking personal time and while on paid administrative leave. The duration of the phone calls totaled 7,048 minutes. Because the minutes used were part of the plan subscribed to, the University did not incur any additional costs for the personal phone calls. As a result, a cost has not been included in **Exhibit A**.

Unrecorded Personal Leave Taken

For the personal charges included in **Exhibit B**, we determined the destination and time period of the personal trips taken by Ms. Engbretson. We also spoke with the Director and other Camp Adventure staff members to identify periods when Ms. Engbretson was away from the office. We then reviewed Ms. Engbretson’s time records for those periods identified to determine if Ms. Engbretson properly recorded leave time taken.

Table 3 summarizes the dates and locations of the travel for which Ms. Engbretson did not properly record the time of the trip as vacation. As previously stated, the trip to Jamaica was to attend the wedding of a Camp Adventure staff member. The remaining trips were known by Camp Adventure staff to be personal trips taken by Ms. Engbretson to visit family or a friend.

Table 3	
Dates	Travel Destination
08/30/07 - 09/03/07	Toledo, OH
10/26/07 – 10/29/07	Heidelberg, Germany & London, England
11/16/07 - 11/20/07	Atlanta, GA
12/25/07 - 12/31/07	Detroit, MI
01/30/07 - 02/08/08	Jamaica

In addition to the personal trips taken by Ms. Engbretson, she also took a leave from her responsibilities for Camp Adventure during the early part of March 2008 for a family member’s funeral. According to the Director, Ms. Engbretson was away from the office from March 3, 2008 through March 7, 2008. The University’s leave policy allows staff members to take 3 days for funerals of family members. Any time taken by the employee in addition to the 3 days provided by the University should be recorded as vacation. However, Ms. Engbretson did not record any leave for the week she was away from the office.

Exhibit C identifies the days during which Ms. Engbretson was away from the office for the trips listed in **Table 3** and the week during which she attended a family member’s funeral. The **Exhibit**

also identifies the 20 days for which Ms. Engbretson should have recorded use of her accumulated vacation.

We obtained from University officials the gross salary due to Ms. Engbretson for her unused vacation. Using that information, we determined Ms. Engbretson's hourly salary and calculated the value of the 20 days Ms. Engbretson was away from the office but did not record vacation totaled \$4,686.40. This amount has been included in **Exhibit A**.

Settlement of Improper Disbursements and Unrecorded Personal Leave Taken

As stated previously, Ms. Engbretson was placed on paid administrative leave on March 20, 2008 and she subsequently resigned her position on July 3, 2008. When Ms. Engbretson submitted her resignation, University officials began the process of determining the appropriate amount to pay her for unused accumulated leave time.

We informed University officials of Ms. Engbretson's unrecorded vacation time prior to the preparation of her final payout. As a result, University officials reduced Ms. Engbretson's unused vacation balance by 21 days prior to paying her. At the time of the payout, it appeared Ms. Engbretson should have recorded an additional 21 days of vacation rather than 20 days. In addition, University officials reduced Ms. Engbretson's final payout by \$5,109.64 for the remaining amounts identified at the time of the payout.

A copy of the exit document from the University to Ms. Engbretson has been included in **Appendix 3**. As illustrated by the **Appendix**, the communication includes a summary of the amount withheld by the University from Ms. Engbretson's final payout. **Table 4** compares the amounts included in **Exhibit A** to the amounts repaid to the University by Ms. Engbretson and the amount withheld from her final payout. As illustrated by the **Table**, based on the testing we performed, the University withheld \$59.78 more than included in **Exhibit A**.

Table 4	
Description	
Total of Exhibit A	\$19,434.27
Less: Repayments made by Diane Engbretson (Table 1)	(9,463.69)
Value of 21 vacation days reduced from unused balance	(4,920.72)
Reductions to Ms. Engbretson's final payout amount	(5,109.64)
Excess repayment	\$ (59.78)

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by Camp Adventure to process purchases made with procurement cards and travel advances provided to staff members. 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 Camp Adventure'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. A Camp Adventure staff member was allowed to process the monthly

statements for the procurement card assigned to her prior to submitting the statement to the University's Office of Business Operations.

Recommendation – Management should implement procedures to ensure monthly procurement card statements are reviewed and compared to supporting documentation by someone independent of the card's use.

- (B) Travel Advances – We identified travel advances issued to a Camp Adventure staff member which were not used to meet authorized expenses incurred by the staff member. The unused portion of the travel advances which total \$1,787.88 were not reimbursed to Camp Adventure by the employee.

In addition, according to University policy, travel advances are not typically granted staff members for domestic travel. However, we identified travel advances provided the staff member for domestic travel.

Recommendation – Management should establish procedures to ensure all travel advances are supported by appropriate documentation and any unused portions are reimbursed to Camp Adventure by the employee. In addition, a comparison of the advances to the supporting documentation should be performed by an independent party and procedures should be implemented to ensure University procedures are complied with.

- (C) Use of Cell Phone – A number of personal phone calls using a University cell phone were identified. The duration of the phone calls totaled 7,048 minutes. Because the minutes used were part of the plan subscribed to, the University did not incur any additional costs for the personal phone calls.

Recommendation – Management should adopt a formal written policy regulating the use of the University's cell phones.

- (D) Unrecorded Leave – We identified a number of instances in which a Camp Adventure staff member was away from the office for personal purposes, including trips and a family funeral. However, the staff member did not record leave time for the absences identified.

Recommendation – Management should implement procedures to ensure all leave time is properly recorded. In addition, all staff members' timesheets or leave reports should be reviewed and approved by an individual in a position which provides oversight of the staff member.

**Report on Special Investigation
of the University of Northern Iowa
Assistant Director of the Camp Adventure Program**

Special Investigation of the
University of Northern Iowa
Assistant Director of the Camp Adventure Program

Summary of Findings
For the period January 1, 2006 through March 31, 2008

Description	Exhibit/ Page	Amount
Improper disbursements:		
Personal purchases on procurement card	Exhibit B	\$ 9,373.10
Reimbursed personal expenses	Table 2	784.54
Travel advances:		
Unpaid lodging taxes	Exhibit D	2,798.55
Alcohol purchase	Page 9	3.80
Unreimbursed	Page 9	<u>1,787.88</u>
Subtotal		14,747.87
Unrecorded personal leave taken	Page 10	<u>4,686.40</u>
Total		<u><u>\$ 19,434.27</u></u>

Special Investigation of the
University of Northern Iowa
Assistant Director of the Camp Adventure Program

Personal Purchases Made with University Procurement Card
For the period January 1, 2006 through March 31, 2008

Per Procurement Card Statement

TRANS- ACTION DATE	MERCHANT NAME/ TICKET #	PASSENGER NAME	DEPART- URE DATE	AMOUNT	
08/15/07	HOTEL-RESTAURANT ROSE			\$	397.40
08/15/07	HOTEL-RESTAURANT ROSE				546.08
08/21/07	AMERICAN AI 0017175268714	ENGBRETSON/DIANE	08/30/07	357.60	
08/21/07	AGENT FEE 0017175268714	ENGBRETSON/DIANE	08/21/07	<u>25.00</u>	382.60
08/21/07	DELTA AIR 0067070674615	WILLIAMS/BRODERICK	09/21/07	433.80	
08/22/07	EXPEDIA*SERVICE FEES			<u>5.00</u>	438.80
08/27/07	DELTA AIR 0062335623456	WILLIAMS II/BRODERICK	08/30/07		547.80
09/07/07	LUFTHANSA 2207074759059	ENGBRETSON/DIANE	10/28/07	59.70	
09/07/07	LUFTHANSA 2207074759063	WILLIAMS/BRODERICK	10/28/07	59.70	
09/08/07	EXPEDIA*SERVICE FEES			<u>10.00</u>	129.40
09/08/07	EXPEDIA*SERVICE FEES				10.00
09/07/07	UNITED AIR 0162164086548	WILLIAMS/BRODERICK	10/25/07		134.36
09/07/07	UNITED AIR 0162164083949	ENGBRETSON/DIANE	10/10/07		215.68
09/27/07	UNITED AIR 0162165045107	ENGBRETSON/DIANE	02/01/08	339.29	
09/27/07	UNITED AIR 0162165045108	WILLIAMS/BRODERICK	02/01/08	339.29	678.58
10/27/07	HOTEL-RESTAURANT ROSE				<u>1,692.86</u>
11/02/07	UNITED AIR 0167180925627	ENGBRETSON/DIANE.MS	11/16/07	369.60	
11/02/07	AGENT FEE 0167180925627	ENGBRETSON/DIANE	11/02/07	<u>25.00</u>	394.60
11/14/07	HOTELS.COM	ENGBRETSON/DIANE	11/19/07		79.72
11/16/07	QUALITY INN MERRY ACRE	ENGBRETSON/DIANE	11/16/07		211.17
11/26/07	TRAVEL IMPRESSIONS LTD				1,731.00

Per supporting documentation

Description

Hotel/restaurant Heidelberg, Germany

Hotel/restaurant Heidelberg, Germany

Airfare from Cedar Rapids, IA to Toledo, OH (RT)
Agent fee

Airfare from Albany, GA to Cedar Rapids, IA (RT)

Airfare from Albany, GA to Atlanta, GA (RT)

Airfare from Frankfurt, Germany to London, England
Airfare from Frankfurt, Germany to London, England

Airfare from Atlanta, GA to London, England (RT)

Ticket exchange fee - Airfare from Cedar Rapids, IA to
London, England (RT)

Airfare from Atlanta, GA to Montego Bay, Jamaica (RT)
Airfare from Atlanta, GA to Montego Bay, Jamaica (RT)

Hotel/restaurant Heidelberg, Germany

Airfare from Cedar Rapids, IA to Atlanta, GA (RT)
Agent fee

Comfort Inn and Suites Atlanta Airport, Atlanta, GA - 1
night, 2 adults.

Quality Inn Merry Acres, Albany GA - 3 nights

Verandah Gardenview Suite at Couples Resorts, Jamaica -
4 nights; Diane Engbretson and Broderick Williams

Special Investigation of the
University of Northern Iowa
Assistant Director of the Camp Adventure Program

Personal Purchases Made with University Procurement Card
For the period January 1, 2006 through March 31, 2008

Per Procurement Card Statement

TRANS- ACTION DATE	MERCHANT NAME/ TICKET #	PASSENGER NAME	DEPART- URE DATE	AMOUNT
11/29/07	PLN*PRICELINE.COM HTL			253.73
11/29/07	PLN*PRICELINE.COM RNTL			152.04
11/26/07	UNITED AIR 0167181774367	WILLIAMS/BRODERICK.M	12/25/07	269.60
11/26/07	AGENT FEE 0167181774367	WILLIAMS/BRODER	11/26/07	<u>25.00</u>
				294.6
11/26/07	AGENT FEE 8905059478661	ENGBRETSON/DIAN	11/26/07	25.00
11/30/07	UNITED AIR 0162167843379	ENGBRETSON/DIANEMS	12/25/07	119.59
12/25/07	HEARTLAND INNS OF AMERICA			78.12
12/26/07	ENTERPRISE RENT-A-CAR			71.67
12/29/07	COURTYARD BY MARRIOTT LNS			17.50
01/05/08	ALAMO RENT-A-CAR			216.80
01/06/08	DELTA AIR 0062340636610	WILLIAMS II/BRO	01/07/08	479.00
01/07/08	DELTA AIR 0062160629967	WILLIAMS II/BRO	01/08/08	75.00
	Total			<u><u>\$ 9,373.10</u></u>

RT = Round trip

Per supporting documentation

Description

Courtyard by Marriott, Lansing, MI - 4 nights

Hertz - compact rental car for 6 days

Airfare from Cedar Rapids, IA to Detroit, MI (RT)

Agent fee

Agent fee

Airfare from Cedar Rapids, IA to Detroit, MI (RT)

Heartland Inn, Cedar Rapids, IA - 1 night

Car rental in Waterloo, IA

Courtyard by Marriott, Lansing, MI - restaurant room
charge and local call charge

Car rental in Cedar Rapids, IA - 5 days

Airfare from Atlanta, GA to Albany, GA

Service Charge/fees

Special Investigation of the
University of Northern Iowa
Assistant Director of the Camp Adventure Program

Unrecorded Leave Time Taken
For the period January 1, 2006 through March 31, 2008

Destination	Departure Date	Scheduled Return Date & Time	Number of Days	Weekends/Authorized Funeral Leave	
				Dates	Number of Days
Toledo, Ohio	Thursday, 08/30/07	Monday, 09/03/07 (4:15pm)	5	Saturday, 09/01/07 Sunday, 09/02/07	2
London, England and Heidelberg, Germany	Thursday, 10/25/07	Monday, 10/29/07	4	Saturday, 10/27/07 Sunday, 10/28/07	2
Atlanta, Georgia	Friday, 11/16/07	Tuesday, 11/20/07 (5:45pm)	5	Saturday, 11/17/07 Sunday, 11/18/07	2
Detroit, Michigan	Tuesday, 12/25/07	Monday, 12/31/07 (1:56pm)	7	Saturday, 12/29/07 Sunday, 12/30/07	
Jamaica ^	Wednesday, 01/30/08	Friday, 02/08/08	10	Saturday, 02/02/08 Sunday, 02/03/08	2
Jesup, Iowa	Monday, 03/03/08	Friday, 03/07/08**	5	Monday, 03/03/08 Tuesday, 03/04/08 Wednesday, 03/05/08	3
Total			36		11

^ - According to the Camp Adventure Director, Diane Engbretson traveled to Jamaica from 01/30/08 through 02/08/08. Ms. Engbretson's round trip airline tickets purchased with the procurement card were from Atlanta, GA to Jamaica.

** - The University's policy allows employees to take 3 days for funeral leave. While Ms. Engbretson did not record funeral leave from Monday, 03/03/08, through Wednesday, 03/05/08, these days should not be deducted from her unused leave balance. Only the unrecorded 2 days taken by Ms. Engbretson after the use of the 3 allowed days should be deducted from her unused balance.

Days Recorded on Time Sheet		Unrecorded Vacation Days	
Dates	Number	Dates	Number
H=Holiday/V=Vacation	of Days		of Days
H - Monday, 09/03/07	1	Thursday, 8/30/07	2
		Friday, 08/31/07	
<i>none</i>	-	Friday, 10/26/07	2
		Monday, 10/29/07	
<i>none</i>	-	Friday, 11/16/07	3
		Monday, 11/19/07	
		Thursday, 11/20/07	
H - Tuesday, 12/25/07	4	Thursday, 12/27/07	3
V - Wednesday, 12/26/07		Friday, 12/28/07	
		Monday, 12/31/07	
<i>none</i>	-	Wednesday, 1/30/08	8
		Thursday, 01/31/08	
		Friday, 02/01/08	
		Monday, 02/04/08	
		Tuesday, 02/05/08	
		Wednesday, 02/06/08	
		Thursday, 02/07/08	
		Friday, 02/08/08	
<i>none</i>	-	Thursday, 03/06/08	2
		Friday, 03/07/08	
	<u>5</u>		<u>20</u>

Exhibit D

Special Investigation of the
University of Northern Iowa
Assistant Director of the Camp Adventure Program

Unpaid Lodging Taxes
For the period January 1, 2006 through March 31, 2008


Per Invoice					
Invoice Number	Dates of Lodging		Tax in Euros	Conversion Date	Tax in Dollars
4946	06/03-06 - 07/04/06	€	304,55	07/13/06	\$ 388.00
5079	07/05/06 - 07/30/06		247,45	08/18/06	318.09
5088	07/31/06 - 08/19/06		218,25	08/19/06	279.89
5490	11/03/06 - 11/05/06		161,38	11/05/06	205.30
5562	11/16/06 - 11/18/06		32,28	11/18/06	41.30
6549	06/03/07 - 07/07/07		410,26	07/27/07	536.20
6641	06/11/07 - 06/17/07		62,27	08/15/07	83.94
6639	07/08/07 - 08/18/07		469,41	08/19/07	632.75
7069	10/14/07 - 10/22/07		218,1	10/27/07	313.08
	Total	€	<u>2.123,95</u>		<u>\$ 2,798.55</u>

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Billie Jo Heth, Senior Auditor II
Gabe Stafford, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

**Special Investigation of the
University of Northern Iowa
Assistant Director of the Camp Adventure Program**

Appendices

Appendix 1

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Copies of Diane Engbretson's Repayments for Personal Charges

DIANE I. ENGBRETSON
CEDAR FALLS, IA 50613-1932

3683

33-22/730 350

2-10-08 Date

Pay to the Order of UNI \$ 1678.58
Six hundred seventy eight & 58/100 Dollars

WELLS FARGO Bank, N.A.
www.wellsfargo.com

For October Elan bill Diane L. Engbretson
03683

DIANE I. ENGBRETSON
CEDAR FALLS, IA 50613-1932

3684

33-22/730 350

2-10-08 Date

Pay to the Order of UNI \$ 1692.86
One thousand six hundred ninety two & 86/100 Dollars

WELLS FARGO Bank, N.A.
www.wellsfargo.com

For November Elan bill Diane L. Engbretson
03684

DIANE I. ENGBRETSON
CEDAR FALLS, IA 50613-1932

3685

2-10-08 Date

Pay to the Order of UNI \$ 2,691.55
Two thousand six hundred ninety one & 55/100 Dollars

WELLS FARGO Bank, N.A.
www.wellsfargo.com

For December Elan bill Diane L. Engbretson
03685

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Copies of Diane Engbretson's Repayments for Personal Charges

DIANE L ENGBRETSON
[REDACTED]

3686
23-22730-350
[REDACTED]

2-25-08 Date

Pay to the Order of UNI \$ 682.16

Six hundred eighty two and 16/100 Dollars

For September Elan Diane L. Engbretson

WELLS FARGO
Wells Fargo Bank, N.A.
wellsfargo.com

3686

DIANE L ENGBRETSON
CEDAR FALLS, IA 50613-1932

3687
23-22730-350
[REDACTED]

2-25-08 Date

Pay to the Order of UNI \$ 943.48

Nine hundred forty three and 48/100 Dollars

For August Elan Diane L. Engbretson

WELLS FARGO
Wells Fargo Bank, N.A.
wellsfargo.com

03687

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Copies of Diane Engbretson's Repayments for Personal Charges

DIANE L ENGBRETSON
CEDAR FALLS, IA 50613-1932

3695
3-19-09 Date

Pay to the Order of UNI \$ 938.09

Nine hundred thirty eight & 00/100 Dollars

WELLS FARGO Wells Fargo Bank, N.A. Iowa wells Fargo.com

For January Statement Diane L. Engbretson MP

DIANE L ENGBRETSON
CEDAR FALLS, IA 50613-1932

3696
3-27-08 Date

Pay to the Order of UNI \$ 1,836.97

One thousand eight hundred thirty six & 97/100 Dollars

WELLS FARGO Wells Fargo Bank, N.A. Iowa wells Fargo.com

For remaining charges Diane L. Engbretson MP

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Copies of Bill from Hotel Rose in Heidelberg, Germany and Travel Reimbursement Form

Business Purpose of this expense:

People who attended/participated
and their title:

10/27 Hotel in
Heidelberg, Germany

1366 € =
\$1,960.85

**Hotel
Rose**



Hotel
Rose
Karlsruher Str. 93
69126 Heidelberg

Telefon : 06221-3138-0
Telefax : 06221-374485

Heidelberger Volksbank
BLZ : 67290000
KONTO-NR : 42506206

Frau
Diane Engbretson
1303 Washington Street
USA 50613 Cedar Falls, IA.

USt. ID. : 3234233291

Rechnung Nr. : 7069

Heidelberg, 27.10.07 Unser Zeichen : KF

Name/Leistung	Stück	E-Preis €	MwSt%	Gesamt €
Zim. 23 Frau Diane Engbretson von: 26.10.07 bis: 28.10.07				
Logis	2	98,00	19,00	196,00
Zim. 50 Frau Diane Engbretson von: 14.10.07 bis: 23.10.07				
Logis	9	65,00	19,00	585,00
Zim. 500 Angela Glanz von: 14.10.07 bis: 23.10.07				
Logis	9	65,00	19,00	585,00
				1.366,00

Rechnungsbetrag

Place original receipt here. Please remember only original itemized receipts may be submitted for reimbursement

lexpress.com

Information 08705 80 80 80

www.nationalexpress.com

Information 087

SS



National Express

Issued subject to National Express conditions

Submitted with travel
reimbursement
request. Shows
1.366,00 Euros
(\$1,960.85) was
claimed.

10/28
- Shuttle to
hotel from
airport
42 = 88.21

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Copies of Bill from Hotel Rose in Heidelberg, Germany and Travel Reimbursement Form

22/05/2008 07:32 4496221374485

HOTEL ROSE

Hotel
Rose
Karlsruher Str. 93
69126 Heidelberg

Hotel Rose 69126 Heidelberg
Frau
Diane Engbretson
1303 Washington Street
50613 Cedar Falls, IA.

**Hotel
Rose**

Telefon : 06221-3138-0
Telefax : 06221-374485

Heidelberger Volksbank
BLZ : 67290000
KONTO-NR : 42506208

USt ID. : 3234233291

Name/Leistung	Stück	E-Preis €	MwSt%	Gesamt €
26.10.07				
Zimmer 23 Frau D. Engbretson				
Komfort Einzelzimmer /	1	98,00	19,00	98,00
Comfort single room				
27.10.07				
Komfort Einzel	1	98,00	19,00	98,00
Zimmer 500 Angela Glanz				
Apartment	9	65,00	19,00	585,00
Rechnungsbetrag				1.366,00

MwSt 19,00 % aus 1.366,00 = 218,10

NET AMOUNT Netto Rechnungsbetrag

Zahlungsmodus Visa Card

1.147,90 €
1.147,90 €

Obtained from Hotel
Rose. Shows only
1.147,90 Euros was
charged to VISA card.

www.hotel-rose-heidelberg.com
info@hotel-rose-heidelberg.com

University of Northern Iowa
Travel Reimbursement

Payment Information		Please complete appropriate section below		Hold Check for Pickup: <input type="checkbox"/>	
Employee Information			Student and Non-employee Information		
Employee Name <u>Diane Lea Engbretson</u>			Payee Name _____ Supplier # _____		
Ioyee Number <u>1383</u> SSN <u>481-96-5470</u>			Street _____		
Send Check to: <input type="checkbox"/> Office Address <input type="checkbox"/> Home Address			City, State, Zip _____ SSN _____		

NOTICE TO EMPLOYEES: If you choose to have your checks mailed to your home address, your home address will be included in the supplier database and be available for inquiry campus wide.

Link to Travel Policy: http://www.vpaf.unl.edu/oba/accounts/readytoauditguide.shtml													
Points of Travel (Enter City/State here)		Trans		Meals									
Date	Description of Expense	Miles	Charge	Hotel	Misc.	B	L	D	Total				
10/10/07	Travel to Europe	72	20.52	6.95					59.42				
10/11-10/13	London, England, Germany, Belgium, Italy			shuttle 16.33V	gas 10.19	3 days @	181#	543.00	569.50				
10/14/07	Heidelberg, Germany		16.29	shuttle 15.45	internet 2.84	1 day @	124#	124.00	178.50				
10/15-10/16	Heidelberg, Germany		gas 15.18	internet 14.20	2 days @	124#	248.00	366.50					
10/17-10/18	Heidelberg, Germany		gas 15.18	internet 14.20	2 days @	124#	248.00	368.50					
10/19-10/21	Heidelberg, Germany		gas 15.18	internet 14.20	2 days @	124#	248.00	290.25					
10/22	Heidelberg, Germany		gas 15.18	internet 14.20	2 days @	124#	248.00	353.80					
10/23/07	Brussels, Belgium		gas 15.18	internet 14.20	1 day @	167#	167.00	301.40					
10/24/07	Rome, Italy		gas 15.18	internet 14.20	1 day @	189#	189.00	315.50					
10/25/07	Venice, Italy		gas 15.18	internet 14.20	1 day @	188#	188.00	204.25					
10/26-10/27	Heidelberg, Germany		gas 15.18	internet 14.20	2 days @	124#	248.00	220.75					
10/28/07	London, England		gas 15.18	internet 14.20	1 day @	181#	181.00	430.00					
10/29/07	Return to Iowa		gas 15.18	internet 14.20	20#			43.00					
Amount Code Information/Charge Account						\$42.02	Sub-Total		5,733.55				
Univ	AY	Org	Object Code	Prog	Func	Act	Line	Exp Type	Number	\$ Amount	Approval Initials	Authorized Funding (if different from above)	\$
5123	00	22601	61600	0000	31	0000	000		1383	5,455.99			
5123	00	22601	63730	0000	31	0000	000		1383	127.96			
5123	00	22601	63720	0000	31	0000	000		1383	149.60	127.96		
							000						
							000						
							000						
							000						
							000						
Total										5,733.68			
Exp Type:												Number:	
UNI Fdn/Alumni Expense												Account Number	
Physical Plant												Job Cost Number	
None												None	
OR													
Amount Due Payee:												\$ 0.00	

Contact Information

Prepared by: _____ Date: _____

Department: _____ Campus Mail Code: _____ Phone: _____

<p align="center">SEND TO Office of Business Operations (mail code 0008)</p>	<p align="center">OFFICE OF BUSINESS OPERATIONS USE ONLY</p>
<p>The payee certifies the above expenses are correct and no expenses are claimed for which reimbursement and/or honorarium has been received from another agency unless such reimbursement and/or honorarium has been transmitted to the university by the recipient.</p>	<p>Approved for Payment: _____</p> <p align="right">Authorized Signature</p>
<p><i>James L. Enyabrake</i> 4/20/08</p> <p align="center">_____ Signature of Payee (required) Date</p>	<p>Invoice No. <i>England 101007</i></p>
<p><i>[Signature]</i></p> <p align="center">_____ Administrative Approval (required) Date</p>	<p>Invoice Batch No. _____</p>

REC

JAN 29 1968

ACCOUNTS PAYABLE

১৩৭৭

EN12

uchne

qum

1

[illegible]

Keywords: child sexual abuse; disclosure; help-seeking; mental health

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Copy of Letter from the University to Diane Engbretson

HUMAN RESOURCE SERVICES
University of Northern Iowa



July 25, 2008

Diane Engbretson
314 Barnett Drive
Cedar Falls, IA 50613

Dear Diane:

Subject: Final paycheck

As a result of your resignation effective July 3, 2008 this letter serves to summarize how your vacation payout and final paycheck will be handled. Based upon the State Auditor's preliminary audit pending final review, it has been determined as of the date of this letter that a total of \$5,109.64 is still owed by you to the University. A general summary of these amounts is attached. The total amount owed will be deducted from your final paycheck.

In addition, the audit identified a total of 21 days that should have been recorded as vacation time. A list of those dates is also included on the attached summary. A total of 21 vacation days (168 hours) has been deducted from your vacation balance.

Please indicate your preference on how to receive your final paycheck and sign to authorize the deduction amount indicated above.

Sincerely,

Michelle Byers

Michelle Byers
Human Resource Services

Enclosure

- ☐ I prefer to pick up my final paycheck from the Office of Business Operations.
☒ I prefer to have my paycheck mailed to the following address

*Cedar Falls
IA 50613*

I authorize the University of Northern Iowa to deduct \$5,109.64 from my final paycheck.

Diane L. Engbretson
Signature

7-25-08
Date

Report on Special Investigation of the
University of Northern Iowa,
Assistant Director of the Camp Adventure Program

Copy of Letter from the University to Diane Engbretson

Page 2
July 25, 2008

Summary of amounts owed to the University of Northern Iowa:

Improper charges on procurement card	\$ 9,373.10 ✓
Unsupported travel advances	\$ 1,787.88 ✓
Improper cash advance support	\$ 2,802.35 (hotel tax) ✓
Improper meal payments	<u>\$ 610.00</u> ✓
Total:	\$14,573.33
Less repayments:	<u>\$ 9,463.69</u>
Total amount owed:	\$ 5,109.64

Summary of vacation days deducted from vacation balance:

August 30, 2007
August 31, 2007

October 25, 2007
October 26, 2007
October 29, 2007

November 16, 2007
November 19, 2007
November 20, 2007

December 27, 2007
December 28, 2007
December 31, 2007

January 30, 2008
January 31, 2008

February 1, 2008
February 4, 2008
February 5, 2008
February 6, 2008
February 7, 2008
February 8, 2008

March 6, 2008
March 7, 2008