



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 27, 2009

Auditor of State David A. Vaudt today released a report on a special investigation of the Engineering Communications and Marketing Department (ECM) of Iowa State University of Science and Technology for the period January 1, 2003 through December 31, 2007. The special investigation was initiated as a result of concerns identified by ECM staff. Pam Reinig, the Director of ECM, submitted her resignation on March 11, 2008 amid an internal investigation began by University officials.

ECM provides services to faculty, staff and students of the College of Engineering. In addition, ECM previously provided support services to certain professional associations, including the Council For Advancement and Support of Education (CASE) and the Institute of Noise Control Engineering (INCE).

Vaudt reported the special investigation identified \$92,495.06 of undeposited payments, improper disbursements and unsent billings for services. The undeposited payments includes \$58,505.08 paid to Ms. Reinig by CASE and INCE which should have been deposited to ECM's accounts. Instead, the payments were deposited by Ms. Reinig in her personal bank accounts. The payments were for costs incurred by ECM on behalf of the organizations, for services provided by ECM staff or for services provided by Ms. Reinig as part of her normal job responsibilities. Included in the payments from CASE are \$3,445.82 of reimbursements for travel expenses which were also reimbursed to Ms. Reinig by the University.

Vaudt also reported the special investigation identified \$21,287.63 of additional compensation to Ms. Reinig and related payroll taxes paid by the University for additional duties she was to assume to assist INCE plan a conference in December 2006. According to ECM staff members, a number of the duties related to planning the conference were actually performed by ECM staff members.

In addition, Vaudt reported a software program used by ECM staff to track costs associated with services provided showed at least 1,680 hours of service and \$9,291.93 of costs incurred by ECM on behalf of CASE were not billed to CASE. Using ECM's billable rate of \$45 per hour for internal customers, the value of the services could total as much as approximately \$75,700.00. However, it is not the University's practice to bill professional organizations for all services provided. Various Departments within the University routinely provide administrative services to professional organizations at little to no charge in order to further the cause of the profession. Because supporting documentation was not adequate, it was not clear what portion, if any, of the hours should have been billed to CASE.

The report includes recommendations to University officials to implement procedures which ensure all customers are entered on the University's accounts receivable system for billing and collection. Vaudt also recommended University officials strengthen controls over expenses for involvement in outside professional associations.

Copies of the report have been filed with the Story County Attorney's Office, the Attorney General's Office, the ISU Department of Public Safety and the Division of Criminal Investigation. 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
IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY
DEPARTMENT OF ENGINEERING COMMUNICATIONS AND MARKETING**

**FOR THE PERIOD
JANUARY 1, 2003 THROUGH DECEMBER 31, 2007**

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Auditor of State's Report

To Dr. Gregory Geoffroy, President
of Iowa State University:

As a result of concerns identified by and at the request of Iowa State University of Science and Technology (ISU) officials, we conducted a special investigation of certain receipts and disbursements within the Engineering Communications and Marketing Department (ECM). We have applied certain tests and procedures to selected financial transactions of ECM. Based on our review of relevant information and discussions with ECM and ISU officials and personnel, we performed the following procedures for the period January 1, 2003 through December 31, 2007:

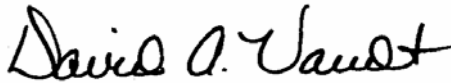
- (1) Evaluated the internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined selected job activities recorded by ECM staff to determine completeness. We also examined available supporting documentation to determine if billings to certain customers were properly supported.
- (3) Scanned all purchases made with ECM procurement cards and examined selected transactions to determine if they were for appropriate purposes and were reasonable, supported by adequate documentation and approved.
- (4) Examined selected travel reimbursements to Pam Reinig, the former ECM Director, to determine if the amounts were appropriate and we compared them to reimbursements made by ECM customers.
- (5) Examined payments by the Council for Advancement and Support of Education (CASE) to Ms. Reinig and/or ISU to determine the purpose, to whom they were issued and where the proceeds were deposited.
- (6) Examined all payments by the Institute of Noise Control Engineering (INCE) to Pam Reinig and/or ISU to determine to whom the reimbursements were issued and where the proceeds were deposited.
- (7) Examined Ms. Reinig's payroll increases to determine if they were proper and her payroll was not a duplication of payments made by other entities.
- (8) Obtained and reviewed Ms. Reinig's personal bank statements for accounts held at a certain financial institution to identify the source of certain deposits.

These procedures identified \$92,495.06 of undeposited payments, improper disbursements and unsent billings for services. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **F** of this report.

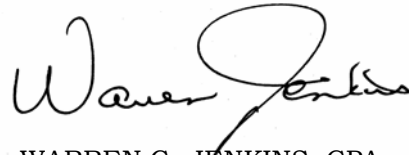
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of Iowa State University of Science and Technology,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

Copies of this report have been filed with the Story County Attorney's Office, the Attorney General's Office, the ISU Department of Public Safety and the Division of Criminal Investigation.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Iowa State University of Science and Technology during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

January 22, 2009

Iowa State University of Science and Technology
Investigative Summary

Background Information

Pam Reinig was hired by Iowa State University (ISU) on October 13, 1997 as a Communications Manager 2 in the Department of Engineering Communications and Marketing (ECM) within the College of Engineering. On October 4, 2000, she was promoted to Director of the Department. ECM is one of 10 units within the College of Engineering. According to ECM's web site, ECM offers writing, editing, design and other communication services to faculty, staff and students of the College of Engineering.

In addition to providing services to faculty, staff and students of the College of Engineering, ECM also provided support services to certain professional associations. According to ECM web design staff we spoke with, ECM began providing certain services to the Council For Advancement and Support of Education (CASE) sometime during 2001 or 2002.

CASE is a professional organization for advancement of professionals who work in alumni relations, communications, fundraising, marketing and other areas. Ms. Reinig was an active member of CASE at the time ECM began providing services to CASE and is still listed as a member of CASE's Communications Commission. ECM provided web design and other services for CASE as a result of Ms. Reinig's involvement in CASE.

ECM also provided certain services to the Institute of Noise Control Engineering (INCE). According to its web site, INCE is a non-profit professional organization whose primary purpose is to promote engineering solutions to environmental, product, machinery, industrial and other noise problems. According to ECM staff we spoke with, ECM's involvement with INCE began when a former Associate Dean of the College of Engineering was also the Co-President of the Internoise International Conference for 2006. A contract was established between INCE and ISU in July 2005 which provided for ISU to provide certain business services to INCE.

According to the contract, INCE was to pay \$15,500 each quarter for the business services provided by ECM. The contract also required ECM to prepare arrangements for conferences, symposiums and other types of meetings. These services included investigation of potential venues, negotiating hotel sleeping room rates, developing meeting room schedules, arranging for appropriate food and beverage service and securing audio-visual equipment and meeting room supplies. Additionally, ECM was to develop both print and electronic announcements for the events.

With the exception of certain services provided to professional organizations, ECM is to bill external customers for the services provided. ECM staff use a software program which allows staff to create and maintain "job cards" for each project undertaken. Each job card is assigned a job number. Job cards summarize all charges to be billed to clients for services performed. For example, charges may include costs for staff time, postage, supplies and other miscellaneous charges incurred by ECM. According to staff we spoke with, Ms. Reinig was authorized to make changes to the job cards which affected the billings prepared for the customers. However, the software program does not provide documentation of who made changes to the job cards or why the changes were made.

For most external customers, billings sent out by ECM are recorded on ISU's accounts receivable system and are mailed directly to the customers by ECM staff. The balance in ISU's accounts receivable system is reduced by an appropriate amount after payment is received from the customer.

During 2007, several concerns regarding operations at ECM were brought to the attention of the Provost and the President of ISU by an ECM employee. As a result of the concerns, staff from the President's Office asked the Office of Internal Audit to schedule ECM for a routine Departmental review. On November 1, 2007, staff from the Office of Internal Audit held an entrance conference with Ms. Reinig and the ECM Business Manager to notify them of the upcoming audit.

Subsequent to that meeting, an ECM employee contacted a member of the Internal Audit staff to discuss some concerns. The ECM employee indicated she had been asked by Ms. Reinig to prepare billings for supplies to CASE, yet she could not recall receiving any payments from CASE. She also stated ECM had incurred labor charges for services provided to CASE but she could not recall including all the labor in the billings. The ECM employee demonstrated how the job cards for CASE were flagged with a note to "pull and give to Pam." Staff from Internal Audit determined the billings to CASE were not recorded on ISU's accounts receivable system.

During the later half of November 2007, Ms. Reinig brought a \$5,317.64 check from CASE to the ECM office which was properly deposited. The check was issued on November 12, 2007, after the entrance conference.

As a result of the employee's concerns, Internal Audit staff began an investigation of ECM. They requested documentation from CASE and INCE to support the amounts paid to Ms. Reinig and/or ISU. Based on information obtained from the organizations, Internal Audit staff determined payments had been sent to Ms. Reinig's home address for services performed by ECM staff members.

The Dean of the College of Engineering sent an interoffice communication dated December 31, 2007 to Ms. Reinig informing her she had been relieved of her duties as ECM Director pending the outcome of an investigation of financial matters within ECM. The Dean reassigned Ms. Reinig to work on a special project with an Associate Dean.

On January 18, 2008, a letter was sent to Ms. Reinig by the Dean of the College of Engineering to notify her she had been placed on paid administrative leave pending a request for summary dismissal. With the summary dismissal pending, Ms. Reinig submitted her resignation on March 11, 2008.

On February 20, 2008, a representative of Internal Audit met with members of the Office of Auditor of State and requested assistance with the ECM investigation. Due to the nature of the concerns identified and the procedures previously performed by Internal Audit staff, we reviewed the work completed by personnel from the Office of Internal Audit and performed additional testing procedures. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2003 through December 31, 2007.

Detailed Findings

The procedures identified \$92,495.06 of undeposited payments, improper disbursements and unsent billings for services. The undeposited payments include \$58,505.08 paid to Ms. Reinig by CASE and INCE which should have been deposited to ECM's accounts. The procedures also identified \$21,287.63 of additional compensation to Ms. Reinig and related payroll taxes paid by ISU for additional duties she was to assume to assist INCE plan a conference in December of 2006. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

CASE

Payments for Services - As stated previously, ECM provided certain services to CASE, including web design, printing and mailing services. A contract was not established between CASE and ECM documenting the services to be provided or the amounts to be paid. According to an ECM employee we spoke with, ECM started providing services to CASE upon Ms. Reinig's return from

a conference sponsored by CASE. According to the employee, he thought perhaps Ms. Reinig had volunteered ECM's services while at the conference.

Internal Audit staff contacted a CASE representative to obtain a listing of all payments the organization made to ISU, ECM and/or Ms. Reinig. The listing from CASE included 21 payments. By reviewing Ms. Reinig's personal bank account statements, we determined each of the 21 payments was deposited to Ms. Reinig's personal bank accounts.

The representative also provided copies of checks and the billing documentation received for each payment made by CASE. Of the 21 payments, 12 had 1 or more job cards recorded in ECM's software program, 7 were reimbursement of travel expenses and 2 included both travel reimbursements and job card costs.

Using information from ECM's software program, information from ISU's accounts receivable program, the listing of payments from CASE and bank statements subpoenaed from a local financial institution for Ms. Reinig's personal bank accounts, we determined the costs which had been recorded for CASE, the amounts which had been paid and the accounts to which the payments were deposited.

When we reviewed the information for CASE recorded in ISU's accounts receivable system, we identified only 1 billing and subsequent payment. For a reason we are unable to determine, the \$5,317.64 payment was not included on the listing provided by CASE. ECM's software program also included information related to the payment. The payment was deposited by ISU in November 2007. The billing associated with the payment was issued to CASE in October 2007. The billing, payment and deposit occurred after staff from the Office of Internal Audit informed Ms. Reinig and the ECM Business Manager of the planned review.

Unsent Billings for Services - When ECM staff attempted to gather information from the ECM software program for CASE, it was determined there was not a single centralized account in the program for CASE. Several searches using various names such as CASE and CASE Conference were required to identify costs incurred by ECM on behalf of CASE. Using all information related to CASE ECM staff could gather from the software program, we determined ECM staff members had spent a minimum of 1,889.30 hours providing administrative, consulting, design and editing services. Information from the software program also showed a minimum of \$23,392.14 of incidental costs had been incurred by ECM on behalf of CASE. However, we have no assurances the information recorded in the software program includes all of the time staff provided services for CASE. We also determined not all of the incidental costs incurred by ECM for CASE were included in the software program.

We determined 207.20 of the 1,889.30 hours recorded in the software program were included in the job cards which were billed to and paid by CASE. For the remaining 1,682.10 hours, we are unable to determine what portion, if any, should have been billed to CASE. At the time services were provided to CASE, ECM's billing rate for external customers was \$70.00 per hour. At that rate, the value of the 1,682.10 of unbilled hours would have been \$117,747.00. However, ECM's actual cost for providing those services would not have totaled that amount. Currently, ECM's billing rate for internal customers is \$45.00 per hour. This rate is more reflective of ECM's cost of providing services. At \$45.00 per hour, the value of the 1,682.10 of unbilled service hours to CASE would have totaled \$75,694.50. We have not included a value for the unbilled service hours in **Exhibit A** because we are unable to determine what portion would be appropriate.

Of the \$23,392.14 of incidental costs recorded in the ECM software program, we determined \$14,100.21 was paid by CASE. We spoke with the ECM staff member who prepared ECM billings which included the incidental costs. According to the staff member, only \$4,443.51 of the remaining \$9,291.93 was included in billings she prepared for CASE. We observed copies of the billings the ECM staff member prepared for the job numbers which included those incidental costs. The billings are listed in **Table 1**. According to the staff member, the billings were

provided to Ms. Reinig after they were prepared, in accordance with her instructions. Because CASE did not pay the billings, it appears Ms. Reinig did not send the billings to CASE.

Table 1

| Job Card Number | Description | Amount |
|------------------------|---|--------------------|
| 05294 | #70 sandstone paper from printing and T-pins | \$ 20.75 |
| 05300 | CASE website renewal fee | 70.00 |
| 06118 | Printing of CASE postcards and postage to mail them | 1,717.88 |
| 06326 | 65# color expressions paper from printing and supplies | 30.63 |
| 06330 | (12) 11x17 certificates from printing and supplies | 142.86 |
| 07181 | Fed Ex charges to mail CASE entries | 875.00 |
| 07263 | Supplies and printing of 125 sheets on 65# on white matte color card stock | 199.69 |
| 07279 | Printing of 500 CASE certificates and dinner programs | 1,287.87 |
| 07294 | Printing of 12 sweepstake certificates and 5 frames with a mat from Hobby Lobby | 98.83 |
| | Total | <u>\$ 4,443.51</u> |

According to the ECM staff member, the remaining \$4,848.42 of incidental costs were not billed to CASE. The costs were associated with 6 job card numbers. According to the ECM staff member, Ms. Reinig reported the Dean of the College of Engineering would help ECM pay for the costs of 2 of the 6 job card numbers at the end of fiscal year 2004. An explanation was not provided why the costs for the 4 remaining job card numbers were not billed.

The \$4,443.51 of costs summarized in **Table 1** which were incurred by ECM and included in billings which were not sent have been included in **Exhibit A**.

Undeposited Payments for Services - When we compared the 14 payments for services from CASE to information recorded in ECM's software program used to track jobs performed by staff, we determined the software program included information for the 14 payments. However, the 14 payments were not recorded in ISU's accounts receivable system or deposited to ISU's account.

Exhibit B lists the 14 payments by CASE which were deposited to Ms. Reinig's personal bank accounts. Of the 14 payments, 13 were supported in whole or in part by costs recorded on job cards by ECM staff. The **Exhibit** also includes a 15th payment. When we reviewed documentation associated with deposits made to Ms. Reinig's personal bank accounts, we identified a \$1,254.94 payment made by CASE which had not been included in the listing CASE provided.

The check was prepared manually and was dated November 30, 2005. We are unable to determine why CASE did not include the payment on the listing it provided. In addition, CASE was not able to provide documentation to support the payment made. As a result, we are unable to determine if the payment was for services or a reimbursement to Ms. Reinig for travel expenses.

Because copies of supporting documents were not readily available for all deposits to Ms. Reinig's personal bank accounts, we were unable to determine if additional payments from CASE were deposited to the accounts.

As illustrated by **Exhibit B**, the 15 payments total \$30,059.26. The **Exhibit** also includes a summary of the information recorded for each job card associated with the 14 payments for

which CASE had documentation. As illustrated by the **Exhibit**, the payments were for services provided by ECM and reimbursements of costs ECM incurred while providing those services. As a result, the payments should have been deposited by ECM rather than in Ms. Reinig’s personal accounts.

Each check was payable to “Pam Reinig.” Of the 15 checks, 11 were mailed to ECM’s University address or Post Office Box and 3 were mailed to Ms. Reinig’s home address. We are unable to determine to where the remaining check was mailed. Copies of selected checks deposited to Ms. Reinig’s personal bank accounts have been included in **Appendix 1**.

Of the 15 payments listed in **Exhibit B**, 5 include charges for web services. The charges for web services have been detailed in **Table 2**. As illustrated by the **Table**, the charges total \$13,950.00.

Table 2

| Per Check | | | | Per ECM Software Program | | |
|------------|--------------|------------|--------------|--------------------------|--------|-------------|
| Check Date | Check Number | Payee | Amount | Job Card Number | Hours | Description |
| 07/30/04 | 1871 | Pam Reinig | \$ 2,500.00 | 04652 | 100.00 | Consulting |
| 01/28/05 | 1993 | Pam Reinig | 2,499.00 | 05081 | 71.40 | Design |
| 07/12/05 | 2056 | Pam Reinig | 2,500.00 | 05540 | 35.80 | Design |
| 12/08/06 | 2376 | Pam Reinig | 2,700.00 | ^ | # | # |
| 07/11/07 | 2454 | Pam Reinig | 3,751.00 | # | # | # |
| Total | | | \$ 13,950.00 | | | |

^ - Supporting documentation obtained from CASE was a “CASE District VI – Request for Payment” completed by Ms. Reinig. Not included in ECM software program.

- Detail of billing is not available on ECM’s software program.

As illustrated by the **Table**, 2 payments for web services were not supported by information on ECM’s software program. According to documentation obtained from CASE, the payment made in December 2006 was supported by a “CASE District VI – Request for Payment” form completed by Ms. Reinig. CASE also provided a copy of a job card to support the July 2007 payment. According to the job card, the number was 07515. When we attempted to compare the job card to information in ECM’s software program, we were unable to locate the job on the system. As stated previously, the software program does not provide documentation of who made changes to the job cards or why the changes were made. ECM staff we spoke with were not able to explain how or why the job was removed from the system.

We spoke with 3 ECM web graphic designers who were responsible for web design for CASE. While 2 of the designers were not familiar with the billing processes followed, 1 designer indicated he believed ISU was being paid to perform web services for CASE. We examined timesheets for the 3 web designers and Ms. Reinig for fiscal years 2006 and 2007. Timesheets prior to fiscal year 2006 were not available. According to the timesheets, the web designers recorded a total of 703 hours on CASE projects and Ms. Reinig recorded 73.25 hours, 71 of which were recorded in fiscal year 2006. According to ECM staff we spoke with, Ms. Reinig had no web design experience.

While a contract was not established between CASE and ECM for web design services, minutes from the CASE District VI April 19, 2004 Board meeting document members approved \$2,500.00 to be allocated to ISU on July 1, 2004 for services rendered for the District’s web site. The minutes also document an additional \$2,500.00 was to be allocated upon completion of the conference in January 2005. According to the minutes, the Board members discussed the costs for web design services would have ranged from \$16,380 to \$32,760 if actual charges had been submitted by ISU.

As shown in **Table 2**, a check in the amount of \$2,500.00 was written to Ms. Reinig rather than ISU in July 2004. As illustrated by **Exhibit B**, the check was deposited to Ms. Reinig's personal bank accounts on August 14, 2004. Each subsequent payment from CASE for web services was also issued to Ms. Reinig and was deposited to her personnel bank accounts.

Because the checks listed in **Table 2** were issued approximately every 6 months between July 2004 and July 2005 and again from December 2006 through July 2007, we asked a CASE representative whether any checks had been issued in or around January 2006 and July 2006. According to the representative, additional checks had not been issued during those periods for web services.

As illustrated by **Exhibit B**, certain costs recorded on the job cards for CASE could not be supported by appropriate documentation. As a result, we are unable to determine the propriety of those charges billed to CASE. As also illustrated by **Exhibit B**, certain costs for job card number 05215 were billed twice to CASE. Because we were unable to locate supporting documentation for the charges billed the second time, it appears CASE was overbilled a total of \$800.61 for the cost of 5 reams of paper, sending boxes to judges, sending entries to Madison, WI and sending money via UPS.

As previously stated, **Exhibit B** also includes a manual check CASE sent to Ms. Reinig, for which CASE was unable to locate supporting documentation. During our review of the costs recorded in ECM's software program for CASE, we determined the cost of supplies for job number 05278 totaled \$1,254.94, the same amount as the manual check CASE issued to Ms. Reinig. CASE issued check number 1993 on January 28, 2005 for job number 05278. Because the manual check was dated November 30, 2005, it appears CASE was billed a second time in 2005 for the supplies listed for job number 05278.

Duplicate Travel Reimbursements – As stated previously, 7 of the 21 payments CASE identified were reimbursement of travel expenses and 2 included both travel reimbursements and job card costs. We reviewed the travel expense and reimbursement forms Ms. Reinig filed with CASE and compared them to reimbursement requests she submitted to ISU.

We identified certain costs included in 8 reimbursements from CASE which were also reimbursed to Ms. Reinig by ISU. The costs identified total \$3,445.82 and are listed in **Exhibit C**. As illustrated by the **Exhibit**, they include \$1,713.20 of airfare, \$64.30 for mileage, \$144.10 for meals, \$62.00 for parking and \$23.00 for cab or shuttle service.

When ISU employees arrange for air travel through an approved travel agency, the cost is paid directly by ISU. Included in the amount paid is a service fee for each ticket purchased. However, the service fee is not printed on the passenger receipt received with the airline ticket.

Based on our review of the travel expense and reimbursement forms submitted by Ms. Reinig to CASE, it appears she submitted copies of her passenger receipts to support reimbursement of airfare costs even though the costs were paid directly by ISU. However, the costs submitted did not include the service fee paid by ISU for each ticket.

As illustrated by **Exhibit C**, ISU paid \$169.60 for an airline ticket Ms. Reinig purchased for a trip to Kansas City from April 18 through April 20, 2004. For the same trip, Ms. Reinig submitted a travel reimbursement request to CASE which included \$171.00 for mileage incurred for the round trip between Ames and Kansas City. Copies of the airline ticket and Ms. Reinig's travel reimbursement requests are included in **Appendix 2**. We determined 2 additional ECM employees also traveled to Kansas City for the same meeting. Based on our review of available documentation, it appears 1 staff member drove and the second employee was a passenger in the car. Because Ms. Reinig flew from Des Moines, ISU incurred the cost of the airfare when she could have ridden with the other ECM employees. As illustrated by the **Appendix**, Ms. Reinig also submitted lodging expenses of \$654.66 to both ISU and CASE for the same trip to Kansas City.

The duplicate travel reimbursements of \$3,445.82 have been included in **Exhibit A**.

INCE

ISU Salary Increase - As previously stated, in July 2005, ISU and INCE entered into a contract for ISU to provide business services to INCE. According to the contract, ECM was to collect dues from INCE members who send payments by checks and credit cards. ECM staff forward the payments to an outside accountant to be deposited to the INCE bank account. Because of the controls established by ECM over the collections, we determined it was not necessary to review the collections.

According to the agreement, ISU was also to provide support services for conferences sponsored each year by INCE, including identifying potential conference venues, negotiating hotel sleeping room rates, developing meeting room schedules, arranging appropriate food and beverage service, identifying and securing audio-visual equipment and arranging any necessary meeting room supplies for conferences. ISU was also to develop both print and electronic announcements of conferences and arrange for distribution of the prepared materials.

On September 15, 2005, the Business Manager of the College of Engineering sent an e-mail at the request of the College's Associate Dean to the Assistant Provost requesting a pay increase for Ms. Reinig. A copy of the e-mail has been included in **Appendix 3**. The e-mail states Ms. Reinig was to manage all logistics for an INCE conference to be held in December 2006, including hotel arrangements such as sleeping rooms, meeting rooms, food and beverages. The e-mail also indicated Ms. Reinig would coordinate services of outside vendors and develop and manage the registration procedures and publications for the INCE conference.

According to the e-mail, Ms. Reinig estimated she would spend an average of 15 hours per week (in addition to her regular duties) on the INCE conference from September 1, 2005 through December 15, 2006. As illustrated by the **Appendix**, the additional pay requested for Ms. Reinig was \$2,359.20 per month. The additional pay requested was equivalent to approximately 35% of Ms. Reinig's regular monthly salary from ISU. The additional compensation requested, when added to Ms. Reinig's regular salary from ISU, would have exceeded the maximum salary allowed for her pay grade.

The e-mail also states Dave Holger, Associate Provost and former Associate Dean of the College of Engineering, was serving as the president of INCE and the INCE budget included funds to fully reimburse the additional compensation.

The Assistant Provost forwarded the request to the Associate Vice President for Human Resources (HR) for consideration. The e-mail response from Human Resources stated because the additional duties for planning the conference related to Ms. Reinig's regular work, additional compensation didn't seem appropriate. A copy of the e-mail is included in **Appendix 4**.

As illustrated by the **Appendix**, the response expressed concern the period of additional compensation totaled 16 months, resulting in \$28,310.00 of additional salary per year for a total of \$37,747.00. The Associate Vice President's e-mail also stated it appeared the \$2,359.20 additional monthly compensation requested was calculated by converting Ms. Reinig's salary to an hourly wage and multiplying it out to 60 hours per month. According to the e-mail, ISU doesn't pay hourly for "this type of work; however, it would be reasonable and consistent across most of the university to compensate at 10% for this additional work." Using Ms. Reinig's authorized salary for fiscal year 2006, a 10% increase would have been approximately \$680.00 per month.

The e-mail response also provided an alternative compensation method if Ms. Reinig's additional duties "will require a lot of additional time and [are] above and beyond what they are currently paying her to do." According to the Associate Vice President's e-mail, employees in similar situations had previously been compensated through "special assignments."

On September 22, 2005, another e-mail was sent from the Business Manager of the College of Engineering and the College's Associate Dean to a representative of HR. A copy of the e-mail is included in **Appendix 5**. As illustrated in the **Appendix**, the Business Manager and Associate Dean agreed to the suggestion of appointing Ms. Reinig with a special assignment rather than providing additional compensation.

The e-mail also stated the College had contracted with INCE to manage the conference. However, the new Dean of the College of Engineering had also asked ECM to be more active in promoting the College. According to the e-mail, Ms. Reinig was the individual with primary ability to promote the College and to prepare for the INCE conference. The e-mail also stated Ms. Reinig had been requested to significantly increase her productivity during the identified time frame.

To compensate Ms. Reinig, the Business Manager and the Associate Dean requested additional pay of \$2,050.00 per month for Ms. Reinig. According to the e-mail, although the request was less than the first request made, the pay increase would allow Ms. Reinig to remain within the pay grade maximum for her job classification.

Appendix 6 includes a copy of an e-mail from the Associate Vice President of HR dated September 27, 2005. As illustrated by the **Appendix**, the Associate Vice President endorsed a 10-15% salary increase for Ms. Reinig's special assignment rather than the 30% increase proposed by the College. The e-mail cited specific issues considered in that decision, including nothing in Ms. Reinig's credentials which would support such an "extraordinary or exclusive increase." The e-mail also stated, in part:

"In summary, if this assignment is consistent with her current job, which also helps to make her the most skilled to perform it, then she should not be earning compensation beyond her current rate of pay. (This assignment cannot be treated as overtime.) And if this assignment is different and unique enough to require 30% investment of time and compensation, then perhaps it is a new, albeit temporary position, that requires recruitment, even if it is internal to Iowa State University."

The Associate Vice President also stated in the e-mail the decision could be appealed to the Provost. **Appendix 7** includes a copy of the Associate Dean's response to the September 27, 2005 e-mail in which the Associate Dean asked the Associate Vice President's reconsideration before starting the appeal process. As illustrated by the **Appendix**, the Associate Dean stated "What we have proposed is fair and reasonable."

Appendix 8 includes the final communication between the College and HR representatives regarding the proposed pay increase. As illustrated by the **Appendix**, in an e-mail dated October 13, 2005, the Associate Dean agreed to a 15% increase for Ms. Reinig effective July 1, 2005 through December 15, 2006. When comparing this e-mail to the correspondence in **Appendix 3**, which is dated September 15, 2005, it is apparent this period is approximately 8 weeks prior to the original proposed period of September 1, 2005 through December 31, 2006 and approximately 10 weeks before the initial request for a pay increase. We are unable to determine when Ms. Reinig began working on conference preparations or why it was determined July 1, 2005 was the appropriate date to increase her pay.

Table 3 lists the additional payments made to, or on behalf of, Ms. Reinig by ISU as a result of this pay increase.

Table 3

| Month | Gross Pay | Employer's Share | | Total |
|-------------|--------------|------------------|-----------|-----------|
| | | FICA | TIAA/CREF | |
| Oct. 2005 ^ | \$ 4,089.36 | 313.25 | 408.94 | 4,811.55 |
| Nov. 2005 | 1,022.33 | 78.64 | 102.14 | 1,203.11 |
| Dec. 2005 | 1,022.33 | 78.63 | 102.24 | 1,203.20 |
| Jan. 2006 | 1,022.33 | 78.56 | 102.24 | 1,203.13 |
| Feb. 2006 | 1,022.33 | 78.55 | 102.24 | 1,203.12 |
| March 2006 | 1,022.33 | 78.55 | 102.24 | 1,203.12 |
| April 2006 | 1,022.33 | 78.56 | 102.24 | 1,203.13 |
| May 2006 | 1,022.33 | 80.08 | 102.24 | 1,204.65 |
| June 2006 | 1,022.33 | 78.14 | 102.24 | 1,202.71 |
| July 2006 | 1,053.37 | 81.49 | 105.34 | 1,240.20 |
| Aug. 2006 | 1,053.25 | 81.49 | 105.33 | 1,240.07 |
| Sept. 2006 | 1,053.25 | 81.47 | 105.33 | 1,240.05 |
| Oct. 2006 | 1,053.25 | 81.48 | 105.33 | 1,240.06 |
| Nov. 2006 | 1,053.25 | 81.49 | 105.33 | 1,240.07 |
| Dec. 2006 | 551.70 | 42.58 | 55.18 | 649.46 |
| Total | \$ 18,086.07 | 1,392.96 | 1,808.60 | 21,287.63 |

^ - Includes back pay to provide the increase effective July 1, 2005.

As stated previously, the September 15, 2005 e-mail included in **Appendix 3** stated Dave Holger, Associate Provost and former Associate Dean of the College of Engineering, was serving as the President of INCE and the INCE budget included funds to fully reimburse the additional compensation. However, the \$15,500.00 quarterly contract payments to ISU by INCE were not increased and no additional payments were made by INCE to reimburse ISU for the additional compensation awarded to Ms. Reinig.

Undeposited Payments for Services - We also obtained from an INCE representative a listing of payments made directly to Ms. Reinig. The payments and information provided by INCE are listed in **Table 4**.

Table 4

| Date | Check Number | Memo | Labor & Services | Reimburse-ments | Total |
|----------|--------------|--|------------------|-----------------|-----------|
| 02/09/04 | 1409 | Reimburse to Ft. Lauderdale | \$ - | 20.23 | 20.23 |
| 03/10/05 | 1574 | Reimburse out of pocket travel | - | 81.55 | 81.55 |
| 03/03/06 | 1666 | Conference Secretariat 1 st Quarter Payment | 4,900.00 | - | 4,900.00 |
| 05/30/06 | 1698 | IN06 Consulting | 4,900.00 | - | 4,900.00 |
| 08/21/06 | 1722 | Third installment | 7,100.00 | - | 7,100.00 |
| 11/01/06 | 1748 | IN06 Consulting Final Payment | 8,100.00 | - | 8,100.00 |
| 11/17/06 | 1800 | Petty cash for IN06 Contract Labor, etc. | - | 1,000.00 | 1,000.00 |
| | | Total | \$25,000.00 | 1,101.78 | 26,101.78 |

As illustrated by the **Table**, INCE issued 7 checks totaling \$26,101.78 to Ms. Reinig between February 9, 2004 and December 31, 2007. Of the total, it appears \$25,000.00 was paid to her for consulting services. Copies of the invoices Ms. Reinig sent to INCE for the first 4 payments are included in **Appendix 9**. INCE also issued a \$2,500.00 payment to Ms. Reinig dated March 28, 2008 for consulting services. We did not include this payment because it was received after Ms. Reinig was removed from her duties as ECM Director. Ms. Reinig reported the consulting work she provided to INCE on an “Annual Report of Non-University Consulting” form which she signed on January 31, 2007. The information provided on the form by Ms. Reinig states the agreement for the consulting ended December 15, 2006.

As communicated to certain INCE Board members in an e-mail from an INCE representative, Ms. Reinig agreed to function as the Conference Director for the conference held in December 2006. A copy of the e-mail is included in **Appendix 10**. According to the e-mail, Ms. Reinig was acting as an independent contractor to INCE in a capacity beyond that included in the contract with ISU for conference services. Under the agreement, Ms. Reinig was to receive 4 quarterly payments in March, June, September and December of 2006 of \$4,900.00 each for a total of \$19,600.00. The e-mail also stated “This was based on an estimated average number of hours per week of 17.5 at Pam’s hourly rate of \$70/hr for non-ISU clients.”

As illustrated by **Table 4**, Ms. Reinig received 2 payments of \$4,900.00 in March and May 2006. However, the next 2 payments were significantly more and, like the payment received in May 2006, were collected by Ms. Reinig prior to the quarterly schedule cited by the INCE representative. According to an e-mail sent by Ms. Reinig to INCE officials, she stated:

“... I have attached an invoice for my third Congress secretariat payment. The third and fourth payments are higher, consistent with the increased amount of time spent on Congress organization. Please send this payment before the end of the month; I'm making a return trip to Hawaii to finalize details and have agreed to cover some expenses on my own. The fourth (and final) invoice will be sent in early November with payment due before November 23.”

Table 5 illustrates the compensation we identified for Ms. Reinig for fiscal years 2006 and 2007, including her base salary from ISU, the additional compensation received for the special assignment of assisting INCE and the compensation directly from INCE through December 31, 2007 for consulting services. The additional payments to Ms. Reinig from INCE for expenses are not included in the **Table**.

| Fiscal Year | ISU Base Pay | Compensation from ISU for Special Assignment | Additional Compensation from INCE | Total Compensation |
|--------------------|---------------------|---|--|---------------------------|
| 2006 | \$ 81,789.00 | 12,268.00 | 9,800.00 | 103,857.00 |
| 2007 | 84,261.00 | 5,818.07 | 15,200.00 | 105,279.07 |
| Total | \$ 166,050.00 | 18,086.07 | 25,000.00 | 209,136.07 |

Because INCE compensated Ms. Reinig directly for her services, additional compensation should not have been provided by ISU for providing the same services. The \$21,287.63 of total costs to ISU for the special assignment compensation provided to Ms. Reinig, as illustrated in **Table 3**, has been included in **Exhibit A**.

According to the resignation letter submitted by Ms. Reinig, the President of INCE (who was also an ISU employee) and the Associate Dean were aware of the fees she received directly from INCE. A copy of her resignation letter is included in **Appendix 11**.

We spoke with the individual who was the Co-President of Internoise International at the time of the conference. The past President is currently ISU's Associate Provost for Academic Programs and Dean of the Graduate College. According to the past-President, INCE hired Ms. Reinig to edit participant abstracts/papers for format presentation in addition to planning the conference logistics. However, we were not able to locate any documentation regarding these duties. The editing was not included in the e-mail communications we received. When we spoke with the Associate Dean, she stated she did not recall if ISU officials were aware Ms. Reinig was receiving compensation from INCE. It is unclear why Ms. Reinig would receive additional compensation from ISU when she was being paid directly by INCE for her services.

When we asked ECM staff if Ms. Reinig took time from her regular ECM duties to plan the INCE conference, we were told she delegated many of the duties associated with planning the conference to ECM staff members. Because ECM incurred the cost of staff time to plan the INCE conference, the \$25,000.00 paid to Ms. Reinig by INCE, as illustrated in **Tables 4 and 5**, should have been deposited to ECM. This amount has been included in **Exhibit A**.

Vendor Billing - Ms. Reinig contracted with Adecco Employment Services, a human resources agency, to provide staffing for the INCE conference held in Hawaii in December 2006. As illustrated in **Table 4**, Ms. Reinig received a \$1,000.00 check from INCE dated November 17, 2006. According to the listing provided by INCE, the memo of the check stated "Petty cash for IN06 Contract Labor, etc." In December 2006, Adecco sent a \$963.37 bill to Ms. Reinig at ISU for the staffing.

On March 28, 2007, ECM received an e-mail from Adecco regarding the bill for staffing services at the INCE conference. According to the e-mail from Adecco, multiple phone messages regarding collection of the \$963.37 outstanding bill had been left for Ms. Reinig. A copy of the e-mail is included in **Appendix 12**. As illustrated by the **Appendix**, an Adecco representative stated the matter would be sent to collections if payment was not remitted by ISU.

We reviewed ISU's accounting records and determined ISU did not pay the bill. As a result, the \$963.37 has not been included in **Exhibit A**. According to an ECM staff member, the bill was forwarded to INCE.

PROCUREMENT CARD PURCHASES

Ms. Reinig was issued a University procurement card to make purchases on behalf of ECM. According to ISU officials, purchases made with procurement cards are monitored by ISU's Purchasing Department. The Purchasing Department conducted an internal review of purchases made with procurement cards issued to ECM staff for the period March 1, 2001 through February 15, 2006. We reviewed the Purchasing Department's report and selected transactions. The Purchasing Department concluded, "The Department has serious flaws in their use of the system, including not retaining itemized receipts, improper use of the card in relation to hospitality transactions, use of the card for travel, and use of University funds for unallowable expenses." The report also stated it served as the first written warning concerning violation of procurement card policy for Ms. Reinig and an immediate meeting was needed to determine how to handle the unallowable expenditures. After meeting with a staff member who provided additional training and the Director of the Purchasing Department, the purchases were moved to a gift fund which is more flexible in the use of funds.

When Ms. Reinig made purchases with the procurement card assigned to her, an ECM administrative assistant was to record the transaction, including a description, in the ISU purchasing system. We reviewed all purchases made with the procurement card assigned to

Ms. Reinig from January 1, 2003 through November 26, 2007 and identified several concerns which are summarized in the following paragraphs.

During our review, we identified several procurement card purchases made by Ms. Reinig which did not comply with ISU policy. The purchases total \$6,087.83 and are summarized in **Table 6**. The purchases have been included in **Exhibit A** as an improper disbursement. Additional information about the purchases is included in the paragraphs following the **Table**.

| Description | Exhibit | Amount |
|-------------------------|----------------|---------------|
| Purchases made for CASE | D | \$ 636.25 |
| Other purchases | E | 4,951.10 |
| Travel purchases | F | 500.48 |
| Total | | \$ 6,087.83 |

Purchases Made for CASE - We identified 11 purchases made with the procurement card on behalf of CASE. The purchases identified total \$937.05 and are listed in **Exhibit D**. As illustrated by the **Exhibit**, the purchases included primarily meals. Itemized receipts were not submitted for 6 of the purchases, as required by ISU policy. The 6 purchases total \$636.25.

Of the 11 items purchased on behalf of CASE, only 1 transaction for \$47.46 was billed to CASE. Because we are unable to determine what portion, if any, of the purchases should have been billed to CASE, we have not included the purchases for CASE in **Exhibit A** except for those included in **Table 6**.

Other Purchases - As stated previously, we reviewed all purchases made with the procurement card assigned to Ms. Reinig from January 1, 2003 through November 26, 2007. We also discussed the descriptions for each purchase with the administrative assistant to determine if they were accurate. Based on the description, we determined if each purchase was in accordance with ISU policies. If a description did not appear to be allowable, we also reviewed the supporting documentation to determine allowability.

We identified 16 transaction totaling \$4,951.10 which were not in accordance with ISU policies. The transactions are listed in **Exhibit E**. Of this total, \$4,304.44 was for meals purchased at Aunt Maude's in Ames, Iowa. In the report issued by the ISU Purchasing Department, the purchases at Aunt Maude's were identified as an unallowable use of procurement cards for the purposes recorded by ECM. As illustrated by the **Exhibit**, ECM spent more than \$1,000 at Aunt Maude's each December for a "winter retreat." However, according to the receipts, the meals purchased included ECM employees and their spouses. In order for such a purchase to be allowable, ISU policy requires a non-ISU employee be in attendance and there must be a legitimate business purpose. We could not identify a legitimate business purpose for the purchases.

Other purchases made at Aunt Maude's were for smaller retreat luncheons which also do not appear to meet the criteria established by ISU for meals purchased with a procurement card. With 1 exception, we did not identify any purchases made at Aunt Maude's after the Purchasing Department notified ECM of the unallowability of the purchases

We also identified 2 purchases totaling \$246.00 from US Cellular. The receipts to support the purchases do not provide a detailed explanation, only that "office equipment" was purchased. Because ISU has a contract for cellular service with Verizon Wireless, it is unclear what equipment would need to be purchased from US Cellular. The \$4,951.10 of purchases listed in **Exhibit E** is included in **Exhibit A**.

We also identified the purchase of 2 leather computer bags for \$217.49 which is not included in **Exhibit E**. This purchase appears expensive when compared to alternative choices in computer bags. Because the bags are currently held and used by ECM staff, their cost is not included in **Exhibit A**. However, for future purchases, ECM staff should consider whether this is the best use of University funds.

Travel Purchases – When Ms. Reinig traveled for ISU or CASE, she frequently purchased wi-fi passes to access internet services. ISU policies do not permit the use of procurement cards for communications purchases. In accordance with ISU policy, fees for such services are to be paid by the employee and included on their travel reimbursement request. For the period we reviewed, we identified 33 purchases made with Ms. Reinig’s procurement card which should have been paid by Ms. Reinig and reimbursed to her through the travel claim process. The 33 purchases total \$500.48 and are listed in **Exhibit F**. This amount is included in **Exhibit A**.

OTHER PURCHASES

We identified 2 laptops and a printer purchased by ECM during the period of our review. The first purchase was in May 2007 and the second was in January 2008. Both purchases were made from the ISU bookstore. The computer purchased in January 2008 was ordered before Ms. Reinig was placed on leave and is in the custody of the Department of Public Safety. However, ECM staff was not able to locate the Dell computer and printer purchased in May 2007. A copy of the Intramural document showing the purchase of the computer and printer from the bookstore is included in **Appendix 13**. As illustrated by the **Appendix**, the computer and printer cost \$2,171.01 and the “Laptop [was] for Pam [Reinig] to conduct CoE [College of Engineering] business while in/out of the office.” The cost is included in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the ISU Department of Engineering Communications and Marketing to bill outside professional organizations. We also reviewed purchases made with the Department’s procurement cards. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check of those of another and provide a level of assurance that 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 ISU’s internal controls.

- A. Undeposited Collections – Because billings to an ECM customer were not properly entered in ISU’s accounts receivable system, the payments made by the customer could be deposited to an account other than ISU’s and University staff did not have the opportunity to identify the undeposited collections.

Recommendation – ECM officials should implement procedures which ensure all customers are entered in the accounts receivable system for billing and collection in accordance with ISU policy.

- B. Support of Professional Organizations – Because ISU does not have a system established to monitor employee involvement with outside professional associations and the costs associated with such involvement, certain salary and travel expenses were paid to the former ECM Director by both ISU and a professional organization.

Recommendation – To strengthen controls over expenses for involvement with outside professional associations, ISU officials should implement procedures to require College Deans to report administrative support costs associated with

professional associations. In addition, a monitoring system should be established for the costs.

ISU officials should also establish policies to provide Departments and/or College Deans guidance on how much administrative support should be provided to professional organizations. The policies should also provide guidance on determining how much Departments should bill professional organizations for services provided.

- C. Conflict of Interest – Section 68B.2A of the *Code of Iowa* prohibits anyone employed by the State or a political subdivision of the State from engaging in any outside employment or activity which is in conflict with the person's official duties and responsibilities. According to the *Code*, situations in which an unacceptable conflict shall be deemed to exist shall include outside employment or activity which involves the receipt of money or other consideration by the person from anyone other than the State or the political subdivision for the performance of any act that the person would be required or expected to perform as a part of the person's regular duties or during the hours during which the person performs service or work for the State or political subdivision of the State.

ISU has developed a policy regarding outside employment which requires notification by the employee of any potential conflict of interest. The notification is to be made in a timely manner so a determination can be made as soon as the potential conflict arises.

The former ECM Director received compensation from an outside organization for work which was very similar to her regular duties, some of which she performed during hours which she worked for ISU. The form which the former Director completed to notify ISU officials of the potential conflict of interest was dated January 31, 2007 and stated the agreement with the outside organization ended December 31, 2006.

Recommendation – ISU officials should ensure appropriate procedures are in place to monitor compliance with the University's conflict of interest policy.

Exhibits

**Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing**

Report on Special Investigation of
 Iowa State University of Science and Technology
 Department of Engineering Communications and Marketing

Summary of Findings
 For the period January 1, 2003 through December 31, 2007

| Description | Exhibit/ Table/Page | Amount | | | Total |
|-----------------------------------|--------------------------------|---|---------------------------------|-----------------------------------|--------------|
| | | Unsent Billings for Services | Undeposited Payments | Improper Disbursements | |
| CASE: | | | | | |
| Unsent billings for services | Table 1 | \$ 4,443.51 | - | - | 4,443.51 |
| Undeposited payments for services | Exhibit B | - | 30,059.26 | - | 30,059.26 |
| Duplicate travel reimbursements | Exhibit C | - | 3,445.82 | - | 3,445.82 |
| INCE: | | | | | |
| ISU salary increase | Table 3 | - | - | 21,287.63 | 21,287.63 |
| Undeposited payments for services | Table 4 | - | 25,000.00 | - | 25,000.00 |
| Procurement card purchases | Table 6 | - | - | 6,087.83 | 6,087.83 |
| Dell computer and printer | Page 17 | - | - | 2,171.01 | 2,171.01 |
| Total | | \$ 4,443.51 | 58,505.08 | 29,546.47 | 92,495.06 |

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Checks from CASE Deposited to Pam Reinig's Personal Bank Accounts
For the Period January 1, 2003 through December 31, 2007

Per ECM Job Card

| Sales Ticket Number | Job Card Number | ISU Job Card Description | Amount | |
|---------------------------|-----------------------|---|----------|-----------|
| 26702 | 03264 | Send out Silver and Bronze entries to Kay Davis | \$ 12.58 | |
| | | 3 awards 500 each for CASE master print | 266.16 | |
| | | Send out Silver and Bronze entries to Kay Davis | 15.12 | |
| | | output (8) 11 by 17 sweepstakes certificates and reprint to size down | 58.21 | |
| | | Fed Ex Package to Keri Drinka - North Dakota | 9.91 | |
| | | Fed Ex Package to Kay Davis | 72.10 | |
| | | Fed Ex Check to Keri Drinka | 9.91 | |
| | | 2 large cardboard easels | 0.80 | |
| | | 5 medium cardboard easels | 1.13 | |
| | | Postage to send certificates to people not at conference | 14.52 | |
| | | To send framed award to St. Ambrose via UPS Ground | 4.12 | |
| | | 11 qty. 12 by 18 color printouts (addl. Sweepstakes) | 24.15 | |
| | | Case District VI Domain Name Renewal | 70.00 | \$ 558.71 |
| 26706 | 03316 | 45 qty 104 color copies - 11 by 17 @ .50 each | 22.50 | |
| | | 39 qty 20 by 30 sheets quick stick foam @ 3.95 each | 154.05 | |
| | | 38 printouts from Epson color printer @ 3.00 each | 114.00 | 290.55 |
| 26711 | 03336 | print 700 qty services awards programs | 91.27 | |
| | | print 700 qty awards programs | 91.27 | 182.54 |
| | | | | 1,031.80 |
| 27242 | 04202 | 3,010 CASE award postcards | 657.21 | |
| | | Mailing of 2,659 CASE postcards | 78.68 | |
| | | Postage to mail out 2,659 CASE postcards | 983.83 | 1,719.72 |
| 27389 | 04331 | Send boxes out priority mail | 536.38 | |
| | | Stamps to put on entry envelopes | 35.00 | |
| | | Fed Ex package to Keri Drinka | 14.57 | |
| | | Fed Ex package to Keri Drinka | 10.00 | 595.95 |
| 27446 | 04240 | Print 12 sweepstakes certificates | 53.84 | |
| | | Shipping box and packaging | 25.78 | |
| | | Send 2 boxes Fed Ex to Denver | 133.24 | |
| | | 5 frames for mounting awards | 84.95 | |
| | | 510 CASE certificates - cream, silver, sandstone | 296.23 | |
| | | Supplies for CASE conference | 882.50 | 1,476.54 |

| <u>Supported</u> | <u>Not Supported</u> | <u>Per Check</u> | | | <u>Deposit Date</u> | <u>Mailing Address</u> |
|------------------|----------------------|---------------------|-------------|---------------|---------------------|------------------------|
| | | <u>Check Number</u> | <u>Date</u> | <u>Amount</u> | | |
| 12.58 | | | | | | |
| 266.16 | | | | | | |
| 15.12 | | | | | | |
| 58.21 | | | | | | |
| 9.91 | | | | | | |
| 72.10 | | | | | | |
| 9.91 | | | | | | |
| 0.80 | | | | | | |
| 1.13 | | | | | | |
| 14.52 | | | | | | |
| 4.12 | | | | | | |
| 24.15 | | | | | | |
| 70.00 | | | | | | |
| 22.50 | | | | | | |
| 154.05 | | | | | | |
| 114.00 | | | | | | |
| 91.27 | | | | | | |
| 91.27 | | | | | | |
| | | 1679 | 03/05/03 | \$ 1,031.80 | 03/12/03 | 104 Marston Hall |
| 657.21 | | | | | | |
| 78.68 | | | | | | |
| 983.83 | | 1763 | 11/18/03 | 1,719.72 | 12/06/03 | 210 Marston Hall |
| 536.38 | | | | | | |
| | 35.00 | | | | | |
| 14.57 | | | | | | |
| 10.00 | | 1776 | 01/07/04 | 595.95 | 01/15/04 | 210 Marston Hall |
| 53.84 | | | | | | |
| 25.78 | | | | | | |
| | 133.24 | | | | | |
| 84.95 | | | | | | |
| 296.23 | | | | | | |
| | 882.50 | 1785 | 02/03/04 | 1,476.54 | 02/17/04 | 210 Marston Hall |

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Checks from CASE Deposited to Pam Reinig's Personal Bank Accounts
For the Period January 1, 2003 through December 31, 2007

Per ECM Job Card

| Sales Ticket Number | Job Card Number | ISU Job Card Description | Amount | |
|---------------------------|-----------------------|---|-----------------|----------|
| 27770 | 04652 | Web services | | 2,500.00 |
| Unknown | N/A | Conference committee meeting and board meeting | 313.65 | |
| | | Request for payment - printing and mailing awards postcards | <u>1,756.88</u> | 2,070.53 |
| Unknown | 05215 | * 5 reams of paper - \$3.00 each | 15.00 | |
| | | * To send boxes to judges | 744.86 | |
| | | * To send box of entries to Patrick Stricker in Madison, WI | 25.25 | |
| | | * To send money to Keri Drinka - UPS next day | <u>15.50</u> | 800.61 |
| 28085 | 05278 | ~ Print 550 dinner programs | 247.00 | |
| | | ~ Print 550 luncheon programs | 247.00 | |
| | | ~ Print 550 dinner placemats | 159.00 | |
| | | ~ 2 packages certificate holders | 22.00 | |
| | | ~ 5 frames | 100.00 | |
| | | ~ 50 envelopes - 9 by 12 | 4.50 | |
| | | ~ 500 each of 4 versions - CASE awards | 316.44 | |
| | | ~ 1 each of 10 color printouts - sweepstakes awards | 159.00 | |
| 28086 | 5081 | Web services | <u>2,499.00</u> | 3,753.94 |
| 28380 | 05540 | Web services | | 2,500.00 |
| 27933 | 05142 | 3,015 postcards | | 1,756.88 |
| 28051 | 05215 | * 5 reams of paper - \$3.00 each | 15.00 | |
| | | * To send boxes to judges | 744.86 | |
| | | * To send box of entries to Patrick Stricker in Madison, WI | 25.25 | |
| | | * To send money to Keri Drinka - UPS next day | 15.50 | |
| | | To mail out 14 envelopes of award certificates | 14.11 | |
| | | To send out judging results to schools | 90.65 | |
| | | Envelopes to send judging results out | 32.00 | |
| | | Letterhead for Pam's letter to schools | 10.00 | |
| | | Conference planning meeting | <u>546.28</u> | 1,493.65 |
| Unknown | Unknown # | Unknown | | 1,254.94 |
| Unknown | N/A | Web services | 2,700.00 | |
| | | Prize for judge's raffle | <u>199.49</u> | 2,899.49 |

| Supported | Not Supported | Per Check | | | Deposit Date | Mailing Address |
|------------------|----------------------|---------------------|-------------|---------------|---------------------|------------------------|
| | | Check Number | Date | Amount | | |
| | 2,500.00 | 1871 | 07/30/04 | 2,500.00 | 08/14/04 | PO Box 402, ISU |
| 313.65 | | | | | | |
| 1,756.88 | | 1897 | 11/04/04 | 2,070.53 | ^ 11/11/04 | PO Box 402, ISU |
| 15.00 | | | | | | |
| 744.86 | | | | | | |
| 25.25 | | | | | | |
| 15.50 | | 1904 | 12/17/04 | 800.61 | 12/29/04 | PO Box 402, ISU |
| | 247.00 | | | | | |
| | 247.00 | | | | | |
| | 159.00 | | | | | |
| 22.00 | | | | | | |
| 100.00 | | | | | | |
| 4.50 | | | | | | |
| | 316.44 | | | | | |
| | 159.00 | | | | | |
| 2,499.00 | | 1993 | 01/28/05 | 3,753.94 | 02/04/05 | PO Box 402, ISU |
| 2,500.00 | | 2056 | 07/12/05 | 2,500.00 | 07/26/05 | PO Box 402, ISU |
| 1,756.88 | | 2064 | 08/19/05 | 1,756.88 | 08/25/05 | PO Box 402, ISU |
| | 15.00 | | | | | |
| | 744.86 | | | | | |
| | 25.25 | | | | | |
| | 15.50 | | | | | |
| 14.11 | | | | | | |
| 90.65 | | | | | | |
| 32.00 | | | | | | |
| 10.00 | | | | | | |
| 546.28 | | 2071 | 10/13/05 | 1,493.65 | ^ 10/20/05 | PO Box 402, ISU |
| | 1,254.94 | 1981 | 11/30/05 | 1,254.94 | 12/03/05 | Unknown |
| | 2,700.00 | | | | | |
| | 199.49 | 2376 | 12/08/06 | 2,899.49 | 12/13/06 | Pam Reinig's home |

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Checks from CASE Deposited to Pam Reinig's Personal Bank Accounts
For the Period January 1, 2003 through December 31, 2007

Per ECM Job Card

| Sales Ticket Number | Job Card Number | ISU Job Card Description | Amount |
|---------------------------|-----------------------|---|----------------------------|
| 28770 | 06235 | To send entries out UPS 2nd day - 40 packages sent | 794.32 |
| | | To send CASE payments to Keri Drinka | 12.49 |
| | | Package to us sent by Krystie Grubb one of the judges | 12.12 |
| | | 500 CASE awards 4 different ones | 492.41 |
| | | Envelopes to put silver and bronze certificates in | 14.99 |
| | | Print 550 award placemats | 185.24 |
| | | 3 shuffles | 357.00 |
| | | Print 550 award dinner programs | 96.91 |
| | | Postage to send 5 boxes to St. Louis to CASE conference | 134.90 |
| | | Postage to send 4 boxes to St. Louis to CASE conference | 132.80 |
| | | 2.5 sheets of high tac 32 by 40 white foam core | 23.13 |
| | | To send certificates to schools | 17.40 |
| | | Postage and box from Fed Ex to mail back 3 boxes from CASE conference | 30.05 |
| | | Dinner with Keri Drinka to discuss next years CASE District VI conference | 41.46 |
| | | Print 4 Villa Dusch. And 1 Rockhurst sweeps dups | 7.16 |
| | | To send 4 boxes back from CASE conference via Fed Ex | 101.83 |
| | | | <u>2,454.21</u> |
| Unknown | 07515 | Web services | 3,751.00 |
| | | Total | <u><u>\$ 30,059.26</u></u> |

^ - Check also included reimbursement to Pam Reinig for travel expenses.

N/A - Payment to Ms. Reinig was processed using a "CASE District VI Request for Payment" form completed by Ms. Reinig.

- CASE was unable to locate supporting documentation for the payment.

~ - Supplies for job card number 05278 total \$1,254.94.

* - The cost of some supplies for job card number 05215 were billed to and paid by CASE twice.

| Supported | Not Supported | Per Check | | | Deposit Date | Mailing Address |
|------------------|----------------------|---------------------|-------------|---------------------|---------------------|------------------------|
| | | Check Number | Date | Amount | | |
| 794.32 | | | | | | |
| 12.49 | | | | | | |
| 12.12 | | | | | | |
| 492.41 | | | | | | |
| 14.99 | | | | | | |
| 185.24 | | | | | | |
| | 357.00 | | | | | |
| 96.91 | | | | | | |
| 134.90 | | | | | | |
| 132.80 | | | | | | |
| 23.13 | | | | | | |
| 17.40 | | | | | | |
| 30.05 | | | | | | |
| 41.46 | | | | | | |
| 7.16 | | | | | | |
| 101.83 | | 2381 | 01/18/07 | 2,454.21 | 01/25/07 | Pam Reinig's home |
| | 3,751.00 | 2454 | 07/11/07 | 3,751.00 | 07/16/07 | Pam Reinig's home |
| <u>9,561.16</u> | <u>20,498.10</u> | | | <u>\$ 30,059.26</u> | | |

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Duplicate Travel Reimbursements
For the Period January 1, 2003 through December 31, 2007

| Destination | Travel Dates | Payer/ Overpayment | Airfare | Mileage | Lodging | Breakfast |
|--------------------|---------------------|-------------------------------|--------------------|----------------|-----------------|------------------|
| Denver, CO | 04/26/03 - | ISU | \$ 302.00 | 23.52 | - | 11.50 |
| | 04/28/03 | CASE | 278.00 | 28.98 | - | - |
| | | Duplicate payment | 278.00 | 23.52 | - | - |
| Kansas City, MO | 09/14/03 - | ISU | 298.00 | 28.52 | 326.28 | 17.80 |
| | 09/17/03 | CASE | 271.50 | 31.74 | 326.28 | - |
| | | Duplicate payment | 271.50 | 28.52 | 326.28 | - |
| Kansas City, MO | 04/18/04 - | ISU | 169.60 | - | 654.66 | 7.25 |
| | 04/20/04 | CASE | - | 171.00 | 654.66 | - |
| | | Duplicate payment | 169.60 | - | 654.66 | - |
| Kansas City, MO | 09/19/04 - | ISU | - | - | 117.15 | - |
| | 09/20/04 | CASE | - | 181.50 | 117.15 | - |
| | | Duplicate payment | - | - | 117.15 | - |
| Kansas City, MO | 09/17/05 - | ISU | - | 12.26 | 346.29 | 12.73 |
| | 09/19/04 | CASE | - | 205.15 | 341.13 | - |
| | | Duplicate payment | - | 12.26 | 341.13 | - |
| Washington, DC | 10/15/06 - | ISU | 362.70 | 23.37 | - | 14.50 |
| | 10/17/04 | CASE | 334.20 | - | - | - |
| | | Duplicate payment | 362.70 | - | - | - |
| San Diego, CA | 04/25/07 - | ISU | 414.10 | 39.76 | - | - |
| | 04/27/07 | CASE | 385.60 | - | - | - |
| | | Duplicate payment | 414.10 | - | - | - |
| Washington, DC | 10/28/07 - | ISU | 217.30 | - | - | - |
| | 10/30/07 | CASE | 437.60 | - | - | - |
| | | Duplicate payment | 217.30 | - | - | - |
| | | Total | \$ 1,713.20 | 64.30 | 1,439.22 | - |

^ - Reimbursement was combined with payment for services on a single check.

The reimbursement for travel in September 2004 was included in check number 1897.

The reimbursement for travel in September 2005 was included in check number 2071.

| Lunch | Dinner | Parking | Cab/ Shuttle | Phone/ FAX | Total |
|-------|--------|---------|-----------------|---------------|----------|
| 21.80 | 59.92 | - | 84.00 | - | 502.74 |
| - | - | - | - | - | 306.98 |
| - | - | - | - | - | 301.52 |
| 21.70 | 60.00 | 32.00 | 51.00 | 55.83 | 891.13 |
| - | 24.10 | 32.00 | 23.00 | - | 708.62 |
| - | 24.10 | 32.00 | 23.00 | - | 705.40 |
| 18.40 | 354.36 | 15.00 | 64.00 | 44.50 | 1,327.77 |
| - | 120.00 | 15.00 | - | - | 960.66 |
| | 120.00 | 15.00 | | | 959.26 |
| 21.95 | - | 15.00 | 15.00 | 16.00 | 185.10 |
| - | - | 15.00 | - | - | 313.65 ^ |
| - | - | 15.00 | - | - | 132.15 |
| 29.45 | 37.05 | - | 44.00 | 44.04 | 525.82 |
| - | - | - | - | - | 546.28 ^ |
| - | - | - | - | - | 353.39 |
| 34.00 | 59.95 | - | 130.00 | 23.90 | 648.42 |
| - | - | - | - | - | 334.20 |
| - | - | - | - | - | 362.70 |
| 9.75 | 55.00 | 27.00 | 44.00 | - | 589.61 |
| - | - | - | - | - | 385.60 |
| - | - | - | - | - | 414.10 |
| - | - | - | - | - | 217.30 |
| - | - | - | - | - | 437.60 |
| - | - | - | - | - | 217.30 |
| - | 144.10 | 62.00 | 23.00 | - | 3,445.82 |

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Selected Procurement Card Purchases Made by Pam Reinig
For the Period January 1, 2003 through November 28, 2007

Per ISU Procurement Card System

| Trans Date | Amount | Vendor | Description |
|-----------------------|------------------|---------------------------|---|
| # 01/13/03 | \$ 131.55 | BUCA DI BEPPO | PLANNING MEETING FOR CASE 04 |
| 04/13/03 | 17.15 | CRACKER BARREL #392 | BREAKFAST MEETING WITH CASE REP JODI MCGATLIN |
| # 08/14/03 | 80.09 | MONTAGE | PLANNING MTG WITH GWEN CULPEPPER, VICKI GRIMES, REINIG |
| 01/08/04 | 64.00 | T GALAXY AMES RETAIL | SHIRT FOR CASE CONFERENCE |
| 01/09/04 | 76.89 | PALOMINO | DINNER MEETING WITH CASE REPS |
| # 04/18/04 | 84.16 | HYATT HOTELS CRWN CTR F&B | BUSINESS DINNER WITH CASE COMMITTEE MEMBERS: |
| # 04/19/04 | 270.20 | THE MELTING POT | BUSINESS DINNER WITH ISU STAFF AND CASE |
| # 05/19/04 | 22.79 | APPLEBEES 18111278 | LUNCHON MEETING THE GWEN CULPEPPER, UNI |
| 02/27/05 | 32.09 | RADIO SHACK 00160325 | PROTECTIVE COVERS FOR IPODS |
| 09/17/05 | 110.67 | CHEESECAKE KANSAS CITY | DINNER WITH CASE BOARD |
| ^ # 01/23/06 | 47.46 | RENAISSANCE HOTELS F/B | DINNER MEETING WITH REINIG, HOBBS, DRINKA (NDSU) |
| Total | <u>\$ 937.05</u> | | |

^ - Recorded as an expense incurred by ECM for CASE in ECM's job card software program.
Cost was billed to CASE.

- Itemized receipt not submitted, total of \$636.25.

Business Purpose Recorded

PLANNING MEETING FOR CASE 04

TO DISCUSS UP COMING CASE CONFERENCE
IN JANUARY 2004

MEETING WITH UNI TO DISCUSS 2004 CASE
CONFERENCE

SHIRT FOR GIFT FOR CASE DISTRICT VI
CONFERENCE

TO MEET WITH CASE DISTRICT VI
COLLEAGUES FOR MEETING

MEETING WITH CASE DISTRICT VI STAFF
MEMBERS

CASE DISTRICT VI PLANNING COMMITTEE
DINNER

MEETING WITH GWEN CULPEPPER ABOUT THE
CASE DISTRICT VI CONFERENCE

TO PROTECT IPODS FROM DAMAGE.

ADVANCEMENT DINNER MEETING WITH KEVIN
THOMPSON AND JIM SALMO (CASE BOARD) TO
DISCUSS CASE ISSUES

TO DISCUSS CASE DISTRICT VI CONFERENCE
FOR 2007 IN KANSAS CITY, MO

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Unallowable Procurement Card Purchases
For the Period January 1, 2003 through November 28, 2007

Per ISU Procurement Card System

| Trans Date | Amount | Vendor | Description |
|-------------------|--------------------|---------------------------|---|
| 06/18/03 | \$ 14.57 | PANERA BREAD #3212 | STAFF RETREAT FOOD |
| 07/07/03 | 16.00 | USCELL U417 | OFFICE EQUIPMENT |
| 07/07/03 | 230.00 | USCELL U417 | OFFICE EQUIPMENT |
| 08/15/03 | 36.35 | AUNT MAUDE'S | RETREAT PLANNING WITH CHRISTINE HOBBS, PAM REINIG |
| 08/22/03 | 71.67 | HASTINGS-ENTERTAINME #971 | MATERIALS FOR RETREAT |
| 10/15/03 | 131.78 | AUNT MAUDE'S | RETREAT LUNCHEON |
| 12/07/03 | 1,542.88 | AUNT MAUDE'S | WINTER RETREAT DINNER |
| 07/02/04 | 43.75 | AUNT MAUDE'S | SUPERVISORS RETREAT |
| 07/20/04 | 108.30 | AUNT MAUDE'S | WRITING STAFF RETREAT |
| 07/27/04 | 35.35 | THE CAFE | EDITING STAFF RETREAT |
| 08/09/04 | 69.31 | LAFUENTE MEXICAN REST | STAFF DEVELOPMENT LUNCH |
| 12/05/04 | 1,219.90 | AUNT MAUDE'S | WINTER RETREAT DINNER |
| 04/28/05 | 193.51 | THE CAFE | SPRING STAFF RETREAT |
| 12/04/05 | 1,119.28 | AUNT MAUDES | WINTER RETREAT |
| 07/10/06 | 102.20 | AUNT MAUDES | DINNER AT AUNT MAUDE'S-AMES, IA |
| 08/10/07 | 16.25 | HYVEE FOOD&DRUG1013S66 | POSTAGE |
| Total | <u>\$ 4,951.10</u> | | |

| Business Purpose Recorded | Description per Supporting Documentation |
|--|--|
| STAFF LUNCH FOR THE INSTITUTE OF NOISE CONTROL CONFERENCE | <p>Only ECM staff present.</p> <p>Cell phone and accessories from US Cellular. ECM used Verizon.</p> <p>Cell phone and accessories from US Cellular. ECM used Verizon.</p> |
| RETREAT PLANNING | <p>Only ECM staff present.</p> <p>Description is not correct. Per ECM staff member, this purchase was presents for staff.</p> |
| STAFF RETREAT TO DISCUSS ECM NEW IDEAS. | Only ECM staff present. |
| WINTER RETREAT FOR STAFF TO DISCUSS ECM PROJECTS. | Dinner for ECM staff and spouses. |
| MEETING WITH DESIGN AND WEB SUPERVISORS TO DISCUSS UPCOMING ECM STAFF EVALUATIONS. | Only ECM staff present. No itemized receipt. |
| WRITING STAFF RETREAT TO DISCUSS WRITING STAFF UPCOMING PROJECTS | Only ECM staff present. No itemized receipt. \$12 tip. |
| EDITING STAFF RETREAT TO DISCUSS EDIT PROCEDURES | Only ECM staff present. No itemized receipt. |
| TO DISCUSS UPCOMING YEAR'S PROJECTS | Only ECM staff present. No itemized receipt. \$6 tip. |
| ECM WINTER RETREAT DINNER AT AUNT MAUDE'S ALL ECM STAFF MEMBERS PRESENT WITH SPOUSES. | Only ECM staff with spouses. No receipt. |
| SPRING STAFF RETREAT TO DISCUSS DEPARTMENT REORGANIZATION. | Only for ECM staff. Tax included. |
| TO DISCUSS UPCOMING PROJECTS IN ECM. | Only ECM staff and spouses present. \$162.63 tip. |
| FINAL MEETING WITH APPLICANT AND SPOUSE TO ANSWER QUESTIONS ABOUT COMM. SPECIALIST IV JOB, ISU AND AMES. | Pam Reinig's husband's meal was included in bill. \$11 tip. |
| SHIPPING OF NOISECON 07 PAPERS FOR PROCEEDINGS TO STEVE HAMBRIC | Service is available at ISU. |

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Procurement Card Purchases for Internet Access
For the Period January 1, 2003 through November 28, 2007

Per ISU Procurement Card System

| Trans Date | Amount | Vendor | Description |
|-------------------|---------------|---------------------------|---|
| 03/09/04 | \$ 6.49 | OPTI FI NETWORKS LLC | AIRPORT E-MAIL CONNECTION |
| 04/19/04 | 4.74 | OPTI FI NETWORKS LLC | E-MAIL CONNECTION AT DSM AIRPORT |
| 04/19/04 | 2.99 | OPTI FI NETWORKS LLC | E-MAIL CONNECTION AT AIRPORT |
| 06/16/04 | 2.99 | OPTI FI NETWORKS LLC | INTERNET/E-MAIL CONNECTION FEE AT AIRPORT |
| 07/05/04 | 9.99 | QPASS *ATTWS-EWALLET | E-MAIL CONNECTION |
| 08/13/04 | 7.95 | BILTMORE COMMUNIC00 OF 00 | WIRELESS SERVICE |
| 08/16/04 | 3.00 | NEPTUNE NETWORKS INC | WIRELESS CONNECTION IN DES MOINES, IA. |
| 08/17/04 | 9.75 | OPTI FI NETWORKS LLC | WIRELESS CONNECTION IN DALLAS, TX. |
| 08/30/04 | 9.99 | TMOBILE*HOTSPOT | WIRELESS ACCESS TO E-MAIL FROM AIRPORT DURING |
| 11/16/04 | 7.95 | UPSLIDE, INC | DIAL-UP CHARGES FOR E-MAIL CONNECTION AT DENVER AIRPORT |
| 11/17/04 | 10.50 | INTERNET-USAGE.COM | DIAL-UP CHARGES FOR EMAIL AT DENVER AIRPORT |
| 01/27/05 | 9.99 | TMOBILE*HOTSPOT | DIAL-UP CHARGE AT AIRPORT TO ACCESS EMAIL |
| 02/01/05 | 9.99 | TMOBILE*HOTSPOT | DIAL-UP CHARGE AT AIRPORT TO ACCESS EMAIL |

Business Purpose Recorded

INTERNET CONNECTION AT THE AIRPORT FOR PAM REINIG TO CHECK HER IOWA STATE EMAIL.

INTERNET CONNECTION AT THE DES MOINES AIRPORT TO CHECK ISU EMAIL

INTERNET CONNECTION AT THE DES MOINES AIRPORT TO CHECK ISU EMAIL

INTERNET CONNECTION AT AIRPORT SO THAT STAFF MEMBER CAN COMMUNICATE WITH STAFF.

E-MAIL CONNECTION AT O'HARE INTERNATIONAL AIRPORT SO THAT PAM REINIG CAN COMMUNICATE WITH HER STAFF WHILE TRAVELING.

WIRELESS SERVICE AT THE DES MOINES AREA SO PAM REINIG CAN HAVE INTERNET CONNECTION TO COMMUNICATE WITH OUR STAFF.

WIRELESS CONNECTION AT THE DES MOINES AIRPORT SO THAT PAM PEINIG CAN COMMUNICATE WITH HER ECM STAFF.

WIRELESS CONNECTION AT THE DALLAS, TEXAS AIRPORT SO THAT PAM REINIG CAN COMMUNICATE WITH HER ECM STAFF.

WIRELESS SERVICE AT THE DALLAS FT. WORTH AIRPORT TO COMMUNICATE BY EMAIL TO ECM STAFF.

EMAIL CONNECTION SO THAT PAM REINIG CAN COMMUNICATE WITH STAFF AND FACULTY WHILE AT CONFERENCE.

EMAIL CONNECTION AT DENVER AIRPORT SO THAT PAM REINIG CAN COMMUNICATE WITH SAFF AND FACULTY WHILE TRAVELING.

DIAL-UP ACCESS CHARGE IN CHICAGO AND HONOLULU AIRPORT TO ACCESS EMAIL TO COMMUNICATE WITH ECM STAFF.

DIAL-UP ACCESS TO DENVER AIRPORT TO USE EMAIL TO COMMUNICATE WITH ECM STAFF.

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Procurement Card Purchases for Internet Access
For the Period January 1, 2003 through November 28, 2007

Per ISU Procurement Card System

| Trans Date | Amount | Vendor | Description |
|-------------------|---------------|-------------------------|---|
| 09/22/05 | 9.95 | SPRINT PCS WI-FI ACCESS | WIRELESS CONNECTION AT KCI AIRPORT |
| 09/23/05 | 63.00 | AIRPORT PARKING RAMPS | PARKING INADVERTENTLY CHARGED TO P CARD |
| 10/12/05 | 9.99 | QPASS *ATTWS-EWALLET | INTERNET CONNECT AT DENVER AIRPORT FOR E-MAIL |
| 11/04/05 | 6.95 | OPTI FI NETWORKS LLC | INTERNET CONNECT AT SANTA ANA AIRPORT |
| 01/22/06 | 6.95 | OPTI FI NETWORKS LLC | INTERNET CONNECTION AT DSM AIRPORT |
| 01/27/06 | 10.49 | QPASS *ATTWS-EWALLET | WIRELESS CONNECTION AT SANTA ANA AIRPORT |
| 07/20/06 | 6.95 | OPTI FI NETWORKS LLC | INTERNET ACCESS AT THE DSM AIRPORT |
| 08/13/06 | 6.95 | OPTI FI NETWORKS LLC | INTERNET ACCESS AT THE DSM AIRPORT |
| 08/13/06 | 9.99 | TMOBILE*HOTSPOT | INTERNET ACCESS AT THE O'HARE AIRPORT |
| 08/14/06 | 6.95 | INTERNET-USAGE.COM | INTERNET ACCESS AT THE AIRPORT |
| 08/16/06 | 6.95 | OPTI FI NETWORKS LLC | INTERNET ACCESS AT THE AIRPORT |
| 08/16/06 | 9.95 | SPRINT PCS WI-FI ACCESS | EMAIL SERVICE AT SALT LAKE CITY AIRPORT |
| 03/02/07 | 9.95 | WAYPORT INTERNET SVCS | INTERNET ACCESS |
| 03/03/07 | 9.95 | WAYPORT INTERNET SVCS | INTERNET ACCESS |
| 08/28/07 | 24.71 | SWISSCOM HOSPITALITY | INTERNET ACCESS AT THE AIRPORT |

Business Purpose Recorded

TO STAY CONNECTED WITH ISU STAFF AND CHECK PROJECT UPDATES

PARKING AT THE DSM AIRPORT SO PAM CAN ATTEND THE CASE DISTRICT VI CONFERENCE MEETING IN KANSAS CITY, MO.

INTERNET CONNECTION AT DENVER AIRPORT TO COMMUNICATE WITH STAFF ON ECM PROJECTS.

INTERNET CONNECTION AT THE SANTA ANA AIRPORT TO COMMUNICATE WITH ECM STAFF ON PROJECTS.

SO PAM REINIG CAN COMMUNICATE WITH STAFF ON ECM WORK ISSUES SUCH AS JOBS AND CLIENTS.

INTERNET CONNECTION SO THAT PAM REINIG CAN COMMUNICATE WITH ECM STAFF ABOUT CURRENT ECM JOBS IN PROGRESS.

TO ACCESS E-MAIL AND MAINTAIN CONTACT WITH STAFF WHILE TRAVELING.

TO ESTABLISH EMAIL CONNECTION ALLOWING PAM TO WORK DURING WAIT TIME AT AIRPORT

TO ESTABLISH EMAIL CONNECTION ALLOWING PAM TO WORK DURING WAIT TIME AT AIRPORT

TO ESTABLISH EMAIL CONNECTION ALLOWING PAM TO WORK WHILE TRAVELING.

TO ESTABLISH EMAIL CONNECTION ALLOWING PAM TO WORK DURING WAIT TIME AT AIRPORT

TO ESTABLISH EMAIL CONNECTION ALLOWING PAM TO WORK DURING WAIT TIME AT AIRPORT

TO RECEIVE EMAIL AND WORK WHILE TRAVELING

TO RECEIVE EMAIL AND WORK WHILE TRAVELING

FOR PAM REINIG TO MAINTAIN CONTACT WITH THE OFFICE AND CONTINUE WORKING WHILE TRAVELING

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Procurement Card Purchases for Internet Access
For the Period January 1, 2003 through November 28, 2007

Per ISU Procurement Card System

| Trans Date | Amount | Vendor | Description |
|-------------------|------------------|------------------------|---|
| 08/29/07 | 24.81 | SWISSCOM HOSPITALITY | INTERNET ACCESS AT THE AIRPORT |
| 09/02/07 | 151.25 | SWISSCOM HOSPITALITY | INTERNET ACCESS IN TURKEY |
| 09/03/07 | 13.52 | SWISSCOM HOSPITALITY | INTERNET CONNECTION IN ISTANBUL, TURKEY |
| 11/26/07 | 6.95 | WWW.INTERNET-USAGE.COM | INTERNET ACCESS FEE |
| 11/26/07 | 7.95 | WWW.INTERNET-USAGE.COM | INTERNET ACCESS FEE |
| Total | <u>\$ 500.48</u> | | |

Business Purpose Recorded

FOR PAM REINIG TO MAINTAIN CONTACT WITH THE OFFICE AND CONTINUE WORKING WHILE TRAVELING

TO MAINTAIN OFFICE COMMUNICATIONS WHILE OUT OF THE COUNTRY

FOR PAM REINIG TO MAINTAIN CONTACT WITH THE OFFICE AND CONTINUE WORKING WHILE TRAVELING

TO MAINTAIN EMAIL CONTACT WITH THE OFFICE DURING TRAVEL


TO MAINTAIN EMAIL CONTACT WITH THE OFFICE DURING TRAVEL

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Ernest H. Ruben, Jr., CPA, Manager
Janet K. Mortvedt, CPA, Staff Auditor
Adam D. Steffensmeier, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of
 Iowa State University of Science and Technology
 Department of Engineering Communications and Marketing

Copies of Selected Checks to Pam Reinig from CASE

| OUR REF NUMBER | YOUR INVOICE NUMBER | INVOICE DATE | INVOICE AMOUNT | AMOUNT PAID | DISCOUNT TAKEN | NET CHECK AMOUNT |
|----------------|---------------------|--------------|----------------|-------------|----------------|------------------|
| 000081 | pub printing | 2/21/03 | 1,031.80 | 1,031.80 | 0.00 | 1,031.80 |

THIS DOCUMENT CONTAINS SENSITIVE INFORMATION. IT IS THE PROPERTY OF THE COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION. IT IS TO BE KEPT IN A SECURE PLACE AND NOT TO BE REPRODUCED OR DISTRIBUTED OUTSIDE THE COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION.



COUNCIL FOR ADVANCEMENT
 AND SUPPORT OF EDUCATION,
 DISTRICT VI
 1307 New York Avenue NW
 Suite 1000
 Washington DC 20005-4701
 202.328.5900

WELLS FARGO BANK ND, NA
 FARGO, ND

1679

77-1/913

| CHECK DATE | CONTROL NUMBER | AMOUNT |
|------------|----------------|-------------|
| 3/5/03 | 001679 | \$ 1,031.80 |

PAY One Thousand Thirty-One and 80/100----- US Dollars

TO THE ORDER OF
 Pam Reinig
 104 Marston Hall
 Iowa State University
 Ames, IA 50011



THIS DOCUMENT CONTAINS SENSITIVE INFORMATION. IT IS THE PROPERTY OF THE COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION. IT IS TO BE KEPT IN A SECURE PLACE AND NOT TO BE REPRODUCED OR DISTRIBUTED OUTSIDE THE COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION.

⑈001679⑈

COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION.

1679

| | | | | | | |
|---------|--------------|------------|----------------|--------------|------------|---------------|
| Vendor | D6066 | Check Date | 3/5/03 | Check Number | 001679 | |
| Ref Nbr | Inv Nbr | Inv Date | Invoice Amount | Amount Paid | Disc Taken | Net Check Amt |
| 000081 | pub printing | 2/21/03 | 1,031.80 | 1,031.80 | 0.00 | 1,031.80 |

SFMS00927-1

REORDER FROM YOUR LOCAL SAFEGUARD DISTRIBUTOR, IF UNKNOWN, CALL 800-523-2422

G28TCL0010000 L128F034737

Safeguard LITHO USA 0752 0275081172 0291

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Selected Checks to Pam Reinig from CASE

CASE
COUNCIL FOR ADVANCEMENT
AND SUPPORT OF EDUCATION,
DISTRICT VI
1307 New York Avenue NW
Suite 1000
Washington DC 20005-4701
202.328.5900

BALLWIN,
MO

2454

| CHECK DATE | CONTROL NUMBER | AMOUNT |
|------------|----------------|-----------------|
| 7/11/2007 | 002454 | \$*****3,751.00 |

PAY Three Thousand Seven Hundred Fifty-One and 00/100----- US Dollars

TO THE ORDER OF Pam Reinig
3613 Annear St.
Ames, IA 50014

0000375100

Date:07-19-2007 Sequence:800221300 Account: amount:\$3,751.00 TR:81009428 Trancode:081 Serial:2454 EAF:0
InstID:2 DbCr:D Endpoint:2034 AppId:10 ReturnItemCode:0 XMITAcct:9855815069 ToBank:0 FromBank:2 Branch:0 Teller:0

PC0986262880 >073902435K
0235596280 07102007 Midwest Heritage Bank
0730-0033-8 00000002221302 Chariton, Iowa
07152007
ENT=3852 TRC=3861 PK=05

110 0800221300 07/15/07
FEB 51, LOUIS 07192007

2621 07441

TERMINAL #611362 30
SEQUENCE #
JUL 18 2007
MIDWEST HERITAGE BANK
3900 WEST LINCOLN WAY
AMES, IA 50014

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Selected Checks to Pam Reinig from CASE

| OUR REF NUMBER | YOUR INVOICE NUMBER | INVOICE DATE | INVOICE AMOUNT | AMOUNT PAID | DISCOUNT TAKEN | NET CHECK AMOUNT |
|----------------|---------------------|--------------|----------------|-------------|----------------|------------------|
| 000416 | Awrdrd postcards | 8/4/2005 | 1,756.88 | 1,756.88 | 0.00 | 1,756.88 |

CASE COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION, DISTRICT VI
1307 New York Avenue NW
Suite 1000
Washington DC 20005-4701
202.328.5900

WELLS FARGO BANK ND, NA
FARGO, ND

77-1/813
CHECK DATE 8/19/2005 CONTROL NUMBER 002064 AMOUNT \$*****1,756.88

2064 ✓

PAY One Thousand Seven Hundred Fifty-Six and 88/100----- US Dollars

TO THE ORDER OF Pam Reinig
PO Box 402
Iowa State University
Ames, IA 50010

[Signature]

⑈002064⑈

COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION. 2064

Vendor D6066 Check Date 8/19/2005 Check Number 002064

| Ref Nbr | Inv Nbr | Inv Date | Invoice Amount | Amount Paid | Disc Taken | Net Check Amt |
|---------|------------------|----------|----------------|-------------|------------|---------------|
| 000416 | Awrdrd postcards | 8/4/2005 | 1,756.88 | 1,756.88 | 0.00 | 1,756.88 |

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Selected Checks to Pam Reinig from CASE

| QTR REF. NUMBER | YOUR INVOICE NUMBER | INVOICE DATE | INVOICE AMOUNT | AMOUNT PAID | DISCOUNT TAKEN | NET CHECK AMOUNT |
|-----------------|---------------------|--------------|----------------|-------------|----------------|------------------|
| 000188 | volunteer exp | 1/20/2004 | 1,476.54 | 1,476.54 | 0.00 | 1,476.54 |

CASE COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION, DISTRICT VI
1307 New York Avenue NW
Suite 1000
Washington DC 20005-4701
202.328.5900

WELLS FARGO BANK ND, NA
FARGO, ND
77-1/913

1785 ✓

CHECK DATE: 2/3/2004
CONTROL NUMBER: 001785
AMOUNT: \$*****1,476.54

PAY One Thousand Four Hundred Seventy-Six and 54/100----- US Dollars

TO THE ORDER OF Pam Reinig
210 Marston Hall
Iowa State University
Ames, IA 50011

⑈001785⑈

COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION. 1785

Vendor D6066 Check Date 2/3/2004 Check Number 001785

| Ref Nbr | Inv Nbr | Inv Date | Invoice Amount | Amount Paid | Disc Taken | Net Check Amt |
|---------|---------------|-----------|----------------|-------------|------------|---------------|
| 000188 | volunteer exp | 1/20/2004 | 1,476.54 | 1,476.54 | 0.00 | 1,476.54 |

Report on Special Investigation of
 Iowa State University of Science and Technology
 Department of Engineering Communications and Marketing

Copies of Travel Reimbursement Requests and Supporting
 Documentation Submitted by Pam Reinig

IOWA STATE UNIVERSITY

| Payee Name | Dept | Rmbrs # | Date | Rqstn # |
|-----------------|-------|---------|------|---------|
| REINIG PAMELA A | 20300 | 112343 | | 47946 |

Air Ticket Requisition Screen 47946

Entry Date: 03 22 2004 Status BILLED Last Billed: 04 30 2004
 Depart Date: 04 18 2004 Return Date: 04 20 2004
 (mm-dd-ccyy) (mm-dd-ccyy)

Flight Depart City: DES MOINES State: IA
 Flight Dest City: KANSAS CITY State: MO
 Travel Agency: Travel and Transport Agent Name: Jennifer
 Campus Divr: MARSTON Purpose: Administrative
 Other Dlvr Ln1:
 Other Dlvr Ln2:
 Other Dlvr Ln3:
 Other Dlvr Ln4:

| # | Fnd | Acct | Sc | Proj | Est Amt | Actl Amt | Account Title |
|--------------|-----|------|----|------|---------|----------------|----------------------|
| 1 | 202 | 2030 | 00 | 2025 | 143.10 | 169.60 | EMP PROFESSIONAL DEV |
| 2 | | | | | .00 | .00 | |
| | | | | | .00 | .00 | |
| Totl: | | | | | 143.10 | 169.60 (B-4.7) | |

Comments: To attend a planning meeting for the CASE Conference in Janu

Comments:

Requisitioned by: STEPHENS KIMBERLY K Phone Number: 515 294 1800

Update/Save

Air ticket is billed/cancelled; Comments only are updatable

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Travel Reimbursement Requests and Supporting
Documentation Submitted by Pam Reinig

Travel Expense Voucher
Iowa State University
Ames, Iowa

Engineering Communications
Dave Holger
Social Security No. [REDACTED]
(click choice) Employee Student
Employee (Use Honorarium or Expense Voucher)
Checks must be mailed. Do not leave a number to call.)

PURPOSE OF TRIP (click on box of choice)
 Conference, Training & Professional Travel
 Research Public Service & Extension
 Administrative Athletics (Events Only)
 Recruiting or Development (Fund Raising)
 Other

Name: Pam Reinig
Campus Address: 210 Marston

If travel is funded by a grant, is traveler's salary charged to this grant account? (click choice) Yes No
If not, state traveler's relationship to award:

Attach all required receipts to the original copy of the voucher. No attachments are needed for the remittance copy. Expenses marked with (R) require receipts. Indicate with an asterisk all meals included in registration fee.

| Date Yr. | Time travel began/ended (e.g., 7:30a) | TRAVEL From/To | Airfare, Rental Car (R) | Personal Vehicle | | Lodging (R) | MEALS | | | | Misc. Exp (R) | |
|----------------------|---------------------------------------|---------------------------|-------------------------|------------------|--------|-------------|-------|-------|---|-------|---------------|-------|
| | | | | Mi. | Charge | | B | L | D | Total | Amt | Code* |
| 4/18 | 11 am | Ames-KC | | | | 109.11 | | 9.50 | | 9.50 | 42.00 | D |
| 4/19 | | Ames-KC | | | | 109.11 | 7.25 | 8.90 | | 16.15 | 22.00 | D |
| 4/20 | 3:30 6:30 | | | | | | | | | | 26.70 | C |
| 4/18 | | hotel for Bill Beach | | | | 109.11 | | | | | 11.80 | C |
| 4/19 | | hotel for Bill Beach | | | | 109.11 | | | | | 15.00 | A |
| 4/19 | | hotel for Lisa Ailshie | | | | 109.11 | | | | | | |
| 4/19 | | hotel for Christine Hobbs | | | | 109.11 | | | | | | |
| Shaded Areas Are For | | | TOTALS | | | 654.66 | 7.25 | 18.40 | | 25.65 | 123.50 | |
| Business Office Use | | | Class Codes | | | 211 | 212 | 213 | | 214 | 215 | |

| Amount of charges by class | | | | (Subclass) | | | | | * Misc Expense Codes | | |
|----------------------------|------|-----|------|-------------|-----|----------------|-------|------------|----------------------|-----------------------|--|
| Fund | Acct | Sec | Proj | 211 | 212 | 213 | 214 | 215 | Total | | |
| 701 | 20 | 30 | | | | 654.66 | 25.65 | 123.50 | 803.81 | | |
| | | | | | | | | | 803.81 | | |
| Signature of Traveler | | | | Date | | Total Expenses | | Less Adv | | To be Reimbursed | |
| | | | | | | 815.90 | | | | \$815.90 | |
| Approved | | | | Date | | Taxable Meals | | Audited By | | Check No. Voucher No. | |
| | | | | | | | | | | | |

Forward the original and a remittance copy to Accounting, 3606 ASB. The remittance copy should be marked "COPY".
Rev. 1/10/2000 travexp EXCEL 5.0

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Travel Reimbursement Requests and Supporting
Documentation Submitted by Pam Reinig

CASE District VI - Request for Payment (2005 Conference)

Date of request: 4/21/04 Total Expense: \$960.66
 Make check payable to: Pam Reinig
 Send check to: PO Box 402
 Ames, Ia 50010

SSN for Honorarium over \$600: #

| Date | Location | Reason for Expense | Charge to Budget* | Travel Costs** | Lodging | Meals | Other | Total |
|------|----------|--------------------|-------------------|----------------|---------------|---------------|-------|---------|
| 4/18 | KC | Preinig-board mtg | board mtg | \$171 (miles) | \$109.11 | \$20 (dinner) | | 300.11 |
| 4/18 | KC | BBeach-board | " | | \$109.11 | \$20 (dinner) | | 129.11 |
| 4/19 | KC | Preinig-conf plan | conf plan | \$15 (park) | \$109.11 | \$20 (dinner) | | 144.11 |
| 4/19 | KC | BBeach- | " | | \$109.11 | \$20 (dinner) | | 129.11 |
| 4/19 | KC | LHobbs- | " | | \$109.11 | \$20 (dinner) | | 129.11 |
| 4/19 | KC | LAlshie- | " | | \$109.11 | \$20 (dinner) | | 129.11 |
| | | | | | 654.66 | 120.00 | | |
| | | | | | MAY - 5, 2004 | total | | 960.66 |
| | | | | | | | | (5-473) |

JK PD

*Please indicate specific budget area that should be charged: i.e., philanthropy program; silent auction; publications/printing; board meeting; conference planning meeting; etc.

**Travel costs include: airfare; auto miles @ .375 cents per mile; taxi; parking fees

422 22 2004 District Conference - \$600 2000D - Dist Travel
 431 14 2005 Conference Planning - \$360 3000D - Dist Travel

Send to:

Keri Drinka
NDSU
Box 5075
Fargo, ND 58105

keri.drinka@ndsu.nodak.edu 701-231-6131

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Travel Reimbursement Requests and Supporting
Documentation Submitted by Pam Reinig

Travel Expense Voucher
Iowa State University
Ames, Iowa

Event # 114557

Department: Engineering Communications
Authorized by: Pam Reinig
Traveler's Social Security No. [REDACTED]
(click choice) Employee Student
Non-Employee (Use Honorarium or Expense Voucher)
(All checks must be mailed. Do not leave a number to call.)

PURPOSE OF TRIP (click on box of choice)
 Conference, Training & Professional Travel
 Research Public Service & Extension
 Administrative Athletics (Events Only)
 Recruiting or Development (Fund Raising)
 Other

Name: William Beach
Campus Address: 212 Marston

If travel is funded by a grant, is traveler's salary charged to this grant account? (click choice) Yes No
If not, state traveler's relationship to award:

Attach all required receipts to the original copy of the voucher. No attachments are needed for the remittance copy. Expenses marked with (R) require receipts.

Indicate with an asterisk all meals included in registration fee.

| Date Yr. | Time travel began/ended (e.g., 7:30a) | | TRAVEL From/To | Airfare, Rental Car (R) | Personal Vehicle | | Lodging (R) | MEALS | | | | Misc. Exp (R) | | |
|---------------------------------------|---------------------------------------|--------|----------------------|-------------------------|------------------|--------|-------------|-------|------------------|---|-------------|---------------|-------|----------|
| | | | | | Mi. | Charge | | B | L | D | Total | Amt | Code* | |
| 4/18/04 | 12pm | 3:30pm | Huxley - Kansas City | | 218 | 54.50 | | | | | | | | |
| 4/18/04 | | | | | | | | | | | | | 10.68 | hspeed i |
| 4/18/04 | | | | | | | | | | | | | 12.50 | A |
| 4/19/04 | | | | | | | | | | | | | 12.50 | A |
| 4/20/04 | 4:30pm | 8:00pm | Kansas City - Huxley | | 218 | 54.50 | 8.00 | | 12.00 | | 16.40 | | | |
| Shaded Areas Are For | | | | TOTALS | | 436 | 109.00 | | 8.00 | 12.00 | 16.40 | 36.40 | 35.68 | |
| Business Office Use | | | | Class Codes | | 211 | 212 | 213 | | | | 214 | 215 | |
| Amount of charges by class (Subclass) | | | | | | | | | | * Misc Expense Codes | | | | |
| Fund | Acct | Sec | Proj | 211 | 212 | 213 | 214 | 215 | Total | A. Parking (R if > \$4.99 per location) | | | | |
| | | | | | | | | | | B. Registration (R) | | | | |
| | | | | | | | | | | C. Phone or Fax | | | | |
| | | | | | | | | | | D. Cab or shuttle | | | | |
| | | | | | | | | | | E. Other (R) (Please specify) | | | | |
| | | | | | | | | | | F. Other (R) (Please specify) | | | | |
| Signature of Traveler | | | | Date | Total Expenses | | Less Adv | | To be Reimbursed | | | | | |
| | | | | | 815.90 | | | | | | | | | |
| Approved | | | | Date | Taxable Meals | | Audited By | | Check No. | | Voucher No. | | | |
| | | | | | | | | | | | | | | |

Forward the original and a remittance copy to Accounting, 3606 ASB. The remittance copy should be marked "COPY".
Rev. 1/10/2000 travexp

EXCEL 5.0

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail Dated September 15, 2005

Reints, Ellen

From: Reints, Ellen
Sent: Thursday, September 15, 2005 2:00 PM
To: ellenr@iastate.edu
Cc: drover@iastate.edu; Dave Holger; Reints, Ellen
Subject: Add'l Comp Request - P Reinig

Ellen,
On behalf of Diane Rover, please consider this request.
Thanks,
Ellen Reints

TO: Ellen Rasmussen, Assistant Provost
FROM: Diane Rover, Associate Dean, Engineering
RE: request to pay additional compensation to Pam Reinig

Approval is requested to provide additional compensation to Pam Reinig for work she will perform as conference coordinator for an international congress of noise/control engineers. Iowa State University's College of Engineering is under contract with the Institute of Noise Control Engineering to manage the conference. The congress will be held in December 2006 and is expected to draw more than 1,110 participants.

Pam will manage all conference logistics including hotel arrangements (sleeping rooms, meeting rooms, and food/beverage needs). She will coordinate services of outside vendors, develop and manage registration procedures, collect and review abstracts and papers, develop congress publications and progress reports, and maintain ongoing communications with congress leaders and registrants. She will also monitor income and expenses and recruit/train volunteers. Some of these duties are consistent with work she currently performs for the College but due to the size of the Congress, her work on this effort must be done outside her regularly scheduled work week (i.e., evenings, weekend, and occasional vacation days).

Associate Provost Dave Holger serves as president of the congress and is supportive of the request. His congress budget includes funds to fully reimburse the additional compensation.

Pam has estimated that she will spend an average of 15 hours/week on congress work from September 1, 2005, through December 15, 2006. This estimate is based on similar work done for other conference planning, as well as work already done for the congress. Based on her current salary, the additional monthly compensation should be \$2359.20.

Ellen Reints
Business Manager, College of Engineering
Iowa State University
104 Marston Hall
Ames, IA 50011-2150
Ph: (515) 294-2337, FAX: (515) 294-9273
e-mail: ereints@iastate.edu

9/15/2005

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail from Human Resources

From: Espinoza
Sent: Friday, Se
To: Rasmussen, Ellen M [PRVAA]
Cc: Reints, Ellen; Rover, Diane; Holger, David K [PRVAA]
Subject: RE: Add'l Comp Request - P Reinig

Ellen:

This is kind of a sticky wicket. As you know, Pam is a Program Director in charge of communications for the College of Engineering. They indicate this is relates to her regular work, so additional compensation doesn't seem appropriate. I have asked Carrie to talk with Ellen Reints to get more info on the situation, but I believe that what they are saying is that this will require a lot of additional time and is above and beyond what they are currently paying her to do. If this is the case, we have done special assignments for these types of things in the past. My concerns are that this would be for 16 months (\$28,310 of additional salary per year and a total of \$37,747 additional salary for this period of time). Also, it appears that they took her annual salary, converted it to an hourly wage and multiplied that out to get the additional monthly amount of \$2359.20. We don't pay hourly for this type of work; however, it would be reasonable and consistent across most of the university to compensate at 10% for this additional work. Hopefully by talking with Ellen Reints we'll see what else we can do to be creative. For the sake of comparison, it is useful to note that there is a person from Alumni working on a conference sponsored by the President's office and someone from Alumni who is working on special Olympics. I'll let you know how we are able to work through this.

Carla

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail Dated September 22, 2005

Reints, Ellen

From: Reints, Ellen
Sent: Thursday, September 22, 2005 3:59 PM
To: 'cahaefn@iastate.edu'
Cc: 'drover@iastate.edu'
Subject: FW: Add'l Comp Request - P Reinig

Carrie,

Diane Rover and I have discussed this feedback and agree to the suggestion of appointing Pam Reinig with a special assignment (rather than additional compensation) for the time frame mentioned, September 1 through December 31, 2005.

The College has contracted with INCE to do this work of managing the international congress of noise control engineers and we intend to honor this contract. At the same time, Dean Kushner is asking Engineering Communications and Marketing (ECM) to be more active in promoting the College of Engineering. As director of ECM, Pam is the primary individual that has the ability to make both of these things happen.

We are asking Pam to significantly increase her productivity during this time frame. Thus, we request your approval to pay her an additional \$2,050 each month, to compensate her for this work during this unusual timeframe. The intent is to compensate Pam according to her current salary and her expected effort to the special assignment. Although this is less than our first request, this temporary pay increase will keep her salary within the pay grade maximum for P18s. We feel that without the ability to provide this temporary pay increase at this level, for the special assignment of managing the conference, the college will be put in a dilemma in asking an employee to significantly increase her workload without adequate compensation.

Your thoughtful consideration is appreciated. Thank you,

Ellen

Ellen Reints
Business Manager, C
Iowa State University
104 Marston Hall
Ames, IA 50011-2150
Ph: (515) 294-2337, F
e-mail: ereints@iasta

**Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing**

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail Dated September 27, 2005

Reints, Ellen

From: Espinoza, Carla R [HRSER] [crespin@iastate.edu]
Sent: Tuesday, September 27, 2005 12:19 PM
To: Reints, Ellen
Cc: Rasmussen, Ellen M [PRVAA]; Haefner, Carrie A [HRSER]; Rover, Diane
Subject: Pam Reinig - Special Assignment Compensation Rate
Importance: High
Sensitivity: Confidential

Ellen:

Thank you for allowing me a few days to research the issues surrounding Pam Reinig's special assignment and the compensation rate you're proposing. I am prepared to stand by my recommendation to pay Pam on "special assignment," so that her compensation is added to her base, and, therefore, benefits her retirement, and I am willing to endorse a 10-15% salary increase for that special assignment, but I cannot approve the proposed 30% increase you are proposing. The following are the HR-related and the institutional issues I considered in my decision:

- Paying Ms. Reinig \$2,050 extra per month takes her annual salary to \$106,389 for this period of time and adds up to an unprecedented 30% increase, which is very near the P18 maximum of \$106,476.
- Paying Ms. Reinig 30% suggests extensive and specialized knowledge and expertise in the subject area you have described; yet nothing in her credentials would support such an extraordinary or exclusive increase.
- the duties and responsibilities of the assignment do not warrant the high a level of compensation.
- As a public institution ISU is frequently and easily scrutinized for its business practices. An area of great public interest has to do with compensation for our employees and travel expenses. The unusual nature of this circumstance would attract inquiry, and I am not confident we have adequate rationale. Therefore, the potential for this compensation to be labeled unlawful payment for "overtime for a professional" is a risk for us.
- Finally, from the perspective of a public institution we need to be more aware of personnel actions that appear subjective and undocumented. Based on the information I have, this is not a case in which Iowa State would fare well with regard to the answers to questions about business practices regarding of hours of work, rate of pay, expertise, work assignment, competitiveness.

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail Dated September 27, 2005

In summary, if this assignment is consistent with her current job, which also helps to make her the most skilled to perform it, then she should not be earning compensation beyond her current rate of pay. (This assignment cannot be treated as overtime.) And if this assignment is different and unique enough to require 30% investment of time and compensation, then perhaps it is a new, albeit temporary position, that requires recruitment, even if it is internal to Iowa State University.

In the interest of addressing the business necessity you have expressed, I will support the 10-15%, because it's defensible, it's reasonable HR management practice, and it is consistent with the practices of the university in similar circumstances.

Of course, you may appeal my decision to the Provost.

Carla R. Espinoza
Associate Vice President
Human Resources and
Director Equal Opportunity and Diversity
3750 Beardshear Hall
Iowa State University
Ames, IA 50011-2038
Phone: 515 294-3269
FAX: 515 294-7818

CONFIDENTIALITY NOTICE: The information contained within this e-mail relates to personnel information for employees or students, including but not limited to information regarding collective bargaining issues and planning, personnel records, workers compensation, equal employment opportunity, and medical information, which are protected. If you have received this e-mail in error, please delete the communication and notify the sender at 515 294-3269 as further dissemination of this information is prohibited.

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail Response Dated September 27, 2005

From: Rover, Diane T [ENG]
Sent: Monday, October 10, 2005 2:06 PM
To: Espinoza, Carla R [HRSER]; Reints, Ellen
Cc: Rasmussen, Ellen M [PRVAA]; Haefner, Carrie A [HRSER]; Rover, Diane
Subject: RE: Pam Reinig - Special Assignment Compensation Rate
Sensitivity: Confidential

Carla:

This decision is not in the best interests of the college. Let me make a few remarks that may influence your reconsideration, before we go through an appeal process.

The most important point may have been overlooked. One of the reasons we have the contract with INCE to provide these services is that Pam has the experience -- with INCE business, with communications, and with managing people and creative activities -- to manage the conference. Without Pam's experience with INCE, it is less likely that the college would have this contract. This contract is currently providing partial support for staff in Engineering Communications and Marketing. This is factored into our fiscal budget planning. Moreover, INCE recognizes Pam's experience and is willing to pay the requested compensation; thus, the requested compensation is simply the market value of the services Pam is providing. Pam also provides an essential function to the college, which is increasing in scope and priority with the advancement mission brought in by Dean Kushner. The college would be greatly disadvantaged if it reduced Pam's regular workload at this time. Pam has thus offered to take on this special assignment. It is fair and reasonable to compensate her for the value of services provided, as established by her current pay rate and effort on the assignment. An exceptional aspect of this request is the timing of a new dean and an ongoing contract with INCE. We are committed to moving forward with the agenda of the new dean, and that requires Pam's efforts on college business. We are committed to fulfilling our contract with INCE, and that requires Pam's efforts on conference business. Given the priorities of the current dean, we are re-examining longer term involvement with INCE. But we do have a contract with INCE, and the situation as it stands merits the exceptional increase we have requested. Pam has many skills, like any highly trained professional, some that serve her daily, some that serve her on specific projects, and some that, when combined with experience, make her uniquely qualified. This special assignment is such a project.

With this point in mind, the issues you raise are less applicable. What we have proposed is fair and reasonable, and merely because it may be an exception to typical special assignments does not mean that there is insufficient basis for it. Ellen Reints and/or I would be quite willing to work with you to substantiate and document this to meet your needs.

I have learned that the college meets with the contractor this coming weekend in Minneapolis, and we should have this resolved by then so that our contract need not be amended.

regards,
Diane

Diane T. Rover
Associate Dean for Academic Programs and Budget
Professor of Electrical and Computer Engineering
Phone: 515-294-1309
Voicemail: 515-294-0099
Fax: 515-294-9273
drover@iastate.edu

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of Final E-mail Regarding Proposed Pay Increase

Reints, Ellen

From: Espinoza, Carla R [HRSER] [crespin@iastate.edu]
Sent: Thursday, October 13, 2005 2:59 PM
To: Rover, Diane
Cc: Rasmussen, Ellen M [PRVAA]; Haefner, Carrie A [HRSER]; Reints, Ellen
Subject: RE: Pam Reinig - Special Assignment Compensation Rate
Sensitivity: Confidential

Diane:

I have consulted with the Provost's Office and we agree that we can approve your proposal put Pam on a special assignment, with a 15% salary increase to her base, effective July 1, 2005 to December 15, 2006. Please initiate an EPA with a July 1, 2005 effective date. I appreciate your efforts in this situation.

Carla

-----Original Message-----

From: Rover, Diane T [ENG]
Sent: Thursday, October 13, 2005 1:13 PM
To: Espinoza, Carla R [HRSER]; Reints, Ellen
Cc: Rasmussen, Ellen M [PRVAA]; Haefner, Carrie A [HRSER]
Subject: RE: Pam Reinig - Special Assignment Compensation Rate
Sensitivity: Confidential

Carla,

The following would be acceptable: 15% salary increase, starting July 1, 2005 (project time has been documented) (ending on the proposed date of December 15, 2006).

If you want to discuss this, I have time both today and Friday. As mentioned, there is a meeting with contractors this weekend, and I'd like to have a final answer for Pam to take to the meeting.

I hope you understand that we are trying to make the best of a situation resulting in part from different college administrations and changing priorities.

thanks,
Diane

Report on Special Investigation of
 Iowa State University of Science and Technology
 Department of Engineering Communications and Marketing

Copies of Consulting Invoices to INCE from Pam Reinig

#90



Pam Reinig, Consultant

3613 Annear Street
 Ames, Iowa 50014
 preinig@iastate.edu

Invoice No. 1055

INVOICE =

Customer

Name INCE Attn: Mark Eason/Joan Thompson
 Address Hicok, Fern & Company, PC 984 W Main Street
 City Abingdon State VA ZIP 24210
 Phone _____

Date 3/1/06
 Order No. _____
 Rep _____
 FOB _____

| Qty | Description | Unit Price | TOTAL |
|--|---|------------|------------|
| 1 | Quarterly payment IN06 conference secretariat | \$4,900.00 | \$4,900.00 |
| <p>Sent to INCE Acct 3/2/06</p> | | | |

Payment Details

Cash
 Check
 Credit Card

Name _____
 CC # _____
 Expires _____

| | |
|---------------------|-------------------|
| SubTotal | \$4,900.00 |
| Shipping & Handling | \$0.00 |
| Taxes State | |
| TOTAL | \$4,900.00 |

Office Use Only

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Consulting Invoices to INCE from Pam Reinig

\$ 16



Pam Reinig, Consultant

3513 Annear Street
Ames, Iowa 50014
preinig@iastate.edu

Invoice No. 1055

INVOICE =

| | | | |
|-----------------|---|-----------|---------|
| Customer | | Date | 5/30/06 |
| Name | INCE Attn: Mark Eason/Joan Thompson | Order No. | |
| Address | Hicok, Fern & Company, PC 984 W Main Street | Rep | |
| City | Abingdon State VA ZIP 24210 | FOB | |
| Phone | | | |

| Qty | Description | Unit Price | TOTAL |
|--|---------------------------------|--|------------|
| 1 | Reimbursement for IN06 expenses | \$4,900.00 | \$4,900.00 |
| <i>I talked to Diana & Ellen about this when I rec'd invoice from INCE</i> | | <i>Sent to acct 6-1-06 account 8/21/06. sh</i> | |

Payment Details

Cash
 Check
 Credit Card

Name _____

CC # _____

Expires _____

| | |
|---------------------|-------------------|
| SubTotal | \$4,900.00 |
| Shipping & Handling | \$0.00 |
| Taxes State | |
| TOTAL | \$4,900.00 |

Office Use Only

Report on Special Investigation of
 Iowa State University of Science and Technology
 Department of Engineering Communications and Marketing

Copies of Consulting Invoices to INCE from Pam Reinig

#46



Pam Reinig, Consultant

3613 Annear Street
 Ames, Iowa 50014
 preinig@iastate.edu

Invoice No. 1055

INVOICE =

| | | | |
|-----------------|---|-----------|---------|
| Customer | | Date | 8/18/06 |
| Name | INCE Attn: Mark Eason/Joan Thompson | Order No. | |
| Address | Hicok, Fern & Company, PC 984 W Main Street | Rep | |
| City | Abingdon State VA ZIP 24210 | FOB | |
| Phone | | | |

| Qty | Description | Unit Price | TOTAL |
|---|---|------------|------------|
| 1 | Reimbursement for IN06 expenses (third payment) | \$7,100.00 | \$7,100.00 |
| <p>Sent to INCE Acct 8/24/06 ←</p> <p>612-54</p> | | | |

Payment Details

Cash
 Check
 Credit Card

Name _____

CC # _____

Expires _____

| | |
|---------------------|-------------------|
| SubTotal | \$7,100.00 |
| Shipping & Handling | \$0.00 |
| Taxes State | |
| TOTAL | \$7,100.00 |

Office Use Only

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copies of Consulting Invoices to INCE from Pam Reinig

#73



Pam Reinig, Consultant

Invoice No. 1055

3613 Annear Street
Ames, Iowa 50014
preinig@iastate.edu

INVOICE = *Date received*
Date 8/18/06
Order No. _____
Rep _____
FOB _____
S/B

Customer

Name INCE Attn: Mark Eason/Joan Thompson
Address Hicok, Fern & Company, PC 984 W Main Street
City Abingdon State VA ZIP 24210
Phone _____

| Qty | Description | Unit Price | TOTAL |
|-----|--|------------|------------|
| 1 | Reimbursement for IN06 expenses (fourth [final] payment) | \$8,100.00 | \$8,100.00 |

Sent to acct 11/2/06

11/1/06

Payment Details

Cash
 Check
 Credit Card

Name _____
CC # _____
Expires _____

| | |
|---------------------|-------------------|
| SubTotal | \$8,100.00 |
| Shipping & Handling | \$0.00 |
| Taxes State | |
| TOTAL | \$8,100.00 |

Office Use Only

NOV 03 2006

612-67

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail to INCE Board Members

Mark D. Eason

From: Pam Reinig [preinig@iastate.edu]
Sent: Thursday, September 28, 2006 5:08 PM
To: nmiller@hmmh.com; pdonavan@illingworthrodkin.com; smarshall@baltimoreaircoil.com; Mark D. Eason
Cc: gcl1@psu.edu; Pam Reinig; Joe Cuschieri; joe.cuschieri@lmco.com; David K Holger
Subject: Re: Agreement between Pam Reinig & INCE/USA for IN06

Yes.

Pam Reinig
Director of Advancement
College of Engineering
Iowa State University
210A Marston Hall
Ames, IA 50011-2153
Ph: (515) 294-0261
FAX: (515) 294-3528
<preinig@iastate.edu>

From: <nmiller@hmmh.com>
Date: Thu, 28 Sep 2006 16:52:37 -0400
To: <pdonavan@illingworthrodkin.com>, <smarshall@baltimoreaircoil.com>, <mdeason@firmcpa.com>
Cc: <gcl1@psu.edu>, <preinig@iastate.edu>, <cuschieri@bellsouth.net>, <joe.cuschieri@lmco.com>, <holger@iastate.edu>
Conversation: Agreement between Pam Reinig & INCE/USA for IN06
Subject: RE: Agreement between Pam Reinig & INCE/USA for IN06

Will the charges to the "conference secretariat" be identified as to: labor (Pam's), travel, printing, food, AV, hotel, event, etc?
Nick

From: Paul Donovan [mailto:pdonavan@illingworthrodkin.com]
Sent: Thursday, September 28, 2006 02:08
To: Steve Marshall; Mark Eason
Cc: Gerald Lauchle; Pam Reinig; Joe Cuschieri; Joe Cuschieri; Nick P. Miller; (Dave Holger)
Subject: Agreement between Pam Reinig & INCE/USA for IN06

Mark & Steve,

I wanted to provide you the details of the agreement that INCE/USA and INTERNOISE 2006 has with Pam Reinig regarding the function of Conference Director for IN06. This function is beyond that included in the IBO Contract of 2005 for conference services. As I believe you already know, Pam is acting as an independent contractor to INCE/USA and it is my understanding that she has filed the appropriate W-9 form with Mark for this to happen. In terms of the IN06 budget, the funds for this agreement are to come from the \$70k line item in the IN06 budget for "conference secretariat". The total for item is not expected to exceed something on the order of \$55 to \$60k and this agreement has the approval of the conference co-chair and organizer, Dave Holger, as one of the expenses against that line item.

Under this agreement, Pam is to receive four quarterly payments in March, June, September, and December of 2006 or \$4,900 each for a total of \$19,600. I believe that some of these invoices have already been received by INCE. This was based on an estimated average number of hours per week of 17.5 at Pam's hourly rate of \$70/hr for non-ISU clients. There will other charges made to the conference secretariat line item, which will eventually total up to the \$55 to \$60k mentioned above.

Report on Special Investigation of
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Department of Engineering Communications and Marketing

Copy of E-mail to INCE Board Members

Please let me know if you have questions regarding this agreement or require any other clarification. It should be noted that this agreement only applies to IN06. The scope of the support needed for NOISE-CON 07 is within the IBO contract. The IN06 agreement was reached on 2/27/07 and if you were not aware of it, it is my fault. I will keep Information flowing better in the future.

Paul

9/28/2006

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of Pam Reinig's Resignation Letter

March 11, 2008

Dear Dean Mark J. Kushner,

I have decided that my interests are best served by resigning my position, effective immediately. [REDACTED]

[REDACTED]

I've also been accused of obstructing Ms. Pickett's internal investigation. When we first met in late December, she asked first about the additional fee I received for coordinating the IN06 meeting in Hawaii. I explained that Associate Provost Dave Holger, president of that Congress, approved the payment. Associate Engineering Dean Diane Rover was then my supervisor and she, too, was aware of the fees I received. Ms. Pickett responded to my explanation by making a direct comparison between me and the former CIETC employees who received multi-million dollar salaries. She said that the fact that I had approval was no more significant than CIETC officials saying the salaries were justified because their Board approved them. At that point, I told her I wouldn't make any additional comments about her investigation until I spoke with an attorney. Due to the holiday season, I was unable to see an attorney until December 27. He advised me to comply with her request to receive certain information by December 28. I did so and therefore cannot understand the obstruction allegation.

[REDACTED]

Please see that my resignation is processed in a timely manner so that I can meet next week with the Benefits office. I expect my final payroll on March 31 to include my vacation payout. Please ask Heidi Eichorn to collect and make delivery arrangements for my personal belongings, those from my office as well as the magazines in the cabinet near my office.

I wish the best for you and the College.

Regards,



Pam Reinig

Cc: [REDACTED], attorney at law

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail from Adecco

Bill, Gloria A [ENG]

From: Kim Stephens [kkstephen@yahoo.com]
Sent: Wednesday, March 28, 2007 6:38 PM
To: gahill@iastate.edu
Subject: Email

Hi Kim,

No problem, we appreciate your prompt response.

Per your discussion with Beverly, here is a synopsis of my conversations with Pam.

Towards the end of 2006 I began to call any clients that had unpaid invoices, when I spoke with Pam she stated the invoice was being processed. In late January I called Pam to check on the status because the invoice still showed up as 'unpaid' on our report; she then stated she never received the invoice so I sent it to her again. I've called and left messages with her numerous times throughout February and March but never received a call back. Our corporate office then contacted Beverly stating they wanted to send Iowa State University to collections.

If you have any questions/concerns, please call me at (808)533-8889.

Thank you,

Brandon Kahele
Office Supervisor
1001 Bishop St. Ste. #2370
American Savings Bank Tower
Honolulu, HI. 96813
Office: (808) 533-8889
Fax: (808) 523-7506
brandon.kahele@adeccona.com

-----Original Message-----
From: Stephens, Kimberly K [ECM]
[mailto:kkstephe@iastate.edu]
Sent: Wednesday, March 28, 2007 10:39 AM
To: Kahele, Brandon
Subject: RE: Adecco Invoice

brandon-

I got this!!! Just wanted to let you know. We will take care of this. Sorry, about this.

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail from Adecco

From: Kahele, Brandon
[mailto:Brandon.Kahele@adeccona.com]
Sent: Wednesday, March 28, 2007 3:13 PM
To: kkstephe@iastate.edu
Cc: Brunk, Curtis; Beverly Marica
Subject: Adecco Invoice
Importance: High

Hi Kim,

Attached is the invoice you discussed with Beverly.
Please review and remit payment as soon as possible to avoid being sent to collections.
Your assistance with this matter is greatly appreciated.

If you have any questions, please call me at (808)533-8889.

Thank you,

Brandon Kahele
Office Supervisor
1001 Bishop St. Ste. #2370
American Savings Bank Tower
Honolulu, HI. 96813
Office: (808) 533-8889
Fax: (808) 523-7506
brandon.kahele@adeccona.com

Kevin and Kim Stephens
are Working Together...
Enhancing The Lives Of Those We Touch...
By Helping People Reach Their Goals!

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of E-mail from Adecco



IOWA STATE UNIVERSITY
ATTN: PAM REINIG
210A MARSTON HALL , 210A MARSTON HALL
AMES IA 50011

Invoice No.: 62969860
Invoice Date: 12/11/2006
Customer No: 858136

Amount Due: \$963.37

ADECCO EMPLOYMENT SERVICES
REMIT TO: DEPT CH 14091
PALATINE, IL 60055-4091
TAX ID : 94-3286700

PLEASE DETACH AND RETURN THE ABOVE PORTION WITH YOUR REMITTANCE

Invoice payments are due in full upon receipt. Any disputes must be communicated within 60 days from the invoice date. Adjustments will be made on a weekly invoice at the time of resolution. In the event that you do not dispute the invoiced amounts within sixty (60) days of receipt, payment shall constitute acceptance or approval of the services and the invoice.

ORIGINAL INVOICE



IOWA STATE UNIVERSITY
210A MARSTON HALL , 210A MARSTON HALL
AMES IA 50011

ATTN: PAM REINIG

Invoice No.: 62969860
Invoice Date: 12/11/2006
Office Id: 115776
Contact Phone: (808) 533-8889
Customer Number: 858136
Customer PO#:
For inquiries fax : (808) 523-7506
Tax Id : 94-3286700

| NAME | WEEK WORKED DATE | DESCRIPTION INVOICE# / LINE ITEM | LABOR TYPE | HOURS | RATE | TAX | TOTAL W/ Tax | OFFICE USE ONLY REF NO |
|------|------------------|----------------------------------|------------|-------|------|-----|--------------|------------------------|
|------|------------------|----------------------------------|------------|-------|------|-----|--------------|------------------------|

Labor Charges

| | | | | | | | | |
|-------------------|------------|-------------------|-----|-------|---------|---------|----------|---------------|
| ANDREWS CRAIG | 12/10/2006 | Session Assistant | REG | 18.00 | \$18.59 | \$13.94 | \$348.56 | 82217149-5776 |
| LIPPINCOTT JODI S | 12/10/2006 | Session Assistant | REG | 12.00 | \$18.59 | \$9.29 | \$232.37 | 82217124-5776 |
| SINISGALLI KENT | 12/10/2006 | Session Assistant | REG | 19.75 | \$18.59 | \$15.29 | \$382.44 | 82217146-5776 |

LABOR SUB TOTAL W/TAX: \$963.37

HOURS SUMMARY

| | |
|--------------------|--------------|
| STRAIGHT TIME: | 49.75 |
| OVERTIME: | 0.00 |
| OTHER TIME: | 0.00 |
| TOTAL HOURS | 49.75 |

INVOICE TOTAL: \$924.85
TAX: \$38.52
AMOUNT DUE: \$963.37

TERMS: PAYABLE UPON RECEIPT

Report on Special Investigation of
Iowa State University of Science and Technology
Department of Engineering Communications and Marketing

Copy of Intramural Document for Purchase of Computer

CHARGE FORM

Main Store: _____
 Distribution Center: _____
 Phone: 515-294-2598
 Phone: 515-232-5133
 Account Services Desk: _____
 Fax: 515-233-1942
 Phone: 515-294-0243
 This side completed by customer

TechCyte

Ames, IA 50010

ACCOUNT NUMBER: 202-02-71
 ACCOUNT NAME: Eng. Communications & Marketing
 BILLING ADDRESS: 210 Marston
 SHIPPING ADDRESS: 210 Marston

| QUAN. | DESCRIPTION | PRICE |
|-------|--|-------|
| 1 | Dell 1720 Laser Printer | |
| 1 | Dell Latitude D420 Laptop | |
| | See attached E-Quote for more information. | |
| | Business Purpose: Laptop and printer will be used by Pam Reinig to conduct College of Engineering business while on travel and in the office. | |
| | Deliver both items to 2240 Hoover Hall, Attn: Josh Klesel | |

Operating Supplies _____
 Scholarship _____
 Other _____

Please indicate one of the above
 Space Below for Book Store Use Only

1209 CASH-3 8462 0001 023

| | | | |
|---------------------|--------------------|--------|----------|
| 653 | DELL PREMIER PROD | MDS 1 | 229.05 |
| 918 | HAZARDOUS MATERIAL | MDS 1N | 4.01 |
| 661 | COMPUTERS LAPTOP | MDS 1 | 1,904.62 |
| 918 | HAZARDOUS MATERIAL | MDS 1N | 33.33 |
| 10 NONTAXABLE TOTAL | | | |
| TOTAL | | | 2,171.01 |
| SUBTOTAL | | | 2,171.01 |
| SALES TAX | | | .00 |
| TOTAL | | | 2,171.01 |

***** Charges DETAIL *****

| ITEM | EVENT | AMOUNT | |
|-------------------|-------|---------|---|
| DELL PREMIER PROD | 1 | 229.05 | N |
| 918 | 1 | 4.01 | N |
| COMPUTERS LAPTOP | 1 | 1904.62 | N |
| 918 | 1 | 33.33 | N |

***** Charges SUMMARY *****

| AMOUNT | DESCRIPTION | BALANCE |
|---------|-------------------|-----------|
| 2171.01 | DEPARTMENT CHARGE | 995935.91 |

FFICE INCE BUSINESS 0

ACCOUNT NUMBER 12020271
 Charges 2,171.01

5/07/07 11:13 AM

FAXED
 4/30/2007
 Date

Authorized By: *Kim Stephens*
 Kim Stephens
 Ordered By

4-1800
 Phone No. 34110
 P.O. No.

Received By _____
 Returned By _____

Statement date, there will be a finance charge computed at a periodic rate of 1% per month on the balance computed from the statement date (ANNUAL PERCENTAGE RATE OF 12%).
 Visit our web site at www.ubs.iastate.edu

REMIT TO: Iowa State University, Treasurer's Office, Room 122-Beardshear
 Ames, Iowa 50011 (Please refer to receipt number and date with payment.)