



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 _____ June 29, 2010 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Collins Library for the period July 1, 2007 through July 30, 2009. The special investigation was a result of concerns regarding certain transactions identified by City and Library personnel. The Library Board President, Darlene Newton, resigned in July 2009 as a result of the concerns.

Vaudt reported the special investigation identified \$9,407.44 of undeposited collections and improper and unsupported disbursements. The undeposited collections of \$1,971.92 include funds provided to the Library by the State of Iowa for the Open Access and Enrich Iowa programs, donations, movie rental fees and proceeds from the sale of candy and garbage bags. Vaudt also reported adequate records for all receipts were not available to determine if other collections were not deposited.

The \$6,887.29 of improper disbursements include \$1,787.29 of reimbursements to Ms. Newton for the purchases of books and movies which could not be located in the Library. The improper disbursements also include an estimated \$5,100.00 of payroll costs for excessive hours reported by Ms. Newton for the time she worked as a Library assistant.

The \$548.23 of unsupported disbursements include reimbursements to Ms. Newton for purchases and mileage which were not supported by proper documentation.

During July 2009, Ms. Newton provided \$317.90 cash to the City. Of that amount, \$30.00 was for collections received at the Library on July 3, 2009 which were reportedly taken to Ms. Newton's home for safekeeping. On July 28, 2009, Ms. Newton submitted an additional \$287.90 in cash to the City. According to City personnel, Ms. Newton reported \$152.00 of the payment was for collections she had taken home from the Library for safekeeping, \$39.32 was the

unspent portion of 2 donation checks she redeemed and \$96.58 was for a reimbursement she requested in error. The reimbursement was for books purchased and donated by a former Library Director. The former Director provided the receipts for the books to Ms. Newton, who submitted the receipts to the City Clerk for reimbursement claiming she had made the purchases.

The report includes recommendations to strengthen the Library's internal controls and operations, such as improvements to segregation of duties, requiring Board approval and proper documentation for disbursements and providing all collections to the City Clerk for deposit in the City's account.

Copies of the report have been filed with the Story County Attorney's Office, the Attorney General's Office 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/index.html>.

#

**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF COLLINS LIBRARY

FOR THE PERIOD
JULY 1, 2007 THROUGH JULY 30, 2009**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-13
Recommended Control Procedures	14-15
Exhibits:	<u>Exhibit</u>
Summary of Findings	A 17
Reimbursements to Darlene Newton	B 18-49
Staff	50
Appendices:	<u>Appendix</u>
Copy of Receipt for Repayment by Darlene Newton	1 52
Copy of Check from the Polk County Clerk of Court	2 53
Copies of Donation Checks Redeemed by Darlene Newton	3 54-55
Copies of Checks from the State of Iowa Redeemed by Darlene Newton	4 56-57



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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

Auditor of State's Report

To the Collins Library Board and
Members of the City Council:

As a result of alleged improprieties regarding certain transactions, we conducted a special investigation of the City of Collins Library. We have applied certain tests and procedures to selected financial transactions of the Library for the period July 1, 2007 through July 30, 2009. Based on discussions with City officials and personnel and a review of relevant information, we performed the following procedures:

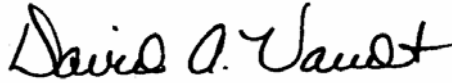
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively at the Library.
- (2) Examined supporting documentation for reimbursements to the former Library Board President, Darlene Newton, to determine if they were properly supported and approved.
- (3) Traced reimbursements to Ms. Newton to bill listings presented to the Library Board to determine if they were properly approved.
- (4) Examined payroll disbursements to Ms. Newton to determine if amounts were appropriate.
- (5) Examined monthly receipt records and bank documents to determine if recorded collections were properly deposited.
- (6) Reviewed activity in the City's bank account to identify any unusual activity. We also examined certain redeemed checks, deposit slips and related documents for propriety.
- (7) Confirmed payments made to the Library by the State of Iowa and Story County to determine if they were properly deposited.

These procedures identified \$9,407.44 of undeposited collections and improper and unsupported disbursements. Of this amount, undeposited collections total \$1,971.92, improper disbursements total \$6,887.29 and unsupported disbursements total \$548.23. The improper disbursements include \$5,100.00 of estimated excessive payroll costs. We were unable to determine if any additional collections were undeposited because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** of this report.


The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Collins Library, 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 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 the City of Collins during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 26, 2010

City of Collins Library
Investigative Summary

Background Information

The Collins Library is a department of the City of Collins. The Library is governed by a Library Board appointed by the Mayor and City Council members. The Library employs a Director and several part time employees. A significant portion of the Library's funding is provided by the City and a number of the Library's disbursements, including payroll, are processed by the City Clerk.

In addition to funding from the City, funds are received from a number of sources, including movie rental fees, the sale of trash bags and candy, grants and contributions from Story County and the State of Iowa and donations. Funds collected at the Library were not consistently deposited to the City's bank account. Instead, some collections were used to make purchases for the Library by the Director or other staff members. The purchases were typically made with cash collected at the Library or with proceeds of checks collected at the Library which were redeemed for cash.

Library activities are also supported by the Friends of the Library. The Friends of the Library is a separate entity which raises money to benefit the Library. Donations are also received at the Library on behalf of the Friends of the Library. Donations received at the Library for the Friends of the Library are to be provided to officials of that organization.

In 2001, Darlene Newton became the President of the Library Board. She was also a part-time employee of the Library. In addition, Ms. Newton acted as the interim Director during June and July 2008. The prior Director, Chris Evans-Winfield, resigned effective May 30, 2008 and a permanent replacement, Aaron Davenport, wasn't named until August 2008. Mr. Davenport's tenure lasted until early 2009. Deanne Jolly became the Director effective February 5, 2009.

As a part-time employee, Ms. Newton was responsible for the children's programming at the Library, which included school children visiting the Library and Ms. Newton or another Library helper reading to them. In addition, the children had snacks and were allowed to check out books to take home. Library employees also made trips to the schools to read to the children.

Ms. Newton periodically made purchases for the Library, including books and snacks for the children's programming. The purchases were made with cash on hand at the Library or Ms. Newton was reimbursed by the City Clerk from the Library's budget after she submitted the related documentation. Ms. Newton also helped with fund raising efforts for the Library.

In July 2009, a number of instances came to Ms. Jolly's attention in which Library funds were handled by Ms. Newton in a manner Ms. Jolly had not been made aware of. In some cases, it appeared the transactions were not handled properly. The instances included cashing of checks made payable to the Library, taking cash collected at the Library home for safekeeping and depositing a check issued to the Library in the Friends of the Library's bank account, then subsequently transferring those funds to the City's bank account.

The Library Board held a special meeting on July 14, 2009. According to the minutes, the purpose of the meeting was to discuss personnel issues and the Board went into closed session at Ms. Newton's request. Following the closed session, Ms. Newton left the meeting. According to the minutes, the Board also discussed who should be allowed access to various areas of the Library and there was a consensus Library access policies were necessary, as well as budgets for each Library program. However, decisions regarding these areas were tabled until the next

meeting, which was scheduled for July 21, 2009. According to Ms. Jolly, Ms. Newton's keys to the Library were collected during the meeting.

According to the minutes of the July 21, 2009 meeting, the primary purpose of the meeting was to "tighten up procedures for dealing with the handling of money, budget and operational issues concerning the Library." The minutes document policies established by the Board during the meeting, including limiting access to the Library's Post Office box, Library keys and Library credit cards to only the Director, with the City Clerk available as a back-up in the Director's absence. The minutes also document "from now on, bills would be paid only after approval at the meeting of the Library Board." Previously, bills were paid prior to the Board's meetings and retroactive approval was granted. In addition, a maximum number of hours Library assistants were allowed to work per week, without specific Board approval, was established. The minutes also state "It was restated that the handling of all Library funds should be done exclusively by the City Clerk and Director."

At the meeting, Board members also discussed asking for Ms. Newton's resignation as the Library Board President. However a consensus was not reached and no action was taken. According to the minutes, the Board planned to address the request at the next meeting, which was scheduled for July 28, 2009. During the July 28, 2009 meeting, additional action was not taken by the Board regarding the request for Ms. Newton's resignation because not all Board members were present and the proper protocol for removal of a Board member was in question. However, Ms. Newton subsequently resigned her position as Library Board President on July 30, 2009.

As a result of concerns identified by the City officials, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 2007 through July 30, 2009.

Detailed Findings

These procedures identified \$9,407.44 of undeposited collections and improper and unsupported disbursements. Of this amount, undeposited collections total \$1,971.92, improper disbursements total \$6,887.29 and unsupported disbursements total \$548.23. The improper disbursements include \$5,100.00 of estimated excessive payroll costs. We were unable to determine if any additional collections were undeposited because adequate records were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

UNDEPOSITED COLLECTIONS

As previously stated, a number of instances came to Ms. Jolly's attention in July 2009 in which Library funds were handled by Ms. Newton in a manner which did not appear proper. The instances are briefly summarized below and discussed in greater detail in the following sections.

- During the first week of July 2009, Ms. Jolly discovered cash collections which should have been on hand in the Library could not be located. Ms. Newton reported she had taken them home for safe keeping.
- While attempting to locate cash collections in the Library during the first week of July 2009, Ms. Jolly found an envelope which contained a check stub from the Polk County Clerk of Court. The check stub showed \$200.00 had been issued to the Library for restitution. Neither the check or any related funds were located in the Library.
- Approximately mid-July, Ms. Jolly discovered a payment issued to the Library by the State of Iowa was initially deposited to the Friends of the Library's bank account, then later transferred to the City's bank account by Ms. Newton.

- During July, the Friends of the Library's Treasurer and the City Clerk visited the bank where the bank accounts for their organizations were held to clarify with bank officials Ms. Newton was not an authorized signer on either account and she should not be allowed to initiate bank transactions. During their visit, a bank representative reported she had allowed Ms. Newton to cash 2 checks payable to the Friends of the Library during the previous month. She had also allowed her to cash a check from the State of Iowa to the Collins Public Library for approximately \$1,300.00 during February 2009.

Movie rental fees and miscellaneous sales – According to Ms. Jolly, she did not work on Friday, July 3, 2009. Instead, Ms. Newton's daughter, who was a Library helper, worked at the Library that day and collected \$30.00 in movie rental fees and from the sale of trash bags and candy. The Library helper left the money and a note stating what it was for on the desk at the Library. When the Director returned to the Library the first part of the following week, she found the note left by Ms. Newton's daughter, but no money.

According to the Director, Ms. Newton stated her daughter probably took the money home for safekeeping and she would return it on Wednesday. On Wednesday morning, Ms. Newton's daughter was in the Library and asked the Director if she found the money left with the note. When the Director told her Ms. Newton had reported she had taken it home for safekeeping, Ms. Newton's daughter looked very surprised and reported she did not take the cash home. The Director also reported Ms. Newton came into the Library on Thursday, July 9, 2009 and handed her the missing money. Ms. Newton also explained her daughter had taken it home but forgot to bring it in on Wednesday.

According to the Director, when she realized the cash was not in the Library, she looked for prior collections which should have been on hand but she could not locate. Based on her previous observation of an envelope which held collections, Ms. Jolly knew \$152.00 should have been on hand. When she asked Ms. Newton about the collections, she reportedly stated she had taken them home for safe keeping. Ms. Newton remitted \$152.00 to the Library on July 28, 2009 for the funds she reported she took home. However, according to Ms. Jolly, the remittance wasn't made in the same denominations as the cash that had been on hand. A copy of the receipt issued to Ms. Newton by the City Clerk for the remittance is included in **Appendix 1**.

The \$182.00 removed from the Library but subsequently returned in cash by Ms. Newton is included in **Exhibit A** as undeposited collections. The \$30.00 and \$152.00 repayments are also included in **Exhibit A**. Because the Library did not prepare receipts or keep any other type of record of movie rental fees or candy and garbage bag sales, we were unable to determine if any additional collections were received but were not properly deposited.

Clerk of Court Check – As previously stated, Ms. Jolly found an envelope which contained a check stub from the Polk County Clerk of Court while attempting to locate cash collections in the Library. The check stub showed \$200.00 had been issued to the Library for restitution. Neither the check nor any related funds were located in the Library. The check was issued on October 29, 2008. According to the City Clerk, a family borrowed books from the Library, then moved away without returning them and was ordered to pay restitution.

A copy of the check issued by the Clerk of Court is included in **Appendix 2**. As illustrated by the **Appendix**, the check was endorsed by Ms. Newton. The check was not properly deposited to the City's bank account. Instead, it was deposited through an automated teller machine (ATM). We are unable to identify the account to which the check was deposited.

According to Ms. Jolly and the City Clerk, Ms. Newton explained she used the proceeds from the check to purchase books. When Ms. Newton was asked to provide supporting documents for the purchases, she provided carbon copies of 9 personal checks issued to various

Scholastic school book order companies. Information from the check carbons is summarized in **Table 1**.

Table 1

Check Number	Check Date	Payee	Memo	Amount
5127	11/14/08	Arrow Books	Mrs. Lee	\$ 21.00
5129	11/14/08	Scholastic All-Stars	Mrs. Lee	27.00
5130	11/14/08	Year End Clearance	Mrs. Lee	16.00
5131	11/14/08	See Saw	Mrs. Heward	49.00
5132	11/14/08	Firefly Books	Mrs. Heward	10.00
5133	11/14/08	<i>Illegible</i> Books	Mrs. Staples	25.00
5134	11/14/08	Holiday Gift Books	Mrs. Ericson	68.00
5135	11/14/08	Firefly	Mrs. Ericson	13.00
Total				\$ 229.00

As illustrated by the **Table**, the checks contained certain names in the memo portion of the checks. The names appear to be teachers at Collins-Maxwell Elementary School. Ms. Newton did not provide copies of the book order forms. As a result, we were unable to determine which books were purchased and if the books could be located in the Library.

Because the restitution check issued to the City should have been deposited to the City's account and because the purchases Ms. Newton reported she made with the proceeds of the check were not properly documented, the \$200.00 the check from the Clerk of Court is included in **Exhibit A** as an undeposited collection.

Donations – As previously stated, a bank representative informed the City Clerk Ms. Newton cashed 2 checks payable to the Friends of the Library at the bank in June 2009. Copies of the checks are included in **Appendix 3**. As illustrated by the **Appendix**, each check was made out to the Friends of the Library for \$100.00 and the memo line included the notation "Donation." "Summer Reading" was added to the memo line of each check following the original notation. Also as illustrated by the **Appendix**, the checks were endorsed by Ms. Newton. According to a bank representative, the checks were redeemed for cash.

According to Ms. Jolly, she was not aware the Friends of the Library had received the donations, but when they came to her attention, she asked Ms. Newton about them. Ms. Newton explained she cashed the checks and used the proceeds to purchase items for the summer reading program. When Ms. Newton was asked to provide supporting documentation for the purchases, she explained she could not provide support. Ms. Newton said \$160.68 of the \$200.00 was spent and only \$39.32 remained. On July 29, 2009, Ms. Newton returned \$39.32 to the Library. A copy of the receipt prepared when Ms. Newton repaid the Library is included in **Appendix 1**.

The \$200.00 of donations not properly deposited are included in **Exhibit A**. The \$39.32 repayment made by Ms. Newton is also included in **Exhibit A**. Because the Library did not prepare receipts or keep any other type of record of collections, we were unable to determine if any additional donations were received but were not properly deposited.

State of Iowa – When the City Clerk and Treasurer from the Friends of the Library visited the bank, a bank representative informed them Ms. Newton redeemed a check issued to the Library by the State of Iowa for approximately \$1,300.00 in February 2009.

We reviewed all payments issued to the City and the Library by the State of Iowa to determine if they were properly deposited in a timely manner to the City's bank account. We identified 11 checks which were not deposited to the City's account or recorded in the City's records. **Table 2** lists the payments which were not properly deposited.

Table 2

Check Number	Check Date	Description	Amount	Endorsement
61783192	10/14/05	Enrich Iowa	\$ 869.46	Chris Evans-Winfield*
62423436	11/01/06	Enrich Iowa	1,260.66	Chris Evans-Winfield*
62537011	01/13/07	Open Access	157.47	Chris Evans-Winfield*
62989189	01/19/07	Enrich Iowa	243.00	Chris Evans-Winfield*
62547483	10/31/07	Enrich Iowa	1,248.46	Chris Evans-Winfield*
62988880	10/31/07	State Library Donation	106.10	Chris Evans-Winfield*
63075363	12/26/07	Open Access	404.72	Chris Evans-Winfield*
63074904	12/26/07	Enrich Iowa	535.55	Chris Evans-Winfield*
63551336	11/04/08	Enrich Iowa	1,270.45	Aaron Davenport, Lib. Dir.*
63659795	01/22/09	Open Access	1,389.92	Darlene Newton, President – Collins Public Lib.
63661989	01/23/09	Enrich Iowa	1,886.32	Darlene Newton, President – Collins Public Lib.
Total			<u>\$ 9,372.11</u>	

* - Former Director. Ms. Newton acted as the Director from the time Mr. Evans-Winfield departed (May 30, 2008) until Mr. Davenport was appointed in August 2008.

As illustrated by the **Table**, most of the payments were related to the Enrich Iowa or Open Access programs. The Enrich Iowa program includes direct state aid for public libraries which is intended to improve library services and reduce inequities among communities. Open Access is also a part of the Enrich Iowa program. It enables users from a participating library to check out materials at over 600 other participating Iowa libraries.

As previously stated, according to Library staff we spoke with, funds collected at the Library were not consistently deposited to the City's bank account for subsequent purchases made for the Library. It was not unusual for checks to be cashed and cash collections to be used for purchases. As illustrated by the **Table**, 9 of the 11 checks identified were endorsed by Directors other than Ms. Newton. When Mr. Evans-Winfield was the Director, he listed books purchased with proceeds from the State warrants in a notebook. We reviewed the notebook and compared the checks issued by the State of Iowa to the entries in the notebook and did not identify any concerns. However, Mr. Davenport did not continue to add notations for the \$1,270.45 check issued on November 4, 2008.

The **Table** also illustrates the 2 remaining checks were endorsed by Ms. Newton. Copies of the checks are included in **Appendix 4**. The \$1,389.92 check appears to be the check Ms. Newton redeemed for cash at the bank in February 2009. According to the City Clerk, Ms. Newton stated she used the proceeds to purchase additional books for the Library. However, documentation related to the purchases Ms. Newton reported was not provided.

According to the City Clerk, all checks issued to the City should be deposited to the City's bank account. In addition, documentation of book purchases incurred by City employees is to be submitted to the City Clerk for reimbursement. Once documentation is received and reviewed

by the City Clerk, she prepares a check to reimburse the employee. The payment is included on the bill listing provided to the Council at the next meeting for approval.

Ms. Newton was asked at the July 21, 2009 Library Board meeting to provide supporting documentation for the book purchases. Ms. Newton did not provide any supporting documentation for the use of the State of Iowa check.

Ms. Newton deposited the \$1,886.32 check to the Friends of the Library's bank account rather than the City's bank account. According to City personnel we spoke with, Ms. Newton made the deposit without telling the Treasurer of the Friends of the Library or any other officials.

According to the City Clerk, she was aware the deposit would be made to the Friends of the Library's account. This was acceptable to her with the understanding if it appeared the Library would use all of its budgeted funds from the City by the end of the fiscal year, the proceeds would need to be moved from the Friends of the Library's account to the City's account to supplement the Library's operations. On May 19, 2009, Ms. Newton moved the funds back to the City's bank account at the City Clerk's request because the Library's budgeted funds from the City had been nearly exhausted.

As stated previously, the Treasurer of the Friends of the Library was not informed of the \$1,886.32 deposit Ms. Newton made to its account. However, after she received a bank statement showing the activity, she spoke with members of the Friends of the Library. It was determined the additional funds would be moved into a separate account to help build a new library. However, prior to the Treasurer transferring the funds, Ms. Newton moved them to the City's bank account. When the Treasurer discovered the funds had been transferred, she informed Ms. Jolly about the situation.

Because the checks issued to the City should have been deposited to the City's account and because the purchases Ms. Newton reported she made with the proceeds of the check were not properly documented, the \$1,389.92 check is included in **Exhibit A** as undeposited collections.

As illustrated by **Table 2**, the amount of the Open Access payment issued to the Library on January 22, 2009 increased significantly when compared to Open Access payments received previously. The amount issued is dependent on the number of books the Library reports as shared with other participating libraries to the Department of Education (DE). According to Ms. Jolly, it appears the number of books reported to DE was overstated. Also, the report for fiscal year 2010 included Ms. Jolly's name as the preparer, but she did not prepare the report. Representatives of DE are reviewing the information submitted to determine if any adjustments to the amounts reported and the payments issued to the Library are required.

County Funding – For fiscal years 2007 through 2009, Story County allocated \$267,500.00 among all libraries in the County based on circulation numbers reported by the Libraries. For fiscal year 2010, Story County allocated \$272,000.00 among the libraries. **Table 3** summarizes the circulation numbers reported by the Library for fiscal years 2007 through 2010.

Description	Circulation	Allocation
FY06 circulation, reported in FY07	3,244	\$ 5,831.50
FY07 circulation, reported in FY08	5,885	10,619.75
FY08 circulation, reported in FY09	12,882	22,737.50
FY09 circulation, reported in FY10	12,169	22,657.60

As illustrated by the **Table**, the circulation numbers significantly increased from fiscal year 2007 through 2009. However, according to Ms. Jolly, the activity at the Library did not actually increase to the circulation levels reported. As a result, the allocation to the Library by the County was overstated. Based on a review of fiscal year 2009 circulation information, the amount which should have been allocated to the Library for fiscal year 2010 was \$6,120.00 instead of \$22,657.60. Circulation information is not readily available for previous years.

The County provides half of the funds allocated to the Library during October and April of each fiscal year. Because only the October 2009 payment had been made at the time the fiscal year 2010 overstatement was identified, the City repaid \$5,208.80 to the County on November 18, 2009. In addition, the Library did not receive an allocation for the second half of the year in April 2010. According to City officials, they are not aware of any corrections or adjustments which will be done for prior years.

Sale of Used Books – According to Ms. Jolly, Ms. Newton periodically took used Library books to a used book store in Clive to sell them. Initially, Ms. Newton would bring cash back to the Library for the used books which were sold. However, she did not submit the related receipt documenting the amount the used book store paid for the books.

Also, there were instances in which Ms. Newton returned from the used book store with no money stating the store no longer gave cash for the used books. Instead, the books were considered donations. Because the used book store is not a non-profit organization, it would be very unusual to make donations to this type of entity.

We contacted a representative of the used book store to determine if payments were made to individuals or organizations who bring used books to the store. The representative confirmed the store has always provided some type of payment for used books brought to the store. The store was not able to provide a listing of payments issued to the Library or Ms. Newton for used Library books she took to the vendor. As a result, we are unable to determine an amount collected from the sale of used books but not properly deposited to the City's account for the Library and we have not included an amount in **Exhibit A**.

IMPROPER DISBURSEMENTS

As previously stated, Ms. Newton was a part-time employee of the Library and she was responsible for the children's programming at the Library. She also acted as the interim Director during June and July 2008. Ms. Newton received a number of payments from the City for her responsibilities at the Library. The payments included reimbursements and payroll disbursements.

Reimbursements to Darlene Newton – Because Ms. Newton periodically made purchases for the Library, she was eligible for reimbursement of the costs. She was also eligible for a mileage reimbursement for authorized trips to make the purchases. To be reimbursed for the purchases, Ms. Newton was to submit the receipts for the purchases to the City Clerk for reimbursement from the Library's portion of the City's account. However, according to Library officials we spoke with, Ms. Newton also used cash or checks on hand at the Library to purchase books and other supplies for the Library.

Exhibit B lists each reimbursement issued to Ms. Newton by the City. As illustrated by the **Exhibit**, a number of the reimbursements were for the purchase of books. However, Ms. Newton was also reimbursed for snacks, craft supplies and various office supplies. The descriptions on some of the receipts for snacks, craft supplies and small toys indicated the purchases were for the summer reading program or children's programs.

As illustrated by the **Exhibit**, a number of the purchases Ms. Newton was reimbursed for were supported by copies of Scholastic Book Club order forms. The order forms appear to have been distributed by teachers at the Collins-Maxwell Elementary School. According to Library

staff we spoke we, Ms. Newton's children attended school there. Because a copy of the order form does not provide assurance Ms. Newton purchased the books listed or spent the amount claimed for reimbursement, with assistance from Library staff, we attempted to trace the books claimed by Ms. Newton to books on hand at the Library. The cost of the books which could be located are identified as reasonable in the **Exhibit**. All reimbursements supported by appropriate documentation are also identified as reasonable. The cost of the books which could not be located are identified as improper in the **Exhibit**.

As illustrated by the **Exhibit**, Ms. Newton was reimbursed \$193.25 on July 8, 2009 for purchases made at Barnes & Noble, Wal-Mart, Cyclone Awards & Engraving Inc., Dollar General, Hastings and Target. As previously stated, in July 2009 a number of instances came to Ms. Jolly's attention in which Library funds appeared to have been handled inappropriately by Ms. Newton. On July 15, 2009, an event was held at the Library which was attended by Chris Evans-Winfield, another former Director. During the event, Board members asked Mr. Evans-Winfield what controls and procedures were in place when he was the Director.

According to Ms. Jolly, Mr. Evans-Winfield stated he periodically met Ms. Newton for coffee in Ames. He had purchased books from Barnes & Noble for \$96.58 and donated them to the Library in April 2009. When he gave the books to Ms. Newton for the Library, he also gave her the related receipt. Ms. Newton subsequently submitted the receipt to the City and was reimbursed for the purchase. However, according to City staff, she didn't submit the receipt until after July 1, 2009 because the Library's budget in April would not have allowed her to receive payment for the purchase Mr. Evans-Winfield made. After Ms. Jolly spoke with Ms. Newton about the reimbursement, she repaid the \$96.58 to the City on July 28, 2009. A copy of the receipt for Ms. Newton's payment is included in **Appendix 1**.

Also as illustrated by the **Exhibit**, Ms. Newton received a reimbursement on March 12, 2009 for purchases which included 2 copies of Superstar Stats. The documentation Ms. Newton submitted included a copy of a Scholastic (Arrow) book order form which showed 1 copy of the book was purchased for \$10.00. She also submitted a type-written list which described purchases made at the "2/17/09 Collins-Maxwell Elementary School Book Fair." The list included a second copy of the book for \$9.99. However, the Library has only 1 copy of the book on hand.

The **Exhibit** also illustrates Ms. Newton was reimbursed for mileage on 10 occasions. Only 1 of the 10 reimbursements included a receipt for a purchase made at an out of town vendor. This reimbursement is classified as reasonable. Of the remaining 9 reimbursements, 4 list a specific vendor to which Ms. Newton purportedly traveled. However, she did not submit any receipts to document purchases made at the vendor or any other vendor. For 5 of the reimbursements, Ms. Newton did not provide the location or vendor to which she purportedly traveled. Only the number of miles and the cost to be reimbursed to her were listed. These 9 reimbursements are classified as improper.

The improper and unsupported disbursements listed in **Exhibit B** total \$1,787.29 and \$548.23, respectively. These amounts are included in **Exhibit A**.

Excess Payroll Costs – All Library employees are required to complete a hand-written summary of the time worked. The time summaries are approved by the Library Board and City Council after payments have been made. Because Ms. Newton's time summaries were not reviewed or approved by anyone with knowledge of the hours she worked at the Library, we are unable to ensure the payments made to Ms. Newton based on the time summaries were for the appropriate amount.

According to Ms. Jolly, no Library assistant should have more than 5-10 hours of work per week, or a maximum of 20 hours for a two week pay period. The times an assistant would have been close to 20 hours within a pay period would have been rare. We reviewed the time summaries for Library assistants other than Ms. Newton and did not identify any significant

payments for a large number of hours worked, other than periods during which the Director was away from the Library and the assistants worked more hours than typical.

However, we identified 14 pay periods for which Ms. Newton recorded from 24.5 to 69.5 hours for an individual pay period. None of the 14 pay periods were during the period Ms. Newton was the interim Director. During that period, she recorded between 4 and 8 hours per pay period. For 5 of the 14 pay periods identified, Ms. Newton recorded more hours worked than the Director.

For the 14 pay periods identified, the number of hours recorded by Ms. Newton averaged 42.02 hours per pay period. The number of hours recorded by Ms. Newton for all other pay periods averaged 9.64 hours. This information was used to estimate the amount Ms. Newton may have been paid in excess of what she should have been paid. **Table 4** shows the calculation of the estimate.

Description	Amount
Average number of hours – 14 pay periods identified	42.02
Less average number of hours for all other pay periods	9.64
Difference	32.38
x Ms. Newton’s hourly rate of pay	\$ 10.50
Estimated overpayment per pay period	339.99
x Number of pay periods with excessive hours	14
Estimated overpayment for 14 pay periods	\$ 4,759.86

In addition to the \$4,759.86 of overpayments the City incurred for the hours Ms. Newton recorded in excess of the maximum expected 20 hours per pay period for Library assistants, the City incurred costs for the employer’s share of FICA taxes. **Table 5** illustrates the calculation of the FICA taxes.

Description	Amount
Estimated overpayments for 14 pay periods	\$ 4,759.86
FICA rate (7.65%)	364.12
Total costs	\$ 5,123.98
Rounded total costs	\$ 5,100.00

As illustrated by the **Table**, the City incurred an estimated total of \$5,123.98 for the excess hours recorded by Ms. Newton. The rounded estimated amount of \$5,100.00 is included in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Collins and the Library to process collections, disbursements and payroll. 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 on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Library's internal controls.

- (A) Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Directors were responsible for each of the following areas for the Library:

- (1) Receipts – collecting and posting to the Library's records.
- (2) Disbursements – claim preparation, initial approval and mailing checks.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the duties within each function listed above should be segregated between employees of the Library and/or the City. In addition, members of the Library Board should review and approve supporting documentation.

- (B) Receipts – The Library collects money for various reasons, including donations and payment of fees. The donations may be for the Library or the Friends of the Library. Receipts are not issued for any collections and collections are not reconciled to the amount deposited.

In addition, some of the collections were used to make purchases rather than being deposited to the City's bank account.

Recommendation – Collections should be recorded in a receipt book and deposited intact in a timely manner. Collections should also be reconciled to the amounts deposited. Any undeposited collections should be safeguarded in a locked file or safe. Also, all donations received should be recorded in a manner which specifies if the donation is for the Library or the Friends of the Library. In addition, all Library collections should be deposited to the City's bank account.

- (C) Disbursements – The following conditions were identified during our review of the Library's disbursements, including reimbursements to Ms. Newton:

- (1) A reimbursement was made to the former Library Board President without supporting documentation.
- (2) An invoice was paid twice.
- (3) The former Library Board President submitted a photocopy of an invoice for payment.
- (4) The former Library Board President was reimbursed for books and DVDs which did not get put into circulation.

A number of purchases were made for the Library with funds collected at the Library. Some of the purchases were made with cash collections. Other purchases were made with the proceeds of checks which were redeemed for cash. The purchases were not supported by appropriate documentation.

Recommendation – Purchases should not be made for the Library with funds collected at the Library and all disbursements should be supported by adequate documentation to ensure the propriety of the payment and compliance with City policies. In addition, all supporting documentation should be the original invoice or receipt, not a photocopy. All supporting documentation should be cancelled to prevent its reuse. Also, the existence of all books and DVD items should be verified when purchased.

- (D) Payroll – Time summaries are prepared by each Library employee and submitted for approval. During our review of the time summaries, we identified several instances the former Library Board President reported she worked an unusually large number of hours for a non-Director.

Recommendation – Employee time summaries should be reviewed by an independent party who is familiar with the employee’s attendance to ensure the time summaries accurately reflect the time worked and ensure compliance with City policies.

- (E) Inventory – The Library maintains a manual inventory system to track all library books, tapes and other items checked in and out of the Library. While reviewing the inventory, we identified the following conditions:

- (1) Inventory counts or periodic checks of inventory are not performed.
- (2) The inventory system does not appear to be complete.
- (3) Deletions are not approved, reviewed or documented.

Recommendation – The City should implement procedures which ensure the inventory maintained by the Library is complete and accurate. Individuals responsible for the custody of the inventory items should not have the authority to add or delete books, tapes or other items to the inventory. Also, a list of all deletions should be maintained and all deletions should be reviewed and approved by the Board or an individual designated by the Board.

Exhibits

Report on Special Investigation of the
City of Collins Library

Summary of Findings
For the period July 1, 2007 through July 30, 2009

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Undeposited Collections:				
Movie rental fees and miscellaneous sales	Page 7	\$ 182.00	-	182.00
Clerk of Court check	Pages 7 and 8	200.00	-	200.00
Donations*	Page 8	200.00	-	200.00
State of Iowa	Pages 8 through 10	1,389.92	-	1,389.92
Subtotal		<u>1,971.92</u>	-	<u>1,971.92</u>
Improper and Unsupported Disbursements:				
Reimbursements to Darlene Newton	Exhibit B	1,787.29	548.23	2,335.52
Excess payroll costs (estimated)	Table 5	5,100.00	-	5,100.00
Subtotal		<u>6,887.29</u>	<u>548.23</u>	<u>7,435.52</u>
Total		<u>\$ 8,859.21</u>	<u>548.23</u>	<u>9,407.44</u>
Less Repayments by Darlene Newton:				
Movie rental fees and miscellaneous sales:				
Collections from July 3, 2009	Page 7			(30.00)
Prior collections	Page 7			(152.00)
Donations	Page 8			(39.32)
Reimbursement to Darlene Newton	Page 12			<u>(96.58)</u>
Total repayments by Darlene Newton				<u>(317.90)</u>
Net total				<u>\$ 9,089.54</u>

* - Checks were issued to the Friends of the Library.

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
08/31/07	9239	\$ 42.79	08/28/07	Best Buy	Memorex 4GB Capless Travel Dr tax
09/13/07	9264	29.00	09/07/07	Target	SS Trays Pepperidge MM Box (3 @ 3.50) HP (2 @ 1.52) Capri Sun (2 @ 1.82)
			09/07/07	Wal-Mart	Crackers Stfr Animal <i>Check amount not supported by documentation.</i>
10/16/07	9329	75.80	10/16/07	Target	Canon PG40 Canon CL41 tax
			10/11/07	Wal-Mart	Hi C (10 @ 1.67) GV Edg Strp (10 @ .94) tax <i>Check amount not supported by documentation. Ms. Newton claimed \$9.90 for the GV Edg Strp costing \$9.40.</i>
10/23/07	9336	16.80	October 2007	^ See Saw	Mind Your Manners, Biscuit! (2 copies) Sight Words bingo Smelly Socks
10/25/07	9340	30.64	10/24/07	Fareway	Halloween oreo (10 @ 2/\$5) Hi-C Boppin Berr (3 @ 1.88)
10/30/07	9345	26.42	Unk.	Wal-Mart (per handwritten notation)	
			10/30/07	Target	MP Cocoa (5 @ .89) Bev napkins 10 in plate (2 @ 1.99) tax
11/01/07	9348	30.50	10/31/07	Sam's Club	Cocoa 60 ct 12/16 oz lid 12 oz hotcup
11/06/07	9372	39.58	11/05/07	Wal-Mart	Fruit snack (10 @ 1.50) Fruit snack (2 @ 3.88)

Notations	Amount	Reasonable	Improper	Unsupported
	39.99	39.99	-	-
	2.80	-	2.80	-
	1.54	1.54	-	-
	4.00	4.00	-	-
	10.50	10.50	-	-
	3.04	3.04	-	-
	3.64	3.64	-	-
	1.64	1.64	-	-
	1.64	1.64	-	-
	3.00	-	3.00	-
	20.99	20.99	-	-
	24.99	24.99	-	-
	3.22	-	3.22	-
	16.70	16.70	-	-
	9.40	9.40	-	-
	0.50 #	-	0.50	-
	7.90	7.90	-	-
	6.95	6.95	-	-
	1.95	1.95	-	-
	25.00	25.00	-	-
	5.64	5.64	-	-
Juice - 8 @ 1.69 = 13.52	13.52	-	-	13.52
"Dan let the Wal-Mart receipt blow away"				
Storytime	4.45	4.45	-	-
	3.99	3.99	-	-
	3.98	3.98	-	-
	0.48	-	0.48	-
	4.88	4.88	-	-
	13.86	13.86	-	-
	11.76	11.76	-	-
	15.00	15.00	-	-
	7.76	7.76	-	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
			October 2007	^ Lucky	Kids..Polk Street..Corn Lime, a Mime, a Pool... Nate the Great Talks Turkey Scholastic book of World... <i>Check amount not supported by documentation. The Lucky order form totaled \$16.80, but \$16.82 was paid.</i>
04/23/08	9634	17.95	04/22/08	Fareway	Sunshine Cheezit (2 @ 2.50) M'Man Apl Glass (3 @ 2.99) Dole Baby Carrots (2 @ 1.99)
06/02/08	9683	11.97	05/27/08	Borders	Origami Dinosaurs tax
06/05/08	9687	85.63	06/05/08	Borders	Other Last Lecture Beyond Escape Secret of the Ninja Return to Atlantis Forecast Inca Gold Struggle Down Under Tattoo of Death Silver Wings Terror on the Titanic
06/19/08	9716	400.00	06/19/08	Borders	Indiana Jones Genesis Deluge Indiana Jones Secret of Sphinx Indiana Jones Hollow Earth Mail Harry to Moon Read All About It Hannibal Rising Trojan Hourse Secrets of Mummies 1st to Flight Littlest Leaguer Grizzwold Johnny Appleseed Here on Earth Morris Goes to School Eloise Throws Party Mouses Hide See Words Fancy Nancy & Boy From Paris Harry & Lady Next Door

Notations	Amount	Reasonable	Improper	Unsupported
	1.95	-	1.95	-
	2.95	2.95	-	-
	3.95	3.95	-	-
	7.95	-	7.95	-
	0.02 #	-	0.02	-
	5.00	-	5.00	-
	8.97	-	8.97	-
	3.98	-	3.98	-
	11.19	11.19	-	-
	0.78	-	0.78	-
	19.96	-	-	19.96
	15.36	15.36	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	5.59	5.59	-	-
	6.00	-	6.00	-
	5.59	-	5.59	-
	5.59	-	5.59	-
	13.59	13.59	-	-
	14.39	-	14.39	-
	5.59	-	5.59	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	3.19	-	3.19	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	6.39	6.39	-	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	3.16	3.16	-	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
					DC Super Friends Flying High What is That Said Cat Dinosaur Time - RR My Dress Up Box Messenger Lover You Forever Midwives Host New Earth - Oprah BC #61 Time to Dance Middlesex Tar Beach - RR Shadowlands - #03 Dream Tale of Wonder Wisdom Hands Are Not for Hitting Gallop Peekaboo Playful Puppy Ducks Don't Wear Socks Frog Thing Kingdom of Crystal Skull MTV Falling Up Eclipse-SE Nothing to Lose blood Noir- Anita 16 Snuff Love One Youre W/ Indiana Jones White Witch Indiana Jones Peril at Delphi Indiana Jones Seven Veils Indiana Jones Sky Pirates "cash back"
			06/19/08	Borders	
06/24/08	9719	28.52	06/23/08	Target	Bucket Hat (6 @ \$1) tax
			06/01/08	Wal-Mart	Solo cups (2 @1.98) Gummy worms (2 @ \$1) Cake Kit Stickers (2 @ .97) cookies (2 @ 1.87) GV Pudding (6 @ .50) GV Whip Lite tax

Notations	Amount	Reasonable	Improper	Unsupported
	3.19	3.19	-	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	4.79	4.79	-	-
	11.96	11.96	-	-
	11.96	11.96	-	-
	18.19	18.19	-	-
	19.96	19.96	-	-
	6.39	6.39	-	-
	12.00	12.00	-	-
	5.59	-	5.59	-
	4.79	4.79	-	-
	14.36	-	14.36	-
	6.36	6.36	-	-
	10.36	10.36	-	-
	5.59	5.59	-	-
	12.79	12.79	-	-
	15.16	-	15.16	-
	5.59	-	5.59	-
	14.36	14.36	-	-
	15.99	15.99	-	-
	18.90	-	18.90	-
	18.16	18.16	-	-
	17.46	-	17.46	-
	17.46	-	17.46	-
	5.59	-	5.59	-
	6.00	-	6.00	-
	6.00	-	6.00	-
	5.59	-	5.59	-
	3.69	3.69	-	-
Summer Reading	6.00	6.00	-	-
	0.36	-	0.36	-
	3.96	3.96	-	-
	2.00	2.00	-	-
	5.00	5.00	-	-
	1.94	1.94	-	-
	3.74	3.74	-	-
	3.00	3.00	-	-
	1.54	1.54	-	-
	0.98	-	0.98	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
07/02/08	9739	42.88	07/01/08	Wal-Mart	Chenille 8 x 19 Blk 50P Capri Sun (14 @ 1.78) tax
			07/01/08	Hobby Lobby	Crafts (6 @ .99) Scrapbook (6 @ .50) Scrapbook tax
07/08/08	9740	163.40	07/05/08 <i>None</i>	Wal-Mart	Drawer Cart
			07/07/08	Borders	1st Commandment Abner & Me Dark Day in Deep Sea Summer of Sea Serpent Blizzard of Blue Moon Night of New Magicians Winter of Ice Wizard Fancy Nancy at Museum Fire Cat Last of Jedi Tagled Web Death on Naboo Underworld Dark Warning Desperate Mission
			07/03/08	Dollar General	Insect House (10 @ \$2) Butterfly Net (8 @ \$1) Tax
07/11/08	9742	29.43	07/05/08	Dollar General	Butterfly net (10 @ \$1) Insect House (3 @ \$2) tax
			07/02/08	Target	Bucket Hat (15 @ .50) 5 ct brushes (2 @ 1.99) tax
07/22/08	355	17.31	07/12/08	Target	Sesame St Biscuits Day Biscuite and Harry Sir 1 Hot Sir 1 Hog tax

Notations	Amount	Reasonable	Improper	Unsupported
	0.62	0.62	-	-
	3.00	3.00	-	-
	24.92	24.92	-	-
	2.00	-	2.00	-
	2.97	2.97	-	-
	5.56	5.56	-	-
	3.00	3.00	-	-
	0.81	-	0.81	-
Office Supplies	15.00	15.00	-	-
Mileage to Ames Book Shopping Pick up prepaid order 24 x 2 = 48 miles	24.24	24.24	-	-
Books	6.39	6.39	-	-
	4.79	4.79	-	-
	9.59	9.59	-	-
	9.56	9.56	-	-
	9.56	9.56	-	-
	9.56	9.56	-	-
	9.56	9.56	-	-
	3.19	3.19	-	-
	3.19	3.19	-	-
	4.79	4.79	-	-
	4.79	4.79	-	-
	4.79	4.79	-	-
	4.79	4.79	-	-
	4.79	4.79	-	-
Summer Reading	20.00	20.00	-	-
	8.00	8.00	-	-
	2.03	-	2.03	-
Summer Reading	10.00	10.00	-	-
	6.00	6.00	-	-
	1.26	-	1.26	-
Summer Reading	7.50	7.50	-	-
	3.98	3.98	-	-
	0.69	-	0.69	-
	2.50	-	2.50	-
	3.09	3.09	-	-
	3.09	-	3.09	-
	2.50	-	2.50	-
	2.50	-	2.50	-
	2.50	-	2.50	-
	1.13	-	1.13	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
09/04/08	451	266.37	<i>none</i>	^ Imagine Nation Books, LTD.	Pixar Cars
			<i>Sept. 2008</i>	^ Lucky	Sing a Song Amelia....Masterpiece Best School Stories Don't Bump the Glump NFL Power Players
			<i>Sept. 2008</i>	^ See Saw	Ducks in Muck Knuffle Bunny Too Kung Fu....Meet the Masters Pumpkin Town Will you Read to Me?
			<i>Fall 2008</i>	^ Accelerate Your	Encyclopedia Brown It's Raining Pigs & Noodles Kickoff
			<i>Sept 2008</i>	^ Arrow	Winning Season Collection Bone:Treasure Hunters Goosebumps...for Breakfast Main Street...Surprises Ripley's ..Special 2009
			<i>none</i>	^ <i>School Magazine Sale Fundraiser</i>	Readers Digest Large Print Men's Health Seventeen / Cosmo Girl Combo People
			09/03/08	Old Home	<i>No descriptions (7@ \$2.29 and 16 @ 1.99 and 1.50)</i>
09/09/08	467	25.25	09/06/08		
09/11/08	476	243.68	09/10/08	Half Price Books	Gross Hidden Pictures 26 unspecified used books School Zone Readers 1 unspecified used book 1 unspecified DVD 1 unspecified DVD 3 unspecified used books 1 unspecified used book
			09/11/08	<i>Unknown</i>	No details 16 @ \$1.50 No details 7 @ 1.99
			<i>None</i>	^ <i>Unknown</i>	Candy Apple Book Set Geronimo Stilton Set

Notations	Amount	Reasonable	Improper	Unsupported
	10.00	10.00	-	-
	12.00	12.00	-	-
	4.00	4.00	-	-
	9.00	9.00	-	-
	8.00	8.00	-	-
	4.00	4.00	-	-
	2.00	2.00	-	-
	5.00	5.00	-	-
	4.00	4.00	-	-
	3.00	3.00	-	-
	4.00	4.00	-	-
	2.00	2.00	-	-
	6.00	6.00	-	-
	3.00	3.00	-	-
	10.00	-	10.00	-
	8.00	8.00	-	-
	4.00	4.00	-	-
	2.00	2.00	-	-
	10.00	10.00	-	-
			-	-
	29.00	29.00	-	-
	25.00	25.00	-	-
	15.00	15.00	-	-
	38.00	38.00	-	-
	49.37	49.37	-	-
Book buying to Ames (Borders) 50 miles	25.25	-	25.25	-
	3.58	3.58	-	-
	46.33	-	-	46.33
	1.78	-	-	1.78
	2.02	-	-	2.02
	6.73	-	-	6.73
	13.48	-	-	13.48
	13.45	-	-	13.45
	5.38	-	-	5.38
Library Story Time snacks	24.00	-	-	24.00
	13.93	-	-	13.93
(forgot to copy receipt) (will show Therese when in)	16.00	-	16.00	-
2 book orders from Mrs. Lee class totaling \$39.00	23.00	-	23.00	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
			September 2008	^ See Saw	High-Frequency Rdrs Library Magic School...Boxed Set Robin Hill School Pk
			September 2008	^ Firefly	Apples and Pumpkins Pack Autumn's First Leaf First the Egg I'm Reading Now! Set 1
09/23/08	511	53.94	09/17/08	Dollar General	Huggy Bear Honey Gra (8 @ \$1)
			09/20/08	Aldi Foods	Kool-Aid Jammers (5 @ 1.99)
			09/19/08	Staples	Canon PG-50 Black
			09/12/08	Target	Capri Sun (3 @ \$4)
09/26/08	523	144.58	09/26/08	Target	Canon CL 41 (ink - 2 @ 23.09)
			none	Unknown	No detail 10 @ 1.69 No detail 22 @ 1.50 No detail
10/01/08	542	107.00	October 2008	^ Lucky	Indiana Jones .. Akator I Can Read Halloween Pk
			09/29/08	Hollywood Video	DVD - Barbie DVD - Spiderwick Chronic DVD - Caillou - Big Brother DVD - Sesame Street - Best DVD - Incredible Hulk (2 Fearless Titanic: An Interactive
			October 2008	^ Arrow	Biscuit Phonics Fun Box
			October 2008	^ SeeSaw	USB. 1001 Things to Spot Pk Robin Hill.. Halloween Fund
			Election 2008	^ Vote for Reading!	Chicken Soup..Better World 1001 Things...in the Town America's Story Places Titanic
					<i>Check amount not supported by documentation. DVD's cost \$8.33, but only \$8.00 was reimbursed to Ms. Newton.</i>
10/02/08	546	72.72	None	^ Red Apple	Real Simple
					In Style Family Fun
			None	Unknown	

Notations	Amount	Reasonable	Improper	Unsupported
	19.00	19.00	-	-
	12.00	12.00	-	-
	9.00	-	9.00	-
	7.00	-	7.00	-
	3.00	3.00	-	-
	10.00	10.00	-	-
	14.00	14.00	-	-
	8.00	8.00	-	-
	9.95	9.95	-	-
	23.99	23.99	-	-
	12.00	12.00	-	-
	46.18	46.18	-	-
mileage for book buying 50 miles x 2 trips = 100 miles	50.50	-	50.50	-
	16.90	-	-	16.90
	33.00	-	-	33.00
	(2.00)	-	-	(2.00)
	4.00	4.00	-	-
	6.00	6.00	-	-
	8.33	8.33	-	-
	8.33	8.33	-	-
	8.33	8.33	-	-
	8.33	8.33	-	-
	8.33	8.33	-	-
	5.00	5.00	-	-
	5.00	5.00	-	-
	12.00	-	12.00	-
	15.00	15.00	-	-
	1.00	1.00	-	-
	8.00	8.00	-	-
	5.00	-	5.00	-
	3.00	-	-	-
	3.00	6.00	-	-
	(1.65) #	-	(1.65)	-
3 magazines @ 20.00 = 60.00	20.00	20.00	-	-
	20.00	20.00	-	-
	20.00	20.00	-	-
Snacks for 4th Grade		-	-	-
8 little Debbie @ 1.59 =	12.72	-	-	12.72

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
10/06/08	555	115.74	10/04/08	<i>None</i>	Mileage - "50 miles for books"
			10/06/08	Wal-Mart	Copy paper (2@ 3.18) 100 Ct 3 oz cups (2@1.56) Krabby Patty (candy) Sixlets Capri Sun (12 @ 1.97) Latch box (5@7.97) Tax Goldfish
			10/06/08	Sam's	
10/08/08	564	65.00	Election 2008	^ Vote for Reading	NFL: Dynamic Duos Nighttime Pack #1-#3 Pilgrim Pack Who Cloned the President? Fire Fighter! Puff the Magic Dragon Pk Rumble..Jungle Bk/ CD Pk Safety First Pack There was an Old Lady... Usb. 1001 Things to Spot Pk
			October 2008	^ See Saw	
10/22/08	584	77.97	<i>None</i>	<i>Unknown</i>	
			10/18/08		
10/28/08	595	4.98	10/22/08	Wal-Mart	Pretzels
11/03/08	617	53.96	10/31/08	Wal-Mart	3 Latch boxes @ 7.97 tax
			10/31/08	Sam's Club	Cracker Jack Factoryfav tax
			<i>none</i>	<i>None</i>	
11/07/08	637	89.94	<i>none</i>	^ Imagine Nation Books,	Year of Cubs Quiet Shark Caterpillar Eric Carle Things to Draw
			11/05/08	Fareway Stores, Inc.	Capri Sun Stw Kiwi (5 @ 2.99)

Notations	Amount	Reasonable	Improper	Unsupported
	25.25	-	25.25	-
	6.36	6.36	-	-
	3.12	3.12	-	-
	1.92	1.92	-	-
	2.00	2.00	-	-
	23.64	23.64	-	-
	39.85	39.85	-	-
	5.38	-	5.38	-
	8.22	8.22	-	-
	4.00	4.00	-	-
	6.00	6.00	-	-
	8.00	-	8.00	-
	3.00	3.00	-	-
	4.00	4.00	-	-
	7.00	7.00	-	-
	7.00	7.00	-	-
	9.00	9.00	-	-
	2.00	2.00	-	-
	15.00	15.00	-	-
Handwritten notation:				
Pay to Darelene				
2 magazines @ 20.00 =	40.00	-	-	40.00
School Snack 1.59 x 8 =	12.72	-	-	12.72
50 miles Mileage to Ames Borders	25.25	-	25.25	-
	4.98	4.98	-	-
	23.91	23.91	-	-
	1.67	-	1.67	-
	6.88	6.88	-	-
	8.88	8.88	-	-
	0.62	-	0.62	-
Pay to Darlene				12.00
Halloween cookies 2 @ \$6.00 each	12.00	-	-	-
Walmart trays of 40 cookies				
	9.00	-	9.00	-
	12.00	-	12.00	-
	10.00	-	10.00	-
	12.00	12.00	-	-
	7.96	7.96	-	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
					NAB Oreo (5 @ 2.99) tax
				Fareway Stores, Inc.	Capri Sun Yogi (4 @ 1.99) NAB Oreo (5 @ 2.99) tax
11/12/08	647	23.34	none	Adding Machine Tape	Unknown (6 @ 3.89)
11/17/08	663	68.37	November 2008	^ FireFly	Gingerbread Girl Littlest Pilgrim Ten Little Christmas
			11/14/08	Fareway	Solo 3 oz cups (2 @ 2.99) Ted Grahams (5 @ 2.79) Nab Ted Grahams (5 @ 2.79) Capri Sun Pac Cool (10 @ 1.97) tax
					<i>Check amount not supported by documentation.</i>
11/20/08	674	116.50	December 2008	^ Arrow	Dog: Adopt a Dalmatian Pk Every Minute on Earth Name..Book is Secret SpongeBob Winter Set Thing About Georgie
			December 2008	^ Scholastic All-Stars	Care Bears: Christmas Cheer Kringle On Christmas Eve Santa Paws on Christmas
			Winter 2008	^ Scholastic All-Stars	I SPY Challenger Pack Knights...Dodgeball Magic Pickle...Grapes Pokemon: Ultiate Handbk Walter Wick's Optical
			November 2008	^ Arrow	Bakugan Players' Set Christmas book Set Family Book..Together Guinness..Ultimate Records
11/21/08	677	136.48	11/18/08	Best Buy	Geek Squad 4GB Flash Drive
			11/21/08	Dollar General	Msft Office Home and Student 16 ct xmas card (4 @ \$4) 28 ct trad insp cards

Notations	Amount	Reasonable	Improper	Unsupported
	14.95	14.95	-	-
	0.56	-	0.56	-
	7.96	7.96	-	-
	14.95	14.95	-	-
	0.56	-	0.56	-
Darlene snack	23.34	-	-	23.34
		-	-	-
	3.00	3.00	-	-
	2.00	2.00	-	-
	8.00	8.00	-	-
	5.98	5.98	-	-
	13.95	13.95	-	-
	13.95	13.95	-	-
	19.70	19.70	-	-
	1.80	-	1.80	-
	(0.01) #	-	(0.01)	-
	6.00	-	6.00	-
	8.00	8.00	-	-
	6.00	6.00	-	-
	7.00	7.00	-	-
	4.00	4.00	-	-
	4.50	-	4.50	-
	4.00	4.00	-	-
	2.00	2.00	-	-
	1.00	1.00	-	-
	22.00	22.00	-	-
	5.00	-	5.00	-
	4.00	4.00	-	-
	9.00	9.00	-	-
	12.00	12.00	-	-
	8.00	8.00	-	-
	6.00	6.00	-	-
	5.00	5.00	-	-
	3.00	3.00	-	-
	17.99	17.99	-	-
	99.99	99.99	-	-
	16.00	-	16.00	-
	2.50	-	2.50	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
11/26/08	678	154.07	December 2008	^ See Saw	Animal Ark boxed Set Friends4Ever...Looking Good Holiday in the Manger Set Judy Moody...Independence On Christmas Eve Sponge Bob...Joke Book Alvin and the..Christmas Butterfly Meadow Pack #1 Giving Book I SPY Christmas Rdrs. Pk Rainbow..Christmas Fairy Secret Science....School Sponge Bob..Name is..Pack Random House Wall-E DVD Kung Fu DVD Clone DVD Shrek DD Ind Jone DVD
			11/18/08	Wal-Mart	
					<i>Check amount not supported by documentation.</i>
12/03/08	701	121.20	None	None	
12/09/08	740	296.00	December 2008	See Saw	Animal Ark boxed Set On Christmas Eve Club Penguin..Guide Gingerbread Stories Pack Hannah Montana .. Pass Hurry! Hurr.. You Heard? I Can read About Animals It's a Wonderful Life karma Wilson Pack Magic School .. Briefcase Make Your Own Real Igloo Mrs. Claus Explains It all Puppy Sam Pack Read and Laugh Pack Reading-Line Phonics Lib Scooby-Doo! Pict. Clue Set SeeSaw Book / CD Library

Notations	Amount	Reasonable	Improper	Unsupported
	7.00	-	7.00	-
	1.00	1.00	-	-
	7.00	7.00	-	-
	3.00	3.00	-	-
	2.00	-	2.00	-
	1.00	1.00	-	-
	4.00	4.00	-	-
	6.00	6.00	-	-
	5.00	5.00	-	-
	6.00	6.00	-	-
	2.00	2.00	-	-
	3.00	3.00	-	-
	7.00	7.00	-	-
	18.77	18.77	-	-
	14.97	14.97	-	-
	19.96	19.96	-	-
	19.96	19.96	-	-
	11.96	11.96	-	-
	14.96	14.96	-	-
	(0.51) #	-	(0.51)	-
Darlene Newton mileage 2/5 round trips to Ames for furniture 180 miles	121.20	-	121.20	-
mileage to Borders to Ames 60 miles				
240 miles				
	7.00	7.00	-	-
	2.00	2.00	-	-
	10.00	-	10.00	-
	9.00	-	9.00	-
	20.00	-	20.00	-
	11.00	-	11.00	-
	12.00	-	12.00	-
	14.00	14.00	-	-
	10.00	10.00	-	-
	22.00	-	22.00	-
	9.00	-	9.00	-
	13.00	-	13.00	-
	12.00	-	12.00	-
	12.00	-	12.00	-
	20.00	-	20.00	-
	24.00	-	24.00	-
	20.00	-	20.00	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
					True Meaning of xmas USB First Encyclopedia Word Family Tales .. Pk Ultimate I Spy Wii
12/11/08	742	12.95	11/19/08	Games & More!	Swing!
12/15/08	756	167.69	12/13/08	Barnes & Noble	Mercy Scarpetta
			12/12/08	Wal-Mart	Grinch DVD Horton DVD
			12/13/08	None	Handwritten timesheet
12/18/08	763	155.50	none	Unknown	
12/23/08	778	30.30	12/27/08	None	Handwritten timesheet
12/31/08	784	25.00	November 2008	^ See Saw	Great Undersea Search Little Penguin
01/12/09	811	30.30	01/10/09	None	Handwritten timesheet
01/16/09	820	314.00	January 2009	Authors We Love!	Alphabet Power Pack Animal Ark..Pony Pack Cam Jansen Collection Ricky Ricotta Pack SpongeBob Love Pants SpongeBob Pack Twenty-Odd Ducks...

Notations	Amount	Reasonable	Improper	Unsupported
	9.00	-	9.00	-
	18.00	-	18.00	-
	12.00	12.00	-	-
	30.00	-	30.00	-
	12.95	12.95	-	-
	19.16	19.16	-	-
	19.56	19.56	-	-
	13.00	-	13.00	-
	14.97	14.97	-	-
200 miles; 60 miles to Borders for books; 140 miles to Bookshop Des Moines	101.00	-	101.00	-
Handwritten notations:				
"Treats for school				
7 trays @ \$6 =	42.00	-	-	42.00
3 boxes @ 2.50 =	7.50	-	-	7.50
2 DVD's @ \$13 =	26.00	-	-	26.00
Wal-Mart video receipt for 2 DVD's not turned in "can't remember"				
Half Price books receipt turned in to Aaron but can't locate	80.00	-	-	80.00
60 miles Borders	30.30	-	30.30	-
	5.00	5.00	-	-
	20.00	-	20.00	-
60 miles	30.30	-	30.30	-
	12.00	-	12.00	-
	11.00	-	11.00	-
	12.00	12.00	-	-
	15.00	-	15.00	-
	6.00	-	6.00	-
	10.00	-	10.00	-
	16.00	-	16.00	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
			January 2009	Healthy Choices	Authoritative Calvin and.. Dog New Year Pack Friends4Ever Slumber-ific.. Fudge Collection Hannah Montana: Win or Lose Hope Is a Open Heart I SPY Phonics fun Boxed Set Lots of Love Pack Madagascar..Save the Day NBA: Hoops Heroes Parts-of-Speech Tales Pk Capt Underpants..Wedgie... Eve of the Emperor Penguin Magic Pickle..Grapes NFL Greatest Super Bowl Ready Reddy..Set, Snow! Snow Monsters Do Brink... Sponge Bob..Funny Side-up Sports...Kids Year..2009 39 Clues..maze of Bones Dog: Adopt a Dalmatian P Grow a Reader Collection High School Musical..Pk Marley & Me. To the Rescue Scooby-Doo! Readers Pk SeeSaw Bk/DC Library Sponge Bob Good Ideas Pk
			January 2009	Lucky	
			January 2009	SeeSaw	
					<i>Check amount not supported by documentation.</i>
01/26/09	840	30.30	01/24/09	None	Handwritten timesheet
01/29/09	849	60.89	01/29/09	Wal-Mart	CL31 Clr Ink Fireproof DVD Babylon DVD
					<i>Total for receipt</i>
02/02/09	860	88.00	January 2009	See Saw	Can You see...100 Fun Easy Reader Biographies Pk Jewel Fairies Set Magic School..Mega Pk My Body Set Sam & the Lucky Monkey Sound-Out-the-Word..Pk There Was an...DVD

Notations	Amount	Reasonable	Improper	Unsupported
	12.00	12.00	-	-
	5.00	-	5.00	-
	3.00	-	3.00	-
	10.00	-	10.00	-
	4.00	-	4.00	-
	12.00	-	12.00	-
	12.00	-	12.00	-
	7.00	-	7.00	-
	4.00	-	4.00	-
	4.00	-	4.00	-
	18.00	18.00	-	-
	3.00	-	3.00	-
	12.00	-	12.00	-
	4.00	-	4.00	-
	4.00	-	4.00	-
	2.00	-	2.00	-
	1.00	-	1.00	-
	4.00	-	4.00	-
	8.00	8.00	-	-
	11.00	-	11.00	-
	6.00	-	6.00	-
	18.00	-	18.00	-
	9.00	-	9.00	-
	4.00	-	4.00	-
	24.00	24.00	-	-
	20.00	-	20.00	-
	7.00	-	7.00	-
	4.00 #	-	4.00	-
60 miles	30.30	-	30.30	-
<i>Per Clerk's notation: Original receipt went back to DN [Darlene Newton]</i>				
<i>Didn't notice edge was "cut off" when I copied</i>				
	60.89	60.89	-	-
	2.00	-	2.00	-
	15.00	-	15.00	-
	13.00	13.00	-	-
	18.00	-	18.00	-
	10.00	-	10.00	-
	4.00	-	4.00	-
	12.00	-	12.00	-
	14.00	-	14.00	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
03/12/09	946	215.80	February 2009	Arrow	Charlie Bone..Shadow Dog Hollywood Spaniel Pk iCarly.. A Web show Star-Crossed Superstar Stats Ten Tru Tales...from Iraq
			02/07/09 None	Best Buy ^ Books Are Fun	DVD - Madagascar 2: Dbl pk Draw Cool Stuff Farm Tales For the Love of the Cubs Giant Look & Find Laughter Humor Quotable Battle Brawlers
			None	Unknown	Allie Finkles Rules for Girls Puppy Place Tony Romo and Ben Roethlisberger Stars on the Court Scholastic True or False Pets Dogs Rule and Cats Drool Hoops Heroes I Spy Super Extreme Challenger Crown of Thorns
			None New Year 2009	Unknown ^ United We Read!	Meg Cabot Superstar Stats Sports Illustrated Year in Sports Sports Illustrated Girl Power A to Z Mysteries.. Hunt Cam Jansen..Baby Hystery White House White-Out
03/13/09	953	94.81	02/25/09 03/11/09	Fareway Wal-Mart	Nab Oreo Eas Candy Kiss Pastel Eas Candy Krabby Patty Eas Candy Reese Pastel Sweet shop Easter Candy Easter Candy tax

Notations	Amount	Reasonable	Improper	Unsupported
	5.00	5.00	-	-
	6.00	6.00	-	-
	4.00	4.00	-	-
	3.00	3.00	-	-
	10.00	-	10.00	-
	3.00	3.00	-	-
	19.99	19.99	-	-
	8.00	-	8.00	-
	12.00	12.00	-	-
	10.00	10.00	-	-
	8.00	-	8.00	-
	9.00	-	9.00	-
<i>Type-written lists: 2/17/09 Collins- Maxwell Elementary School Book Fair</i>	4.99	4.99	-	-
	4.99	4.99	-	-
	3.99	3.99	-	-
	5.99	5.99	-	-
	3.99	3.99	-	-
	4.99	4.99	-	-
	3.00	3.00	-	-
	5.99	5.99	-	-
	8.99	8.99	-	-
<i>Type-written lists: 2/19/09 Collins- Maxwell Elementary School Book Fair</i>	9.99	9.99	-	-
	4.99	4.99	-	-
	9.99	-	9.99	-
	9.99	9.99	-	-
	5.99	5.99	-	-
snack	23.94	-	-	23.94
	2.00	2.00	-	-
	2.00	2.00	-	-
	2.00	2.00	-	-
	2.99	-	2.99	-
	1.00	-	1.00	-
	2.96	-	2.96	-
	4.88	-	4.88	-
	2.96	-	2.96	-
	2.96	-	2.96	-
	2.96	-	2.96	-
	2.96	-	2.96	-
	1.00	-	1.00	-
	2.96	-	2.96	-
	1.52	-	1.52	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
			10/01/08	Best Buy	DVD - Iron Man
			Unk	Dollar General	DVD - What Happens in Vegas
			03/12/09	Hastings	Various candy
			Unk	Wal-Mart	55 Take One
					Oreo (3 @ 2.98)
03/24/09	972	27.99	03/20/09	Best Buy	DX-AV051 Dynex 6 ft S0Video/Stereo Audi
04/01/09	986	123.68	03/18/09	Hastings	DVD- Appaloosa
					Christian the Lion
					Lion Called Christian
					55 Load
			Winter/ Spring 2009	^ Science + Math	Is That a ...Trip
					NFL Greatest Super Bowl
					NBA Highlight Reel
					School.. World Records 2009
					Two-Minute Mystery Set
			March 2009	^ Arrow	Emma Set
					Friends 4 Ever Slumber Set
					Nasty, Stinky Sneakers
			Spring 2009	^ Humor & Poetry	Boys vs Girls Pack
					Letters from a Nut
					Sideways Stores from...
					Tell Me...Happening Set
					Tripping Over...Lunch Lady
04/20/09	1037	82.95	<i>none</i>	Books Are Fun	Curious You on Your Way
					Set Muddy Paws & Friends
			04/16/09	Cub	Brc Ch CVD Egg CR
					Blow Pop 11.5 oz
					Cheetos Crunchy (3 @ .30)
					Funyuns Onon (3 @ .30)
					Doritos Nacho Ch (3 @ .30)
					Ellns Bubble Gum (2 @ \$1)
					Ellms Pixy Stix
					12 pk Grape Soda (5 @ 2.99)
					Deposit for soda (5 @ .60)
					Tootsie Pops
					Tax
			04/08/09	<i>Not listed</i>	<i>No descriptions</i>
05/04/09	1079	75.75	05/02/09	<i>None</i>	<i>Handwritten timesheet</i>

Notations	Amount	Reasonable	Improper	Unsupported
	14.99	14.99	-	-
	15.99	15.99	-	-
	14.50	14.50	-	-
	11.24	11.24	-	-
	8.94	8.94	-	-
	27.99	27.99	-	-
	14.99	14.99	-	-
	9.99	9.99	-	-
	14.99	14.99	-	-
	9.71	9.71	-	-
	9.00	-	9.00	-
	4.00	4.00	-	-
	5.00	-	5.00	-
	8.00	8.00	-	-
	8.00	-	8.00	-
	6.00	6.00	-	-
	6.00	-	6.00	-
	2.00	-	2.00	-
	10.00	-	10.00	-
	5.00	-	5.00	-
	1.00	-	1.00	-
	6.00	-	6.00	-
	4.00	-	4.00	-
Pay to Darlene Books for Library	10.00	10.00	-	-
	11.00	-	11.00	-
	0.94	0.94	-	-
	0.99	0.99	-	-
	0.90	0.90	-	-
	0.90	0.90	-	-
	0.90	0.90	-	-
	2.00	2.00	-	-
	1.00	1.00	-	-
	14.95	14.95	-	-
	3.00	3.00	-	-
	2.29	2.29	-	-
	1.55	-	1.55	-
Pay to Darlene Newton Candy for Easter Egg Hunt	32.53	-	-	32.53
150 miles	75.75	-	75.75	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
05/28/09	1125	6.14	05/27/09	Target	Farley Tootsie (2 @ \$2) Mixups Wonka Mars Misc Excell Misc Entmnt MLB 2009 (2 @ .99) 6 pk scotch tape Misc Toy ent Puffy ball Caterpillar (2 @ \$1)
					<i>Unknown source of funds used</i>
					<i>Check amount not supported by documentation.</i>
06/26/09	1187	52.93	05/02/09	Wal-Mart	NFL Cards
			06/12/09	Target	Hannah Monta Mad Lab Twisty Yo Yo Lipgloss Body Shimmer Charms
			06/12/09	Target	Smarties Extra FS Bubble Yum Hair Balls (2@1.99)
			05/11/09	Wal-Mart	Capri Sun (4@ \$.50) Cookies Cookie Cookie
			04/14/09	Wal-Mart	Easter Candy Easter Candy Magic Capsul Egg-sports Magic Capsul Easter Candy Easter Candy Surprise Pop Surprise Pop
			05/05/09	Target	Necklace Success Soil (2 @ \$1) Disney Princ Caterpillar Wand
					<i>Check amount not supported by documentation.</i>

Notations	Amount	Reasonable	Improper	Unsupported
	6.00	6.00	-	-
	4.00	4.00	-	-
	6.49	6.49	-	-
	6.95	6.95	-	-
	1.59	1.59	-	-
	2.97	2.97	-	-
	1.98	1.98	-	-
	5.00	5.00	-	-
	1.00	1.00	-	-
	2.00	2.00	-	-
	(35.00)	(35.00)	-	-
	3.16 #	-	3.16	-
	4.90	4.90		
	1.00	-	1.00	-
	1.00	-	1.00	-
	2.50	-	2.50	-
	1.00	-	1.00	-
	1.00	-	1.00	-
	1.00	-	1.00	-
Summer Reading Read-a-thon & storyhour	2.49	2.49	-	-
	2.49	2.49	-	-
	0.99	-	0.99	-
	0.99	-	0.99	-
	3.98	-	3.98	-
	2.00	2.00	-	-
	2.50	2.50	-	-
	3.98	3.98	-	-
	3.98	3.98	-	-
	0.98	-	0.98	-
	0.98	-	0.98	-
	2.40	-	2.40	-
	2.40	-	2.40	-
	2.40	-	2.40	-
	0.50	-	0.50	-
	0.50	-	0.50	-
	0.50	-	0.50	-
	0.50	-	0.50	-
	1.00	-	1.00	-
	2.00	-	2.00	-
	1.00	-	1.00	-
	1.00	-	1.00	-
	1.00	-	1.00	-
	(0.03) #	-	(0.03)	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
07/08/09	1240	193.25	05/18/09	Barnes & Noble	Wicked Prey
			06/27/09	Wal-Mart	12oz bowls (4 @ \$1.86)
			<i>illeg.</i>	Target	<i>illegible</i>
			04/24/09	Barnes & Noble	Machiavelli Covenant
			04/24/09	Barnes & Noble	Raven's Gate (The Gatekeeper)
					Mixed Bags
					Stealing Bradford
					Homecoming Queen
					When it Happens
					Keeping Secrets (Main Street Series)
					Last Straw (Diary of a Wimpy Kid)
					Ninth Nugget
					Vampyre: The Terrifying
					Star Wars: Complete Cross Sections
					Awesome Things to Draw
					Brass plate for memorial
			06/05/09	Cyclone Awards & Engraving Inc.	
			06/30/09	Cyclone Awards &	25 ribbons
			04/01/09	Dollar General	Mentos Fruit Gum
					Sponge Bob Drabby Pa
					Smarties Bag Candy
					Chicks Bunnies Candy
					Dubble Bubble Gum (2 @ \$1)
					Sugar Babies
					Charms Blow Pops
			05/30/09	Hastings	Left Behind Kids
			<i>unknown</i>	Target	<i>Unknown</i>
08/12/09	1336	25.00	06/19/09	Michaels	Kit-mini activity
					Pencils 6pk
					Highlighters 3pk
					Stationary Set - Tin
					Dinosaur Ooze (2 @ \$1)
					Swirl Art (2 @ \$1)
					Paddleball Disney
					Boxed Practical
					Bracelet 8' Double

Notations	Amount	Reasonable	Improper	Unsupported
Books	22.36	22.36	-	-
Summer Reading	7.44	7.44	-	-
Summer Reading Darlene Read-a- thon prizes	8.67	8.67	-	-
Book for Sheriff Mike	4.48 *	-	4.48	-
	5.99 *	-	5.99	-
	7.49 *	-	7.49	-
	7.49 *	-	7.49	-
	7.49 *	-	7.49	-
	5.99 *	-	5.99	-
	5.24 *	-	5.24	-
	9.71 *	-	9.71	-
	2.99 *	-	2.99	-
	5.98 *	-	5.98	-
	26.25 *	-	26.25	-
	7.48 *	-	7.48	-
	7.00	7.00	-	-
	12.50	12.50	-	-
	1.50	-	1.50	-
	2.00	-	2.00	-
	1.00	-	1.00	-
	2.00	-	2.00	-
	2.00	-	2.00	-
	0.10	-	0.10	-
	0.10	-	0.10	-
	3.00	3.00	-	-
"Target, Ames Summer Read-a-thon Prizes Darlene lost ???	27.00	-	-	27.00
	1.00	1.00	-	-
	1.00	1.00	-	-
	1.00	1.00	-	-
	1.00	1.00	-	-
	2.00	2.00	-	-
	2.00	2.00	-	-
	1.00	1.00	-	-
	1.00	1.00	-	-
	1.00	1.00	-	-

Report on Special Investigation of the
City of Collins Library

Reimbursements to Darlene Newton
For the period July 1, 2007 through July 30, 2009

Per Check			Per Supporting Documentation		
Date	Check Number	Amount	Receipt Date	Vendor	Description
			06/19/09	Dollar Tree	Toy Net Clr Book Golden Outline Glowing Sword Glow Lanterns (2 @ \$1) HS Musical puzzle Puffer ball (3 @ \$1) Bubble solution (2 @ \$1) Water blaster
Total		<u>\$ 5,138.94</u>			

^ - Scholastic Book Club order form. Because the order form is not a receipt, the date shown is the description provided on the order form.

* - Ms. Newton was reimbursed for the purchases of these books even though a former Library Director paid for them and donated them to the Library.

- The amounts supported by the document submitted by Ms. Newton did not total the amount of the check. The total net amount of these variances was \$5.99.


Notations	Amount	Reasonable	Improper	Unsupported
	1.00	1.00	-	-
	1.00	1.00	-	-
	1.00	1.00	-	-
	1.00	1.00	-	-
	1.00	1.00	-	-
	2.00	2.00	-	-
	1.00	1.00	-	-
	3.00	3.00	-	-
	2.00	2.00	-	-
	1.00	1.00	-	-
	<u>\$ 5,138.94</u>	<u>2,803.42</u>	<u>1,787.29</u>	<u>548.23</u>

Report on Special Investigation of the
City of Collins Library

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Michael R. Field, Staff Auditor


Tamera S. Kusan, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
City of Collins Library

Copy of Receipt for Repayment by Darlene Newton

cash recid from Darlene Newton

RECEIPT

DATE: 7/28/09 No. 285037

FROM: Library \$96.58 \$248.58

Baines & Noble receipt pd to MW DOLLARS

FOR RENT: \$152.00 video rentals (DW)

ACCT: PAID: DUE: DATE: CASH CHECK MONEY ORDER FROM: TO: BY: Jlf

RECEIPT

DATE: 7/29/09 No. 285038

FROM: Library - Summer \$39.32

Reading (Bal of "Friends" DOLLARS

FOR RENT: (donations) Return rec'd by DW

ACCT: PAID: DUE: DATE: CASH CHECK MONEY ORDER FROM: TO: BY: Jlf

DEPOSIT TICKET

Exchange State Bank

ACCOUNT NUMBER: [REDACTED]

* [REDACTED]

For: City of Collins

Date: 7-29-09

DATE AND OTHER PRINTS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE BANKING COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

	DOLLARS	CENTS
CURRENCY	186	-
COIN	150	01
CASH	100	-
Cash	100	-
Bushman	100	-
Agiles	10	-
Library	152	-
Videos	96	58
B+N Receipt	39	32
Sm. Reading	153	50
Bag		
TOTAL	993	41

TOTAL DEPOSIT \$ 993.41

PLEASE RE-ENTER TOTAL HERE

Report on Special Investigation of the
City of Collins Library

Copy of Check from the Polk County Clerk of Court

POLK COUNTY: SPECIAL ACCOUNT
CLERK OF COURT
POLK COUNTY COURT HOUSE - ROOM 103
DES MOINES, IA 50309

WEST BANK
[REDACTED] 385247

VOID AFTER 6 MONTHS
7888
CHECK AMOUNT
\$2000.00

PAY TO THE ORDER OF:
CITY OF COLLINS
POLK COUNTY

CASE ID: [REDACTED] CASE AMOUNT: [REDACTED]

AUTHORIZED SIGNATURE(S):
Randy Osborn

⑆ 385247 ⑆ ⑆ 073903354 ⑆ [REDACTED] ⑆ 0000020000 ⑆

⑆ 073903354 ⑆ [REDACTED] ⑆ 0000020000 ⑆

Osborn, Randy
Randy Osborn
Public Administrator

STATE BANK & TRUST CO.
NOV 14 2008
SEC 1
AMT 2000.00

POLK COUNTY CLERK OF COURT
[REDACTED]

> 08

Report on Special Investigation of the
City of Collins Library

Copies of Donation Checks Redeemed by Darlene Newton

MAE G. COX
COLLINS, IA 50055

72-950/739 **3498**

DATE 5/30/09

PAY TO THE ORDER OF Friend of Collins Public Library \$ 100.⁰⁰/₁₀₀

One hundred & ⁰⁰/₁₀₀ DOLLARS

EXCHANGE STATE BANK
BOX 340, COLLINS, IA 50055
BOX 188, MINGO, IA 50168

FOR donation, Summer Ready Mae G. Cox

⑆073909507⑆ **3498**

©CHECK GALLERY, 1989 . STYLE # P26 . 1-800-354-3540 . www.checkgallery.com PRINTED ON RECYCLED PAPER USING VEGETABLE-BASED INKS

3498 [REDACTED] 06/19/2009 100.00


DO NOT WRITE IN THESE SPACES

DATE

Darlene Newton

Report on Special Investigation of the
City of Collins Library

Copies of Checks from the State of Iowa Redeemed by Darlene Newton

ACCOUNT NUMBERS		<i>State of Iowa Warrant</i>	
0001-09-282-198-6139-4100		VOID 6 MONTHS AFTER 01-22-09	No. 63659795
TO THE		Treasurer of State	
		Des Moines, Iowa 50319	
Pay to the order of		DEPARTMENTAL REFERENCE NO'S	AMOUNT
COLLINS PUBLIC LIBRARY 214 MAIN COLLINS IA 50055		0120090A068 XXXXX440901 7 \$*****1,389.92 0A /A GENERAL FUND	33-72 730
		 Department of Administrative Services AUTHORIZED SIGNATURE	
		63659795	

CAUTION - ENDORSE IN VIEW OF PERSON CASHING OR RESTRICT ENDORSEMENT ("FOR DEPOSIT ONLY") AND SIGN YOUR NAME.

Restrictions: _____

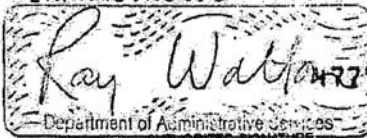
Darlene Newton
President, Collins Public Library

MY ADDRESS IS _____

CITY _____ STATE _____ ZIP _____

Report on Special Investigation of the
City of Collins Library

Copies of Checks from the State of Iowa Redeemed by Darlene Newton

ACCOUNT NUMBERS		<i>State of Iowa Warrant</i>	
0017-09-282-185-6131-4100		VOID <input type="checkbox"/> MONTHS AFTER	01-23-09 No. 63661989
TO THE		Treasurer of State	
		Des Moines, Iowa 50319	
33-72 730			
Pay to the order of		DEPARTMENTAL REFERENCE NO'S	AMOUNT
COLLINS PUBLIC LIBRARY 214 MAIN COLLINS IA 50055		01200901088 XXXXX440901 4 \$*****1,886.32 QA / A INFRASTRUCTU	
		 Department of Administrative Services AUTHORIZED SIGNATURE	
		42796A0969943730	
		63661989	

CAUTION - ENDORSE IN VIEW OF PERSON CASHING OR RESTRICT ENDORSEMENT ("FOR DEPOSIT ONLY") AND SIGN YOUR NAME.

Restrictions:

MY ADDRESS IS: *Darlene Newton*
Collins Public Library

CITY STATE ZIP