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NEWS RELEASE

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FOR RELEASE May 8, 2003

The Office of Auditor of State today released a report on a special investigation of the Webster County Sheriff's Office. The report covers the period July 1, 1997 through February 28, 2003.

The report identified \$10,004.82 of improper disbursements by the Webster County Sheriff and a \$358.08 repayment made by the Sheriff. The report also states that auditors were unable to determine if additional improper disbursements occurred during or prior to the time period covered because detailed disbursement information and supporting documentation were not available.

The improper disbursements by the Webster County Sheriff include purchases of food that was not served to prisoners housed at the County jail, claims for which supporting documentation is missing or altered, and purchases of items that were not used in the Sheriff's Office or the jail. Some of these items were brought to a storage facility used by the County after the investigation began. Other items include kitchen appliances that the Sheriff returned to the jail's kitchen and a digital video disc player that is not in the possession of the Sheriff's Office.

In addition, purchases of items that are not used in the Sheriff's Office or jail were identified. The purchases identified include items such as clothing, health care products, tools, a cordless telephone, and two *George Foreman Grills*.

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

A copy of the report is available for review in the Webster County Auditor's Office and the Office of Auditor of State. A copy of the report is also available on the Auditor of State's web site at www.state.ia.us/government/auditor/reports.

**REPORT ON SPECIAL INVESTIGATION
OF THE
WEBSTER COUNTY SHERIFF'S OFFICE

FOR THE PERIOD
JULY 1, 1997 THROUGH FEBURARY 28, 2003**

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Auditor of State's Report

To the Members of the Webster County
Board of Supervisors:

As a result of certain disbursements identified during the audit of Webster County's financial statements for the year ended June 30, 2002, we conducted a special investigation of the Webster County Sheriff's Office. We have applied certain tests and procedures to selected financial transactions of the Sheriff's Office for the period July 1, 1997 through February 28, 2003. Based on discussions with County officials and personnel and a review of relevant information, we performed the following procedures:

- (1) We evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) We reviewed selected disbursements to determine if expenditures were properly approved, supported by adequate documentation and met the test of public purpose.
- (3) For altered invoices that were identified, we reviewed copies of original invoices obtained from vendors when possible.
- (4) We reviewed confidential informant files to determine if any informants were paid by the Sheriff's Office with meat.
- (5) We selected certain fixed assets purchases for observation to determine if the items were located and used in the County Sheriff's Office.
- (6) We observed items located in a storage facility used by the Sheriff's Office. We also attempted to identify the purchase of the items found in the storage facility and items that were brought to the jail's kitchen.
- (7) We reviewed selected County Sheriff payroll disbursements to determine if payroll was properly approved and supported by timesheets.

These procedures identified \$10,004.82 of improper disbursements approved by the Sheriff. The Sheriff has repaid \$358.08 of this amount. We were unable to determine if additional improper disbursements occurred during or prior to the time period covered because detailed disbursement information and supporting documentation were not available. An internal control weakness was also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Webster County Sheriff's Office, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Webster County, the Division of Criminal Investigation and the Attorney General's Office during the course of our investigation.

A handwritten signature in black ink, appearing to read "Warren Jenkins". The signature is fluid and cursive, with the first name "Warren" and last name "Jenkins" clearly distinguishable.

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 6, 2003

Webster County Sheriff's Office

Investigative Summary

Background Information

Charles Griggs was elected Webster County Sheriff in November 1980, and he has held that Office since he was sworn in on January 2, 1981. As Sheriff, Griggs is responsible for all law enforcement and related duties established by Section 331.653 of the *Code of Iowa*. In addition, Sheriff Griggs is responsible for all operations of the Webster County Sheriff's Office. These duties include administrative functions, such as personnel matters, collection of fees and other receipts, and approving disbursements for the Sheriff's Office and the County Jail.

During our audit of Webster County for the year ended June 30, 2002, we examined five disbursements from the Sheriff's Office for food purchases for the jail. Invoices for four of the five disbursements included quality cuts of meat, the total cost of which was \$358.08. In addition, two of the invoices had been scratched out so that the description of the product was not readily apparent. The meat purchases identified are summarized in the following table.

Invoice / Delivery Date	Description*	Amount
06/08/01	Pork: Chop CC Bnl (12.7 lbs)	\$ 51.94
06/29/01	Beef: XXXX CH CC Bnls (12.9 lbs)	143.32
08/10/01	Beef: XXXX (12.5 lbs)	113.25
08/17/01	Pork: Chop CC Bnls (12.3 lbs)	49.57
Total		\$ 358.08

*CC=Center cut; Bnl = Boneless; CH = Choice; XXXX = description was scratched out.

Because it is unusual for counties to purchase expensive cuts of meat, on November 13, 2002, we discussed the purchases with the Sheriff. The Sheriff was asked why the purchases had been made and why the descriptions on some invoices had been crossed out. The Sheriff did not answer the questions directly. He speculated that the meat was purchased for a meal prepared at the jail for the members of the County Board of Supervisors. He stated a meal had been prepared for the members of the Board so they could experience the type of foods served to prisoners housed at the jail.

When asked if this explanation could be verified with members of the Board, the Sheriff then provided a different explanation for the meat purchases. He stated the meat may have been purchased for an event held for the Webster County reserve deputies. He also stated that the cost of the meat should have been reimbursed by the reserve deputies. When asked if the event and related menu could be easily confirmed with the reserve deputies, the Sheriff did not provide a direct answer.

Later that same day, the Sheriff was observed at the window of the Webster County Treasurer's Office making a cash deposit of \$358.08. (A copy of the receipt is included in **Appendix 1.**) When questioned about the deposit while he was still at the window, the Sheriff did not provide an explanation. He subsequently returned to the room where the audit staff was working and

provided a third explanation for the meat purchases. The Sheriff stated that the meat had been provided to confidential informants used in the investigation of criminal cases. After the meat was purchased, the Sheriff would contact the informants and arrange a meeting place to provide the meat to them. The meat was for consumption at a house maintained by the Sheriff's Office for investigative purposes. The Sheriff also stated that he never went to the house to maintain its investigative integrity. Legitimate expenses for informants would not need to be reimbursed to the County by the Sheriff.

As a result of the unusual explanations provided by the Sheriff and the deposit he made, we determined that it was necessary to perform additional procedures to determine if the meat purchases were appropriate disbursements of County funds. Prior to performing the additional procedures, we discussed our concerns with the Webster County Attorney. He referred the matter to the Office of the Attorney General who, in turn, requested assistance from the Division of Criminal Investigation (DCI). In conjunction with the work performed by the staff of the Attorney General's Office and DCI, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 1997 through February 28, 2003.

Detailed Findings

These procedures identified \$10,004.82 of improper disbursements. We were unable to determine if additional improper disbursements occurred during or prior to the time period covered because detailed disbursement information and supporting documentation were not readily available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

Improper Food Purchases – Section 331.658 of the *Code of Iowa* requires each County Sheriff to provide board and care for prisoners in the Sheriff's custody in the county jail and the County to pay the related costs. The *Code* further allows the Board of Supervisors of each county to determine the manner in which meals are provided for the prisoners. Webster County's Board of Supervisors has determined that the meals for the prisoners housed in the Webster County jail will be prepared on premises by an individual employed as a cook or a jail trustee.

In discussion with the jail's Cook, we obtained an understanding of the process followed for purchasing food for the jail. According to the Cook, each week she prepares a list of food to be purchased. She gives the list to the Sheriff for his approval. After reviewing and approving the list, the Sheriff contacts the vendors and places the order. Orders are typically placed on Wednesday or Thursday and deliveries are generally made Friday mornings.

The Cook prepares a menu plan for the jail. While she may substitute fruits, vegetables, and other products that appear on the menu, the Cook stated during an interview with a DCI agent that she does not substitute meat products shown on the menu. She does not serve any cuts of meat that are not listed on the menu. We observed the Cook's menu and determined that the types of meat listed previously are not included on the menu. We also spoke with the Cook about the four specific purchases of meat. The Cook stated that she has never requested meat of that type be purchased, nor had she served it to the prisoners. In addition, she did not have any meat like that on hand at the jail.

The Cook also stated that she had previously found two cases of pork loin in the freezer at the jail. Because she had not ordered the pork loin and did not intend to serve it, she returned it to the vendor. In addition, the Cook stated that, at the time of our interview, there were packages of ground beef in the freezer that she did not order. The ground beef was packaged by a local locker and had not been purchased from a vendor that the Cook places orders with. The Cook stated that she was using the beef periodically for prisoner meals.

We reviewed a listing of all disbursements made by the County to food vendors for “jail provisions” from July 1, 1997 through February 28, 2003. We then selected certain disbursements for testing and, with the assistance of the Cook, identified the 72 items summarized in **Exhibit B** that were paid for by the County but were not purchased to serve to the prisoners. The items total \$4,838.12 and include purchases such as prime rib, Iowa pork chops, boneless butterfly chops, chicken, turkey, shrimp, spiral cut ham, pies, sports drinks, soft drinks and vitamin water.

The Cook stated that turkey, ham and pie are served to prisoners at the jail for holidays such as Thanksgiving and Christmas, but not other times of the year. The turkeys, hams and pies included in **Exhibit B** were not purchased near a holiday.

Most of the items listed in **Exhibit B** were purchased from one of three vendors, Sysco, Reinhart and B & F Foodservice. These vendors are large distributors and the County frequently purchases various types of jail provisions from them, including canned goods, fruits, vegetables, frozen foods and powdered drink mixes.

Exhibit B also includes a fourth vendor, Sawyer’s Meats, a local meat locker. According to the Cook, she has never placed an order for jail provisions from Sawyer’s Meats and they do not deliver to the jail. Each of the invoices from this vendor document that only meat was purchased and each invoice was signed by the Sheriff. As illustrated in the **Exhibit**, several of the invoices from Sawyer’s Meats were altered.

Of the 72 items listed in **Exhibit B**, fourteen of the invoices obtained from the County Auditor’s Office were altered in some way. Each of the invoices was attached to a claim approved by the Sheriff. The description of the product delivered on each of the altered invoices was either scratched out or written over with a different description. For example, on the June 12, 2002 invoice from Sawyer’s Meats, the description of 10 ounce ribeye steaks was written over with “4 oz Pork”. With the assistance of the County Auditor’s staff, we obtained and reviewed copies of the original invoices from the vendors. In each case, the description that had been changed was a quality cut of meat. The altered and original descriptions are included in **Exhibit B**. Copies of selected altered and original invoices have been included in **Appendix 2**.

As stated previously, the Sheriff said that quality cuts of meat had been purchased by the Sheriff’s Office and provided to confidential informants for consumption at “the house.” Some law enforcement agencies pay confidential informants for information provided during the investigation of various crimes. During an interview held by a DCI agent, one of the Webster County deputies stated that he had never known meat to be used by the Webster County Sheriff’s Office as payments to informants and there is no “house” maintained by the County for investigative purposes. Working with the deputy, we reviewed the confidential informant files maintained in the Sheriff’s Office and did not identify any payments made by the Webster County Sheriff’s Office to confidential informants.

As illustrated in **Exhibit B**, we identified improper food purchases at the beginning of the time period we reviewed. When we spoke with the Cook, she stated purchases of quality meat had been occurring since the beginning of her employment eight years ago. We reviewed all payments to the four vendors listed in the **Exhibit** for jail provision purchases after August 30, 2002, but did not identify any food purchases after that date that weren’t served to prisoners.

Improper Sundry Purchases – In addition to food purchases, Sheriff’s Offices that maintain a jail typically purchase items such as cleaning supplies, paper products, personal hygiene products, and equipment used for communication and surveillance within the jail. Sheriff’s Offices also purchase office equipment and supplies and equipment for investigative and patrol purposes.

We reviewed a listing of all disbursements made by the County to certain vendors from July 1, 1997 through February 28, 2003. We then selected certain disbursements for testing and, with the assistance of the Sheriff's staff, we identified 106 items paid for by the Sheriff's Office but not used in the jail or Sheriff's Office. The items are summarized in **Exhibit C** and total \$2,037.88. The purchases include items such as Varsity jackets, cordless shavers, watches, *George Foreman Grills*, personal health care products, and vitamins. The receipt for each of the purchases identified was attached to a claim approved by the Sheriff.

The items listed in **Exhibit C** were purchased at Big Kmart, Wal-Mart, Target, and one clothing vendor. According to staff we spoke with from the Sheriff's Office, Sheriff Griggs made many of the purchases at the local discount stores. A brief summary of some of the items purchased follows:

- Two Varsity jackets with leather sleeves were purchased on July 7, 1999. One jacket was a large and the other an extra-large. According to the deputies we spoke with, they are not aware of anyone in the Sheriff's Office that has a jacket fitting this description.
- Four electric shavers were purchased. Two were purchased on July 27, 2000 for \$74.99 and \$124.99, respectively. One was purchased on April 27, 2001 for \$139.99. The fourth shaver was purchased on February 22, 2002 for \$149.99. In addition, a several purchases of after-shave and replacement heads for the shavers were made.

According to interviews with the Sheriff's staff, they are not aware of any electric shavers that have been purchased for use in the jail or office. The prisoners do not use electric shavers, nor are they provided after-shave. They are given disposable razors to use while incarcerated.

As discussed in the next section, an electric shaver was returned to a County storage facility. We were not able to specifically identify which of the four electric shavers was returned to the County's possession. Because we discussed the \$149.99 shaver with the Sheriff on January 8, 2003 and he identified it as being at "the house", we assigned the \$149.99 value of the electric shaver purchased on February 22, 2002 to the one returned to the County. In addition, the style and the apparent age of the shaver that was returned is consistent with the \$149.99 electric shaver. This shaver is included in **Exhibit D**. The other three shavers are included in **Exhibit C**.

- According to the Cook, the coffee brewed for prisoners is purchased from Reinhart Food Service. Coffee served in the jail is not purchased from discount retail stores. There is also a coffee maker in the Sheriff's administrative office area. We are not able to determine where the coffee purchases listed in **Exhibit C** were consumed. However, County funds should not be used to purchase coffee for staff within the Sheriff's Office.
- Bottled water is not purchased for the prisoners or used in the Sheriff's Office, according to staff members we spoke with.
- Ten purchases of toilet paper from the discount stores were identified. Toilet paper for the jail is purchased by the case from B & F Food Service. According to staff we spoke with, it is not the Office's practice to purchase toilet paper from discount stores. The staff stated that if supplies run low, B & F Food Service is contacted and additional supplies are delivered the next morning.
- We also identified a number of items that, according to the staff we spoke with, are not located or used at the Sheriff's Office. These items include two *George Foreman Grills*, a hand vacuum, hand vacuum bags, an air compressor, personal health care products, various types of vitamins, *Febreze*, and a candle.

Items returned to the County Storage Facility – We identified claims approved by the Sheriff for the purchase of a boombox, an electric shaver, replacement heads for the shaver, a quartz watch, a cordless phone and an answering machine. When questioned about the purchases on January 8, 2003, the Sheriff said the boombox, cordless phone and answering machine were located at “the house” maintained by the Sheriff’s Office for investigative purposes, the same house the Sheriff stated the quality cuts of meat were provided to. The Sheriff also stated that two or three electric shavers and replacement heads had also been taken to “the house.” The Sheriff stated we would not be able to go to “the house” to observe the items, but that he could bring them to us for observation in the next several days. We did not request that the Sheriff bring the items to us.

The Sheriff also said the quartz watch had been purchased to replace one that had been damaged during an arrest. We asked several deputies about an arrest that damaged a watch. None of the Sheriff’s staff that we spoke with were aware of a watch that needed to be replaced. We also requested to review an arrest report that would have documented the incident. No one from the Sheriff’s Office was able to provide us with such a report.

Subsequent to our conversation with the Sheriff, we were informed by the DCI agent assigned to this investigation of unusual items appearing at a storage facility used by the County. We visited the storage facility on February 26, 2003 and observed a number of items, including a boombox, a cordless telephone with a built-in answering machine, three televisions, three cellular telephones, and an electric shaver. We also visited the storage facility on March 6, 2003 and identified a multi-function fax machine had been added to the storage area. **Exhibit D** lists the items we observed at the storage facility.

Using records maintained in the County Auditor’s Office, we were able to identify the County’s purchase of several of the items found in the storage facility. The information from the receipts is also included in **Exhibit D**. The purchases we were able to identify totaled \$349.90.

We were not able to locate the receipts or determine if the remaining items were purchased by the Sheriff’s Office. As a result, we are unable to determine what amount, if any, the County paid for the items that have been returned. However, using price lists from discount stores, we estimated a purchase price for items found in the storage facility. The total estimated value is \$1,335.00, as illustrated in **Exhibit D**.

Kitchen Appliances - In addition to the items appearing at the storage facility, two items were brought into the jail’s kitchen during the course of our investigation. According to the Cook, the Sheriff brought in a drink mixer while she was working in the kitchen. The Sheriff made a comment to her that he was dropping off the appliance. The Cook stated that she has never had a need for such an appliance at the jail and she has not used it while preparing food for the prisoners. Using records from the County Auditor’s Office, we determined that the County purchased the mixer from Central Restaurant Products on November 4, 2002 for \$244.00.

Also, a toaster was brought into the jail’s kitchen over a weekend. According to the Cook, a prisoner that was working in the kitchen over the weekend observed the Sheriff dropping the toaster off. Using records from the County Auditor’s Office, we determined that the County purchased the toaster from Central Restaurant Products. The invoice documenting the purchase of the toaster also included several other items that have not been used or stored in the jail area, according to the Cook and a jail administrator.

These items have been summarized in the following table. The total value of the items shown has been included in **Exhibit A**.

Date Purchased	Description	Amount
11/04/02	Mini mixer, ½ cup to 10 qt capacity	\$ 244.00
06/13/02	Toaster, manual eject, 1700 watts, electric timer	375.00
06/13/02	Two portable gas cooking units, butane, porcelain enamel and accessories	154.00
Total		<u>\$ 773.00</u>

According to interviews held by a DCI agent with several members of the Sheriff's staff, the items were not in at the storage facility or the jail's kitchen prior to our inquiries about certain purchases. The staff members interviewed also stated they did not know where the items came from.

Pictures of the selected items found in the storage shed and jail kitchen are included in **Appendix 3**.

Digital Video Disc Player – We also reviewed the fixed asset listing for the Sheriff's Office that is prepared and maintained by the County Auditor's Office. Items exceeding \$500.00 and items that are susceptible to theft are added to the fixed asset listing when the related claim is processed by the Auditor's staff. During our review of the fixed asset listing, we identified a Hitachi digital video disc (DVD) player purchased at Big Kmart on December 26, 2000 for \$220.00.

During field work for the County's annual audit in October 2002, we selected the DVD player for observation testing and we reviewed the authorized claim and supporting receipt. Sheriff's Office staff members were not able to locate the DVD player for our observation at the time of testing. However, the Sheriff subsequently contacted the auditor performing the test and brought the DVD player to us for observation.

While performing the special procedures for this report in January 2003, we again asked the staff in the Sheriff's Office about the DVD player. According to the Sheriff's staff, they were not aware of a DVD player in the Sheriff's office. The jail provides televisions and cable television for the prisoners' use, but not video cassette recorders or DVD players.

We also attempted to review the receipt for the DVD purchase while performing the additional procedures. While the DVD player cost \$220.00, the total claim paid to Big Kmart for the purchase made on December 26, 2000 totaled \$531.52. Because the original receipt has been removed from the claim, we were not able to determine what was purchased for the remaining \$311.52. The DVD player and the unsupported amount of \$311.52 have been included in **Exhibit A**.

Altered Receipt – Among the receipts from Big Kmart, we identified a receipt that was cut in the middle and taped back together. The bottom of the receipt documents 23 items were purchased on September 24, 2001 for \$189.33; however, only 15 items totaling \$49.93 are visible on the remaining portion of the receipt. Because the receipt was altered, we are unable to identify the eight items that were purchased for \$139.40.

We took the claim and altered receipt to the Sheriff to determine if he could provide an explanation. Although the Sheriff had approved the claim, he stated he did not recall the receipt being altered and was not able to explain why he would approve an altered receipt for payment. This value of the missing portion of the receipt has been included in **Exhibit A** and a copy of the receipt is included in **Appendix 4**.

ADDITIONAL INFORMATION

Gasoline Purchases – According to an interview a DCI agent held with an employee of a local gasoline vendor, the employee stated that he had witnessed Sheriff Griggs fill his wife's vehicle with gasoline on several occasions and charge the purchases to the County's charge account. We reviewed the gasoline purchases made by the Sheriff at the gasoline vendor from May 1, 2001 through March 3, 2003.

Staff from the Sheriff's Office also purchase gasoline from a vendor that distributes fuel through unmanned 24-hour pumps. A credit card that is used at the pumps is kept in each of the vehicles assigned to the Sheriff's Office. Before fuel is pumped, the purchaser must scan the card and enter the vehicle number, odometer reading, and personal identification number (PIN) into a key pad on the pump. Because of the lack of controls over the gasoline purchases at this vendor, we were not able to determine with certainty which purchases were made by the Sheriff.

The County vehicle driven by the Sheriff is a 2002 Ford Expedition. Using the amount of gasoline we could identify as purchased by the Sheriff, the average fuel economy for the Expedition (according to information obtained from a fuel economy website) and the odometer reading of the Sheriff's Expedition, we were not able to determine if the Sheriff purchased gasoline for his wife's vehicle in addition to his County vehicle using the County's credit accounts.

Recommended Control Procedures

As part of our investigation, we reviewed the administrative procedures used by the Webster County Sheriff's Office. 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 that the actions of one individual will act as a check on 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. Recommendations have been made to strengthen the internal controls within Webster County and they are included in the audit report for the County for the year ended June 30, 2002.

**Special Investigation
of the
Webster County Sheriff's Office**

Exhibits

**Special Investigation
of the
Webster County Sheriff's Office**

Special Investigation of the Webster County Sheriff's Office
Summary of Findings

Description	Exhibit/ Page Number	Amount
Improper food purchases	Exhibit B	\$ 4,838.12
Improper sundry purchases	Exhibit C	2,037.88
Items found at the County storage facility:		
Traced to receipt	Exhibit D	349.90
Estimated value	Exhibit D	1,335.00 ^
Kitchen appliances	Page 10	773.00
Digital video disc player	Page 10	220.00
Missing Big Kmart store receipt	Page 10	311.52
Altered Big Kmart store receipt	Page 10/11	<u>139.40</u>
Subtotal		10,004.82
Less: Payment made by Sheriff Griggs		<u>(358.08)</u>
Net Amount		<u><u>\$ 9,646.74</u></u>

^ - Receipt not found in documentation maintained by the County Auditor.
We are unable to determine if these items were purchased with Webster
County funds or the exact amount paid for them.

Special Investigation of the Webster County Sheriff's Office
 Improper Food Purchases
 For the Period July 1, 1997 through February 28, 2003

Invoice / Delivery Date	Vendor	Description on Invoice Filed with the Webster County Auditor
10/16/97	Reinhart	Pork: Chop Bnls
03/13/98	Reinhart	Turkey Roll White Cooked
04/24/98	Reinhart	Turkey Roll White Cooked
07/10/98	Reinhart	Pork: Loin Bnls CC Log
12/04/98	Reinhart	Pork: Loin Boneless CC FZ
12/04/98	Sysco	Shrimp P&D Ckd Tgr
02/26/99	Reinhart	Tuna: Croquette
04/30/99	Reinhart	Pie: Pumpkin RTB
05/14/99	Reinhart	Beef: Roast Pot CH CKD FZ
05/21/99	Reinhart	Pie: Pumpkin RTB
06/08/99	Reinhart	Ribeye: Choice 1112
06/11/99	Reinhart	Pie: Pumpkin RTB
07/02/99	Reinhart	Inside Round: CH YLD3 REF
09/02/99	B & F Foodservice	Soda Milstream Rootbeer
10/01/99	Reinhart	Ribeye: Choice 1112
11/24/99	B & F Foodservice	Soda Milstream Rootbeer
04/14/00	Reinhart	Beef Ribeye: Ch 1112
05/19/00	Reinhart	Pork: Chop Loin Mesquite
** 07/21/00	Reinhart	Beef: XXXX Strip CH CC Bnls
** 08/04/00	Reinhart	Beef: XXXX CH 1112
** 08/25/00	Reinhart	Beef: XX XXX XX CC Bnls
10/27/00	Reinhart	Beef: Eye of Rnd Ckd Med

Quantity	Amount	Description on Invoice Obtained from Vendor
11.5 lb	\$ 34.39	-
18.0 lb	32.40	-
18.0 lb	32.40	-
38.8 lb	88.08	-
40.0 lb	59.60	-
10 lb	134.90	-
20.0 lb	75.70	-
6 / 10 inch	19.01	-
10.0 lb	31.41	-
6 / 10 inch	19.01	-
24.2 lb	180.77 S	-
6 / 10 inch	20.00	-
69.5 lb	102.17	-
24 / 12 oz	10.95 S	-
24.3 lb	200.72 S	-
24 / 12 oz	11.09 S	-
12.3 lb	106.64	-
12.5 lb	53.38	-
13.0 lb	110.37	Beef: NY Strip CH CC Bnls
12.8 lb	104.83	Beef: Ribeye CH 1112
12.9 lb	120.23	Beef: NY Strip CH CC Bnls
11.4 lb	33.06 S	-

Special Investigation of the Webster County Sheriff's Office
 Improper Food Purchases
 For the Period July 1, 1997 through February 28, 2003

	Invoice / Delivery Date	Vendor	Description on Invoice Filed with the Webster County Auditor
	11/03/00	Reinhart	Ham: Cure 81 Center Cut
**	12/01/00	Reinhart	Beef: XXXX
	12/08/00	Sysco	Ham Spiral Cut Smk N/J
	12/08/00	Sysco	CLS Shrimp P&D Ckd Tgr
	12/15/00	Reinhart	Ham: Pitt Old Fashioned
**	12/15/00	Sysco	Beef XXXX
	01/04/01	B & F Foodservice	Sobe Sports System, Tropical
	01/04/01	B & F Foodservice	Sobe Sports System, Nat. Orange
	03/09/01	Sysco	Chicken Brst Stfd Mshrm Chard
	03/09/01	Sysco	Chicken Brst w/ Mac&Cheese Stf
**	03/16/01	Reinhart	Beef: XX XXXX XX XX XXX
	03/29/01	B & F Foodservice	Tea, Sobe, Lean, Tropical
	04/06/01	Reinhart	Ham: Cure 81 Center Cut
	04/12/01	B & F Foodservice	Tea, Sobe, Lean, Tropical
**	04/13/01	Reinhart	Beef: XXXX CH 1112
	05/07/01	B & F Foodservice	Tea, Sobe, Lean, Tropical
	05/25/01	B & F Foodservice	Tea, Sobe, Lean, Tropical
	06/01/01	Reinhart	Rib: Loinback
	06/08/01	Reinhart	Pork: Chop CC Bnls BTF
	06/19/01	B & F Foodservice	Tea, Sobe, Lean, Tropical
**	06/29/01	Reinhart	Beef: XX XXX CH CC Bnls
**	07/06/01	Reinhart	Rib: XXXX

Quantity	Amount	Description on Invoice Obtained from Vendor
14.5 lb	53.51	-
12.8 lb	117.25	Beef: NY Strip CH CC Bnls
13.92 lb	32.99	-
10 lb	137.70	-
25.3 lb	53.89	-
30.46 lb	131.56	Beef Prime Rib
12 / 20 oz	12.85 S	-
12 / 20 oz	12.85 S	-
24/7 oz	43.20 S	-
36/4 oz	40.15 S	-
12.9 lb	130.81 S	Beef: NY Strip CH CC Bnls
20 / 20 oz	17.99 S	-
14.0 lb	48.02 S	-
	35.98 S	-
12.5 lb	109.88	Beef: Ribeye CH 1112
40 / 20 oz	35.98 S	-
40 / 20 oz	35.98 S	-
28.0 lb	126.56	-
12.7 lb	51.94 ^	-
40 / 20 oz	35.98 S	-
12.9 lb	143.32	Beef: NY Strip CH CC Bnls
28.8 lb	130.18	Rib: Loinback

Special Investigation of the Webster County Sheriff's Office
Improper Food Purchases
For the Period July 1, 1997 through February 28, 2003

	Invoice / Delivery Date	Vendor	Description on Invoice Filed with the Webster County Auditor
	07/11/01	B & F Foodservice	Sobe Sports System, Tropical
**	08/10/01	Reinhart	Beef: Ground Beef 81%
	08/17/01	Reinhart	Pork: Chop CC Bnls Btf
	10/15/01	B & F Foodservice	Vitamin Water, Energy, Tropical Citrus
**	11/09/01	Reinhart	Beef: XXXX
	11/16/01	Sysco	Shrimp P&D
	11/21/01	B & F Foodservice	Vitamin Water, Essential, Orange Carrot
	12/10/01	B & F Foodservice	Vitamin Water, Essential, Orange Carrot
	01/11/02	Sysco	Iowa Qly Pork Chop Smokey Apple
	01/24/02	B & F Foodservice	Vitamin Water, Essential, Orange Carrot
	03/08/02	B & F Foodservice	Vitamin Water, Essential, Orange Carrot
	04/17/02	Sawyer's Meats	6 oz Bls Chop
	04/17/02	Sawyer's Meats	4-1
	05/08/02	Sawyer's Meats	Bls Chops
	05/08/02	Sawyer's Meats	Gr. Beef
	05/08/02	Sawyer's Meats	4-1
	05/30/02	Sawyer's Meats	Ribs
	05/30/02	Sawyer's Meats	Gr. Beef
	06/12/02	Sawyer's Meats	4-1
	06/12/02	Sawyer's Meats	Gr. Beef
**	06/12/02	Sawyer's Meats	4 oz Pork
	07/11/02	Sawyer's Meats	Gr. Beef

Quantity	Amount	Description on Invoice Obtained from Vendor	
12 / 20 oz	12.85	S	-
12.5 lb	113.25	S ^	Beef: Ribeye CH 1112
12.3 lb	49.57	^	-
	21.99	S	-
12.6 lb	106.09		Beef: NY Strip CH CC Bnls
10 lb	118.90		-
24 / 20 oz	21.99	S	-
48 / 20 oz	43.98	S	-
1x16/10 oz	38.65		-
48 / 20 oz	43.98	S	-
48 / 20 oz	43.90	S	-
24 lb	28.80	S	-
15 lb	20.25	S	-
7.9 lb	25.28	S	-
50 lb	67.50	S	-
15 lb	21.00	S	-
34.5 lb	110.40	S	-
40 lb	56.00	S	-
15 lb	21.00	S	-
60 lb	81.00	S	-
26 lb	113.10	S	10 oz Ribeye
60 lb	84.00	S	-

Special Investigation of the Webster County Sheriff's Office
Improper Food Purchases
For the Period July 1, 1997 through February 28, 2003

	Invoice / Delivery Date	Vendor	Description on Invoice Filed with the Webster County Auditor
	07/11/02	Sawyer's Meats	4-1 (2)
	07/11/02	Sawyer's Meats	Bls Loin
**	08/09/02	Reinhart	Beef: XXXX
	08/30/02	Sawyer's Meats	Gr. Beef
**	08/30/02	Sawyer's Meats	10 oz Rork
	08/30/02	Sawyer's Meats	4-1

S - Invoice signed by Sheriff Griggs

^ - Discussed with Sheriff Griggs on November 13, 2002

** - Invoice was altered

XXXX - Invoice contains blacked out information or altered description

NOTE: 4-1 from Sawyer's Meats is a package of quarter pound hamburger patties

Quantity	Amount		Description on Invoice Obtained from Vendor
30 lb	42.00	S	-
16 lb	36.80	S	-
13.0 lb	109.46	S	Beef: NY Strip CH CC Bnls
80 lb	108.00	S	-
26 lb	115.70	S	10 oz Ribeye
45 lb	63.00	S	-
	<hr/>		
	<u>\$ 4,838.12</u>		

Special Investigation of the Webster County Sheriff's Office
 Improper Food Purchases
 For the Period July 1, 1997 through February 28, 2003

Receipt Date	Vendor	Price Paid	Description on receipt
07/07/99	Tee's Plus	\$ 260.00	Leather sleeve Varsity Jacket (2 @ 130.00)
07/29/99	Big Kmart Stores	4.99	Concentrate
		4.99	Concentrate
		4.99	Concentrate
		4.99	Concentrate
		4.99	Concentrate
		7.79	Dove Pink 8
		3.39	H & S Shamp.
		3.39	H & S Shamp.
		3.39	H & S Shamp.
		3.39	H & S Shamp.
		4.99	Concentrate
		7.79	Dove Pink 8
		7.79	Dove Sens
		7.79	Dove 8 Bar
09/15/99	Big Kmart Stores	3.89 R	Water 6 Pk
09/18/99	Big Kmart Stores	59.99 R	Qtz watch
		29.99 R	Hand Vacuum
		2.99 R	Hnd vac bags
		2.99 R	Hnd vac bags
		2.99 R	Hnd vac bags
10/16/99	Big Kmart Stores	109.99	Dig Spectrum
10/30/99	Big Kmart Stores	49.99	Air Compress
01/03/00	Big Kmart Stores	5.29	Lectric Shave
		5.29	Lectric Shave
		3.49	Shave
		6.99	Vitamin C
		6.99	Vitamin C
		17.59	E-1000
		4.99	After-Shave
		4.99	After-Shave
03/16/00	Big Kmart Stores	199.98	GF Grilling (2 @ \$99.99)
6/13/2000	Wal-Mart	19.96	Staple gun

Additional Information

One large; one XL

^

^

^

^

^

Bar soap

Head and Shoulders Shampoo

Head and Shoulders Shampoo

Head and Shoulders Shampoo

Head and Shoulders Shampoo

^

Bar soap

Bar soap

Bar soap

Quartz watch

Bags for hand vacuum

Bags for hand vacuum

Bags for hand vacuum

Cordless phone

Air compressor

After-shave

After-shave

Vitamins

George Foreman grills

Special Investigation of the Webster County Sheriff's Office
Improper Food Purchases
For the Period July 1, 1997 through February 28, 2003

Receipt Date	Vendor	Price Paid	Description on receipt
07/26/00	Big Kmart Stores	74.99	Razor
		124.99	Razor
		29.99	Heads
		24.99	Replacement
09/07/00	Wal-Mart	7.16	Cascade Gel (2 @ 3.58)
04/19/01	Big Kmart Stores	5.89	R Bounty Towel
		5.29	R Lectric Shave
		4.99	R After-Shave
		3.79	R Degree
		3.79	R Degree
		5.29	R Lectric Shave
		139.99	R Shaver
		4.99	R Coffee
		5.19	R Febreze
		5.19	R Febreze
		2.99	R Febreze Auto
		2.99	R Febreze Auto
		4.99	R Coffee
		3.69	R Charmin
		3.69	R Charmin
05/18/01	Big Kmart Stores	13.96	Pillar Candle
		9.00	Plugin Warmer (2 @ 4.50)
06/07/01	Big Kmart Stores	6.99	R Febreze
		4.99	R Febreze
		4.99	R Febreze
		4.99	R Febreze
		4.99	R Febreze
06/22/01	Big Kmart Stores	49.99	R Qtz watch
		4.49	R Bath Tissue
		6.49	R Bath Tissue
08/08/01	Big Kmart Stores	24.99	R Replace Head
		29.99	R Heads
		32.99	R Norelco
		29.99	R Norelco
		6.47	R Bath Tissue
		6.89	R Bounty Towel
		20.59	R Vitamins
		20.59	R Vitamins
		2.49	R Glue Gun
		6.99	R Glue Gun

Additional Information

Electric razor

Electric razor

Razor heads for electric shaver

Razor heads for electric shaver

Automatic dishwasher detergent

Paper towels

After-shave

Deodorant

Deodorant

After-shave

Electric shaver

Fabric freshener

Fabric freshener

Fabric freshener

Fabric freshener

Bath tissue

Bath tissue

Air freshener

Fabric freshener

Fabric freshener

Fabric freshener

Fabric freshener

Fabric freshener

Quartz watch

Heads for electric shaver

Heads for electric shaver

Heads for electric shaver

Heads for electric shaver

Paper towels

Special Investigation of the Webster County Sheriff's Office
 Improper Food Purchases
 For the Period July 1, 1997 through February 28, 2003

Receipt Date	Vendor	Price Paid	Description on receipt
08/29/01	Wal-Mart	69.94	900M Ph CID
		59.97	900M Ph Ans
		3.36	Phone Acc X
		3.36	Phone Acc X
		3.36	Phone Acc X
		4.98	Flgrs Supr X
		4.98	Flgrs Supr X
		4.98	Flgrs Supr X
		4.98	Flgrs Supr X
01/07/02	Big Kmart Stores	6.15	Bounty Towel
		7.29	Bath Tissue
		15.89	Vitamins
		15.49	Vitamins
		29.99	Sweeper
02/22/02	Big Kmart Stores	7.50	R Toothpaste (3 @ 2/5.00)
		5.00	R Bath Tissue
		5.00	R Bounty Towel
08/12/02	Target	6.64	Charmin
		6.64	Charmin
		4.39	Vaseline I C
		4.39	Vaseline I C
		4.99	Febreze
		4.99	Febreze
		99.99	GE 27939GE3
11/15/02	Target	9.98	Febreze (2 @ 4.99)
		12.88	Charmin (2 @ 6.44)
		<u>\$ 2,037.88</u>	

R - The Sheriff's review of the invoice is documented by his signature or initials on the receipt.

^ - Staff from the Sheriff's Office did not know what item was purchased.

Additional Information

Cordless telephone with caller ID

Phone answering machine

Phone accessory

Phone accessory

Phone accessory

Folgers Supreme Coffee

Folgers Supreme Coffee

Folgers Supreme Coffee

Folgers Supreme Coffee

Paper towels

Paper towels

Bath tissue

Bath tissue

Hand lotion

Hand lotion

Fabric freshener

Fabric freshener

Cordless phone

Fabric freshener

Bath tissue

Special Investigation of the Webster County Sheriff's Office
 Items found at the County Storage Facility
 For the Period July 1, 1997 through February 28, 2003

Description	Amount	Receipt Date
Items traced to a claim:		
Drill kit	\$ 39.99	07/29/99
Video cassette recorder	99.93	05/18/01
Compact disc boombox	59.99	06/07/01
Norelco electric shaver	149.99	02/22/02
Total	\$ 349.90	
Items for which a claim was not located:		
19" Sylvania television	\$ 125.00	#
27" Phillips television	250.00	#
32" Phillips Magnavox Smart Series television	500.00	#
Sony video cassette recorder	75.00	#
Magnavox boombox	50.00	#
Canon multifunction fax machine	100.00	#
Motorola cellular telephone, DPC650	-	^
Motorola cellular telephone, micro TAC Elite	-	^
Motorola cell phone Air Touch Micro TAC DPC650	-	^
GE cordless telephone with built-in answering machine, 2.4 GHz	60.00	#
Craftsman staple gun	20.00	#
Skill cordless 3/8" drill	50.00	#
Black and Decker 7.2V cordless drill	40.00	#
Black and Decker 7 piece drill and driver set	65.00	#
Total	\$ 1,335.00	

Receipt for purchase could not be located. Price shown is an estimate.

^ Because these models of cellular phones are no longer available, we were unable to estimate a purchase price. In addition, it is possible that the phones may have been provided at no cost when a service contract was signed.

Vendor	Description on store receipt
Big Kmart Stores	Drill Kit
Big Kmart Stores	VCR
Big Kmart Stores	CD Boombox
Big Kmart Stores	Shaver

Report on Special Investigation of the
Webster County Sheriff's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
K. David Voy, CPA, Manager
James L. Blekfeld, CPA, Senior Auditor
Erin M. Scharingson, Staff Auditor

A handwritten signature in black ink that reads "Tamera Kusian". The signature is written in a cursive style with a large initial 'T'.

Tamera S. Kusian, CPA
Acting Deputy Auditor of State

Appendices

**Special Investigation
of the
Webster County Sheriff's Office**

Webster County Sheriff
Copy of Receipt for Payment Made by Sheriff Griggs

Miscellaneous Revenue Receipt Janice F. Horton Webster County Treasurer Fort Dodge, Iowa			
Period	211	By:	
Fund	001	Batch	
Dept	005	Tran	
Journal	R 1561		
DATE	11/13/2002	RECEIPT #	6610
ACCUE DATE	11/13/2002	AMOUNT	358.08
RECEIVED FROM WEBSTER CO SHERIFF FOR PROVISIONS			
Account	Amount	Description	WEBSTER COUNTY 2317-0015 4/1 11/13/02 02:32PM Accrue
001 105 005 849	358.08	PROVISIONS	11/13/2002

WEBSTER COUNTY			
2317-0015	4/1	11/13/02	04:08PM
Bank M	MISC RECEI	Amount	358.08
	Receipt Acct	CASH	Code 60
	Disburse Acct	OFFSET	Code 51
	6610		
** Total			\$358.08
<hr/>			
CASH	11/13/02	1	\$358.08

Appendix 2

Webster County Sheriff Copies of Selected Invoices of Food Purchases

SMART FOODSERVICE Cedar Rapids
 100 44TH AVE. S.W.
 P.O. BOX 1267
 CEDAR RAPIDS, IA 52406
 (319) 396-1300
 (800) 332-8170

DUE IN 30 DAYS

Fed ID: 39-1168897

***** INVOICE *****

DATE 07/26/01 INVOICE 894393 SLH ACCT NO 36 513
 PHONE NO 515-573-1418 TRIP 86 STOP 100 PAGE 1

WEBSTER CO JAIL
 CHUCK GRIGGS
 702 1ST AVE S
 FORT DODGE IA 50501

TERMS
 DUE NET 30-DAYS

QUANTITY	UNIT	SIZE	BRAND	ITEM NUMBER	DESCRIPTION	PORTION	OF RU	OF REC	UNIT	TAX	UNIT PRICE	EXTENSION
*** DRY GOODS ***												
1	CS	4/812	RR	10668	FRUIT: MIXED I/LT SYRUP	636	1	CS	.046		29.53	29.53
1	CS	4/812	RR/PKK	10846	PINEAPPLE: SLCD WHL I/JC	636	1	CS	.025		15.65	15.65
1	CS	4/1 GAL	RR	20222	PICKLE: HS SL 1/8" KK	512	1	CS	.028		14.15	14.15
1	CS	4/3 LB	RR	30034	FLYER/DEALS COMPETITIV						.50	.50
1	CS	4/3 LB	RR	30034	COFFEE: H&R REG CAN	240	1	CS	.158		45.63	45.63
*** FROZEN ***												
1	CS	24/PC	HOAMEL	36394	RIB: PK 1-1.25	14	1	CS	.203		4.52	110.18
1	CS	6/4.5 LB	RRFP	60078	WEIGHING 28.8 LBS *						12.35	12.35
2	CS	40/1.92	ADVANC	A1966	FRY: SUGGEST 1/4" PZ	432	1	CS	.029		16.94	33.88
*** REFRIGERATED ***												
1	CS	8/10+ LB	IRF	43430	BEEF: FINE GRIND 81% REF	14	1	CS	.075		1.20	56.72
WEIGHING 80.6 LBS *												
<div style="text-align: center; font-size: 2em; opacity: 0.5;">INVOICE</div>												
DRY	FRZ	COOL	FRZ2	R/S	W850	TOTAL	WEIGHT	CUBE	<small>The purchaser certifies that the quantities listed on this invoice are for the use of the purchaser and are not for resale. The purchaser agrees to indemnify and hold the supplier harmless from all claims, damages, and expenses, including attorney's fees, arising from the use of the quantities listed on this invoice for any purpose other than the use of the quantities listed on this invoice.</small>			
	4	1				10	327	9	TAX			
									393.24			
									PAY THIS AMOUNT			

Webster County Sheriff
Copies of Selected Invoices of Food Purchases

REINHART FOODSERVICE Cedar Rapids
4100 44TH AVE. S.W.
P.O. BOX 1267
CEDAR RAPIDS, IA 52406
(319) 396-1300
(800) 332-8170

Fed ID: 39-1168897

DOB IN 30 DAYS



***** INVOICE *****

DATE	INVOICE	SLIP	ACCT NO
07/26/01	894993	36	613
PHONE NO	TRIP	STOP	PAGE
515-592-1420	86	100	1
TERMS			
DUE NET 30-DAYS			

WEBSTER CO JAIL
CHUCK GRIOSB
702 1ST AVE S
PORT DODGE IA 50501

QUANTITY		UNIT	SIZE	BRAND	ITEM NUMBER	DESCRIPTION	PORTION			TAX	UNIT PRICE	EXTENSION
ORDER	SHIP						# OF	REC	UNIT			
						*** DRY GOODS ***						
		1 CS	6/#10	RM	10668	FRUIT: MIXED 1/LT SYRUP	426	1	OZ	.046	29.93	29.93
		2 CS	6/#10	RM/PEK	10846	PINEAPPLE: SLED WHL 1/3C	434	1	OZ	.025	15.65	31.30
		1 CS	4/1 GAL	RE	20222	PICKLE: MB SL 1/8" KK	512	1	OZ	.028	14.15	14.15
					20222	P FLYER/DEALS COMPETITIVE					.90	.90
		1 CS	6/3 LB	RE	30034	COFFEE: H&R REG CAN	288	1	OZ	.158	45.63	45.63
						*** FROZEN ***						
		1 CS	24/PC	HORMEL	36394	RIE: LOINBACK PK 1-1.25	16	1	OZ	.283		
						WEIGHING 20.0 LBS @					4.82	120.28
		1 CS	6/4.5 LBS	LEHSH	60078	FRY: SHOBITS 1/4" FZ	430	1	OZ	.029	12.35	12.35
		2 CS	40/3.92	ADVANCE	AL966	TURKEY: PRITTER PC CN FZ	40	1	EA	.424	16.94	33.88
						*** REFRIGERATED ***						
		1 CS	8/10+ LBS	LEHSH	43430	BEEF: FINE GRIND 81% REF	14	1	OZ	.075		
						WEIGHING 80.6 LBS @					1.20	96.72

COPY

DRY	FRZ	COOL	FRZ2	R/S	WHS6	TOTAL	WEIGHT	CUBE	TAX			
5	4	2				20	327	0				
										393.24		
*** INVOICE COPY ***										PAY THIS AMOUNT		

Appendix 2

Webster County Sheriff Copies of Selected Invoices of Food Purchases

ANHART FOODSERVICE Cedar Rapids
 4100 44TH AVE. S.W.
 P.O. BOX 1267
 CEDAR RAPIDS, IA 52406
 (319)396-1300
 (800)332-0170

DUE IN 10 DAYS

Fed ID: 39-1168897

WEBSTER CO JAIL
 CHUCK GRIGGS
 702 1ST AVE S
 FORT DODGE IA 50501

SOLD TO

***** INVOICE *****

DATE	INVOICE	GLN/ACCT NO
11/09/01	960299	36 613
PHONE NO	TRIP	STOP
515-573-1420	17	080
TERMS		
DUE NEXT 10-DAYS		

QUANTITY	ORDER	SHIP	UNIT	SIZE	BRAND	ITEM NUMBER	DESCRIPTION	PORTION	# OF REC	UNIT PRICE	EXTENSION
1	CS		6/410	RH	10864	*** DRY GOODS *** BEAN: PORK & BEANS	562 1 02	.022	14.54	14.54	
						*** FROZEN ***					
2	CS		32/5 OZ	RH	36114	BEEF: PTY HOAGIE FZ	32 1 EA	.742	25.03	50.06	
2	CS		48/3.5oz	OK2PIX	36232	BEEF: PTY C/FRIED W/VPP	48 1 EA	.374	17.96	35.90	
2	CS		50/3.2oz	RH	36472	BEEF: CUBE STEAK NO MSG	50 1 EA	.549	27.47	54.94	
2	CS		2/5 LB	RH*	46020	STEAK MEAT: CH MACH CUT FZ	160 1 OZ	.139	31.01	62.02	
2	CS		6/5 LB	RH	58894	POTATO: TATER BARRELS F/O	480 1 OZ	.025	12.07	24.14	
2	CS		6/4.5 LB	RHHP	60078	FRY: SHOESTR 1/4" FZ	432 1 OZ	.029	12.38	24.76	
						*** REFRIGERATED ***					
1	CS		20/10 OZ	RH	48740	BEEF: XXXXXXXXXXXX XNLS WEIGHING 12.6 LBS @	16 1 OZ	.526	8.42	166.08	

INVOICE

Bk

DR*	FRZ	COOL	FRZ2	R/S	WHSB	TOTAL	WEIGHT	CUBE	TAX
12	1					34	237	9	
									373.99
									PAY THIS AMOUNT ^

The purchaser acknowledges receipt of goods on this invoice and agrees to pay the amount due within the time specified. If the goods are not received within the time specified, the purchaser shall notify the vendor immediately. If the goods are received and found to be defective, the purchaser shall notify the vendor immediately. The purchaser shall not be responsible for any loss or damage to the goods unless the vendor is notified immediately. The purchaser shall not be responsible for any loss or damage to the goods unless the vendor is notified immediately.

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Appendix 2

Webster County Sheriff Copies of Selected Invoices of Food Purchases

REINHART FOODSERVICE Cedar Rapids
4100 44TH AVE. S.W.
P.O. BOX 1267
CEDAR RAPIDS, IA 52406
(319) 396-1300
(800) 332-8170

DUE IN 30 DAYS

***** INVOICE *****

DATE 08/29/02 INVOICE 192577 SLW ACCT NO 16 513
PHONE NO 513-573-1419 TRIP 04 STOP 898 MADE 1

TERMS DUE NET 10-DAYS

Webster CO JAIL
CHUCK GREGGS
702 1ST AVE S
FORT DODGE IA 50501

SHIPTO

QUANTITY		UNIT	SIZE	BRAND	ITEM NUMBER	DESCRIPTION	PORTION		UNIT PRICE	EXTENSION	
ORDER	SHIP						# OF	REC			
	1	CS	20/10 OZRH		48740	*** REFRIGERATED *** BEEF: [REDACTED] CC BNLG WEIGHING 11.0 LBS @	16	1.02	526	8.42	109.46


OK
C.P.V.

INVOICE

FRZ	COOL	FRIZ	R/S	NHSG	TOTAL	WEIGHT	CUSE	TAX
					1	11	3	109.46

PAY THIS AMOUNT

Webster County Sheriff
Copies of Selected Invoices of Food Purchases

REINHART FOODSERVICE Cedar Rapids 4100 44TH AVE. S.W. P.O. BOX 1267 CEDAR RAPIDS, IA 52406 (319) 396-1300 (800) 332-0170 Fed ID: 39-1168897		DUE IN 30 DAYS
--	--	----------------

WEBSTER CO JAIL CHUCK GRIGGS 702 1ST AVE E PORT DODGE IA 50501	S D L D 0 0	***** INVOICE ***** <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">DATE 08/09/02</td> <td style="width: 25%;">INVOICE 192977</td> <td style="width: 25%;">SLM 36</td> <td style="width: 25%;">ACCT NO 613</td> </tr> <tr> <td>PHONE NO 515-571-1413</td> <td>TRIP 04</td> <td>STOP 890</td> <td>PAGE 1</td> </tr> </table> TERMS DUE NET 10-DAYS	DATE 08/09/02	INVOICE 192977	SLM 36	ACCT NO 613	PHONE NO 515-571-1413	TRIP 04	STOP 890	PAGE 1
DATE 08/09/02	INVOICE 192977	SLM 36	ACCT NO 613							
PHONE NO 515-571-1413	TRIP 04	STOP 890	PAGE 1							

QUANTITY		UNIT	SIZE	BRAND	ITEM NUMBER	DESCRIPTION	PORTION			TAX	UNIT PRICE	EXTENSION
ORDER	SHIP						#	OF	REC			
	1	CS	20/10	CORH	48740	*** REFRIGERATED *** BENF: NY STRIP CH CC BNLS WEIGHING 13.0 LBS @	16	1	OS	.526	8.42	109.46

DRY	FRZ	COOL	FRZ2	R/S	WHS6	TOTAL	WEIGHT	CUBE	<small>*The purchaser acknowledges that the weight of the product is as shown on the invoice and that the purchaser is responsible for any shortage or overage. The purchaser agrees to pay for any shortage or overage. The purchaser agrees to pay for any shortage or overage. The purchaser agrees to pay for any shortage or overage.</small>	TAX
		1				1	13	0		

*** INVOICE COPY ***

PAY THIS 109.46	^
--------------------	---

Webster County Sheriff
Copies of Selected Invoices of Food Purchases

[illegible]

43

Webster County Sheriff
Copies of Selected Invoices of Food Purchases

SAWYER'S MEATS, INC.

414 3rd Ave. South

Phone: 576-5331

Fort Dodge, IA 50501

Sold to

8/30/02
WEBSTER CO. ILL

Item	Price	# of lbs.	Total
GL. BEEF	1.35	80	108.00
10c ROCK	1.45	26	115.70
4-1 ROCK	1.10	45	63.00
			286.70
PAID			SEP 10 2002
			WEBSTER CO. AUDITOR FORT DODGE, IOWA

7635

286

414 2nd Ave. South
Fort Dodge, IA 50501
Sold to WEASLER CO. JAIL

Item	Price	# of lbs.	Total
GL BEEF	1.35	80	108 00
102 PORK	2.45	26	63 70
41	1.40	45	63 00
			<u>234 70</u>

[Signature]

Nº 7635

206

Appendix 3

Webster County Sheriff Photos of Selected Items Returned to the County



Webster County Sheriff
Photos of Selected Items Returned to the County



Webster County Sheriff
Copy of Altered Big Kmart Receipt

<p>PAID OCT 09 2001 WEBSTER CO. AUDITOR FORT DODGE, IOWA</p> <p><i>[Signature]</i></p>			
		<p>TAKE A SURVEY FOR A CHANCE TO WIN \$10,000 CALL 1-800-799-2535</p>	
JAIL PROVISIONS	03700063903	BOUNTY TQUEL	5.57 T
	08516249022	LAWN BAGS	2.49 T
	08516249022	LAWN BAGS	2.49 T
	01258760932	TRASH BAGS	5.19 T
	01258760932	TRASH BAGS	5.19 T
	01090000103	REYNOLDS	2.09 T
	02570002204	ZIPLOCK BAGS	2.07 T
	0109183	FOIL WRAP	5.29 T
	0109183	FOIL WRAP	5.29 T
	02570000130	SARAN WRAP	2.98 T
	02570000130	SARAN WRAP	2.98 T
	02570002150	ZIPLOCK BAGS	2.07 T
	02570002150	ZIPLOCK BAGS	2.07 T
	02570002204	ZIPLOCK BAGS	2.07 T
	01090000103	REYNOLDS	2.09 T
	01090000103		T
	05400042720		T
	07410023965		T
	07410023965	600 PLATINUM V	21.47 T
	VOID		
07410023965	600 PLATINUM V	21.47-T	
**** TAX	11.36 BAL	200.69	
**** TAX	.00 BAL	189.33	
	TAX EXEMPTION	11.36-	
	30 DAY ORDER	189.33	
	CHANGE	.00	
	TOTAL NUMBER OF ITEMS SOLD =	23	
	RECEIPT# 03049 092401 009 85258		
	09/24/01 9:22 AM 3049 09 8525 0051		
		\$189.33	