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NEWS RELEASE

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FOR RELEASE October 8, 2010

Auditor of State David Vaudt today released a report on a special investigation of the City of Alburnett. The report covers the period January 1, 2006 through December 31, 2009. The special investigation was requested by City officials as a result of alleged misappropriations of City funds by the former City Clerk.

Vaudt reported the special investigation identified \$102,979.66 of improper disbursements and undeposited collections. The improper disbursements of \$88,424.96 include \$64,186.94 of payments to Amber Franklin, the former City Clerk. The payments to Ms. Franklin include \$12,664.52 of unauthorized payroll, \$2,709.96 for paid time off she was not entitled to receive and \$48,812.46 for which there was no explanation or support. The improper disbursements also include \$1,684.70 of payroll taxes and IPERS contributions related to the improper payroll payments to Ms. Franklin, \$6,071.81 of personal purchases Ms. Franklin made with the City's credit card, \$7,245.50 of checks issued for petty cash and \$6,852.27 of other improper disbursements Ms. Franklin made from the City's checking account for personal purchases.

The \$14,554.70 of undeposited collections include \$174.33 of utility billings Ms. Franklin did not pay for her personal residences and \$12,555.52 of utility payments made by others which were not properly deposited to the City's bank account. Of the \$12,555.52 of undeposited utility collections, \$7,311.85 was recorded as payments in the City's utility billing system. Ms. Franklin prepared cash receipts for the remaining \$5,243.67 of undeposited utility collections.

Vaudt also reported it was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited because adequate records for receipts and disbursements were not available.

The report includes recommendations to strengthen the City's internal controls and overall operations, such as improving segregation of duties, performing bank reconciliations, requiring adequate documentation to support disbursements and reconciling utility billings to collections. In addition, Vaudt recommended all disbursements be approved by the Council and the City adopt a credit card usage policy.

Copies of the report have been filed with the Linn County Attorney's Office, the Attorney General's Office, the Linn County Sheriff's Office and the Iowa Division of Criminal Investigation. A copy of the report is available for review in the Office of Auditor of State and on Auditor of State's website at <http://auditor.iowa.gov/reports/0922-0537-BE00.pdf> .

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF ALBURNETT
FOR THE PERIOD
JANUARY 1, 2006 THROUGH DECEMBER 31, 2009**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain disbursements and at your request, we conducted a special investigation of the City of Alburnett. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2006 through December 31, 2009. Based on a review of relevant information and discussions with City officials and staff, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in bank accounts held by the City to identify any unusual activity.
- (3) Scanned all images of checks from the City's bank accounts for reasonableness. We examined certain disbursements to determine if they were appropriate, properly approved and supported by adequate documentation.
- (4) Reviewed payroll disbursements to Amber Franklin, the former City Clerk, to determine if:
 - disbursements were authorized and supported by timesheets,
 - transactions recorded in the payroll journal agreed with actual payroll checks distributed,
 - the net pay and withholdings were properly calculated and
 - withholdings for taxes and retirement contributions were properly remitted.
- (5) Examined all reimbursements made to the former City Clerk to determine if payments were properly approved and supported.
- (6) Examined deposits to the City's bank accounts to determine the source, purpose and propriety of each deposit and to determine deposits were made intact.
- (7) Confirmed payments to the City by the State of Iowa and Linn County to determine whether they were properly deposited to the City's bank accounts and deposited in a timely manner.
- (8) Reviewed the utility system billing and collection records to determine if collections were properly accounted for and deposited.
- (9) Reviewed the utility system billing and collection records to determine if the payments posted to the former City Clerk's account were appropriate.
- (10) Examined available receipt books to determine if recorded cash collections were properly accounted for and deposited.
- (11) Examined available documentation for petty cash disbursements to determine if they were for appropriate purposes and were properly supported and approved.

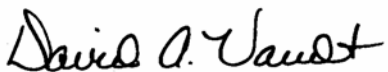
- (12) Obtained and reviewed personal bank statements for accounts held at certain financial institutions by the former City Clerk to identify the source of certain deposits. We also reviewed disbursements from the accounts to determine if any payments were made to the City.
- (13) Reviewed available minutes and bill listings to identify significant actions taken by the Council and to determine if certain payments were properly approved.

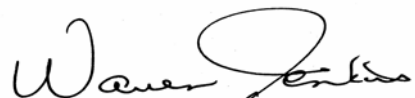
These procedures identified \$102,979.66 of improper disbursements and undeposited collections. We were unable to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited because adequate records for receipts and disbursements were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **I** 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 Alburnett, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Linn County Attorney's Office, the Attorney General's Office, the Linn County Sheriff'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 Alburnett during the course of our investigation.


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 16, 2010

City of Alburnett
Investigative Summary

Background Information

The City of Alburnett is located in Linn County and has a population of approximately 550. Amber Franklin became the Alburnett City Clerk on March 4, 2005. As the City Clerk, Ms. Franklin was responsible for:

- 1) Receipts – collecting, posting to the accounting records and preparing and making bank deposits,
- 2) Disbursements – making purchases, receiving certain goods and services, presenting proposed disbursements to the Council, maintaining supporting documentation, preparing, signing and distributing checks and posting to the accounting records,
- 3) Payroll – calculating payroll amounts, preparing, signing, and distributing checks and posting to the accounting records,
- 4) Utility billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records and preparing and making bank deposits.
- 5) Bank accounts – reconciling monthly bank statements to accounting records and
- 6) Reporting – preparing Council minutes and financial reports.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Linn County. Revenue is also received from households and businesses in the City for water and sewer services. Collections are to be deposited to the City's checking account.

All City disbursements are to be made by checks signed by the City Clerk. All disbursements are to be approved by the Council at the Council meetings. In October 2002, the Council passed a resolution which allowed the City Clerk to pay certain expenses prior to Council approval. The expenses which may be paid prior to Council approval include Council stipends, utilities, postage, water deposit refunds and bond and interest payments.

Monthly bank statements for the City's bank accounts are mailed directly to City Hall where they are opened by the City Clerk. Bank statements and check images are not periodically reviewed by members of the Council. Prior to September 2007, the bank statements were reconciled to the City's accounting system. However, beginning in September 2007, the bank statements were no longer reconciled to the accounting system. In addition, monthly reconciliations between amounts billed, collected and deposited for water and sewer services are not performed.

According to the Mayor, the Council discussed obtaining an audit of the City's financial statements prior to Ms. Franklin's resignation. The discussions began in approximately September 2009. In October 2009, the Mayor and a Council member formed a finance committee and requested Ms. Franklin set a time when they could meet with her to obtain an understanding of how she maintained the City's financial records. According to the Mayor, it was difficult to get her to commit to a time, but when they eventually met with her she told them there was not a lot to show them, "it was just like doing your own check book." According to the Mayor, she opened a few file drawers and showed them some files. The Mayor stated she was very nervous during the meeting.

In November 2009, a budget meeting was scheduled. However, Ms. Franklin did not attend. According to the Mayor, in December 2009 the Council instructed Ms. Franklin to research which certified public accounting (CPA) firms were available to perform an audit for the City.

On January 7, 2010, the Mayor arrived at City Hall for a regularly scheduled Council meeting. On the Council table were Ms. Franklin's keys and an envelope which contained Ms. Franklin's letter of resignation. The letter stated her resignation was effective December 31, 2009.

After Ms. Franklin's resignation, the Council members reviewed the City's records. They determined records for transactions occurring during fiscal year 2009 were scarce and the records for fiscal year 2008 transactions were limited. They also determined there were significantly more records available for fiscal year 2007 transactions.

The Mayor requested the Office of Auditor of State perform an investigation of the City's financial transactions. As a result, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2006 through December 31, 2009.

Detailed Findings

These procedures identified \$102,979.66 of improper disbursements and undeposited collections. We were unable to determine whether additional amounts were improperly disbursed or if additional collections were not properly deposited because adequate records for receipts and disbursements were not available.

The \$88,424.96 of improper disbursements include:

- \$64,186.94 of payments to Ms. Franklin, including \$12,664.52 of unauthorized payroll, \$2,709.96 for paid time off she was not entitled to receive and \$48,812.46 for which there was no explanation or support.
- \$1,684.70 of payroll withholdings related to the improper payroll payments to Ms. Franklin,
- \$7,245.50 of checks issued for petty cash,
- \$6,071.81 of purchases with the City's credit card and
- \$6,852.27 of other improper disbursements from the City's checking account.

The \$14,554.70 of undeposited collections include \$174.33 of utility billings Ms. Franklin did not pay for her personal residences and \$12,555.52 of utility payments made by others which were not properly deposited to the City's bank account. Of the \$12,555.52 of undeposited utility collections, \$7,311.85 was recorded as payments in the City's utility billing system. Ms. Franklin prepared cash receipts for the remaining \$5,243.67 of undeposited utility collections. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

According to the Mayor, payment of City obligations should have been made with a check and City business should not have been conducted in cash. We reviewed bank statement activity from the City's checking account for the period January 1, 2006 through December 31, 2009 and identified a number of unusual disbursements.

Supporting documentation was not available for all disbursements from the City's bank accounts. As a result, we discussed the disbursements which were unusual in nature with City officials to determine if they were appropriate. When possible, we also obtained support directly from the vendors to whom payments were made. The improper disbursements are explained in more detail in the following sections of this report.

Payroll Payments to Amber Franklin – As previously stated, Ms. Franklin became the City Clerk on March 4, 2005. When she was hired, Ms. Franklin was expected to work 28 hours per week. The minutes from the March 13, 2006 Council meeting document Ms. Franklin requested her hours be increased from 28 hours to 36 hours per week. According to the minutes, the Council approved Ms. Franklin’s request for 6 months, at which time the issue was to be revisited. According to minutes of the September 11, 2006 Council meeting, Ms. Franklin asked to remain at 36 hours per week and the Council approved her request. The minutes from the June 11, 2007 Council meeting document the Council granted Ms. Franklin full-time status. As a result, she was expected to work 40 hours per week.

According to the City’s personnel policy, City employees are to be paid on a monthly basis. All City employees, including Ms. Franklin, were to record all compensable hours on an activity report. Ms. Franklin submitted a monthly calendar sheet as her time sheet to the Council. An example of a calendar used by Ms. Franklin to summarize her work hours is included in **Appendix 1**.

Ms. Franklin used information from the employees’ timesheets and the employees’ hourly rates to prepare payroll checks. **Table 1** summarizes Ms. Franklin’s authorized hourly rates and the dates which Council approved the hourly rates.

Table 1	
Date of Council meeting during which hourly rate was authorized	Hourly rate
09/12/05*	\$ 14.75
10/09/06	15.34
07/01/07	15.95
05/14/08	16.43
12/01/09	16.54

* - Authorized hourly rate prior to 09/12/05 was \$14.00.

The City uses accounting software to process payroll. To determine if Ms. Franklin was paid the correct amount, we compared the amounts recorded in the City’s accounting software to the amounts we calculated using the hours recorded on Ms. Franklin’s calendars and her authorized hourly pay rates.

We reviewed all payroll checks issued to Ms. Franklin for the period January 1, 2006 through December 31, 2009. Of the 48 months we reviewed, Ms. Franklin’s calendars were not available or complete for 8 months. We were unable to locate calendars which summarized Ms. Franklin’s time for January, August, September, November and December 2007 and February 2009. The calendars were not completely filled out for September 2008 and March 2009. For these 8 months, we used the number of hours per week Ms. Franklin was expected to be at City Hall.

Because Ms. Franklin was to be at City Hall 4 days per week, we prorated Ms. Franklin’s hours based on a 4 day week when she took paid time off for a holiday, sick leave, vacation or a personal day. For example, when Ms. Franklin was to work 28 hours per week prior to March 2006, the number of hours charged for each holiday totaled 7 hours. However, for each holiday taken after June 11, 2007, 10 hours were charged because Ms. Franklin was then expected to work 40 hours over the course of 4 days each week.

Of the 55 payroll checks issued to Ms. Franklin, we identified 39 pay periods for which Ms. Franklin’s gross pay was incorrect. The pay periods identified are summarized in **Exhibit B**, along with Ms. Franklin’s authorized gross pay and the gross pay she recorded in the payroll register. Of the 39 pay periods identified, the check Ms. Franklin issued to herself was greater

than the amount she was authorized to receive in 27 instances. The additional pay ranged from \$1.41 to \$2,147.27 per check.

The gross pay for the remaining 12 checks identified was for less than the amount Ms. Franklin was authorized to receive because the number of hours recorded in the payroll register were less than the hours she recorded on her monthly calendars or the amounts she was expected to work. The underpayments ranged from \$11.51 to \$373.78 per check. Some of the underpayments occurred because the payroll register did not include the overtime hours recorded on Ms. Franklin's calendar. As illustrated by **Exhibit B**, Ms. Franklin's calendar for the pay period ended April 30, 2006 showed she worked 3.25 hours of overtime, but the payroll register prepared by Ms. Franklin did not include any overtime.

We also identified a number of other concerns with the calendars prepared by Ms. Franklin and the information she recorded in the payroll register. The concerns are illustrated in **Exhibit B** and summarized in the following paragraphs.

- On the calendars available for our review, Ms. Franklin recorded the specific times she worked each day. For example, as illustrated by **Appendix 1**, Ms. Franklin recorded she worked from 6:45 am to 4:15 pm on June 2, 2008.

However, none of the days recorded showed Ms. Franklin took time for lunch. By reviewing the Public Works employee's timesheet, we determined he did not receive a paid lunch. In addition, the current City Clerk does not receive paid time for lunch. According to the Mayor, Ms. Franklin was not entitled to paid time for lunch; however, he was aware she did not record the time she took for lunch and he did not pursue the issue with her. According to the Public Works employee, Ms. Franklin often left the office near the noon hour.

Because the Mayor was aware Ms. Franklin was being paid for the time she took for lunch and he did not require her to properly record the time taken on her calendars, we did not determine the costs incurred by the City for the time Ms. Franklin took lunch each day.

- As stated previously, City employees are to be paid on a monthly basis. However, we identified a number of months during which Ms. Franklin received 2 checks. In some instances, the second check was an appropriate adjustment for an incorrect pay rate or number of hours recorded in the payroll register. We identified 7 months for which Ms. Franklin received 2 checks when she should have only received 1. The additional 7 checks identified total \$7,046.20 and are listed in **Table 2**. As illustrated by **Exhibit B**, for each of the 7 months listed, Ms. Franklin also received a payroll check which was supported, at least in part, by the calendars she used to record the time she worked for the City.

Table 2

Month	Per payroll register		Gross Pay
	Regular hours	Overtime hours	
October 2006	-	-	\$ 290.28
September 2007	14.50	34.12	1,047.60
October 2007	-	89.75	2,147.27
November 2007	-	75.00	1,794.38
February 2009	20.00	-	328.60
August 2009	80.00	-	1,314.40
September 2009	2.00	-	123.67
Total	116.50	198.87	\$ 7,046.20

As summarized in the **Table**, the payroll register showed an unusual number of overtime hours were recorded for 3 of the checks. In addition, the payroll register did not include any hours for the check issued in October 2006 or an hourly rate for the check issued in September 2009. It appears Mrs. Franklin entered the gross pay amount directly into the payroll system without recording any associated hours worked.

In addition, the payroll register showed the 20 hours recorded in February 2009 was sick leave and the 80 hours recorded in August 2009 was vacation. Because Ms. Franklin received a “regular” payroll check for each of these months, it appears she paid out a portion of her unused balance of paid time off. The City’s policies do not allow for payouts of unused vacation and sick leave balances. We evaluated the amount of paid leave used by Ms. Franklin. The findings related to the balances are summarized in another section of this report.

Each check listed in **Table 2** is included in **Exhibit B**.

- Check numbers 11663 and 11674 were issued on January 28, 2009 and January 31, 2009, respectively, but they were not recorded in the payroll system until July 2009. As illustrated by **Exhibit B**, check number 11663 appears to be for Ms. Franklin’s January payroll and check number 11674 appears to be for her February payroll.

According to the City’s Public Works employee, Ms. Franklin stated the payroll system wasn’t operating during January and February 2009, so she issued manual checks. We are unable to determine why these checks were not recorded in the payroll system until July 2009 when the payroll system was operating again in March 2009.

Checks 11663 and 11674 were redeemed on January 28, 2009 and February 5, 2009, respectively. Because the check for February was redeemed on February 5, 2009, Ms. Franklin received her payroll in advance of earning it.

We also determined check number 11953, which was recorded in the payroll register on August 31, 2009 for Ms. Franklin’s August pay, was issued and redeemed on August 13, 2009. Ms. Franklin received her paycheck in advance of earning it.

- As illustrated by **Exhibit B**, the number of hours recorded in the payroll register for certain pay periods was less than the amount recorded on the calendars Ms. Franklin prepared. This is a result of Ms. Franklin not totaling the number of hours recorded on the calendars correctly.

The **Exhibit** also identifies certain pay periods for which the mix between hours paid at Ms. Franklin’s normal hourly rate and the hours paid at the overtime rate varied between what was recorded on the calendars and what she recorded in the payroll register. The number of hours from her calendars were calculated in accordance with the City’s policy, which states time in excess of 40 hours per week is considered overtime. Because Ms. Franklin sometimes incorrectly counted hours in excess of 40 during a week as “straight pay”, the calculated gross pay exceeded the amount recorded in the payroll register.

As illustrated by **Exhibit B**, the amount of gross pay recorded in the payroll register for Ms. Franklin exceeded the amount supported by her calendars by \$12,187.16. This amount is included in **Exhibit A** as improper.

City’s Share of FICA and IPERS - The \$12,187.16 of excess gross pay recorded in the payroll register for Ms. Franklin resulted in the City incurring an additional \$932.30 and \$752.40 for the City’s FICA and IPERS contributions, respectively. **Table 3** shows the improper amount of FICA and IPERS paid by the City. The total of \$1,684.70 is included in **Exhibit A**.

Table 3

Description	Amounts				Total
	Prior to 07/01/07	07/01/07 - 06/30/08	07/01/08 - 06/30/09	07/01/09 - 12/31/09	
Excess gross pay per payroll register	\$ 1,119.46	5,876.50	3,750.25	1,440.95	12,187.16
City's share of excess gross pay:					
FICA (7.65%)	\$ 85.63	449.55	286.89	110.23	932.30
IPERS rates	5.75%	6.05%	6.35%	6.55%	-
IPERS contributions	64.36	355.52	238.14	94.38	752.40
Total FICA and IPERS	\$ 149.99	805.07	525.03	204.61	1,684.70

Additional Net Pay - In addition to comparing the information recorded in the payroll register to Ms. Franklin's calendars to determine the propriety of her gross pay, we also recalculated the amount of net pay recorded in the payroll register for Ms. Franklin and compared the amount recorded to the actual checks issued to her. We were able to recalculate the amount of net pay recorded in the payroll register for each check recorded for Ms. Franklin. With the exception of 2 checks, we were also able to trace the amount of net pay recorded in the payroll register to the amount of the checks issued to Ms. Franklin. The 2 checks which did not agree with the information recorded in the payroll register are listed in **Table 4**.

Table 4

Date in Payroll Register	Check Number	Date on Check	Amount of Net Pay		
			Per the Check	Per the Payroll Register	Difference
07/01/09	11663	01/28/09	\$ 2,349.10	2,572.69	(223.59)
07/02/09	11674	01/31/09	3,205.59	2,504.64	700.95
Total			\$ 5,554.69	5,077.33	477.36

We are unable to determine why the amount of check number 11663 was less than the amount recorded in the payroll register. We are also unable to determine why check number 11674 was issued for more than the amount recorded in the payroll register. While it is possible Ms. Franklin may have combined the payment with some type of reimbursement, we were unable to locate any documentation to support the additional amount. The \$477.36 of additional net pay shown in **Table 4** is included in **Exhibit A**.

Penalties and Interest for Unpaid Payroll and Sales Taxes - During our investigation, we located a number of checks which were prepared for mailing but were never sent. The checks were issued to Farmer's State Bank for FICA withholding tax, the Treasurer of State for State withholding tax and sales tax and IPERS. The checks total \$25,507.05 and are summarized in **Table 5**.

Table 5

Payee	# of Checks	Check Amounts
Farmer's State Bank	17	\$ 13,228.84
Treasurer of State*	17	3,589.00
IPERS	19	8,689.21
Total		\$ 25,507.05

* - includes State withholding tax and sales tax.

The payroll tax and IPERS checks were automatically generated by the City's accounting software between July 2008 and December 2009 when payroll reports were prepared. It is unclear why Ms. Franklin did not remit the checks as required. The sales tax checks were also generated, but were not remitted. After Ms. Franklin's resignation, the unsent checks were discovered. They were subsequently voided and the current amounts due were paid to Farmer's State Bank, the Treasurer of State and IPERS.

Because Ms. Franklin did not submit the taxes and IPERS contributions in a timely manner, the City incurred penalties and interest totaling \$2,205.95. The City also incurred some late fees, but the information provided to the City did not document what portion of the amount due was for contributions and taxes and what portion was for late fees. The penalties and interest incurred by the City are summarized in **Table 6**. The \$2,205.95 total is included in **Exhibit A**.

Table 6	
Description	Penalties and Interest
FICA withholding tax	\$ 924.51
State withholding tax	278.50
IPERS	344.50
Sales tax	658.44
Total	<u>\$ 2,205.95</u>

Paid Time Off – The City's written policies allow employees to accrue and use vacation, sick leave, personal days and compensatory time. According to the City's written policy, "All vacation earned will be available for use on July 1 of each fiscal year based on the employee's years of service (anniversary date) during the previous fiscal year. An employee who has not completed one year of service on July 1 shall receive their initial vacation allotment on the employee's first anniversary date and thereafter on July 1. All vacation must be used prior to the end of a fiscal year on June 30, or it will be forfeited. Under no circumstances shall an employee be allowed to use vacation in advance of it being earned." In addition, the policy states all part-time employees shall be eligible for pro-rated vacation.

The City's written policy also states, "A personal business leave day will be granted during each fiscal year. This day is not cumulative from one fiscal year to the next, and shall be forfeited if not used within a fiscal year."

We identified several concerns regarding the vacation and personal leave taken by Ms. Franklin during the period of our review. We also determined Ms. Franklin did not take any sick leave in excess of what she earned. **Table 7** summarizes the amount of vacation and personal leave accrued by Ms. Franklin in the payroll register and the amounts used.

Table 7						
Fiscal Year	Number of hours					
	Vacation			Personal Leave		
	Earned*	Used*	Excess Used	Earned*	Used*	Excess Used
2005 [^]	-	-	-	-	-	-
2006	-	-	-	7	-	-
2007	56	117	61	9	-	-
2008	72	75	3	10	11	1
2009	80	100	20	10	34	24
2010	80	110~	30	10	20	10
Total			<u>114</u>			<u>35</u>

* - Per payroll register.

[^] - Ms. Franklin began employment in March 2005.

~ - Includes 80 hours paid out in August 2009. In accordance with the City's policy, Ms. Franklin was not entitled to the payout in August or at the time she resigned. The payout for the 80 hours is included in **Exhibit B**.

As illustrated by **Table 7**, Ms. Franklin used more vacation during fiscal years 2007 through 2010 than she earned in accordance with the City's policy. In addition, Ms. Franklin used more personal leave than authorized during fiscal years 2008 through 2010. Because Ms. Franklin took paid time away from work when she did not have a sufficient vacation balance or a personal day available, the City incurred costs which should not have been incurred. **Table 8** summarizes the additional costs incurred by the City. The time periods shown in the **Table** are based on the periods Ms. Franklin's authorized hourly rate was applicable.

Table 8				
Description	10/10/06 – 06/30/07	07/01/07 – 05/14/08	05/15/08 – 12/1/09	Total
Vacation taken in excess of amount earned	61	-	53	114
Personal time taken in excess of amount earned	-	1	34	35
Total hours	61	1	87	149
Ms. Franklin's authorized hourly pay rate	\$ 15.34	15.95	16.43	
Unauthorized gross pay	\$ 935.74	15.95	1,429.41	2,381.10
City's share of payroll costs:				
FICA (7.65%)	71.58	1.22	109.36	182.16
IPERS contributions*	53.81	.96	91.93	146.70
City's total costs	\$ 1,061.13	18.13	1,630.70	2,709.96

*- See **Table 3** for applicable rates.

The \$2,709.96 additional costs paid by the City for vacation and personal days taken by Ms. Franklin when she did not have sufficient balances for paid time off is included in **Exhibit A**.

According to the City's personnel policy, Ms. Franklin was also entitled to earn compensatory time when she worked more than 40 hours per week. The City's policy requires any earned compensatory time be taken within the fiscal year earned. Any unused accumulation is to be paid out on the first pay check after July 1 of the new fiscal year.

By reviewing the payroll register, we determined Ms. Franklin recorded a total of 34.5 hours of compensatory time during fiscal year 2008. We were able to determine 11.75 hours of that amount was recorded on Ms. Franklin's calendar for October 2007. The remaining 22.75 hours were recorded in the payroll register in August and September 2007. Copies of Ms. Franklin's calendars were not available for those months.

Ms. Franklin was not paid for any of the 34.5 hours of compensatory time recorded in the payroll register and she did not record using any of the compensatory time. Because we do not have all of Ms. Franklin's calendars, we are unable to ensure the hours she recorded as earned were correct or if she used any compensatory time without recording it in the payroll register. As a result, we have not determined the City's cost for Ms. Franklin's compensatory time recorded in the payroll register.

Other Payments to Amber Franklin – While reviewing disbursements from the City's bank accounts, we identified 69 checks to Ms. Franklin which were not for payroll. **Exhibit C** lists the 69 payments, which total \$51,461.31. Of the 69 checks Ms. Franklin issued to herself, 17 were issued during the 18 months between January 1, 2006 and June 30, 2007. The 17 checks total \$2,386.48. The remaining 52 checks Ms. Franklin issued to herself during the next 18 month period total \$49,074.83.

The City's accounting system included a detailed description for the 17 checks issued prior to July 1, 2007. The descriptions are reasonable for the City's operations. Only 4 of the checks issued to Ms. Franklin after July 1, 2007 included descriptions in the City's accounting system, but they were not detailed. None of the 52 payments were included in the bill listings submitted to and approved by the Council.

Exhibit C also includes any descriptions documented by Ms. Franklin on the check stubs. Examples of some of the stubs are included in **Appendix 2**. As illustrated by the **Exhibit**, a number of the checks contained the notation "pay back." It is unclear if Ms. Franklin intended this notation to be a reminder the payment was to be repaid to the City or if the payment was to reimburse her. However, as illustrated by the **Appendix**, the stubs included a box which it appears Ms. Franklin checked as she completed the "instructions" in the notations. In addition, if the payments were to repay her for City costs she paid for, the payments should have been supported by appropriate documentation and an explanation should have been recorded in the accounting system. As illustrated by the **Exhibit**, only 4 of the 69 payments were supported by receipts. The 52 purchases which were not supported by a receipt or a detailed reasonable description in the City's accounting system are classified as improper in the **Exhibit**.

In addition, of the 4 payments supported by receipts, 1 payment included \$13.37 for groceries. Specifically, Mountain Dew, garlic bread, hash browns and milk were purchased. Because this purchase does not appear to be appropriate for City operations, it is classified as improper in the **Exhibit**. The supporting documentation also showed \$21.12 of purchases from Menards. Because the City had an account with Menards and Ms. Franklin was an authorized purchaser on the account, it would not have been necessary for Ms. Franklin to be reimbursed for purchases from Menards.

The remaining 2 purchases supported by receipts appear to be appropriate for City operations. As a result, these purchases are classified as reasonable in the **Exhibit**. The payments to Ms. Franklin which included a detailed description in the City's accounting system which also appeared appropriate for the City's operations are also classified as reasonable.

As also illustrated by the **Exhibit**, 1 payment to Ms. Franklin was not recorded in the City's accounting system. The payment was identified by reviewing images of checks issued from the City's checking account. The \$48,812.46 of improper reimbursements listed in **Exhibit I** are included in **Exhibit A**.

Petty Cash – During our review of checks issued from the City's checking account, we identified a number of checks issued to "Petty Cash." Petty cash funds are generally used for incidental purchases, such as postage, and are typically kept on an imprest basis and have an established amount, such as \$100.00. For petty cash funds maintained on an imprest basis, all receipts and supporting documentation for any disbursements from the petty cash fund should be maintained and approved by the Council when the fund is replenished. The amount of the replenishment should be the total shown on the receipts and supporting documentation and should return the petty cash fund to its established amount. In accordance with the City's policy, all disbursements should have been supported by appropriate documentation.

According to the Mayor, he was not aware the City maintained a petty cash account. The Mayor also stated after Ms. Franklin resigned he found a cash box in the office containing receipts which appeared to have been paid with cash. According to the Mayor, there was no currency left in the box, only a small amount in coins which he subsequently deposited into the City's checking account.

We identified 41 checks issued for petty cash which are listed in **Exhibit D**. Ms. Franklin issued 4 checks for petty cash, which total \$365.02, during the 16 months from January 1, 2006 through May 1, 2007. During the next 20 months, Ms. Franklin issued 37 checks to petty cash, which total \$7,571.74. None of these payments were included in the bill listings submitted to and approved by the Council.

Supporting documentation was attached to the check stubs for 2 of the 4 payments issued between January 1, 2006 and May 1, 2007. Based on the descriptions appearing on the supporting documents, the purchases were reasonable for the City's operations, such as registrations for workshops, postage and small hardware supplies. The 2 supported payments were for \$95.26 and \$75.03. The 2 remaining payments were for similar amounts of \$96.27 and \$98.46 and appear to be to replenish the petty cash fund for specific purchases.

Supporting documentation for \$96.84 was attached to only 1 of the 37 check stubs for checks issued between January 1, 2008 and December 31, 2009. It was supported by appropriate documentation which showed the purchases were reasonable for City operations. The payment was also presented to and approved by the Council.

All but 3 of the 37 checks for petty cash were for an even dollar amount. As illustrated by **Exhibit D**, the frequency of checks issued for petty cash increased in fiscal years 2008 and 2009. We were unable to locate supporting documentation which was specific to any of the 37 checks issued. In addition, the disbursements were not presented to or approved by Council.

Also, as illustrated by **Exhibit D**, 4 of the 37 check stubs had a handwritten notation of "reimburse" or "pay back". The notations also included a box similar to those Ms. Franklin added to the stubs of certain checks she issued to herself. The check stubs which were supported by appropriate documentation do not include similar notations. Copies of 2 check stubs are included in **Appendix 3**.

As previously stated, the Mayor found a cash box containing various receipts. The receipts show certain purchases totaling \$229.40 were made with cash. The transactions are listed in **Exhibit E**. The purchases documented on the receipts may have been made with cash from the petty cash fund. The **Exhibit** also includes the checks issued for petty cash at or near the time of the cash purchases. We attempted to trace the cash receipts to the amounts reimbursed to the petty cash fund, but we were unsuccessful. As illustrated by the **Exhibit**, the check amounts significantly exceed the total supported by the receipts.

Table 9 reduces the \$7,474.90 of improper checks identified in **Exhibit D** by the \$229.40 of receipts found by the Mayor. Because we were unable to support the remaining \$7,245.50 of the checks, this amount is included in **Exhibit A**.

Table 9	
Description	Amount
Improper checks issued for petty cash (Exhibit D)	\$ 7,474.90
Less checks supported by documentation (Exhibit E)	(229.40)
Improper amount	<u>\$ 7,245.50</u>

Purchases with City Credit Card – In September 2006, credit card accounts were established for 5 individuals for City business. The credit cards were issued to the Public Works Director, 2 members of the Council, the Fire Chief and Ms. Franklin. Using the credit card statements and the bank statements for the City's checking account, we determined 39 checks from the City's checking account were posted as payments on the credit card accounts. The 39 payments total \$30,628.40.

During our investigation, we determined a number of statements could not be located in the City's records. As a result, we obtained copies of credit card statements from the bank which issued the cards. By scanning the statements, we identified a number of purchases made with the credit card issued to Ms. Franklin from vendors which are not typical for the City's operations. The vendors included JCPenney, Claire's Boutique, Kohl's, QVC and Best Buy. We did not identify any unusual purchases made with the remaining 4 credit cards.

Exhibit F lists the transactions on Ms. Franklin's credit card. Supporting documentation was not available at the City for many of the purchases made with the credit card. As a result, we attempted to obtain information directly from certain vendors to determine the specific items purchased.

Exhibit F illustrates how the individual charges were classified as reasonable or improper. We discussed certain charges with City officials to determine the propriety of the purchase. When possible, we used information obtained directly from the vendors to determine if the items purchased were improper or reasonable for City business. Purchases were considered improper if the type of item or the quantity purchased appeared to be personal in nature or was not reasonable for City operations. When specific purchase information from the vendor was not available, charges which appeared consistent with City operations, based on the vendor and/or the amount of the charge, were classified as reasonable.

Table 10 summarizes the improper charges identified on the credit card issued to Ms. Franklin by type of vendor. Because Ms. Franklin was responsible for ensuring timely payment for all City credit cards, the **Table** also includes the late fees and finance charges assessed on the credit cards.

Table 10		
Description	Amount	
Improper purchases:		
Department Stores	\$ 1,492.26	
Specialty Stores	1,079.12	
Electronics Retailer	787.11	
Office Supply Stores	706.54	
Home Improvement Stores	399.36	
Grocery Stores	441.26	
Convenience Stores	257.34	
Hotels	290.08	
Personal Care	334.50	
Restaurants	197.26	\$ 5,984.83
Late fees		50.00
Finance charges		36.98
Total		<u>\$ 6,071.81</u>

As illustrated by **Exhibit F**, the credit card issued to Ms. Franklin was used to purchase a laptop computer, groceries, cat food, DVDs, CDs, cosmetics and a number of self-improvement books. The laptop was not located at the City. Purchases were made at a number of vendors, including the Nail Spa, Michaels and Eyemasters in Council Bluffs.

The improper charges of \$6,071.81 are included in **Exhibit A**.

Purchases from OfficeMax – In June 2006, an OfficeMax credit account was established to purchase office supplies for the City. **Table 11** summarizes the payments to OfficeMax from the time the account was established through December 2009.

Table 11

Fiscal Year	Amount
2007	\$ 1,934.64
2008	626.54
2009	1,080.61
Total	<u>\$ 3,641.79</u>

During our review of purchases from OfficeMax, we identified a number of items purchased which appear reasonable for the City's operations. However, only 1 purchase was approved by the Council. Most items purchased were consumables and, as a result, could not be located at the City. We also identified the items listed in **Table 12** which appear personal in nature and could not be located at the City. The \$177.79 paid for the items is included in **Exhibit A**.

Table 12

Invoice Date	Description per Statement	Amount
12/01/06	Leather Top Zip Computer <i>(bag)</i>	\$ 79.99
	Books:	
04/12/07	Rules of Management	16.95
04/12/07	Inside Every Woman	21.95
04/12/07	Rules of Work	16.95
04/12/07	How to Say It for Woman	16.95
02/16/09	How to Organize Just About	25.00
	Total	<u>\$ 177.79</u>

Other Disbursements – During our review of other disbursements from the City's checking account, we identified payments made by Ms. Franklin to several vendors which appear unusual for City operations based on the vendor, amount of the disbursement and/or the frequency of payment(s). The total payments identified for these vendors are summarized in **Table 13**. The individual payments are listed in **Exhibit G**.

Table 13

Vendor Name	Amount
a) Self-improvement & organization materials^	\$ 2,048.11
b) OfficeMax	1,838.89
c) Staples	949.46
d) Aflac	499.68
e) Best Buy	497.49
f) Bed, Bath, & Beyond	209.72
g) Lowe's	191.89
h) LTD Commodities	129.21
i) Sam's Club	114.68
j) Other*	373.14
Total	<u>\$ 6,852.27</u>

^ - Includes various vendors.

* - Including Hy-Vee, Michael's, Kohl's and Barnes & Noble.

Because receipts were not available for all of the purchases, we discussed the transactions with City officials to determine if they appeared appropriate for the City's operations. Specifically, we discussed the vendor, date and the amount of individual transactions. The following paragraphs provide more information about the payments summarized in **Table 13**. The improper payments are included in **Exhibit A**.

- a) We identified several purchases for self-improvement books, DVDs and materials to aid in organization. The vendors included Briefings Publications, Franklin Covey, Fred Pryor Seminars, Leadership Strategies, Omniprint, Organize to Optimize, Planner Pads, Positive Thinking and Regan Communications. The Council did not approve any of the payments to these vendors. Also, based on discussions with City officials, we determined purchases from these vendors were not related to the City's operations. As a result, the \$2,048.11 of purchases is improper.
- b) We identified 5 checks issued to OfficeMax which total \$1,838.89. As previously stated, the City had a charge account with OfficeMax. These purchases were in addition to the payments identified in **Table 11** for the charge account. There were no receipts located at the City to support the purchases and they were not approved by the Council. In addition, each check was manually prepared by Ms. Franklin and none were recorded in the City's computerized accounting system. The \$1,838.89 is considered improper.
- c) We identified 9 payments to Staples totaling \$1,308.48. Of the payments, 1 was supported with an invoice for \$365.51 for purchases which appeared appropriate for City operations, except for the purchase of candy in the amount of \$6.49. The remaining 8 payments total \$942.97 which was not supported or approved by the Council. In addition, the 8 checks were manually prepared by Ms. Franklin and were not recorded in the City's computerized accounting system. The total of \$949.46 is improper.
- d) We identified 3 checks issued to Aflac which total \$499.68. The payments were for premiums for health insurance for Ms. Franklin. Of the 3 checks, 2 were manually prepared by Ms. Franklin and were not recorded in the City's computerized accounting system.

According to City officials we spoke with, they were not aware of the Aflac policy established for Ms. Franklin until an invoice was received in the mail after Ms. Franklin resigned. While the City provides health insurance coverage for the employees, the coverage is provided by Wellmark Blue Cross/Blue Shield.

Ms. Franklin paid 2 monthly premiums of \$99.84 to Aflac for the months of November and December 2009. In addition, Ms. Franklin paid an additional \$300.00 on December 31, 2009 which was a prepayment of the premium amounts due for January, February and March 2010. It appears Ms. Franklin made the payment to ensure continuing medical coverage after she resigned. The \$499.68 paid to AFLAC is improper.

- e) We identified a \$497.49 purchase made on April 13, 2009 at Best Buy in Cedar Rapids. The check was manually prepared by Ms. Franklin and was not recorded in the City's computerized accounting system.

The purchase included a Sony Cybershot digital camera which cost \$199.00 and a 2-year maintenance plan for \$34.99. Other items purchased included software and a memory stick. Based on a document we located at the City, the camera was not in stock at the store so Ms. Franklin arranged to have it delivered to her home address. According to City officials we spoke with, the items purchased were not located at the City. The \$497.49 purchase is improper.

- f) We identified 3 checks written to Bed, Bath & Beyond which total \$209.71. Each check was manually prepared by Ms. Franklin and none were recorded in the City's computerized accounting system.

We were unable to locate any support at the City for the purchases and they were not approved by the Council. Also, based on discussions with City officials, we determined the purchases are not related to the City's operations. The \$209.71 is improper.

- g) We identified 2 checks to Lowe's which total \$191.89. Each check was manually prepared by Ms. Franklin and neither was recorded in the City's computerized accounting system. The second check was prepared on October 25, 2007. Ms. Franklin recorded a day of sick leave on her calendar for October 25, 2007.

We were unable to locate the receipts to support the payments. The Council did not approve the payments. Also, based on discussions with City officials, we determined the City had an account with Menards so purchases from Lowe's would not be related to the City's operations. As a result, the \$191.89 is improper.

- h) We identified 4 checks written to LTD Commodities which total \$129.21. We were unable to locate receipts to support the payments. The Council did not approve the payments. Also, based on discussions with City officials, we determined purchases from this vendor were not related to the City's operations. As a result, the \$129.21 is improper.

- i) We identified 2 checks written to Sam's Club which total \$272.72. Each check was manually prepared by Ms. Franklin and neither was recorded in the City's computerized accounting system.

We were unable to locate receipts to support the payments. However, we obtained support for the payments directly from Sam's Club. Of the \$272.72 paid to Sam's Club, \$114.68 was for purchases not related to the City's operations. These purchases included gourmet loaves, pumpkin pies, medicine and cleaning supplies. As a result, the \$114.68 is improper.

- j) We identified purchases to various vendors which total \$373.14. The vendors include Barnes & Noble, Hy-Vee, Kohl's, Michael's, NYC Webstore.com and PCEcologist. The purchases are discussed in the following paragraphs.

- A \$90.42 check was issued to Barnes & Noble on May 31, 2007. The check was manually prepared by Ms. Franklin and was not recorded in the City's computerized accounting system.

We located a \$90.42 receipt from Barnes & Noble dated May 31, 2007. The items purchased include 5 books which were not located at City Hall and cost \$65.42. The receipt also showed a \$25.00 Barnes & Noble membership was purchased. The Council did not approve the payment. The \$90.42 total is improper.

- We identified a \$21.90 check written to Hy-Vee dated October 6, 2009. The check was manually prepared by Ms. Franklin and was not recorded in the City's computerized accounting system.

We were unable to locate a receipt to support the payment. The Council did not approve the payment. Also, based on discussions with City officials, we determined purchases from this vendor were not related to the City's operations. As a result, the \$21.90 is improper.

- We identified a \$34.35 check written to Kohl's dated September 23, 2006. The check was manually prepared by Ms. Franklin and was not recorded in the City's computerized accounting system.

We were unable to locate a receipt to support the payment. The Council did not approve the payment. Also, based on discussions with City officials, we determined purchases from this vendor were not related to the City's operations. As a result, the \$34.35 is improper.

- We identified 2 checks written to Michael's which total \$59.68. The checks were for \$32.48 and \$27.20 and are dated September 20, 2006 and September 21, 2006, respectively. Both checks were manually prepared by Ms. Franklin and neither was recorded in the City's computerized accounting system.

We were unable to locate the receipts to support the payments. The Council did not approve the payments. Also, based on discussions with City officials, we determined purchases from this vendor were not related to the City's operations. As a result, the \$59.68 is improper.

- We identified a \$62.91 payment to NYCWebstore.com. We located an invoice for the purchase at the City which included a 14" Statue of Liberty and a 31" Statue of Liberty. While the statues are located at the City, Ms. Franklin was not authorized to purchase them and the payment was not approved by the Council. Also, based on discussions with City officials, we determined purchases from this vendor were not related to the City's operations. As a result, the \$62.91 is improper.
- We identified a \$103.88 electronic payment made on April 6, 2009 to PCEcologist. According to their website, this vendor sells software which is designed to maximize the usage of the computer and saves power consumption. We were unable to locate a receipt to support the payment. The Council did not approve the payment. Also, based on discussions with City officials, we determined the software was not on the City's computer. As a result, the \$103.88 is improper.

UNDEPOSITED COLLECTIONS

As previously stated, the City's primary revenue sources include taxes from the State of Iowa and Linn County. Revenue is also received from utility collections for water and sewer fees assessed to each household and business served and other miscellaneous fees. We reviewed documentation related to these revenue sources to determine if collections were properly deposited.

Utility Collections – According to City officials we spoke with, payments for utilities are received through the mail. Utility customers also bring payments to City Hall or place them in the City's drop box. City officials also stated several utility customers routinely paid their monthly utility bills with cash.

Billing statements sent to customers included the previous balance due, the amount billed for the current month's services and the total amount due. A copy of a billing statement is included in **Appendix 4**. The amounts on the billing statements are automatically generated by the City's utility billing system based on meter readings entered. We determined certain billing statements had been manually changed before they were mailed to customers and they did not reflect the balances in the City's utility billing system. Specifically, the previous balance and current amount due appear to have been covered up with correction tape or liquid and lower amounts were manually written in. According to the Mayor, when he asked Ms. Franklin about the manual changes on the billings, Ms. Franklin stated the billing statements would get damaged by the mail machines in Cedar Rapids so she would have to manually change them. As previously stated, only Ms. Franklin prepared the monthly billing statements. The copy of the billing statement included in **Appendix 4** was changed.

As stated previously, Ms. Franklin prepared receipts for some collections she received, including utility payments. During our investigation, we located 4 receipt books containing receipts from January 2006 through December 2009. The receipts included the date, customer name, amount and whether the payment was in cash or by check. However, the receipt books did not contain a receipt for each payment made by utility customers. It appears Ms. Franklin did not prepare the receipts on a consistent basis. Because most of the City's cash collections are from the payment of utility billings, we examined the amount of utility billings, collections and subsequent deposits.

During our investigation, we also located copies of various deposit slips, billing statements and sticky notes which included notations regarding certain customers who paid cash for their utility bills. However, we were unable to find the payments recorded in some of the customers' accounts within the City's utility billing system.

As previously stated, Ms. Franklin had primary responsibility for the billing, collection and deposit of utility payments. She did not prepare utility billing reconciliations on a periodic basis. However, we identified some receipts she prepared for utility collections which were located in City Hall. As a result, we were able to determine if certain collections identified were properly deposited to the City's bank account.

Appendix 5 includes a copy of 2 receipts for a customer for whom a billing statement was changed. The **Appendix** also includes a copy of the related deposit slip and a billing statement for the customer. The following concerns were identified for this customer's account.

- As illustrated by the **Appendix**, the customer made a \$40.00 cash payment on February 25, 2008 for their February 4, 2008 utility billing. The customer also made a \$170.00 cash payment on July 3, 2008, based on the receipt prepared by Ms. Franklin. Neither payment was recorded in the customer's account within the City's utility billing system.
- The 2 cash payments are listed on a deposit slip dated June 30, 2008. It is unclear how the deposit slip was prepared on June 30 if the \$170.00 wasn't paid to the City until July 3 or why the \$40.00 payment received in February was held until June 30. However, by comparing the City's bank statements to supporting documents, we determined the \$210.00 recorded on the deposit slip was never deposited to the City's bank account.
- When the customer's utility billing statement was prepared on July 7, 2008, it originally reflected a previous balance of \$193.86 and a balance due of \$224.06. Ms. Franklin manually changed these amounts to show a \$7.66 credit for the previous balance due and the current balance due as \$14.06 (\$210.00 less than what was recorded in the City's utility billing system.)

The \$7.66 credit manually recorded by Ms. Franklin on the billing statement matches the notation she made on receipt number 175010. The "type up" notation on the billing statement was also prepared by Ms. Franklin.

- A \$318.28 payment was posted to the customer's account in the billing system on October 29, 2008. We were unable to trace this payment to a cash receipt or a deposit to the bank. The payment recorded in the billing system satisfied the outstanding balance which had accumulated in the account since December 2007.

Because Ms. Franklin handled all responsibilities for utilities, including recording and handling all billings and collections, she had the ability to inaccurately record collections or not record collections at all but adjust the following months' billing statements to customers to reflect the payments. In addition, because no one independently compared the payments posted to the utility billing system to the collections deposited to the bank, Ms. Franklin was able to record payments for accounts which were not supported by amounts actually deposited to the City's bank account.

We compared the amount of utility payments recorded in the City's utility billing system to the amounts deposited each month in the City's bank account for utilities. The monthly totals are listed in **Exhibit H**. Because the City's billing system has an "adjustments" option, the amount posted as payments in the system should always reflect the amount of payments collected and subsequently deposited to the bank.

As illustrated by the **Exhibit**, the amount of deposits in the City's bank account for some months exceeds the amount of payments recorded in the billing system. For other months, the payments posted in the billing system exceeds the amount deposited to the bank. In some cases, there may have been a timing difference between when the payments were posted to the billing system and when the collections were deposited. However, as illustrated by the **Exhibit**, for the period January 1, 2006 through December 31, 2009, Ms. Franklin posted \$7,311.85 more payments to the billing system than was deposited to the bank. During our review of deposits made to the bank in January 2010, we did not identify any utility payments collected in December. In addition, City officials did not find any undeposited collections at City Hall after Ms. Franklin's resignation. As a result, the \$7,311.85 is included in **Exhibit A** as undeposited collections. Because not all collections may have been properly recorded as payments in the billing system, we are unable to determine if there were additional undeposited collections.

In addition, because Ms. Franklin also had the ability to make adjustments to the amounts due in the billing system, it is possible Ms. Franklin also received payments which were not recorded in the billing system as a payment, but rather were recorded as an adjustment. By reviewing information in the billing system, we identified a significant number and dollar amount of adjustments made to certain accounts. Some of the adjustments are appropriate and include corrections for improper meter readings and broken water lines. Without evaluating each individual adjustment and comparing it to appropriate supporting documentation, which may not be readily available, we are unable to determine what amount, if any, of the adjustments Ms. Franklin may have made to reduce account balances to reflect collections which were not properly deposited. As a result, we have not included an additional amount of undeposited collections in **Exhibit A**.

Amber Franklin's Unpaid Utilities - As previously stated, Ms. Franklin had primary responsibility for the billing, collection and deposit of utility payments. Utility records were maintained for each account by Ms. Franklin by recording monthly billings and payment activity in software used by the City.

We reviewed utility billing history reports for Ms. Franklin's residential utility account. Each of the payments recorded in the utility billing system for Ms. Franklin's account were recorded as electronic payments. We were able to trace each electronic payment recorded in the City's utility billing system for Ms. Franklin's account to her personal bank statements with the exception of 3 payments. The 3 payments are listed in **Table 14**.

We determined Ms. Franklin also rented another residence in the City for which services were provided in March and April 2008. As of February 2, 2010, \$55.44 remained due on the account. This amount is also included in **Table 14**. In accordance with City policy, all delinquent accounts should have a monthly penalty applied. However, Ms. Franklin did not consistently comply with the City's policy for all delinquent accounts. As a result, the City did not collect all fees to which it was entitled.

Ms. Franklin did not apply any penalties to her personal account which was delinquent. Because the information recorded in the utility billing system was not reliable, we did not attempt to calculate the amount of penalties not properly applied to the delinquent accounts.

Table 14

Description	Amount
Account Number 109000:	
09/08/09	\$ 42.54
10/19/09	38.72
11/20/09	37.63
	<u>\$ 118.89</u>
Unpaid balance for account number 170003	55.44
Total	<u>\$ 174.33</u>

Ms. Franklin's unpaid utility billings of \$174.33 is included in **Exhibit A**.

Cash Receipts - As stated previously, Ms. Franklin prepared receipts for some collections she received. Collections included utility payments, building permits and utility connection charges. During our investigation, we located 4 receipt books containing receipts from January 2006 through December 2009. The receipts were prenumbered and included the date, customer name, amount, a description of the payment and whether the payment was in cash or check. Also as previously stated, it appears Ms. Franklin did not prepare the receipts on a consistent basis. As a result, we are unable to identify all collections received.

The 4 receipt books contained a limited number of receipts for payments made with checks. Ms. Franklin did not list individual checks on the deposit slips for deposits made to the City's bank account. As a result, we were unable to determine if the checks were properly deposited.

The 4 receipt books also contained receipts for cash payments which totaled \$14,267.45. However, Ms. Franklin deposited only \$8,475.95 in cash in the City's bank account during the 4 years reviewed. As previously stated, we have no assurance all cash collections were recorded in the cash receipt books. Based on descriptions recorded by Ms. Franklin on the deposit slips, the timing of the deposits and the amounts deposited, we determined \$5,051.22 of the \$8,475.95 cash deposited was recorded in the receipt books. Also based on descriptions on the deposit slips, the timing of the deposits and the amounts deposited, we determined the remaining \$3,424.73 of cash deposited was not recorded in the receipt books.

By determining \$5,051.22 of the \$14,267.45 of cash collections recorded on the receipts was properly deposited to the City's bank account, we also determined the remaining \$9,216.23 was not properly deposited. However, \$3,651.01 of the cash receipts totaling \$9,216.23 were recorded as payments in the City's utility billing system. As a result, the \$3,651.01 of payments were included in **Exhibit H** and compared to the deposits made to the City's bank account.

Table 15 illustrates how we determined the amount of cash collections recorded in the receipt books which were not properly deposited to the City's bank account. The \$5,565.22 of undeposited collections is included in **Exhibit A**. Because Ms. Franklin did not properly record all collections in the receipt books, we are unable to determine the amount, if any, of additional collections which were not recorded or properly deposited to the City's bank account.

Table 15

Description	Amount
Cash collections per receipts	\$ 14,267.45
Less: Collections properly deposited to the City's bank account	<u>(5,051.22)</u>
Undeposited cash collections	9,216.23
Less: Undeposited cash collections posted as a payment in the City's utility billing system	<u>(3,651.01)</u>
Remaining undeposited cash collections	<u>\$ 5,565.22</u>

Of the \$5,565.22 of undeposited cash collections, the cash receipts show \$5,243.67 was for utilities and \$321.55 was other types of collections. These amounts are included in **Exhibit A**.

State Income Offsets – As previously stated, the majority of revenues received from the State of Iowa are road use tax and local option sales tax. However, if the City owes money to any State agencies, such as utility sales tax not remitted to the Department of Revenue, the State may use income offsets to recoup amounts owed to the State. We identified 2 instances in which the City did not receive its full allotment of road use tax or local option sales tax because the funds were offset to collect sales tax not remitted by the City. Ms. Franklin was responsible for ensuring the City was in compliance with sales tax remittances.

Table 16 summarizes the amount of the original road use tax and local option sales tax which were allotted to the City and the amounts which were actually remitted to the City. We are unable to determine if the amount of sales tax offset by the State was collected by the City but not remitted to the State or if the sales tax was not collected by the City as it should have been. We have included the \$1,503.30 offset amount in **Exhibit A**.

Month and Year	Original Warrant	Offset Warrant	Difference
June 2007	\$ 4,042.55	4,042.55	-
May 2009	6,873.91	5,370.61	1,503.30
June 2009	6,888.95	6,888.95	-
Total	\$ 17,805.41	16,302.11	1,503.30

Taxes from the County – We confirmed payments to the City by Linn County to determine if they were properly deposited to the City's bank account. We determined all payments from the County were properly deposited to the City's checking account. However, they were not properly recorded in the City's accounting system.

DEPOSITS TO AMBER FRANKLIN'S PERSONAL ACCOUNTS

We obtained and reviewed bank statements for personal bank accounts held jointly or individually by Ms. Franklin to determine if a significant amount of cash had been deposited to her personal accounts. We identified 6 personal accounts held by Ms. Franklin at Farmer's State Bank. We also identified a personal account Ms. Franklin held at Bank of the West.

The dates and amounts of cash deposits to Ms. Franklin's accounts are listed in **Exhibit I** and are summarized in **Table 17** by fiscal year. As listed in the **Exhibit**, we identified 71 cash deposits to Ms. Franklin's personal bank accounts between January 1, 2006 and December 31, 2009 which total \$32,144.30.

Fiscal Year	Number of Deposits	Amount
2006^	2	\$ 1,925.30
2007	16	7,240.00
2008	32	9,464.00
2009	14	9,205.00
2010*	7	4,310.00
Total	71	\$ 32,144.30

^ - For January 1, 2006 through June 30, 2006.

* - For July 1, 2009 through December 31, 2009.

The individual cash deposits ranged from \$0.96 to \$1,600.00. Of the total cash deposited to Ms. Franklin's personal accounts, \$24,579.00, or approximately 76%, was deposited between June 5, 2007 and December 31, 2009.

ADMINISTRATIVE RESPONSIBILITIES

During our investigation, we determined Ms. Franklin did not properly carry out a number of her responsibilities. Specifically, we identified the following concerns:

- There was no evidence monthly financial reports were provided to the City Council detailing receipts, disbursements, fund and account balances with comparisons to budget.
- Although Ms. Franklin prepared prenumbered receipts, she did not prepare them for all collections.
- In addition to the taxes from the County not recorded in the City's accounting system, we determined Ms. Franklin did not record a number of disbursements in the City's accounting system.

In addition, no Council member periodically compared the information presented by the Clerk to the City's accounting records. However, according to City officials we spoke with, Ms. Franklin resisted City officials' attempts to review documentation when they requested access to the information.

- During our investigation, we identified a number of utility accounts which had excessive delinquent balances. Ms. Franklin did not enforce the City's shut-off policy when accounts were not paid in a timely manner. In addition, we determined the local school had an incorrect multiplier entered into the utility billing system. As a result, the school was undercharged for utility services for several years.
- We identified disbursements which we believe should have been approved in the Council minutes but were not. It was Ms. Franklin's responsibility to ensure all disbursements were presented to the Council for approval.
- Minutes of the Council meetings were not signed in accordance with section 380.7 of the *Code of Iowa*. The City Council went into closed session on several occasions. However, the meetings were not closed in accordance with section 21.5 of the *Code of Iowa*. Also, minutes prior to January 2006 could not be located at City Hall and several bill listings were not retained at City Hall.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Alburnett to perform bank reconciliations and process receipts, 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 of 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 City of Alburnett'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 City Clerk had control over each of the following areas for the City.
 - (1) Payroll - preparing and distributing.
 - (2) Disbursements - preparing checks, distributing and posting.
 - (3) Receipts - collecting, depositing, journalizing and posting.

- (4) Financial records – reconciling bank balances to the City’s records and comparing redeemed checks to recorded disbursements.
- (5) Utilities – preparing billings, collecting, depositing and posting payments to customer accounts and recording payments in the City’s utility billing system.

Recommendation - We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated. In addition, Council Members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

- B. Bank Reconciliations - During our investigation, we determined reconciliations of the City’s accounting records to the bank balances had not performed since October 2007. In addition, the Council had not reviewed the bank reconciliations prepared prior to October 2007.

Recommendation - To improve financial accountability and control, a monthly reconciliation of the City’s accounting records to the bank balance should be prepared and retained. Any variances should be investigated and resolved in a timely manner. The Council should also ensure an independent party reviews the bank reconciliations in a timely manner.

- C. Petty Cash - During our investigation, we determined the former City Clerk had established a petty cash fund without Council approval. The petty cash fund did not appear to be maintained on an imprest basis and receipts were not retained for all purchases.

Recommendation - The Council should formally approve any established petty cash funds. The petty cash funds should be maintained on an imprest basis to provide additional control over the funds. Specifically, receipts should be retained for all purchases from the petty cash fund and the cash on hand should periodically be balanced to the established amount by someone independent of the fund.

Imprest systems improve the accountability for cash and enhance reconciliation of receipts and deposits. All checks written to petty cash should be approved by the Council and should not exceed the amount of the receipts which support purchases from the petty cash fund. In addition, the Council should consider performing periodic surprise cash counts.

- D. Disbursements - During our review of the City’s disbursements, the following conditions were identified:

- (1) Several disbursements were not supported by invoices or other documentation.
- (2) The City has a written disbursement approval policy allowing certain items, including Council stipend, utilities, postal expense, water trust deposit refunds and bond and interest payments, to be paid prior to Council approval. However, certain other disbursements were not approved by the Council prior to disbursement.
- (3) The City does not require 2 signatures for a check to be issued.

Recommendation - All City disbursements should be approved by the Council prior to disbursement, with the exception of those specifically allowed by the Council approved policy. For those disbursements paid prior to Council

approval, a listing should be provided to the Council at the next Council meeting for review and approval.

To strengthen internal control, each check should be prepared and signed by one person and the supporting vouchers and invoices should be provided, along with the check, to a second independent person for review and countersignature.

- E. Utility Billings – Utility billings were not periodically reconciled to the amounts collected, unpaid balances and delinquent balances. Also, certain delinquent balances appeared to be excessive and the shut-off policy and procedures were not enforced.

In addition, we determined the local school had an incorrect multiplier entered into the utility billing system. The multiplier was 10 when it should have been 100. As a result, the school was undercharged for several years.

Recommendation - Procedures should be established to reconcile utility billings, collections and delinquencies for each billing period. The Council should ensure an independent party reviews the reconciliation. The Council should also monitor delinquencies monthly.

Procedures should also be developed which ensure the rates entered in the City's utility billing system are periodically reviewed to ensure they comply with the rates approved by the Council in the rate ordinances.

- F. Monthly Financial Reports – There was no evidence monthly financial reports detailing receipts, disbursements, fund and account balances with comparisons to budget were provided to the Council.

Recommendation – Monthly financial reports should be prepared and submitted to the Council for its review and approval. All reports should be maintained on file. Comparisons to budget should be included in the financial reports to provide better control over budgeted disbursements and provide the opportunity for timely amendments to the budget.

- G. Prenumbered Receipts – Although prenumbered receipts were issued, they were not issued for all collections.

Recommendation – Prenumbered receipts should be issued for all collections at the time of collection to provide additional control over the proper collection and recording of all money.

- H. Council Minutes – During our investigation, we identified the following concerns:

- We identified disbursements we believe should have been approved in the Council minutes but were not.
- Minutes of the Council meetings were not signed in accordance with section 380.7 of the *Code of Iowa*.
- The Council went into closed session on several occasions. However, the meetings were not closed in accordance with section 21.5 of the *Code of Iowa*.
- Minutes prior to January 2006 could not be located at City Hall.
- Several bill listings were not retained at City Hall.

Recommendation – Procedures should be implemented which ensure all disbursements are approved by the Council prior to payment.

In addition, procedures should be implemented which ensure compliance with various requirements established by the *Code of Iowa*, including all minutes should be signed. Also, Council meetings should be properly closed in accordance with section 21.5 of the *Code*.

The City should make every effort to safeguard the minutes. Bill listings presented to Council should be retained at City Hall with the minutes. The minutes should be reviewed and signed.

- I. Credit Cards - The City has credit cards for use by City employees while on City business. The City has not adopted a formal policy to regulate the use of credit cards and to establish procedures for the proper accounting of credit card charges.

Recommendation - The City should adopt a formal written policy regulating the use of City credit cards. The policy, at a minimum, should address who controls credit cards, who is authorized to use credit cards and for what purpose, as well as the types of supporting documentation required to substantiate charges.

- J. Bond Coverage - Surety bond coverage of City officials and employees was not maintained for the period of our investigation. Chapter 64 of the *Code of Iowa* states "All public officers, except as specifically provided, shall give bond."

Recommendation - The City should comply with the provisions contained in Chapter 64 of the *Code of Iowa* and periodically review its coverage for adequacy.

Exhibits

Report on Special Investigation of the
City of Alburnett

Summary of Findings
For the period January 1, 2006 through December 31, 2009

Description	Exhibit/Table/ Page Number	Amount
Improper disbursements:		
Payroll payments to Amber Franklin	Exhibit B	\$ 12,187.16
City's share of FICA and IPERS	Table 3	1,684.70
Additional net pay	Table 4	477.36
Penalties and interest for unpaid payroll and sales taxes	Table 6	2,205.95
Paid time off	Table 8	2,709.96
Other payments to Amber Franklin	Exhibit C	48,812.46
Petty cash	Table 9	7,245.50
Purchases with City credit card	Exhibit F/Table 10	6,071.81
Purchases from Office Max	Table 12	177.79
Other disbursements	Exhibit G/Table 13	6,852.27
Total improper disbursements		<u>88,424.96</u>
Undeposited collections:		
Utility collections	Exhibit H	7,311.85
Amber Franklin's unpaid utilities	Table 14	174.33
Cash receipts:		
Utilities	Page 23	5,243.67
Other	Page 23	321.55
State income offsets	Table 16	1,503.30
Total undeposited collections		<u>14,554.70</u>
Total		<u><u>\$ 102,979.66</u></u>

Report on Special Investigation of the
City of Alburnett

Amber Franklin's Gross Payroll Amounts
For the period January 1, 2006 through December 31, 2009

Date Per Payroll Register	Check Number	Authorized Hourly Rate	Per Amber Franklin's Calendar							Total Hours at Regular Pay
			Regular Time	Vacation	Sick Leave	Personal Leave	Funeral Leave*	Holiday		
01/31/06 ^	10252	\$ 14.75	105.00					7.00	112.00	
02/28/06	10277	14.75	108.25	-	-	-	-	-	108.25	
03/31/06	10330	14.75	136.00	-	-	-	-	-	136.00	
04/30/06	10370	14.75	129.50	-	-	-	-	-	129.50	
05/31/06	10402	14.75	160.25	7.00	-	-	-	7.00	174.25	
06/30/06	10444	14.75	152.25	-	-	-	-	-	152.25	
07/31/06	10482	14.75	156.50	-	-	-	-	7.00	163.50	
08/31/06	10535	14.75	184.50	-	-	-	-	-	184.50	
09/30/06	10580	14.75	136.50	-	-	-	-	9.00	145.50	
10/01/06	10590	14.75	-	-	-	-	-	-	-	
10/31/06	10602	15.34	146.25	5.00	-	-	-	-	151.25	
11/30/06	10648	15.34	123.00	18.00	-	-	-	36.00	177.00	
12/31/06	10713	15.34	109.50	18.00	-	-	-	9.00	136.50	
01/31/07	10743	15.34	143.00	18.00	-	-	-	9.00	170.00	
02/28/07	10789	15.34	157.25	9.00	-	-	-	-	166.25	
03/31/07	10805	15.34	159.75	-	-	-	-	-	159.75	
04/30/07 ^	10850	15.34	144.00	-	-	-	-	-	144.00	
05/31/07	10889	15.34	149.50	18.00	-	-	-	9.00	176.50	
06/30/07	10927	15.34	133.50	9.00	-	-	-	-	142.50	
07/31/07	10969	15.95	166.75	-	-	-	-	9.50	176.25	
08/31/07 ^	11003	15.95	160.00	-	-	-	-	-	160.00	
09/29/07	11044	15.95	-	-	-	-	-	-	-	
09/30/07 ^	11036	15.95	150.00	-	-	-	-	10.00	160.00	
10/30/07	11087	15.95	-	-	-	-	-	-	-	
10/31/07	11076	15.95	155.00	-	33.50	-	-	-	188.50	
11/29/07 ~	11127	15.95	-	-	-	-	-	-	-	
11/30/07 ^	11134	15.95	130.00	-	-	-	-	30.00	160.00	
12/31/07 ^	11169	15.95	150.00	-	-	-	-	10.00	160.00	
01/31/08	11218	15.95	190.50	-	-	-	-	9.50	200.00	
02/29/08	11247	15.95	152.75	-	15.50	-	-	-	168.25	
03/31/08	11281	15.95	169.00	-	-	-	-	-	169.00	
04/30/08	11317	15.95	133.25	-	9.50	11.00	-	-	153.75	
05/31/08	11368	15.95	180.50	-	-	-	-	9.50	190.00	
06/30/08	11393	15.95	162.50	21.00	-	-	-	-	183.50	
07/31/08	11482/11458	16.43	182.00	-	-	-	-	10.00	192.00	
08/31/08	11485/11469	16.43	155.00	-	5.00	-	-	-	160.00	

Overtime Hours	Calculated Gross Pay	Per Payroll Register			Difference		
		Total Hours at Regular Pay	Overtime Hours	Gross Pay	Total Hours at Regular Pay	Overtime Hours	Gross Pay
-	\$ 1,652.00	156.20	-	\$ 2,303.94	44.20	-	\$ 651.94
-	1,596.69	108.25	-	1,596.69	-	-	-
-	2,006.00	136.00	-	2,006.00	-	-	-
3.25	1,982.03	131.25	-	1,935.94	1.75	(3.25)	(46.09)
-	2,570.19	174.25	-	2,570.19	-	-	-
-	2,245.69	152.25	-	2,245.69	-	-	-
-	2,411.63	163.50	-	2,411.63	-	-	-
-	2,721.38	183.00	-	2,699.26	(1.50)	-	(22.12)
-	2,146.13	145.50	-	2,146.13	-	-	-
-	-	-	-	290.28	-	-	290.28
-	2,320.18	151.25	-	2,320.18	-	-	-
-	2,715.18	177.00	-	2,715.18	-	-	-
-	2,093.91	136.50	-	2,093.91	-	-	-
-	2,607.80	170.00	-	2,607.80	-	-	-
-	2,550.28	165.50	-	2,538.77	(0.75)	-	(11.51)
-	2,450.57	157.00	-	2,408.38	(2.75)	-	(42.19)
-	2,208.96	161.25	-	2,473.58	17.25	-	264.62
-	2,707.51	176.50	-	2,707.51	-	-	-
-	2,185.95	144.75	-	2,220.47	2.25	-	34.52
7.00	2,978.66	180.25	-	2,874.99	4.00	(7.00)	(103.67)
-	2,552.00	181.00	-	2,886.95	21.00	-	334.95
-	-	14.50	34.12	1,047.60	14.50	34.12	1,047.60
-	2,552.01	160.00	-	2,552.01	-	-	-
-	-	-	89.75	2,147.27	-	89.75	2,147.27
-	3,006.58	188.50	-	3,006.58	-	-	-
-	-	-	75.00	1,794.38	-	75.00	1,794.38
-	2,552.00	171.50	-	2,735.43	11.50	-	183.43
-	2,552.00	148.25	12.00	2,651.69	(11.75)	12.00	99.69
5.00	3,309.63	204.50	0.50	3,273.74	4.50	(4.50)	(35.89)
-	2,683.59	168.25	-	2,683.59	-	-	-
5.75	2,833.12	166.00	5.75	2,785.27	(3.00)	-	(47.85)
-	2,452.31	165.50	2.50	2,699.54	11.75	2.50	247.23
2.75	3,096.29	180.00	12.25	3,164.09	(10.00)	9.50	67.80
15.25	3,291.68	170.25	30.00	3,433.24	(13.25)	14.75	141.56
-	3,154.56	192.00	-	3,154.56	-	-	-
5.25	2,758.19	160.00	5.25	2,758.19	-	-	-

Report on Special Investigation of the
City of Alburnett

Amber Franklin's Gross Payroll Amounts
For the period January 1, 2006 through December 31, 2009

Date Per Payroll Register	Check Number	Authorized Hourly Rate	Per Amber Franklin's Calendar						Total Hours at Regular Pay
			Regular Time	Vacation	Sick Leave	Personal Leave	Funeral Leave*	Holiday	
09/30/08 @	11491	16.43	160.00	-	-	-	-	10.00	170.00
10/31/08	11548	16.43	163.25	20.00	-	-	-	-	183.25
11/30/08	11571	16.43	80.00	50.00	-	-	-	30.00	160.00
12/31/08	11613	16.43	145.00	-	10.00	24.00	-	10.00	189.00
01/31/09 #	11663	16.43	164.50	-	10.00	-	-	10.00	184.50
02/26/09	11712	16.43	-	-	-	-	-	-	-
02/28/09 ^ #	11674	16.43	160.00	-	-	-	-	-	160.00
03/31/09 @	11738	16.43	163.00	-	-	10.00	30.00	-	203.00
04/30/09	11801	16.43	154.00	20.00	-	-	-	-	174.00
05/31/09	11837	16.43	135.25	10.00	-	-	-	10.00	155.25
06/30/09	11872	16.43	180.75	-	-	-	-	-	180.75
07/31/09	11934	16.43	151.50	-	-	20.00	-	10.00	181.50
08/15/09	11944	16.43	-	-	-	-	-	-	-
08/31/09	11953	16.43	130.00	30.00	10.00	-	-	-	170.00
09/28/09	12030	16.43	-	-	-	-	-	-	-
09/30/09	12013/12022	16.43	164.00	-	-	-	-	8.00	172.00
10/31/09	12065	16.43	151.50	-	8.00	-	-	8.00	167.50
11/30/09	12083	16.43	118.50	-	30.00	-	-	24.00	172.50
12/31/09	12137	16.54	152.50	-	-	-	-	8.00	160.50
Total			7,145.50	253.00	131.50	65.00	30.00	309.50	7,934.50

^ - Auditor was unable to locate timesheets for these pay periods. As a result, we used the number of hours Ms. Franklin was expected to work each of 4 days per week:

Prior to March 13, 2006 - 28 hours per week/7 hours per day.

After March 13, 2006 but before September 11, 2006 - 36 hours per week/9 hours per day.

After September 11, 2006 - 40 hours per week/10 hours per day.

@ - Timesheet was partially complete. The total hours Ms. Franklin was expected to work was calculated by determining the number of days Ms. Franklin was expected to be at City Hall each month by 10 hours per day.

* - 30 hours of Funeral Leave is granted for close family members.

- Check numbers 11663 and 11674 were issued on 01/28/09 and 01/31/09, respectively, but were not recorded in the payroll system until July 2009. Check numbers 11663 and 11674 were redeemed on 01/28/09 and 02/05/09, respectively.

R - Unauthorized hourly rates used in payroll register for a portion of the gross pay.

~ - Ms. Franklin's calendar and the payroll journal included 11.75 hours of compensatory time. However, the payroll journal does not include a payment for the time.

Overtime Hours	Calculated Gross Pay	Per Payroll Register			Difference		
		Total Hours at Regular Pay	Overtime Hours	Gross Pay	Total Hours at Regular Pay	Overtime Hours	Gross Pay
6.75	2,959.45	190.00	12.00	3,417.44	20.00	5.25	457.99
4.00	3,109.38	203.25	35.00	4,201.98	20.00	31.00	1,092.60
-	2,628.80	160.00	-	2,628.80	-	-	-
-	3,105.27	208.00	20.00	3,910.34	19.00	20.00	805.07
16.75	3,444.14	210.51		3,458.60	26.01	(16.75)	14.46
-	-	20.00	-	328.60	20.00	-	328.60
-	2,628.80	204.50		3,359.94	44.50	-	731.14
-	3,335.29	190.00	20.00	3,614.60	(13.00)	20.00	279.31
4.50	2,969.72	173.00	23.00	3,409.23	(1.00)	18.50	439.51
3.00	2,624.69	158.25	-	2,600.05	3.00	(3.00)	(24.64)
8.25	3,173.04	143.00	18.25	2,799.26	(37.75)	10.00	(373.78)
5.50	3,117.59	191.00	6.00	3,286.00	9.50	0.50	168.41
-	-	80.00	-	1,314.40	80.00	-	1,314.40
10.75	3,058.03	176.50	-	2,899.90	6.50	(10.75)	(158.13)
-	-	2.00	-	123.67 R	2.00	-	123.67
3.25	2,906.06	172.25	3.25	2,907.47 R	0.25	-	1.41
1.50	2,788.99	167.50	1.50	2,791.01 R	-	-	2.02
-	2,834.18	172.50	-	2,840.12 R	-	-	5.94
-	2,654.67	160.50	-	2,637.90 R	-	-	(16.77)
108.50	\$ 128,282.80			\$ 140,469.96			\$ 12,187.16

Report on Special Investigation of the
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Other Payments to Amber Franklin
For the period January 1, 2006 through December 31, 2009

Date	Check Number	Description per Accounting System	Handwritten notation on Check Stub	Check Amount
01/16/06	10223	IRWA 31st Ann Conference, Day Planner for Betty	-	\$ 182.54
02/13/06	10270	Multiple Priorities Co.	-	17.79
03/16/06	10321	Mileage to courthouse, meal Janon here	-	18.43
03/20/06	10323	Pumie, p towels, cleaner, jumpdr, tapes, cart, pap	-	207.43
06/30/06	10412	folding chairs, storage boxes	-	115.03
07/10/06	10454	mileage legislative policy com	-	95.68
07/25/06	10474	mileage, meals	-	216.00
08/08/06	10492	annual conference sept. 27-29	-	160.00
08/14/06	10493	mileage	-	80.00
09/06/06	10542	food/clerk school, green rug, foot/meeting training	-	57.42
09/25/06	10571	meals, mileage annual conference	-	100.00
10/02/06	10586	motel-Annual Conference Coral	-	228.48
10/26/06	10595	PC-Cillin 1 yr internet security	-	44.94
11/09/06	10610	annual conf/coralville motel	-	228.48
11/10/06	10616	mileage, food	-	418.18
02/06/07	10752	1099 Steve Graham, mileage oelwein 1/30/07	-	76.40
02/12/07	10753	mileage-Riverside, Tama, CR	-	139.68
11/15/07	11118	office supplies	-	200.45
11/19/07	11122	-	"gather receipts to cover this"	70.00
12/11/07	11147	-	-	305.77
12/21/07	11182	-	"get receipts to go with this"	200.00
01/25/08	11207	-	"receipts menards "21--? Small vac"	200.00
01/31/08	11212	-	-	26.41
02/18/08	11240	-	"reimburse"	934.00
02/22/08	11241	-	"pay back to →"	2,108.34

Vendor/Description per Receipt	Reasonable	Improper
<i>none</i>	\$ 182.54	-
<i>none</i>	17.79	-
<i>none</i>	18.43	-
<i>none</i>	207.43	-
<i>none</i>	115.03	-
<i>none</i>	95.68	-
<i>none</i>	216.00	-
Reimburse for registration to Iowa League of Cities Training 9/27/06-9/29/2006	160.00	-
<i>none</i>	80.00	-
<i>none</i>	57.42	-
<i>none</i>	100.00	-
<i>none</i>	228.48	-
<i>none</i>	44.94	-
<i>none</i>	228.48	-
<i>none</i>	418.18	-
<i>none</i>	76.40	-
<i>none</i>	139.68	-
Wal-Mart/silicone, storage baskets, broom, flyswatters, mouse traps, paper towels, cleaning supplies, mini hooks, pens, rubber cement, clipboard, binder, trays, notebooks, photo storage boxes, bleach, CD wallet	187.08	-
Wal-Mart/Mountain Dew	-	6.50
Hy-Vee/garlic bread, Ore-Ida hashbrowns, milk	-	6.87
Wal-Mart/8 photo frames, 2 steel chairs, rack ^	70.00	-
<i>none</i>	-	305.77
<i>none</i>	-	200.00
<i>none</i>	-	200.00
Lefty's Convenience Store/ice melt	5.29	
Menard's/low volt ca, small wire hooks, scotch brite scour, CLR remover, 2-pk grounding adapters	-	21.12
<i>none</i>	-	934.00
<i>none</i>	-	2,108.34

Report on Special Investigation of the
City of Alburnett

Other Payments to Amber Franklin
For the period January 1, 2006 through December 31, 2009

Date	Check Number	Description per Accounting System	Handwritten notation on Check Stub	Check Amount
03/01/08	11254	-	"pay back"	2,905.68
03/11/08	11264	-	"pay back "	458.00
03/15/08	11260	-	"pay back"	79.32
03/25/08	11272	-	"pay back"	43.75
04/22/08	11313	-	"pay back"	297.00
06/25/08	11382	-	"Amber"	596.55
06/30/08	11404	-	-	530.75
06/30/08	11407	-	-	832.44
07/31/08	11433	-	"need to do year end in system"	2,000.00
09/01/08	11449	-	"payroll"	2,000.00
10/07/08	11527	-	"repay"	466.73
10/23/08	11537	-	"RP"	534.72
10/29/08	11541	-	-	2,400.00
10/30/08	11543	-	-	268.53
11/24/08	11559	-	"PB"	3,582.21
11/26/08	11568	-	"RP"	845.59
12/05/08	11602	-	-	1,982.56
12/10/08	11604	-	-	4,251.00
01/12/09	11622	-	"match up"	280.00
03/01/09	11718	-	-	977.12
03/10/09	11723	-	-	1,497.53
03/10/09	11724	-	-	877.24
03/20/09	11725	-	-	2,497.28
03/20/09	11727	-	-	352.08
03/21/09	11729	-	-	482.50
03/27/09	11731	-	-	251.08
04/03/09	11787	-	-	627.98
04/14/09	11790	-	-	712.92
05/01/09	11810	-	-	1,728.55
05/15/09	11815	canon toner	-	130.00
05/26/09	11818	-	-	673.19

Vendor/Description per Receipt	Reasonable	Improper
<i>none</i>	-	2,905.68
<i>none</i>	-	458.00
<i>none</i>	-	79.32
<i>none</i>	-	43.75
<i>none</i>	-	297.00
<i>none</i>	-	596.55
<i>none</i>	-	530.75
<i>none</i>	-	832.44
<i>none</i>	-	2,000.00
<i>none</i>	-	2,000.00
<i>none</i>	-	466.73
<i>none</i>	-	534.72
<i>none</i>	-	2,400.00
<i>none</i>	-	268.53
<i>none</i>	-	3,582.21
<i>none</i>	-	845.59
<i>none</i>	-	1,982.56
<i>none</i>	-	4,251.00
<i>none</i>	-	280.00
<i>none</i>	-	977.12
<i>none</i>	-	1,497.53
<i>none</i>	-	877.24
<i>none</i>	-	2,497.28
<i>none</i>	-	352.08
<i>none</i>	-	482.50
<i>none</i>	-	251.08
<i>none</i>	-	627.98
<i>none</i>	-	712.92
<i>none</i>	-	1,728.55
<i>none</i>	-	130.00
<i>none</i>	-	673.19

Report on Special Investigation of the
City of Alburnett

Other Payments to Amber Franklin
For the period January 1, 2006 through December 31, 2009

Date	Check Number	Description per Accounting System	Handwritten notation on Check Stub	Check Amount
05/28/09	11820	-	-	2,596.45
06/16/09	11860	-	-	430.91
06/30/09	11881	binders, laminate mach	-	500.91
08/06/09	11943	AFR Training	-	92.15
09/10/09	11995	-	-	426.19
09/17/09	12003	-	<i>Unable to locate</i>	142.20
10/01/09	12009	-	<i>Unable to locate</i>	1,478.12
10/20/09	12045	-	<i>Unable to locate</i>	489.12
10/26/09	12047	-	<i>Unable to locate</i>	52.11
11/10/09	11721	-	-	249.16
11/19/09	12074	-	<i>Unable to locate</i>	899.25
11/20/09	12079	-	<i>Unable to locate</i>	354.90
11/29/09	12106	* none	<i>Unable to locate</i>	2,156.09
Total				<u><u>\$ 51,461.31</u></u>

^ - Ms. Franklin's notation on the Wal-Mart receipt shows \$70.66 was eligible for reimbursement.

* - Not recorded in the City's accounting system.

Vendor/Description per Receipt	Reasonable	Improper
<i>none</i>	-	2,596.45
<i>none</i>	-	430.91
<i>none</i>	-	500.91
<i>none</i>	-	92.15
<i>none</i>	-	426.19
<i>none</i>	-	142.20
<i>none</i>	-	1,478.12
<i>none</i>	-	489.12
<i>none</i>	-	52.11
<i>none</i>	-	249.16
<i>none</i>	-	899.25
<i>none</i>	-	354.90
<i>none</i>	-	2,156.09
	<u>\$ 2,648.85</u>	<u>48,812.46</u>

Exhibit D

Report on Special Investigation of the
City of Alburnett

Checks Issued for Petty Cash
For the period January 1, 2006 through December 31, 2009

Check Date	Check Number	Check Amount	Reasonable	Improper
06/22/06	10436	\$ 96.27	96.27	-
07/29/06	10476	95.26	95.26	-
02/12/07	10755	98.46	98.46	-
05/01/07	10858	75.03	75.03	-
05/30/07	10878	100.00	-	100.00
01/23/08	11181	96.84	96.84	-
01/25/08	11206	345.50	-	345.50
02/18/08	11239	200.00 ^	-	200.00
03/17/08	11261	150.00 ^	-	150.00
03/19/08	11265	300.00 ^	-	300.00
03/22/08	11271	125.00 ^	-	125.00
06/16/08	11381	100.00	-	100.00
09/16/08	11453	95.25	-	95.25
10/07/08	11526	250.00	-	250.00
10/23/08	11536	150.00	-	150.00
12/16/08	11605	300.00	-	300.00
12/23/08	11606	200.00	-	200.00
01/23/09	11661	250.00	-	250.00
01/28/09	11662	250.00	-	250.00
02/24/09	11694	200.00	-	200.00
03/01/09	11717	400.00	-	400.00
03/10/09	11722	350.00	-	350.00
03/27/09	11730	300.00	-	300.00
04/14/09	11789	300.00	-	300.00
04/23/09	11794	50.00	-	50.00
05/22/09	11816	50.00	-	50.00
06/16/09	11859	300.00	-	300.00
06/19/09	11862	225.00	-	225.00
06/30/09	11882	300.00	-	300.00
06/30/09	11884	100.00	-	100.00
07/21/09	11922	200.00	-	200.00
07/31/09	11942	130.00	-	130.00
09/10/09	11996	200.00	-	200.00
09/15/09	12000	75.00	-	75.00
10/09/09	12028	100.00	-	100.00
10/26/09	12050	300.00	-	300.00
11/09/09	11121	150.00	-	150.00
11/12/09	12073	269.15	-	269.15
11/19/09	12075	300.00	-	300.00
11/20/09	12080	110.00	-	110.00
11/29/09	12105	250.00	-	250.00
Total		<u>\$ 7,936.76</u>	<u>461.86</u>	<u>7,474.90</u>

^ - Check stub contains the handwritten notation "pay back" or "reimburse."

Report on Special Investigation of the
City of Alburnett

Receipts for Purchases Made with Cash
For the period January 1, 2006 through December 31, 2009

Per Receipts Found in Box			
Date	Vendor	Description per Receipt or Handwritten Notation on Receipt	Cash Amount
09/21/07	Lowes	open & closed w/clock sign and folding ladder	\$ 27.39
10/10/07	USPS	Postage	2.16
11/19/07	Target	<i>"Reimburse sticky bug traps"</i>	3.17
11/26/07	Lowes	returned folding ladder	(24.24)
01/23/08	USPS	mail W-3 & copy A W-2's to social security admin.	1.14
01/29/08	USPS	Postage	0.97
01/30/08	Barron Motor Supply	rubber cushion "reimburse"	2.36
02/02/08	STAPLES	corkboard, binders (5) <i>"reimburse"</i>	66.44
05/21/08	Barron Motor Supply	drillbits	23.86
05/28/08	Fedex Kinkos	photocopies/ <i>"City"</i>	3.00
06/05/08	Fedex Kinkos	photocopies/ <i>"City"</i>	14.50
06/23/08	Arby's	<i>"City"</i>	4.80
07/02/08	USPS	Wellmark BC/BS	12.60
07/25/08	Panera Bread	Ames, Iowa	4.94
08/26/08	USPS	<i>"to city of coggon- mail examples of our u/b & disconnect forms"</i>	1.00
09/09/08	USPS	<i>"to mail copies of machacel development to david machanec per his request at 9/8/08 council meeting"</i>	0.59
09/17/08	USPS	<i>"Mail railroad certificate of completion and final acceptance"</i>	1.51
09/26/08	USPS	<i>"Admin agreement (annual)"</i>	1.00
09/29/08	USPS	<i>"H 25 to John Cull P.O. Box 62"</i>	1.17
10/14/08	McDonald's	Williamsburg, 2 hamburger meal	5.67
10/14/08	USPS	<i>"Richard Ritze Junk Car Letter"</i>	5.32
10/21/08	Office Max	60mm and 50mm grommets	7.98
10/22/08	Office Max	Exchange	(1.00)
11/18/08	USPS	<i>"Mail to MSA "</i>	12.60
11/18/08	USPS	<i>"mail info to MSA for Housing Rehab Grant"</i>	12.60
11/21/08	Home Depot	cutwshr 1/4" (washer)	0.85
12/30/08	USPS	<i>"Data Technologies"</i>	16.50
02/01/09	CVS	alcohol and cotton balls	4.43
03/07/09	USPS	<i>"mailed W3 & W-2's to State 2008"</i>	1.34
04/21/09	USPS	Postage	2.19
05/21/09	USPS	<i>"water sample"</i>	2.24
06/08/09	USPS	Postage	1.90
07/30/09	USPS	<i>"mail papers to attorney"</i>	1.05
11/20/09	USPS	<i>"Mike and Barbara XXX"</i>	5.54
12/11/09	USPS	Postage	1.83
Total			<u><u>\$ 229.40</u></u>

Note: Descriptions shown in italics were handwritten on the receipt.

Report on Special Investigation of the
City of Alburnett

Transactions on Amber Franklin's City Credit Card
For the period January 1, 2006 through December 31, 2009

Per Statement						
Transaction Date	Vendor	Location	Transaction Amount	Finance and Late Charges	Payment	
10/18/06	Starbucks, USA	West Des Moines, IA	\$ 3.39	-	-	
10/18/06	Lone Star	West Des Moines, IA	23.12	-	-	
10/19/06	Hy-Vee Food & Drug	Des Moines, IA	4.66	-	-	
10/19/06	McDonald's	Des Moines, IA	2.00	-	-	
10/19/06	LJS #128 (Long John Silver's)	Des Moines, IA	4.62	-	-	
10/20/06	The Tavern II	West Des Moines, IA	11.22	-	-	
11/02/06	Staples	Cedar Rapids, IA	1.43	-	-	
12/01/06	Finance Charges		-	0.56	-	
12/01/06	Staples 00102723	Cedar Rapids, IA	72.93	-	-	
12/09/06	Menards 3020	Marion, IA	3.46	-	-	
12/27/06	Office Max 00002113	Cedar Rapids, IA	62.96	-	-	
12/11/06	Late Fee		-	25.00	-	
12/13/06	Payment		-	-	(51.00)	
01/10/07	Office Max	Cedar Rapids, IA	21.61	-	-	
01/18/07	WriteExpress Corporation	Utah	7.99	-	-	
01/24/07	Organize to Optim00 of 00	Indiana	12.95	-	-	
02/01/07	Finance Charges		2.06	-	-	
02/01/07	Finance Charge ADJ		-	(2.06)	-	
02/01/07	Finance Charge ADJ		-	(0.56)	-	
02/01/07	Finance Charge ADJ			(0.56)	-	
02/02/07	Microsoft Licensing, GP	866-230-0560 CA	31.50	-	-	
02/05/07	Payment		-	-	(154.92)	
02/09/07	Office Max	Cedar Rapids	56.92	-	-	
02/09/07	Walmart Supercenter	Cedar Rapids, IA	10.21	-	-	
02/10/07	Walmart Supercenter	Cedar Rapids, IA	35.25	-	-	
02/11/07	Late Fee Credit		-	(25.00)	-	
02/11/07	Late Fee Credit			(25.00)	-	
02/12/07	Payment		-	-	(26.42)	
03/06/07	Office Max	Illinois	59.99	-	-	
03/10/07	Walmart Supercenter	Cedar Rapids, IA	105.19	-	-	
03/10/07	Walmart Supercenter	Cedar Rapids, IA	188.83	-	-	
03/10/07	Menards	Marion, IA	8.80	-	-	
03/10/07	Lowe's	Cedar Rapids, IA	97.19	-	-	

Description on Receipt or Other Documentation/ <i>Auditor's notations</i>		Reasonable	Improper
Costs associated with training event.	\$	3.39	-
		23.12	-
		4.66	-
		2.00	-
		4.62	-
		11.22	-
		-	1.43
		-	0.56
		-	72.93
		-	3.46
		-	62.96
		-	25.00
		-	-
		-	21.61
> Recommendation Letters eBook (PDF Document)		-	7.99
> Book: Organize Your Office for Life		12.95	-
		-	2.06
		-	(2.06)
		-	(0.56)
		-	(0.56)
		31.50	-
> How to Say It (book), Self-Stick Notes 3X3 YLW, Vinyl Ziparound 3Ring Bind, HP Ink 57 Tri Clr (2)		-	-
		-	56.92
		-	10.21
		-	35.25
		-	(25.00)
		-	(25.00)
^ Atwood Tower Bookcase (Black)		-	-
		59.99	-
		-	105.19
		-	188.83
^ 2X10 white louvered, 500' roll of joint tape, 1 1/2" gripper pads, plastic muc pan, 8" Tuf Grip knife, 12" Tuf Grip knife, wallboard joint compound, Pne Screen 142 3/4 x 1/4 6' (4), 2x4x7 stud SPF (7), 6' folding banquet table		-	8.80
		-	97.19
		-	-
		-	-

Report on Special Investigation of the
City of Alburnett

Transactions on Amber Franklin's City Credit Card
For the period January 1, 2006 through December 31, 2009

Per Statement					
Transaction Date	Vendor	Location	Transaction Amount	Finance and Late Charges	Payment
03/10/07	Lowe's	Cedar Rapids, IA	72.26	-	-
03/11/07	Late Fee		-	25.00	-
03/13/07	Lowe's	Cedar Rapids, IA	67.62	-	-
03/13/07	Lowe's	Cedar Rapids, IA	(26.71)	-	-
03/14/07	Nex Decorating Kit	Connecticut	16.95	-	-
03/14/07	Lowe's	Cedar Rapids, IA	65.02	-	-
03/18/07	Staples	Cedar Rapids, IA	64.03	-	-
03/18/07	Kmart	Cedar Rapids, IA	3.14	-	-
03/20/07	Regionalhelpwanted.com	New York	98.00	-	-
03/22/07	Clkbank.com download	Indiana	19.95	-	-
03/25/07	Lowe's	Cedar Rapids, IA	(4.50)	-	-
04/02/07	Finance Charges		-	7.32	-
04/07/07	Walmart Supercenter	Cedar Rapids, IA	(46.97)	-	-
04/07/07	Lowe's	Cedar Rapids, IA	(5.54)	-	-
04/09/07	Payment		-	-	(133.88)
04/18/07	Johnny's Italian Steakhouse	Des Moines, IA	10.00	-	-
04/18/07	Hy-Vee Food & Drug	Des Moines, IA	5.57	-	-
04/19/07	JCPenney Store	West Des Moines, IA	49.78	-	-
04/19/07	Hy-Vee Food & Drug	Des Moines, IA	8.76	-	-
04/19/07	Lone Star	West Des Moines, IA	15.51	-	-
04/19/07	LJS #1218 (Long John Silver's)	Des Moines, IA	5.70	-	-
04/19/07	Claire's Boutiques 5231	West Des Moines, IA	6.89	-	-
04/20/07	Best Buy 00000166	West Des Moines, IA	38.13	-	-
04/20/07	Road Ranger #149	Cedar Rapids, IA	29.01	-	-
04/20/07	The Tavern II	West Des Moines, IA	18.58	-	-
04/30/07	Payment		-	-	(1,000.00)
05/02/07	Walmart Supercenter	Cedar Rapids	96.17	-	-
05/02/07	Michaels #3002	Marion, IA	26.71	-	-
05/07/07	Joseph G. Pollard Co Inc.	516-7460842 NY	55.22	-	-
05/17/07	ISU Conference SE01 of 01	515-2946222 IA	330.00	-	-

Description on Receipt or Other Documentation/Auditor's notations		Reasonable	Improper
^ Tube of Krazy Glue, 1.5 oz vinyl/plastic repair, 1 oz blue-stick adhesive, 11" plastic tray liner, gallon of 15 year interior satin base, quart of premium interior satin paint 60" wood pole, 8 roll pack of Bounty paper towels, gallon of premium interior satin, 8 piece value painter kit		-	72.26
		-	25.00
^ USG Plus 3 ready mix, ypsom, 4x8 1/2 in regular (6 @ 6.99), typosum 4x8 1/2 in regular (4 @ 3.35)		-	67.62
		-	(26.71)
		-	16.95
		-	65.02
		-	64.03
		-	3.14
		98.00	-
		-	19.95
		-	(4.50)
		-	7.32
		-	(46.97)
		-	(5.54)
		-	-
] Costs associated with training event.		10.00	-
		5.57	
		-	49.78
] Costs associated with training event.		8.76	-
		15.51	-
		5.70	-
		-	6.89
^ Tom Petty Greatest Hits CD, Greatest Hits CD, Country Piano Tribute CD		-	38.13
] Costs associated with training event.		29.01	-
		18.58	-
		-	-
		-	96.17
		-	26.71
		55.22	-
> Municipal Clerks Institute 7/16/07-7/27/07 \$351.00 less sweatshirt \$21.00		330.00	-

Report on Special Investigation of the
City of Alburnett

Transactions on Amber Franklin's City Credit Card
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Per Statement					
Transaction Date	Vendor	Location	Transaction Amount	Finance and Late Charges	Payment
05/19/07	Staples 00117184	Cedar Rapids	64.51	-	-
05/21/07	Payment		-	-	(3.50)
05/23/07	Staples 00117184	Cedar Rapids	116.53	-	-
05/23/07	Michaels #3002	Marion, IA	(8.39)	-	-
05/26/07	Lowe's #2231	Cedar Rapids	14.64	-	-
06/08/07	Kum & Go #90	Boone, IA	43.19	-	-
06/09/07	Michaels #3002	Marion, IA	40.11	-	-
06/09/07	Staples 00117184	Cedar Rapids	(15.89)	-	-
06/18/07	Balance Transfers (Payment)		-	-	(827.77)
06/19/07	Samsungtonersupply.com	213-746-8967 CA	463.93	-	-
06/19/07	Walmart Supercenter	Cedar Rapids	10.35	-	-
06/21/07	GAI*The Firm	800-725-9740 CO	119.70	-	-
06/27/07	GAI*The Firm	800-725-9740 CO	35.80	-	-
07/12/07	Payment		-	-	(564.81)
07/15/07	Target 00011700	Ames, IA	41.34	-	-
07/15/07	Red Lobster US00007476	Ames, IA	15.89	-	-
07/16/07	Hickory Park Restaurant	Ames, IA	18.76	-	-
07/16/07	Target 00011700	Ames, IA	37.57	-	-
07/16/07	Audubon's Rest13179734	Ames, IA	13.50	-	-
07/17/07	Dairy Queen #15327 Q68	Ames, IA	4.27	-	-
07/17/07	HyVee Food & Drug 1018566	Ames, IA	26.68	-	-
07/17/07	Audubon's Rest13179734	Ames, IA	10.90	-	-
07/17/07	LJS #1219 00312199 - Long John Silvers	Ames, IA	5.76	-	-
07/18/07	Audubon's Rest13179734	Ames, IA	13.50	-	-
07/18/07	Pizza Hut 00043034	Ames, IA	7.99	-	-
07/19/07	House of Chen	Ames, IA	9.06	-	-
07/20/07	Gateway Hotel 10179737	Ames, IA	498.40	-	-
07/20/07	Gateway Hotel 10179737	Ames, IA	2.13	-	-
07/27/07	HyVee Food & Drug 1074566	Charles City, IA	3.75	-	-
07/28/07	GAI*The Firm	800-725-9740 CO	35.80	-	-
08/05/07	Target00017681	Cedar Rapids, IA	3.49	-	-

Description on Receipt or Other Documentation/Auditor's notations	Reasonable	Improper
	-	64.51
	-	
	-	116.53
	-	(8.39)
	-	14.64
> 32 oz pop, 13.563 gallons of unleaded fuel, Doritos Nacho Single, Milk Duds	-	43.19
	-	40.11
	-	(15.89)
	-	
> Genuine Samsung CLP-500 Color Toner Cartridge Set	463.93	-
	-	10.35
	-	119.70
	-	35.80
	-	
^ Cosmetics (2 MB SS VEE, CGIRL EYEPEN, NYC BRONZER, LOREAL LPSGL), 70 page notebook, TOP ZIP, granola bars, MRKT PANTRY, mechanical pencil, 5 highlighters, cookies	-	41.34
Costs associated with training event.	15.89	-
	18.76	-
^ Mountain Dew, deposit, large tote, groceries including red vines, pepperidge farms, Dove milk chocolate, timer, vinyl binder	6.54	31.03
Costs associated with training event.	13.50	-
	4.27	-
	-	26.68
	10.90	-
	5.76	-
	13.50	-
	7.99	-
	9.06	-
> Amber Franklin 7/15/07-7/19/2007 (5 nights)	498.40	-
	2.13	-
	-	3.75
	-	35.80
^ AF Bread	-	3.49

Report on Special Investigation of the
City of Alburnett

Transactions on Amber Franklin's City Credit Card
For the period January 1, 2006 through December 31, 2009

Per Statement					
Transaction Date	Vendor	Location	Transaction Amount	Finance and Late Charges	Payment
08/05/07	Wal-Mart #3630	Marion, IA	37.17	-	-
08/06/07	Lowes #2231	Cedar Rapids, IA	33.51	-	-
08/25/07	GAI*The Firm 3 of 3	800-725-9740 CO	35.80	-	-
08/25/07	Target00017681	Cedar Rapids, IA	(12.84)	-	-
08/25/07	Target00017681	Cedar Rapids, IA	(3.20)	-	-
09/02/07	Kohls #0217	Cedar Rapids, IA	131.87	-	-
09/04/07	Finance Charges		-	9.05	-
09/06/07	Payment		-	-	(745.30)
09/15/07	Kohls #0217	Cedar Rapids, IA	(20.62)	-	-
09/28/07	GAI*The Firm 1 of 3	800-725-9740 CO	35.80	-	-
10/02/07	Finance Charges		-	2.80	-
10/03/07	Payment		-	-	(980.15)
10/27/07	GAI*The Firm 2 of 3	800-725-9740 CO	35.80	-	-
12/03/07	Cash Advance		691.52	-	-
12/11/07	Late Fee		-	25.00	-
12/11/07	Finance Charge		-	0.56	-
04/05/08	DRI*Microsoft Office U	http://suppor MN	174.94	-	-
04/17/08	Radisson Hotel	Des Moines, IA	155.68	-	-
05/13/08	Kirkwood Eagle Net	319-398-4994 IA	100.00	-	-
05/15/08	Payment		-	-	(330.62)
06/05/08	QVC 350394110501	800-367-9444 PA	36.21	-	-
06/06/08	AMC	877-264-8769 CA	9.85	-	-
06/12/08	Lefty's Convnenience	Alburnett, IA	21.32	-	-
06/15/08	QVC 350526510801	800-367-9444 PA	48.93	-	-
06/15/08	QVC 350526017601	800-367-9444 PA	23.07	-	-
06/16/08	QVC 350526280401	800-367-9444 PA	28.32	-	-
06/16/08	QVC 350526280402	800-367-9444 PA	23.57	-	-
06/16/08	QVC 350526510802	800-367-9444 PA	20.10	-	-
07/01/08	Finance charges		-	1.93	-
07/11/08	Late Fee		-	25.00	-
07/23/08	Hickory Park Restaurant	Ames, IA	22.57	-	-
07/24/08	Carlos O' Kelly	Ames, IA	23.14	-	-
07/24/08	Younkers #0401	Ames, IA	95.02	-	-
07/24/08	Red Lobster US00007476	Ames, IA	13.89	-	-
07/25/08	Gateway Hotel 10179737	Ames, IA	229.50	-	-
07/25/08	Caseys 00027672	Cedar Rapids, IA	4.01	-	-
07/25/08	Sonic Drive In #5776	Marshall, IA	6.40	-	-
07/30/08	King's Material	Cedar Rapids, IA	309.42	-	-
07/30/08	Payment		-	-	(313.30)

Description on Receipt or Other Documentation/Auditor's notations		Reasonable	Improper
^ Hefty kitchen garbage bags, twin razor, jerky, gummy bear tub, Décor stand (3 @ 7.98), chocolate, room spray		-	37.17
		-	33.51
		-	35.80
^ Returned cosmetics (MB SS VEE - 2@ 6.00)		-	(12.84)
		(3.20)	-
^ Returned timer		-	131.87
		-	9.05
		-	-
		-	(20.62)
		-	35.80
		-	2.80
		-	-
		-	35.80
		691.52	
		-	25.00
> Amber Franklin 4/15/08 (1 night)		-	0.56
		-	174.94
		-	155.68
		100.00	-
		-	-
		-	36.21
		-	9.85
		-	21.32
		-	48.93
		-	23.07
] Costs associated with training event.		-	28.32
		-	23.57
		-	20.10
		-	1.93
		-	25.00
		22.57	-
		23.14	-
		-	95.02
		13.89	-
		229.50	-
> Amber Franklin 7/23/08 - 7/24/08 (2 nights)		4.01	-
		6.40	-
		309.42	-
> Garden wall charcoal, paver base, adhesive, pallet deposit		-	-
		-	-

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For the period January 1, 2006 through December 31, 2009

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07/31/08	King's Material	Cedar Rapids, IA	(30.00)	-	-
08/01/08	King's Material	Cedar Rapids, IA	6.60	-	-
08/13/08	Iowa League of Cities	515-244-7282 IA	192.00	-	-
09/02/08	Finance Charges		-	6.94	-
09/09/08	Culvers	Cedar Rapids, IA	7.39	-	-
09/09/08	BP Oil 06022222	Grimes, IA	5.55	-	-
09/10/08	Wal-Mart #1965	Council Bluffs, IA	22.58	-	-
09/10/08	Panera Bread #1206	Council Bluffs, IA	8.11	-	-
09/10/08	Panera Bread #1206	Council Bluffs, IA	0.99	-	-
09/10/08	Panera Bread #1206	Council Bluffs, IA	21.74	-	-
09/10/08	Walgreens #5306	Council Bluffs, IA	30.91	-	-
09/10/08	Dairy Queen #17715	Council Bluffs, IA	3.72	-	-
09/10/08	Nail Spa	Council Bluffs, IA	32.00	-	-
09/10/08	Old River Pizza	Council Bluffs, IA	8.50	-	-
09/10/08	Eyemasters #147	Council Bluffs, IA	215.48	-	-
09/10/08	Payment		-	-	(904.49)
09/11/08	U Stop 20 10065944	Council Bluffs, IA	38.80	-	-
09/11/08	Panera Bread #1206	Council Bluffs, IA	12.32	-	-
09/11/08	Dairy Queen #19070	Council Bluffs, IA	2.13	-	-
09/11/08	Red Lobster US00007799	Council Bluffs, IA	27.30	-	-
09/11/08	Burger King #3700 Q07	Council Bluffs, IA	3.00	-	-
09/12/08	Springhill Suites Council	Council Bluffs, IA	399.84	-	-
09/12/08	Panera Bread #03215	West Des Moines, IA	9.10	-	-
09/12/08	BP Oil 08317505	Williamsburg, IA	11.31	-	-
10/07/08	Payment		-	-	(860.77)
10/14/08	Caseys 00027656	Cedar Rapids, IA	24.04	-	-
10/16/08	Taco Bell #02664	West Des Moines, IA	8.77	-	-
10/17/08	Kum & Go #66	West Des Moines, IA	24.17	-	-
10/17/08	The Tavern II	West Des Moines, IA	14.36	-	-
10/18/08	Radisson Hotel Des Moines	Des Moines, IA	288.96	-	-
10/24/08	Road Ranger #149	Cedar Rapids, IA	15.00	-	-
11/06/08	Barnes&Noble*Com	800-843-2665 NJ	167.45	-	-

Description on Receipt or Other Documentation/Auditor's notations		Reasonable	Improper
> Pallet Deposit		(30.00)	-
> Garden wall charcoal		6.60	-
		192.00	-
		-	6.94
		-	7.39
		-	5.55
^ 2 Magazines @ 4.45, 2 magazines @ 5.39, Mountain Des, deposit		-	22.58
] Costs associated with training event.		8.11	-
		0.99	-
		21.74	-
		-	30.91
Costs associated with training event.		3.72	-
		-	32.00
Costs associated with training event.		8.50	-
		-	215.48
		-	-
] Costs associated with training event.		38.80	-
		12.32	-
		2.13	-
		27.30	-
		3.00	-
^ Amber Franklin 9/8/09-9/11/2009 (3 nights)		399.84	-
] Costs associated with training event.		9.10	-
		-	11.31
		-	-
] Costs associated with training event.		24.04	-
		8.77	-
		-	24.17
Costs associated with training event.		14.36	-
> Amber Franklin 10/17/2008-10/17/2008 (3 nights)		288.96	-
		-	15.00
> 11 books regarding organization, time management and self-improvement; Simple Secrets to a Beautiful Home: Creating a Place You and Your Family Will Love; Simplify Your Holidays: A Christmas Planner to Use Year after Year.		-	167.45

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11/07/08	Barnes&Noble*Com	800-843-2665 NJ	10.29	-	-
11/25/08	Fedex Kinko's #0397	Cedar Rapids, IA	117.88	-	-
11/25/08	Payment		-	-	(375.30)
11/26/08	Panera Bread #3204	Cedar Rapids, IA	19.56	-	-
12/01/08	Skillpath Seminars	913-362-3900 KS	492.39	-	-
12/08/08	Slumberland	Cedar Rapids, IA	20.00	-	-
12/14/08	HY VEE 1055	Cedar Rapids, IA	52.11	-	-
12/14/08	Slumberland	Cedar Rapids, IA	(20.00)	-	-
12/15/08	Godfather's Pizza Blairs Ferry	Cedar Rapids, IA	16.51	-	-
12/21/08	Wal-Mart #1528	Cedar Rapids, IA	86.42	-	-
12/21/08	WM Supercenter	Cedar Rapids, IA	(32.90)	-	-
12/31/08	Immed Credit Fee			5.00	
12/30/08	Payment		-	-	(315.18)
01/22/09	Payment		-	-	(619.53)
04/13/09	Best Buy 00000208	Cedar Rapids, IA	748.98	-	-
04/14/09	Caseys 00027821	Cedar Rapids, IA	12.75	-	-
04/14/09	Payment		-	-	(1,000.00)
04/14/09	Zio Johnno's Spaghetti House	Marion, IA	14.07	-	-
04/15/09	Lia Sophia/Lady Reming	800-487-3323 IL	3.80	-	-
04/16/09	Johnny's Italian Steakhouse	Des Moines, IA	24.90	-	-
04/16/09	Johnny's Italian Steakhouse	Des Moines, IA	6.36	-	-
04/17/09	Bskn Robbins 346071 Q62	Des Moines, IA	5.38	-	-
04/17/09	Johnny's Italian Steakhouse	Des Moines, IA	12.72	-	-
04/17/09	HY VEE Gas 5148	Des Moines, IA	14.60	-	-
04/17/09	Tavern South	Des Moines, IA	22.22	-	-
04/17/09	Zio Johnno's	Cedar Rapids, IA	12.08	-	-
04/18/09	Radisson Hotel Des Moines	Des Moines, IA	348.53	-	-
04/18/09	HY VEE 1396	Marion, IA	63.82	-	-
04/18/09	Culvers	Marion, IA	13.28	-	-
04/20/09	Staples 00117184	Cedar Rapids, IA	31.27	-	-
04/20/09	Office Max	Cedar Rapids, IA	55.98	-	-
04/23/09	WM Supercenter	Marion, IA	70.29	-	-
04/23/09	HY VEE drugstore 7	Marion, IA	49.35	-	-

Description on Receipt or Other Documentation/Auditor's notations		Reasonable	Improper
> Book, Time Management in an Instant: 60 Ways to Make the Most of Your Day		-	10.29
> 260 8.5 x 11/14 copies at \$.4534 (Public Notice Rate Increase 260 pieces)		117.88	-
		-	-
		-	19.56
		492.39	-
		-	20.00
		-	52.11
		-	(20.00)
		-	16.51
		-	86.42
		-	(32.90)
		-	5.00
		-	-
		-	-
		-	-
^ Laptop and 3 year maintenance plan		-	748.98
		-	12.75
		-	-
		-	14.07
] Costs associated with training event.		-	3.80
		24.90	-
		6.36	-
		5.38	-
		12.72	-
] Costs associated with training event.		-	14.60
		22.22	-
		12.08	-
] Costs associated with training event.		348.53	-
		-	-
^ Groceries including angelfood cake, Brach's® pick-a- mix candy, dairy products, fish sticks, tartar sauce, lunchmeat, milk, Diet Coke, bananas, cucumbers, grapes, carrots, strawberries, fruit pizza		-	63.82
		-	13.28
		-	31.27
^ PT2100 PC Connectable Label		-	55.98
		-	70.29
^ 18 in wndwbox, plower pot, 16 in lanter, 1CF MG PM (3 @ 6.77)		-	-
		-	49.35

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05/26/09	Payment		-	-	(510.38)
05/30/09	HY VEE 1061	Cedar Rapids, IA	121.61	-	-
06/01/09	Godaddy.com	480-505-8855 AZ	25.38	-	-
06/12/09	Lefty's Convenience	Alburnett, IA	53.03	-	-
06/12/09	Culvers	Altoona, IA	4.64	-	-
06/15/09	Caseys 00027656	Cedar Rapids, IA	17.01	-	-
06/15/09	Office Max	Cedar Rapids, IA	127.97	-	-
06/16/09	Montanas Family Restaurant	319-438-6413 IA	24.30	-	-
06/20/09	Iowa League of Cities	515-244-7282 IA	170.00	-	-
06/23/09	Lulu Press, Inc.	919-459-5858 NC	37.61	-	-
06/27/09	Caseys 00027656	Cedar Rapids, IA	29.01	-	-
06/27/09	Caseys 00027870	Cedar Rapids, IA	15.94	-	-
06/27/09	Earl May Seed & Nursery	Cedar Rapids, IA	53.46	-	-
06/29/09	USPS 1824160202	Alburnett, IA	8.00	-	-
06/29/09	USPS 1824160202	Alburnett, IA	3.97	-	-
06/29/09	Payment		-	-	(121.61)
06/30/09	Barnes&Noble #2587	Cedar Rapids, IA	46.05	-	-
07/06/09	Office Max	Cedar Rapids, IA	16.98	-	-
07/20/09	Godaddy.com	480-505-8855 AZ	56.88	-	-
07/21/09	Payment		-	-	(570.32)
07/22/09	Okoboji Grill	Ames, IA	17.35	-	-
07/23/09	Okoboji Grill	Ames, IA	10.68	-	-
07/24/09	Gateway Hotel 10179737	Ames, IA	225.01	-	-
07/24/09	Okoboji Grill	Ames, IA	14.18	-	-
07/24/09	Dublin Bay Irish Pub & Grill	Ames, IA	24.68	-	-
07/24/09	Ivy's at the S02280022	Ames, IA	34.19	-	-
07/24/09	Colony Point	Williamsburg, IA	16.37	-	-
07/24/09	Ronneburg Restaurant	Amana, IA	9.03	-	-
07/24/09	Caseys 00027748	Amana, IA	3.88	-	-

Description on Receipt or Other Documentation/ Auditor's notations	Reasonable	Improper
	-	-
	-	121.61
	25.38	-
	-	53.03
	-	4.64
	-	17.01
^ Store 'N' Go USB Drive 2.0, (2 @ \$25), Env Peel-to-Seal 6x9, Accustamp Original/File Co, Recycled Mousepad, Solid Color Photo Box, Home/Office Budget Book, Weekly Bookkeeping Record, OMX Copy 14" Ream, 1" Black Durableview Prese (2 @ 2.78), Durable Ring Binder 1/2" (2), Diet Coke, Deposit	-	127.97
] Costs associated with training event.	24.30	-
	170.00	-
] Daily Action Tips Workbook	37.61	-
	-	29.01
	-	15.94
	-	53.46
> Handwritten notation: 60-2 cent stamps, 40-17 cent stamps	8.00	-
> Handwritten notation: 14 - 28 cent stamps, 1 - 4 cent, 1 - 1 cent	3.97	-
	-	-
^ Cleary Puzzles 3D, Pink Panther Yoga mini gift kit, cooking magazine, Black w/ silver photo box	-	46.05
	16.98	-
	56.88	-
	-	-
] Costs associated with training event.	17.35	-
	10.68	-
	225.01	-
	14.18	-
	24.68	-
	-	34.19
	-	16.37
	-	9.03
	-	3.88

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08/05/09	Staples 00117184	Cedar Rapids, IA	19.27	-	-
08/20/09	The Home Depot 2108	Cedar Rapids, IA	20.70	-	-
09/01/09	Finance charges		3.44	-	-
09/02/09	Payment		-	-	(475.28)
09/03/09	DNR Reception	515-281-5505 IA	160.00	-	-
09/24/09	Radison Hotel-Quad City	Davenport, IA	134.40	-	-
09/29/09	Payment		-	-	(300.00)
10/15/09	Office Max	Cedar Rapids, IA	73.76	-	-
10/15/09	DRI*Symantec Dell	www.myord.com MN	59.99	-	-
10/20/09	Target 00017681	Cedar Rapids, IA	16.04	-	-
10/20/09	Texas Roadhouse #2300	Coralville, IA	14.79	-	-
10/20/09	Wal-Mart #1528	Cedar Rapids, IA	77.87	-	-
10/20/09	Barnes & Noble #2917	Coralville, IA	89.26	-	-
10/20/09	Payment		-	-	(400.00)
10/21/09	Johnny's Italian Steakhouse	Des Moines, IA	40.49	-	-
10/21/09	Okoboji Grill	Johnston, IA	21.41	-	-
10/22/09	Target 00000695	West Des Moines, IA	55.23	-	-
10/22/09	Okoboji Grill	Johnston, IA	19.00	-	-
10/22/09	Lees Standard	Des Moines, IA	4.45	-	-
10/22/09	Lees Standard	Des Moines, IA	5.00	-	-
10/22/09	Burger King #11454	West Des Moines, IA	3.22	-	-
10/23/09	Panera Bread #3203	Coralville, IA	6.23	-	-
10/23/09	Hy-Vee Gas 5148	Des Moines, IA	27.82	-	-
10/23/09	Caseys 00027870	Cedar Rapids, IA	11.98	-	-
10/24/09	Radisson Hotel Des Moines	Des Moines, IA	370.47	-	-
10/26/09	Payment		-	-	(550.00)
10/29/09	Lowe's #02231	Cedar Rapids, IA	73.61	-	-
10/29/09	Lowe's #02231	Cedar Rapids, IA	24.45	-	-
10/29/09	Sonic Drive In #5683	Cedar Rapids, IA	8.86	-	-
11/06/09	Gazette Communications	319-398-8211 IA	210.00	-	-
11/07/09	Wal-Mart #1528	Cedar Rapids, IA	78.14	-	-

Description on Receipt or Other Documentation/Auditor's notations	Reasonable	Improper
	-	19.27
^ Rat and mouse traps	20.70	-
	-	3.44
	-	-
^ Operator Certificate for City employee	160.00	-
	-	134.40
	-	-
^ Leather notebook, Strawberry Twizzlers, Gummy Bears Tub, Diet Coke, deposit, paper towels, toilet paper, garage sale labels, price tags, 3 pack Scotch masking tape	46.74	27.02
	59.99	-
^ Lifescapes	-	16.04
	-	14.79
	-	77.87
^ 6 books: Multiply Job Offers in 1; 101 Ways to Stand Out at; In Search of the Perfect; Suze Orman's Financial G' Finding it: and Staisfy; Everything Get a Job Book	-	89.26
	-	-
] Costs associated with training event.	40.49	-
	21.41	-
^ Groceries: Kelloggs, Roberts, Swiss Miss, Kraft, Diet Coke, Mini Picks, vase, serving tray	-	55.23
] Costs associated with training event.	19.00	-
	4.45	-
	5.00	-
	3.22	-
	6.23	-
	-	27.82
] Costs associated with training event.	11.98	-
	370.47	-
	-	-
^ Wrapping paper holder, 2 light storage sets, 4 holiday organizers	-	73.61
^ Toilet paper, paper towels, various 3 inch letters and numbers	24.45	-
	-	8.86
	210.00	-
	-	78.14

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11/06/09	DRI*Symandec Dell	Myord.com/sym MN	(59.99)	-	-
11/07/09	Wal-Mart #1528	Cedar Rapids, IA	14.24	-	-
11/08/09	Office Max	Cedar Rapids, IA	80.07	-	-
11/09/09	WM Supercenter	Marion, IA	75.19	-	-
11/09/09	Pier 1 00005256	Coralville, IA	22.43	-	-
11/14/09	Target 00017681	Cedar Rapids, IA	239.84	-	-
11/14/09	HY VEE Gas 5396	Marion, IA	25.00	-	-
11/14/09	Pizza Ranch	Marion, IA	9.35	-	-
11/15/09	HY VEE 1396	Marion, IA	56.52	-	-
11/15/09	Pizza Ranch	Marion, IA	9.35	-	-
11/17/09	Casey's 00027912	Cedar Rapids, IA	5.18	-	-
11/17/09	The Brick Haus Restaurant	Amana, IA	19.87	-	-
12/01/09	Payment		-	-	(91.74)
12/28/09	Payment		-	-	(785.19)
Total			\$ 12,930.48	80.98	(13,011.46)

> - Documentation was attached to statement or found elsewhere in City Hall.

^ - Copy of receipt was obtained directly from the vendor.

Description on Receipt or Other Documentation/Auditor's notations	Reasonable	Improper
	(59.99)	-
		14.24
^ W-2 envelopes, date stamp, W-2 laser forms software kit	80.07	-
^ Floormat, rug, pillows, dishcloths, kitchen towels, Twizzlers, wheel cleaner, burger press	-	75.19
^ "Maria" dishware (4), candy	-	22.43
^ Memorex electronics, groceries, cat food, Dr. Pepper, Diet Coke, Ice Age 2 DVD, Nine to Five DVD, Kenny Chesney CD, gloves, Phillips LED, boxed glass, tree skirt, shovel	-	239.84
	-	25.00
	-	9.35
^ Magazine, groceries including hoagie buns, bread, candy, egg noodles, Jell-o, marshmallows, chocolate chips, lunchmeat, pop, fruit pizza	-	56.52
	-	9.35
	-	5.18
	-	19.87
	-	-
	-	-
	<u>\$ 6,939.65</u>	<u>6,071.81</u>

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Disbursements to Various Vendors
For the period January 1, 2006 through December 31, 2009

Per City's Accounting System			
Date	Check Number	Payee	Check Amount
07/10/06	10458	Omniprint, Inc.	\$ 219.00
08/17/06	10508	Leadership Stra	199.00
08/17/06	10514	Organize to Opt	56.00
08/17/06	10516	Positive Thinki	24.00
08/17/06	10517	Regan Communica	28.88
08/24/06	10529 *	Staples	27.24
08/28/06	10530	Planner Pads	56.94
09/18/06	10557	NYC Webstore.com	62.91
09/20/06	10566 *	Michael's Store	32.48
09/21/06	10568 *	Lowes	43.42
09/21/06	10567 *	Michael's Store	27.20
09/23/06	10569 *	Kohl's	34.35
09/25/06	10572	Regan Communica	139.00
12/11/06	10667	Fred Pryor Semi	125.89
12/11/06	10677	Planner Pads	263.64
04/27/07	10845	LTD Commodities	33.95
05/31/07	10884 *	Barnes N Noble	90.42
07/26/07	10959	LTD Commodities	50.08
07/26/07	10962	LTD Commodities	18.04
07/31/07	10965	LTD Commodities	27.14
07/31/07	10966	Planner Pads	69.40
10/25/07	11070 *	Lowes	148.47
01/08/08	11179 *	Franklin Covey Catalog	87.98
01/15/08	11202	Franklin Covey	102.58
01/28/08	11209 *	Staples	149.97

Description per Invoice/Support	Reasonable	Improper
One year subscription to Ideas Unlimited and a free CD	\$ -	219.00
Subscription to Leadership	-	199.00
The "GO" System: Get Organized for Life	-	56.00
2 year subscription to Positive Thinking Magazine. Included Positive Thinking wall calendar at no additional cost.	-	24.00
Subscription to Leadership	-	28.88
<i>none</i>	-	27.24
Intro exec LL leather, 2007 exec LL planner, time mgmt audio prog, free brass pen	-	56.94
14 Statue of Liberty and 31 inch Statue of Liberty	-	62.91
<i>none</i>	-	32.48
<i>none</i>	-	43.42
<i>none</i>	-	27.20
<i>none</i>	-	34.35
CD of Aug 16th Teleseminar - Personal Productivity - Spring 06	-	139.00
Book (Confidence, Composure & Competence for Working Women) and CD, (Self-Esteem & Peak Performance)	-	125.89
Olive suede tote, mahogany exec , 2007 exec SB planner, portable phone/address, notes on the run, 2 exec SB dmarker	-	263.64
<i>none</i>	-	33.95
5 books and a Barnes & Noble membership	-	90.42
<i>none</i>	-	50.08
<i>none</i>	-	18.04
<i>none</i>	-	27.14
Red Pers SB Flex Cas, Oct07-Sept08 Pers SB	-	69.40
<i>none</i>	-	148.47
Information record, goal planning pages, lined pages, cut away, value pk, metal 7 hole punch, daily refill Jan 2008, pouch page finding, full pouch pagefinder ringbound	-	87.98
Leather binder crimson, client file, project management pack	-	102.58
<i>none</i>	-	149.97

Report on Special Investigation of the
City of Alburnett

Disbursements to Various Vendors
For the period January 1, 2006 through December 31, 2009

Per City's Accounting System			
Date	Check Number	Payee	Check Amount
03/11/08	11262 *	Staples	365.51
03/14/08	11259 *	Staples	37.09
05/22/08	11362	Briefings Publi	178.80
05/22/08	11363	Regan Communica	139.00
09/17/08	11455 *	Skillpath Seminars	199.00
10/22/08	11534 *	Staples	189.64
10/23/08	11535 *	Office Max	28.56
10/28/08	11538 *	Staples	272.18
10/29/08	11540 *	Staples	58.41
11/18/08	11557 *	Staples	153.08
11/30/08	11599	Regan Communica	159.00
02/16/09	11665 *	Bed Bath and Beyond	31.78
02/17/09	11690 *	Sam's Club	220.72
02/19/09	11691 *	Bed Bath and Beyond	59.35
04/06/09	ACH	PLIC PCEcologist	103.88
04/09/09	11753 *	Bed Bath and Beyond	118.59
04/09/09	11754 *	Best Buy	497.49
04/09/09	11752 *	Office Max	915.64
05/12/09	11813 *	Office Max	348.25
05/22/09	11817 *	Office Max	307.92
07/06/09	11847 *	Office Max	238.52
09/26/09	12004 *	Staples	55.36
10/06/09	12026 *	Hy Vee	21.90
10/09/09	11120 *	Aflac	99.84
10/29/09	12057 *	Sam's Club	52.00
12/11/09	12111	Aflac	99.84
12/31/09	12076 *	Aflac	300.00
Total			\$ 7,369.33

* - Check was prepared manually.

Description per Invoice/Support	Reasonable	Improper
13 binders, Post-Its, mesh letter holder, candy	359.02	6.49
<i>none</i>	-	37.09
"Achieving Peak Performance on the Job & Becoming a Leader Communication Techniques that Motivate, Guide" DVD and "Inspire Employees to Excel" DVD	-	178.80
<i>none</i>	-	139.00
<i>none</i>	-	199.00
<i>none</i>	-	189.64
<i>none</i>	-	28.56
<i>none</i>	-	272.18
<i>none</i>	-	58.41
<i>none</i>	-	153.08
Subscription to First Draft	-	159.00
<i>none</i>	-	31.78
4 pk binders, Airborne, broom & dustpan, chewy mix, Clorox wipes, correction film, kiddie mix, Lysol toilet cleaner, alcohol swabs, facial tissue, paper towels, Mr. Clean, Neosporin ointment, phone message pads, plates, receipt book, salt water taffy, Scott bath tissue, gummie bears	158.04	62.68
<i>none</i>	-	59.35
<i>none</i>	-	103.88
<i>none</i>	-	118.59
Microsoft Office home and student, Norton antivirus, 4 GB memory stick, Sony Cybershot W 220 Silver, 2 year maintenance plan	-	497.49
<i>none</i>	-	915.64
<i>none</i>	-	348.25
<i>none</i>	-	307.92
<i>none</i>	-	238.52
<i>none</i>	-	55.36
<i>none</i>	-	21.90
Premium for November 2009	-	99.84
Membership renewal for Amber Franklin, gourmet loaves, pumpkin pie	-	52.00
Premium for December 2009	-	99.84
Premium for January, February, March 2010	-	300.00
	\$ 517.06	6,852.27

Exhibit H

Report on Special Investigation of the
City of Alburnett

Undeposited Utility Collections
For the period January 1, 2006 through December 31, 2009

Month/ Year	Payments Posted to Billing System	Amount Deposited to City's Bank Account			Difference*
		City Deposits	Deposits From Drop Box	Total	
Jun-06	\$ 2,767.41	2,767.41	-	2,767.41	-
Jul-06	12,794.28	12,828.84	-	12,828.84	34.56
Aug-06	11,059.63	8,452.64	2,606.99	11,059.63	-
Sep-06	7,028.82	6,190.94	837.88	7,028.82	-
Oct-06	8,240.32	6,981.13	717.84	7,698.97	(541.35)
Nov-06	7,473.61	6,831.76	802.82	7,634.58	160.97
Dec-06	9,246.36	7,743.42	838.40	8,581.82	(664.54)
Jan-07	6,614.11	6,504.09	752.42	7,256.51	642.40
Feb-07	8,904.04	7,840.38	890.87	8,731.25	(172.79)
Mar-07	7,737.55	6,941.72	795.83	7,737.55	-
Apr-07	7,237.61	6,276.01	871.85	7,147.86	(89.75)
May-07	10,745.29	9,374.81	1,160.54	10,535.35	(209.94)
Jun-07	9,843.06	5,609.05	1,189.85	6,798.90	(3,044.16)
Jul-07	11,559.64	12,708.04	1,161.63	13,869.67	2,310.03
Aug-07	10,714.51	9,403.82	1,254.10	10,657.92	(56.59)
Sep-07	10,042.45	8,733.51	1,281.75	10,015.26	(27.19)
Oct-07	6,896.21	5,749.30	804.74	6,554.04	(342.17)
Nov-07	8,753.09	7,792.30	1,008.89	8,801.19	48.10
Dec-07	5,701.74	4,525.11	1,176.63	5,701.74	-
Jan-08	12,539.38	11,368.45	1,170.93	12,539.38	-
Feb-08	6,904.94	5,852.20	1,052.74	6,904.94	-
Mar-08	4,665.80	293.12	-	293.12	(4,372.68)
Apr-08	9,580.00	11,781.72	2,170.96	13,952.68	4,372.68
May-08	11,665.59	10,414.39	1,231.20	11,645.59	(20.00)
Jun-08	31,109.83	3,543.89	-	3,543.89	(27,565.94)
Jul-08	2,649.64	16,893.29	2,649.64	19,542.93	16,893.29
Aug-08	1,269.32	10,037.15	1,206.34	11,243.49	9,974.17
Sep-08	11,911.32	10,951.19	1,259.10	12,210.29	298.97

Report on Special Investigation of the
City of Alburnett

Undeposited Utility Collections
For the period January 1, 2006 through December 31, 2009

Month/ Year	Payments Posted to Billing System	Amount Deposited to City's Bank Account			Difference*
		City Deposits	Deposits From Drop Box	Total	
Oct-08	10,293.72	7,967.30	1,165.12	9,132.42	(1,161.30)
Nov-08	7,876.25	6,789.26	1,086.99	7,876.25	-
Dec-08	8,831.42	7,140.00	1,053.48	8,193.48	(637.94)
Jan-09	10,477.67	6,953.50	1,151.90	8,105.40	(2,372.27)
Feb-09	12,890.81	14,610.74	1,021.16	15,631.90	2,741.09
Mar-09	10,371.86	10,371.86	-	10,371.86	-
Apr-09	10,948.69	7,366.11	2,170.73	9,536.84	(1,411.85)
May-09	9,016.06	9,114.06	1,184.98	10,299.04	1,282.98
Jun-09	10,983.05	10,108.21	1,313.43	11,421.64	438.59
Jul-09	9,428.62	8,302.87	1,085.45	9,388.32	(40.30)
Aug-09	12,270.51	9,003.35	1,498.29	10,501.64	(1,768.87)
Sep-09	10,572.69	8,650.88	1,288.12	9,939.00	(633.69)
Oct-09	11,066.53	9,617.18	1,342.63	10,959.81	(106.72)
Nov-09	10,236.91	8,990.74	1,245.17	10,235.91	(1.00)
Dec-09	12,753.58	10,150.75	1,334.19	11,484.94	(1,268.64)
Total	\$ 413,673.92	359,526.49	46,835.58	406,362.07	(7,311.85)

* - Positive amounts are deposits in excess of the amount of payments posted in the billing system.
Negative amounts are payments posted in the billing system which were not deposited to the
City's bank account.

Exhibit I

Report on Special Investigation of the
City of Alburnett

Cash Deposits to Amber Franklin's Personal Accounts
For the period January 1, 2006 through December 31, 2009

Date	Amount	Account	
02/03/06	\$ 1,775.00	Farmer's State Bank	#6
05/03/06	150.30	Farmer's State Bank	#6
Subtotal FY06^	<u>1,925.30</u>		
08/14/06	400.00	Farmer's State Bank	#6
08/28/06	500.00	Farmer's State Bank	#6
09/08/06	500.00	Farmer's State Bank	#6
10/09/06	600.00	Farmer's State Bank	#6
10/16/06	100.00	Farmer's State Bank	#6
10/25/06	400.00	Farmer's State Bank	#6
11/09/06	300.00	Farmer's State Bank	#6
12/18/06	1,100.00	Farmer's State Bank	#6
01/08/07	500.00	Farmer's State Bank	#6
01/09/07	100.00	Farmer's State Bank	#6
01/19/07	380.00	Farmer's State Bank	#6
01/23/07	250.00	Farmer's State Bank	#6
03/07/07	200.00	Farmer's State Bank	#6
03/07/07	230.00	Farmer's State Bank	#6
05/22/07	80.00	Farmer's State Bank	#6
06/05/07	1,600.00	Farmer's State Bank	#6
Subtotal FY07	<u>7,240.00</u>		
07/05/07	1,300.00	Farmer's State Bank	#6
07/12/07	600.00	Farmer's State Bank	#6
07/19/07	200.00	Farmer's State Bank	#6
07/26/07	70.00	Farmer's State Bank	#4
08/09/07	50.00	Farmer's State Bank	#4
08/10/07	10.00	Farmer's State Bank	#6
08/10/07	440.00	Farmer's State Bank	#6
08/13/07	10.00	Farmer's State Bank	#6
08/24/07	50.00	Farmer's State Bank	#4
08/27/07	200.00	Farmer's State Bank	#6
09/10/07	50.00	Farmer's State Bank	#4
09/14/07	600.00	Farmer's State Bank	#6
10/05/07	100.00	Farmer's State Bank	#4
10/22/07	75.00	Farmer's State Bank	#4
11/05/07	20.00	Farmer's State Bank	#2
11/05/07	50.00	Farmer's State Bank	#4
12/03/07	0.96	Farmer's State Bank	#1
12/03/07	42.54	Farmer's State Bank	#1
12/03/07	100.00	Farmer's State Bank	#4
12/17/07	50.00	Farmer's State Bank	#4

Report on Special Investigation of the
City of Alburnett

Cash Deposits to Amber Franklin's Personal Accounts
For the period January 1, 2006 through December 31, 2009

Date	Amount	Account	
01/04/08	50.00	Farmer's State Bank	#4
01/11/08	300.00	Farmer's State Bank	#4
01/25/08	995.50	Farmer's State Bank	#1
02/08/08	80.00	Farmer's State Bank	#4
02/19/08	800.00	Farmer's State Bank	#1
03/07/08	300.00	Farmer's State Bank	#1
03/13/08	100.00	Farmer's State Bank	#1
03/17/08	70.00	Farmer's State Bank	#1
03/21/08	1,100.00	Farmer's State Bank	#1
05/27/08	1,000.00	Farmer's State Bank	#4
05/29/08	350.00	Farmer's State Bank	#1
06/27/08	300.00	Farmer's State Bank	#4
Subtotal FY08	<u>9,464.00</u>		
07/02/08	900.00	Farmer's State Bank	#1
07/28/08	600.00	Farmer's State Bank	#4
09/05/08	20.00	Farmer's State Bank	#1
10/29/08	1,400.00	Farmer's State Bank	#1
12/24/08	1,180.00	Bank of West	
01/02/09	100.00	Farmer's State Bank	#1
01/22/09	60.00	Farmer's State Bank	#4
02/05/09	1,100.00	Farmer's State Bank	#4
03/26/09	200.00	Farmer's State Bank	#4
03/30/09	250.00	Bank of West	
04/27/09	994.00	Farmer's State Bank	#3
05/04/09	1,400.00	Farmer's State Bank	#1
06/08/09	1.00	Bank of West	
06/15/09	1,000.00	Farmer's State Bank	#1
Subtotal FY09	<u>9,205.00</u>		
07/02/09	1,400.00	Farmer's State Bank	#1
09/14/09	250.00	Farmer's State Bank	#5
09/22/09	600.00	Farmer's State Bank	#1
09/25/09	600.00	Farmer's State Bank	#3
10/22/09	640.00	Farmer's State Bank	#3
10/26/09	220.00	Farmer's State Bank	#5
12/30/09	600.00	Farmer's State Bank	#3
Subtotal FY10*	<u>4,310.00</u>		
Total	<u><u>\$ 32,144.30</u></u>		

^ - For the period January 1, 2006 through June 30, 2006.


* - Through December 31, 2009.

Report on Special Investigation of the
City of Alburnett

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Billie Jo Heth, Senior Auditor II
Lara VanWyk, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices



**Report on Special Investigation of the
City of Alburnett**

Report on Special Investigation of the
City of Alburnett

Calendar Used by Amber Franklin to Record Time Worked

June 08

Alexandria Mentus, Cedar Rapids • 7th grade, Regis Middle School

1	National Trails Day 	9.5	9.5	9.5	World Environment Day 	8	11
2	6:45-4:15	3	6:45-4:15	4	6:45-4:15	5	7
3	10.5	9.5	9.5	9.5	11.5	6	8-7
4	10-8:30	9	6:45-4:15	10	10-4:15 5:30-8:30	11	12
5	6:45-4:15	16	6:45-4:15	17	6:45-4:15	18	19
6	6:45-4:15	23	6:45-4:15	24	6:45-4:15	25	26
7	8	15.5	23.5	24	Vacation	25	26
8	Father's Day 	9.5	9.5	9.5	9.5	10-5	13
9	15	16	17	18	19	20	21
10	22	23	24	25	26	27	28
11	29	30	31	32	33	34	35

Amber Franklin

Reg 142.5

Vac 21.25
OT 15.25
198.15

When traveling on the road, bring your own beverage container and patronize places that refill personal containers.

Buy fertilizer in concentrate, bags and mix up at a garden.

Ask the nursery or retailer if their pots may be returned for recycling.

Recycle paper, cut it up and use for scratch pads at home, school or work.

Cedar Rapids / Iowa City

Willow Blvd. & 14th Ave. SW

Cedar Rapids, Iowa

366-1300

Dairy Month

Appendix 2

Report on Special Investigation of the
City of Alburnett

Copies of Stubs for Selected Checks Issued to Amber Franklin

ALBURNETT	135	AMBER FRANKLIN	2/22/08	11241
REFERENCE		GL ACCOUNT #	INV #	NET
		001-650-6599	02222008	2108.34
<div>☐ <u>pay back to</u> ↑</div>				
CHECK #	11241	TOTAL -	**2,108.34	

ALBURNETT	135	AMBER FRANKLIN	3/15/08	11260
REFERENCE		GL ACCOUNT #	INV #	NET
		001-650-6230	3152008	79.32
<div>☐ pay back.</div>				
CHECK #	11260	TOTAL -	*****79.32	

Report on Special Investigation of the
City of Alburnett

Copies of Stubs for Selected Checks Issued to Amber Franklin

CITY OF ALBURNETT

135 AMBER FRANKLIN 11/19/07 011122

REFERENCE	GL ACCOUNT #	INV #	NET
	600-810-6340	11192007	35.00
	610-815-6340	11192007	35.00

☒ gather receipts to cover this

CHECK # 11122 TOTAL - *****70.00

*8 Frames
2 Steel Chairs
Rack*

WAL★MART®
Save money. Live better.™

ALWAYS THE LOW PRICE
ON THE BRANDS YOU TRUST
MANAGER THOMAS PELZER
(319) 393 - 0444

ST# 1528 OP# 00003983 TE# 27 TR# 02904

PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
PHOTO FRAME 003855531514	5.00 X
STEEL CHAIR 004468137185	8.34 X
STEEL CHAIR 004468137185	8.34 X
TOWEL RING 007186298751	5.43 X
SN 3 HK RACK 008149201422	9.98 X
SUBTOTAL	72.09
TAX 1 6.000 X	4.33
TOTAL	76.42 - 5 ⁷⁶
CASH TEND	100.00
CHANGE DUE	23.58

ITEMS SOLD 12 ⁶⁰70

TC# 4418 9905 8883 1884 1702

Wal-Mart exclusive Eagles CD
available October 30th!
09/21/07 08:18:12

Appendix 3

Report on Special Investigation of the
City of New Alburnett

Copies of Stubs for Selected Checks to Petty Cash

ALBURNETT	63	PETTY CASH	GL ACCOUNT #	3/19/08 INV #	11265 NET
REFERENCE					
PETTY CASH			001-650-6230	3192008	300.00

□ pay back

CHECK #	11265	TOTAL -	****300.00
---------	-------	---------	------------

ALBURNETT	63	PETTY CASH	GL ACCOUNT #	3/22/08 INV #	11271 NET
REFERENCE					
PETTY CASH			001-650-6230	3222008	125.00

□ pay back

CHECK #	11271	TOTAL -	****125.00
---------	-------	---------	------------

Report on Special Investigation of the
City of Alburnett

Example of Billing Statement

CITY OF ALBURNETT
 ALBURNETT, IOWA 52202

FROM	TO	BILLING DATE	PREV BALANCE
4/29/09	6/04/09	6/05/09	43.88

pd w/ea of \$2.14

READINGS		CONSUMPTION USED	CODE	CURRENT CHARGES
PREVIOUS	PRESENT			
140500	147700	7200	SS	1.50
140500	147700	7200	SW	20.65
			WT	30.60
			TX	3.70

ACCOUNT NUMBER	DUE DATE
	6/22/09

AMOUNT DUE NOW	AMOUNT DUE NOW
64.31	54.31

PROPERTY LOCATION

ACCOUNT NUMBER	DUE DATE
	6/22/09

AMOUNT DUE NOW	AMOUNT DUE NOW
64.31	54.31

PO BOX [REDACTED]
 ALBURNETT IA 52202-0175

First Class Mail
US Postage
Paid
Permit No. 8
Alburnett, IA 52202

Report on Special Investigation of the
City of Alburnett

Copies of Documents Related to Utility Payments

RECEIPT

DATE Feb 25, 2008 No. 173899 ✓

FROM Robert [REDACTED] \$40.00

DOLLARS

O FOR RENT 4/8 2/4/08

O FOR

ACCT. 16 ☒ CASH

PAID 30.00 ☐ CHECK

DUE 11 ☐ MONEY ORDER

FROM Amber [REDACTED] TO

BY Amber [REDACTED] 1152

RECEIPT

DATE July 3, 2008 No. 175010

FROM Robert [REDACTED] \$170.00

DOLLARS

O FOR RENT Cr of 17.66

O FOR Thank you

ACCT. 16 ☒ CASH

PAID 17.66 ☐ CHECK

DUE 11 ☐ MONEY ORDER

FROM Amber [REDACTED] TO

BY Amber [REDACTED] 1152

Report on Special Investigation of the
City of Alburnett

Copies of Documents Related to Utility Payments

© 2004 80-108
DEPOSIT TICKET 72-1167/739

CITY OF ALBURNETT
ALBURNETT, IA 52202

FARMERS STATE BANK
319-842-0211 • Alburnett, Iowa 52202

DATE June 30, 08
DEPOSITS MAY BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

	DOLLARS	CENTS
CURRENCY	210	00
COIN		
CHECKS LIST EACH SEPARATELY		
1		
2 R. [REDACTED]		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE PRINT TOTAL HERE	210	00

Checks and other items are received for deposit
subject to the provisions of the Uniform Commercial
Code or any applicable collection agreement.

010 21000

Report on Special Investigation of the
City of Alburnett

Copies of Documents Related to Utility Payments

CITY OF ALBURNETT
ALBURNETT, IOWA 52202

FROM		TO		BILLING DATE	PREV BALANCE
5/30/08		7/03/08		7/07/08	

cr Total Type up

READINGS		CONSUMPTION		COST	CURRENT CHARGES
PREVIOUS	PRESENT	USED			
29800	31400	1600	SW	12.15	
29800	31400	1600	WT	15.61	
			TX	.94	

(c) a deposit
So cr of
7.66
30.20

ACCOUNT NUMBER	DUE DATE
16	7/25/08

AMOUNT DUE PREVIOUS	AMOUNT DUE NOW
234.06	224.06

PROPERTY LOCATION

ACCOUNT NUMBER	DUE DATE
16	7/25/08

AMOUNT DUE PREVIOUS	AMOUNT DUE NOW
234.06	224.06

22.54
14.06

ROBERT [REDACTED]
ALBURNETT IA 52202