



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

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Warren G. Jenkins, CPA
Chief Deputy Auditor of State

NEWS RELEASE

**Contact: Warren Jenkins
(515/281-4889)
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FOR RELEASE August 13, 2002

Auditor of State Richard Johnson today issued a report following a review of selected child care assistance payments made by the Department of Human Services.

Through an internal investigation in May, the Department identified five warrants totaling \$18,752.63 that were issued between June 21, 2001 and April 12, 2002 for child care services that were not provided. The payments were issued to an individual that was not an authorized child care provider and were a result of fraudulent invoices prepared and processed by a former employee of the Department, Ms. Wilma ("Susie") Brown. Ms. Brown was able to establish a vendor authorized for payment, create payment invoices and process the payments to disburse the Department's funds.

Johnson reported that the review conducted by his Office did not identify any additional unauthorized disbursements. Johnson also reported the Department has recovered \$17,369.93 from Ms. Brown. Johnson recommended that the Department continue to seek reimbursement of the remaining \$1,382.70.

Johnson also recommended that staff in the Department's Central Office compare claims for child care service invoices that are over 90 days old to the listing of authorized child care providers. Child care payments should not be issued to individuals that are not authorized child care providers. Johnson also recommended other improvements be made to the internal controls over the disbursements made by the Department.

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

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

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REPORT ON REVIEW OF
DEPARTMENT OF HUMAN SERVICES
SELECTED CHILD CARE ASSISTANCE PAYMENTS
JULY 1, 1999 THROUGH MAY 31, 2002

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Auditor of State's Report

To the Director and the Council Members of
the Department of Human Services:

On June 3, 2002, we met with Jan Clausen, Chief Financial Officer, and Jeanette Wiig, Bureau Chief, at their request to discuss several unauthorized day care payments issued by the Department of Human Services. As a result of concerns discussed at that meeting, and at the Department's request, we applied tests and procedures to selected financial transactions of the Department for the period July 1, 1999 through May 31, 2002. This report details the procedures we performed and the resulting findings. We also have summarized our understanding of the payment processes employed by the Department for purchase of child care services, and we have made recommendations to improve the controls over those expenditures.

Background Information

The Department's Social Services Policy Manual provides the following overview of the Child Care Assistance program:

"Child Care Assistance (CCA) may be provided to the children of income-eligible parents who are absent for a portion of the day due to employment or participation in academic or vocational training or PROMISE JOBS activities. Assistance may also be available for a limited period of time to the children of a parent looking for employment or when the parent who normally cares for the child is absent from the home due to hospitalization, physical or mental illness, or death."

"Child care services are provided to people participating in activities approved under the PROMISE JOBS program and people who are recipients of the Family Investment Program (FIP) without regard to Child Care Assistance eligibility requirements if there is a need for child care services. PROMISE JOBS staff administer Child Care Assistance for child care needed to participate in PROMISE JOBS activities."

"Child care services for a child with protective needs are provided without regard to income. To receive protective child care services, the family must meet specific requirements, and child care must be identified in the child's case permanency plan as a necessary service."

"Child care may be provided in a licensed child care center, a registered family or group child care home, a nonregistered child care home, the child's own home, or by a child care program which is exempt from licensing or registration."

"Child Care Assistance is funded with state child care assistance and protective funds and the federal Child Care and Development Fund. All requirements, policies, and procedures found in this manual apply, regardless of the funding source."

After Department representatives have established eligibility for the Child Care Assistance program and the child has received services, the child care provider is to submit an invoice for the services to the Department. After reviewing the invoice at the appropriate local office for reasonableness, a designated clerical staff member signs the invoice and enters the billing information into the electronic Purchase of Service data system (POSS). Following the data input, a local DHS caseworker reviews the claim for accuracy and applies an electronic approval to the claim allowing for the payment to process through POSS. POSS system edit checks verify that the provider and case numbers are valid and that the provider has submitted only one invoice for the month. POSS then authorizes preparation of payment if the edit checks are accurately completed.

A provider invoice that remains unpaid after the end of the fiscal year is not processed through POSS. Rather, the invoices are processed manually as administrative appeal board claims. The invoices are to be reviewed and approved at the appropriate local office for accuracy. The invoices are then to be submitted to the Department's Central Office where one of two employees prepares a payment voucher and enters the invoice onto the Iowa Financial Accounting System (IFAS) for payment. The employee also prepares an administrative appeal board claim form. The payment voucher is reviewed for accounting codes and approved by a member of management (or their designee) within the Bureau of Purchasing, Payments and Receipts. The provider invoice and payment voucher are attached to the appeal board claim form and submitted to the Department of Revenue and Finance for final approval. Despite the terminology, the claims are not presented to the State Appeal Board for approval.

In May, an employee reviewing the listing of appeal board claims identified a payment for child care services being made to a family member of Wilma ("Susie") Brown. Ms. Brown, an Accounting Technician 2, was one of two employees responsible for the processing of the administrative appeal board claims. Upon further review, Department representatives determined that the payment had not been properly authorized and was based on a fraudulent invoice.

Department representatives also reviewed previous child care payments to determine if other warrants had been issued to the same individual. The following five payments totaling \$18,752.63 were identified by the Department.

Warrant Date	Payee	Warrant Number	Amount	Appendix
06/21/01	Lori Kirk	07537358	\$ 3,166.18	A
07/31/01	Lori Kirk	07887521	4,712.00	B
09/25/01	Lori Kirk	02366172	4,854.00	C
11/29/01	Lori Kirk	02917595	3,622.45	D
04/12/02	Lori Kirk	04388355	2,398.00	E
			\$ 18,752.63	

The Department determined that each of the payments was a result of a fraudulent invoice. The invoices had not been properly approved at the local office because the signatures contained on the invoices were not legitimate. In addition, the provider numbers and address on the invoices were fictitious and the child care services listed were not provided. The Department also determined that Ms. Brown had established Lori Kirk as an active vendor on IFAS on June 14, 2001. Copies of the five warrants and the related invoices are included in **Appendices A through E**.

As illustrated by the copies of the invoices, the documentation supporting the warrant issued on June 21, 2001 indicates that a set of children residing in Black Hawk County received child care services in March and April, 2000 from a provider that lived in Des Moines. The invoices supporting the warrant issued on July 31, 2001 indicated that a second set of children also received child care services from the same provider in March and April, 2000; however, these children were to have resided in Linn County.

The invoices supporting the warrant issued on September 25, 2001 indicate that Lori Kirk provided child care services to children in Woodbury County and her address was 1910 10th Street in Sioux City. Ms. Kirk's address as shown in the State's vendor file is 1910 10th Street in Des Moines.

The warrant issued on November 29, 2001 is supported by invoices that show a set of children in Scott County received child care services from Lori Kirk in March and April of 2001. The invoices show Ms. Kirk's address was in Davenport; however, the warrant was mailed to Ms. Kirk at a Des Moines address.

The warrant issued on April 12, 2002 is also supported by invoices that show a set of children residing in Polk County received child care services from Lori Kirk in March and April of 2001. The invoice shows Ms. Kirk resided at a Des Moines address.

During an interview held with an agent of the Division of Criminal Investigation (DCI), Ms. Brown admitted to creating invoices that resulted in day care payments being issued to Ms. Kirk. Ms. Brown also stated that she picked up some of the warrants from the Department's Central Office and the rest were mailed to Ms. Kirk.

Because Ms. Brown also performed certain procedures in the payroll process, the Department reviewed the Human Resource Information System (HRIS) for any unauthorized pay that Ms. Brown may have received for the period April 1, 1999 through the date of Ms. Brown's resignation, June 3, 2002. The Department did not identify any significant discrepancies. While Ms. Brown resigned on Monday, June 3, 2002, she was placed on administrative leave by the Department on the morning of Friday, May 31.

The Department also searched for payments made to other relatives of Ms. Brown that may have been processed in a similar manner as those made to Ms. Kirk. As a result of their review, the Department did not identify any other unauthorized payments.

As of July 12, 2002, the Department recovered \$17,369.93 of the unauthorized payments identified above, from Ms. Brown's IPERS account and from her last salary and vacation pay out warrant. Ms. Brown endorsed the two warrants to be payable to the State of Iowa.

Procedures Performed

Based on our understanding of the POSS and the administrative appeal board process, we performed the procedures listed below and drew the following conclusions:

- (1) We reviewed internal controls to determine whether adequate policies and procedures were in place and operating effectively.

We identified concerns with the internal controls over the disbursements prepared by Ms. Brown. Recommended improvements to the internal controls are summarized in the next section of this correspondence.

- (2) We reviewed the five unauthorized disbursements identified by the Department. We also reviewed the supporting documentation related to the five disbursements.

Based on our review, we concur with the Department's conclusion that the five warrants were unauthorized and issued as a result of fraudulent claims. In addition, we determined that Ms. Brown used the "address override" function available on IFAS for at least two of the warrants to change the address of the vendor printed on the warrant from the address shown in the vendor file.

Because Ms. Brown had the ability to change vendor addresses, she had the ability to send warrants she authorized for disbursement to any address desired. We were unable to identify warrants for which Ms. Brown employed the address override function because a history of such changes is not maintained. As a result, additional unauthorized disbursements may have occurred that have not been identified.

- (3) We reviewed administrative appeal board payments made by the Department for the period July 1, 2000 through May 31, 2002 for additional payments made to Ms. Kirk, Ms. Brown or relatives of Ms. Brown identified by the Department.

We did not identify any additional unauthorized payments for outdated day care services.

- (4) We reviewed day care payments made through IFAS to Ms. Brown or relatives of Ms. Brown identified by the Department for the period July 1, 2000 through May 31, 2002.

We did not identify any additional unauthorized payments made to Ms. Brown or to the relatives identified by the Department.

- (5) For vendors that were established on IFAS by Ms. Brown, we reviewed child care assistance payments for the period July 1, 1999 through May 31, 2002.

We did not identify any additional unauthorized vendors or payments established on IFAS by Ms. Brown.

- (6) We electronically compared day care payments processed through IFAS to approved providers listed in POSS to determine if the payments were issued to approved providers for the period July 1, 1999 through May 31, 2002.

We did not identify any additional day care payments through IFAS to unapproved providers.

- (7) We reviewed other job duties of Ms. Brown, including payroll, travel voucher and payment voucher approval/pre-auditing and releasing invoices on the Family and Children Services (FACS) system for payment.

We did not identify any other irregularities.

- (8) We reviewed bank statements and certain supporting bank documents for savings and checking accounts held jointly or individually by Ms. Brown, Robert Turner (Ms. Brown's son) and Ms. Kirk for the period July 1, 2000 through June 14, 2002.

We did not identify any unauthorized payments from the Department that were deposited to Ms. Brown's bank accounts.

We verified that the five state warrants issued to Ms. Kirk for day care services were deposited to the account she held jointly with Robert Turner or the savings account held by Mr. Turner. As stated previously, the five warrants totaled \$18,752.63. Of that amount, \$13,080.63 was withheld from the deposits in cash.

Recommended Control Procedures

As part of our review, we evaluated the procedures used by the Department to process child care assistance disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide that the actions of one individual will act as a check on those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. During our review of the internal control structure, the existing procedures were evaluated in order to determine that incompatible duties, from a control standpoint, are not performed by the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty and, therefore, maximizes the accuracy of the Department's disbursements. Based on our findings, observations and discussions with personnel from the Department, DCI and Revenue and Finance, the following recommendations are made to further strengthen the Department's internal control.

- (1) We determined that Ms. Brown was able to establish a vendor authorized for payment, create an "authorized" payment invoice and process the payment to disburse Departmental funds. Departmental personnel that have authority to establish vendors on IFAS (or change the mailing address of the vendors) should not be allowed to process claims for disbursements. Prior to establishing a vendor on IFAS or changing their mailing address, proper documentation should be prepared by appropriate personnel that have no disbursement duties.

We also determined that Ms. Brown had the ability to disburse funds using IFAS from Department accounts other than the Child Care Assistance account. This ability, coupled with the ability to override the address of vendors, enabled Ms. Brown (and possibly other employees not addressed during our review) to issue unauthorized payments to authorized vendors but have those payments delivered to unauthorized addresses. Segregating the functions of disbursement processing and changes to the vendor file within the Department will improve the internal controls over disbursements until IFAS is modified to electronically segregate the ability to establish vendors and modify their addresses from the ability to approve disbursements.

- (2) Administrative appeal board claims for child care service invoices over 90 days old should be compared to the listing of authorized child care providers by a member of management (or their designee) within the Bureau of Purchasing, Payments and Receipts. Child care payments should not be issued to individuals that are not authorized child care providers. While this review may not prevent all fraudulent invoices from being processed, it would provide an additional deterrent to the filing of improper claims.
- (3) The Department should enforce the policy that warrants be delivered directly to the employee responsible for mailing the payment and who is not otherwise involved in claims processing and that all warrants be mailed.
- (4) The Department should continue to seek reimbursement from Ms. Brown for the remaining \$1,382.70.

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 the financial statements of the Department of Human Services, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the personnel of the Department of Human Services, the Department of Revenue and Finance and the Division of Criminal Investigation during the course of our investigation.

RICHARD D. JOHNSON, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

July 12, 2002

Report on Review
Department of Human Services

Staff

This audit was performed by:

Annette K. Campbell, CPA, Director
Suzanne R. Hanft, CPA, Manager
Deborah J. Moser, CPA, Senior Auditor II
Kimberly M. Knight, Staff Auditor

Tamera S. Kusian, CPA
Acting Deputy Auditor of State

APPENDICES

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
June 21, 2001

ACCOUNT NUMBERS
0001-01-413-N56-4115-4309

State of Iowa Warrant
VOID 6 MONTHS AFTER 06-21-01 No. 07537358

50 TO THE Treasurer of State
Des Moines, Iowa 50319

83-22
730

Pay to the order of

DEPARTMENTAL REFERENCE NO'S	AMOUNT
41356060076 [REDACTED] FYOD DAYCARE	3 *****3,166.18

KIRK, LORI
1910 10TH ST
DES MOINES IA

50314 LMK/PAT/SED
914070101700056
DATE 06/27/01

U.S. BANK
DIA. HENDERSON & VANDERBILT
Authorized Signature

64974768F36F6D70

[REDACTED] /0000316618/

JE of 26
0730-0091-4
801054177

06 18 01
315-243-6954

VIEW PERSON CARD
Lori Kirk

Appendix A

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
June 21, 2001

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE **AE 1801**

DHS use only

Invoice No. _____

Agreement No. 38-07-482

Provider Name Lori Kirk

Provider Addr. 1910 10th

City/State Des Moines IA Zip 50314

Billing Period Mar 1-31/00 State/Local F

County No. and Name 07 / Black Hawk

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]			1501	10.80	32	336.00			336.00	
02	[REDACTED]			1516	7.32	39	235.52			235.52	
03	[REDACTED]			1617	7.19	43	309.17			309.17	
04	[REDACTED]			1602	8.19	43	352.17			352.17	
05											
06											
07											
08											
09											
10											
11											
12											
TOTALS											<u>1232.86</u>

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant: Lori Kirk Date: 3/30/01

Approval: Erin Kirk (L) Date: 6/12/01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
June 21, 2001

IOWA DEPARTMENT OF HUMAN SERVICES
PURCHASE OF SERVICES PROVIDER INVOICE

Page _____ of _____
AE JUN 18 01

DHS use only
Invoice No. _____

Billing Period: April 01-30/00 State/Local F Agreement No. 3807-482
County No./Name: 07 / Black Hawk Provider Name: Lori Kirk
(Please print or type)

Case Number	Last	Client's Name First	M.	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Cost
				Beginning	Ending							
01	[REDACTED]	[REDACTED]	[REDACTED]			1501	10.50	43	45150			45150
02	[REDACTED]	[REDACTED]	[REDACTED]			1514	7.36	43	31648			31648
03	[REDACTED]	[REDACTED]	[REDACTED]			1617	7.19	43	30917			30917
04	[REDACTED]	[REDACTED]	[REDACTED]			1602	8.19	43	35217			35217
05	[REDACTED]	[REDACTED]	[REDACTED]			1616	9.00	28	25200			25200
06	[REDACTED]	[REDACTED]	[REDACTED]			1646	9.00	28	25200			25200
07												
08												
09												
10												
11												
12												
TOTALS												193322

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant: Lori Kirk Date: 3/30/01
Approval: [Signature] Date: 6/18/01

AA-2241-0 (Rev. 6/99) 470-0020

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
July 31, 2001

ACCOUNT NUMBERS: 0001-01-413-N56-4115-4309
State of Iowa Warrant
VOID 6 MONTHS AFTER 07-31-01 No. 07887521

TO THE Treasurer of State
Des Moines, Iowa 50319

Pay to the order of
KIRK, LORI
1910 10TH ST
DES MOINES IA
50314

DEPARTMENTAL REFERENCE NO'S
41356070110
FY00 DAYCARE

AMOUNT
3 *****4,712.00

BNK/BAT/SEU
914870109800084
DATE 08/06/01

G. D. BARR
DIR. REVENUE & FINANCE
DF4488L8F77FDA40
210700145 2183 2184 17 08-02-01
AUTHORIZED SIGNATURE

00000471200

STATE OF IOWA
DES MOINES, IOWA 50319
210700145 2183 2184 17 08-02-01

BY ADDRESS IS
BY

STATE OF IOWA
DES MOINES, IOWA 50319
210700145 2183 2184 17 08-02-01

STATE OF IOWA
DES MOINES, IOWA 50319
210700145 2183 2184 17 08-02-01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
July 31, 2001

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE **JUL 19 2001**

DHS use only

Invoice No. _____

Agreement No. 38-57-210

Provider Name Leri Kirk

Provider Addr. 1910 10th St

City/State DM Ia Zip 50314

Billing Period Mar 01-31, 00 State/Local F

County No. and Name 52 / Linn

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]			1601	1000	42	42000			42000 ✓	
02	[REDACTED]			1646	900	42	37800			37800 ✓	
03	[REDACTED]			1646	900	42	37800			37800 ✓	
04	[REDACTED]			1601	1000	42	42000			42000 ✓	
05	[REDACTED]			1646	900	42	37800			37800 ✓	
06	[REDACTED]			1601	1000	38	38000			38000 ✓	
07	[REDACTED]			1646	900	38	34200			34200 ✓	
08											
09											
10											
11											
12											
TOTALS:											269600
											269600

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Leri Kirk Date 9-30-00

Approval [Signature] Date 5-24-01

Appendix B

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
July 31, 2001

Page 1 of 1

Iowa Department of Human Services
PURCHASE OF SERVICE PROVIDER INVOICE

JUL 19 2001

DHS use only

Invoice No. _____

Agreement No. 38-57-210

Provider Name Lari Kirk

Provider Addr 1910 10th St

City/State DM Ia to 30314

Billing Period April 01-30, 01 State/Local F

County No. and Name 57 / Linn

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]			1601	1000	34	34000			34000 ✓	
02	[REDACTED]			1646	900	34	30600			30600 ✓	
03	[REDACTED]			1646	900	34	30600			30600 ✓	
04	[REDACTED]			1601	1000	38	38000			38000 ✓	
05	[REDACTED]			1646	900	38	35200			35200 ✓	
06	[REDACTED]			1601	1000	38	38000			38000 ✓	
07	[REDACTED]			1646	900	38	35200			35200 ✓	
08											
09											
10											
11											
12											
TOTALS								301600			301600 ✓

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lari Kirk Date 9-30-00

Approval [Signature] Date 5-31-01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
September 25, 2001

ALIXANI NUMBERS 0001-02-413- 4115-4309 State of Iowa Warrant
VOID 6 MONTHS AFTER 09-25-01 No. 02366172

TO THE Treasurer of State
Des Moines, Iowa 50319

Pay to the order of KIRK, LORI

DEPARTMENTAL REFERENCE NO'S AMOUNT
DUPLICATE D2 *****4,854.00

DUPLICATE

DATE 10/04/01

213902660 E311 2341 17 10-03-01

033577

COMMUNITY CHOICE CR. UN.
VISA/MASTERCARD
JOHNSTON, IOWA
615-334-8100

213902660 E311 2341 17 10-03-01

C is Kirk

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
September 25, 2001

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only

Invoice No. _____

Agreement No. 3897956
 Provider Name Loni Kirk
 Billing Period May 1-31, 01 State/Local f Provider Addr 1910 10th
 County No. and Name 97 / Woodbury City/State Sions City Ia Zip 51103

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]			1646	900	42	37800				
02	[REDACTED]			1616	900	42	32840				
03	[REDACTED]			1646	900	40	36000				
04	[REDACTED]			1616	900	42	37800				
05	[REDACTED]			1601	1000	40	40000				
06	[REDACTED]			1601	1000	42	42000				
07											
08											
09											
10											
11											
12											
TOTALS								<u>231400</u>			

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Loni Kirk Date 9-11-01
 Approval [Signature] Date 9-12-01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
September 25, 2001

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only

Invoice No. _____

Agreement No. 389795L

Provider Name Lori Kirk

Provider Addr. 1910 10th

City/State Sioux City Ia Zip 51103

Billing Period June 1-30, 01 State/Local F

County No. and Name 97 / Woodbury

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]			1646	9.00	44	396.00				
02	[REDACTED]			1616	9.00	44	396.00				
03	[REDACTED]			1646	9.00	46	414.00				
04	[REDACTED]			1616	9.00	46	414.00				
05	[REDACTED]			1601	10.00	46	460.00				
06	[REDACTED]			1601	10.00	46	460.00				
07	SEP 25 2001										
08											
09											
10											
11											
12											
TOTALS											

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 9-11-01

Approval [Signature] Date 9-12-01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
November 29, 2001

ACCOUNT NUMBERS: 0001-02-413-N56-4115-4309

State of Iowa Warrant

VOID 4 MONTHS AFTER 11-29-01 No. 02917595

TO THE Treasurer of State
Des Moines, Iowa 50319

33-72
730

Pay to the order of

DEPARTMENTAL REFERENCE NO'S	AMOUNT
41356110492 [REDACTED] 7 *****3-622.45	
FY01 DAYCARE	
237599506-2037-2037 17 12-03-01	

50319
KIRK, LORI
BLDG C APT 6
2514 CLARKSON AVE
DES MOINES-IA

917350104100844
DATE 12/04/01

DIR. REVENUE & FINANCE

69A0DF8A34FD3D0

AUTHORIZED SIGNATURE

[REDACTED] 10000362245

PHLB DES MOINES
237599506 2037 2037 17 12-03-01

COMMUNITY CHOICE CR.UN
VISA/MASTERCARD
JOHNSTON, IOWA 50508
615-334-8100

Account

DAISY HINK

CAUTION: FUNDING IN VIEW OF PERSON CASHING ON BEHALF OF BENEFITARY. THIS DEPOSIT ONLY FOR BENEFITARY.

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

November 29, 2001

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only

Invoice No. _____

Agreement No. 39 ~~88~~ 458

Provider Name Kirk, Lori

Provider Addr. 1910 Walnut

City/State Davenport Ia Zip 52802

Billing Period 3-1/3-31-01 State/Local f

County No. and Name 82-Scott

NOV 21 2001

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]			1501	1245	25	31145			31145	
02	[REDACTED]			1516	1050	25	26250			26250	
03	[REDACTED]			1601	900	30	27000			27000	
04	[REDACTED]			1601	900	30	27000			27000	
05	[REDACTED]			1616	1000	34	34000			34000	
06	[REDACTED]			1646	1080	34	34000			34000	
07											
08											
09											
10											
11											
12											
TOTALS											179395

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 5-18-01

Approval [Signature] Date 10/31/01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
November 29, 2001

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only

Invoice No.

Agreement No. ~~39~~ ⁸² 39 458

Provider Name Kirk, Lari

Provider Addr. 1910 Walnut

City/State Davenport Ia Zip 52902

Billing Period 4-1/30-01 State/Local f

County No. and Name 82-Scott

NOV 21 2001

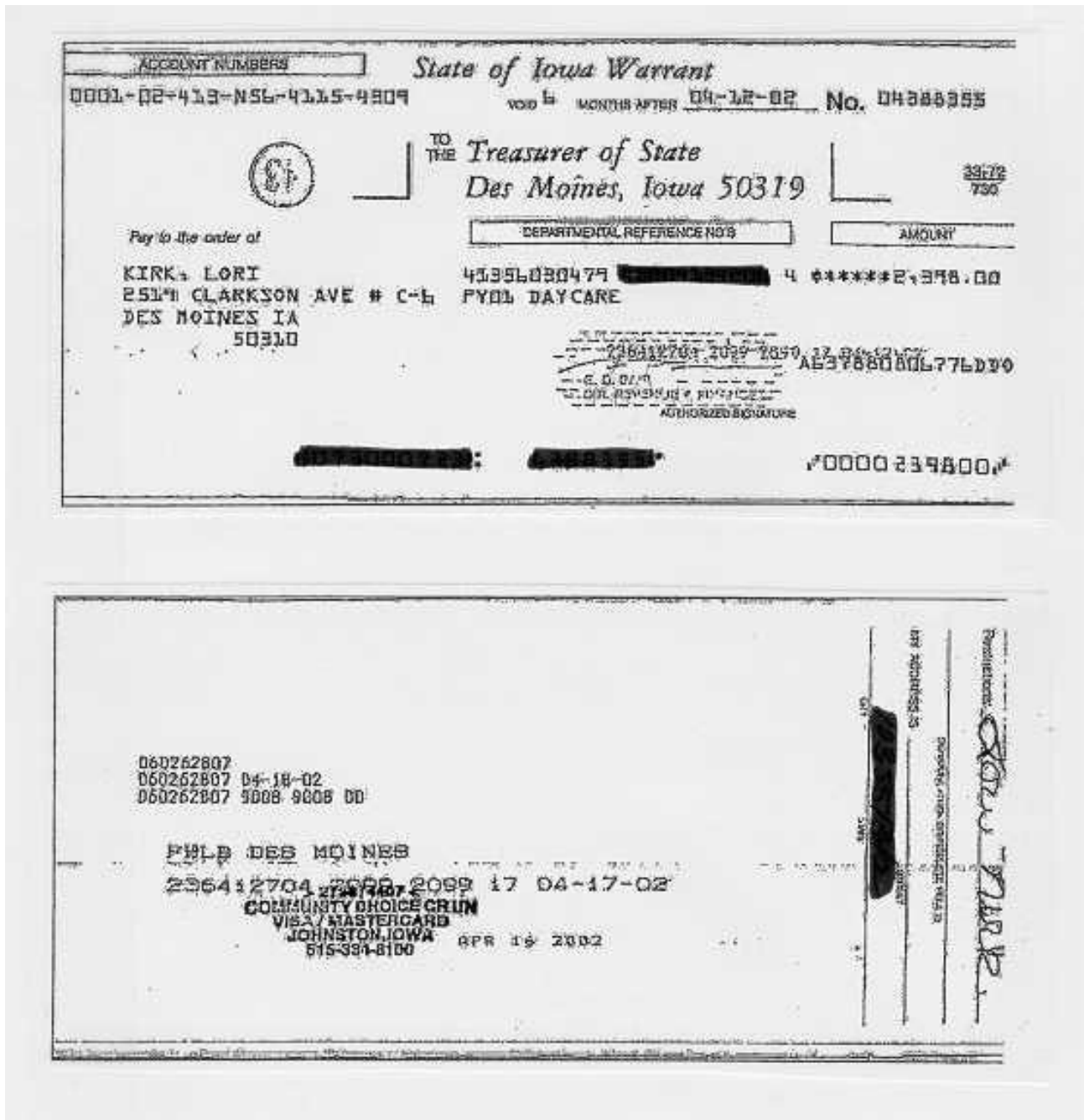
	Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits
			Beginning	Ending							
01	00110	[REDACTED]			1501	12.15	30	373.50			373.50
02	00120	[REDACTED]			1516	10.50	30	315.00			315.00
03	00110	[REDACTED]			1601	9.00	30	270.00			270.00
04	00120	[REDACTED]			1601	9.00	30	270.00			270.00
05	00130	[REDACTED]			1646	10.00	30	300.00			300.00
06	00140	[REDACTED]			1646	10.00	30	300.00			300.00
07											
08											
09											
10											
11											
12											
TOTALS								1828.50			1828.50

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lari Kirk Date 5-16-01

Approval [Signature] Date 10/31/01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments
April 12, 2002



Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments
 April 12, 2002

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only

Invoice No.

Agreement No. 38-07-410

Provider Name Lori Kirk

Provider Addr. 2519 Clarkson Ave #16

City/State Des Moines IA Zip 50310

Billing Period March 1 - March 31, 01 State/Local F

County No. and Name 77/Polk

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]	March 1	March 31	1646	9.00	21	189			189 ⁰⁰	
02	[REDACTED]	March 1	March 31	1646	9.00	21	189			189 ⁰⁰	
03	[REDACTED]	March 1	March 31	1646	9.00	21	189			189 ⁰⁰	
04	[REDACTED]	March 1	March 31	1646	10.00	24	240			240 ⁰⁰	
05											
06											
07											
08											
09											
10											
11											
12											
TOTALS								807 ⁰⁰			807 ⁰⁰

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 4-01

Approval _____ Date _____

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments
 April 12, 2002

Iowa Department of Human Services Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only

Invoice No.

Agreement No. 38-77-410

Provider Name Lori Kirk

Provider Addr. 2519 Clarkson Ave #46

City/State Des Moines IA Zip 50310

Billing Period April - April 30 01 State/Local F

County No. and Name 77 / Polk

Case Number	Client's Name Last, First, Middle	Service Date		Service Code	Unit Cost	No. of Units	Total Cost	Fees	Credits	Net Credits	
		Beginning	Ending								
01	[REDACTED]	April 1	April 30 01	11046	9.00	43	387			387.00	
02	[REDACTED]	April 1	April 30 01	11046	9.00	43	387			387.00	
03	[REDACTED]	April 1	April 30 01	11046	9.00	43	387			387.00	
04	[REDACTED]	April 1	April 30 01	11046	10.00	43	430			430.00	
05											
06											
07											
08											
09											
10											
11											
12											
TOTALS								1591			1591.00

I certify that the items for which payment is claimed were provided and are unpaid.

Claimed by Lori Kirk Date 4-1-02

Approved _____ Date _____