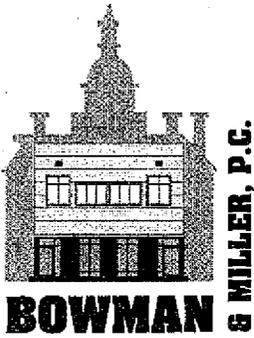


**REPORT ON SPECIAL INVESTIGATION
OF THE
TAMA COUNTY
EMERGENCY MANAGEMENT AND E-911 OFFICES
FOR THE PERIOD
JANUARY 1, 2002 THROUGH JUNE 30, 2004**

Table of Contents

		<u>Page</u>
Auditors' Report		1
Investigative Summary:		
Background Information		2
Detailed Findings		2-4
Recommended Control Procedures		4-5
Exhibits:	<u>Exhibits</u>	
Summary of Findings	A	6
Summary of Credit Card Charges	B	7-14
Cell Phone Charges	C	15-16
Unsupported Travel Reimbursements to Former Director	D	17-18
Staff		19
Appendices:	<u>Appendices</u>	
Copies of Letters Regarding Laptop Computer	1	20-21
Copies of Advertisement and Bids for Sale of Jeep	2	22-26



C E R T I F I E D ♦ P U B L I C ♦ A C C O U N T A N T S

24 EAST MAIN STREET • MARSHALLTOWN, IOWA 50158 • 641-753-9337 • FAX 641-753-6366
418 2ND STREET • GLADBROOK, IOWA 50635 • 641-473-2717 • FAX 641-753-6366
4949 PLEASANT STREET • SUITE 206 • WEST DES MOINES, IOWA 50266 • 515-309-5461 • FAX 515-278-0287

James R. Bowman, CPA • jim@syscompia.com
Elizabeth A. Miller, CPA • beth@syscompia.com
Debra J. Osborn, CPA • deb@syscompia.com
Suzanne M. Mead, CPA • suzanne@syscompia.com

Auditors' Report

To the Tama County Board of Supervisors:

As a result of alleged improprieties with certain disbursements and at your request, we conducted a special investigation of the Tama County Emergency Management and E-911 offices. We have applied certain tests and procedures to selected transactions of the Emergency Management and E-911 offices for the period January 1, 2002 through June 30, 2004. Based on discussions with County officials and a review of relevant information, we performed the following procedures:

- (1) Evaluated the County's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined certain disbursements of the Emergency Management and E-911 funds to determine if they were appropriate and properly supported. We also scanned all disbursements for reasonableness.
- (3) Examined all travel reimbursements issued to the former director to determine if the payments were properly approved and supported.
- (4) As possible, obtained and examined supporting documentation from parties outside the County when documentation was not readily available from the Emergency Management / E-911 office or the County Auditor's office.
- (5) Reviewed County policies regarding use of County issued credit cards and determined if certain purchases made with County credit cards were appropriate.

These procedures identified \$25,934.14 of improper or unsupported disbursements. We were unable to determine whether additional amounts may have been improperly disbursed during this time period because adequate records were not available for certain disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** of this report.

The procedures described above do not constitute an audit of the financial statements conducted in accordance with U.S. generally accepted auditing standards.

Copies of this report have been filed with the Tama County Supervisors' Office, Tama County Emergency Management and E-911 Offices, Tama County Attorney's Office and the Auditor of State.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Tama County during the course of our investigation.

Bowman & Miller, P.C.

March 31, 2005
Marshalltown, Iowa

Tama County Emergency Management and E-911 Offices

Investigative Summary

Background Information

The County Local Emergency Management Commission is established by Chapter 29 of the *Code of Iowa*. As provided by the *Code of Iowa*, each county's Local Emergency Management Commission is composed of a member of the board of supervisors or its appointed representative, the sheriff or the sheriff's representative, and the mayor or the mayor's representative from each city within the county. The Joint E-911 Service Board is organized under Chapter 34 of the *Iowa Code*. Tama County filed a copy of their E-911 Service Plan with the State of Iowa on November 8, 1989.

Scott Bruns was appointed as Director of the Tama County Emergency Management Agency and the E-911 Communications Center on May 31, 1994. On February 27, 2004, Scott submitted his resignation effective May 15, 2004, stating that effective March 15, 2004 he would like to step down to part-time. After that time, Mr. Bruns continued to work part-time through July 30, 2004.

Under requirements established by the *Code of Iowa*, the County is audited every year. The most recent audit completed by the County was for the fiscal year ended June 30, 2004. While conducting fieldwork for the County's audit, we found several disbursements from the Emergency Management and E-911 funds without proper supporting documentation. Also, at that time, it was brought to our attention that the new director had received statements from several vendors for past due amounts that were accruing finance charges.

As a result of the concerns identified, the Tama County Board of Supervisors requested that Bowman and Miller, P.C. conduct an investigation of certain financial transactions of the Tama County Emergency Management and E-911 Funds. We performed the procedures detailed in the Auditors' Report for the period January 1, 2002 through June 30, 2004.

Detailed Findings

Credit Card Charges

We identified many payments to Tama County Emergency Management's VISA credit card that were lacking adequate supporting documentation. We were able to obtain a listing from the credit card company of all charges on the account from January 1, 2002 through June 30, 2004. For each purchase identified, we reviewed any supporting documentation that was available to determine if the charges were for EMA / E-911 purposes. However, supporting documentation could not be located for most purchases. We attempted to contact many of the vendors to obtain printed documentation in order to support the credit card charges, but in most instances, we were not successful. We have identified improper credit card purchases in the amount of \$585.44 and unsupported purchases of \$11,986.91. The charges have been summarized in **Exhibit B** and are included in **Exhibit A**.

Improper Travel Reimbursements

As director, Mr. Bruns was furnished a county-owned vehicle to be used for Emergency Management (EMA) / E-911 business. We reviewed all payments to Mr. Bruns for reimbursements of travel expenses and items purchased for the EMA / E-911 offices. We identified thirteen travel reimbursements that were not properly supported. They did not include the date, purpose, or location of the travel. We identified one reimbursement for the start of a petty cash box, but no such petty cash box is in place. We noted that Mr. Bruns was reimbursed for 5,860 miles from January 1, 2002 through June 30, 2004, even though he had a county provided vehicle. We feel that these reimbursements were improper as the county provided a vehicle and purchased the gas for that vehicle. Therefore, there appears to be no need for mileage reimbursement for the director's personal vehicle. The claims have been summarized in **Exhibit D** and are included in **Exhibit A**.

Purchases of Office and Marketing Supplies

We identified several purchases of office and marketing supplies for which a free gift was received from the vendor. The free gifts are listed in **Table 1**. We were not able to locate the free gifts at the EMA / E-911 office. These items are not included in **Exhibit A** since they did not result in additional disbursements by the County.

Table 1

Invoice Date	Vendor	Description
07/25/2001	Mid American Specialties	2 Digital Cameras with Software
12/11/2001	All State Imaging	35mm single use camera with flash
06/17/2002	All State Imaging	Panasonic Supersonic Portable Cassette Stereo
12/06/2002	Mid American Specialties	2 binoculars
08/06/2003	Mid American Specialties	Chefmaster 18pc barbeque tool set
10/28/2003	Mid American Specialties	Playstation 2

During our review of EMA / E-911 disbursements, we identified a number of payments to office and marketing supply vendors for an abundance of items that are still currently on hand. Throughout September and October 2003, four cases of 2,500 mood pencils were ordered from a vendor for a total of 10,000 pencils at \$.59 each, plus shipping in the amount of \$67.24, for a total of \$5,967.24. The final invoice noted a free Playstation 2 being shipped, which we were unable to locate at the EMA / E-911 office. On December 6, 2004, we found two cases of pencils in storage, so approximately 5,000 of these pencils had never been distributed. Based on the 2000 census data, if one pencil were given to each housing unit in the county, there would still be 2,417 pencils remaining. We have included half of the cost of these pencils (\$2,983.62) in **Exhibit A** as improper disbursements, as these pencils were still in inventory. It appears that the additional pencils were purchased in order to obtain the Playstation 2.

Computer Purchase

Mr. Bruns ordered an Inspiron 8600 laptop computer from Dell Marketing, L.P. on March 3, 2004 in the amount of \$2,229.70, invoice number 667186390. Mr. Bruns approved a partial payment on the invoice in the amount of \$1,115.00 to be paid to Dell, which was disbursed May 5, 2004. In October 2004, the new Emergency Management director received notice of an amount due to Dell Marketing in the amount of \$1,114.70, which was the remaining balance on this invoice. When reviewing the invoice, the director could not locate the laptop computer in the EMA / E-911 office. The director then sent Mr. Bruns a letter dated October 13, 2004 (**Appendix 1**) requesting that he either remit payment in the amount of \$2,229.70 for the computer, or that it be returned. Mr. Bruns responded on October 17, 2004 and the laptop computer was subsequently returned. The cost of the laptop computer has been included in **Exhibit A**.

Improper Sale of Emergency Management Property

An advertisement was published in the February 11, 2004 Tama County Advisor - Shopper that Tama County EMA was taking bids on the sale of a white 1992 Jeep Cherokee through February 23, 2004 (**Appendix 2**). Two bids were received on February 19, 2004, one in the amount of \$500 from Mr. Bruns' fiancé, Julie Early, and another bid in the amount of \$551 from another interested party. Then, on February 23, 2004, a subsequent bid of \$800 was received from Ms. Early. Based on the details in the advertisement, we obtained a "Private Party Value" from the *Kelley Blue Book* web site of \$1,800. According to the *Kelley Blue Book* website, the "Private Party Value" is what a buyer can expect to pay when buying a used car from a private party. The Private Party Value assumes the vehicle is sold "As Is" and carries no warranty (other than the continuing factory warranty). Ms. Early was subsequently awarded the sale of the Jeep, and a check in the amount of \$800 was submitted to Tama County, drawn on Mr. Bruns and Ms. Early's joint bank account. The proceeds were then deposited into Tama County's general fund, instead of the EMA fund. It appears that Mr. Bruns informed Ms. Early that she needed to increase

the bid in order for them to purchase the vehicle. This is a conflict of interest. The sale of the Jeep has not been included in **Exhibit A** because an exact cost to the county cannot be determined.

Cell Phone Usage

During the time that Mr. Bruns was employed as the director, all cell phone bills that were turned in for payment were lacking adequate supporting documentation. The invoices were paid to the respective companies based on the first page summary invoice information provided by Mr. Bruns, which consisted of the account number and amount due. It is not apparent by this summary page if the account was even held by the EMA / E-911 agencies. We have attempted numerous times to receive the supporting invoice documentation from Midwest Wireless, but due to the fact that the information requested is over two years old, the agency no longer has cell phone contracts with the provider, and Midwest Wireless bought out Cellcom during this time, we have been unsuccessful. Of the few detailed invoices we have been able to obtain, we have noted the following:

During the time that Mr. Bruns was believed to be in Texas on National Guard training (**Exhibit B**), there were roaming charges in the amount of \$628.39 charged to the EMA / E-911 cell phone on account with Cellcom, now Midwest Wireless. Although the total county business use of these calls cannot be determined since some of the roaming charges were from unidentified incoming calls, however, we can determine that \$108.93 of these charges were for calls to Mr. Bruns home phone number. A summary of the amounts paid to Cellcom, Midwest Wireless, and US Cellular from January 1, 2002 through June 30, 2004 has been compiled (**Exhibit C**) and are included in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Tama County Emergency Management and E-911 offices to process disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide that the actions of one individual will act as a check of those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the organization's internal controls.

- A. Travel Payments - During our review of the EMA / E-911's travel claims, we identified a number of improper or unsupported payments.

Recommendation - All travel payments should be supported by appropriate documentation which contains a description of the destination and/or the meeting(s) attended.

- B. Disbursements - During our review of the EMA / E-911's disbursements for the period January 1, 2002 through June 30, 2004, it was noted that many disbursements, including travel reimbursements, credit card payments, and cell phone payments were not supported by invoices or other proper detailed documentation.

Recommendation - All claims being submitted for payment should contain detail sufficient to ensure the payment complies with county policies and to ensure the costs incurred are valid.

- C. Credit Card Usage - The Tama County Emergency Management and E-911 offices have issued various credit cards for use by the director and other employees. We noted instances when credit cards were used for improper or unsupported purchases as well as credit cards being distributed without proper record of who has possession of the cards.

Recommendation - The Emergency Management and E-911 offices should establish an appropriate use policy for the credit card(s) issued, including a log of credit card possession and supporting documentation for all charges.

D. Payroll - During our review of payroll for the Tama County Emergency Management / E-911 agencies for the period January 1, 2002 through June 30, 2004, the following conditions were identified:

- (1) Properly approved time sheets were not submitted to the County Auditor to support payroll warrants to the EMA/E911 director.
- (2) Vacation and sick leave usage were not reported to the County Auditor and the related balances were not reviewed by the board.

Recommendation - Properly approved timesheets should be submitted to the County Auditor by each employee. Vacation and sick leave usage should also be reviewed, approved and reported to the County Auditor. In addition, vacation and sick leave balances should also be reviewed by the Board.

E. Sale of vehicle - As previously stated, there was a conflict of interest regarding the sale of a county owned vehicle.

Recommendation - The county should establish a written policy in regard to disposal of county property. Sealed bids should be obtained, opened simultaneously, tabulated and witnessed by two employees.

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Summary of Findings
For the period January 1, 2002 through June 30, 2004

Description	Exhibit / Page Number	Payment by:		Total
		Emergency Management Fund	E-911 Fund	
Improper disbursements:				
Credit card charges	Exhibit B	\$ 380.54	204.90	585.44
Cell phone charges	Exhibit C	108.93	-	108.93
Travel reimbursements	Exhibit D	1,023.45	746.54	1,769.99
Marketing supplies	Page 2	749.33	2,234.29	2,983.62
* Laptop computer	Page 3	2,229.70	-	2,229.70
		<u>4,491.95</u>	<u>3,185.73</u>	<u>7,677.68</u>
Unsupported disbursements:				
Credit card charges	Exhibit B	3,193.98	8,792.93	11,986.91
Cell phone charges	Exhibit C	2,623.04	3,646.51	6,269.55
		<u>5,817.02</u>	<u>12,439.44</u>	<u>18,256.46</u>
		<u>\$ 10,308.97</u>	<u>15,625.17</u>	<u>25,934.14</u>

* Mr. Bruns returned the laptop computer October, 2004 after he had been contacted by the county.

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Summary of Credit Card Charges
For the period January 1, 2002 through June 30, 2004

Per Credit Card Statement

Date of Transaction	Vendor	Location	Amount	Type of Purchase *
01/10/02	Casey's General Store	Dysart, Iowa	\$ 17.50	Gasoline and / or snacks
02/26/02	Pervasive Software	Texas	150.00	Computer software
02/27/02	APCO International	Florida	249.00	Conference
02/27/02	APCO International	Florida	249.00	Conference
03/04/02	QT	Des Moines, Iowa	16.56	Gasoline and / or snacks
03/05/02	Lonestar	West Des Moines, Iowa	46.22	Meal
03/06/02	Lonestar	West Des Moines, Iowa	30.95	Meal
03/21/02	National Seminars	Kansas	148.00	Conference
04/12/02	National Seminars	Kansas	362.25	Conference materials
05/01/02	Hawthorn Suites	Madison, Wisconsin	404.08	Hotel
05/08/02	NENA	Gahanna, Ohio	350.00	Conference
05/16/02	NWA Air	Atlanta, Georgia	170.50	Air travel
05/16/02	Expedia Svc / Delivery		13.49	Fee
06/15/02	St Elmo Steakhouse	Indianapolis, Indiana	37.75	Meal
06/16/02	Ram Big Horn Brewery	Indianapolis, Indiana	20.96	Meal
06/19/02	Marriott	Indianapolis, Indiana	18.00	
06/21/02	Radisson Hotels - City Centre	Indianapolis, Indiana	743.70	Hotel
06/23/02	Radisson Hotels	Des Moines, Iowa	186.37	Hotel
07/01/02	Gaylord Opryland Hotel	Nashville, Tennessee	243.49	Hotel
08/09/02	Gaylord Opryland Hotel	Nashville, Tennessee	(243.49)	Hotel

Per Receipt		Improper	Unsupported	Allowable	
Description of Purchase	Information Gathered by Interview	Purchase	Purchase	Purchase	Fund
#		-	17.50	-	E911
#		-	150.00	-	E911
#	Per phone call with APCO employee, conference payment for Scott Bruns 8/11/02 through 8/15/02 **	-	249.00	-	E911
#	Per phone call with APCO employee, conference payment for Julie Vokoun 8/11/02 through 8/15/02	-	249.00	-	E911
#		-	16.56	-	E911
#		-	46.22	-	E911
#		-	30.95	-	E911
#	Per phone call with National Seminars employee, registration payment for Carolyn Flowers to attend seminar in Des Moines 4/1/02 and 4/8/02	-	148.00	-	E911
#	Per phone call with National Seminars employee, payment for materials ordered at seminar	-	362.25	-	EMA
#		-	404.08	-	EMA
#	Per phone call with NENA employee, they offer conferences and training throughout the U.S., but could not confirm dates, locations or attendance records	-	350.00	-	EMA
#		-	170.50	-	EMA
#	Most likely fees on above airline ticket	-	13.49	-	EMA
#		-	37.75	-	E911
#		-	20.96	-	E911
#		-	18.00	-	E911
	Room Charges for Carolyn Flowers 6/15/02 through 6/20/02	-		743.70	E911
#		-	186.37	-	E911
#	Scott Bruns hotel deposit for APCO conference	-	243.49	-	E911
#	Scott Bruns deposit refund of above	-	(243.49)	-	E911

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Summary of Credit Card Charges
For the period January 1, 2002 through June 30, 2004

Per Credit Card Statement

Date of Transaction	Vendor	Location	Amount	Type of Purchase *
07/01/02	Gaylord Opryland Hotel	Nashville, Tennessee	243.49	Hotel
08/07/02	Casey's General Store	Dysart, Iowa	10.00	Gasoline and / or snacks
08/11/02	Gaylord Opryland Restaurant	Nashville, Tennessee	13.66	Meal
08/12/02	Gaylord Opryland Restaurant	Nashville, Tennessee	11.96	Meal
08/13/02	Gaylord Opryland Restaurant	Nashville, Tennessee	13.66	Meal
08/14/02	Gaylord Opryland Restaurant	Nashville, Tennessee	26.71	Meal
08/14/02	Churchill Coffee Company	Nashville, Tennessee	5.68	Meal
08/15/02	Rainforest - Opry	Nashville, Tennessee	13.14	Meal
08/15/02	Churchill Coffee Company	Nashville, Tennessee	3.91	Meal
08/15/02	Gaylord Opryland Hotel	Nashville, Tennessee	986.89	Hotel
08/14/02	Ramada Inn Oceanfront	Virginia Beach, Virginia	124.63	Hotel
08/23/02	Pamida	Toledo, Iowa	94.49	
09/12/02	Pillsexpert.com	NA	204.90	Oral stimulants
09/16/02	Kirkwood Bus Serv/Phonei	Cedar Rapids, Iowa	15.00	
09/16/02	Kirkwood Bus Serv/Phonei	Cedar Rapids, Iowa	15.00	
09/26/02	Kirkwood Bus Serv/Phonei	Cedar Rapids, Iowa	(15.00)	
09/18/02	Ramada Inn Oceanfront	Virginia Beach, Virginia	409.19	Hotel
09/19/02	Thrifty Car Rental	Norfolk, Virginia	177.41	Car rental
09/25/02	Hobby Lobby	Waterloo, Iowa	47.42	
10/23/02	MSTechSupport*Microsoft		35.00	Computer support
11/05/02	Caseys	Dysart, Iowa	29.81	Gasoline and / or snacks
01/05/03	Right Choice Pharmacy	Scottsdale, Arizona	97.95	Oral stimulants
01/16/03	Casey's General Store	Dysart, Iowa	22.50	Gasoline and / or snacks
02/14/03	Hotels.com	Texas	124.00	Hotel
03/30/03	Hotel Fort Des Moines	Des Moines, Iowa	94.48	Hotel
03/30/03	Hotel Fort Des Moines	Des Moines, Iowa	88.48	Hotel
03/30/03	Hotel Fort Des Moines	Des Moines, Iowa	88.48	Hotel
04/05/03	HyVee	Keokuk, Iowa	32.00	
04/10/03	Intl Critical Incident	Stellicot City, Maryland	280.00	
04/28/03	Council State Govt Acct	Lexington, Kentucky	125.00	
05/22/03	Medical Priority Consult	Utah	885.00	Conference
05/22/03	Expedia Travel		905.13	Travel
06/03/03	Carlos O'Kellys	Cedar Rapids, Iowa	30.13	Meal

Per Receipt		Improper	Unsupported	Allowable	
Description of Purchase	Information Gathered by Interview	Purchase	Purchase	Purchase	Fund
#	Julie Vokoun hotel deposit for APCO conference	-	243.49	-	E911
#		-	10.00	-	E911
#		-	13.66	-	E911
#		-	11.96	-	E911
#		-	13.66	-	E911
#		-	26.71	-	E911
#		-	5.68	-	E911
#		-	13.14	-	E911
#		-	3.91	-	E911
#	Julie Vokoun 8/11/02 through 8/15/02	-	986.89	-	E911
#		-	124.63	-	E911
#		-	94.49	-	E911
#		204.90	-	-	E911
#		-	15.00	-	E911
#		-	15.00	-	E911
#		-	(15.00)	-	E911
#		-	409.19	-	E911
#		-	177.41	-	E911
#		-	47.42	-	E911
#		-	35.00	-	E911
#		-	29.81	-	E911
#		97.95	-	-	EMA
#		-	22.50	-	EMA
#	Per phone call with Hotels.com, reservation for Comfort Inn, Aurora Illinois for Scott Bruns 2/21/03 through 2/22/03	-	124.00	-	EMA
#		-	94.48	-	E911
#		-	88.48	-	E911
#		-	88.48	-	E911
#		-	32.00	-	E911
#		-	280.00	-	EMA
#		-	125.00	-	EMA
#		-	885.00	-	E911
#	Per phone call with Expedia, reservation for hotel 6/3/03 through 6/5/03	-	905.13	-	E911
#		-	30.13	-	E911

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Summary of Credit Card Charges
For the period January 1, 2002 through June 30, 2004

Per Credit Card Statement

Date of Transaction	Vendor	Location	Amount	Type of Purchase *
06/03/03	Tommy Nevins	Evanston, Illinois	34.02	Meal
06/04/03	Ridgeview Restaurant	Wilmett, Illinois	28.97	Meal
06/06/03	Best Western Univ Plaza	Evanston, Illinois	30.00	
06/20/03	Marketline		213.00	Computer software
08/05/03	Dr Spybuddy		270.00	Computer software
08/06/03	Spectorsoft	Vero Beach, Florida	199.75	Computer software
08/25/03	Enterprise Rent a Car	San Angelo, Texas	282.59	Car rental
09/24/03	Staples	Marshalltown, Iowa	787.54	Office supplies and / or equipment
12/12/03	Casey's General Store	Eldora, Iowa	34.05	Gasoline and / or snacks
12/13/03	Hickory Park Restaurant	Ames, Iowa	12.36	Meal
01/30/04	O'Reilly Automotive	Marshalltown, Iowa	321.97	Automotive
02/10/04	Graphics Distribution	Glendale, Wisconsin	698.55	Computer hardware
02/11/04	JC Whitney Catalog	Illinois	127.85	Automotive
02/13/04	Amazon.com		58.39	
03/29/04	Gazette Communications		74.75	Advertising
03/29/04	Gazette Communications		74.75	Advertising
04/27/04	Holiday Inn	Mason City, Iowa	70.13	Hotel
04/29/04	Holiday Inn	Mason City, Iowa	220.39	Hotel and restaurant
04/29/04	Holiday Inn	Mason City, Iowa	244.20	Hotel and restaurant

Per Receipt		Improper Purchase	Unsupported Purchase	Allowable Purchase	Fund
Description of Purchase	Information Gathered by Interview				
#		-	34.02	-	E911
#		-	28.97	-	E911
#		-	30.00	-	E911
#		-	213.00	-	E911
6 Spybuddy @ \$45.00/ea		-	-	270.00	EMA
5 Spector v2.2 for Windows @ \$39.95/ea		-	-	199.75	EMA
#	Per interview with Tama County employees, this is where Scott Bruns went for National Guard training. Per phone call with Enterprise employee, no record could be extracted without the rental slip.	282.59	-	-	EMA
#	Request for copy of receipt from Staples produced the credit card summary receipt signed by Carolyn Flowers	-	787.54	-	EMA
#		-	34.05	-	EMA
#		-	12.36	-	EMA
#	Per phone call with O'Reilly employee, charge is for purchase of bug deflector, tool box and running boards for EMA vehicle	-	321.97	-	EMA
2 computer graphics cards		-		698.55	EMA
#		-	127.85	-	EMA
#		-	58.39	-	EMA
#	Advertisement for new E911 director	-	74.75	-	E911
#	Advertisement for new E911 director	-	74.75	-	E911
No Show Billing	Per Holiday Inn employee, this was an incorrect no show charge that they will credit back to Tama County EMA	-	70.13	-	E911
Hotel and restaurant charges for Sadie Weekley 4/26/04 through 4/29/04		-	-	220.39	E911
Hotel and restaurant charges for Ian Mallory 4/26/04 through 4/29/04		-	-	244.20	E911

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Summary of Credit Card Charges
For the period January 1, 2002 through June 30, 2004

Per Credit Card Statement

Date of Transaction	Vendor	Location	Amount	Type of Purchase *
05/07/04	NENA	Arlington, Virginia	60.00	Conference
05/07/04	NENA	Arlington, Virginia	95.00	Conference
05/13/04	NENA	Arlington, Virginia	425.00	Conference
05/13/04	NENA	Arlington, Virginia	425.00	Conference
05/20/04	Dr Digibuy.com	Minnesota	48.00	Computer software
06/12/04	Hattricks	Tampa, Florida	59.55	Meal
06/17/04	Hyatt Hotels	Tampa, Florida	784.00	Hotel
06/17/04	Hyatt Hotels	Tampa, Florida	814.70	Hotel
			<u>\$ 14,948.94</u>	

<u>Per Receipt</u>					
<u>Description of Purchase</u>	<u>Information Gathered by Interview</u>	<u>Improper Purchase</u>	<u>Unsupported Purchase</u>	<u>Allowable Purchase</u>	<u>Fund</u>
#	Per phone call with NENA employee, they offer conferences and training throughout the U.S., but could not confirm dates, locations or attendance records	-	60.00	-	E911
#		-	95.00	-	E911
#		-	425.00	-	E911
#		-	425.00	-	E911
#		-	48.00	-	E911
#		-	59.55	-	E911
#		-	784.00	-	E911
#		-	814.70	-	E911
		<u>\$ 585.44</u>	<u>11,986.91</u>	<u>2,376.59</u>	

* Likely type of purchase based on vendor and dollar amount.

Copy of receipt not located.

** Per hotel records, Scott Bruns was a no show.

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Summary of Cell Phone Charges
For the period January 1, 2002 through June 30, 2004

Date Paid	Warrant Number	Cell Phone Provider	Amount Paid	Unsupported Charges	Improper Charges	Fund
01/24/02	29318	Cellcom	\$ 122.11	122.11	-	EMA
02/15/02	30077	Cellcom	20.13	20.13	-	EMA
03/01/02	30462	Cellcom	205.87	205.87	-	EMA
03/01/02	30462	Cellcom	40.26	40.26	-	EMA
04/01/02	31273	Cellcom	73.69	73.69	-	EMA
05/06/02	32490	Cellcom	74.68	74.68	-	EMA
05/06/02	32490	Cellcom	20.13	20.13	-	EMA
06/03/02	33264	Cellcom	210.74	210.74	-	EMA
06/03/02	33264	Cellcom	20.13	20.13	-	EMA
06/28/02	34286	Cellcom	20.13	20.13	-	E911
06/28/02	34282	Cellcom	196.94	196.94	-	EMA
07/29/02	35048	Cellcom	213.93	213.93	-	E911
07/29/02	34048	Cellcom	20.13	20.13	-	E911
08/26/02	35975	Cellcom	182.21	182.21	-	E911
08/26/02	35975	Cellcom	20.13	20.13	-	E911
09/27/02	36969	Cellcom	182.66	182.66	-	E911
09/27/02	36969	Cellcom	20.13	20.13	-	E911
10/28/02	37819	Cellcom	207.53	207.53	-	E911
10/28/02	37819	Cellcom	20.13	20.13	-	E911
11/25/02	38733	Cellcom	20.13	20.13	-	E911
12/02/02	38792	Cellcom	188.11	188.11	-	E911
12/30/02	39620	Cellcom	20.13	20.13	-	E911
12/30/02	39619	Cellcom	181.85	181.85	-	EMA
01/23/03	40483	Cellcom	181.67	181.67	-	E911
03/03/03	41721	Cellcom	20.13	20.13	-	E911
03/03/03	41716	Cellcom	181.58	181.58	-	EMA
03/26/03	42598	Cellcom	20.84	20.84	-	E911
04/11/03	43060	Cellcom	212.25	212.25	-	E911
04/25/03	43440	Cellcom	191.43	191.43	-	E911
04/25/03	43440	Cellcom	20.84	20.84	-	E911
06/02/03	44352	Cellcom	182.92	182.92	-	E911
06/02/03	44352	Cellcom	20.84	20.84	-	E911
07/14/03	45668	Cellcom	65.60	65.60	-	EMA
07/14/03	45674	Cellcom	20.84	20.84	-	E911
07/28/03	46072	Cellcom	311.28	311.28	-	E911
07/28/03	46072	Cellcom	41.68	41.68	-	E911
08/29/03	47093	Cellcom	149.42	149.42	-	E911
09/29/03	47928	Cellcom	20.84	20.84	-	E911
10/17/03	48446	Midwest Wireless	400.00	291.07	108.93	EMA

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Summary of Cell Phone Charges
For the period January 1, 2002 through June 30, 2004

Date Paid	Warrant Number	Cell Phone Provider	Amount Paid	Unsupported Charges	Improper Charges	Fund
11/04/03	48797	Midwest Wireless	20.84	20.84	-	EMA
11/04/03	48806	Midwest Wireless	350.00	350.00	-	E911
12/01/03	49627	Midwest Wireless	20.06	20.06	-	E911
12/30/03	50569	Midwest Wireless	520.05	520.05	-	EMA
12/30/03	50571	Midwest Wireless	20.06	20.06	-	E911
01/23/04	51450	Midwest Wireless	21.12	21.12	-	E911
01/23/04	51450	Midwest Wireless	247.45	247.45	-	E911
02/09/04	51841	US Cellular	80.67	80.67	-	E911
02/23/04	52196	Midwest Wireless	21.12	21.12	-	EMA
02/23/04	52196	Midwest Wireless	119.88	119.88	-	EMA
03/05/04	52691	US Cellular	146.09	146.09	-	E911
03/19/04	53064	Midwest Wireless	21.12	21.12	-	EMA
04/02/04	53470	US Cellular	85.51	85.51	-	EMA
04/26/04	54161	Midwest Wireless	21.12	21.12	-	E911
05/10/04	54519	US Cellular	129.74	129.74	-	EMA
05/24/04	54918	Midwest Wireless	21.12	21.12	-	E911
06/11/04	55521	US Cellular	187.37	187.37	-	E911
06/28/04	55994	Midwest Wireless	21.12	21.12	-	E911
			\$ 6,378.48	6,269.55	108.93	

Special Investigation of the
Tama County Emergency Management and E-911 Funds

Improper Reimbursements to Former Director
For the period January 1, 2002 through June 30, 2004

Warrant Number	Warrant Date	Description Per Claim	Mileage	Meals	Parking
31467	04/09/02	Reimbursement to start petty cash box	-	-	-
** 33270	06/04/02	Mileage for meetings, Four trips to Des Moines at 175, 4 X 175 X .305	\$ 191.54	-	-
* 36730	09/24/02	Meals, Parking, Mileage 90 X .305	27.45	18.95	25.00
37817	10/29/02	Mileage for October, Misc running around, 185 X .30	55.50	-	-
38791	12/03/02	Mileage for November 445 X .30, Misc trips with personnel vehicle to cities & Waterloo for weather radios	133.50	-	-
39831	01/07/03	Additional miles for December 375 X .30	112.50	-	-
40699	02/04/03	Mileage for January 03 475 X .30	142.50	-	-
43436	04/29/03	Mileage for March & April 955 X .30	286.50	-	-
44360	06/03/03	Mileage for May 03 475 X .30	142.50	-	-
45275	06/30/03	Mileage for June 475 X .30	142.50	-	-
46074	07/29/03	Mileage for July 03 425 X .30	127.50	-	-
48330	10/14/03	Mileage for September 475 X .30	142.50	-	-
48798	11/04/03	Mileage for October 325 X .30	97.50	-	-
50204	12/16/03	Mileage for November 460 X .30	138.00	-	-
			\$ 1,739.99	18.95	25.00

* Not the approved mileage rate

** Not the approved mileage rate and does not compute

<u>Supplies</u>	<u>Amount Questioned</u>	<u>Warrant Amount</u>	<u>Fund</u>
30.00	30.00	30.00	EMA
-	191.54	191.54	E911
-	27.45	71.40	EMA
-	55.50	55.50	EMA
-	133.50	133.50	EMA
-	112.50	112.50	EMA
-	142.50	142.50	EMA
-	286.50	286.50	EMA
-	142.50	142.50	E911
-	142.50	142.50	E911
-	127.50	127.50	E911
-	142.50	142.50	E911
-	97.50	97.50	EMA
-	138.00	138.00	EMA
<u>30.00</u>	<u>1,769.99</u>	<u>1,813.94</u>	

Report on the Special Investigation of the
Tama County Emergency Management and E-911 Offices

Staff

This special investigation was performed by:

Bowman & Miller, P.C.

Debra J. Osborn, CPA
Elizabeth A. Miller, CPA
James R. Bowman, CPA

Special Investigation of the
Tama County Emergency Management and E-911 Offices

Copy of Letter Requesting Return of Laptop



**Tama County Emergency Management Agency
And
911 Communications Center**

Phone- 641-484-6261 Fax: 641-484-2198
P.O. Box 61 Toledo, IA. 52342

October 13, 2004

Scott Bruns
645 Seine Street
Blue Grass, Iowa 52726

Dear Mr. Bruns,

It has come to the attention of the 911 and EMA boards that a Dell Inspiron laptop was purchased by you for your personal use. We are unable to locate the laptop in question, and it is reasoned that you took it with you upon leaving. Therefore, you are responsible for the full amount of the bill. Please remit the payment of \$2,229.70, payable to Tama County Emergency Management at the address listed above. The board is allotting seven days for you to provide us with full payment of the invoice or return the complete Dell Inspiron laptop, as listed on the invoice, to Tama County. If at the end of the seven day time period we have not heard from you or received payment, legal action will be taken.

We thank you in advance for taking care of this matter.

Sincerely,

Amanda Cole
Tama County
Emergency Manager
Communications Director

Cc: Brent Heeren

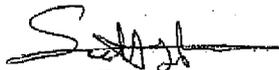
Appendix 1

Special Investigation of the
Tama County Emergency Management and E-911 Offices
Copy of Letter from Former Director Regarding Return of Laptop

Ms. Cole,

17 October 2004

Due to financial reasons and job availability you will be receiving the Computer back on or before 25 October 2004. And will consider this closed.


Scott Bruns

Special Investigation of the
Tama County Emergency Management and E-911 Offices

Copy of Advertisement for Sale of Jeep

**TAMA COUNTY EMA taking bids on
White 1992 Jeep Cherokee. Fair
condition. 175k miles. Questions -
call 641-484-6281. Mail bids to: P.O.
Box 61, Toledo, IA 52542 by Feb. 23,
2004.**

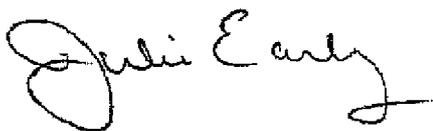
Special Investigation of the
Tama County Emergency Management and E-911 Offices

Copies of Bids for Jeep

Tama County
EMA
02-19-04

I would like to submit a bid of \$500.00 dollars on the Jeep Cherokee.

Julie Early
402 Jefferson
Dysart IA 52224
3194762804

A handwritten signature in cursive script that reads "Julie Early". The signature is written in black ink and is positioned to the right of the typed name and address.

Special Investigation of the
Tama County Emergency Management and E-911 Offices

Copies of Bids for Jeep

Sealed bid for "92 Jeep"

~~scribble~~ \$ 551.⁰⁰/₁₀₀

Susie Dickerson

[REDACTED]

[REDACTED]

[REDACTED]

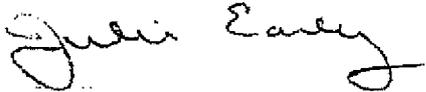
Special Investigation of the
Tama County Emergency Management and E-911 Offices

Copies of Bids for Jeep

Tama County EMA
02-20-04

I would like to submit a bid on the Jeep Cherokee of \$300.00 dollars.

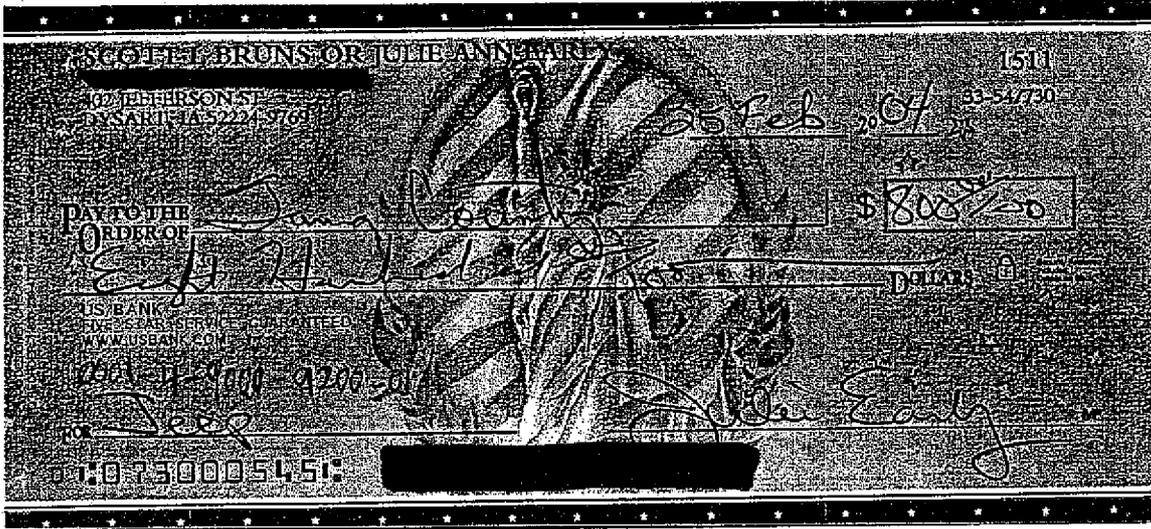
Julie Early
402 Jefferson
Dysart IA 52224
319-476-2804



Appendix 2

Special Investigation of the
Tama County Emergency Management and E-911 Offices

Copy of Personal Check for Payment on Jeep



TAMA COUNTY TREASURER
1056-0018 1/1 2/25/04 09:45AM CHECK
Receipt 27276 SALE OF VEH/92 JEEP
TAMA CO AUDITOR
0001-4-9000-9200-01 \$800.00
-SALE OF EQUIPMENT/ VEHIC
** Total \$800.00

CHECK 1511 02/25/04 1 \$800.00
Paid By SCOTT BRUNS

NEWS RELEASE

Bowman & Miller, P.C. today released a report on a special investigation of the Tama County Emergency Management and E-911 Offices. The report covers the period January 1, 2002 through June 30, 2004. The special investigation was requested by County officials as a result of concerns about certain disbursements.

Bowman & Miller reported the special investigation identified \$25,934.14 of improper and unsupported disbursements. Of this amount, \$7,677.68 was improperly disbursed for travel expenses, cell phone and credit card charges. Bowman & Miller also reported it could not be determined whether additional amounts may have been inappropriately disbursed during the time period reviewed because adequate records were not available.

Copies of the report have been filed with the Tama County Supervisors' Office, Tama County Emergency Management and E-911 Offices, Tama County Attorney's Office and Auditor of State.