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David A. Vaudt, CPA
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NEWS RELEASE

Contact: David A. Vaudt
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FOR RELEASE April 12, 2005

Auditor of State David A. Vaudt today released an addendum to a report on a special investigation of certain grants administered by Dr. Jerry Willis, a former professor from the Department of Curriculum and Instruction of the College of Education at Iowa State University (ISU). The addendum was issued to clarify a statement in the report that Dymtro Smyrnov is Nina Semko's son and Dr. Willis' step-son. The addendum outlines the basis for the conclusion included in the report.

Because the payments to Mr. Smyrnov are not supported by timesheets or other supporting documentation, all payments to Mr. Smyrnov are unallowable expenses for the grant regardless of whether a family or other personal relationship existed.

A copy of the addendum and the report is available for review in the Office of Auditor of State and on the Auditor of State's website at http://auditor.iowa.gov/specials/specials.htm.

# # #

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ADDENDUM TO PAGE 9 OF

SPECIAL INVESTIGATION OF CERTAIN GRANTS ADMINISTERED BY THE DEPARTMENT OF CURRICULUM AND INSTRUCTION COLLEGE OF EDUCATION IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY

FOR THE PERIOD SEPTEMBER 1, 1999 THROUGH NOVEMBER 30, 2003

ISSUED APRIL 4, 2005

The family relationship between Dr. Willis and Mr. Smyrnov was identified as a result of the following information. During discussions with a staff member from the College of Education, the staff member stated Dr. Willis referred to Mr. Smyrnov as his adopted son. She also stated she confirmed that understanding with students associated with Dr. Willis. In addition, using the University's payroll system, we confirmed Mr. Smyrnov's home address was the same as Dr. Willis'. We also identified a bank account held jointly by Dr. Willis and Mr. Smyrnov at a local credit union.

Because the payments to Mr. Smyrnov were not supported by timesheets or other documentation describing the nature of services he performed, all payments to him are unallowable expenses for the grant regardless of whether a family or other personal relationship existed.

# # #

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FOR RELEASE April 4, 2005

Auditor of State David A. Vaudt today released a report on a special investigation of certain grants administered by the Department of Curriculum and Instruction of the College of Education at Iowa State University (ISU). The report covers the period September 1, 1999 through November 30, 2003. The special investigation was requested by ISU officials as a result of concerns regarding certain grants and a contract administered by Dr. Jerry Willis, a former ISU professor. The grants and contract reviewed included (1) the Reform and Renewal in Teacher Education: Developing Collaboration between Iowa State University and Gogol State Pedagogical University (Ukraine) grant, (2) the Bilkent University (Turkey) Student Teacher Internship Program grant and (3) the Teachers Technology: Catalyst Project contract.

Vaudt reported the special investigation identified $141,305.17 of unallowable disbursements of grant and contract funds and undeposited conference proceeds. The disbursements were not in compliance with the terms of the grants or contract or University policies and included transportation, lodging and meal costs incurred by Dr. Willis and his wife while traveling domestically and internationally to locations not included in the grant agreements. The disbursements also included conference fees and related costs for events attended by exchange participants from the Ukraine and Turkey. Vaudt made recommendations to improve the internal controls surrounding disbursements made by the University.

ISU officials are consulting with the U.S. Department of State to determine the feasibility of reclassifying and rebudgeting a portion of the unallowable disbursements identified. For example, officials from the U.S. Department of State may determine certain conferences and their related costs identified in this report are allowable uses of grant funds even if not specifically identified in the original grant agreement.

Copies of the report have been filed with the Story County Attorney's Office, the Attorney General's Office and the Division of Criminal Investigation. In addition, we have filed a copy of the report with the U.S. Department of State – Office of Inspector General. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at http://auditor.iowa.gov/specials/specials.htm.

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SPECIAL INVESTIGATION OF CERTAIN GRANTS ADMINISTERED BY THE DEPARTMENT OF CURRICULUM AND INSTRUCTION COLLEGE OF EDUCATION IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY

FOR THE PERIOD
SEPTEMBER 1, 1999 THROUGH NOVEMBER 30, 2003

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Auditor of State's Report

To Dr. Gregory Geoffroy, President
of Iowa State University:

As a result of concerns identified by and at the request of Iowa State University of Science and Technology (ISU) officials, we conducted a special investigation of certain grants and a contract administered by Dr. Jerry Willis, a former professor in the Department of Curriculum and Instruction in the College of Education at ISU. The grants and contract reviewed included the:

- Reform and Renewal in Teacher Education: Developing Collaboration between Iowa State University and Gogol State Pedagogical University (Ukraine) grant,
- Bilkent University (Turkey) Student Teacher Internship Program grant, and
- Teachers Technology: Catalyst Project contract.

We have applied certain tests and procedures to selected financial transactions for the grants and contract for the period September 1, 1999 through November 30, 2003. Based on discussions with ISU officials and personnel and a review of relevant information, we performed the following procedures:

(1) Evaluated internal controls surrounding expenditures and the collection of registration fees to determine whether adequate polices and procedures were in place and operating effectively. We specifically reviewed controls established by ISU and the Department for grant activity.

(2) Reviewed the procedures performed by the ISU Internal Audit Department during its review of the grants and contract.

(3) Reviewed and obtained an understanding of requirements established by the agreements with the granting agencies for each grant and contract.

(4) Identified and reviewed documentation available for expenditures from and receipts related to the grants and contract. The documentation included claims, receipts and invoices. It also included registration forms and on-line registration information for a conference held in Kiev, Ukraine in accordance with the terms of the Ukraine grant.

(5) Obtained and reviewed attendance, receipt and expense information for the conference held in Kiev.

(6) Obtained and reviewed Pay Pal account information and personal bank statements and other bank documents for Dr. Jerry Willis.

These procedures identified $141,305.17 of unallowable disbursements and undeposited conference proceeds. The disbursements were not in compliance with the terms of the grants or contract or University policies. ISU officials are consulting with the

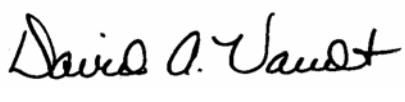
U.S. Department of State to determine the feasibility of reclassifying and rebudgeting a portion of the unallowable disbursements identified. For example, officials from the U.S. Department of State may determine certain conferences and their related costs are allowable uses of grant funds even if not specifically identified in the original grant agreement.

Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** to **F** of this report.

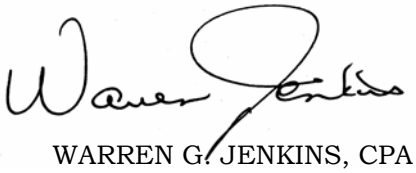
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Curriculum and Instruction Department of Iowa State University, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Story County Attorney's Office, the Division of Criminal Investigation, the Attorney General's Office and the U.S. Department of State – Office of Inspector General.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Iowa State University of Science and Technology during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

February 11, 2005

Background Information

Dr. Jerry Willis was hired by Iowa State University of Science and Technology (ISU) in August 1997 and left in July 2003 for a position with Louisiana State University. He left amid concerns identified by ISU's Internal Audit Department regarding his administration of certain grants. Dr. Willis was a professor in the Department of Curriculum and Instruction and acted as co-director of the Center for Technology in Learning and Teaching (CTLT) from July 1999 through June 2001. The CTLT is a part of the Department of Curriculum and Instruction, one of four departments within the College of Education. According to the College of Education's website, the CTLT's goal is "to help educators provide students with technology-enriched learning environments that enhance education at all levels." The website also states the center is "preparing innovative, technology-using teachers and collaborating with teachers in the field to construct, evaluate, and disseminate student-centered learning environments." The center includes six computer labs, media production facilities, a model student-centered classroom with distance education capabilities and research equipment for faculty and graduate students.

Dr. Willis was the principal investigator (PI) for several grants. A PI is responsible for ensuring compliance with the requirements specified in the grant agreement and budget, maintaining accurate records and complying with federal and University guidelines. In addition, the PI is responsible for fulfilling all reporting requirements.

In February 2003, the Assistant Director of ISU's Purchasing Department contacted the Internal Audit Director regarding concerns about purchases made with a University procurement card issued to Dr. Willis. While performing a routine review of procurement card activity, she identified purchases of computer components made over the Internet and delivered to Dr. Willis' home address. The purchases had been charged to a grant for which Dr. Willis was the PI.

Internal auditors reviewed expenditures made from the grant by Dr. Willis and identified other questionable purchases made with his procurement card and travel expenditures. Internal auditors and other ISU officials also began reviewing expenditures from other grants and a contract for which Dr. Willis had been the PI.

After identifying additional concerns, ISU's Controller notified the Office of Auditor of State of the review being performed by Internal Audit staff and subsequently contacted the Office of Auditor of State to request an investigation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period September 1, 1999 through November 30, 2003.

Between September 1, 1999 and November 30, 2003, Dr. Willis was the PI for two grants and a contract. Each of the three projects is briefly described in the following paragraphs. Nina Semko also participated in the three projects in various capacities. Dr. Willis is married to Ms. Semko.

Reform and Renewal in Teacher Education: Developing Collaboration Between Iowa State University and Gogol State Pedagogical University (the Ukraine grant) – This grant was established to support a partnership between ISU and Gogol State Pedagogical University (GSPU), located in Nizhyn, Ukraine. The purpose of the grant was to facilitate teacher education reform at GSPU with an emphasis on instructional technology. The primary activity of the grant was an exchange of faculty between ISU and GSPU, while focusing on teacher education and technology. The grant also provided for the purchase of educational materials

for GSPU, establishing an Internet connection at GSPU and purchasing computers and books for GSPU faculty.

In addition, the grant included provisions for international conferences jointly sponsored by GSPU and ISU. In the grant, it was stated exchange participants were expected to share their experiences informally with colleagues, but the need for additional opportunities for sharing with a wider audience was recognized. Therefore, a conference, *Innovations in Higher Learning*, was proposed to be held once every two years with the first conference to be held in Kiev in the second year of the project. Invitations to attend and present were to be sent to all higher education institutions in the Ukraine and nearby countries with a special emphasis on teacher education faculty. American teacher-education faculty and faculty from other Western European countries were also invited to participate in the conference.

ISU responded to a Request for Proposal (RFP) notification issued by the U.S. Department of State (DOS), Bureau of Educational & Cultural Affairs, for the grant. Dr. Willis submitted a proposal dated January 12, 2000 for the grant. DOS notified ISU in a letter dated August 7, 2000 that a $299,597 grant had been awarded. ISU signed the grant agreement on August 15, 2000, agreeing to fulfill the requirements of the grant and abide by federal and University policies and procedures. The three-year grant was effective from August 15, 2000 through August 31, 2003. Dr. Willis was the PI for the grant. The grant also included cost-share provisions of $216,200 and $45,540 to be provided by ISU and GSPU, respectively.

Bilkent University Student Teacher Internship Program (the Bilkent grant) – This grant was established to provide opportunities to graduate student teachers from Bilkent University in Ankara, Turkey to participate in an eight-week internship program focusing on student-centered teaching and technology in the classroom. Participants were placed in small groups at high schools in the vicinity of ISU. Twenty-four students from Bilkent University participated during the initial year of the program. Twenty-six students participated the second year. A large portion of the grant funds were used for expenses associated with the students' travel from Turkey to Ames, their living expenses and per diem costs while in Ames and various cultural activities attended while in the United States.

After responding to an RFP notification issued by DOS, ISU was awarded the grant and signed an agreement to fulfill the grant requirements. The initial grant awarded to ISU was for $169,955 and was effective from March 28, 2001 through June 30, 2002. ISU subsequently was awarded a second grant from DOS for the Bilkent University Student Teacher Internship Program. It was awarded for the period July 1, 2002 through June 30, 2003 and was for $176,999. The grants also included cost share provisions of $30,499 and $30,561 to be provided by ISU for each year, respectively. Dr. Willis was the PI for each of the grants.

Teachers Technology: Catalyst Project – This project was established by a cost reimbursement contract between the University of Virginia and ISU signed in June 2000 for $120,900. Terms of the original agreement were effective from September 1, 1999 through August 31, 2001 and included a cost-share provision for $97,918 to be provided by ISU. The terms were later extended to November 30, 2003 and an additional $22,000 was awarded, for a total of $142,900. Dr. Willis was the PI for the project.

According to correspondence to ISU from the University of Virginia, funding for the project originated from the U.S. Department of Education. In the Catalyst Project proposal submitted to the Department of Education by the University of Virginia, the following commitments were made:

1. Identify and designate at least two content area teacher educators (e.g. mathematics, science, social studies, English) to serve as sub-contract, collaborating network fellows. These network fellows will come to project meetings at the University of Virginia, at least once a year, to share and discuss methods and materials for integrating technology into teacher preparation,

2. Develop and/or field-test, in methods courses, project materials using existing or planned digital resource centers, and
3. Plan and conduct workshops for local teachers and/or teacher educator staff and faculty.

The subcontract between the University of Virginia and ISU was established to implement those commitments. Matching support by ISU was to include commitment of resources to provide a combination of academic year release time, summer stipends and travel to project meetings and professional conferences.

The specific services to be provided by ISU for the subcontract were specified in a "scope of work" statement attached to the subcontract document. The statements listed:

1. Jerry Willis and a graduate student will work on the creation of the new journal, *Current Issues in Technology and Teacher Education*, develop editorial policies and practices, work with editors of the various sections of the journal, and solicit, edit and review manuscripts. They will also work with faculty and staff at the University of Virginia and at AACE (Association for the Advancement of Computing in Education) to develop and launch the journal.
2. The other graduate student along with faculty at ISU will work on the development and deployment of digital resources for use in both K-12 and teacher education.
3. ISU faculty will participate in collaborative videoconferences with grant partners at Virginia and elsewhere.
4. ISU will also field test materials developed at Virginia with local schools.
5. ISU will develop content-based digital resources in science and field test both those materials developed at Virginia in the pre-service teacher education program.

Funding for Grants and Contract – **Table 1** summarizes the funding ISU was awarded for the Ukraine and Bilkent grants and the Catalyst Project contract.

Table 1

	Funding Source			
Grant Contract	**U.S. Department of State**	**ISU**	**Gogol State Pedagogical University**	**Total**
Ukraine grant (08/15/00 – 08/31/03)	$ 299,597	216,200	45,540	561,337
Bilkent grant (03/28/01 – 06/30/02)	169,955	30,499	-	200,454
Bilkent grant (07/01/02 – 06/30/03)	176,999	30,561	-	207,560
Teachers Technology: Catalyst Project contract (09/01/99 – 11/30/03)	142,900	149,381	-	292,281
Total	$ 789,451	426,641	45,540	1,261,632

There are no specific federal laws or regulations governing these grants or the contract. However, each grant and the contract are required to comply with terms of the applicable agreement. In addition, requirements found in OMB Circular A-110 (Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations) are applicable to each of the grants and the contract. Subpart C (.27) of Circular A-110 specifies the "allowability of costs incurred by institutions of higher education is determined in accordance with the provisions of OMB Circular A-21, Cost Principles for Educational Institutions." OMB Circular A-21 (section C-3d) states that, to be allowable, costs must be "consistent with established institutional policies and practices applicable to the work of the institution generally."

As part of our investigation, we determined if each disbursement reviewed was allowed by the terms of the grant or contract and was in accordance with policies established by ISU.

Detailed Findings

As summarized in **Exhibit A**, the procedures identified $141,305.17 of unallowable disbursements and undeposited conference proceeds. The disbursements were not in compliance with the terms of the grants or contract or University policies. ISU officials are consulting with the U.S. Department of State to determine the feasibility of reclassifying and rebudgeting a portion of the unallowable disbursements identified. For example, officials from the U.S. Department of State may determine certain conferences and their related costs are allowable uses of grant funds even if not specifically identified in the original grant agreement.

As part of our investigation, we determined if each disbursement reviewed was allowed by the terms of the grant or contract and was in accordance with policies established by the University. Specific recommendations are found in the "Recommended Control Procedures" section of this report.

1) **Ukraine Grant** – As previously stated, the Ukraine grant was to facilitate teacher education reform at GSPU with an emphasis on instructional technology. The primary activity of the grant was an exchange of faculty between ISU and GSPU, while focusing on teacher education and technology. The grant also provided for the purchase of educational materials for GSPU, establishing an Internet connection at GSPU, purchasing computers and books for GSPU faculty and an international conference jointly sponsored by GSPU and ISU.

Disbursements - We reviewed disbursements made with funds from the Ukraine grant to determine compliance with the grant agreement or ISU policies and procedures. We identified $83,642.76 of disbursements that were not in compliance with terms of the grant agreement, not properly supported by documentation, were duplicate payments or were not in compliance with ISU policies and procedures. The disbursements are summarized in **Table 2** and detailed in **Exhibit B**.

Table 2

Disbursement Category	Terms of Grant*	No supporting documentation	Inadequate supporting documentation	Duplicate payment	Not in Compliance with ISU policies	Total
Foreign Travel	$ 14,397.87	-	-	-	-	14,397.87
Domestic Travel	5,897.55	-	-	-	-	5,897.55
Other Travel	2,501.43	-	164.00	150.00	-	2,815.43
Lodging	8,213.65	1,350.22	284.93	428.38	-	10,277.18
Meals	10,526.56	328.63	63.08	4,577.35	2.44	15,498.06
Books	58.15	463.41	718.29	-	-	1,239.85
Hardware / Software	1,367.05	1,076.71	210.00	-	-	2,653.76
Magazine and Newspaper Subscriptions	360.14	-	-	-	-	360.14
Gifts	719.56	-	-	-		719.56
Salaries and Benefits	18,990.85	1,850.00	1,388.10	-	1,489.76	23,718.71
Postage	41.85	197.75	403.37	-	-	642.97
Telecommunications	278.80	-	74.16	-	-	352.96
Miscellaneous	3,885.96	337.18	790.00	55.58	-	5,068.72
Total	$ 67,239.42	5,603.90	4,095.93	5,211.31	1,492.20	83,642.76

* Not in compliance with grant terms or not provided for in the grant.

As illustrated by **Table 2**, $67,239.42 of the disbursements did not comply with the grant agreement. Of this amount, $41,537.06 related to transportation, lodging and meal costs incurred while traveling domestically and internationally. Some of the meal costs were incurred locally in Ames. While the grant agreement provided for certain travel costs

associated with faculty members participating in an exchange program, it did not provide for travel within the United States or travel to countries other than the Ukraine. Expenses were charged to the grant for trips taken by Dr. Willis, Ms. Semko and the visiting Ukrainian participants to Albuquerque, Nashville, Washington D.C. and New York. In addition, expenses were charged to the grant for trips taken by Dr. Willis and Ms. Semko to London and Istanbul. Specific charges incurred are listed in **Exhibit B**.

An additional $9,699.83 of disbursements were not supported by any documentation or were supported by documentation that was not adequate to determine the nature of the purchase. For example, $850 was reimbursed to GSPU for stipends. However, there was no documentation supporting the payment. In addition, several payments were made for books, but the receipts submitted did not include the titles of the books purchased.

Of the $5,211.31 of duplicate payments identified, $4,577.35 was for the cost of meals purchased for the Ukrainian participants. Each participant was provided a per diem stipend for food for the period of their visit. Additional meal costs should not have been incurred for any of the participants. Some of the costs charged to the grant were payments directly to restaurants or grocery stores and others were reimbursements to Dr. Willis for payments he made for meals.

The $1,489.76 of salaries and benefits identified that were not in compliance with University policy are payments made to Dymtro Smyrnov, Ms. Semko's son and Dr. Willis' step-son. ISU has established a policy that prohibits anyone in a supervisory position from employing a person to whom he or she is related. The policy specifically includes spouses and step-children. Because ISU's nepotism policy was not followed, the payments made to Mr. Smyrnov are not allowable expenses for the grant. We were not able to determine the nature of the services performed by Mr. Smyrnov.

As stated previously, Dr. Willis was married to Ms. Semko during the grant period and Ms. Semko acted in various capacities for grants administered by Dr. Willis. ISU's nepotism policy applies to circumstances in which persons in a supervisor – supervisee relationship subsequently become related by virtue of marriage. Therefore, the nepotism policy was not complied with. The salary and benefits of $1,088.10 provided to Ms. Semko for work performed for the Ukraine grant has already been included in **Exhibit B** as inadequately supported due to a lack of sufficient documentation.

Also included in the $83,642.76 of disbursements summarized in **Table 2** are payments for which we had additional concerns. For some of the disbursements included in the $10,277.18 of lodging, the supporting documents were unusual in nature and appear to contain some irregularities. The disbursements are described in the following paragraphs.

- Dr. Willis claimed $138.65 for lodging in London for November 19 and 20, 2001 on a travel voucher filed on November 6, 2002. However, reimbursement was not made because sufficient receipts were not provided. A copy of Dr. Willis' credit card statement was attached to the voucher showing a $138.65 charge at South Central LTD in London, GBR on November 21, 2001; however, the charge was reversed on November 22. Dr. Willis was reimbursed $100.00 for lodging on November 19 and 20, 2001 after the invoice from "A Night Inn" was submitted.

  Dr. Willis also claimed the $138.65 of lodging expenses incurred for November 19 and 20, 2001 on a travel voucher dated in March 2002. This travel voucher was also supported by a copy of Dr. Willis' Capitol One credit card statement. The statement submitted included the same charges and credits for South Central Ltd, London, GBR as those included on the November 6, 2002 travel voucher. The travel voucher was applied against an advance issued to Dr. Willis.

  Dr. Willis also was reimbursed for lodging expenses incurred at "A Night Inn" on January 5 and 6, 2002, January 18 through 22, 2002, November 14 through 16, 2002 and November 30, 2002. The five invoices from "A Night Inn" submitted by Dr. Willis for lodging appear unusual. For instance, the dates shown on the invoices are

not in European format as is typical for invoices from London. The invoices, although collectively spread over more than a one-year period, show Dr. Willis stayed in the same room each time he lodged at "A Night Inn." Each of the five invoices shows errors on the second line of room information and in the "Room Number" and "Rate" column headings. While three of the invoices included more than two nights' lodging, only one invoice included an error on the third line of room information. Only two of invoices included the "£" symbol and the words "Total Paid." In addition, two of the invoices included a "rate per room" on a line for which there was not a date. The rate was not included in the total on the invoice.

We were not able to observe the actual invoices submitted by Dr. Willis because they were disposed of once they were scanned into an electronic format. Copies of the invoices obtained from ISU's electronic imaging system have been included in **Appendix 1**. The notations made on the invoices were made by ISU Internal Audit staff.

Because the Ukraine grant did not provide for travel to London, all reimbursements made to Dr. Willis for costs incurred in London have been included in **Exhibit B**.

- Three claims were submitted for lodging expenses incurred for hotel rooms in Morton, Illinois. Each claim was for $61.19. According to the invoices from the hotel, guests occupying three rooms arrived on March 23, 2002 and departed on March 24, 2002. Each room was in Dr. Willis' name. One claim submitted for payment stated the room was related to the trip to Nashville and was for 4 Ukrainian grant participants. The second claim stated the room was for 1 Ukrainian grant participant and the third claim stated the room was for 2 participants. However, only 4 Ukrainian grant participants made the trip to Nashville with Dr. Willis and Ms. Semko. It is likely each of two rooms was for 2 participants from the Ukraine and the third room was for Dr. Willis and Ms. Semko. It is unclear why the documentation would have identified costs for 7 Ukrainian participants.

  Because the Ukraine grant did not provide for travel within the United States, all costs associated with the trip to Nashville have been included in **Exhibit B**.

- A claim was submitted for lodging expense in the Ukraine; however, the vendor name is Turkish and means "Satek Questionnaire Services." In addition, a second claim was submitted for lodging expense in the Ukraine; however, the vendor name is Turkish and means "Satek Tourism."

Actual Costs Exceed Budget Limitations - The grant agreement included a project budget which specified limitations for certain budget categories. The grant agreement provided for cumulative adjustments not to exceed 10% of the total budget without prior written approval from DOS. As shown in **Exhibit C**, conference expenditures exceeded the budget amount (including the 10% adjustment) by $1,213.85.

In addition, the budget included other overall percentage requirements. The cost of educational materials purchased exceeded the 25% limitation of total funds established by the grant agreement. Also, administrative expenses exceeded the 20% limitation of total funds.

The expenditures that exceeded the budgeted amounts result in additional questioned costs of $10,524.05. This amount has been summarized in **Table 3** and included in **Exhibit A**.

Table 3

Description	Budget Overage
Conference	$1,213.85
Educational materials	2,072.52
Administrative expenses	7,237.68
Total	$10,524.05

Program Income - The grant included a conference to be held jointly by ISU and GSPU. While the grant's budget includes $15,000 of expenditures for the conference, neither the budget or grant agreement specified any income to be generated by the conference.

A conference was held in May, 2003 in Kiev, Ukraine. A registration fee was required to attend the conference and fees were collected for tours available to conference registrants and their traveling companions. The tours were arranged for various sites in Kiev. According to the website established for the conference, payments for the registration and tour fees could be charged to a Pay Pal account, paid by check sent to Dr. Willis' home address or at the conference.

We confirmed with Pay Pal all deposits made to an on-line account established by Dr. Willis and determined some of the proceeds were subsequently transferred from the on-line account to an account in Dr. Willis' name at the Greater Iowa Credit Union in Ames. Using a subpoena, we determined Dr. Willis had established two accounts at the Credit Union related to the conference. None of the accounts to which registrations and fees were deposited were authorized by ISU officials or the grantor.

Dr. Willis deposited the checks he received in one of the accounts he established at the credit union. In addition, one check was deposited in his personal account at the credit union.

As illustrated in **Exhibit D**, we determined $27,738.72 had been collected for conference registrations. Of that amount, $5,054.60 was deposited with ISU and $22,682.01 was disbursed, leaving $2.11 of collections not yet spent. Because most of the disbursements made from the collections are unsupported, they are not allowable expenditures of grant funds. The $22,620.28 of unallowable disbursements has been included in **Exhibit A**. Because no supporting documentation was available, we were unable to include a detailed schedule of the disbursements. In addition, the $2.11 of unspent collections has also been included in **Exhibit A** because the funds have not been deposited with ISU.

To determine the amount of conference registration fees collected, we reviewed receipts issued by ISU staff at the conference and deposits made to the Pay Pal and credit union accounts. We also confirmed payments with registrants when possible. We reviewed the registration forms that were available and attempted to match each registrant to their registration payment. While we were able to match the registration forms to a specific registration payment for a number of registrants, we were not able to match all registration forms to a payment. For the registration forms available, we identified $4,473.85 of fees that appear to have been paid that we could not match to a payment. We also identified $2,878.85 of payments collected that we were unable to match to a registration form. Because some or all of the $2,878.85 collected may offset some of the $4,473.85 we could not match to a payment, there is at least $1,595.00 of registration fees collected that were not included in any deposits, so we have included the net amount in **Exhibit A**. We are unable to determine if additional fees were collected because not all registration forms were available.

2) <u>Bilkent Grants</u> – As previously stated, these grants were established to provide opportunities to graduate student teachers from Bilkent University in Ankara, Turkey to participate in an eight-week internship program focusing on student-centered teaching and technology in the classroom. Twenty-four students from Turkey were placed in small groups at high schools near ISU during the first year of the program. Twenty-six students participated the second year.

Disbursements - We reviewed disbursements made with funds from the Bilkent grants to determine compliance with the grant agreements and ISU policies and procedures. We identified $19,931.30 of disbursements that did not comply with the grant agreements, were not properly supported by documentation or were duplicate payments. The disbursements are summarized in **Table 4** and detailed in **Exhibit E**.

Table 4

Disbursement Category	Terms of Grant*	No supporting documentation	Inadequate supporting documentation	Duplicate payment	Total
Foreign Travel	$7,857.62	219.81	-	-	8,077.43
Domestic Travel	642.00	661.22	289.60	-	1,592.82
Meals	167.18	195.67	76.93	1,078.22	1,518.00
Lodging	-	-	431.00	-	431.00
Honorariums	2,400.00	-	-	-	2,400.00
Hardware / Software	1,598.33	69.75	-	-	1,668.08
Cultural Enrichment Activities and Related Travel	90.00	1,077.84	-	413.36	1,581.20
Supplies	803.76	550.14	-	-	1,353.90
Books	385.64	19.04	-	-	404.68
Telecommunications	33.50	100.00	-	-	133.50
Postage	116.66	-	-	-	116.66
Seminar Expense	-	-	-	82.25	82.25
Miscellaneous	175.94	387.90	7.94	-	571.78
Total	$ 14,270.63	3,281.37	805.47	1,573.83	19,931.30

* Not in compliance with grant terms or not provided for in the grant.

As illustrated by **Table 4**, $14,270.63 of the disbursements were for items not included in either the Bilkent grant agreements or did not comply with the time frames or other requirements established by the grant agreements. Of this amount, $8,666.80 related to transportation and meal costs incurred while traveling domestically or internationally. Some of the meal costs were incurred locally in Ames. The travel costs also included hotel and meal costs reimbursed to Dr. Willis in March 2002 for travel abroad, including London, Paris and the Ukraine. Travel costs to these destinations were not included in the Bilkent grant agreements. In addition, costs incurred for Dr. Willis, Ms. Semko and an ISU graduate student to travel to Turkey were paid from the Bilkent grants. Travel to Turkey was not included in the grant budgets.

The $14,270.63 also includes two $1,200 honorariums paid to two Turkish students for work performed in Turkey. However, the work was performed before the grant period began and work in Turkey was not in the grant budget.

Of the $1,573.83 of duplicate costs identified, over $1,000 was for the cost of meals purchased for the visiting Bilkent students. Each participant was provided a per diem stipend of $25 per day for food for the period of their visit. Each participant also received an additional per diem of $15 per day for days they traveled within the United States. Additional meal costs should not have been incurred for any of the participants. Some of the costs charged to the grant were payments directly to restaurants or grocery stores and others were reimbursements to Dr. Willis for payments he made.

Also included in the $19,931.30 is $404.68 for the purchases of books. The purchases supported by adequate documentation included textbooks or reference-type books related to various teaching techniques. Each visiting Turkish student received a book allowance. The grant budget did not provide for any additional books.

Actual Costs Exceed Budget Limitations – The grant agreements included a project budget which specified limitations for certain budget categories. The grant agreements provided for cumulative adjustments not to exceed 10% of the total budget. The grants also allowed ISU to transfer budgeted costs between non-administrative expense categories. However, the grants did not allow modification of the budget between non-administrative and administrative expenses.

The actual expenditures incurred were within the amount budgeted for all categories during the first year of the grant except administrative expenditures. Administrative expenditures exceeded the budgeted amount by $575.57. This amount has been included in **Exhibit A**. The actual expenditures incurred were within the amount budgeted for all categories during the second year of the grant. **Table 5** compares total disbursements to the amounts budgeted for the grants.

Table 5

	Funding Source			Disbursements			
Grant Period	U.S. Department of State	ISU	Total Funds Available	Allowable	Unallowable	Total	Difference
03/28/01 – 06/30/02	$ 169,955.00	30,499.00	200,454.00	185,742.90	14,483.60	200,226.50	227.50
07/01/02 – 06/30/03	176,999.00	30,561.00	207,560.00	201,578.21	5,447.70	207,025.91	534.09
Total	$ 346,954.00	61,060.00	408,014.00	387,321.11	19,931.30	407,252.41	761.59

3) **Teachers Technology: Catalyst Project** – As stated previously, this project was a contract between the University of Virginia and ISU. The specific services to be provided by ISU included:

- creation of the new journal, *Current Issues in Technology and Teacher Education*, development of editorial policies and practices, work with editors of the various sections of the journal, and solicitation, edit and review of manuscripts.
- development and deployment of digital resources for use in both K-12 and teacher education.
- collaborative videoconferences with grant partners at Virginia and elsewhere.
- field test materials developed at Virginia with local schools.
- develop content-based digital resources in science and field test both those materials developed at Virginia in the pre-service teacher education program.

Disbursements - We reviewed disbursements made with funds from the contract to determine compliance with the terms of the agreement and ISU policies and procedures. We identified $2,414.10 of disbursements that did not comply with the agreement or were not properly supported by documentation. The disbursements are summarized in **Table 6** and detailed in **Exhibit F**.

Table 6

Disbursement Category	Terms of Contract*	No supporting documentation	Inadequate supporting documentation	Total
Domestic Transportation	$ 995.34	-	-	995.34
Tuition Scholarship	576.00	-	-	576.00
No Description	-	703.94	44.36	748.30
Equipment, Supplies and Computer Software	94.46	-	-	94.46
Total	$ 1,665.80	703.94	44.36	2,414.10

* Not in compliance with contract terms or not provided for in the contract.

As illustrated by **Table 5**, funds from the contract were used for domestic travel. Dr. Willis was reimbursed for three nights lodging, a rental car and miscellaneous expenses incurred in Orlando, Florida. The contract did not include travel to Florida.

Contract funds were also used for a tuition scholarship. Student tuition is not included in the contract. In addition, we were unable to determine what $748.30 of the contract funds were used for because supporting documentation was inadequate or was not available.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by Iowa State University to process disbursements and various fees received. 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. Based on our findings and observations detailed below, the following recommendations are made to strengthen Iowa State University's internal controls.

A. Questioned Costs – Certain expenditures were determined to be unallowable because they did not comply with the grant or contract agreement or ISU policies and procedures. The supporting documents for the disbursements were not available or were not reviewed in sufficient detail to identify the noncompliance.

   Recommendation – The University should strengthen policies and procedures for review of expenditures to ensure they are in compliance with contract or grant agreements and University policies and procedures. During the review process, supporting documentation should be examined closely to ensure adequacy.

B. Actual Costs Exceed Budget Limitations – Certain limitations of grant/contract budgets were exceeded. Expenditures were not monitored in the detail necessary to prevent the budget limitations from being exceeded.

   Recommendation – The University should implement procedures to ensure expenditures are monitored in a manner that prevents budget limitations from being exceeded and ensures all allowable expenditures are properly recorded to the grant.

C. Program Income – The PI of the Ukraine grant established unauthorized credit union accounts and a Pay Pal account to collect registration fees for a conference sponsored as part of the grant. Disbursements were made from the unauthorized accounts. As a result, there was no oversight of the disbursements. In addition, we are unable to determine if all registration fees collected were properly deposited and the propriety of the disbursements from the unauthorized accounts.

   Recommendation – The University should clarify policies requiring all financial institution accounts (traditional and internet-based) be authorized. PIs should have a clear understanding regarding the allowable accounts used to administer their grants.

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Summary of Findings

For the period September 1, 1999 through November 30, 2003

Description	Exhibits/ Page #	Ukraine Grant	Bilkent Grants	Teachers Technology: Catalyst Project	Total
Unallowable Disbursements	**B, E, F**	$ 83,642.76	19,931.30	2,414.10	105,988.16
Budget Overages	**Pages 10 and 13**	10,524.05	575.57	-	11,099.62
Unallowable Disbursements from Registration Fees	**D**	22,620.28	-	-	22,620.28
Undeposited Conference Registration Fees	**D**	2.11	-	-	2.11
Undeposited Registration Fees (net)	**Page 11**	1,595.00	-	-	1,595.00
Total		$ 118,384.20	20,506.87	2,414.10	141,305.17

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Unallowable Disbursements from the Ukraine Grant
For the period August 15, 2000 through August 31, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
267943	08/23/00	UNIVERSITY SUBSCRIPTIONS	Subscriptions to magazines - Discover, Disney Adventures, Entertainment Weekly, National Geographic, Newsweek, New Yorker, Reader's Digest, Time, US News & World Report, USA Today	
900979	09/21/00	BOOKSTORE-PURCHASING	Gifts/Souvenirs	
900979	09/21/00	BOOKSTORE-PURCHASING	No receipt or other supporting documentation	
900979	09/21/00	BOOKSTORE-PURCHASING	Subscription to New York Times	
000015	09/25/00	LONG DISTANCE CHG	Long distance telephone call to California	
278615	10/10/00	ADVENTURE TRAVEL	Airline tickets for participants - Kiev to Des Moines, 10/20/00 - 10/28/00	*
013527	10/16/00	CONFERENCE EVENTS	Registration for individual to IVLA Conference in Ames, 12/12/00 - 12/14/00.	
279685	10/16/00	WILLIS JERRY W	Reimsbursement for various supplies, including a camcorder from Staples.	
279685	10/16/00	WILLIS JERRY W	Half Price Books	
280799	10/19/00	UDIN VICTOR A	Meals (per diems) while in Nizhyn, Ukraine	^
281639	10/23/00	SEMKO NINA	Per diems and transportation costs	^
281534	10/23/00	WILLIS JERRY W	Meals (per diems) while in Nizhyn Ukraine	^
281534	10/23/00	WILLIS JERRY W	Travel reimbursement for trip to Ukraine in September 2000. Claimed cash provided to GSPU official for director & assistant salaries.	
A60694	10/31/00	FEDERAL EXPRESS	October	

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
249.34	-	-	-	-
66.31	-	-	-	-
-	30.80	-	-	-
31.60	-	-	-	-
0.50	-	-	-	-
843.62	-	-	-	-
60.00	-	-	-	-
87.58	-	-	-	-
-	-	22.61	-	-
71.00	-	-	-	-
49.00	-	-	-	-
49.00	-	-	-	-
-	-	300.00	-	-
-	-	120.22	-	-

Iowa State University
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Unallowable Disbursements from the Ukraine Grant
For the period August 15, 2000 through August 31, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
025029	10/31/00	TIGER DIRECT	Purchase of modems for GSPU made with a procurement card.	
285511	11/08/00	GATEWAY TRAVEL	Air ticket for Willis from Comair/Delta. Round trip Des Moines to Istanbul from 11/06/00 - 01/04/01	
285511	11/08/00	GATEWAY TRAVEL	Air ticket for Semko from Comair/Delta. Round trip Des Moines to Istanbul from 11/09/00 - 01/04/01	
000017	11/21/00	LONG DISTANCE CHG	Long distance calls	
000017	12/15/00	CV 11/00 LONG DISTANCE CH	Long distance calls	
294463	12/15/00	UNIVERSITY SUBSCRIPTIONS	Additional due on magazine order due to increased subscription price (New Yorker Magazine)	
C60636	12/29/00	FEDERAL EXPRESS	December	
305121	02/12/01	SEMKO NINA	Per diems claimed while in Istanbul, Nizhyn and Simferople.	
306695	02/19/01	WILLIS JERRY W	Meals on Nov 01-Jan 02 trip abroad.	^
306695	02/19/01	WILLIS JERRY W	Lodging on Nov 01-Jan 02 trip abroad.	^
306695	02/19/01	WILLIS JERRY W	Cabs while on Nov 01-Jan 02 trip abroad.	
307014	02/20/01	WILLIS JERRY W	Payment to Rector of GSPU for Ukrainian to take TOEFL and GRE exams, for visas for 8 GSPU faculty members, for unidentified "financial expenditures" and to purchase 3 printers	
307014	02/20/01	WILLIS JERRY W	Payments to GSPU staff members for TOEFL and GRE exams	
000020	02/21/01	LONG DISTANCE CHG	Long distance calls	
A24807	02/23/01	AIR TKT BORZOV YEVGENY	Airline ticket to Orlando, FL from 03/05/01 - 03/18/01	
A24807	02/23/01	AIR TKT BORZOV YEVGENY	Travel agent fee.	

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
-	57.98	-	-	-
685.00	-	-	-	-
685.00	-	-	-	-
9.52	-	-	-	-
-	-	5.48	-	-
12.02	-	-	-	-
-	-	60.11	-	-
990.00	-	-	-	-
437.00	-	-	-	-
204.00	-	-	-	-
-	-	164.00	-	-
-	-	1,000.00	-	-
345.00	-	-	-	-
-	-	1.30	-	-
229.76	-	-	-	-
5.00	-	-	-	-

Iowa State University
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Unallowable Disbursements from the Ukraine Grant
For the period August 15, 2000 through August 31, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
032675	03/06/01	ASSN. ADVANCEMENT OF C	Registration for conference in Florida for 3 Ukrainians	
313495	03/20/01	UDIN VICTOR	Meal for 3 Ukrainian visiting scholars.	#
313564	03/21/01	SEMKO NINA	Per diem charges for trip to Orlando, Florida in March 2001.	
313563	03/21/01	WILLIS JERRY W	Expense for film developing while in Orlando Florida, March 2001	
313565	03/21/01	WILLIS JERRY W	Expenses for trip to Orlando Florida in March 2001.	
300581	03/26/01	BOOKSTORE-PURCHASING	Gifts	
315390	03/29/01	DAVINCI'S	Business lunch (pizza) for 3 Ukranian visiting scholars.	#
A25397	03/30/01	AIR TKT ANTONENKO PAVLO	Airline ticket to Orlando, FL from 03/03/01 - 04/01/01	
A25397	03/30/01	AIR TKT ANTONENKO PAVLO	Travel agent fee for Antonenko	
360730	03/30/01	FEDERAL EXPRESS	March	
030775	03/30/01	H B LEISEROWITZ COMPANY	Replacement of damaged camera	
316316	04/02/01	WILLIS JERRY W	Meals for 3 visiting scholars.	#
318737	04/10/01	WILLIS JERRY W	GRE and TOEFL exams for Ukrainian	
318737	04/10/01	WILLIS JERRY W	Reimbursement to Jerry Willis for 3 visas	
318737	04/10/01	WILLIS JERRY W	Reimbursement for several business lunches with 3 Ukrainians	#
075511	04/11/01	ABRF APPLICATION FEE	Admissions application fee to ISU Graduate Program for Larysa Mytsyk and Pavlo Antonenko	
319147	04/11/01	WILLIS JERRY W	Meals for participants in project 4/1/01	#
319147	04/11/01	WILLIS JERRY W	Books from Hastings (to prepare for GRE and TOFEL tests)	

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
405.00	-	-	-	-
-	-	-	17.73	-
412.00	-	-	-	-
26.46	-	-	-	-
1,574.73	-	-	-	-
109.98	-	-	-	-
-	-	-	16.72	-
169.50	-	-	-	-
5.00	-	-	-	-
-	-	59.95	-	-
671.00	-	-	-	-
-	-	-	123.63	-
209.00	-	-	-	-
-	-	-	150.00	-
-	-	-	215.20	-
100.00	-	-	-	-
-	-	-	104.92	-
47.41	-	-	-	-

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Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
319147	04/11/01	WILLIS JERRY W	Camera equipment from Staples	
319147	04/11/01	WILLIS JERRY W	Books from Campus Book store & Walden Books.	
319147	04/11/01	WILLIS JERRY W	Car rental fee for 3 weeks (03/15/01-04/05/01) and fuel for transporting 3 Ukrainian participants while in Ames.	
029656	04/24/01	TIGER DIRECT	Editing parts for station	
322610	04/25/01	SAMBORSKA OLENA	Meal per diem while on trip to Ukraine as participant in grant project. $18.75 for 16 days.	^
Q54062	04/30/01	DEPT SHR BENEFITS	Payroll benefits for Nina Semko.	
Q54062	04/30/01	REG TIME (HOURLY)	Hourly Payroll Voucher for Nina Semko for March: 50 hours at $20/hr.	
325749	05/07/01	WILLIS JERRY W	Reimbursement for business meals with 3 Ukrainian visitng scholars	#
325749	05/07/01	WILLIS JERRY W	Reimbursement for business meals with 3 Ukrainian visiting scholars	#
325749	05/07/01	WILLIS JERRY W	Reimbursement for purchases at Barnes & Noble (Bag for $10.74) and Half Price Books (unspecified books for $30.40)	
075518	05/08/01	ABRF APPLICATION FEE	Admissions application fee for Lesya Kotsur	
000023	05/31/01	CV 5/01 LONG DISTANCE CHG	Long distance calls	
686164	06/22/01	DME NEZHIN PEDAG 06 19 01	Reimbursement for stipends.	
342978	07/10/01	UNIVERSITY TRAVEL SERVICE	2 air tickets & fee for shipping tickets to Ukraine for Ukrainian student (not faculty member)	*
000013	07/24/01	LONG DISTANCE CHG	Long distance calls	
760630	07/31/01	FEDERAL EXPRESS	July	
019629	08/07/01	APPLEBEES 18710020	Dinner with Ukrainians	#
020008	08/07/01	CUB FOODS, INC. S5C	Food purchased for Ukrainians	#

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
296.74	-	-	-	-
-	-	394.64	-	-
662.81	-	-	-	-
-	305.00	-	-	-
-	-	-	300.00	-
-	-	88.10	-	-
-	-	1,000.00	-	-
-	-	-	14.30	-
-	-	-	93.98	-
10.74	4.00	30.40	-	-
50.00	-	-	-	-
-	-	7.93	-	-
-	850.00	-	-	-
2,023.60	-	-	-	-
1.30	-	-	-	-
-	126.26	-	-	-
-	-	-	19.10	-
-	-	-	44.40	-

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Reference Number	Disbursement Date	Vendor	Description per Claim	
020696	08/07/01	HYVEE-AMES #2 #1018	Lunch with Ukrainians	#
020697	08/07/01	HYVEE-AMES #2 #1018	Dinner with Ukrainians	#
020698	08/07/01	HYVEE-AMES #2 #1018	Lunch with Ukrainians	#
021027	08/07/01	HYVEE-AMES #2 #1018	Lunch with Ukrainians	#
020347	08/07/01	KING BUFFET CHINESE FOOD	Dinner with Ukrainians	#
019624	08/07/01	PHONE CARD CONNECTION	Phone card	
018955	08/14/01	ARBY'S AMES #5537	Lunch with Ukrainians	#
019626	08/14/01	FAZOLI'S #1783	Lunch with Ukrainians	#
000013	08/15/01	CV 7/01 LONG DIST CHG	Long distance calls	
Q69970	08/31/01	REG TIME (SALARY)	1/2 C Salaries for Pavlo Antonenko and Lesya Myrosla Kotsur *(Ukrainian students)*	
Q69970	08/31/01	DEPT SHR BENEFITS	Workers compensation for Antonenko and Kotsur *(Ukrainian students)*	
260801	09/07/01	STUDENT APARTMENT REVENUE	September rent for two participants that became ISU graduate students in August 2001.	
Q72011	09/28/01	REG TIME (HOURLY)	Hourly pay for Dmytro Smyrnov; Class: student	**
Q72011	09/28/01	DEPT SHR BENEFITS	Workers compensation for Smyrnov	**
Q73450	09/28/01	REG TIME (SALARY)	Salaries for Pavlo Antonenko, Lesya Myrosla Kotsur, and Larysa Mytsyk *(Ukrainian students)*	
Q73450	09/28/01	DEPT SHR BENEFITS	Benefits for Antonenko, Kotsur, and Mytsyk *(Ukrainian students)*	
014934	10/02/01	ISU BOOKSTORE	Gifts	
261140	10/05/01	STUDENT APARTMENT REVENUE	October rent for two participants that became ISU graduate students in August 2001.	
Q74633	10/15/01	REG TIME (HOURLY)	Hourly pay for Dmytro Smyrnov; Class: student	**
Q74633	10/15/01	DEPT SHR BENEFITS	Workers compensation for Smyrnov	**

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
-	-	-	30.23	-
-	-	-	14.36	-
-	-	-	18.06	-
-	-	-	24.49	-
-	-	-	23.81	-
-	-	20.00	-	-
-	-	-	15.54	-
-	-	-	16.90	-
0.81	-	-	-	-
827.82	-	-	-	-
5.46	-	-	-	-
795.00	-	-	-	-
-	-	-	-	280.00
-	-	-	-	1.84
3,450.00	-	-	-	-
330.77	-	-	-	-
46.80	-	-	-	-
795.00	-	-	-	-
-	-	-	-	400.00
-	-	-	-	2.64

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Unallowable Disbursements from the Ukraine Grant
For the period August 15, 2000 through August 31, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
013610	10/16/01	NCSS	Registration for Larysa Mytsyk (National Council for the Social Studies)	
000016	10/24/01	LONG DISTANCE CHG	Long distance calls	
013214	10/30/01	HALF PRICE BOOKS #031	Books for Gogol Grant	
Q75523	10/31/01	REG TIME (HOURLY)	Hourly pay for Dmytro Smyrnov; Class: student	**
Q75523	10/31/01	DEPT SHR BENEFITS	Workers compensation for Smyrnov	**
Q76993	10/31/01	REG TIME (SALARY)	1/2 C Salaries for Pavlo Antonenko, Lesya Myrosla Kotsur, and Larysa Mytsyk *(Ukraininan students)*	
Q76993	10/31/01	DEPT SHR BENEFITS	Benefits for Antonenko, Kotsur, and Mytsyk *(Ukrainian students)*	
261507	11/07/01	STUDENT APARTMENT REVENUE	October rent for two participants that became ISU graduate students in August 2001.	
000016	11/15/01	CV 10/01 LONG DISTANCE CH	Long distance calls	
Q78195	11/15/01	REG TIME (HOURLY)	Hourly pay for Dmytro Smyrnov; Class: student	**
Q78195	11/15/01	DEPT SHR BENEFITS	Workers compensation for Smyrnov	**
014251	11/20/01	LOWE'S #581	Office materials	
000017	11/21/01	LONG DISTANCE CHG	Long distance calls	
368442	11/21/01	MYTSYK LARYSA	Lodging in Washington, DC 11/15/01 - 11/18/01	^^
368442	11/21/01	MYTSYK LARYSA	Phone calls related to Washington, DC trip	^^
824494	11/29/01	CV 8/01 CENTRAL STORES	Transferred charges from unknown account to Ukraine grant.	
A30377	11/30/01	AIR TKT MYTSYK LARYSA	Airline ticket to Washington, DC 11/15/01 - 11/18/01	^^
A30377	11/30/01	AIR TKT MYTSYK LARYSA	Service fee for airline ticket to Washington DC	^^

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
-	40.00	-	-	-
-	-	0.90	-	-
-	-	95.75	-	-
-	-	-	-	400.00
-	-	-	-	2.64
3,450.00	-	-	-	-
300.77	-	-	-	-
-	-	-	51.29	-
-	-	14.00	-	-
-	-	-	-	400.00
-	-	-	-	2.64
-	3.25	-	-	-
-	-	23.20	-	-
336.63	-	-	-	-
1.50	-	-	-	-
-	200.00	-	-	-
228.35	-	-	-	-
5.00	-	-	-	-

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Q80564	11/30/01	REG TIME (SALARY)	Salaries for Pavlo Antonenko, Lesya Myrosla Kotsur, and Larysa Mytsyk *(Ukrainian students)*	
Q80564	11/30/01	DEPT SHR BENEFITS	Benefits for Antonenko, Kotsur, and Mytsyk *(Ukrainian students)*	
000018	12/19/01	LONG DISTANCE CHG	Long distance alls	
A31089	12/28/01	AIR TKT SEMKO NINA	Airline ticket to Budapest from 12/05/01 - 12/22/01	
A31089	12/28/01	AIR TKT SEMKO NINA	Service fee for airline ticket to Budapest	
A31087	12/28/01	AIR TKT WILLIS JERRY W	Airline ticket to Budapest from 12/05/01 - 12/22/01	
A31087	12/28/01	AIR TKT WILLIS JERRY W	Service fee for airline ticket to Budapest	
004610	02/26/02	BOOKCASE 7	Books	
004249	02/26/02	BORDERS BOOKS & MUSIC	Books	
004612	02/26/02	DIXONS	Books	
004613	02/26/02	FOYLES BOOKSHOP	Books	
004611	02/26/02	WH SMITH	Books	
Q90947	02/28/02	REG TIME (SALARY)	Salary for Larysa Mytsyk *(Ukrainian student)*	
Q90947	02/28/02	DEPT SHR BENEFITS	Benefits for Mytsyk *(Ukrainian student)*	
387803	03/07/02	SEMKO NINA	Per diem for trip abroad from November 2001 - January 2002 *(travel did not include Nizhyn, Ukraine)*	
388103	03/08/02	UNIVERSITY TRAVEL SERVICE	Tickets for 4 participants to travel to ISU	*
389965	03/18/02	WILLIS JERRY W	Books	
001592	03/19/02	ASSOC STUDY OF	Registration for Larysa Mytsyk	
000021	03/22/02	LONG DISTANCE CHG	Long distance calls	

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
3,125.46	-	-	-	-
285.99	-	-	-	-
-	-	0.63	-	-
285.35	-	-	-	-
5.00	-	-	-	-
285.35	-	-	-	-
5.00	-	-	-	-
-	18.84	-	-	-
-	81.07	-	-	-
-	28.96	-	-	-
-	-	60.12	-	-
-	18.81	-	-	-
1,070.00	-	-	-	-
101.23	-	-	-	-
804.00	-	-	-	-
1,016.10	-	-	-	-
-	-	114.77	-	-
-	25.00	-	-	-
1.44	-	-	-	-

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Reference Number	Disbursement Date	Vendor	Description per Claim
391283	03/25/02	WILLIS JERRY W	Lodging for trip abroad November 2001 - January 2002
391283	03/25/02	WILLIS JERRY W	Meals for trip abroad November 2001 - January 2002
391283	03/25/02	WILLIS JERRY W	Miscellaneous expenses for trip abroad November 2001 - January 2002
A32870	03/29/02	AIR TKT MYTSYK LARYSA	Airline ticket to Washington DC 03/18/02 - 03/24/02.
A32870	03/29/02	AIR TKT MYTSYK LARYSA	Air ticket fee
A32909	03/29/02	AIR TKT MYTSYK LARYSA	Airline ticket to New York 04/10/02 - 04/14/02.
A32909	03/29/02	AIR TKT MYTSYK LARYSA	Air ticket fee
002502	03/29/02	ASSN. ADVANCEMENT OF C	Registration for 4 Ukrainians, $295/person
002503	03/29/02	ASSN. ADVANCEMENT OF C	Registration for Willis and Semko @ $300/person
003310	03/29/02	BARNES & NOBLE #2917	Magazines for Ukrainians
003305	03/29/02	BEST BUY 00000216	Software 19.99 Cassette recorder 29.99 3D Atlas JC 4.99 Laser pointer pen 14.50 DVD player w/ DTS outputs 3 for $69.92 = 209.76
002492	03/29/02	CANTON MOTEL	Lodging in Canton, MO while traveling to Nashville for 4 Ukrainian grant participants
002501	03/29/02	CLEMENS CAFE	Meals while traveling to Nashville for Willis and Semko
002501	03/29/02	CLEMENS CAFE	Meal in Lagrange, MO while traveling - 4 grant participants #
002494	03/29/02	CONOCO	Snacks while traveling (Willis and Semeko)

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
680.00	-	-	-	-
804.00	-	-	-	-
161.43	-	-	-	-
219.00	-	-	-	-
9.00	-	-	-	-
217.50	-	-	-	-
9.00	-	-	-	-
1,180.00	-	-	-	-
600.00	-	-	-	-
67.18	-	-	-	-
279.23	-	-	-	-
122.79	-	-	-	-
10.61	-	-	-	-
-	-	-	21.23	-
3.05	-	-	-	-

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Reference Number	Disbursement Date	Vendor	Description per Claim	
002494	03/29/02	CONOCO	Snacks while traveling - 4 grant participants	#, ^^
003304	03/29/02	CRACKER BARREL #394	Meals for Willis and Semko while traveling	^^
003304	03/29/02	CRACKER BARREL #394	Meals while traveling from Nashville for 4 grant participants	#, ^^
002944	03/29/02	DEMOS' STEAK & SPAGHETTI	Meals for Willis and Semko while traveling.	^^
002944	03/29/02	DEMOS' STEAK & SPAGHETTI	Meals while traveling from Nashville for 4 grant participants.	#, ^^
360684	03/29/02	FEDERAL EXPRESS	March	
003311	03/29/02	HOLIDAY INNS EXPRESS	Lodging in Morton, IL for 4 Ukrainian grant participants	~~, ^^
003312	03/29/02	HOLIDAY INNS EXPRESS	Lodging in Morton, IL for 1 Ukrainian grant participant	~~, ^^
003313	03/29/02	HOLIDAY INNS EXPRESS	Lodging in Morton, IL for 2 Ukrainian grant participants	~~, ^^
002499	03/29/02	HOTEL RES NETWORK	Lodging at Embassy Suites in Nashville, TN (conference site) - 4 Ukrainian grant participants 3/17/03 - 3/22/03	
002111	03/29/02	HYVEE-AMES #2 #1018	Business Meal - Hospitality - 4 Ukrainian grant participants	#
002112	03/29/02	HYVEE-AMES #2 #1018	Business Meal - Hospitality - 4 Ukrainian grant participants	#
003308	03/29/02	JACKS BARBEQUE 416	Meal in Nashville, TN for 3 grant participants	#, ^^
002106	03/29/02	KING BUFFET CHINESE FOOD	Business Meal - Hospitality - 4 Ukrainian grant participants	#, ^^
002495	03/29/02	LA FLUENTE INC	Business Meal - Hospitality - 4 Ukrainian grant participants	#
002109	03/29/02	LONG JOHN SILV00051391	Business Meal - Hospitality - 4 Ukrainian grant participants	#

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
-	-	-	6.10	-
23.39	-	-	-	-
-	-	-	46.77	-
24.53	-	-	-	-
-	-	-	49.06	-
-	-	75.56	-	-
61.19	-	-	-	-
61.19	-	-	-	-
61.19	-	-	-	-
1,204.00	-	-	-	-
-	-	-	27.90	-
-	-	-	9.31	-
-	-	-	13.90	-
-	-	-	32.69	-
-	-	-	21.98	-
-	-	-	16.74	-

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Reference Number	Disbursement Date	Vendor	Description per Claim	
002500	03/29/02	MARK TWAIN HOME FO	Admission to Mark Twain Home in Hannibal, MO for Willis, Semko, and grant participants	^^
002947	03/29/02	NASHVILLE CONVENTION CTR	Meals for Willis and Semko while traveling	^^
002947	03/29/02	NASHVILLE CONVENTION CTR	Lunch while traveling - Nashville, TN for 4 Ukrainian participants	#, ^^
002108	03/29/02	OKOBOJI GRILL	Business Meal - 4 Ukrainian grant participants	#
003309	03/29/02	OLD COUNTRY BUFFET #286	Meals for Willis and Semko while traveling	^^
003309	03/29/02	OLD COUNTRY BUFFET #286	Meals in Coralville, IA for 4 grant participants	#
002945	03/29/02	OX YOKE INN	Meals for Willis and Semko while traveling	^^
002945	03/29/02	OX YOKE INN	Meals while traveling from Nashville for 4 grant participants	#, ^^
002105	03/29/02	PAMMEL GROCERY	Business Meal Hospitality: 4 Ukrainian grant participants	#
002493	03/29/02	PONDEROSA 00004978	Meals for Willis and Semko during trip to Nashville	^^
002493	03/29/02	PONDEROSA 00004978	Business Meal - Hospitality - 4 Ukrainian grant participants	#, ^^
Q94508	03/29/02	REG TIME (SALARY)	Salaries for Mytsyk and Antonenko *(Ukrainian students)*	
Q94508	03/29/02	DEPT SHR BENEFITS	Benefits for Mytsyk and Antonenko *(Ukrainian student)*	
002946	03/29/02	RENAISSANCE HOTELS NASHVILLE	Meals for Willis and Semko while traveling	^^
002946	03/29/02	RENAISSANCE HOTELS NASHVILLE	Meals while traveling from Nashville for 4 grant participants	#, ^^
003306	03/29/02	RENAISSANCE HOTELS NASHVILLE	Travel expenses for group - Nashville, TN - Ukrainian grant participants *(valet parking)*	^^

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
36.00	-	-	-	-
20.00	-	-	-	-
-	-	-	40.00	-
-	-	-	60.18	-
18.04	-	-	-	-
-	-	-	36.08	-
28.59	-	-	-	-
-	-	-	57.19	-
-	-	-	13.62	-
18.88	-	-	-	-
-	-	-	37.76	-
3,093.00	-	-	-	-
210.08	-	-	-	-
34.69	-	-	-	-
-	-	-	69.37	-
97.44	-	-	-	-

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003306	03/29/02	RENAISSANCE HOTELS NASHVILLE	Meals while in Nashville. Purchases from room service and restaurant at the hotel	^^
003306	03/29/02	RENAISSANCE HOTELS NASHVILLE	Gifts purchased in Nashville	
003306	03/29/02	RENAISSANCE HOTELS NASHVILLE	Telephone charges	^^
203410	03/29/02	UNIVERSITY CAR POOL	1595 miles to conference in Nashville.	^^
002107	03/29/02	VILLAGE-INN-REST #0235	Business Meal - Hospitality - 4 Ukrainian grant participants	#
002498	03/29/02	VILLAGER PREMIER MT VERNO	Lodging in Mt. Vernon, IL while traveling to Nashville for 4 grant participants	
003712	04/02/02	FAZOLI'S #1783	Meal for Ukrainian participants on 03/27/02.	#
002496	04/02/02	FLEEMAN ANDERSON & BIRD	Small equipment items	
003713	04/02/02	IOWA STATE CENTER	Tickets for cultural event	
813833	04/09/02	ACAD INFO TECH	DVD-R Media Kit	
004134	04/16/02	BEACON MICROCE88850235	Linux and Applixware computer items *(Procurment card system indicates "Supplies for Ukrainians", but "Bilkent" is handwritten on cash register receipt.)*	
004588	04/16/02	CARLOS O'KELLY'S	04/02/02 Business Meal for Ukrainians	#
004136	04/16/02	FLAME N SKEWER	Business Meal for Ukrainians on 03/30/02	#
004135	04/16/02	LONG JOHN SILV00051391	Business Meal for Ukrainians on 03/28/02	#
396050	04/16/02	MYTSYK LARYSA	Lodging in New York for conference from 04/10/02 - 04/14/02	^^
389965	04/30/02	CV 3/02 WILLIS JERRY W	Correction voucher - to remove charge for grant expenses from Bilkent grant to Ukraine	
460719	04/30/02	FEDERAL EXPRESS	April	
Q98088	04/30/02	REG TIME (SALARY)	Payroll for Pavlo Antonenko $1190 *(later reduced; see 8/21/02)*, Larysa Mytsyk $1070 *(Ukrainian students)*	

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
266.78	-	-	-	-
14.95	-	-	-	-
27.94	-	-	-	-
685.85	-	-	-	-
-	-	-	50.59	-
114.45	-	-	-	-
-	-	-	20.04	-
-	285.00	-	-	-
111.00	-	-	-	-
22.50	-	-	-	-
10.00	-	-	-	-
-	-	-	31.72	-
-	-	-	22.92	-
-	-	-	14.95	-
132.00	-	-	-	-
-	1,000.00	-	-	-
-	-	64.98	-	-
2,260.00	-	-	-	-

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Q98088	04/30/02	DEPT SHR BENEFITS	Benefits Antonenko/Mytsyk *(Ukrainian students)*	
5012	05/07/02	CAFÉ BEAUDELAIRE	04/04/02 Business Meal Willis - 4 Ukrainians - Semko	#
006398	05/14/02	TARACCINO COFFEE-AMES,	Business Meal with Ukrainians Willis - 4 Ukrainians on 04/14/02 *(Procurement card charge slip signed by Semko rather than cardholder)*	#
A34669	06/10/02	AIR TKT MYTSYK LARYSA	Depart 06/11/02, return 6/13/02. Destination: Des Moines	
A34669	06/10/02	AIR TKT MYTSYK LARYSA	Travel agent fee	
A34853	06/21/02	AIR TKT SEMKO NINA	Round trip ticket London-Kiev-London from 05/22/02 - 05/29/02	
A34853	06/21/02	AIR TKT SEMKO NINA	Travel agent fee	
A34854	06/21/02	AIR TKT WILLIS JERRY W	Round trip ticket London-Kiev-London from 05/22/02 - 05/29/02	##
A34854	06/21/02	AIR TKT WILLIS JERRY W	Travel agent fee	##
015920	06/28/02	DISCOUNT COMPUTER BOOKS	Computer books for office from NECC Conference	
418098	07/25/02	TRAVEL CENTER	Airline tickets for Willis and Semko from Chicago-Istanbul-Chicago from 08/04/02 - 08/28/02 on Turkish Airlines *(for Willis)*	
418098	07/25/02	TRAVEL CENTER	Airline tickets for Willis and Semko from Chicago-Istanbul-Chicago from 08/04/02 - 08/28/02 on Turkish Airlines *(for Semko)*	
A35771	07/26/02	AIR TKT WILLIS JERRY W	Round trip Omaha-Houston-Omaha from 06/15/02 - 06/21/02 for NECC Conference	
A35771	07/26/02	AIR TKT WILLIS JERRY W	Travel agent fee	
Q98088	08/21/02	CV ANTONENKO PAVLO D	Correction (reduction) of 04/30/02 salary	
Q98088	08/21/02	CV ANTONENKO PAVLO D	Correction (reduction) of 04/30/02 benefits.	

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
398.76	-	-	-	-
-	-	-	44.13	-
-	-	-	9.75	2.44
295.00	-	-	-	-
24.00	-	-	-	-
285.44	-	-	-	-
24.00	-	-	-	-
285.44	-	-	-	-
24.00	-	-	-	-
-	108.25	-	-	-
1,168.00	-	-	-	-
1,168.00	-	-	-	-
285.00	-	-	-	-
24.00	-	-	-	-
(734.78)	-	-	-	-
(5.88)	-	-	-	-

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Q98088	08/21/02	CV ANTONENKO PAVLO D	Correction (reduction) of 04/30/02 benefits.
000014	08/23/02	LONG DISTANCE CHG	Long distance calls
860664	08/30/02	FEDERAL EXPRESS	August
428444	09/24/02	SEMKO NINA	Reimbursement for airline tickets purchased * for Pavlo Antonenko. Warsaw-London-Chicago. *(Ukrainian student)*
428444	09/24/02	SEMKO NINA	Reimbursement for airline tickets purchased * for Pavlo Antonenko's wife. Warsaw-London-Chicago.
022057	10/08/02	01-AV VE DO!A TUR.$U DI	Summer Academy Hospitality: Semko, Ewell, Davenport, Willis, Mytsyk
022934	10/08/02	01-K$PA BP/BORNOVA	Snacks for Summer Academy in Turkey: Semko, Ewell, Davenport, Mytsyk
022056	10/08/02	01-OZDEMIR PETROL / ISTAN	Hospitality for participants in Summer Academy in Istanbul, Turkey: Semko, Ewell, Davenport, Mytsyk
021587	10/08/02	22-BTA HAVALIMANLARI YIYE	Hospitality for participants in Summer Academy in Istanbul, Turkey: Ewell, Davenport, Mytsyk, Semko
021171	10/08/02	321 STUDIOS	Software
021585	10/08/02	FEDEX SHP 07/30/02 AB#	Overnight shipment to Turkey for Summer Academy
025706	10/08/02	ISU BOOKSTORE	Software programs
022935	10/08/02	KANPARA AKARYAKIT TIC.	Snacks for Summer Academy in Turkey: Semko, Ewell, Davenport, Mytsyk, Willis
028026	10/08/02	KMART 00039719	Office Supplies
021166	10/08/02	RADIO SHACK 00199620	Cables
023899	10/08/02	SATEK ANKET HIZMETLE RI T	Accomodations for Ukrainian participants in @ Summer Academy from 08/16/02 - 08/23/02. Location identified as in Ukraine.
22936	10/08/02	SATEK TURIZM TIC.	Accomodations for Ukrainian Participants in @@ Summer Academy from 08/23/02 - 08/29/02. Location identified as in Ukraine.
027854	10/08/02	STAPLES #802	Software

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
(177.83)	-	-	-	-
0.08	-	-	-	-
-	-	9.76	-	-
533.30	-	-	-	-
533.30	-	-	-	-
-	96.28	-	-	-
-	46.85	-	-	-
-	23.61	-	-	-
-	17.11	-	-	-
-	66.94	-	-	-
-	71.49	-	-	-
-	228.95	-	-	-
-	53.51	-	-	-
-	38.13	-	-	-
-	27.98	-	-	-
-	335.11	-	-	-
-	335.11	-	-	-
-	104.86	-	-	-

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025705	10/08/02	WALDENBOOKS #487	Books	
000016	10/25/02	LONG DISTANCE CHG	Long distance calls	
438815	11/18/02	WILLIS JERRY W	8 nights lodging in Kiev, Ukraine.	
438815	11/18/02	WILLIS JERRY W	Per diems; multiple locations abroad	^
438815	11/18/02	WILLIS JERRY W	Misc travel expenses - cab or shuttle (not incurred in Kiev)	
438815	11/18/02	WILLIS JERRY W	Misc travel expenses - cybercafe & cellphone	
000017	11/20/02	LONG DISTANCE CHG	Long distance calls	
440147	11/21/02	SEMKO NINA	Meals for trip abroad from November 2001 - January 2002.	
440147	11/21/02	SEMKO NINA	One train ticket Budapest to Kiev	
440148	11/21/02	SEMKO NINA	Meals for trip abroad from May - June 2002	
440037	11/21/02	WILLIS JERRY W	Mileage from London to Istanbul	
440037	11/21/02	WILLIS JERRY W	Misc travel expenses while driving across Europe (ferry, tolls, taxis, parking)	
440037	11/21/02	WILLIS JERRY W	Meals for May-June 2002 trip abroad	
440037	11/21/02	WILLIS JERRY W	Lodging in Kiev	^
036697	11/26/02	BORDERS BOOKS & MUSIC	Software Books	
034594	11/26/02	BORDERS BOOKS&MUSIC #443	Books	
A38106	12/27/02	AIR TKT METIN TIMUCIN	From Istanbul to unidentified location from 10/25/02 to 10/30/02	
A38106	12/27/02	AIR TKT METIN TIMUCIN	Service fee.	
033454	12/31/02	APPLEBEES 18710020	Meals for grant planning on 10/25/02	
C60630	12/31/02	FEDERAL EXPRESS	December	
035647	12/31/02	RED LOBSTER 00007476	Meals for grant planning on 11/7/02	

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
-	72.98	-	-	-
3.44	-	-	-	-
-	680.00	-	-	-
2,320.00	-	-	-	-
181.00	-	-	-	-
232.27	-	-	-	-
-	-	0.72	-	-
-	-	-	2,730.00	-
-	-	-	55.58	-
1,129.00	-	-	-	-
853.00	-	-	-	-
667.08	-	-	-	-
1,071.00	-	-	-	-
530.00	-	-	-	-
-	52.73	-	-	-
-	77.77	-	-	-
1,086.00	-	-	-	-
24.00	-	-	-	-
-	50.15	-	-	-
-	-	12.79	-	-
-	41.12	-	-	-

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447341	01/03/03	NIEDERHAUSER DALE S	Reimbursement for gifts purchased prior to travel to Kiev. Gifts for rector of University & hosting parties	
448256	01/10/03	NIEDERHAUSER DALE S	Meals for trip in November 2002	
448256	01/10/03	NIEDERHAUSER DALE S	Gifts	
448256	01/10/03	NIEDERHAUSER DALE S	Lodging in Amsterdam	
450963	01/27/03	WILLIS JERRY W	For salaries: $1000 in May 2002	
450964	01/27/03	WILLIS JERRY W	Lodging for trip abroad in November 2001 - January 2002.	
451720	01/30/03	SEMKO NINA	Air travel for trip abroad from November 2002 - January 2003.	
451720	01/30/03	SEMKO NINA	Meals for trip abroad from November 2002 - January 2003.	
451719	01/30/03	WILLIS JERRY W	Mileage in US and Turkey.	
451719	01/30/03	WILLIS JERRY W	Lodging for trip abroad from November 2002 - January 2003	
451719	01/30/03	WILLIS JERRY W	Meals for trip abroad from November 2002 - January 2003	
451719	01/30/03	WILLIS JERRY W	Misc expenses for trip abroad from November 2002 - January 2003	
451719	01/30/03	WILLIS JERRY W	Air/car travel for trip abroad from November 2002 - January 2003	
160649	01/31/03	FEDERAL EXPRESS	Postage	
200448	02/24/03	BOOKSTORE-PURCHASING	Padholder, Pens, Brass Keyring, Box of Chocolates *(gifts)*	
049154	02/25/03	ISU ALUMNI ASSOC	Book for Interpreter *(gifts)*	
707003	03/24/03	DME NIZHYN PEDAG 03 21 03	Limousine service for 4 professors from O'Hare Airport to Midway Airport with Russian translator *(travel to New Mexico)*	^^
707003	03/24/03	DME NIZHYN PEDAG 03 21 03	Wire transfer fee	^^
030274	04/04/03	MEMORIAL UNION INTRA	Hotel Room for Aytebin Isman *(unknown relationship to grant)*	
A41067	04/30/03	AIR TKT CHUVAKOVA/TETYANA	Airline ticket to Albuquerque, NM from 03/23/03 - 03/31/03	^^

Reason for Unallowability				
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
70.23	-	-	-	-
-	-	63.08	-	-
86.71	-	-	-	-
-	-	81.13	-	-
1,000.00	-	-	-	-
215.35	-	-	210.00	-
720.50	-	-	-	-
1,579.00	-	-	-	-
200.26	-	-	-	-
959.69	-	203.80	167.09	-
1,579.00	-	-	-	-
1,291.66	-	-	-	-
856.37	-	-	-	-
41.85	-	-	-	-
96.12	-	-	-	-
29.95	-	-	-	-
120.10	-	-	-	-
3.18	-	-	-	-
64.00	-	-	-	-
307.50	-	-	-	-

Iowa State University
Department of Curriculum and Instruction

Unallowable Disbursements from the Ukraine Grant
For the period August 15, 2000 through August 31, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
A41067	04/30/03	AIR TKT CHUVAKOVA/TETYANA	Travel agent fee	^^
A41068	04/30/03	AIR TKT KHARKHUN/VALENTYN	Airline ticket to Albuquerque, NM from 03/23/03 - 03/31/03	^^
A41068	04/30/03	AIR TKT KHARKHUN/VALENTYN	Travel agent fee	^^
A41069	04/30/03	AIR TKT LYSENKO/HENNADIY	Airline ticket to Albuquerque, NM from 03/22/03 - 03/31/03	^^
A41069	04/30/03	AIR TKT LYSENKO/HENNADIY	Travel agent fee	^^
A41070	04/30/03	AIR TKT NAHACH/MARYNA	Airline ticket to Albuquerque, NM from 03/22/03 - 03/31/03	^^
A41070	04/30/03	AIR TKT NAHACH/MARYNA	Travel agent fee	^^
267383	04/30/03	STUDENT APARTMENT REVENUE	Charges for damages / losses to apartment occupied by Ukrainian visitors: 2 lamps $80; pots & pans $45; 2 rugs $15; 1 desk lamp $15; cleaning fee $50	
304452	04/30/03	UNIVERSITY CAR POOL	15 passenger van to Albuquerque, NM from 3/21/03 - 4/1/03	^^
470896	05/08/03	AACE	Billing charge for registration to SITE (Society for Information Technology & Teaher Education) conference	
470896	05/08/03	AACE (Association for the Advancement of Computing in Education)	Registration for SITE conference in Alburquerque, NM 03/24/03 - 03/29/03 for Kharkhur, Nahach, Chuvakova, Lysenko	
62769	05/27/03	WAL-MART	Gifts to Nizhyn University staff	
477490	06/12/03	GIFTS FOR GOGOL HOSTS	Gifts for Gogol hosts	
			Total by reason for unallowability	
			Grand total	

* - Not in compliance with federal regulation "Fly America Act" requiring use of United States carrier.
^ - GSPU was to pay meal per diems and lodging for time spent in Nizhyn, Ukraine.
# - Participants received a per diem. Meals and groceries should not be paid for as well.
** - Dr. Willis' step-son and Nina Semko's son.
^^ - Grant did not include domestic travel. Trips were taken to Nashville, Washington D.C., New York and Albuquerque.
- Only international travel included in grant budget was for faculty exchanges.
~~ - Explanation does not appear reasonable. Four Ukranian participants attended the conference along with Dr. Willis and Ms. Semko. Rooms were claimed for 7 Ukrainian participants and none for Dr. Willis and Ms. Semko.
@ - The claim states expense is for lodging; however, the vendor name is Turkish and means "Satek Questionnaire Services".
@@ - The claim states expense is for lodging; however, the vendor name is Turkish and means "Satek Tourism".

	Reason for Unallowability				
	Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**	**Not in compliance with ISU Policies**
	24.00	-	-	-	-
	307.50	-	-	-	-
	24.00	-	-	-	-
	307.50	-	-	-	-
	24.00	-	-	-	-
	307.50	-	-	-	-
	24.00	-	-	-	-
	205.00	-	-	-	-
	1,161.00	-	-	-	-
	3.50	-	-	-	-
	760.00	-	-	-	-
	35.90	-	-	-	-
	162.61	-	-	-	-
$	67,239.42	5,603.90	4,095.93	5,211.31	1,492.20
$	83,642.76				

Exhibit C

Iowa State University
Department of Curriculum and Instruction

Budgeted and Actual Disbursements for the Ukraine Grant
For the period August 15, 2000 through August 31, 2003

Description	Budget Amount	Actual Expenditures	Actual Over/(Under) Budget	Budget Overage after Allowing 10% Adjustment
Travel	$ 42,690.00	23,312.22	(19,377.78)	N/A
Per Diems and Lodging in US/Ukraine	44,700.00	18,503.78	(26,196.22)	N/A
Education Materials:				
Books		3,990.26		
Expendable Supplies		875.10		
Hardware/Software		31,256.52		
Other		14,600.58		
Total Educational Materials	50,200.00	50,722.46	522.46	-
Health Insurance	1,440.00	330.00	(1,110.00)	N/A
Faculty Replacement Costs	73,902.00	2,685.04	(71,216.96)	N/A
Conferences:				
Conferences		51,043.15		
Less: Program Income		(4,869.60) *		
Net Conference Expenditures	15,000.00	46,173.55	31,173.55	(1,213.85) ^
Interpretation Fees	12,000.00	6,715.08	(5,284.92)	N/A
Direct Administrative Costs	59,665.00	46,157.63	(13,507.37)	N/A
Total	$ 299,597.00	194,599.76		

^ -The grant allows for a budget adjustment of 10% of the total budget. Actual expenditures for the conference exceeded the original budget of $15,000 plus 10% of total grant budget ($29,959.70) by $1,213.85.

* - Includes $5,054.60 of conference registration fees deposited with ISU less $185.00 adjusted by ISU and recorded as a negative expenditure.

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Summary of Conference Registration Proceeds
For the period August 15, 2000 through August 31, 2003

Description	Pay Pal	Credit Union Account #1	Credit Union Account #2	Collected at Conference	Total
Cash Receipts:					
Conference registrations (gross amount)	$ 10,690.00	6,518.71	185.00	5,845.30	23,239.01
Tours & other fees	1,880.00	1,089.00	-	480.00	3,449.00
Conference related but designation unknown	-	(30.00)	-	-	(30.00)
Unknown sources	200.00	752.77	-	-	952.77
Loan from Jerry Willis to start up account	-	100.00	-	-	100.00
Check from Jerry Willis to close out acct	-	27.94	-	-	27.94
Transfers	(9,255.16)	9,255.16	-	-	-
Cash Receipts Total	3,514.84	17,713.58	185.00	6,325.30	27,738.72
Less: conference receipts deposited with ISU	-	-	-	(5,054.60)	(5,054.60)
Amount to account for	3,514.84	17,713.58	185.00	1,270.70	22,684.12
Cash Disbursements:					
Allowable	-	-	-	61.73	61.73
Unallowed (included in **Exhibit A**)	3,456.88	17,416.08	185.00	1,562.32	22,620.28
Cash Disbursements Total	3,456.88	17,416.08	185.00	1,624.05	22,682.01
Calculated balance	$ 57.96	297.50	-	(353.35)	2.11

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Unallowable Disbursements from the Bilkent Grants
For the period March 28, 2001 through June 20, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
325749	05/07/01	WILLIS JERRY W	Reimbursement for magazines purchased at Hastings *(purchased prior to start date of grant)*	
A26319	05/15/01	AIR TKT WILLIS J	Airline ticket for Willis - Des Moines/Istanbul/Des Moines from 04/25/01 - 05/09/01	
A26321	05/15/01	AIR TKT OZKAN BET	Airline ticket for Ozkan Betul - Des Moines/Istanbul/Des Moines from 04/25/01 - 05/09/01	
A26321	05/15/01	AIR TKT OZKAN BET	Service fee	
A26322	05/15/01	AIR TKT SEMKO NIN	Airline ticket for Nina Semko - Des Moines/Istanbul/Des Moines from 04/25/01 - 05/09/01	*
A26322	05/15/01	AIR TKT SEMKO NIN	Service fee	
334448	06/13/01	WILLIS JERRY W	Rental car while in Istanbul	
334448	06/13/01	WILLIS JERRY W	Fuel purchase for rental car in Istanbul	
014240	10/02/01	STAPLES #802	Office supplies - 120 unit Tracfone card, pen, telephone pad, assignment book	
360568	10/15/01	DAVINCI'S	Meal: Food for meeting of 24 Turkish students, Willis, Ozkan and Daniels	#
100005	10/17/01	MEMORIAL UNION INTRA	Memorial Union room charge for D. Stevens from 10/05/01 - 10/13/01	
014243	10/30/01	IDT*PHONE DEBIT CARDS	Phone card for Bilkent student use	
010875	11/06/01	PIZZA HUT 85043040	Meal: Business meeting with Turkish students 10/29/01; Willis Semko, Ozkan, 24 students	#, *
010880	11/06/01	LOWE'S #581	Extension cords, power strips	
012864	11/06/01	RADIO SHACK 00199620	50' cable	
014245	11/06/01	FWS #30 ATL	Meal: Food for students	#
365332	11/06/01	SANKIR HASAN	Reimbursement for registraton for Social Studies seminar 10/18/01	
365333	11/06/01	KOSTERELI ERTUGRUL	Reimbursement for registraton for Social Studies seminar 10/18/01	
365334	11/06/01	ERUS SELMAHAN	Reimbursement for registraton for Social Studies seminar 10/18/01	

Reason for Unallowability			
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**
$ 19.03	-	-	-
629.41	-	-	-
624.41	-	-	-
5.00	-	-	-
624.41	-	-	-
5.00	-	-	-
-	195.89	-	-
-	23.92	-	-
60.71	-	-	-
-	-	-	84.15
-	-	431.00	-
-	100.00		
-	-	-	50.84
84.74	-	-	-
26.99	-	-	-
-	-	-	21.37
-	15.00	-	-
-	15.00	-	-
-	15.00	-	-

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Unallowable Disbursements from the Bilkent Grants
For the period March 28, 2001 through June 20, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
011722	11/06/01	DAVINCI'S #2	Meal: Hospitality for seminar presented by Turkish visitors	#
011721	11/06/01	DAVINCI'S #2	Tip for meal: Hospitality for seminar presented by Turkish visitors	#
011223	11/13/01	WH SMITH #530 PALMER	Meal: Food for business meeting with Turkish students	#, *
011600	11/13/01	BEEF'N BRANDY RSTR & L	Meal: Food for Turkish students and Willis	#
011601	11/13/01	MILLER'S PUB	Meal: Food for Turkish students	#, *
011602	11/13/01	WH SMITH #530 PALMER	Meal: Food for Turkish students	#, *
A30108	11/15/01	AIR TKT OZKAN BE	Airline ticket for Ozkan Betul to Istanbul from 11/26/01 - 12/31/01	
B10208	11/15/01	PRINTING DEPT-PURCHASING	Copy center work	
012740	11/15/01	AECT	Registration for Betul Ozkan	
009564	11/20/01	WAL MART	Supplies to ship books	
009565	11/20/01	STAPLES #802	Supplies to ship books	
009566	11/20/01	USPS 1824160510	Boxes to ship books *(book allowance was to include shipping costs)*	^
009567	11/20/01	EXPLORE 82448077	Books and maps for Washington DC	
010160	11/20/01	IOWA STATE CENTER	Tickets for Turkish students	
010161	11/20/01	IOWA STATE CENTER	Tickets for Turkish students	
010503	11/20/01	WAL MART	Purchase of 6 DVC singles	
010873	11/20/01	HYVEE-AMES #2 #1018	Food for Turkish Student Day	
010877	11/20/01	HYVEE-AMES #2 #1018	Food for Turkish Student Day	
010878	11/20/01	HYVEE-AMES #2 #1018	Food for Turkish Student Day	
010879	11/20/01	ARBY'S AMES #5537	Meal: Food for Turkish students	#, *
011220	11/20/01	THE ART INSTITUTE OF CHICAGO	Museum admission	
011224	11/20/01	BEEF'N BRANDY RSTR & L	Meal: Food for Turkish student visitors	#, *
013212	11/20/01	IOWA STATE CENTER	Tickets for cultural event for Turkish grant participants	

Reason for Unallowability			
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**
-	-	-	77.25
-	-	-	5.00
-	-	-	9.52
-	-	-	19.03
-	-	-	16.86
-	-	-	26.38
793.00	-	-	-
-	-	7.94	-
-	175.00	-	-
-	35.64	-	-
-	16.88	-	-
11.16	-	-	-
-	45.89	-	-
-	78.00	-	-
-	38.00	-	-
41.64	-	-	-
-	21.46	-	-
-	64.59	-	-
-	74.33	-	-
-	-	-	53.94
-	20.00	-	-
-	-	-	22.33
-	336.00	-	-

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Unallowable Disbursements from the Bilkent Grants
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Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
013217	11/20/01	IOWA STATE CENTER	Tickets for cultural event	
013219	11/20/01	MC FLIGHT FLUGVERMITTLUNG	Books for Turkish visitors	#
013811	11/20/01	WOODFIN SUITES-KANSAS#407	Rooms for Turkish visitors. Visit to Missouri school 10/03/01 - 10/04/01, Kansas City, 3 Turkish students	
013812	11/20/01	WOODFIN SUITES-KANSAS#407	Rooms for Turkish visitors. Visit to Missouri school 10/03/01 - 10/04/01, Kansas City, 3 Turkish students	
013813	11/20/01	WOODFIN SUITES-KANSAS#407	Rooms for Turkish visitors. Visit to Missouri school 10/03/01 - 10/04/01, Kansas City, 3 Turkish students	
013814	11/20/01	WOODFIN SUITES-KANSAS#407	Rooms for Turkish visitors. Visit to Missouri school 10/03/01 - 10/04/01, Kansas City, 3 Turkish students	
013815	11/20/01	WOODFIN SUITES-KANSAS#407	Rooms for Turkish visitors. Visit to Missouri school 10/03/01 - 10/04/01, Kansas City, 3 Turkish students	
013816	11/20/01	WOODFIN SUITES-KANSAS#407	Rooms for Turkish visitors. Visit to Missouri school 10/03/01 - 10/04/01, Kansas City, 3 Turkish students	
013817	11/20/01	WOODFIN SUITES-KANSAS#407	Rooms for Turkish visitors. Visit to Missouri school 10/03/01 - 10/04/01, Kansas City, 3 Turkish students	
014242	11/20/01	KING BUFFET CHINESE FOOD	Meal: Lunch for Turkish visitors	#, *
014244	11/20/01	WAYPORT-ATLANTA CON B	Meal: Food for Turkish visitors	#, *
014577	11/20/01	STAPLES #802	Supplies for Turkish visitors	
014931	11/20/01	HYVEE-AMES #2 #1018	Food for apartments for Turkish visitors	#
014932	11/20/01	HYVEE-AMES #2 #1018	Food for apartments for visitors	#
009387	11/20/01	DAVINCI'S #2	Meal: Lunch for Turkish students meeting on 11/12/01. Final meeting of Turkish students.	#
014246	11/27/01	DM INTL AIRPRT PARKING	Airport parking	
B66662	12/07/01	FIRST CLASS	Postage	

Reason for Unallowability			
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**
-	94.50	-	-
-	19.04	-	-
-	69.00	-	-
-	99.00	-	-
-	99.00	-	-
-	99.00	-	-
-	99.00	-	-
-	69.00	-	-
-	112.22	-	-
-	-	-	227.61
-	-	-	27.75
-	89.85	-	-
-	25.36	-	-
-	94.55	-	-
-	-	-	78.86
-	15.00	-	-
3.74	-	-	-

Iowa State University
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Reference Number	Disbursement Date	Vendor	Description per Claim
A30966	12/28/01	AIR TKT OZKAN, BETUL	Service fee
A30966	12/28/01	AIR TKT OZKAN, BETUL	Airline ticket for Betul Ozkan to Atlanta, GA from 11/08/01 - 11/11/01
007763	12/31/01	53-REAL HIPERMARKET-ANKAR	Turkish grant supplies
008355	12/31/01	MULTITRONICS	Bilkent grant supplies *(purchase of zip disks in London after Bilkent students left the U.S.)*
008356	12/31/01	DIXONS	Bilkent grant supplies
008562	12/31/01	DIXONS	Cellnet 20 common *(phone cards)*
008563	12/31/01	DIXONS	Cellnet GD35 Prepay, Cellnet 10 common *(phone cards)*
008564	12/31/01	OLSSON'S BOOKS & RECORDS	Bilkent grant books *(Turkish students had already left the U.S.)*
008858	12/31/01	HOLIDAY INNS F/B	Bilkent grant travel - restaurant bill with no detail for Willis & 24 students #
008859	12/31/01	WMATA CAT#926	Bilkent supplies *(per Procurement card system description. Vendor is Washington Metropolitan Area Transit Authority.)*
008862	12/31/01	TRAVEL BOOKS & LANG CT	Bilkent books
008863	12/31/01	KRAMER BOOKS AND AFTERWO	Bilkent books
009195	12/31/01	KMART 00039719	Bilkent supplies
009197	12/31/01	TARGET 00011700	Bilkent supplies
000018	02/18/02	LONG DISTANCE	Calls
003972	02/26/02	PC WORLD	Computer supplies
004614	02/26/02	COMPUTER WAREHOUSE	LaCie floppy external USB drive
387803	03/07/02	SEMKO NINA	Per diems while traveling abroad from 11/14/01 - 01/23/02 *(not included in budget during initial grant year)*
389965	03/18/02	WILLIS JERRY W	Purchase zip disks $12.28; excess baggage charge $90
391283	03/25/02	WILLIS JERRY W	Reimbursement for airline ticket from London to Washington DC

Reason for Unallowability			
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**
5.00	-	-	-
332.00	-	-	-
-	95.18	-	-
12.18	-	-	-
-	28.36	-	-
28.53	-	-	-
128.38	-	-	-
48.45	-	-	-
-	-	-	24.46
-	45.00	-	-
32.45	-	-	-
92.74	-	-	-
-	125.86	-	-
-	158.37	-	-
33.50	-	-	-
-	69.75	-	-
78.48	-	-	-
1,768.00	-	-	-
90.00	-	-	12.28
192.95	-	-	-

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Unallowable Disbursements from the Bilkent Grants
For the period March 29, 2001 through June 30, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
391283	03/25/02	WILLIS JERRY W	Airline ticket for Nina Semko and Dr. Willis from London to Washington, $318.90; Budget Car Rental (11/25 -12/5/01), $218.54; airline ticket change fees for Willis and Semko, $80	
391283	03/25/02	WILLIS JERRY W	Hotel charges while on trip abroad: South Central LTD, London $136.85; Hotel Paris, $86.17; Hotel Soentral, Budapest $140; Hote B$lk, Ankara, Turkey $632.98; apartment in Kiev, Ukraine, (no receipt) $680; Homestead Dulles Chantilly, VA $54	
391283	03/25/02	WILLIS JERRY W	Food allowance while traveling abroad	
391296	03/25/02	WILLIS JERRY W	Reimbursement for parcel post charge	
003499	04/02/02	MWI*MICRO WAREHOUSE	Purchased 150 DVD/R. Charged 90 to Bilkent and 60 to CTLT	
005903	05/14/02	HYVEE-AMES #2 #1018	Business Meal with Ukrainians: Willis, 4 Ukrainians, Semko	*
007276	05/14/02	HASTINGS-ENTERTAINME #971	Supplies for Bilkent: 2 magazines, Kudzu Simon assortment, Hastings Hurts	
008633	05/14/02	ISU BOOKSTORE	Software, supplies for grants: Visual J+ Pro 6.0, Enet Switch 8Port, Flash MX Win, Iome Zip 100 10 PK, C++ Builder Pro 5, cordless keyboard, cordless mouse, Pagemaker 7.0 win, Framemaker 6.0 Win	
560659	05/31/02	First Class	Postage for May	
032908	11/26/02	PAPA JOHNS - AMES #412	Meal: Dinner for visiting Fulbright scholars/ debriefing; 26 Fulbright scholars, Ozkan, Udin, Willis, Semko, Oral, Sahin	#
033453	11/26/02	KING BUFFET CHINESE FOOD	Meal: Grant planning meeting - Udin, Semko, Ozkan, Niederhauser, Willis	
025860	12/13/02	PEC ZACHARY'S	Meal: Lunch for graduate students transporting Fulbright scholars; Betul, Sonmez, Benhur, Cogri, Mehmet, Anya, Alp, Udin	
026960	12/13/02	PEC DOMINICKS	Map of Illinois	
034737	12/13/02	LEVANTES RESTAUR	Snack for 26 Fulbright scholars while in Washington	#

Reason for Unallowability			
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**
617.44	-	-	-
1,050.00	-	-	-
1,548.00	-	-	-
77.85	-	-	-
540.00	-	-	-
46.51	-	-	-
37.50	-	-	-
819.85	-	-	-
0.34	-	-	-
-	-	-	92.97
-	50.58	-	-
-	-	76.93	-
-	7.52	-	-
-	-	-	55.00

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Reference Number	Disbursement Date	Vendor	Description per Claim	
208535	12/13/02	PEC UNIV CAR POO	Rental for two vans: trips to Des Moines from 08/23/02 - 08/26/02 and unknown destination for 6 days returning 8/17/02 *(before Turkish students arrived in U.S.)*	
484713	12/13/02	PEC UDIN VICTOR	Reimbursement for parking charges at Des Moines airport while picking up visiting scholars *(Date of parking receipt does not agree with dates students were visiting.)*	
035646	12/31/02	RED LOBSTER 00007476	Meal: Grant planning meeting - Levis, Niederhauser, Ruther, Willis	
160650	01/31/03	FOREIGN AIR MAIL	Postage - three letters mailed using foreign air mail sent 01/02/03	
A37819	02/06/03	AIR TKT MCCORMIC	Partial transfer of airline ticket for Theresa McCormick to New Orleans from 10/24/02 - 10/26/02 *(payment in leu of compensation for sevices as speaker)*	
023610	02/06/03	PERKINS	Meal: Breakfast in Des Moines for organizational meeting on project: Sahin, Oral, Udin	
025856	02/06/03	CUB FOODS	Miscellaneous supplies: Groceries	#
423184	02/06/03	BENHUR ORAL	Honorarium for work performed in Turkey *(for work performed prior to beginning date of grant)*	
423185	02/06/03	SAHIN MEHMET	Honorarium for work performed in Turkey *(for work performed prior to beginning date of grant)*	
021169	02/11/03	KING BUFFET	Meal: Dinner with Bilkent student interns: Oral, Semko, Sahin, Ozkan	
021586	02/11/03	LE PECHEUR	Meal: Planning meeting for Turkish student arrival: Semko, Willis, Oral, Sahin, Ozkan	*
029158	02/11/03	CONGRESS PLAZA	Hotel room in Chicago for two nights (10/04-05/02): Nuray Narli, Dilek Altunay	
030223	02/11/03	INTERBOOK WHOLES	Purchase of books	
030226	02/11/03	TGI FRIDAY'S	Meal: Dinner planning meeting: Ozkan, Udin, Ioudin *(Paid for on procurement card but also submitted on expense vourchers for Udin and Ozkan.)*	

Reason for Unallowability			
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**
-	-	289.60	-
5.00	-	-	-
-	25.18	-	-
2.04	-	-	-
300.00	-	-	-
17.01	-	-	-
-	-	-	115.41
1,200.00	-	-	-
1,200.00	-	-	-
46.17	-	-	-
57.49	-	-	-
-	-	-	227.50
212.00	-	-	-
-	-	-	61.13

Iowa State University
Department of Curriculum and Instruction

Unallowable Disbursements from the Bilkent Grants
For the period March 28, 2001 through June 30, 2003

Per ISU Accounting System

Reference Number	Disbursement Date	Vendor	Description per Claim	
029512	02/17/03	IOWA STATE CENTER	Tickets to dance for cultural event: Fidan, Oluklulu, Evren, Kablan, Kamburoglu	
031128	02/17/03	PAPA JOHNS	Meal: Cultural event - dinner for 26 visiting interns	#, ^^
031750	02/17/03	PAPA JOHNS	Meal: Cultural dinner for 26 Turkish interns	#, ^^
032340	02/17/03	PAPA JOHNS	Meal: Pizza for Turkish student visitors and grant personnel	#, ^^
032347	02/17/03	TICKETMASTER-RIV	Dance tickets	
X10255	04/07/03	ACADEMIC INFORMATION TECH	Partial cost of Dell Latitude computer	
560662	05/30/03	FEDERAL EXPRESS	May charges	
			Total by reason for unallowability	
			Grand total	

* - No receipt available or other sufficient supporting documentation.
^ - Turkish students received a book allowance. Additional purchases of books should not be paid for as well.
# - Participants received a per diem. Meals and groceries should not be paid for as well.
^^ - University policies regarding use of procurement card not complied with.

Reason for Unallowability			
Not in compliance with grant terms	**No Supporting Documentation**	**Inadequate Supporting Documentation**	**Duplicate Payment**
-	169.50	-	-
-	-	-	89.03
-	-	-	87.16
-	-	-	88.00
-	250.95	-	-
700.00	-	-	-
21.53	-	-	-
$ 14,270.63	3,281.37	805.47	1,573.83
$ 19,931.30			

Iowa State University
Department of Curriculum and Instruction

Unallowable Disbursements from the Teachers Technology: Catalyst Project
For the period September 1, 1999 through November 30, 2003

Per ISU Accounting System			
Reference Number	**Disbursement Date**	**Vendor**	**Description per Claim**
000002	08/21/00	MARUPOVA RANOKHON I	Tuition scholarship
279685	10/16/00	WILLIS JERRY W	Software to learn Russian, voice recorder, pack of AA batteries, and pan micro 3 pack
313461	03/20/01	WILLIS JERRY W	Rental car while in Orlando
313461	03/20/01	WILLIS JERRY W	Three nights hotel while in Orlando
313461	03/20/01	WILLIS JERRY W	Road tolls and gasoline purchases while in Orlando. *(Two receipts available for gas twice at the same station 40 minutes apart on two different cards.)* ^
313563	03/21/01	WILLIS JERRY W	Purchase from JCSmultimedia.com
018352	08/06/02	STAPLES	*No receipt*
018829	08/06/02	NATIONAL BOOK WAREHOUSE	*No receipt*
018830	08/06/02	POWELL'S BURNSIDE	*No receipt*
019266	08/06/02	FRY'S ELECTRONICS	*No receipt*
019267	08/06/02	FRY'S ELECTRONICS	*No receipt*
			Total by reason for unallowability
			Grand total

^ Two receipts available for gasoline purchases. Purchases were made at the same location 40 minutes apart. The first purchase was 10 gallons of fuel on Humberto Gonzalez's credit card. The second purchase was 14.575 gallons of fuel on Dr. Willis' credit card.

Reason for Unallowability		
Unallowable per Contract	**No supporting Documentation**	**Inadequate Supporting Documentation**
$ 576.00	-	-
94.46	-	-
557.44	-	-
362.97	-	-
74.93	-	-
-	-	44.36
-	64.99	-
-	99.03	-
-	331.48	-
-	189.76	-
-	18.68	-
$ 1,665.80	703.94	44.36
$ 2,414.10		

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Kay F. Dunn, CPA, Manager
Patty J. King, CPA, Senior Auditor II
Marc Johnson, Staff Auditor

Tamera S. Kusian

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendix

Iowa State University
Department of Curriculum and Instruction
Copies of Invoices from A Night Inn

A Night Inn

Receipt

Guest Name and Address:

Jerry Willis
619 Onyx
Ames, Iowa 50010
USA

Date Checket In Nov 19, 2001
Date Checked Out: Nov 21, 2001
Number of Days 2

Date not in European format of DDMMYYYY

?

Date	Location	Room Number	Number of Guests	Rate peRoom/per Person	Total
Nov 19	116 Western Road	102	Two	Per Room – 35	35
Nov 20	116 Westerm Road	102	Two	Per Room – 35	35
					70

= 50 USD

☒ Cash ☐ Credit Card ☐ Direct Bill

Typo on line 2

empty space

18 Portland Road
Southall, Middlesex
London, UB2 5DE
UK

Phone: 44(0)7 909 912440
Fax: 020 8574 6789
Email: ANightinn@Yahoo.com

Poor quality

A Night Inn

Iowa State University
Department of Curriculum and Instruction
Copies of Invoices from A Night Inn

A Night Inn

Receipt

Guest Name and Address:

Jerry Willis
619 Onyx
Ames, Iowa 50010
USA

Date Checket In Jan 5, 2002
Date Checked Out: Jan 7, 2002
Number of Days 3

Not European format

Format

Date	Location	Room Number	Number of Guests	Rate peRoom/per Person	Total
Jan 5	116 Western Road	102	Two	Per Room-33.33	33.33
Jan 6	116 Western Road	102	Two	Per Room – 33.33	33.33
Jan 7	116 Western Road	102	Two	Per Room – 33.33	33.33
				Total Paid	£99.99

11

53.61
53.61
53.61

format

☒ Cash ☐ Credit Card ☐ Direct Bill

Typos Lines 2+3

Format unlike most of these repts

18 Portland Road
Southall, Middlesex
London, UB2 5DE
UK

Phone: 44(0)7 909 912440
Fax: 020 8574 6789
Email: ANightinn@Yahoo.com

Different than some of these repts

A Night Inn

Iowa State University
Department of Curriculum and Instruction
Copies of Invoices from A Night Inn

A Night Inn

Receipt

Guest Name and Address:

Jerry Willis
619 Onyx
Ames, Iowa 50010
USA

Date Checket In Jan 18, 2002
Date Checked Out: Jan 23, 2002
Number of Days 5

Dots not in European format

Format

?

Date	Location	Room Number	Number of Guests	Rate peRoom/per Person	Total
Jan 18	116 Western Road	102	Two	Per Room – 30	30 = 43.07 USD
Jan 19	116 Westerm Road	102	Two	Per Room – 30	30
Jan 20	116 Western Road	102	Two	Per Room – 30	30
Jan 21	116 Western Road	102	Two	Per Room – 30	30
Jan 22	116 Western Road	102	Two	Per Room – 30	30
				Per Room – 30	150

☒ Cash ☐ Credit Card ☐ Direct Bill

Typo on Line 2

error?

18 Portland Road
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UK

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Fax: 020 8574 6789
Email: ANightinn@Yahoo.com

A Night Inn

Iowa State University
Department of Curriculum and Instruction
Copies of Invoices from A Night Inn

A Night Inn

Receipt

Guest Name and Address:

Jerry Willis
619 Onyx
Ames, Iowa 50010
USA

Date Checket In Nov 14, 2002
Date Checked Out: Nov 17, 2002
Number of Days 3

format

?

Date	Location	Room Number	Number of Guests	Rate peRoom/per Person	Total
Nov 14	116 Western Road	102	Two	Per Room – 35	35
Nov 15	116 Westerm Road	102	Two	Per Room – 35	35
Nov 16	116 Western Road	102	Two	Per Room – 35	35
				Per Room – 30	105

= 55.50 USD

☒ Cash ☐ Credit Card ☐ Direct Bill

Typo on Line 2

error?

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UK

Phone: 44(0)7 909 912440
Fax: 020 8574 6789
Email: ANightinn@Yahoo.com

Poor quality

A Night Inn

Iowa State University
Department of Curriculum and Instruction
Copies of Invoices from A Night Inn

A Night Inn

Receipt

Guest Name and Address:

Jerry Willis
619 Onyx
Ames, Iowa 50010
USA

Date Checket In Nov 30, 2002
Date Checked Out: Dec 1, 2002
Number of Days 2

Format

Typo

Date	Location	Room Number	Number of Guests	Rate peRoom/per Person	Total
Nov 30	116 Western Road	102	Two	Per Room-33.33	33.33
Dec 1	116 Western Road	102	Two	Per Room – 33.33	33.33
				Total Paid	£66.66

51.71
51.71

☒ Cash ☐ Credit Card ☐ Direct Bill

Typo

Unlike other such rcpts

18 Portland Road
Southall, Middlesex
London, UB2 5DE
UK

Phone: 44(0)7 909 912440
Fax: 020 8574 6789
Email: ANightinn@Yahoo.com

A Night Inn