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STATE OF IOWA

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NEWS RELEASE

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FOR RELEASE

June 12, 2014

Auditor of State Mary Mosiman today released a report on a special investigation of the Cerro Gordo County Management Information Systems Department (MIS Department) for the period January 1, 2008 through July 31, 2013. The special investigation was requested by County officials as a result of concerns identified with certain purchases and other financial transactions authorized by the Director of the MIS Department, Scott Tepner.

Mosiman reported the special investigation identified \$2,893.03 of improper and unsupported disbursements and undeposited collections. The improper disbursements of \$1,583.38 include purchases of computer equipment for personal use and personal charges incurred on the County's cell phone plan. The unsupported disbursement of \$209.65 consists of a reimbursement for monthly software charges issued to Mr. Tepner for which appropriate documentation was not available. The \$1,100.00 of undeposited collections is payment received by Mr. Tepner for the sale of a County-owned computer which should have been remitted to the County.

Mosiman also reported it was not possible to determine if there were additional amounts improperly disbursed or if additional collections were not properly deposited because sufficient records were not readily available.

On July 2, 2013, the Board of Supervisors (Board) placed Mr. Tepner on unpaid administrative leave, effective July 1, 2013. At that time, the Board allowed Mr. Tepner to carry forward all awarded, unused vacation accrued as of June 30, 2013. As a result, Mr. Tepner carried forward 129 hours of vacation. In addition, Mr. Tepner was also awarded his full vacation accrual of 168 hours for fiscal year 2014. County policy states employees are only allowed to carry forward 24 hours of vacation into the next fiscal year; however, according to the County's Administrative Officer, the Board approves exceptions based on an individual employee's circumstances.

In addition, Mosiman reported a \$1,364.75 repayment was issued to the County from Mr. Tepner in November 2013 to reimburse the personal purchases of computer equipment and a portion of the additional charges incurred on the County's cell phone plan.

The report includes recommendations to strengthen the MIS Department's internal controls, such as not allowing the purchase of computer equipment for personal use through the County, maintaining detailed inventory records for all computer equipment, implementing policies and procedures to ensure capital assets are disposed of properly, and reviewing the detailed cell phone statements to ensure additional charges were not incurred.

Copies of the report have been filed with the Cerro Gordo County Sheriff's Office, the Division of Criminal Investigation, the Cerro Gordo County Attorney's Office, and the Attorney General's Office. 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/1310-0017-BE00.pdf>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CERRO GORDO COUNTY  
MANAGEMENT INFORMATION SYSTEMS DEPARTMENT  
  
FOR THE PERIOD  
JANUARY 1, 2008 THROUGH JULY 31, 2013**

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Auditor of State's Report

To the Board of Supervisors and the  
Cerro Gordo County Management  
Information Systems Department:

As a result of concerns regarding possible improprieties for certain disbursements and at your request, we have applied certain tests and procedures to selected transactions of the Cerro Gordo County Management Information Systems Department (MIS Department) for the period January 1, 2008 through July 31, 2013 or the period for which records were readily available. Based on a review of relevant information and discussions with County officials and MIS Department personnel, we performed the following procedures:


- 1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- 2) Obtained and reviewed all invoices from a specific vendor to determine the propriety of the purchases and compared the purchases to the inventory records maintained by the County, as applicable.
- 3) Obtained and reviewed supporting documentation maintained by the County Treasurer for the purchase of a computer from Scott Tepner, Director of the MIS Department.
- 4) Examined all cell phone statements issued by the County's cell phone provider to determine the propriety of the charges. Detailed cell phone statements were not readily available prior to October 2009.
- 5) Reviewed the County's policies regarding the use of credit cards to determine if they address the use of credit cards for personal purchases. We also reviewed credit card statements and the related receipts to determine the propriety of activity.
- 6) Examined certain disbursements to determine propriety and whether appropriate supporting documentation was available.
- 7) Examined payments received from other counties for services billed by the MIS Department to determine if the amounts billed to and paid by the other counties were appropriate.
- 8) Reviewed supporting documentation for a repayment issued to the County from Mr. Tepner in November 2013 subsequent to being placed on unpaid administrative leave, effective July 2013.
- 9) Obtained and reviewed Mr. Tepner's personal bank statements to identify the source of certain deposits.


These procedures identified \$2,893.03 of improper and unsupported disbursements and undeposited collections. Because sufficient records were not readily available, it was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** 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 Cerro Gordo County MIS Department, other matters might have come to our attention that would have been reported to you.

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

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

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 3, 2014

Report on Special Investigation of the  
Cerro Gordo County  
Management Information Systems Department (MIS Department)  
Investigative Summary

**Background Information**

The Cerro Gordo County Management Information Systems Department (MIS Department) is located in Mason City, Iowa. The MIS Department Director is appointed by the Board of Supervisors and oversees all operations of the MIS Department. Scott Tepner became the MIS Director on January 1, 2007 and was placed on unpaid administrative leave effective July 1, 2013. As the MIS Director, Mr. Tepner was responsible for:

- recommending and developing plans for systems development and operations, hardware and software purchases, budget, and staffing,
- managing the development, implementation, installation, and operation of information and functional systems for the County,
- developing, implementing, and monitoring management information systems policies and controls to ensure data accuracy, security, confidentiality, and legal and regulatory compliance,
- negotiating with consultants, technical personnel, and vendors for services and products,
- providing support to end users in selection, procurement, usage, and maintenance of software programs and hardware,
- managing system backup, storage, and retrieval functions,
- developing budgets based on expected needs as well as ongoing costs, and
- supervising the employees within the MIS Department.

The primary revenue sources for the MIS Department include an allocation from the County and proceeds from contracts established by the MIS Department with cities and other counties for election software, equipment, and support. The election software was developed by the MIS Department to be used to facilitate vote compiling. During Mr. Tepner's tenure, the MIS Department offered centralized purchasing and support related to operation of the software, and Mr. Tepner was responsible for billing for services provided. However, effective July 1, 2013, the users of the election software formed an agreement under Chapter 28E of the *Code of Iowa* to provide an organizational structure to purchase copyright license to facilitate members' use of the election software.

All MIS Department expenditures are submitted to the County Auditor's Office for payment. However, Mr. Tepner was responsible for reviewing and approving all purchases made, including computer and equipment purchases, supply purchases, and employee reimbursements. Mr. Tepner was also responsible for custody of the County credit card issued to the MIS Department. All computers and other equipment purchased by the MIS Department are assigned asset tag numbers; however, the MIS Department does not maintain a listing of the serial numbers which correspond with the asset tag numbers assigned. In addition, the MIS Department does not maintain an inventory listing documenting when assets are disposed of. According to County officials, computers and other equipment are disposed of through the County Sheriff's Office sale. However, no records are maintained to document which assets are sold.

According to County officials, Mr. Tepner was placed on paid administrative leave on March 21, 2013 following his arrest for issues not related to his job performance. After Mr. Tepner was

placed on paid administrative leave, the County Auditor and Interim MIS Director identified some concerns regarding certain purchases made with MIS Department funds which Mr. Tepner authorized. In addition, the County Treasurer alleged Mr. Tepner sold her a computer for personal use which had originally been purchased with County funds to be used at the Sheriff's Office. As a result, the County Auditor requested the Office of Auditor of State conduct an investigation of the MIS Department's financial transactions. The Board of Supervisors subsequently approved placing Mr. Tepner on unpaid administrative leave effective July 1, 2013.

As a result of the County Auditor's request, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2008 through July 31, 2013 or the period for which records were available.

### **Detailed Findings**

These procedures identified \$2,893.03 of improper and unsupported disbursements and undeposited collections. The improper disbursements of \$1,583.38 include:

- \$1,305.00 of purchases of computer equipment for personal use,
- \$214.45 of charges improperly incurred on the County's cell phone plan, and
- \$63.93 of personal purchases on a County credit card.

The unsupported disbursement of \$209.65 consists of a reimbursement for monthly software charges issued to Mr. Tepner for which appropriate documentation was not available. The \$1,100.00 of undeposited collections is a payment received by Mr. Tepner for the sale of a County-owned computer which should have been remitted to the County. Because sufficient records were not readily available, it was not possible to determine if there were additional amounts improperly disbursed or if additional collections were not properly deposited. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

### **UNDEPOSITED COLLECTIONS**

As previously stated, the MIS Department's primary revenue sources include an allocation from the County and proceeds from contracts established by the MIS Department with cities and other counties for election software, equipment, and support.

The County has established a contract with CDW Corporation (CDW) for the purchase of computers and other equipment. The computers and other equipment purchased are either for County operations or for distribution to cities and other counties. According to County officials, County employees are allowed to purchase computers for personal use through the County's CDW contract to benefit from the discounted pricing and avoid paying sales tax. However, there is no written policy addressing this practice. Although it is not unusual for an entity to negotiate vendor discounts for its employees, such purchases should not be processed through the entity's accounting records. County officials further stated these purchases are handled either:

- by the employee receiving the invoice and remitting payment directly to CDW or
- Mr. Tepner ordering the computer and the County receiving the invoice. After the County remits payment to CDW, the employee reimburses the County for the purchase price.

However, according to County officials, a listing is not maintained of the computers which are purchased for employees' personal use. In addition, by reviewing invoices, it is not possible to determine when a computer is purchased for the County or for an employee's personal use. As a result, County officials were unable to determine if all reimbursements were received for such purchases.



We obtained and reviewed the CDW invoices for all purchases made by the County for the period January 1, 2008 through August 6, 2013. Each CDW invoice contained a purchase order number with a unique identifier which could be used to determine the purpose of the purchase. Using the purchase order number, with assistance from MIS Department staff, we were able to classify all of the CDW invoices into 2 categories: equipment for County operations and equipment for distribution to cities and other counties. As previously stated, we were unable to separately identify equipment purchased for employees' personal use. However, it is likely those items are included within the equipment purchased for County operations.

For all computers and other equipment purchased for County operations, we attempted to compare the assets purchased to the assets currently in use at the County. To do this, we documented the serial number of all computer equipment manufactured after January 1, 2008 in every County office. We then compared the listing of serial numbers to the computers and other equipment purchased included on the available CDW invoices. As a result of our comparison, we determined the listing of serial numbers we prepared from our observations included significantly fewer items than the purchases included on the CDW invoices. As previously stated, there are several possible explanations for the variance identified, including:

- The MIS Department disposed of outdated computer equipment through sales organized by the Sheriff's Office. However, there were no records of the equipment placed in these sales.
- The MIS Department discarded broken equipment but did not maintain records of the items disposed of in this manner.
- Although the MIS Department assigned asset tag numbers to all computers and other equipment, a detailed inventory listing which documented the corresponding serial numbers was not maintained.
- The CDW invoices included equipment purchased for employees' personal use and, therefore, was not in the County's possession.

As a result, we were unable to determine whether all County computers and other equipment had been properly accounted for, including any County computers diverted for personal use or improperly disposed of.

For the computers and other equipment purchased for distribution to cities and other counties, we judgmentally selected transactions from the County's accounting software to trace to the CDW invoices. We did not identify any concerns and we determined no further testing was deemed necessary.

During fieldwork, the County Treasurer expressed a concern regarding a desktop computer and monitor she had purchased from Mr. Tepner for her husband's business on February 24, 2012. According to the County Treasurer, she paid Mr. Tepner \$1,000.00 for the computer and an additional \$100.00 for upgrades. Based on a review of Mr. Tepner's personal bank statements, Mr. Tepner deposited cash of \$900.00 on February 24, 2012. The County Treasurer also stated Mr. Tepner indicated it was a brand new computer. However, upon receiving the computer, the County Treasurer noticed it was not a brand new computer but appeared to have been built from a used computer tower.

The County Treasurer traced the serial number on the computer tower to a CDW invoice documenting the computer was originally purchased by the County for the Sheriff's Office on May 6, 2010 for \$825.00. The serial number on the computer tower was S2UA01408YX, which is shown on the copy of the CDW invoice included in **Appendix 1**. Although we were unable to observe the redeemed check issued by the County Treasurer, we observed the check stub from the accounting software used by the County Treasurer documenting the payee as Mr. Tepner. In addition, we observed the serial number on the computer and confirmed it matched the serial number on the CDW invoice included in the **Appendix**.

According to County officials, the May 2010 purchase occurred during a lengthy period of time during which the MIS Department was short-staffed, which led to a significant number of purchased computers not being placed into service in the intended County departments. However, as previously stated, detailed inventory records are not maintained. As a result, we are unable to determine if Mr. Tepner sold any of the other computers which were purchased for other County departments.

We reviewed certain deposits to Mr. Tepner's personal bank accounts to determine the source of the deposits. As a result, we identified 5 cash deposits totaling \$7,401.00. However, we were unable to determine the source of the deposits.

Because the computer sold to the County Treasurer was County property, the \$1,100.00 received by Mr. Tepner should have been remitted to the County. As a result, the \$1,100.00 is included on **Exhibit A** as undeposited collections.

### **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

We reviewed all reimbursements issued by the County to Mr. Tepner for the period January 1, 2008 through July 31, 2013 to determine the propriety of the disbursements. In addition, we reviewed disbursements for county-provided cell phones, credit cards, and charge accounts related to the MIS Department. We reviewed any available supporting documentation related to the selected payments to determine if they were appropriate. Supporting documentation was not available for some of the disbursements selected for testing.

Based on our review of the available supporting documentation, we classified the payments as reasonable or improper. Payments were classified as improper if they appeared to be personal in nature or were not reasonable for the County's operations. The procedures performed are explained in detail in the following sections of this report.

**CDW Charge Account** – As previously stated, the primary vendor used by the County for computer and other equipment purchases is CDW. Mr. Tepner had the ability to authorize and make purchases on the County's CDW charge account. After Mr. Tepner was placed on paid administrative leave, the County Auditor and Interim MIS Director identified an invoice for the purchase of 2 computers and 2 printers dated August 9, 2012, totaling \$1,305.00, on which CDW had applied an outstanding credit on the County's charge account. The Interim MIS Director did not recognize the equipment as a purchase for County operations.

According to the County's Administrative Officer, Mr. Tepner admitted on April 3, 2013 the equipment was purchased for personal use and was not used for County operations. In addition, Mr. Tepner stated he intended to reimburse the County but had not yet done so. A copy of the CDW invoice for the purchase of equipment is included in **Appendix 2**. Because the computers and printers were purchased for personal use, the \$1,305.00 is included in **Exhibit A** as an improper disbursement.

**Reimbursements** – As previously stated, Mr. Tepner was responsible for providing support to the cities and other counties which purchased election software through the County. As a result, he incurred mileage and/or lodging charges for traveling to the other entities. In addition, Mr. Tepner incurred other miscellaneous charges for which he was reimbursed, such as monthly charges for remote access software.

We selected certain reimbursements issued to Mr. Tepner for the period July 1, 2008 through July 31, 2013 to determine the propriety of the disbursements and to determine if sufficient supporting documentation was provided. As a result, we identified a reimbursement issued October 24, 2011 in the amount of \$356.17 for which sufficient supporting documentation was not provided. The reimbursement was comprised of \$146.52 for mileage and \$209.65 for monthly software charges. Although sufficient supporting documentation was provided for the mileage claimed, no invoices or receipts were provided for the \$209.65 of monthly software

charges claimed. As a result, the \$209.65 is included in **Exhibit A** as an unsupported disbursement.

**County-Owned Cell Phones** – Mr. Tepner and other MIS Department staff were provided with county-owned cell phones to be used for business purposes. We reviewed the detailed billing statements for the period October 23, 2009 through October 23, 2013 and identified \$158.69 of additional usage charges incurred which exceeded the County’s approved cell phone plan.

Based on our review of the available detailed billing statements, we identified multiple charges incurred by Mr. Tepner for minutes and text overages, picture messaging, and operator charges totaling \$214.45 for the period October 23, 2009 through March 23, 2013. According to County officials, Mr. Tepner admitted to using the County-owned cell phone as his personal cell phone. Because the charges incurred were for personal use, the \$214.45 identified is included in **Exhibit A** as improper disbursements.

We also identified additional charges incurred by other MIS Department staff. However, for the period reviewed, the total identified was less than \$40.00 and appeared to be on a non-routine basis, whereas the additional charges incurred by Mr. Tepner occurred on a monthly basis. As a result, the additional charges identified which were incurred by other MIS Department staff are not included in **Exhibit A**.

Detailed billing statements prior to October 23, 2009 were not readily available. In addition, for the period reviewed, the County was unable to locate the detailed billing statements for 19 months. Had detailed billing statements been available for all months, additional improper charges may have been identified.

**Staples** – The County holds a credit card account with Staples to allow County departments to make small purchases for office supplies. Mr. Tepner maintained custody of the credit card assigned to the MIS Department and approved all purchases for payment. We reviewed the purchases made by the MIS Department on the Staples credit card for the period June 1, 2008 through July 31, 2013 and identified \$63.93 of improper disbursements. **Table 1** lists the 7 disbursements identified and the \$63.93 is included in **Exhibit A** as improper disbursements.

<b>Date</b>	<b>Description</b>	<b>Amount</b>
11/05/08	2009 I Love Kittens Wall Calendar	\$ 13.99
01/06/09	2009 Winners Wall Calendar	10.99
03/17/09	3M Lint Roller 2 Pack	5.99
03/17/09	Fluff-Out Facial Tissue	6.99
03/18/09	Built NY Lunch Tote	19.99
06/03/09	Scented Gel 4.5 oz. Citrus	2.99
06/03/09	Scented Gel 4.5 oz. Fresh	2.99
Total		\$ 63.93

The County was unable to locate the supporting documentation for the Staples credit card statements for 3 months. Had the supporting documentation for these credit card statements been available for all months, additional improper disbursements may have been identified.

**Vacation Pay** – As previously stated, the Board of Supervisors (Board) placed Mr. Tepner on unpaid administrative leave, effective July 1, 2013. At that time, the Board allowed Mr. Tepner to carry forward all awarded, unused vacation accrued as of June 30, 2013. As a result, Mr. Tepner carried forward 129 hours of vacation. In addition, Mr. Tepner was also awarded his full vacation accrual of 168 hours for fiscal year 2014. County policy states employees are only allowed to carry forward 24 hours of vacation into the next fiscal year; however, according to the County’s Administrative Officer, the Board approves exceptions based on an individual employee’s circumstances.

## REPAYMENTS

On April 3, 2013, the County's Administrative Officer met with Mr. Tepner to discuss the CDW invoice dated August 9, 2012 and certain charges on Mr. Tepner's cell phone billing statement which had been identified by the County Auditor and Interim MIS Director. As a result of that meeting, Mr. Tepner reimbursed the County \$1,364.75 on November 1, 2013 for the personal purchase from CDW of \$1,305.00 and additional cell phone charges incurred of \$59.75. A copy of the check issued by Mr. Tepner, along with the supporting documentation for the amount, is included in **Appendix 3**. In addition, the \$1,364.75 is included in **Exhibit A** as a repayment from Scott Tepner.

## RECOMMENDED CONTROL PROCEDURES

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

- (A) Inventory Listing – Although the MIS Department assigns asset tag numbers to each computer and other asset purchased, an inventory listing was not maintained which matched the asset tag numbers assigned to the serial numbers on the equipment purchased. In addition, detailed records were not maintained for assets disposed of, either by the MIS Department or through the sale held by the Sheriff's Office.

Recommendation – The County should implement policies and procedures to ensure detailed inventory records are maintained for all computer equipment purchased. In addition, detailed records should be maintained to document the disposal of assets and the manner by which they are disposed of.

- (B) CDW Contract – We determined the County allows employees to purchase computers and other equipment through CDW in order to benefit from the discounted pricing. However, no formal policies and procedures have been established to govern this practice. In addition, by purchasing items using the County's account, the employees avoided paying sales tax on their purchases.

Recommendation – The County should discontinue the practice of allowing employees to purchase computers and other equipment through CDW or other vendors on the County's accounts.

- (C) Supporting Documentation – During fieldwork, we identified several areas for which we were unable to locate all supporting documentation, as follows:

- We identified a reimbursement to Mr. Tepner which did not have sufficient supporting documentation for the monthly software charges claimed.
- The County was unable to locate the detailed billing statements for the County-owned cell phone for 19 months.
- The County was unable to locate the detailed supporting documentation for the billing statements for the Staples credit card account for 3 months.

Recommendation – The County should ensure sufficient supporting documentation is provided for all disbursements and maintained in accordance with the County's record retention policy.

**Exhibit**

**Exhibit A**Report on Special Investigation of the  
Cerro Gordo County MIS DepartmentSummary of Findings  
For the period January 1, 2008 through July 31, 2013

<b>Description</b>	<b>Table/ Page Number</b>	<b>Amount</b>		
		<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
Undeposited collections	<b>Page 8</b>	\$ 1,100.00	-	1,100.00
Improper and unsupported disbursements:				
Computer purchases for personal use	<b>Page 8</b>	1,305.00	-	1,305.00
Reimbursement for monthly software charges	<b>Page 8</b>	-	209.65	209.65
Additional cell phone charges for personal use	<b>Page 9</b>	214.45	-	214.45
Personal purchases on County credit card	<b>Table 1</b>	63.93	-	63.93
Total improper and unsupported disbursements		1,583.38	209.65	1,793.03
Total undeposited collections and improper and unsupported disbursements		\$ 2,683.38	209.65	2,893.03
Less: Repayment by Scott Tepner on November 1, 2013	<b>Page 10</b>			(1,364.75)
Net amount				\$ 1,528.28

Report on Special Investigation of the  
Cerro Gordo County MIS Department

Staff

This special investigation was performed by:

Annette Campbell, CPA, Director  
Jennifer Campbell, CPA, Manager  
Justin M. Scherrman, Senior Auditor  
Corey M. Vannausdle, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State


## **Appendices**



Report on Special Investigation of the  
Cerro Gordo County MIS Department

Copy of Original Invoice for Computer Sold to County Treasurer

\*\*\*ORIGINAL COPY\*\*\*



**The Right Technology.  
Right Away.™**

www.CDWG.com  
800-808-4239

Tax Identification  
[REDACTED]

INVOICE NO.	ACCOUNT NO.	INVOICE DATE
SPB8628	[REDACTED]	5-06-10

**SOLD TO:** CERRO GORDO COUNTY  
220 N WASHINGTON AVE  
MIS DEPARTMENT  
MASON CITY, IA 50401-3254  
6414213066

**SHIP TO:** CERRO GORDO COUNTY  
220 N WASHINGTON AVE  
SCOTT TEPNER  
MASON CITY, IA 50401-3254  
YOUR P.O.# 05062010-MIS2

ACCOUNT MANAGER	DATE ORDERED	DATE SHIPPED	WEIGHT	SHIPPED VIA	TERMS
ANTHONY KERN	5-06-10	5-06-10		UPS Ground (2- 3	Net 30 Days-Govt

ORD.	SHP.	B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENSION
3	3	0	1947385 (01)	HP SB 8000 E8400 250GB 2GB	825.00	2475.00
CONTRACT: MARKET MFG#: NV563UT#ABA SERIAL#: S2UA01408YK SERIAL#: S2UA01408ZD SERIAL#: S2UA014091B						
3	3	0	1792328 (01)	HP SB LE1901W 19" WIDE	150.00	450.00
CONTRACT: MARKET MFG#: NK570A8#ABA SERIAL#: S3CQ0105CBH SERIAL#: S3CQ0105CBR SERIAL#: S3CQ0105CDQ						
Subtotal:						2925.00
Freight:						.00
Sales Tax:						.00

PLEASE REMIT TO:  
CDW GOVERNMENT  
75 REMITTANCE DR., SUITE 1515, CHICAGO IL 60675-1515

<b>INVOICE TOTAL</b>	US Currency 2925.00
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EXPLANATION OF OUR RETURN AND FREIGHT POLICIES ARE ON BACK OF THIS INVOICE. IF YOU HAVE ANY QUESTIONS ABOUT THE ORDER OR INVOICE, PLEASE WRITE OR CALL.


**CDW offers the best service and support in the industry with:**

- ✓ Account managers dedicated to providing solutions specific to your computing needs
- ✓ Custom configuration
- ✓ Extended service plans
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PC needs  
since 1982



**The Right Technology.  
Right Away.™**

Report on Special Investigation of the  
Cerro Gordo County MIS Department

Copy of Original Invoice for Purchase of Computer Equipment for Personal Use

3/28/13

My Purchases: Invoice Details



800.808.4239

**THANK YOU FOR YOUR ORDER**

Order Number: CWGH986

CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675	<b>INVOICEDATE</b> 8/9/2012	<b>INVOICE NUMBER</b> P111625	<b>INVOICETERMS</b> Net 30 Days-Govt State/Local	<b>DUE DATE</b> 9/8/2012
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OUR PART NO.	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
2610263	HP ProBook 4530s - 15.6" - Core i3 2350M - Windows 7 Professional 64-bit - Mfg Part #: A7K06UT#ABA Serial #: CNU23000SS Serial #: CNU23001P3	2	2	0	\$545.00	\$1,090.00
	<b>Contract : OPN</b>					
2648925	HP Officejet 4620 e-All-in-One - multifunction (fax / copier / printer / s Mfg Part #: CZ152A#B1H Serial #: CN258141DX Serial #: CN25814115	2	2	0	\$95.00	\$190.00
	<b>Contract : OPN</b>					

<b>ORDER DATE</b> 8/9/2012	<b>SHIP VIA</b> FedEx Ground	<b>PO NUMBER</b> 08092012-MIS	<b>CUSTOMER NO.</b> 154901	<b>PRODUCT SUBTOTAL</b>	\$1,280.00
<b>BILL TO:</b> CERRO GORDO COUNTY ATTN: MIS DEPARTMENT 220 N WASHINGTON AVE MASON CITY, IA 50401-3254 P (641) 421-3066	<b>SHIP TO:</b> CERRO GORDO COUNTY SCOTT TEPNER 220 N WASHINGTON AVE MASON CITY, IA 50401-3220			<b>SHIPPING &amp; HANDLING</b>	\$25.00
				<b>US Tax</b>	\$0.00
				<b>INVOICE AMOUNT</b>	\$1,305.00

*(\$651.00 ea)*

**ACCOUNT MANAGER**  
Anthony Kern  
(312) 705-6248  
anthker@cdwg.com

**AMOUNT DUE** PAID

CDW  
An Illinois Corporation FEN 36-4230110

HAVE QUESTIONS ABOUT YOUR ACCOUNT? PLEASE E-MAIL US AT  
CREDIT@CDW.COM.

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Report on Special Investigation of the  
Cerro Gordo County MIS Department

Copy of Repayment Check from Scott Tepner and  
Attached Supporting Documentation

SCOTT A. TEPNER 72-180/739 2065  
MASON CITY, IA 50401-2509

DATE 11-1-13

PAY TO Cerro Gordo County Treasurer \$ 1364.75  
THE ORDER OF ONE thousand three hundred sixty four <sup>75</sup>/<sub>100</sub> DOLLARS

FIRST CITIZENS NATIONAL BANK Member FDIC MASON CITY, IOWA

MEMO Scott Tepner

⑆073901602⑆ 2065

2	- HP ProBook 4530s	\$ 1090.00
2	- HP Office Jet 4620	190.00
1	- S+H	25.00
		\$ 1305.00
Cell phone overages		
	12/24/12 - 1/23/13	\$ 20.75
	2/24/13 - 3/23/13	\$ 39.00
		\$ 59.75
	TOTAL	\$ 1364.75