



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

Contact: Mary Mosiman
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE _____ November 3, 2014 _____

Auditor of State Mary Mosiman today released a report on a special investigation of the Iowa County Treasurer's Office for the period January 1, 2005 through June 30, 2011. The special investigation was requested by County officials after Kimberly Tanke, the former County Treasurer, admitted she did not properly deposit all collections received by the County Treasurer's Office. The admission was made as a result of inquiries which arose during the County's annual audit. Ms. Tanke was appointed as the Treasurer on July 16, 1999. She was subsequently elected and re-elected before resigning, effective June 30, 2010, to run for the Board of Supervisors. Ms. Tanke was elected to the Board in November 2010. She resigned from the Board on January 20, 2014 after her admission she did not properly deposit certain fees collected by the Treasurer's Office.

Mosiman reported the special investigation identified \$64,725.09 of undeposited collections and improper disbursements. The undeposited collections of \$55,303.96 resulted from 205 improperly voided transactions for vehicle registration renewals and vehicle titles. The transactions identified were improperly voided in the Department of Transportation's ARTS Registration and Title System to show no fees were collected.

Of the 205 voided vehicle transactions identified, 31 were recorded with Ms. Tanke's user name. The remaining 174 transactions were processed with other staff members' user names. However, according to staff members in the Treasurer's Office, Ms. Tanke had access to their user names and passwords and would occasionally log in on their computers.

Mosiman also reported 30 improper disbursements totaling \$9,421.13 were identified. The improper disbursements included 18 cash withdrawals and 12 money orders drawn on the County's bank account by Ms. Tanke.

The fees collected by the Treasurer's Office are to be allocated between the County and the DOT. The amount retained by the County is based on the type of fee collected. For registration renewals, the County retains 4% of the collections and the remaining 96% is transferred to the DOT on a monthly basis. When a new title is issued, the County keeps \$1.00 of the use tax collected and the remaining amount is transferred to the Treasurer of State for the Road Use Tax Fund. Of the \$55,303.96 of undeposited collections, the County should have retained \$2,133.21 and the State should have received \$53,170.75.

The DOT System was implemented on January 1, 2005. Prior to that date, the amount of vehicle transactions was calculated manually. Because the manual records were not maintained, it is not possible to determine if fees collected prior January 1, 2005 were properly deposited.

The report also includes recommendations to strengthen the internal controls and overall operations of the Iowa County Treasurer's Office, including segregation of duties, reviewing voided transactions, preparing cash receipts for all transactions, and reconciling receipts to deposits. In addition, the report includes recommendations to the DOT for improving controls over the ARTS Registration and Title System.

Copies of the report have been filed with the Iowa County Sheriff's Office, the Division of Criminal Investigation, the Iowa 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/1310-0048-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION OF THE
IOWA COUNTY TREASURER'S OFFICE**

**FOR THE PERIOD
JANUARY 1, 2005 THROUGH JUNE 30, 2011**

Table of Contents

Auditor of State's Report		<u>Page</u>
		3-4
Investigative Summary:		
Background Information		5-7
Detailed Findings		8-13
Recommended Control Procedures		14-15
Exhibits:	<u>Exhibit</u>	
Undeposited Collections - Registrations	A	18-29
Undeposited Collections - Titles	B	30-33
Cash Withdrawals from the Bank	C	34
Money Orders	D	35
Staff		36
Appendices:	<u>Appendix</u>	
Copies of Cash Withdrawal Slips	1	38
Copies of Money Orders	2	39-41



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Telephone (515) 281-5834 Facsimile (515) 242-6134

Auditor of State's Report

To the Iowa County Board of Supervisors
and the Director of the Iowa Department of Transportation:

As a result of alleged improprieties regarding certain financial transactions and at the request of Iowa County officials, we conducted a special investigation of the Iowa County Treasurer's Office (Office). We have applied certain tests and procedures to selected transactions processed by the Office between January 1, 2005 and June 30, 2011. Based on discussions with Office personnel, representatives of the Iowa Department of Transportation (DOT), a representative of the Division of Criminal Investigation (DCI) and a review of relevant information, we performed the following procedures:

- (1) Reviewed the Office's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed Office staff to gain an understanding of the process used to record registration renewals and titles.
- (3) Interviewed DOT staff to gain an understanding of the ARTS Registration and Title System (DOT System) and the related controls over processing and voiding transactions.
- (4) For certain transactions recorded as voided, we reviewed registration renewals, titles, and supporting documentation to determine if the transactions were properly recorded, the proper fees were collected, and the collections were subsequently deposited.
- (5) Examined certain deposits to the County's checking account to determine the source, purpose, and propriety of each deposit and to determine if deposits were made intact.
- (6) Obtained and reviewed the bank statements for personal accounts held by Kimberly Tanke, the former County Treasurer, to identify the sources of certain deposits to the accounts.
- (7) Obtained and reviewed deposit slips and detail for the County's bank account to determine the cash and check composition of the deposit and compare it to the County's records.

The procedures identified \$64,725.09 of undeposited collections and improper disbursements. The \$55,303.96 of undeposited collections identified resulted from improperly voided vehicle transactions for registration renewals and vehicle titles. The \$9,421.09 of improper disbursements identified were composed of cash withdrawals and money orders drawn on the County's bank account. The procedures also identified weaknesses in the Office's internal controls and improvements needed in controls over the ARTS Registration and Title System. The detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** of this report.

The DOT System was implemented on January 1, 2005. Prior to that date, vehicle transactions were calculated manually. Because the manual records were not maintained, we were unable to determine if fees collected prior to January 1, 2005 were undeposited.

The procedures described above do not constitute an audit of financial statements conducted in accordance with generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Iowa County Treasurer's Office, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Iowa County Sheriff's Office, the Division of Criminal Investigation, the Iowa 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 Iowa County Treasurer's Office and the Iowa Department of Transportation during the course of our investigation.



MARY MOSIMAN, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

August 8, 2014

Report on Special Investigation of the
Iowa County Treasurer's Office
Investigative Summary

Background Information

The Iowa County Treasurer's Office (Office) is responsible for the collection of property tax, issuance of vehicle titles and registrations, and collection of vehicle fees from residents of Iowa County. The Office also provides driver's license services to citizens and financial administration and banking services to County offices. It is functionally divided into 3 departments, as follows:

1. The Tax Department prepares and distributes property tax statements and collects and deposits property tax.
2. The Auto Department issues vehicle titles and registrations and collects and records vehicle fees.
3. The Driver's License Department provides driver's license services and collects and records associated fees.

Kimberly Tanke started in the County Auditor's Office in 1995 and was appointed as the County Treasurer on July 16, 1999. She was subsequently elected and re-elected to the position. As Treasurer, Ms. Tanke oversaw the operations of the Office.

Ms. Tanke resigned as Treasurer, effective June 30, 2010, to run for a position on the Board of Supervisors. Upon Ms. Tanke's resignation as the Treasurer, the Board of Supervisors appointed Michelle Sims as Treasurer. However, Ms. Tanke continued to work in the Treasurer's office processing motor vehicle registrations and helping with the transition until December 31, 2010. Ms. Tanke was elected to the Board of Supervisors in November 2010 and started serving on the Board on January 1, 2011. However, according to Department of Transportation (DOT) staff, Ms. Tanke's access to the DOT's ARTS Registration and Title System (DOT System) was not removed until May 2, 2011.

As previously stated, the Office includes the Auto Department. The Auto Department processes transactions related to the purchase, registration, and sale of motor vehicles. Vehicle fees include use tax and fees for issuing a vehicle title and placing liens on vehicles. Fees are also collected when a resident registers their vehicle or renews the registration. Registration fees are based on the age and weight of the vehicle. The fees are calculated by the DOT System.

Registration, title, and other fees are collected at the walk-up window in the Office and by mail. Fees may be paid by cash, check, debit card, or credit card. The fees collected are to be placed in the cash drawer assigned to the employee processing the transaction and each transaction is to be immediately recorded on the DOT System. When the transaction is recorded, an employee's user name is also automatically recorded. The resulting vehicle documents are to be printed and provided to the customer waiting at the window or be mailed. The documents include vehicle titles, vehicle registration forms, tags to attach to a vehicle's license plates, and lien documents.

The DOT System was implemented on January 1, 2005. Prior to 2005, the registration, title, and lien fees were calculated manually at each county using schedules and information provided by the DOT. Once the DOT System was implemented, each County Treasurer provided DOT a list of County employees who provided vehicle services. The Treasurers also specified each employee's job duties so DOT could assign the proper access rights to each user.

In addition to assigning access rights, DOT assigns a unique user name to each individual with access to the DOT System. Typically, the user name is the first initial of the employee's first name and the first 6 letters of their last name. Most users are assigned basic access rights which allows for the processing of registrations and titles. However, some users are assigned a supervisory level

of authority which allows them to also make corrections and void transactions. DOT policies require each DOT System user to create a password, keep the password secure, and not share the password with others. DOT officials also instruct users to not allow other users to use their terminal or log in using their user name.

In order to process a vehicle transaction, including titles and registrations, the user must log into the DOT System and enter the required information for the transaction. After the information is entered and the record is updated, the DOT System automatically calculates the fees owed by the customer and a vehicle registration statement is created. Once the registration statement is created, the user records the type of payment (cash, check, debit, or credit card) in the DOT System and completes the transaction. The registration statement is then printed showing the type of fee, the amount paid, and the type of payment. The vehicle title or registration form is printed for the customer, including the colored tag to be placed on the vehicle's license plate. When the user closes the transaction, a transaction number is recorded in the DOT System.

According to staff we spoke with, Ms. Tanke requested staff provide her their passwords and user names for the accounting and DOT systems or leave them where she could find them. Staff also stated they did not have access to Ms. Tanke's user name or password. Staff stated they were told this was in case they were away from the Office and staff needed to access their computer. They also stated Ms. Tanke would occasionally have their computers logged in and running before they arrived in the Office. Staff also stated Ms. Tanke arrived before any other staff were in the Office.

During Ms. Tanke's tenure as Treasurer, 2 Motor Vehicle Deputies were assigned to the Auto Department and Ms. Sims was the Deputy Property Tax Treasurer. The Deputies were the primary authorized users of the DOT System in the Office during the period of our investigation. However, Ms. Tanke and Ms. Sims also had the ability to log into the DOT System in order to process transactions if staff were on vacation, ill, or additional staff were needed to help process transactions during busy periods.

According to Ms. Sims, most of the vehicle transactions were processed by the 2 Motor Vehicle Deputies. Ms. Sims stated she only processed vehicle transactions when the Motor Vehicle Deputies were not available or when there was a long line at the counter. Ms. Sims also stated she believed Ms. Tanke processed claims when the Office was short on staff or there were long lines while Ms. Tanke was the Treasurer.

During Ms. Tanke's tenure as Treasurer, all staff had supervisory rights which allowed them access to additional functions of the DOT System, including the ability to make adjustments and void transactions. This was changed when Ms. Sims became Treasurer. Currently, there is only a Motor Vehicle Deputy and a Motor Vehicle Clerk. Ms. Sims and the Motor Vehicle Deputy are currently the only authorized users who can make adjustments and void transactions.

At the end of each business day, the Motor Vehicle staff reconciled their respective cash drawers to the "Cash Drawer" report generated by the DOT System. Once the drawers were reconciled, the Motor Vehicle staff prepared a deposit slip, the "Cash Drawer" report was attached and the collections and deposit slip were placed in a bank bag. The bank bag was then placed in the safe in the vault in the Office.

In addition to the daily comparisons performed at the County, DOT staff review transactions processed by selected Counties each month. DOT staff queries the DOT System to identify transactions which were not processed following normal procedures. If sufficient information is not recorded in the DOT System to allow DOT staff to determine if the transactions were processed properly, DOT staff contact the County for additional information.

According to the County Auditor, most county bills are paid by check. The County uses electronic funds transfers (EFTs) to transfer payroll taxes to the Internal Revenue Service and the State of Iowa. The County has a credit card in the County Auditor's name which is used to pay for annual subscription fees for its e-mail service. The credit card is located in the Auditor's Office in a locked filing cabinet. All disbursements are approved by the Board of Supervisors at its monthly meeting. Once approved, the Auditor's Office writes the checks and the County Auditor signs the checks.

The Treasurer also has signature authority at the County's bank in order to process transfers between County bank accounts.

During November 2013, the CPA firm performing the County's fiscal year 2013 annual financial audit identified variances in the motor vehicle funds. According to Ms. Sims, she was asked by the CPA firm to identify the reasons for the variances. After researching the variances, Ms. Sims determined the variances occurred in the fiscal years in which Ms. Tanke was the Treasurer. As a result, Ms. Sims contacted Ms. Tanke for assistance. According to Ms. Sims, they reviewed several reports and could not identify where the funds were recorded in the accounting system.

In January 2014, the CPA firm returned to complete the audit. During this time, Ms. Tanke stopped in several times to see how things were going. Ms. Sims stated Ms. Tanke said, "I know it has to be here someplace. We must have put it under the wrong fund. No one in here would take it." During a meeting with the CPA firm and the County Auditor, County Officials were notified the CPA firm intended to contact the Office of Auditor of State regarding the concerns. According to Ms. Sims, she received a call from the County Auditor the next day informing her Ms. Tanke had confessed to her she had taken the money. Ms. Tanke resigned from the Board of Supervisors on January 20, 2014.

As a result of its concerns, the County's CPA firm contacted the Office of Auditor of State to request our assistance. Subsequent to being notified, we received information from the County Sheriff stating he and a representative of the Division of Criminal Investigation (DCI) planned to interview Ms. Tanke.

During the interview with the DCI and the Sheriff on January 22, 2014, Ms. Tanke admitted she used County funds for personal expenses and did not deposit the funds to her personal bank account. She also stated she did not manipulate the DOT System. Ms. Tanke stated she was not sure of the amount of collections she had not properly deposited. When she was presented the figure of approximately \$62,000.00 determined by the CPA firm, she agreed the amount was probably correct.

As a result of the concerns identified and Ms. Tanke's admissions, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2005 through June 30, 2011.

Detailed Findings

The procedures identified \$64,725.09 of undeposited collections and improper disbursements during the period January 1, 2005 through June 30, 2011. The \$64,725.09 includes 205 improperly voided transactions for vehicle registration renewals and titles totaling \$55,303.96 and 30 disbursements from the County's bank account totaling \$9,421.13. **Table 1** summarizes our findings. The transactions are listed in **Exhibits A** through **D** of the report.

Table 1

Description	Exhibit	Number of Transactions	Amount
Undeposited collections:			
Registrations	Exhibit A	182	\$ 49,380.50
Titles	Exhibit B	23	5,923.46
Total undeposited collections		205	55,303.96
Improper disbursements:			
Cash withdrawals	Exhibit C	18	6,841.00
Money orders	Exhibit D	12	2,580.13
Total improper disbursements		30	9,421.13
Total		235	\$ 64,725.09

^ - Includes any related fees included on the statement.

The **Table** shows a total of \$55,303.96 (85.5%) relate to voided transactions in the DOT System and the remaining \$9,421.13 (14.5%) relate to improper disbursements from the County's bank account. **Table 2** summarizes the undeposited collections and improper disbursements by fiscal year.

Table 2

Fiscal year	Number of Transactions	Undeposited Collections	Improper Disbursements	Total
2005 [^]	4	\$ 196.50	-	196.50
2006	26	6,678.53	681.00	7,359.53
2007	58	14,603.33	2,923.22	17,526.55
2008	50	9,287.00	3,066.91	12,353.91
2009	37	8,686.00	1,230.00	9,916.00
2010	38	11,423.00	1,520.00	12,943.00
2011	22	4,429.60	-	4,429.60
Total	235	\$ 55,303.96	9,421.13	64,725.09

[^] - For the period January 1, 2005 through June 30, 2005.

As illustrated by **Table 2**, the number of improper transactions identified ranged from a low of 4 for half of fiscal year 2005 to a high of 58 in fiscal year 2007. During fiscal years 2008 through 2010, undeposited collections remained relatively stable. Ms. Tanke left the Office during fiscal year 2011.

As previously stated, the DOT System was implemented on January 1, 2005. Prior to that date, vehicle transactions were recorded manually. Because the manual records for registrations were not maintained, we are unable to determine if fees collected prior to January 1, 2005 were undeposited.

Additional information for each type of improperly voided transaction and improper disbursement identified is included in the following paragraphs.

UNDEPOSITED COLLECTIONS

We obtained a listing of all transactions recorded in the DOT System for the County from DOT officials. Using the listing and working with DOT staff and staff from the Office, we identified 205 transactions which were improperly voided. Of the 205 improper transactions identified, 31 were processed using Ms. Tanke's user name and 174 were processed under another staff member's user name. As previously stated, Ms. Tanke requested staff provide her their user names and passwords. The improper transactions identified are discussed in detail in the following paragraphs.

We requested DOT query the DOT System to determine if any voided transactions were later reposted to the DOT System, which would indicate the transaction was valid and the transaction may have been voided to process a correction. DOT's query of the DOT System found none of the 205 financial transactions were later corrected or the registration or title was later voided. If a transaction is voided to make a correction, the transaction is usually processed within a few minutes of the original statement being voided. If a transaction is voided and the funds are returned to the individual, the registration or title would be voided at the same time by the user voiding the registration statement. For the 205 voided registration statements identified, the registrations or titles were not voided in the DOT System, indicating the transactions were valid and the appropriate documents were provided to the individual renewing the registration or receiving a title for the vehicle.

Based on the information recorded in the DOT System, we selected 37 voided transactions to determine if the checks received for the voided transactions were deposited in the County's bank

account. Based on support provided by the bank, 30 of the 37 checks received for the voided transactions were deposited in the County's bank account as part of a deposit made for property tax. As a result, the checks were substituted for cash withheld from the deposit. The bank was unable to retrieve the remaining 7 images because the detail records were no longer on the banks system.

Registrations - Using a listing we obtained from DOT of all voided transactions recorded by the County during the period of our investigation, we identified 182 registrations for which the related financial transactions were improperly voided. We worked with DOT staff and staff from the Office to confirm the registrations were valid and should not have been voided. As a result, the related financial transactions should not have been voided. The 182 transactions identified total \$49,380.50 and are listed in **Exhibit A**.

Of the 182 improperly voided transactions identified, 30 were processed using Ms. Tanke's user name and 152 were processed with another staff member's user name. The procedures performed did not identify any improperly voided transactions after December 20, 2010. As previously stated, Ms. Tanke began serving on the Board of Supervisors on January 1, 2011 and no longer worked in the Office.

As shown in **Exhibit A**, 19 of the 30 transactions voided with Ms. Tanke's user name occurred after she had resigned her position as the Treasurer, effective June 30, 2010, and she began working in the Motor Vehicle Department of the Office.

Of the 152 improperly voided transactions processed with other staff's user name, 59 were processed when the staff was on vacation, prior to staff arriving in the office, or on the business day after the original transaction. Because staff remained logged into the DOT System all day and their computer would be available to be used by any other staff while they were on break or at lunch, we cannot determine who processed the remaining 93 transactions.

As previously stated, Ms. Tanke requested staff provide her their user names and passwords or leave them where she could find them. Staff did not have access to Ms. Tanke's user name or password. Staff we spoke with stated Ms. Tanke occasionally had their computers logged in before they arrived for work. During the day, staff remained logged into the system even when they stepped away from their desks for lunch or breaks. According to staff we spoke with, most staff arrived just before 8:00 a.m. and Ms. Tanke was usually already in the Office.

Based on the transactions recorded in the DOT System, registration statements were prepared and vehicle registration forms were printed for the 182 transactions identified. According to DOT officials, because the vehicle registration for the 182 transactions remained valid, the vehicle registration forms, including the colored tags to be placed on the vehicle's license plate, would have been provided to the vehicle's owners.

Voiding the financial transaction removed it from the day's activity and the "Cash Drawer" report, which would allow Ms. Tanke or anyone else who had access to the deposit to withhold the related collections from the daily deposit and still balance the motor vehicle cash drawer at the end of the day. According to Ms. Sims, Ms. Tanke usually took the deposit to the bank and prepared the bank reconciliations for the County's main bank account.

Because only the financial transactions were voided, the customers' vehicle registrations were still recorded as active and valid in the DOT System. As a result, if someone driving the vehicle was stopped by a law enforcement officer who checked the validity of the vehicle registration, a problem would not be identified. In addition, when the vehicle owner renewed the vehicle registration the following year, the DOT System showed the vehicle had a valid registration and the prior year registration fees had been paid. If the vehicle's registration had been voided when the related financial transaction was voided, the DOT System would have shown a penalty was owed on the vehicle because the DOT System would show the vehicle was not registered when the registration was renewed the subsequent year. The 182 voided transactions listed in **Exhibit A** are summarized in **Table 3** by fiscal year.

Table 3

Fiscal Year	Registrations	
	Number of Voided Transactions	Undeposited Collections
2005^	3	\$ 130.50
2006	23	5,937.50
2007	41	12,089.50
2008	33	8,456.00
2009	29	7,664.00
2010	33	10,761.00
2011	20	4,342.00
Total	182	\$ 49,380.50

^ - For the period January 1, 2005 through June 30, 2005.

As illustrated by the **Table**, the 182 transactions identified total \$49,380.50. This amount is included in **Table 1** as undeposited collections.

Titles - Using the listing of all voided transactions recorded by the County during the period of our investigation, we identified 23 titles for which the related financial transactions were improperly voided. We worked with DOT staff and staff from the Office to confirm the titles were valid and should not have been voided. As a result, the related financial transactions should not have been voided. The procedures performed did not identify any improperly voided transactions after December 20, 2010. As previously stated, Ms. Tanke began serving on the Board of Supervisors on January 1, 2011 and no longer worked in the Office. The 23 transactions identified total \$5,923.46 and are listed in **Exhibit B**.

Of the 23 improperly voided transactions identified, 1 was processed using Ms. Tanke's user name and 22 were processed under another staff member's user name. As previously stated, Ms. Tanke requested staff provide her their user names and passwords or leave them where she could find them. Staff did not have access to Ms. Tanke's user name and password.

Of the 22 improperly voided transactions processed under other staff's user names, 11 were processed when staff were on vacation, prior to staff arriving in the Office, or on the next business day. Because staff remained logged into the DOT system all day and their computer would be available to be used by any other staff while they were on break or at lunch, we cannot determine who processed the remaining 11 transactions.

The 23 voided transactions listed in **Exhibit B** are summarized in **Table 4** by fiscal year.

Table 4

Fiscal Year	Titles	
	Number of Voided Transactions	Undeposited Collections
2005^	1	\$ 66.00
2006	2	741.03
2007	8	2,513.83
2008	4	831.00
2009	4	1,022.00
2010	2	662.00
2011	2	87.60
Total	23	\$ 5,923.46

^ - For the period January 1, 2005 through June 30, 2005.

As illustrated by the **Table**, the 23 transactions identified total \$5,923.46. This amount is included in **Table 1** as undeposited collections.

DISTRIBUTION OF VEHICLE TRANSACTION FEES

Section 321.152 of the *Code of Iowa* allows County Treasurers “to retain 4% of the total collections, excluding the amount of any fee for new registration, for each annual or semiannual vehicle registration and each duplicate registration card or plate issued.” The remaining 96% is to be remitted to the Treasurer of State for the Road Use Tax Fund. In addition, the County is allowed to retain \$1.00 for each new title issued.

The fees collected for the State by County Treasurers are to be electronically transferred by the 10th day of each month for the preceding month’s collections. **Table 5** summarizes the amount of undeposited collections identified by fiscal year and the amounts which should have been retained by the County and remitted to the State Treasurer.

Table 5

Fiscal Year	Undeposited Collections		
	County Share	State Share	Total Amount
2005^	\$ 9.76	186.74	196.50
2006	245.45	6,433.08	6,678.53
2007	536.78	14,066.55	14,603.33
2008	364.08	8,922.92	9,287.00
2009	331.04	8,354.96	8,686.00
2010	458.02	10,964.98	11,423.00
2011	188.08	4,241.52	4,429.60
Total	\$ 2,133.21	53,170.75	55,303.96

^ - For the period January 1, 2005 through June 30, 2005.

As illustrated by the **Table**, \$53,170.75 should have been remitted to the State and deposited in the Road Use Tax Fund and \$2,133.21 should have been retained by the County and deposited in its General Fund.

IMPROPER DISBURSEMENTS

As previously stated, the County pays most of its bills by check. The County uses electronic funds transfers (EFTs) to transfer payroll taxes to the Internal Revenue Service and the State of Iowa. The County has a credit card in the County Auditor’s name which is used to pay for annual subscription fees for its e-mail service. The credit card is located in the Auditor’s Office in a locked filing cabinet. All disbursements are approved by the Board of Supervisors at its monthly meeting. Once approved, the Auditor’s Office writes the checks and the County Auditor signs the checks. The Treasurer also has signature authority at the County’s bank in order to process transfers between County bank accounts.

According to the County Auditor, the County does not use money orders and will only request cash from the bank for change funds and to exchange large bills for smaller denominations and change. We determined Ms. Tanke signed 18 cash withdrawal slips and approved 13 money orders from the County’s bank account. The improper disbursements identified are discussed in detail in the following paragraphs.

Cash Withdrawals – We identified 18 instances where Ms. Tanke withdrew cash totaling \$6,841.00 from the County’s bank account. Each withdrawal was supported by a “cash out” ticket signed by Ms. Tanke. The 18 cash withdrawals are listed in **Exhibit C**. Of the 18 cash withdrawal slips, 8 noted the denomination of the bills received. Copies of selected cash withdrawal slips signed by Ms. Tanke are included in **Appendix 1**.

According to Ms. Sims, a change fund is maintained in the Office to make change for motor vehicle, property tax, and miscellaneous receipts. According to Ms. Sims, when the change fund runs low on change and smaller denomination bills (\$1, \$5, \$10), a staff member takes the larger denomination bills (\$20, \$50, \$100) to the bank and exchanges them for smaller denomination bills. According to staff we spoke with, there was no set dollar amount for the change fund and it fluctuated between \$2,000.00 and \$3,000.00. Staff we spoke with also stated when the amount exceeded \$3,000.00, the extra cash was added to the day’s deposit and taken to the bank.

According to staff we spoke with, the County’s accounting system was balanced at the beginning of each day. The collections received the prior day were reconciled to the deposits to the bank and the cash left in the Office. Ms. Tanke reconciled the bank account to the accounting system each month. However, the reconciliation was not reviewed by any other staff or the Board of Supervisors. According to Ms. Sims, the reconciliations prepared by Ms. Tanke included many notes and adjustments on the bank statement and could not be understood by other staff.

Ms. Sims was unable to locate any entries in the County’s accounting system indicating cash was withdrawn from the bank and deposited to the change fund in the Office. Because Ms. Tanke approved the withdrawals and no entry could be found in the accounting system recording the cash withdrawn as an increase in cash on hand, the 18 cash withdrawals totaling \$6,841.00 are included in **Table 1** as improper disbursements.

Money Orders – We identified 12 money orders issued from the County’s bank account totaling \$2,580.13 signed by Ms. Tanke. The 12 money orders are listed in **Exhibit D**. As previously stated, the County pays its bills by check and does not use money orders. Copies of selected money orders are included in **Appendix 2**.

Copies of the money orders provided by the County’s bank shows Ms. Tanke signed the money orders. The money orders were issued to a payee specified by Ms. Tanke. Ms. Tanke signed the money order.

As illustrated by the **Exhibit**, 5 of the 12 money orders were payable to credit card companies, including US Bank, HSBC Retail Services, Capital One, and J Jill. The County does have a credit card which is used to pay for e-mail service. However, according to the County Auditor and Ms. Sims, the County does not have a credit card with any of the 4 companies money orders were issued to. The money order payable to US Bank for \$1,000.00 on March 24, 2010 was credited as a payment to Ms. Tanke’s US Bank credit card account on March 29, 2010. We also identified electronic payments from Ms. Tanke’s personal bank account to Capital One.

Because the County does not use money orders, the 12 money orders totaling \$2,580.13 are included in **Table 1** as improper disbursements.

DEPARTMENT OF TRANSPORTATION (DOT) SYSTEM

As previously stated, the DOT System was implemented on January 1, 2005. In order to record a transaction, the user accesses the DOT System and pulls up the owner’s record based on the vehicle plate number or their name. If processing a new registration, the user has to create the record. Once the record is created or pulled up, the DOT System automatically calculates the registration fee, any penalties owed and creates a registration statement. Once the registration

statement is created, the user will input the amount paid and the type of payment and process the transaction. After the transaction is completed, the required documents and colored tags are printed and given to the customer.

During our investigation, we identified the following concerns with the DOT System:

- The registration and financial sections of the DOT System share limited information. While the registration portion of the DOT System is required to be updated prior to a registration statement being generated and the vehicle registration and tags being issued, the DOT System does not require the vehicle registration to be updated when a registration statement is voided.

Because the registration statement can be voided without the related vehicle registration being voided, it is possible to withhold collected fees from deposits without being detected in a timely manner.

- The DOT System removes voided transactions from the “Cash Drawer” report generated at the end of the day which is used for balancing the actual cash and checks collected to information recorded in the DOT System. Because the report does not include voided transactions, it is possible for a user to withhold cash collected during the day or substitute a check for cash by voiding a transaction where payment was made by check. If the transaction was included in the “Cash Drawer” report and shown as voided, a check would not be able to be substituted for cash. Since the registration statement and method of payment would show as voided, staff would be able to identify a check being deposited for which the registration statement was voided.

There is also a box on the “Cash Drawer” report which, if checked, would include all voids in the detail.

- According to DOT staff members we spoke with, the DOT System prompts the user to include a reason when making an adjustment to the fees recorded in the DOT System. However, an explanation is not required to be included in order to process the transaction. During our investigation, we determined many of the adjustments identified did not include a reason for the adjustment.

Because reasons are not required to be included, fees may be reduced or eliminated even though they should be collected. If a reason was required to be recorded, supervisors at the County Treasurers’ Offices and DOT officials would be able to review the explanations during their internal audits to determine if the reason was valid and supported.

- According to Treasurer’s Office staff we spoke with, they were unaware of some of the reports the DOT System can generate. During our fieldwork, Treasurer’s Office staff found a report which showed a listing of all voided transactions. DOT officials should provide additional training to all applicable staff regarding available reports and how those reports could be used to help review activity.

During this investigation, DOT staff developed a query of the DOT System which matches voided registration statements to active registrations. This allowed DOT staff to query the DOT System to identify other possible undeposited revenue as a result of a registration statement being voided but the vehicle registration is left active on the DOT System. The information provided was used to help identify the improperly voided transactions during this investigation.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Iowa County Treasurer's Office to process vehicle transactions in the DOT System. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or 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 the Iowa County Treasurer's Office and the DOT to strengthen internal controls and controls over the DOT System.

Recommended Control Procedures for the Iowa County Treasurer's Office:

- (A) Segregation of Duties – An important aspect of internal control is the segregation of duties among staff to prevent one person from handling duties which are incompatible. Some staff members in the Auto Department have the ability to both process and void registration statements and vehicle registrations. As a result, staff may void registration statements and vehicle registrations and not properly deposit the related collections.

Recommendation – While we recognize it is necessary for certain levels of management to have the ability to periodically record and void transactions, voiding a transaction needs to be done by staff not responsible for the original transaction.

Monthly listings of certain types of transactions, such as a listing of voided registration statements, should be printed and reviewed by the County Treasurer in order to identify potential problems.

- (B) Voided Registration Statements – Voided registration statements are not printed and retained with the day's business. Had the voided registration statements been printed and compared to the deposit, the substitution of a check for cash could have been identified.

Recommendation – The Treasurer's Office should retain the voided registration statements and compare the registration statements to the related deposit to ensure checks are not being substituted for cash collections. The registration statements include the method of payment, so the independent review would be able to compare the amount of cash and checks to the amounts recorded on the registration statements.

- (C) Passwords – Each user of the DOT System is assigned a unique user name to log into the DOT System. The user is responsible for changing the password on a periodic basis. Staff within the Auto Department shared passwords and user names. This allowed Ms. Tanke to process transactions under other users' names.

Recommendation – Staff within the Treasurer's Office should ensure passwords are kept confidential and are not displayed in a location where others would be able to locate them. Staff should not allow any other staff to login using their user name.

- (D) Change Fund – The Office maintained a change fund which did not reconcile to an established balance. As a result, funds could be taken from the fund without staff being aware funds were missing.

Recommendation – The County should develop procedures requiring change funds to have an established balance and be reconciled to the established balance at the end of each business day.

- (E) Bank Reconciliations – The former County Treasurer performed the bank reconciliation for the County’s main bank account. The bank reconciliation was not reviewed by someone independent of the posting, depositing, and receiving processes.

Recommendation – The County should establish procedures to ensure bank account balances are reconciled to the general ledger monthly and reviewed by someone independent of the accounting process.

Recommended Control Procedures for the Department of Transportation:

- (A) ARTS Registration and Title System (DOT System) – We identified the following concerns with the DOT System.

- The DOT System allows a registration statement to be voided without the vehicle registration also being voided.
- When a transaction is voided, it is removed from the “Cash Drawer” report used to balance at the end of the day. This does not allow the reconciler to identify any transactions voided during the day.
- The DOT System allows the user to enter a reason for an adjustment or voiding a transaction, but does not require an explanation be provided. Without the explanation, sufficient information is not available to determine if the adjustment or void was proper.
- Based on discussions with staff from the Treasurer’s Office, they have not received adequate training to properly identify use reports which can be generated from the DOT System to help identify irregular transactions in a timely manner.

Recommendation – DOT officials should evaluate the DOT System and identify controls which can be implemented to prevent a registration statement from being voided or altered without the vehicle registration also being voided or altered.

In addition, an explanation or code identifying why a transaction is being adjusted should be required before any transaction which voids or alters a registration statement or vehicle registration can be processed. Voided transactions should be included in the “Cash Drawer” report printed at the end of each day.

DOT should also provide additional training to County Treasurer Offices regarding the reports which can be generated so any unusual transactions can be identified in a timely manner.

Exhibits

**Report on Special Investigation of the
Iowa County Treasurer's Office**

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Registrations
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement				Payment Type
	Date	Time	User Name~	Amount	
145994	01/20/05	11:57:46 AM	gmeier2	\$ 55.00	Check
564503	03/09/05	12:17:28 PM	psimmon	65.50	Check
762431	03/31/05	2:05:09 PM	gmeier2	10.00	Cash
Subtotal FY 2005				<u>130.50</u>	
1816949	07/28/05	12:30:48 PM	gmeier2	65.00	Check
3695452	03/13/06	9:10:21 AM	gmeier2	227.00	Check
3778039	03/22/06	11:35:35 AM	psimmon	407.00	Check
3899625	04/05/06	1:02:25 PM	gmeier2	272.00	Check
3938501	04/10/06	11:25:22 AM	msims	208.00	Check
4051136	04/24/06	11:10:43 AM	psimmon	292.50	Check
4072749	04/26/06	10:29:46 AM	gmeier2	441.00	Check
4096192	04/28/06	11:11:02 AM	gmeier2	236.00	Check
4114063	05/01/06	12:43:05 PM	msims	55.00	Check
4132889	05/03/06	9:40:43 AM	msims	109.50	Check
4159654	05/05/06	1:45:42 PM	gmeier2	260.00	Check
4210758	05/11/06	1:51:58 PM	gmeier2	278.00	Check
4234545	05/15/06	1:08:32 PM	psimmon	404.50	Check
4255973	05/17/06	11:23:44 AM	msims	179.00	Check
4277437	05/19/06	11:27:47 AM	msims	449.50	Check
4321179	05/25/06	9:28:55 AM	gmeier2	204.00	Cash
4334893	05/26/06	10:38:50 AM	psimmon	227.50	Check
4403496	06/05/06	12:30:07 PM	psimmon	215.50	Check
4427574	06/07/06	3:44:08 PM	ktanke	130.00	Check
4437712	06/09/06	8:27:17 AM	msims	155.50	Check
4492142	06/15/06	11:00:46 AM	gmeier2	314.00	Check
4518515	06/19/06	11:29:12 AM	msims	438.00	Check
4585117	06/27/06	7:35:14 AM	msims	369.00	Check
Subtotal FY 2006				<u>5,937.50</u>	

Voided Statement					Undeposited Collections		
Statement Number	Date	Time	User Name~	Amount	County Share	State Share	Total
145994	01/20/05	4:13:50 PM	gmeier2	55.00	2.20	52.80	55.00
564503	03/09/05	12:23:08 PM	psimmon	65.50	2.62	62.88	65.50
762431	03/31/05	2:05:09 PM	gmeier2	10.00	0.40	9.60	10.00
				<u>130.50</u>	<u>5.22</u>	<u>125.28</u>	<u>130.50</u>
1816949	07/28/05	1:24:13 PM	gmeier2	65.00	2.60	62.40	65.00
3695452	03/13/06	9:17:17 AM	gmeier2	227.00	9.08	217.92	227.00
3778039	03/22/06	12:56:34 PM	psimmon	407.00	16.28	390.72	407.00
3899625	04/05/06	1:58:13 PM	gmeier2	272.00	10.88	261.12	272.00
3938501	04/10/06	11:26:39 AM	msims	208.00	8.32	199.68	208.00
4051136	04/24/06	11:13:38 AM	psimmon	292.50	11.70	280.80	292.50
4072749	04/26/06	1:46:10 PM	gmeier2	441.00	17.64	423.36	441.00
4096192	04/28/06	3:25:28 PM	gmeier2	236.00 ^	9.44	226.56	236.00
4114063	05/01/06	12:54:32 PM	msims	55.00	2.20	52.80	55.00
4132889	05/03/06	11:20:53 AM	msims	109.50	4.38	105.12	109.50
4159654	05/05/06	1:47:19 PM	gmeier2	260.00	10.40	249.60	260.00
4210758	05/11/06	1:54:26 PM	gmeier2	278.00	11.12	266.88	278.00
4234545	05/15/06	1:10:42 PM	psimmon	404.50	16.18	388.32	404.50
4255973	05/17/06	11:24:52 AM	msims	179.00 ^	7.16	171.84	179.00
4277437	05/19/06	11:31:48 AM	msims	449.50	17.98	431.52	449.50
4321179	05/25/06	1:15:46 PM	gmeier2	204.00	8.16	195.84	204.00
4334893	05/26/06	10:40:28 AM	psimmon	227.50	9.10	218.40	227.50
4403496	06/05/06	1:24:42 PM	psimmon	215.50 ^	8.62	206.88	215.50
4427574	06/07/06	3:47:20 PM	ktanke	130.00	5.20	124.80	130.00
4437712	06/09/06	11:26:49 AM	msims	155.50	6.22	149.28	155.50
4492142	06/15/06	12:32:20 PM	gmeier2	314.00	12.56	301.44	314.00
4518515	06/19/06	11:30:05 AM	msims	438.00	17.52	420.48	438.00
4585117	06/27/06	7:36:08 AM	msims	369.00 #	14.76	354.24	369.00
				<u>5,937.50</u>	<u>237.50</u>	<u>5,700.00</u>	<u>5,937.50</u>

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Registrations
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement			Amount	Payment Type
	Date	Time	User Name~		
4689781	07/10/06	12:35:45 PM	ktanke	284.00	Check
4774392	07/18/06	1:34:55 PM	gmeier2	224.00	Check
4820037	07/24/06	11:17:31 AM	msims	375.00	Check
4850967	07/27/06	9:22:11 AM	psimmon	330.50	Check
5103793	08/25/06	10:54:52 AM	ktanke	329.00	Check
5115688	08/28/06	10:13:58 AM	psimmon	201.50	Check
5176090	09/01/06	3:03:10 PM	psimmon	269.50	Check
5180702	09/05/06	9:27:22 AM	dtipie	330.00	Check
5458189	10/05/06	1:55:13 PM	gmeier2	196.00	Check
5621843	10/27/06	9:59:05 AM	ktanke	202.50	Check
5709493	11/07/06	10:51:36 AM	msims	422.00	Check
5724060	11/08/06	11:11:26 AM	ktanke	198.00	Check
5724305	11/08/06	11:19:26 AM	msims	219.00	Check
5775356	11/15/06	10:31:26 AM	psimmon	227.50	Check
5786262	11/16/06	10:19:00 AM	psimmon	271.50	Check
5811352	11/20/06	11:20:03 AM	msims	163.00	Check
5824092	11/21/06	11:57:00 AM	psimmon	200.50	Check
5838614	11/22/06	2:42:04 PM	msims	313.00	Check
5847186	11/27/06	11:29:26 AM	msims	288.00	Check
5914752	12/04/06	1:45:40 PM	gmeier2	281.00	Check
5952366	12/08/06	10:08:40 AM	gmeier2	232.50	Check
5999040	12/14/06	9:03:35 AM	gmeier2	473.00	Check
6019290	12/18/06	8:40:49 AM	msims	153.00	Check
6053169	12/21/06	9:31:40 AM	gmeier2	293.00	Check
6069707	12/22/06	4:06:29 PM	gmeier2	229.00	Check
6109591	12/29/06	11:01:23 AM	psimmon	367.50	Check
6217069	01/11/07	11:22:12 AM	gmeier2	381.00	Check
6282005	01/19/07	4:25:19 PM	gmeier2	461.00	Check
6326043	01/26/07	11:16:49 AM	gmeier2	497.00	Check
6360079	01/31/07	9:25:20 AM	gmeier2	152.00	Check
6497427	02/16/07	4:11:17 PM	gmeier2	589.00	Check
6573050	02/27/07	3:15:41 PM	msims	252.00	Check
6594074	03/01/07	2:01:24 PM	msims	271.00	Check
6613800	03/06/07	8:28:04 AM	msims	228.00	Check
6634360	03/08/07	9:33:08 AM	gmeier2	305.00	Check
6767604	03/23/07	10:05:43 AM	psimmon	400.00	Check
6973790	04/16/07	2:00:28 PM	gmeier2	333.00	Check
6982074	04/17/07	10:44:21 AM	msims	245.00	Check
7119915	04/30/07	12:51:47 PM	gmeier2	258.00	Check
7385208	05/24/07	12:57:26 PM	gmeier2	263.00	Check
7755479	06/27/07	1:06:37 PM	gmeier2	381.00	Cash
Subtotal FY 2007				<u>12,089.50</u>	

Statement Number	Voided Statement				Undeposited Collections		
	Date	Time	User Name~	Amount	County Share	State Share	Total
4689781	07/10/06	12:37:36 PM	ktanke	284.00	11.36	272.64	284.00
4774392	07/18/06	2:12:58 PM	gmeier2	224.00	8.96	215.04	224.00
4820037	07/24/06	11:18:10 AM	msims	375.00 ^	15.00	360.00	375.00
4850967	07/27/06	9:25:15 AM	psimmon	330.50	13.22	317.28	330.50
5103793	08/25/06	10:56:24 AM	ktanke	329.00	13.16	315.84	329.00
5115688	08/28/06	11:00:57 AM	psimmon	201.50	8.06	193.44	201.50
5176090	09/03/06	3:33:05 PM	psimmon	269.50 *	10.78	258.72	269.50
5180702	09/05/06	9:31:31 AM	dtippie	330.00	13.20	316.80	330.00
5458189	10/05/06	1:56:42 PM	gmeier2	196.00 ^	7.84	188.16	196.00
5621843	10/27/06	10:31:24 AM	ktanke	202.50	8.10	194.40	202.50
5709493	11/07/06	5:03:40 PM	msims	422.00	16.88	405.12	422.00
5724060	11/08/06	11:12:40 AM	ktanke	198.00	7.92	190.08	198.00
5724305	11/08/06	11:20:18 AM	msims	219.00	8.76	210.24	219.00
5775356	11/15/06	11:43:20 AM	psimmon	227.50	9.10	218.40	227.50
5786262	11/16/06	10:56:41 AM	psimmon	271.50	10.86	260.64	271.50
5811352	11/20/06	11:21:17 AM	msims	163.00	6.52	156.48	163.00
5824092	11/21/06	4:24:13 PM	psimmon	200.50	8.02	192.48	200.50
5838614	11/27/06	7:40:44 AM	msims	313.00 ^, #,*	12.52	300.48	313.00
5847186	11/27/06	11:31:01 AM	msims	288.00 ^	11.52	276.48	288.00
5914752	12/04/06	1:48:30 PM	gmeier2	281.00	11.24	269.76	281.00
5952366	12/11/06	7:57:09 AM	gmeier2	232.50 #,*	9.30	223.20	232.50
5999040	12/14/06	1:55:01 PM	gmeier2	473.00	18.92	454.08	473.00
6019290	12/18/06	11:21:51 AM	msims	153.00	6.12	146.88	153.00
6053169	12/21/06	10:02:58 AM	gmeier2	293.00	11.72	281.28	293.00
6069707	12/22/06	4:08:17 PM	gmeier2	229.00	9.16	219.84	229.00
6109591	12/29/06	12:56:27 PM	psimmon	367.50	14.70	352.80	367.50
6217069	01/11/07	1:17:55 PM	gmeier2	381.00	15.24	365.76	381.00
6282005	01/22/07	7:40:42 AM	gmeier2	461.00 ^, #,*	18.44	442.56	461.00
6326043	01/26/07	11:41:54 AM	gmeier2	497.00	19.88	477.12	497.00
6360079	01/31/07	1:37:20 PM	gmeier2	152.00	6.08	145.92	152.00
6497427	02/16/07	4:11:18 PM	gmeier2	589.00	23.56	565.44	589.00
6573050	02/27/07	3:15:42 PM	msims	252.00	10.08	241.92	252.00
6594074	03/01/07	3:48:02 PM	msims	271.00	10.84	260.16	271.00
6613800	03/06/07	11:30:32 AM	msims	228.00	9.12	218.88	228.00
6634360	03/08/07	1:31:18 PM	gmeier2	305.00	12.20	292.80	305.00
6767604	03/23/07	12:43:15 PM	psimmon	400.00	16.00	384.00	400.00
6973790	04/16/07	2:02:39 PM	gmeier2	333.00 ^	13.32	319.68	333.00
6982074	04/17/07	11:17:19 AM	msims	245.00	9.80	235.20	245.00
7119915	04/30/07	12:53:24 PM	gmeier2	258.00	10.32	247.68	258.00
7385208	05/25/07	7:47:44 AM	gmeier2	263.00 #,*	10.52	252.48	263.00
7755479	06/28/07	7:49:00 AM	gmeier2	381.00 ^,*	15.24	365.76	381.00
				<u>12,089.50</u>	<u>483.58</u>	<u>11,605.92</u>	<u>12,089.50</u>

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Registrations
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement				Amount	Payment Type
	Date	Time	User Name~			
8160683	08/01/07	1:34:44 PM	dtippie		295.00	Check
8349097	08/17/07	8:37:58 AM	dtippie		322.00	Check
8496521	08/30/07	2:19:58 PM	Ktanke		510.00	Check
8608291	09/10/07	2:38:35 PM	msims		290.00	Check
8679872	09/17/07	10:19:55 AM	ckinze2		325.00	Check
9092647	10/23/07	2:53:26 PM	ckinze2		208.00	Check
9126815	10/26/07	12:32:54 PM	msims		246.00	Check
9183393	11/01/07	10:20:02 AM	ckinze2		265.50	Check
9302510	11/13/07	12:42:20 PM	ckinze2		110.00	Check
9333740	11/15/07	10:31:27 AM	msims		287.50	Check
9414015	11/26/07	10:48:15 AM	psimmon		326.50	Check
9512385	12/04/07	11:06:58 AM	msims		234.00	Check
9527031	12/05/07	10:15:26 AM	ckinze2		188.00	Check
9575409	12/10/07	11:13:35 AM	msims		255.00	Check
9575711	12/10/07	11:24:16 AM	ckinze2		343.00	Check
9623326	12/14/07	10:27:46 AM	ckinze2		268.00	Check
9652540	12/18/07	10:35:48 AM	msims		343.50	Check
9814052	01/04/08	12:45:22 PM	msims		280.50	Check
9840599	01/08/08	10:12:20 AM	msims		309.50	Check
9985965	01/22/08	11:22:26 AM	msims		202.00	Check
10021998	01/24/08	4:04:19 PM	msims		268.00	Check
10129629	02/04/08	1:30:02 PM	ckinze2		281.50	Check
10217459	02/13/08	9:37:59 AM	msims		278.50	Check
10469524	03/07/08	8:16:59 AM	msims		27.00	Check
10508387	03/11/08	9:44:53 AM	msims		202.00	Check
10729050	03/28/08	4:12:21 PM	ckinze2		221.00	Cash
10849110	04/09/08	10:11:09 AM	msims		227.00	Check
10899509	04/14/08	10:25:49 AM	msims		165.00	Check
11035251	04/25/08	11:52:42 AM	msims		242.00	Check
11144352	05/06/08	10:18:22 AM	cwarden		293.00	Check
11226745	05/13/08	9:17:38 AM	cwarden		168.50	Check
11653688	06/19/08	1:12:19 PM	ckinze2		224.00	Check
11701806	06/24/08	2:42:57 PM	ckinze2		249.50	Check
Subtotal FY 2008					8,456.00	

Voided Statement					Undeposited Collections		
Statement Number	Date	Time	User Name~	Amount	County Share	State Share	Total
8160683	08/01/07	1:58:04 PM	dtippie	295.00	11.80	283.20	295.00
8349097	08/20/07	7:16:04 AM	dtippie	322.00 #,*	12.88	309.12	322.00
8496521	08/31/07	7:50:54 AM	Ktanke	510.00 #,*	20.40	489.60	510.00
8608291	09/10/07	2:43:03 PM	msims	290.00	11.60	278.40	290.00
8679872	09/17/07	10:29:05 AM	ckinze2	325.00	13.00	312.00	325.00
9092647	10/23/07	2:55:51 PM	ckinze2	208.00	8.32	199.68	208.00
9126815	10/29/07	7:51:37 AM	msims	246.00 #,*	9.84	236.16	246.00
9183393	11/02/07	7:31:26 AM	ckinze2	265.50 #,*	10.62	254.88	265.50
9302510	11/13/07	12:47:48 PM	ckinze2	110.00	4.40	105.60	110.00
9333740	11/15/07	1:06:03 PM	msims	287.50	11.50	276.00	287.50
9414015	11/26/07	11:08:08 AM	psimmon	326.50	13.06	313.44	326.50
9512385	12/04/07	11:08:40 AM	msims	234.00	9.36	224.64	234.00
9527031	12/06/07	7:38:42 AM	ckinze2	188.00 #,*	7.52	180.48	188.00
9575409	12/10/07	11:15:59 AM	msims	255.00	10.20	244.80	255.00
9575711	12/12/07	7:51:44 AM	ckinze2	343.00 #,*	13.72	329.28	343.00
9623326	12/14/07	11:08:50 AM	ckinze2	268.00	10.72	257.28	268.00
9652540	12/18/07	11:16:30 AM	msims	343.50	13.74	329.76	343.50
9814052	01/04/08	1:03:44 PM	msims	280.50	11.22	269.28	280.50
9840599	01/09/08	7:52:05 AM	msims	309.50 #,*	12.38	297.12	309.50
9985965	01/22/08	11:23:32 AM	msims	202.00	8.08	193.92	202.00
10021998	01/24/08	4:05:47 PM	msims	268.00	10.72	257.28	268.00
10129629	02/04/08	2:22:32 PM	ckinze2	281.50	11.26	270.24	281.50
10217459	02/13/08	10:50:25 AM	msims	278.50	11.14	267.36	278.50
10469524	03/07/08	11:55:58 AM	msims	27.00	1.08	25.92	27.00
10508387	03/12/08	7:29:01 AM	msims	202.00 #,*	8.08	193.92	202.00
10729050	03/31/08	7:36:35 AM	ckinze2	221.00 #,*	8.84	212.16	221.00
10849110	04/09/08	10:11:09 AM	msims	227.00	9.08	217.92	227.00
10899509	04/14/08	12:54:17 PM	msims	165.00	6.60	158.40	165.00
11035251	04/28/08	7:46:20 AM	msims	242.00 #,*	9.68	232.32	242.00
11144352	05/06/08	12:48:07 PM	cwarden	293.00	11.72	281.28	293.00
11226745	05/14/08	7:28:10 AM	cwarden	168.50 #,*	6.74	161.76	168.50
11653688	06/19/08	3:08:30 PM	ckinze2	224.00	8.96	215.04	224.00
11701806	06/25/08	7:41:08 AM	ckinze2	249.50 #,*	9.98	239.52	249.50
				8,456.00	338.24	8,117.76	8,456.00

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Registrations
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement			Amount	Payment Type
	Date	Time	User Name~		
11937626	07/14/08	1:08:20 PM	cwarden	230.00	Check
11985918	07/17/08	11:10:32 AM	ckinze2	203.50	Check
12134218	07/30/08	12:24:34 PM	ckinze2	245.00	Check
12249890	08/08/08	10:41:46 AM	cwarden	296.50	Check
12337420	08/15/08	11:52:50 AM	cwarden	429.00	Check
12745688	09/19/08	12:51:12 PM	cwarden	514.00	Check
12818503	09/26/08	8:58:39 AM	ckinze2	234.50	Check
12948095	10/07/08	10:49:31 AM	cwarden	196.00	Check
13116613	10/22/08	10:39:46 AM	cwarden	335.50	Check
13314191	11/10/08	10:51:16 AM	ckinze2	323.50	Check
13334649	11/12/08	12:59:36 PM	cwarden	204.00	Check
13400747	11/18/08	10:18:14 AM	ckinze2	236.50	Check
13471644	11/25/08	9:11:04 AM	ckinze2	200.00	Check
13552081	12/03/08	1:17:56 PM	cwarden	406.00	Check
13636505	12/10/08	3:22:56 PM	cwarden	210.00	Check
13819837	12/30/08	10:14:53 AM	msims	252.50	Check
13848545	12/31/08	10:40:46 AM	ktanke	233.50	Check
13851109	12/31/08	11:24:28 AM	ktanke	294.00	Check
13895792	01/05/09	12:33:02 PM	cwarden	309.50	Check
13945208	01/08/09	12:36:23 PM	cwarden	120.00	Check
14003367	01/15/09	9:11:09 AM	cwarden	158.50	Check
14151383	01/30/09	11:33:33 AM	ckinze2	262.00	Check
14159163	01/30/09	2:52:04 PM	ckinze2	132.00	Check
14466763	02/27/09	1:17:28 PM	ckinze2	146.00	Check
14933832	04/08/09	3:44:56 PM	cwarden	308.00	Check
15045518	04/20/09	9:45:54 AM	ckinze2	287.00	Check
15149636	04/29/09	1:09:02 PM	ckinze2	243.00	Check
15260617	05/08/09	11:31:12 AM	cwarden	379.00	Check
15340462	05/15/09	12:10:01 PM	ktanke	275.00	Check
Subtotal FY 2009				<u>7,664.00</u>	

Voided Statement					Undeposited Collections		
Statement Number	Date	Time	User Name~	Amount	County Share	State Share	Total
11937626	07/14/08	1:10:17 PM	cwarden	230.00	9.20	220.80	230.00
11985918	07/17/08	11:11:12 AM	ckinze2	203.50	8.14	195.36	203.50
12134218	07/31/08	8:00:37 AM	ckinze2	245.00 *	9.80	235.20	245.00
12249890	08/11/08	7:29:23 AM	cwarden	296.50 #,*	11.86	284.64	296.50
12337420	08/18/08	7:59:18 AM	cwarden	429.00 #,*	17.16	411.84	429.00
12745688	09/19/08	12:52:16 PM	cwarden	514.00	20.56	493.44	514.00
12818503	09/29/08	7:24:01 AM	ckinze2	234.50 #,*	9.38	225.12	234.50
12948095	10/07/08	10:49:47 AM	cwarden	196.00	7.84	188.16	196.00
13116613	10/23/08	7:49:13 AM	cwarden	335.50 #,*	13.42	322.08	335.50
13314191	11/10/08	11:31:32 AM	ckinze2	323.50	12.94	310.56	323.50
13334649	11/12/08	1:00:41 PM	cwarden	204.00	8.16	195.84	204.00
13400747	11/18/08	12:36:21 PM	ckinze2	236.50	9.46	227.04	236.50
13471644	11/25/08	12:52:14 PM	ckinze2	200.00	8.00	192.00	200.00
13552081	12/03/08	1:19:18 PM	cwarden	406.00	16.24	389.76	406.00
13636505	12/11/08	7:20:14 AM	cwarden	210.00 #,*	8.40	201.60	210.00
13819837	12/30/08	10:16:13 AM	msims	252.50	10.10	242.40	252.50
13848545	12/31/08	11:31:36 AM	ktanke	233.50	9.34	224.16	233.50
13851109	12/31/08	11:27:02 AM	ktanke	294.00	11.76	282.24	294.00
13895792	01/05/09	12:38:58 PM	cwarden	309.50	12.38	297.12	309.50
13945208	01/09/09	7:36:31 AM	cwarden	120.00 #,*	4.80	115.20	120.00
14003367	01/15/09	4:18:47 PM	cwarden	158.50 ^	6.34	152.16	158.50
14151383	01/30/09	11:36:01 AM	ckinze2	262.00 ^	10.48	251.52	262.00
14159163	02/02/09	7:47:59 AM	ckinze2	132.00 ^,*	5.28	126.72	132.00
14466763	02/27/09	3:04:10 PM	ckinze2	146.00	5.84	140.16	146.00
14933832	04/09/09	7:48:40 AM	cwarden	308.00 #,*	12.32	295.68	308.00
15045518	04/21/09	7:42:44 AM	ckinze2	287.00 #,*	11.48	275.52	287.00
15149636	04/30/09	7:53:40 AM	ckinze2	243.00 #,*	9.72	233.28	243.00
15260617	05/08/09	12:32:57 PM	cwarden	379.00	15.16	363.84	379.00
15340462	05/15/09	12:21:29 PM	ktanke	275.00	11.00	264.00	275.00
				<u>7,664.00</u>	<u>306.56</u>	<u>7,357.44</u>	<u>7,664.00</u>

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Registrations
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement				Amount	Payment Type
	Date	Time	User Name~			
15873410	07/02/09	9:14:45 AM	cwarden		255.00	Check
15896435	07/06/09	10:48:06 AM	ckinze2		197.50	Check
15944245	07/08/09	3:48:34 PM	ckinze2		308.00	Check
15987332	07/13/09	10:49:16 AM	ckinze2		299.00	Check
16000063	07/14/09	9:49:13 AM	cwarden		502.00	Check
16051822	07/17/09	12:06:47 PM	cwarden		188.00	Check
16065967	07/20/09	10:11:26 AM	ckinze2		361.00	Check
16120211	07/24/09	9:03:49 AM	ckinze2		247.50	Check
16455888	08/21/09	3:57:41 PM	cwarden		417.00	Check
16477852	08/25/09	10:56:58 AM	ckinze2		288.00	Check
16527798	08/28/09	1:11:54 PM	ckinze2		320.00	Check
16543193	08/31/09	10:40:13 AM	cwarden		319.00	Check
16595155	09/03/09	12:50:54 PM	ckinze2		20.00	Cash
16703534	09/14/09	1:56:46 PM	ckinze2		374.00	Check
16711176	09/15/09	9:47:37 AM	ckinze2		291.00	Check
16918123	10/02/09	9:52:39 AM	ktanke		120.00	Check
17183718	10/29/09	9:38:40 AM	ckinze2		352.50	Check
17368277	11/16/09	1:44:17 PM	ckinze2		329.50	Check
17619330	12/14/09	7:36:39 AM	ktanke		401.00	Check
17751708	12/29/09	12:27:06 PM	ckinze2		250.00	Check
17817072	01/05/10	1:01:43 PM	cwarden		271.00	Check
17991670	01/22/10	1:12:44 PM	cwarden		414.00	Check
18105896	02/02/10	4:01:28 PM	cwarden		329.00	Check
18215408	02/12/10	12:18:59 PM	ckinze2		473.00	Check
18356181	02/26/10	9:40:00 AM	cwarden		342.00	Check
18394413	03/02/10	9:38:25 AM	cwarden		375.00	Check
18463669	03/08/10	1:17:15 PM	ckinze2		230.00	Check
18503524	03/11/10	10:57:06 AM	ckinze2		549.00	Check
18780857	04/06/10	7:36:44 AM	ckinze2		311.00	Check
18940027	04/19/10	3:47:27 PM	ckinze2		453.00	Check
18963874	04/21/10	12:43:44 PM	cwarden		320.00	Check
19005285	04/26/10	10:53:28 AM	ckinze2		336.00	Check
19090271	05/03/10	1:24:38 PM	ckinze2		518.00	Check
Subtotal FY 2010					<u>10,761.00</u>	

Voided Statement					Undeposited Collections		
Statement Number	Date	Time	User Name~	Amount	County Share	State Share	Total
15873410	07/02/09	9:30:07 AM	cwarden	255.00 ^	10.20	244.80	255.00
15896435	07/07/09	7:55:28 AM	ckinze2	197.50 #	7.90	189.60	197.50
15944245	07/09/09	7:43:32 AM	ckinze2	308.00 #,*	12.32	295.68	308.00
15987332	07/14/09	7:48:02 AM	ckinze2	299.00 #,*	11.96	287.04	299.00
16000063	07/15/09	7:40:41 AM	cwarden	502.00 #,*	20.08	481.92	502.00
16051822	07/17/09	1:02:00 PM	cwarden	188.00	7.52	180.48	188.00
16065967	07/20/09	10:14:26 AM	ckinze2	361.00 ^	14.44	346.56	361.00
16120211	07/24/09	11:19:11 AM	ckinze2	247.50	9.90	237.60	247.50
16455888	08/24/09	7:19:16 AM	cwarden	417.00 #,*	16.68	400.32	417.00
16477852	08/25/09	1:11:09 PM	ckinze2	288.00	11.52	276.48	288.00
16527798	08/28/09	1:12:35 PM	ckinze2	320.00	12.80	307.20	320.00
16543193	08/31/09	10:40:53 AM	cwarden	319.00 ^	12.76	306.24	319.00
16595155	09/03/09	1:23:06 PM	ckinze2	20.00	0.80	19.20	20.00
16703534	09/14/09	1:57:46 PM	ckinze2	374.00	14.96	359.04	374.00
16711176	09/15/09	11:04:24 AM	ckinze2	291.00	11.64	279.36	291.00
16918123	10/02/09	9:54:35 AM	ktanke	120.00	4.80	115.20	120.00
17183718	10/30/09	7:46:20 AM	ckinze2	352.50 #,*	14.10	338.40	352.50
17368277	11/17/09	7:44:10 AM	ckinze2	329.50 #,*	13.18	316.32	329.50
17619330	12/14/09	7:37:42 AM	ktanke	401.00 #	16.04	384.96	401.00
17751708	12/30/09	7:40:13 AM	ckinze2	250.00 #,*	10.00	240.00	250.00
17817072	01/05/10	1:02:33 PM	cwarden	271.00	10.84	260.16	271.00
17991670	01/25/10	7:43:22 AM	cwarden	414.00 #,*	16.56	397.44	414.00
18105896	02/02/10	4:02:46 PM	cwarden	329.00	13.16	315.84	329.00
18215408	02/16/10	7:40:53 AM	ckinze2	473.00 #,*	18.92	454.08	473.00
18356181	03/01/10	7:41:41 AM	cwarden	342.00 #,*	13.68	328.32	342.00
18394413	03/03/10	7:44:21 AM	cwarden	375.00 #,*	15.00	360.00	375.00
18463669	03/08/10	1:17:49 PM	ckinze2	230.00	9.20	220.80	230.00
18503524	03/12/10	7:21:29 AM	ckinze2	549.00 #,*	21.96	527.04	549.00
18780857	04/06/10	7:39:31 AM	ckinze2	311.00 #	12.44	298.56	311.00
18940027	04/20/10	7:32:47 AM	ckinze2	453.00 #,*	18.12	434.88	453.00
18963874	04/21/10	12:43:44 PM	cwarden	320.00	12.80	307.20	320.00
19005285	04/26/10	10:54:55 AM	ckinze2	336.00	13.44	322.56	336.00
19090271	05/03/10	3:25:16 PM	ckinze2	518.00	20.72	497.28	518.00
				<u>10,761.00</u>	<u>430.44</u>	<u>10,330.56</u>	<u>10,761.00</u>

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Registrations
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement				Payment Type
	Date	Time	User Name~	Amount	
20514881	09/14/10	11:04:37 AM	ktanke	302.00	Check
20604307	09/22/10	11:53:17 AM	ktanke	330.00	Check
20696862	09/30/10	11:14:09 AM	ktanke	275.00	Check
20737827	10/04/10	2:42:53 PM	ktanke	341.00	Check
20762068	10/06/10	1:19:46 PM	ktanke	247.00	Check
20892382	10/20/10	8:08:55 AM	ktanke	160.00	Check
20931299	10/22/10	3:49:33 PM	ktanke	35.00	Check
20935420	10/25/10	8:49:28 AM	ktanke	171.00	Check
20941983	10/25/10	12:43:45 PM	ktanke	258.00	Check
21075883	11/05/10	1:04:55 PM	ktanke	50.00	Check
21078997	11/05/10	2:29:09 PM	ktanke	85.00	Check
21144778	11/12/10	2:06:19 PM	ktanke	50.00	Check
21155158	11/15/10	9:51:41 AM	ktanke	450.00	Check
21193571	11/17/10	2:42:07 PM	ktanke	100.00	Check
21273366	11/29/10	11:18:26 AM	ktanke	159.00	Check
21349937	12/06/10	11:02:23 AM	ktanke	466.00	Check
21407533	12/10/10	4:05:14 PM	ktanke	55.00	Check
21409706	12/13/10	8:01:53 AM	ktanke	311.00	Check
21466998	12/17/10	1:21:37 PM	ktanke	104.00	Check
21476837	12/20/10	10:14:33 AM	ckinze2	393.00	Check
Subtotal FY 2011				4,342.00	
Total				<u>\$ 49,380.50</u>	

^ - Staff with this user name had the day off.

- Voided before staff arrived for the day.

* - Voided the next day.

~ - User Names shown represent the following user identifications:

- gmeier2 - Glenda Meier
- psimmon - Pamela Simmons
- msims - Michelle Sims
- ktanke - Kimberly Tanke
- dtippie - Dustin Tippie
- ckinze2 - Charlene Kinzenbaw
- cwarden - Christine Wadenburg

Voided Statement					Undeposited Collections		
Statement Number	Date	Time	User Name~	Amount	County Share	State Share	Total
20514881	09/15/10	7:46:22 AM	ktanke	302.00 #,*	12.08	289.92	302.00
20604307	09/22/10	11:54:20 AM	ktanke	330.00	13.20	316.80	330.00
20696862	09/30/10	11:19:02 AM	ktanke	275.00	11.00	264.00	275.00
20737827	10/04/10	2:47:30 PM	ktanke	341.00	13.64	327.36	341.00
20762068	10/06/10	1:21:40 PM	ktanke	247.00	9.88	237.12	247.00
20892382	10/20/10	8:09:57 AM	ktanke	160.00	6.40	153.60	160.00
20931299	10/22/10	3:49:59 PM	ktanke	35.00	1.40	33.60	35.00
20935420	10/25/10	8:50:38 AM	ktanke	171.00	6.84	164.16	171.00
20941983	10/25/10	12:45:59 PM	ktanke	258.00	10.32	247.68	258.00
21075883	11/05/10	1:09:24 PM	ktanke	50.00	2.00	48.00	50.00
21078997	11/05/10	2:29:57 PM	ktanke	85.00	3.40	81.60	85.00
21144778	11/12/10	2:07:22 PM	ktanke	50.00	2.00	48.00	50.00
21155158	11/15/10	9:56:13 AM	ktanke	450.00	18.00	432.00	450.00
21193571	11/17/10	2:43:17 PM	ktanke	100.00	4.00	96.00	100.00
21273366	11/29/10	11:19:11 AM	ktanke	159.00	6.36	152.64	159.00
21349937	12/06/10	11:05:49 AM	ktanke	466.00	18.64	447.36	466.00
21407533	12/10/10	4:19:07 PM	ktanke	55.00	2.20	52.80	55.00
21409706	12/13/10	8:29:31 AM	ktanke	311.00	12.44	298.56	311.00
21466998	12/17/10	1:22:44 PM	ktanke	104.00	4.16	99.84	104.00
21476837	12/20/10	10:15:26 AM	ckinze2	393.00	15.72	377.28	393.00
				<u>4,342.00</u>	<u>173.68</u>	<u>4,168.32</u>	<u>4,342.00</u>
				<u>\$ 49,380.50</u>	<u>1,975.22</u>	<u>47,405.28</u>	<u>49,380.50</u>

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Titles
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement				Payment Type
	Post Date	Time	User Name~	Amount	
365142	02/15/05	10:29:32 AM	msims	\$ 66.00	Check
Subtotal FY 2005				<u>66.00</u>	
3698835	03/13/06	11:26:25 AM	gmeier2	251.50	Check
4549439	06/22/06	9:00:14 AM	msims	<u>489.53</u>	Check
Subtotal FY 2006				<u>741.03</u>	
4907526	08/02/06	9:35:13 AM	gmeier2	364.76	Check
5156044	08/31/06	11:41:59 AM	gmeier2	327.00	Check
5194785	09/06/06	9:58:49 AM	gmeier2	68.00	Check
5280060	09/15/06	10:23:40 AM	gmeier2	351.00	Check
5307332	09/19/06	11:52:08 AM	gmeier2	134.25	Check
6224344	01/12/07	9:10:28 AM	gmeier2	658.60	Check
6270600	01/18/07	4:05:09 PM	gmeier2	400.22	Check
7100286	04/27/07	12:48:36 PM	dtippie	<u>210.00</u>	Check
Subtotal FY 2007				<u>2,513.83</u>	
8318688	08/15/07	8:27:02 AM	dtippie	163.00	Check
9371882	11/19/07	1:09:42 PM	ckinze2	259.00	Check
10087315	01/31/08	9:41:46 AM	ckinze2	194.00	Check
11386032	05/27/08	4:29:37 PM	ckinze2	<u>215.00</u>	Check
Subtotal FY 2008				<u>831.00</u>	
12020900	07/21/08	11:37:50 AM	ckinze2	354.00	Check
14118456	01/28/09	8:49:33 AM	ckinze2	145.00	Check
14807269	03/30/09	9:38:41 AM	cwarden	213.00	Check
15437872	05/26/09	2:53:05 PM	ckinze2	<u>310.00</u>	Check
Subtotal FY 2009				<u>1,022.00</u>	
16843227	09/25/09	2:52:09 PM	ckinze2	370.00	Check
18674058	03/26/10	10:58:22 AM	ckinze2	<u>292.00</u>	Check
Subtotal FY 2010				<u>662.00</u>	

Voided Statement					Allocation		
Statement Number	Date	Time	User Name~	Amount	County Share	State Share	Total
365142	02/15/05	10:52:56 AM	msims	66.00	4.54	61.46	66.00
				<u>66.00</u>	<u>4.54</u>	<u>61.46</u>	<u>66.00</u>
3698835	03/13/06	2:07:44 PM	gmeier2	251.50	4.45	247.05	251.50
4549439	06/22/06	3:44:59 PM	msims	489.53	3.50	486.03	489.53
				<u>741.03</u>	<u>7.95</u>	<u>733.08</u>	<u>741.03</u>
4907526	08/02/06	1:24:32 PM	gmeier2	364.76 ^	9.50	355.26	364.76
5156044	08/31/06	3:28:48 PM	gmeier2	327.00	7.98	319.02	327.00
5194785	09/06/06	4:22:30 PM	gmeier2	68.00 ^	4.62	63.38	68.00
5280060	09/15/06	11:27:27 AM	gmeier2	351.00	5.14	345.86	351.00
5307332	09/19/06	1:35:24 PM	gmeier2	134.25	6.22	128.03	134.25
6224344	01/16/07	7:39:01 AM	gmeier2	658.60 #,*	6.74	651.86	658.60
6270600	01/19/07	7:55:56 AM	gmeier2	400.22 #,*	8.70	391.52	400.22
7100286	04/30/07	7:41:03 AM	dtippie	210.00 #,*	4.30	205.70	210.00
				<u>2,513.83</u>	<u>53.20</u>	<u>2,460.63</u>	<u>2,513.83</u>
8318688	08/15/07	9:02:54 AM	dtippie	163.00	4.42	158.58	163.00
9371882	11/20/07	7:37:12 AM	ckinze2	259.00 #,*	5.86	253.14	259.00
10087315	01/31/08	12:23:26 PM	ckinze2	194.00	4.66	189.34	194.00
11386032	05/28/08	7:47:58 AM	ckinze2	215.00 #,*	10.90	204.10	215.00
				<u>831.00</u>	<u>25.84</u>	<u>805.16</u>	<u>831.00</u>
12020900	07/22/08	7:49:28 AM	ckinze2	354.00 #,*	5.06	348.94	354.00
14118456	01/28/09	11:09:01 AM	ckinze2	145.00	5.50	139.50	145.00
14807269	03/30/09	9:45:28 AM	cwarden	213.00	10.02	202.98	213.00
15437872	05/27/09	7:46:50 AM	ckinze2	310.00 ^,#,*	3.90	306.10	310.00
				<u>1,022.00</u>	<u>24.48</u>	<u>997.52</u>	<u>1,022.00</u>
16843227	09/28/09	7:45:33 AM	ckinze2	370.00 #,*	9.90	360.10	370.00
18674058	03/26/10	12:48:05 PM	ckinze2	292.00	17.68	274.32	292.00
				<u>662.00</u>	<u>27.58</u>	<u>634.42</u>	<u>662.00</u>

Report on Special Investigation of the
Iowa County Treasurer's Office

Undeposited Collections - Titles
For the period January 1, 2005 through June 30, 2011

Statement Number	Original Statement				Payment Type
	Post Date	Time	User Name~	Amount	
20921868	10/22/10	10:28:50 AM	ktanke	62.60	Check
20939027	10/25/10	10:46:05 AM	ckinze2	<u>25.00</u>	Check
Subtotal FY 2011				<u>87.60</u>	
Total				<u>\$ 5,923.46</u>	

^ - Staff with this user name had the day off.

- Voided before staff arrived for the day.

* - Voided the next day.

~ - User Names shown represent the following user identifications:

gmeier2 - Glenda Meier
psimmon - Pamela Simmons
msims - Michelle Sims
ktanke - Kimberly Tanke
dtippie - Dustin Tippie
ckinze2 - Charlene Kinzenbaw
cwarden - Christine Wadenburg

Voided Statement					Allocation		
Statement Number	Date	Time	User Name~	Amount	County Share	State Share	Total
20921868	10/22/10	10:39:33 AM	ktanke	62.60	4.40	58.20	62.60
20939027	10/25/10	1:16:26 PM	ckinze2	25.00 ^	10.00	15.00	25.00
				<u>87.60</u>	<u>14.40</u>	<u>73.20</u>	<u>87.60</u>
				<u>\$ 5,923.46</u>	<u>157.99</u>	<u>5,765.47</u>	<u>5,923.46</u>

Exhibit C

Report on Special Investigation of the
Iowa County Treasurer's OfficeCash Withdrawals from the Bank
For the period January 1, 2005 through June 30, 2011

Date	Signed By	Total Amount
05/15/06	Kim Tanke	\$ 681.00
01/19/07	Kim Tanke	1,000.00
05/18/07	Kim Tanke	300.00
06/05/07	Kim Tanke	400.00
06/28/07	Kim Tanke	600.00
07/30/07	Kim Tanke	500.00
08/06/07	Kim Tanke	300.00
09/11/07	Kim Tanke	200.00
10/22/07	Kim Tanke	100.00
11/19/07	Kim Tanke	500.00
02/15/08	Kim Tanke	500.00
05/08/08	Kim Tanke	110.00
06/30/08	Kim Tanke	200.00
11/26/08	Kim Tanke	100.00
03/09/09	Kim Tanke	500.00
04/23/09	Kim Tanke	330.00
05/19/09	Kim Tanke	300.00
10/26/09	Kim Tanke	220.00
Total		<u>\$ 6,841.00</u>

Report on Special Investigation of the
Iowa County Treasurer's Office

Money Orders
For the period January 1, 2005 through June 30, 2011

Date	Pay to the Order of	Amount	Description Based on Web Search
09/05/06	Thoughts that Count	\$ 54.97	eBay store "Thoughts that Count Gifts"
09/08/06	Patty Park	44.30	Unknown
01/19/07	Order Processing Center	143.95	Unknown, numerous businesses listed
02/05/07	Fred Meyer	300.00	Jewelry Company by this name
06/15/07	Star Findings	80.00	Jewelry Company - Home of the Winged Anklet and watch repair
08/28/07	HSBC Retail Svcs	314.59	Credit card company
10/02/07	Crazy for Bargains	55.97	Online Pajama Store
10/02/07	HSBC Retail Services	90.46	Credit card company
10/29/07	Capital One	161.91	Credit card company
11/26/07	Christine Furlow	33.98	Unknown
08/10/09	J Jill Credit Card	300.00	Store Credit Card
03/24/10	US Bank	1,000.00	^
Total		<u>\$ 2,580.13</u>	

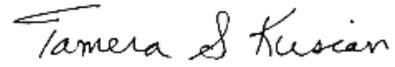
^ - Ms. Tanke held a credit card issued by US Bank.

Report on Special Investigation of the
Iowa County Treasurer's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Ryan T. Jelsma, Senior Auditor
Russell G. Jordan, CPA, Staff Auditor
Matthew C. Hickenbottom, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Appendix 1

Report on Special Investigation of the
Iowa County Treasurer's Office

Copies of Cash Withdrawal Slips

DATE 5-15-06  **KEYSTONE**
SAVINGS BANK \$ 681.00

BY IN
WE DEBIT YOUR ACCOUNT FOR _____

ACCOUNT NO. _____ APPROVED _____
DO NOT FAIL TO MAKE THIS ENTRY IN YOUR CHECK BOOK

IACO Treas

Kim J. Janke

⑆073921682⑆ 0000 100 ⑆0000068100⑆

MISC. DEBIT

5/15/2006 \$681.00

DATE 6-28-07  **KEYSTONE**
SAVINGS BANK \$ 600.00

BY SC
WE DEBIT YOUR ACCOUNT FOR Cash

ACCOUNT NO. _____ APPROVED _____
DO NOT FAIL TO MAKE THIS ENTRY IN YOUR CHECK BOOK

Ia Co Treasurer

Kim J. Janke

⑆073921682⑆ 0000 100 ⑆0000060000⑆

MISC. DEBIT

6/28/2007 \$600.00

Report on Special Investigation of the
Iowa County Treasurer's Office

Copies of Money Orders

AUG-11-2014 03:32P FROM:KEYSTONE SAVINGS BAN [REDACTED] TO: [REDACTED] P. 9/24

REGISTER COPY OF PERSONAL MONEY ORDER

Nº 15407

72-2168/739

\$

\$101.91

 **KEYSTONE**
savings bank
Marengo, Iowa 52301

Kim Tanke

Form 379

DATE PAID _____

⑆073921682⑆ ⑆ 5407 151

Report on Special Investigation of the
Iowa County Treasurer's Office

Copies of Money Orders

M. 528601

REGISTER COPY OF PERSONAL MONEY ORDER

16310

Kim Janke

72-2168/739
2201200

\$1,000.00

K **KEYSTONE**
savings bank
Marengo, Iowa 52301

NOT NEGOTIABLE

DATE PAID _____

⑆073921682⑆ 6310 151

3/24/2010 6310 \$1000.00

3/24/2010

->073921682<- KEYSTONE SAVINGS BANK

3/24/2010 6310 \$1000.00

