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NEWS RELEASE

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FOR RELEASE

October 28, 2020

Auditor of State Rob Sand today released a report on a special investigation of the Families Making Connections (FMC) and Partners 4 Children (P4C) Decategorization (Decat) Programs for the period September 1, 2017 through February 28, 2019. The FMC Decat Program is administered in Floyd, Chickasaw, and Mitchell Counties and the P4C Decat Program is administered in Cerro Gordo, Hancock, Winnebago, and Worth Counties. The special investigation was requested as a result of concerns regarding unauthorized use of a credit card and improper recording of hours worked by Jenna Haglund, the former Decat Coordinator for the FMC and P4C Decat Programs.

Sand reported the special investigation identified \$26,342.81 of improper disbursements. The improper disbursements identified includes \$19,786.52 of gross pay to Ms. Haglund and \$3,325.31 of related payroll costs for time she spent working for another employer. Because sufficient records were not available, it was not possible to determine if additional improper payroll costs were incurred. The improper disbursements identified also include \$875.16 of mileage reimbursements issued to Ms. Haglund. The procedures also identified the improper use of a credit card to purchase grocery items and gift cards totaling \$2,355.82, which was repaid by Ms. Haglund.

Copies of this report have been filed with the Floyd County Sheriff's Office, the Division of Criminal Investigation, the Floyd County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

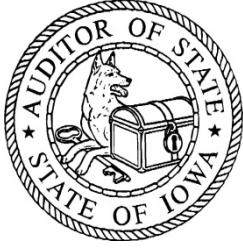
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**REPORT ON SPECIAL INVESTIGATION
OF THE
FAMILIES MAKING CONNECTIONS AND PARTNERS 4 CHILDREN
DECATEGORIZATION PROGRAMS**

**FOR THE PERIOD
SEPTEMBER 1, 2017 THROUGH FEBRUARY 28, 2019**

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Rob Sand
Auditor of State

Auditor of State's Report

To the Floyd County Board of Supervisors and
Kelly Garcia, Director of the Iowa Department of Human Services:

Appropriation bills approved by the Iowa General Assembly each year for the Department of Human Services (DHS) and an allocation received from the Judicial Districts' Juvenile Court Services provide funding for Decategorization (Decat) Programs across the state. Any county, cluster of counties, or other grouping of counties may request approval to participate in the Decat Program. Floyd, Chickasaw, and Mitchell Counties were approved as a cluster and administer the Families Making Connections (FMC) Program. Cerro Gordo, Hancock, Winnebago, and Worth Counties were also approved as a cluster and administer the Partners 4 Children (P4C) Program.

As a result of concerns regarding certain financial transactions and at the request of Floyd County officials, we have conducted a special investigation of the FMC and P4C Decat Programs. We have applied certain tests and procedures to selected financial transactions of the FMC and P4C Decat Programs for the period September 1, 2017 through February 28, 2019. Based on a review of relevant information and discussions with County and DHS officials and staff, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed DHS and County employees to gain an understanding of the Decat Coordinator position and Decat program administration.
- (3) Obtained and reviewed credit card statements for a credit card account established with Hy-Vee Food Stores, Inc. to determine if the purchases were appropriate for Decat operations, properly approved, and supported by adequate documentation.
- (4) Obtained employment contracts, time records, and scheduled office hours from entities which employed the former Decat Coordinator, Jenna Haglund, during the period she was also employed as the Decat Coordinator. We compared the dates and times she recorded for the Decat Coordinator position on her Floyd County timesheets with time records obtained from the other entities to determine if overlapping time was recorded.
- (5) Examined reimbursements issued to Ms. Haglund to determine the propriety of the payments.
- (6) Interviewed Ms. Haglund to obtain an understanding of her job duties as the Decat Coordinator and information regarding concerns identified.

These procedures identified \$26,342.81 of improper disbursements. Because sufficient records were not available, we were unable to determine if there were additional improper disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and Exhibits A through C 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 on the financial transactions of the Families Making Connections and Partners 4 Children Decategorization Programs administered in the seven specified counties, other matters might have come to our attention that would have been reported to you.

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

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and "S".

ROB SAND
Auditor of State

September 29, 2020

Report on Special Investigation of the
Families Making Connections and Partners 4 Children Decategorization Programs

Investigative Summary

Background Information

The Child Welfare Decategorization Program was authorized by the Iowa General Assembly in 1987 as an initiative designed to deliver more effective service to children and families. Decategorization (Decat) is intended to help communities achieve a system in which services are driven by client strengths and needs to replace systems based upon a multitude of categorical funding programs and funding sources, each with different service definitions and eligibility requirements. Goals for Decat include:

- tailoring services to the individual needs of children and families;
- redirecting funding toward preventive, family, neighborhood and community-based services;
- reducing reliance on out-of-home and out-of-community placements;
- promoting community planning, collaboration, and governance of service systems; and
- developing service systems that more accurately reflect the needs of the children and families within the communities served.

Section 232.188 of the *Code of Iowa (Code)* established the legal basis for Decat in 1993 and it underwent substantial modification in 2005. The annual appropriation bills approved by the Iowa General Assembly each year for the Department of Human Services (DHS) allow for continuation of the program. In addition, DHS established Chapter 153 in the Iowa Administrative Code in 2005 which contains administrative rules for the Decat program that are consistent with the statutory requirements of the *Code*.

The primary source of revenue for the Decat program is an allocation received from the Judicial Districts' Juvenile Court Services (JCS) and DHS. JCS designates funds to the Decat Boards/projects established by each county. At the end of each fiscal year, JCS is also able to designate remaining Court-Ordered Services and/or Graduated Sanctions funds to the Decat Boards to be utilized for programs that assist clients of JCS or DHS or individuals identified as "at-risk" youth.

Any county, cluster of counties, or other grouping of counties may request approval from the DHS Director to participate in the Decat program. Cerro Gordo, Hancock, Winnebago and Worth Counties were approved as a cluster to participate in the program. Neighboring counties Floyd, Chickasaw, and Mitchell were also approved as a cluster to participate in the program.

Counties approved for Decat are to establish goals, objectives, and outcomes consistent with the legislative and statutory mandates for the program. Families Making Connections (FMC) is administered in Floyd, Mitchell, and Chickasaw Counties. Partners 4 Children (P4C) is administered in Cerro Gordo, Hancock, Winnebago, and Worth Counties. As stated on the FMC and P4C websites, FMC and P4C have "become the umbrella for many services that, first and foremost, strive to keep our children safe from abuse and neglect." Collectively, FMC and P4C form an Area Decat Program.

Floyd County serves as the fiscal agent of the FMC and P4C Programs. As such, Floyd County receives payments from DHS for the FMC/P4C Decat Programs, processes payroll, offers employment benefits to those administering the programs, and is responsible for all accounting functions for the FMC and P4C Decat Boards. In addition, Floyd County serves as the employer of record for the FMC/P4C Decat Community Partnership for Protecting Children (CPPC) Area Coordinator. Jenna Haglund began employment as the FMC/P4C Decat/CPPC Area Coordinator

(Decat Coordinator) on September 5, 2017. In that position, Ms. Haglund was responsible for the following functions:

- providing leadership and community planning for Decat projects;
- providing administrative support and coordination and performing operational or specialized planning;
- overseeing a seven-county Area Decat Program; and
- developing and implementing child welfare focused services, program monitoring, outcome evaluation, and budget oversight.

At the time Ms. Haglund was hired as the full-time Decat Coordinator, she held a part-time position with a local non-profit organization which provides adoption, mental health, and mediation counseling services. She was allowed to maintain the part-time position. On February 3, 2019, Ms. Haglund submitted her resignation as the Decat Coordinator with the intention of continuing employment until February 22, 2019. The resignation was submitted via an email message addressed to the Floyd County Auditor and copied to two DHS representatives. The email containing her resignation stated, in part, "I really believe that the role of Decat Coordinator should have a complete focus solely on this role."

On February 14, 2019, the Floyd County Auditor received a phone call from the Store Director of the Charles City Hy-Vee regarding the County's Hy-Vee credit card account which had a balance due in excess of \$1,000. The Store Director also reported store staff had been in contact with Ms. Haglund several times regarding the amount due and she had indicated she would take care of the balance, but a payment had not been made since July 2018. Because of the concerns identified with the Hy-Vee credit card account, Ms. Haglund's last day of employment was February 15, 2019. On March 7, 2019, the Floyd County Auditor contacted the Office of Auditor of State regarding these concerns.

As a result of the concerns identified, Floyd County officials requested the Office of Auditor of State conduct an investigation of certain financial transactions of the FMC and P4C Decat Programs. We performed the procedures detailed in the Auditor of State's report for the period September 1, 2017 through February 28, 2019.

Detailed Findings

The procedures performed identified \$26,342.81 of improper disbursements, including payroll costs, mileage reimbursements, and personal purchases. The improper disbursements identified are summarized in **Table 1** and a detailed explanation of each finding follows.

Description	Exhibit	Amount	
Payroll costs for overlapping hours:			
Payroll issued to Jenna Haglund	Exhibit A	\$ 18,837.59	
Employer's share of FICA and IPERS	Exhibit A	3,163.14	22,000.73
Payroll costs for unrecorded leave time:			
Payroll issued to Jenna Haglund	Table 3	948.93	
Employer's share of FICA and IPERS	Table 3	162.17	1,111.10
Improper mileage reimbursements	Exhibit B		875.16
Improper credit card purchases	Table 4		2,355.82
Total improper disbursements identified			26,342.81
Less: Repayments from Jenna Haglund	Page 13		(2,355.82)
Net improper disbursements identified			\$ 23,986.99

Because attendance records for Ms. Haglund's outside employment with a private college were not available, it was not possible to determine if additional improper payroll costs were incurred.

We conducted an interview with Ms. Haglund on September 29, 2020, during which she provided information regarding her job duties as the Decat Coordinator. We also requested information during the interview regarding the time she spent working for other employers but simultaneously recorded the same time on her timesheets submitted to the Floyd County Auditor for her work as the Decat Coordinator. The information Ms. Haglund provided is described in the following paragraphs.

PAYROLL COSTS FOR OVERLAPPING HOURS

As previously stated, Jenna Haglund began her position as the Decat Coordinator on September 5, 2017. She was hired to work 40 hours each week with an annual salary of \$42,000. DHS provided a computer and other necessary equipment to perform her duties. Ms. Haglund was also eligible to receive mileage reimbursements for meetings held outside her primary offices in Charles City and Mason City and to attend training. She also received a stipend for the use of her personal cell phone.

Also as previously stated, Ms. Haglund was employed in a part-time position by a local non-profit organization which provides adoption, mental health, and mediation counseling services when she was hired as the Decat Coordinator. She inquired of DHS officials about retaining the part-time position while she simultaneously held the Decat Coordinator position. According to the Floyd County and DHS representatives we spoke with, DHS officials allowed Ms. Haglund to retain the position with the non-profit organization provided there was not an overlap in the clients served and she worked for the non-profit organization outside of her expected Decat office hours. However, based on discussions with DHS representatives, Ms. Haglund provided services through the non-profit organization to two DHS/Decat clients. This conflict was discussed with Ms. Haglund at the time it was identified, and DHS representatives allowed her to continue to provide counseling services for the identified clients, but outside of her Decat office hours.

Ms. Haglund's Decat office hours were to be 8:00 a.m. to 4:30 p.m. from offices located in Charles City, Iowa and Mason City, Iowa. The non-profit organization also had offices in the same buildings as the Decat offices in both Charles City and Mason City. As a result, the Floyd County Auditor expressed concern Ms. Haglund may have reported hours on her Decat timesheets which were actually spent working for the non-profit organization.

We obtained Ms. Haglund's employment contract from the non-profit organization. The information provided showed Ms. Haglund's anticipated start date with the organization was in March 2017 and she was to hold the position of a "Therapist, LMSW" [licensed master social worker]. Her wages were specified as "75% of everything that you bill for individual and group therapy." She was identified as an at-will employee with a "part time to full time" status. The document also specified her schedule was "flexible depending on work needs."

In addition, we obtained a calendar from the non-profit organization that listed appointments for individual counseling sessions and classes led by Ms. Haglund. The calendar also specified account codes for the services provided and which appointments were cancelled. This information was subsequently used by the non-profit organization to prepare billing information for clients. We compared the calendar of Ms. Haglund's appointments obtained from the non-profit organization to the timesheets she submitted to the Floyd County Auditor for the period September 5, 2017 through February 15, 2019 to determine whether there was any overlapping time between the two positions she held.

While the calendar obtained from the non-profit organization specified Ms. Haglund's appointments in specific 15-minute increments and specific class times, the timesheet she submitted to the Floyd County Auditor at the end of each pay period for review and approval only documented the number

of hours she worked per day and the location from which she worked. She did not specify on the County timesheets if she worked from 8:00 am to 4:30 pm as expected each day. However, DHS and County officials confirmed they were not aware of any approved variations from her expected schedule. As a result, we compared the appointment and class times specified in the calendar from the non-profit organization to the hours she was expected to work as the Decat Coordinator. According to the Floyd County Auditor, the timesheet process was subsequently changed to require recording each day's starting and ending times as well as the number of hours worked each day.

Based on our comparison, we identified 269 days which included overlapped time between Ms. Haglund's expected work day for the Decat program and the appointments and classes she held for the non-profit organization. The time overlapped per day ranged from 30 minutes to 7 hours and 15 minutes and totaled 933 hours. For 107 days, the overlapped time totaled 4 hours or more per day. We did not include any sessions that were identified as canceled or missed in our analysis. Because the Decat offices and offices of the non-profit organization are located in the same building, we also did not include any time for travel.

Exhibit A summarizes the dates and amount of overlapping time identified and the resulting improper payroll costs associated with the time Ms. Haglund was paid for the Decat program but was working for the non-profit organization. As illustrated by **Exhibit A**, Ms. Haglund held appointments scheduled within 45-minute blocks with a 15-minute gap between the appointments on a number of occasions. For example, on November 13, 2017, she held four appointments between 1:00 and 4:45 with two unscheduled 15-minute intervals between them. Also, on March 13, 2018, she held 8 appointments, with the afternoon appointments held between noon and 4:45 during which time she also had three unscheduled intervals from 15 to 30 minutes each. We did not include the unscheduled intervals in the overlapping time identified.

Table 2 summarizes the instances for which overlapping time was identified during the periods ended June 30 and December 31 each year.

Period Ended	Overlapping Instances Identified			Resulting Improper Payroll Costs			
	Number of Days	Number of Appts/Classes	Overlapped Time (HH:MM)	Gross Salary	FICA	IPERS	Total
12/31/17 [^]	56	245	169:45	\$ 3,427.32	262.22	306.01	3,995.55
06/30/18	95	540	375:30	7,581.48	580.02	677.02	8,838.52
12/31/18	108	540	359:00	7,248.32	554.53	684.14	8,486.99
02/13/19	10	42	28:45	580.47	44.42	54.78	679.67
Total	269	1,367	933:00	\$ 18,837.59	1,441.19	1,721.95	22,000.73

[^] - Period from 09/11/17 through 12/31/17.

For each of the periods shown in the **Table**, the number of appointments or classes on Ms. Haglund's calendar which overlapped with Decat office hours averaged from 4.2 to 5.7 for each day identified. According to the Floyd County Auditor, when she met with Ms. Haglund on February 7, 2019 as "sort of an exit interview," Ms. Haglund reported she thought the Decat Coordinator position could be a part-time position if filled by an experienced individual.

Exhibit A and **Table 2** illustrate the improper gross payroll for the 933 hours of overlapping time identified totaled \$18,837.59 and the County incurred related payroll costs of \$1,441.19 and \$1,721.95 for the employer's share of FICA and IPERS contributions, respectively. The \$18,837.59 of gross payroll and the \$3,163.14 of related payroll costs incurred by the County for the employer's share of FICA and IPERS contributions are included in **Table 1**.

During our interview with Ms. Haglund, we asked if she met with clients from the non-profit organization between 8:00 am and 4:30 pm Monday through Friday. She confirmed she did meet

with clients during that period. She also reported she was efficient and able to complete her Decat duties while also meeting with clients from the non-profit organization. As a result, Ms. Haglund was being paid by both Decat and the non-profit organization for the same blocks of time.

We also obtained employment contracts from a private college where Ms. Haglund worked as a part-time faculty member during her employment as the Decat Coordinator. Specifically, Ms. Haglund served as a “Lecturer in Social Work” during the Winter and May Terms of the 2017/2018 and 2018/2019 academic years. The courses she taught during the May terms were described as field experience and there were no classroom or office hours associated with them. However, the classes taught during the Winter terms had established classroom time from noon to 4:15 on Fridays. The private college is located in a county adjacent to the 7-county area for which Ms. Haglund was the Decat Coordinator.

Because attendance records were not maintained for the in-person class times, we were unable to determine if Ms. Haglund recorded hours on her Decat timesheets which were spent teaching for the private college. However, by comparing the timesheets Ms. Haglund submitted to the County to the established class times, we determined an additional 64 hours may have overlapped. We did not include any travel time Ms. Haglund would have needed to incur to travel to the college campus. Because we were unable to determine if classes were held at the established times, we did not calculate the payroll costs paid to or on behalf of Ms. Haglund’s for the Decat program or include the related costs in **Table 1**.

We also asked Ms. Haglund about her job duties for the private college and if they were carried out between 8:00 am and 4:30 pm on Monday through Friday. She stated she could not recall if any of the time she spent for the college fell during those periods.

PAYROLL COSTS FOR UNRECORDED LEAVE TIME

We reviewed an email message from a DHS representative to the Floyd County Auditor which was sent at 11:29 am on February 12, 2019. The DHS representative expressed concern he had not yet been able to reach Ms. Haglund that morning and he had confirmed with employees in the Charles City and Mason City DHS offices that she had not been in the office. In the email, the DHS representative speculated she may have stayed home that morning because schools had been closed for the day and he wanted to check with the County Auditor to ensure her timesheet reflected her correct work time. We confirmed Ms. Haglund recorded she worked 8 hours on February 12, 2019 on the timesheet she submitted to the Floyd County Auditor. However, according to the timeline of events provided by the County Auditor, she spoke with Ms. Haglund and confirmed she did not work that morning. In addition, based on the notes on Ms. Haglund’s timesheets, she did not have any paid time off remaining. When we spoke with Ms. Haglund, she reported she did not recall this incident.

In addition, we reviewed e-mail correspondence between a DHS representative and the Floyd County Auditor regarding hours recorded as worked by Ms. Haglund when she was on vacation. The email documents Ms. Haglund was in Florida the week of Monday, January 28, 2019 through Friday, February 1, 2019. However, according to the timeline of events prepared by the Floyd County Auditor, Ms. Haglund stated she returned early and was in the Charles City office January 31 and February 1. Because we cannot determine when Ms. Haglund returned from vacation, we did not question the propriety of the hours recorded on January 31 and February 1.

According to Ms. Haglund’s timesheet, she worked a total of 8 hours while on vacation in Florida. However, according to the DHS representative, Ms. Haglund would not have had access to any of her work materials when on vacation and she did not think it was reasonable she worked those 8 hours. As previously stated, Ms. Haglund did not have any paid time off remaining. When we spoke with Ms. Haglund, she reported she responded to emails and phone calls while she was on vacation but was not able to identify the amount of time those duties required. She also reported she used her personal email account for these communications. When asked if DHS officials were aware she

used her personal email for Decat communications, she reported they were not. In addition, she was unable to provide any documentation of her e-mail communications when asked.

In the same e-mail correspondence, the DHS representative and the Floyd County Auditor also discussed hours Ms. Haglund recorded as worked on the Saturday and Sunday following her vacation. According to the DHS representative, Ms. Haglund’s office hours were Monday through Friday and she should not have any hours recorded on a Saturday or Sunday in order to offset time off taken during weekdays. Because the DHS representative reported Ms. Haglund’s office hours were Monday through Friday and she should not have recorded time on weekends to offset time off taken during the week, we reviewed other timesheets submitted by Ms. Haglund and identified additional instances where she recorded hours on Saturdays and Sundays then recorded shorter hours during weekdays in the same pay period.

Table 3 summarizes the dates and number of hours Ms. Haglund recorded on her timesheet which should have been reported as paid leave. The **Table** also includes time Ms. Haglund improperly recorded on a weekend which was offset on her timesheet with time off on Monday through Friday in the same pay period. Because she did not properly report the paid time off, she was improperly paid her hourly salary for the instances identified.

Table 3

Date	Number of Hours	Gross Salary	Employer’s Share		Total
			FICA	IPERS	
Sunday, 09/23/18#	4	\$ 80.76	6.18	7.62	94.56
Sunday, 09/30/18#	4	80.76	6.18	7.62	94.56
Sunday, 01/13/19#	4	80.76	6.18	7.62	94.56
Saturday, 01/19/19#	3	60.57	4.63	5.72	70.92
Sunday, 01/20/19#	4	80.76	6.18	7.62	94.56
Tuesday, 01/29/19^	4	80.76	6.18	7.62	94.56
Wednesday, 01/30/19^	4	80.76	6.18	7.62	94.56
Saturday, 02/02/19#	8	161.52	12.36	15.25	189.13
Sunday, 02/03/19#	8	161.52	12.36	15.25	189.13
Tuesday, 02/12/19@	4	80.76	6.18	7.62	94.56
Total	47	\$ 948.93	72.61	89.56	1,111.10

^ - Hours recorded while on vacation.

- Hours recorded on a weekend.

@ - Unreported leave taken.

As illustrated by the **Table**, the improper hours totaled 47 hours and the related gross salary paid to Ms. Haglund for the time totaled \$948.93. In addition, the County incurred the employer’s share of FICA and IPERS contributions for the improperly reported time. The \$1,111.10 of total improper costs identified are included in **Table 1**.

IMPROPER MILEAGE REIMBURSEMENTS

The offer of employment provided to Ms. Haglund for the Decat Coordinator position specified “the position is primarily based in Charles City with a secondary location in Mason City.” As previously stated, Ms. Haglund was to maintain daily office hours at either the Charles City or Mason City office. During our fieldwork, we learned Ms. Haglund rotated between the offices each week. In addition, the Floyd County Auditor reported she confirmed with a DHS representative Ms. Haglund was not to be reimbursed for mileage between the two offices. However, Ms. Haglund submitted reimbursement requests and was paid for 35 trips between the two offices from which she was to

work. For the 35 trips, Ms. Haglund was reimbursed \$875.16. When we spoke with Ms. Haglund, she confirmed she was not to receive reimbursement for mileage incurred between the Mason City and Charles City Decat offices.

We requested information from the Floyd County Auditor to determine if Ms. Haglund had repaid any of the mileage reimbursement amounts she received. The County Auditor responded a minimal amount, if any, was recovered through a subsequent travel claim; however, sufficient supporting documentation was not available to determine what had been done.

The 35 days for which Ms. Haglund received improper mileage and the related improper reimbursements identified are listed in **Exhibit B** and the \$875.16 reimbursement amount is included in **Table 1**.

IMPROPER USE OF CREDIT CARD

Prior to Ms. Haglund’s employment, the primary DHS employee responsible for oversight of the Decat Coordinator position cleaned out the previous Coordinator’s office and found a Hy-Vee credit card. Because she did not think it was necessary for the Decat Coordinator to have the credit card, she retained it. However, the DHS representative could not close the account because it had a credit balance of \$321.32 as of September 1, 2017. According to the DHS representative, it was decided the existing credit balance would be used for future Decat purposes upon pre-approval of the DHS representative.

As previously stated, the Floyd County Auditor was contacted in February 2019 by a representative of Hy-Vee regarding an outstanding balance due on the credit card account. After speaking with the Hy-Vee representative, the Floyd County Auditor met with Ms. Haglund to obtain an explanation for the purchases made and the outstanding balance. According to the County Auditor, Ms. Haglund stated she was “in a bad spot” financially and did not know what else to do.

After being contacted by Hy-Vee, the Floyd County Auditor reviewed the available monthly credit card statements and determined several were missing. She worked with the Hy-Vee representative to obtain the statements and related receipts for the period during which Ms. Haglund was employed as the Decat Coordinator; however, she was not able to recover all statements for the period prior to Ms. Haglund’s tenure. As a result, we were unable to determine why the account had a credit balance in September 2017.

The copies of the monthly credit card statements obtained show they were mailed to Ms. Haglund at the Charles City Decat Office after she became the Decat Coordinator. The monthly statements also show fourteen purchases were subsequently made with the credit card from November 29, 2017 through August 26, 2018. The purchases ranged from \$14.88 to \$801.90. We examined the receipts for the individual purchases made with the credit card and determined the items purchased included gift cards, groceries, over-the-counter medications, and health and beauty products. The individual products purchased are listed in **Exhibit C. Table 4** summarizes the types of items listed in the **Exhibit** along with the amount of sales tax and finance charges incurred on the credit card account.

Table 4

Description	Amount
Gift cards and fees	\$ 1,452.85
Grocery Items	796.53
Sales Tax	21.93
Finance Charges	84.51
Total	<u>\$ 2,355.82</u>

We confirmed with DHS representatives and the Floyd County Auditor none of the items purchased were necessary or appropriate for Decat operations. During our examination of the receipts, we also determined the receipt for the \$43.57 purchase made on November 29, 2017 included a notation it was for the Family Preservation Court program in Cerro Gordo County; however, neither of the DHS representatives supervising the FMC and P4C Decat programs had authorized the purchase or the use of the Hy-Vee account. According to a DHS representative we spoke with, Ms. Haglund did not have the authority to approve the purchase and the Family Preservation Court program was not an allowable use of Decat funds. We also determined the receipts for the \$405.95 and \$113.57 purchases on July 23, 2018 and August 6, 2018, respectively, contained Ms. Haglund’s name as the signature. None of the other receipts included a signature.

The credit card statements also include three payments made on the account. None of the payments were issued by Floyd County or DHS for the Decat program. The payments are listed in **Table 5**. As previously stated, the Floyd County Auditor met with Ms. Haglund to discuss the Hy-Vee account. At that meeting, Ms. Haglund stated she made approximately \$900 in payments the previous July.

The payment posted to the credit card account on February 28, 2019 was supported by a receipt issued by Hy-Vee to Families Making Connections (FMC). The receipt also included a post-it note with the manual notation “This is what I pd. yesterday. I left a message asking about paying sales taxes too. Jenna.” A copy of the receipt is included in **Appendix 1**. As illustrated by the **Appendix**, the payment was made on February 21, 2019 which was after Ms. Haglund’s employment as the Decat Coordinator ended.

Table 5

Date Posted to Credit Card Account	Amount
07/13/18	\$ 500.00
07/25/18	450.00
02/28/19	1,084.50
Total	\$ 2,034.50

The monthly statements also show \$122.73 of finance charges were incurred as a result of an unpaid balance on the credit card account for extended periods. However, \$38.22 of the finance charges were reversed, resulting in net finance charges of \$84.51. **Table 6** summarizes the activity of the Hy-Vee credit card account during Ms. Haglund’s tenure as the Decat Coordinator and the payments she made on the account.

Table 6

Date	Amount
Beginning balance	\$ (321.32)
Purchases	2,271.31
Net finance charges	84.51
Payments	(2,034.50)
Ending balance	\$ -

As illustrated by the **Table**, the payments made by Ms. Haglund brought the account balance to zero. However, the payments she made were less than the purchases and net finance charges incurred during her tenure as Decat Coordinator. As previously stated, the account started with a

\$321.32 credit balance at the time she became the Decat Coordinator. As a result, in order to restore the account to its original balance, an additional \$321.32 would have had to be paid by Ms. Haglund. However, instead of paying Hy-Vee, Ms. Haglund reimbursed Floyd County by signing back over her final paycheck and paying the County the remaining balance due. The total improper purchases of \$2,355.82 and the related repayments totaling \$2,355.82 are included in **Table 1**.

When we met with Ms. Haglund, she confirmed she used the credit card for personal purchases. She also reported the first gift card she purchased was for a Decat client; however, a DHS official reported it is not appropriate to purchase gift cards with Decat funds. She also reported she used the HyVee credit card out of desperation. She also confirmed the payments were made with her personal funds.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by Floyd County to process receipts, disbursements, and payroll for the FMC and P4C Decat Programs. 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 identified 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 County's internal controls.

- A. Timesheets – The Decat Coordinator was not required to document time in and time out of work on a daily basis. In addition, the former Decat Coordinator submitted her timesheet to the Floyd County Auditor for review and approval. However, the Floyd County Auditor did not provide daily or periodic oversight of the former Decat Coordinator's attendance or performance of the duties assigned to her. In addition, two DHS representatives provided oversight of the Decat programs administered by the former Decat Coordinator, but they did not review or approve her timesheets. According to the Floyd County Auditor, the timesheet process was subsequently changed to require the time in and time out as well as the number of hours worked.

Recommendation – The County should continue to ensure the timesheets for department heads document the time in and time out for each day. In addition, the County should implement procedures to ensure the timesheets for department heads are reviewed and approved by an independent person. The approval should be evidenced by the reviewer's signature or initials and the date of the review.

- B. Outside Employment – The former Decat Coordinator was allowed to maintain a position with a non-profit organization while she simultaneously held as the Decat Coordinator. The flexibilities and freedoms allowed by both positions enabled the former Decat Coordinator to establish her own schedule and work from multiple locations which, in turn, allowed her to record hours worked on her County timesheet while she was actually providing services to clients which were billed by the non-profit organization.

Recommendation – The County should continue to ensure the County timesheets specify the time in and the time out for each day. In addition, the timesheets should be reviewed by an independent person with direct knowledge of the employee's attendance, and this review should be evidenced by the reviewer's signature or initials and the date of review.

In the event an employee is simultaneously employed by an outside party, additional precautions appropriate for the situation should be identified and taken in order to ensure the time recorded on timesheets is accurate and does not include any overlapped time.

**Report on Special Investigation
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Exhibits

Report on Special Investigation
of the
Families Making Connections and Partners 4 Children
Decategorization Programs

Improper Payroll Costs for Overlapping Hours
For the period September 1, 2017 through February 28, 2019

Per Calendar from Non-Profit Organization*					
Date	Day of the Week	Number of Apts/ Classes	Blocks of Time for Appointments and/or Classes		
09/11/17	Monday	1	4:00-4:30		
09/12/17	Tuesday	1	2:00-2:45		
09/14/17	Thursday	10	8:15-10:30	10:45-3:45	
09/18/17	Monday	3	1:00-1:45	2:00-2:45	3:00-3:45
09/21/17	Thursday	8	9:30-3:00		
09/25/17	Monday	2	2:00-2:45	4:00-4:30	
09/26/17	Tuesday	1	11:30-1:30		
09/28/17	Thursday	9	8:15-12:00	12:30-1:15	2:15-3:45
10/02/17	Monday	2	10:00-10:45	2:00-2:45	
10/03/17	Tuesday	3	1:00-1:45	2:00-2:45	4:00-4:30
10/04/17	Wednesday	2	9:00-9:45	3:30-4:30	
10/05/17	Thursday	9	8:30-2:00	2:30-3:15	
10/09/17	Monday	2	1:00-1:45	2:00-2:45	
10/10/17	Tuesday	1	8:15-9:00		
10/11/17	Wednesday	5	12:00-12:45	1:00-1:45	2:00-3:30
10/12/17	Thursday	9	9:30-3:30		
10/17/17	Tuesday	2	1:00-1:45	2:00-2:45	
10/18/17	Wednesday	4	1:00-3:30		
10/19/17	Thursday	6	9:00-1:45		
10/20/17	Friday	2	10:30-11:15	11:30-12:15	
10/23/17	Monday	1	4:00-4:30		
10/24/17	Tuesday	3	2:00-2:45	3:00-4:30	
10/26/17	Thursday	10	8:15-2:30	2:45-3:30	
10/30/17	Monday	1	2:00-2:45		
10/31/17	Tuesday	1	1:00-1:45		
11/02/17	Thursday	5	9:00-12:30		
11/03/17	Friday	7	9:00-1:45		
11/06/17	Monday	1	2:00-2:45		
11/07/17	Tuesday	2	3:00-4:30		
11/08/17	Wednesday	4	9:00-11:45		
11/09/17	Thursday	6	9:00-10:45	11:00-1:00	
11/13/17	Monday	4	1:00-1:45	2:00-2:45	3:30-4:30
11/14/17	Tuesday	4	8:30-9:15	9:30-10:15	3:00-4:30
11/16/17	Thursday	5	8:15-12:00		
11/17/17	Friday	8	9:00-1:15	1:30-2:15	
11/20/17	Monday	3	2:00-2:45	3:00-4:30	
11/21/17	Tuesday	10	9:00-3:15	3:30-4:15	
11/27/17	Monday	2	1:00-1:45	2:00-2:45	

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
0:30	\$ 10.10	0.77	0.90	11.77
0:45	15.14	1.16	1.35	17.65
6:45	136.28	10.43	12.17	158.88
2:15	45.43	3.48	4.06	52.97
5:30	111.05	8.49	9.92	129.46
1:15	25.24	1.93	2.25	29.42
2:00	40.38	3.09	3.61	47.08
6:00	121.14	9.27	10.82	141.23
1:30	30.29	2.32	2.70	35.31
2:00	40.38	3.09	3.61	47.08
1:45	35.33	2.70	3.16	41.19
6:15	126.19	9.65	11.27	147.11
1:30	30.29	2.32	2.70	35.31
0:45	15.14	1.16	1.35	17.65
3:00	60.57	4.63	5.41	70.61
6:00	121.14	9.27	10.82	141.23
1:30	30.29	2.32	2.70	35.31
2:30	50.48	3.86	4.51	58.85
4:45	95.90	7.34	8.56	111.80
1:30	30.29	2.32	2.70	35.31
0:30	10.10	0.77	0.90	11.77
2:15	45.43	3.48	4.06	52.97
7:00	141.33	10.81	12.62	164.76
0:45	15.14	1.16	1.35	17.65
0:45	15.14	1.16	1.35	17.65
3:30	70.67	5.41	6.31	82.39
4:45	95.90	7.34	8.56	111.80
0:45	15.14	1.16	1.35	17.65
1:30	30.29	2.32	2.70	35.31
2:45	55.52	4.25	4.96	64.73
3:45	75.71	5.79	6.76	88.26
2:30	50.48	3.86	4.51	58.85
3:00	60.57	4.63	5.41	70.61
3:45	75.71	5.79	6.76	88.26
5:00	100.95	7.72	9.01	117.68
2:15	45.43	3.48	4.06	52.97
7:00	141.33	10.81	12.62	164.76
1:30	30.29	2.32	2.70	35.31

Report on Special Investigation
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Families Making Connections and Partners 4 Children
Decategorization Programs

Improper Payroll Costs for Overlapping Hours
For the period September 1, 2017 through February 28, 2019

Per Calendar from Non-Profit Organization*						
Date	Day of the Week	Number of Apts/ Classes	Blocks of Time for Appointments and/or Classes			
11/28/17	Tuesday	1	3:00-4:00			
11/29/17	Wednesday	1	8:15-9:00			
11/30/17	Thursday	4	9:00-11:15	11:30-12:15		
12/01/17	Friday	9	9:00-11:00	11:15-3:00		
12/04/17	Monday	5	1:00-1:45	2:00-2:45	3:00-4:30	
12/07/17	Thursday	10	8:30-11:00	11:15-3:00		
12/08/17	Friday	3	12:30-2:45			
12/11/17	Monday	2	2:15-3:45			
12/13/17	Wednesday	3	8:15-9:30	2:00-3:45		
12/14/17	Thursday	11	8:30-3:00	4:00-4:30		
12/15/17	Friday	6	9:00-12:45	2:00-2:45		
12/18/17	Monday	1	2:00-2:45			
12/20/17	Wednesday	8	9:00-2:00			
12/21/17	Thursday	6	9:00-11:15	11:30-12:15	12:30-1:15	1:30-2:15
12/22/17	Friday	2	9:00-9:45	10:00-10:45		
12/26/17	Tuesday	6	1:00-4:30			
12/27/17	Wednesday	6	9:00-10:45	11:00-11:45	12:00-12:45	
12/29/17	Friday	2	10:00-10:45	11:00-11:45		
Subtotal 09/11/17-12/31/17		245				
01/02/18	Tuesday	3	2:00-2:45	3:00-3:45	4:00-4:30	
01/03/18	Wednesday	5	12:15-2:30	3:00-3:45	4:00-4:30	
01/04/18	Thursday	10	9:00-2:45	3:00-3:45		
01/05/18	Friday	2	8:30-10:15			
01/08/18	Monday	1	1:00-1:45			
01/09/18	Tuesday	2	3:15-4:30			
01/10/18	Wednesday	9	9:00-3:00			
01/11/18	Thursday	1	9:00-9:45			
01/12/18	Friday	6	9:00-1:30			
01/16/18	Tuesday	4	2:00-2:45	3:00-4:30		
01/17/18	Wednesday	9	8:30-2:45	3:00-3:45		
01/18/18	Thursday	10	9:00-2:45	3:00-3:45		
01/23/18	Tuesday	8	9:00-1:30	2:00-2:45	3:15-4:00	
01/24/18	Wednesday	10	9:00-9:45	10:00-2:45	3:00-3:45	
01/25/18	Thursday	3	9:00-10:30	3:00-3:45		
01/29/18	Monday	4	2:00-2:45	3:00-4:30		
01/30/18	Tuesday	7	9:00-12:45	1:00-1:45	4:00-4:30	
01/31/18	Wednesday	8	8:30-1:15	3:00-3:45		

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
1:00	20.19	1.54	1.80	23.53
0:45	15.14	1.16	1.35	17.65
3:00	60.57	4.63	5.41	70.61
5:45	116.09	8.88	10.37	135.34
3:00	60.57	4.63	5.41	70.61
6:15	126.19	9.65	11.27	147.11
2:15	45.43	3.48	4.06	52.97
1:30	30.29	2.32	2.70	35.31
2:00	40.38	3.09	3.61	47.08
7:00	141.33	10.81	12.62	164.76
4:30	90.86	6.95	8.11	105.92
0:45	15.14	1.16	1.35	17.65
5:00	100.95	7.72	9.01	117.68
4:30	90.86	6.95	8.11	105.92
1:30	30.29	2.32	2.70	35.31
3:30	70.67	5.41	6.31	82.39
4:45	95.90	7.34	8.56	111.80
1:30	30.29	2.32	2.70	35.31
169:45	3,427.32	262.22	306.01	3,995.55
2:00	40.38	3.09	3.61	47.08
3:30	70.67	5.41	6.31	82.39
6:30	131.24	10.04	11.72	153.00
1:45	35.33	2.70	3.16	41.19
0:45	15.14	1.16	1.35	17.65
1:15	25.24	1.93	2.25	29.42
6:00	121.14	9.27	10.82	141.23
0:45	15.14	1.16	1.35	17.65
4:30	90.86	6.95	8.11	105.92
2:15	45.43	3.48	4.06	52.97
7:00	141.33	10.81	12.62	164.76
6:30	131.24	10.04	11.72	153.00
6:00	121.14	9.27	10.82	141.23
6:15	126.19	9.65	11.27	147.11
2:15	45.43	3.48	4.06	52.97
2:15	45.43	3.48	4.06	52.97
5:00	100.95	7.72	9.01	117.68
5:30	111.05	8.49	9.92	129.46

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Improper Payroll Costs for Overlapping Hours
For the period September 1, 2017 through February 28, 2019

Date	Day of the Week	Number of Apts/ Classes	Per Calendar from Non-Profit Organization*					
			Blocks of Time for Appointments and/or Classes					
02/01/18	Thursday	1	3:00-3:45					
02/05/18	Monday	1	2:00-2:45					
02/06/18	Tuesday	8	9:00-12:45	2:00-2:45	3:00-4:30			
02/07/18	Wednesday	10	9:00-2:00	3:00-4:30				
02/08/18	Thursday	3	1:00-1:45	3:00-4:30				
02/12/18	Monday	4	1:00-1:45	3:00-4:30				
02/13/18	Tuesday	8	8:15-9:15	9:30-12:30	1:00-3:15			
02/14/18	Wednesday	7	9:30-12:30	1:00-2:45				
02/15/18	Thursday	2	3:00-3:45	4:00-4:30				
02/19/18	Monday	4	12:00-12:45	2:00-2:45	3:00-3:45	4:00-4:30		
02/21/18	Wednesday	9	10:00-4:30					
02/27/18	Tuesday	2	2:00-2:45	3:00-3:45				
02/28/18	Wednesday	5	8:30-10:45	3:00-3:45				
03/01/18	Thursday	4	12:30-2:45	3:00-4:00				
03/02/18	Friday	8	9:00-9:45	10:00-2:30				
03/06/18	Tuesday	8	10:00-2:45	3:00-4:30				
03/07/18	Wednesday	11	9:00-2:45	3:00-4:30				
03/08/18	Thursday	2	3:00-3:45	4:00-4:30				
03/09/18	Friday	1	9:00-10:00					
03/12/18	Monday	6	12:00-2:00	3:00-4:30				
03/13/18	Tuesday	8	9:00-11:00	12:00-1:30	2:00-2:45	3:00-3:45	4:00-4:30	
03/14/18	Wednesday	7	8:30-9:15	9:30-10:15	10:30-11:15	1:00-3:15	3:30-4:15	
03/19/18	Monday	3	3:00-4:30					
03/20/18	Tuesday	9	9:00-1:30	2:00-2:45	3:00-3:45	4:00-4:30		
03/21/18	Wednesday	9	9:00-11:15	11:30- 1:30	2:00-2:45	3:00-4:30		
03/22/18	Thursday	2	2:00-2:45	3:00-3:45				
03/26/18	Monday	12	9:00-2:45	3:00-4:30				
03/28/18	Wednesday	9	8:00-8:15	8:30- 9:15	10:00-1:45	2:00-2:45	3:00-3:45	
03/29/18	Thursday	3	1:00-1:45	2:00-3:45				
03/30/18	Friday	1	12:00-2:00					
04/02/18	Monday	5	11:00-11:45	12:00-12:45	2:00-2:45	3:00-3:45	4:00-4:30	
04/05/18	Thursday	8	9:00-2:15	3:00-3:45				
04/06/18	Friday	10	9:00-1:15	3:00-4:30				
04/09/18	Monday	10	9:00-1:15	2:00-2:45	3:00-3:45	4:00-4:30		
04/10/18	Tuesday	9	8:00-3:00					
04/20/18	Friday	9	8:30-9:15	9:30-12:30	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30
04/23/18	Monday	4	2:00-2:45	3:00-4:30				
04/24/18	Tuesday	3	12:00-2:45	3:00-3:45				

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
0:45	15.14	1.16	1.35	17.65
0:45	15.14	1.16	1.35	17.65
6:00	121.14	9.27	10.82	141.23
6:30	131.24	10.04	11.72	153.00
2:15	45.43	3.48	4.06	52.97
2:15	45.43	3.48	4.06	52.97
6:15	126.19	9.65	11.27	147.11
4:45	95.90	7.34	8.56	111.80
1:15	25.24	1.93	2.25	29.42
2:45	55.52	4.25	4.96	64.73
6:30	131.24	10.04	11.72	153.00
1:30	30.29	2.32	2.70	35.31
3:00	60.57	4.63	5.41	70.61
3:15	65.62	5.02	5.86	76.50
5:15	106.00	8.11	9.47	123.58
6:00	121.14	9.27	10.82	141.23
7:15	146.38	11.20	13.07	170.65
1:15	25.24	1.93	2.25	29.42
1:00	20.19	1.54	1.80	23.53
3:30	70.67	5.41	6.31	82.39
5:30	111.05	8.49	9.92	129.46
5:15	106.00	8.11	9.47	123.58
1:30	30.29	2.32	2.70	35.31
6:30	131.24	10.04	11.72	153.00
6:30	131.24	10.04	11.72	153.00
1:30	30.29	2.32	2.70	35.31
7:15	146.38	11.20	13.07	170.65
6:15	126.19	9.65	11.27	147.11
2:30	50.48	3.86	4.51	58.85
2:00	40.38	3.09	3.61	47.08
3:30	70.67	5.41	6.31	82.39
6:00	121.14	9.27	10.82	141.23
5:45	116.09	8.88	10.37	135.34
6:15	126.19	9.65	11.27	147.11
7:00	141.33	10.81	12.62	164.76
6:30	131.24	10.04	11.72	153.00
2:15	45.43	3.48	4.06	52.97
3:30	70.67	5.41	6.31	82.39

Report on Special Investigation
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Decategorization Programs

Improper Payroll Costs for Overlapping Hours
For the period September 1, 2017 through February 28, 2019

Per Calendar from Non-Profit Organization*							
Date	Day of the Week	Number of Apts/ Classes	Blocks of Time for Appointments and/or Classes				
04/25/18	Wednesday	2	8:30-10:00				
04/26/18	Thursday	9	9:00-2:15	3:00-3:45			
04/27/18	Friday	3	9:00-10:30	11:00-11:45			
05/02/18	Wednesday	9	9:00-9:45	10:00-12:30	1:00-2:30	3:00-4:30	
05/03/18	Thursday	8	9:00-1:30	3:00-3:45	4:00-4:30		
05/07/18	Monday	3	2:00-2:45	3:00-3:45	4:00-4:30		
05/08/18	Tuesday	3	3:00-4:30				
05/09/18	Wednesday	10	8:30-3:15				
05/10/18	Thursday	8	9:00-12:45	1:00-1:45	3:00-3:45	4:00-4:30	
05/11/18	Friday	1	9:00-9:45				
05/14/18	Monday	3	2:00-2:45	3:00-3:45	4:00-4:30		
05/15/18	Tuesday	8	9:00-1:15	4:00-4:30			
05/16/18	Wednesday	8	9:00-1:30	3:00-4:30			
05/17/18	Thursday	2	2:00-2:45	3:00-3:45			
05/21/18	Monday	1	4:00-4:30				
05/22/18	Tuesday	3	3:00-4:30				
05/23/18	Wednesday	4	8:00-9:15	2:00-2:45	3:00-3:45		
05/24/18	Thursday	10	9:00-12:30	12:45-3:45			
05/25/18	Friday	4	9:00-9:45	10:00-10:45	2:00-2:45	3:00-3:45	
05/29/18	Tuesday	4	11:00-11:45	12:00-2:45	3:00-3:45		
05/30/18	Wednesday	5	12:15-2:30	3:00-4:30			
05/31/18	Thursday	9	9:30-11:30	11:45-1:45	2:00-2:45	3:00-3:45	4:00-4:30
06/04/18	Monday	10	9:00-1:45	3:00-4:30			
06/05/18	Tuesday	1	3:00-3:45				
06/06/18	Wednesday	6	8:30-10:00	11:00-1:30			
06/07/18	Thursday	7	10:00-12:15	12:30-1:15	1:30-2:45	4:00-4:30	
06/12/18	Tuesday	5	11:30-1:00	2:00-3:15	4:00-4:30		
06/13/18	Wednesday	7	11:00-1:30	2:00-2:45	3:00-4:30		
06/14/18	Thursday	4	1:0-1:45	2:00-2:45	3:00-3:45	4:00-4:30	
06/15/18	Friday	7	10:00-12:15	12:30-1:15	1:30-2:15	2:30-3:45	
06/18/18	Monday	8	10:30-11:15	11:30-3:15	3:30-4:30		
06/19/18	Tuesday	1	2:00-3:00				
06/21/18	Thursday	6	12:00-2:30	3:00-3:45	4:00-4:30		
06/22/18	Friday	7	10:00-12:15	12:30-1:15	1:30-2:15	2:30-3:45	
06/25/18	Monday	5	11:30-1:45	2:00-2:45	3:00-3:45		
06/26/18	Tuesday	3	2:00-3:15	4:00-4:30			
06/27/18	Wednesday	9	9:00-9:45	10:00-2:45	3:45-4:30		

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
1:30	30.29	2.32	2.70	35.31
6:00	121.14	9.27	10.82	141.23
2:15	45.43	3.48	4.06	52.97
6:15	126.19	9.65	11.27	147.11
5:45	116.09	8.88	10.37	135.34
2:00	40.38	3.09	3.61	47.08
1:30	30.29	2.32	2.70	35.31
6:45	136.28	10.43	12.17	158.88
5:45	116.09	8.88	10.37	135.34
0:45	15.14	1.16	1.35	17.65
2:00	40.38	3.09	3.61	47.08
4:45	95.90	7.34	8.56	111.80
6:00	121.14	9.27	10.82	141.23
1:30	30.29	2.32	2.70	35.31
0:30	10.10	0.77	0.90	11.77
1:30	30.29	2.32	2.70	35.31
2:45	55.52	4.25	4.96	64.73
6:30	131.24	10.04	11.72	153.00
3:00	60.57	4.63	5.41	70.61
4:15	85.81	6.56	7.66	100.03
3:45	75.71	5.79	6.76	88.26
6:00	121.14	9.27	10.82	141.23
6:15	126.19	9.65	11.27	147.11
0:45	15.14	1.16	1.35	17.65
4:00	80.76	6.18	7.21	94.15
4:45	95.90	7.34	8.56	111.80
3:15	65.62	5.02	5.86	76.50
4:45	95.90	7.34	8.56	111.80
2:45	55.52	4.25	4.96	64.73
5:00	100.95	7.72	9.01	117.68
5:30	111.05	8.49	9.92	129.46
1:00	20.19	1.54	1.80	23.53
3:45	75.71	5.79	6.76	88.26
5:00	100.95	7.72	9.01	117.68
3:45	75.71	5.79	6.76	88.26
1:45	35.33	2.70	3.16	41.19
6:15	126.19	9.65	11.27	147.11

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Per Calendar from Non-Profit Organization*							
Date	Day of the Week	Number of Apts/ Classes	Blocks of Time for Appointments and/or Classes				
06/28/18	Thursday	4	12:00-2:45	3:00-4:30			
06/29/18	Friday	6	9:00-9:45	10:00-12:15	12:30-1:45		
Subtotal 01/01/18-06/30/18		540					
07/02/18	Monday	8	10:45-11:30	11:45-4:30			
07/03/18	Tuesday	5	11:00-1:30	2:00-2:45			
07/05/18	Thursday	2	3:00-4:30				
07/06/18	Friday	2	2:30-3:45				
07/09/18	Monday	6	10:30-11:45	12:15-1:45	2:00-2:45	3:00-3:45	
07/11/18	Wednesday	9	9:30-12:45	1:00-1:45	2:00-2:45	3:00-4:30	
07/12/18	Thursday	7	10:00-10:45	11:30-12:15	12:30-1:45	2:00-2:45	3:00-3:45 4:00-4:30
07/16/18	Monday	7	12:15-2:45	3:00-4:30			
07/17/18	Tuesday	3	2:00-2:45	3:00-3:45	4:00-4:30		
07/18/18	Wednesday	6	8:30-9:30	1:15-3:45	4:00-4:30		
07/19/18	Thursday	5	1:00-3:45	4:00-4:30			
07/20/18	Friday	3	12:00-12:45	2:30-3:45			
07/23/18	Monday	3	12:15-1:45	3:00-3:45			
07/24/18	Tuesday	6	11:00-1:30	2:00-2:45	3:00-3:45		
07/25/18	Wednesday	6	11:00-1:30	2:00-2:45	3:00-3:45		
07/26/18	Thursday	4	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30	
07/27/18	Friday	5	10:00-10:45	11:30-12:15	12:30-1:15	2:30-3:45	
07/30/18	Monday	7	10:30-1:00	3:00-4:30			
07/31/18	Tuesday	3	2:00-2:45	3:00-3:45	4:00-4:30		
08/01/18	Wednesday	6	8:30-10:00	11:00-1:15			
08/02/18	Thursday	1	3:00-4:00				
08/03/18	Friday	4	10:00-12:15	12:30-1:15			
08/08/18	Wednesday	2	12:15-1:00	3:00-3:45			
08/09/18	Thursday	4	12:00-12:45	2:00-2:45	3:00-3:45	4:00-4:30	
08/10/18	Friday	6	10:00-1:45				
08/13/18	Monday	5	10:30-1:45				
08/14/18	Tuesday	3	9:00-9:45	3:15-4:30			
08/15/18	Wednesday	6	12:00-1:15	2:00-4:30			
08/16/18	Thursday	4	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30	
08/22/18	Wednesday	3	9:00-9:45	2:00-2:45	3:00-3:45		
08/23/18	Thursday	2	3:00-3:45	4:00-4:30			
08/24/18	Friday	4	9:00-9:30	2:00-2:45	3:00-3:45	4:00-4:30	
08/27/18	Monday	1	4:00-4:30				
08/28/18	Tuesday	2	12:00-2:00	4:00-4:30			

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
4:15	85.81	6.56	7.66	100.03
4:15	85.81	6.56	7.66	100.03
375:30	7,581.48	580.02	677.02	8,838.52
5:30	111.05	8.49	10.48	130.02
3:15	65.62	5.02	6.19	76.83
1:30	30.29	2.32	2.86	35.47
1:15	25.24	1.93	2.38	29.55
4:15	85.81	6.56	8.10	100.47
6:15	126.19	9.65	11.91	147.75
4:45	95.90	7.34	9.05	112.29
4:00	80.76	6.18	7.62	94.56
2:00	40.38	3.09	3.81	47.28
4:00	80.76	6.18	7.62	94.56
3:15	65.62	5.02	6.19	76.83
2:00	40.38	3.09	3.81	47.28
2:15	45.43	3.48	4.29	53.20
4:00	80.76	6.18	7.62	94.56
4:00	80.76	6.18	7.62	94.56
2:45	55.52	4.25	5.24	65.01
3:30	70.67	5.41	6.67	82.75
4:00	80.76	6.18	7.62	94.56
2:00	40.38	3.09	3.81	47.28
3:45	75.71	5.79	7.15	88.65
1:00	20.19	1.54	1.91	23.64
3:00	60.57	4.63	5.72	70.92
1:30	30.29	2.32	2.86	35.47
2:45	55.52	4.25	5.24	65.01
3:45	75.71	5.79	7.15	88.65
3:15	65.62	5.02	6.19	76.83
2:00	40.38	3.09	3.81	47.28
3:45	75.71	5.79	7.15	88.65
2:45	55.52	4.25	5.24	65.01
2:15	45.43	3.48	4.29	53.20
1:15	25.24	1.93	2.38	29.55
2:30	50.48	3.86	4.76	59.10
0:30	10.10	0.77	0.95	11.82
2:30	50.48	3.86	4.76	59.10

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Per Calendar from Non-Profit Organization*							
Date	Day of the Week	Number of Apts/ Classes	Blocks of Time for Appointments and/or Classes				
08/29/18	Wednesday	4	8:30-10:00	3:00-4:30			
08/30/18	Thursday	10	8:30-1:30				
08/31/18	Friday	5	9:00-9:30	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30
09/04/18	Tuesday	5	8:30-9:15	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30
09/05/18	Wednesday	3	8:30-9:15	3:00-3:45	4:00-4:30		
09/06/18	Thursday	5	1:00-2:30	3:00-3:45	4:00-4:30		
09/07/18	Friday	8	9:30-1:15	2:30-3:45	4:00-4:30		
09/10/18	Monday	4	2:00-3:30	4:00-4:30			
09/11/18	Tuesday	3	2:00-2:45	3:00-3:45	4:00-4:30		
09/12/18	Wednesday	2	3:00-4:30				
09/13/18	Thursday	10	9:00-2:15	3:00-3:45	4:00-4:30		
09/14/18	Friday	2	9:00-9:30	12:30-1:15			
09/17/18	Monday	3	2:00-2:45	3:00-3:45	4:00-4:30		
09/19/18	Wednesday	3	8:30-9:15	3:00-3:45	4:00-4:30		
09/20/18	Thursday	3	2:00-2:45	3:00-3:45	4:00-4:30		
09/21/18	Friday	9	9:00-2:45				
09/24/18	Monday	4	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30	
09/25/18	Tuesday	4	12:00-2:45	3:00-3:45	4:00-4:30		
09/27/18	Thursday	13	9:00-1:30	2:00-4:30			
09/28/18	Friday	4	9:00-10:00	11:15-12:45			
10/01/18	Monday	2	3:00-3:45	4:00-4:30			
10/02/18	Tuesday	5	9:30-10:15	10:30-11:15	2:00-2:45	3:00-3:45	4:00-4:30
10/03/18	Wednesday	4	8:30-9:15	2:00-2:45	3:00-3:45	4:00-4:30	
10/04/18	Thursday	2	3:00-3:45	4:00-4:30			
10/05/18	Friday	10	9:00-12:15	12:30-2:00	3:30-4:30		
10/08/18	Monday	8	10:00-10:45	11:00-11:45	12:00-12:45	1:00-1:45	2:00-4:30
10/09/18	Tuesday	6	10:00-10:45	11:00-11:45	1:30-2:45	3:00-3:45	4:00-4:30
10/11/18	Thursday	1	12:30-1:15				
10/12/18	Friday	7	10:30-11:30	11:45-1:15	2:00-2:45	3:00-3:45	4:00-4:30
10/16/18	Tuesday	3	2:00-2:45	3:00-3:45	4:00-4:30		
10/17/18	Wednesday	3	2:00-2:30	3:00-3:45	4:00-4:30		
10/18/18	Thursday	9	8:30-1:00	3:00-3:45	4:00-4:30		
10/19/18	Friday	6	9:30-10:15	11:00-11:45	12:00-1:15	1:45-2:30	3:45-4:30
10/23/18	Tuesday	4	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30	
10/24/18	Wednesday	1	1:00-1:45				
10/25/18	Thursday	10	8:00-8:45	9:00-1:45	3:00-4:15		
10/26/18	Friday	5	9:30-10:15	12:00-2:45			
10/29/18	Monday	5	12:00-12:45	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
3:00	60.57	4.63	5.72	70.92
5:00	100.95	7.72	9.53	118.20
3:15	65.62	5.02	6.19	76.83
3:30	70.67	5.41	6.67	82.75
2:00	40.38	3.09	3.81	47.28
2:45	55.52	4.25	5.24	65.01
5:30	111.05	8.49	10.48	130.02
2:00	40.38	3.09	3.81	47.28
2:00	40.38	3.09	3.81	47.28
1:30	30.29	2.32	2.86	35.47
6:30	131.24	10.04	12.39	153.67
1:15	25.24	1.93	2.38	29.55
2:00	40.38	3.09	3.81	47.28
2:00	40.38	3.09	3.81	47.28
2:00	40.38	3.09	3.81	47.28
5:45	116.09	8.88	10.96	135.93
2:45	55.52	4.25	5.24	65.01
4:00	80.76	6.18	7.62	94.56
7:00	141.33	10.81	13.34	165.48
2:30	50.48	3.86	4.76	59.10
1:15	25.24	1.93	2.38	29.55
3:30	70.67	5.41	6.67	82.75
2:45	55.52	4.25	5.24	65.01
1:15	25.24	1.93	2.38	29.55
5:45	116.09	8.88	10.96	135.93
5:30	111.05	8.49	10.48	130.02
4:00	80.76	6.18	7.62	94.56
0:45	15.14	1.16	1.43	17.73
4:30	90.86	6.95	8.58	106.39
2:00	40.38	3.09	3.81	47.28
1:45	35.33	2.70	3.34	41.37
5:45	116.09	8.88	10.96	135.93
4:15	85.81	6.56	8.10	100.47
2:45	55.52	4.25	5.24	65.01
0:45	15.14	1.16	1.43	17.73
6:45	136.28	10.43	12.87	159.58
3:30	70.67	5.41	6.67	82.75
3:30	70.67	5.41	6.67	82.75

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Per Calendar from Non-Profit Organization*							
Date	Day of the Week	Number of Apts/ Classes	Blocks of Time for Appointments and/or Classes				
10/30/18	Tuesday	5	11:00-11:45	12:00-2:45	3:00-3:45	4:00-4:30	
10/31/18	Wednesday	9	9:00-2:30	4:00-4:30			
11/01/18	Thursday	4	1:30-3:45				
11/05/18	Monday	2	12:00-12:45	1:00-1:45			
11/06/18	Tuesday	2	12:00-12:45	4:00-4:30			
11/07/18	Wednesday	3	8:00-8:45	3:00-4:30			
11/08/18	Thursday	11	9:00-12:30	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30
11/09/18	Friday	5	1:00-1:45	2:00-3:30	4:00-4:30		
11/13/18	Tuesday	3	9:00-9:45	10:00-10:45	1:00-1:45		
11/14/18	Wednesday	6	9:00-9:45	10:00-10:45	1:00-2:45	3:00-3:45	
11/15/18	Thursday	8	9:00-12:30	2:00-2:45	3:00-3:45	4:00-4:30	
11/16/18	Friday	1	3:00-3:45				
11/19/18	Monday	7	11:00-11:45	12:00-12:45	1:00-1:45	2:15-4:30	
11/20/18	Tuesday	4	12:00-2:00	2:15-4:15			
11/21/18	Wednesday	2	8:00-8:30	4:00-4:30			
11/26/18	Monday	4	10:00-10:45	2:00-2:45	3:00-3:45	4:00-4:30	
11/27/18	Tuesday	5	10:00-10:45	1:00-1:45	2:00-2:45	3:00-3:45	4:00-4:30
11/29/18	Thursday	5	9:00-12:45				
11/30/18	Friday	10	9:00-9:45	10:00-12:00	12:30-2:45	3:00-3:45	4:00-4:30
12/04/18	Tuesday	3	2:00-2:45	3:00-3:45	4:00-4:30		
12/05/18	Wednesday	6	8:00-8:45	9:00-9:45	10:00-10:45	2:00-2:45	3:00-3:45 4:00-4:30
12/06/18	Thursday	8	11:00-2:30	3:00-3:45			
12/07/18	Friday	8	9:00-2:45				
12/10/18	Monday	8	10:00-10:45	11:00-11:45	12:00-12:45	1:00-1:45	2:30-4:30
12/11/18	Tuesday	2	2:00-2:45	3:00-3:45			
12/12/18	Wednesday	9	9:00-9:45	10:00-2:15	3:45-4:30		
12/13/18	Thursday	5	9:00-11:15	3:00-3:45	4:00-4:30		
12/14/18	Friday	4	12:00-2:45				
12/17/18	Monday	6	10:00-10:45	11:00-11:45	12:00-12:45	1:00-1:45	3:30-4:30
12/18/18	Tuesday	3	2:00-2:45	3:00-3:45	4:00-4:30		
12/19/18	Wednesday	1	8:00-8:45				
12/20/18	Thursday	11	8:30-2:15	3:00-3:45			
12/21/18	Friday	6	9:00-9:45	12:00-3:30			
12/26/18	Wednesday	3	1:00-3:15	3:45-4:30			
12/27/18	Thursday	8	9:00-11:45	12:00-12:45	1:00-1:45	2:00-2:45	3:00-3:45
12/28/18	Friday	8	10:15-11:45	12:00-3:30			
Subtotal 06/30/18-12/31/18		540					

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
4:45	95.90	7.34	9.05	112.29
6:00	121.14	9.27	11.44	141.85
2:15	45.43	3.48	4.29	53.20
1:30	30.29	2.32	2.86	35.47
1:15	25.24	1.93	2.38	29.55
2:15	45.43	3.48	4.29	53.20
6:15	126.19	9.65	11.91	147.75
2:45	55.52	4.25	5.24	65.01
2:15	45.43	3.48	4.29	53.20
4:00	80.76	6.18	7.62	94.56
5:30	111.05	8.49	10.48	130.02
0:45	15.14	1.16	1.43	17.73
4:30	90.86	6.95	8.58	106.39
4:00	80.76	6.18	7.62	94.56
1:15	25.24	1.93	2.38	29.55
2:45	55.52	4.25	5.24	65.01
3:30	70.67	5.41	6.67	82.75
3:45	75.71	5.79	7.15	88.65
6:15	126.19	9.65	11.91	147.75
2:00	40.38	3.09	3.81	47.28
4:15	85.81	6.56	8.10	100.47
4:15	85.81	6.56	8.10	100.47
5:45	116.09	8.88	10.96	135.93
5:00	100.95	7.72	9.53	118.20
1:30	30.29	2.32	2.86	35.47
5:45	116.09	8.88	10.96	135.93
3:30	70.67	5.41	6.67	82.75
2:45	55.52	4.25	5.24	65.01
4:00	80.76	6.18	7.62	94.56
2:00	40.38	3.09	3.81	47.28
0:45	15.14	1.16	1.43	17.73
6:30	131.24	10.04	12.39	153.67
4:15	85.81	6.56	8.10	100.47
3:00	60.57	4.63	5.72	70.92
5:45	116.09	8.88	10.96	135.93
5:00	100.95	7.72	9.53	118.20
359:00	7,248.32	554.53	684.14	8,486.99

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Per Calendar from Non-Profit Organization*						
Date	Day of the Week	Number of Apts/ Classes	Blocks of Time for Appointments and/or Classes			
01/04/19	Friday	3	8:00-9:00	11:00-11:45	12:00-12:45	
01/08/19	Tuesday	5	8:00-8:30	1:00-1:45	2:00-2:45	3:00-3:45 4:00-4:30
01/11/19	Friday	2	12:00-1:00	12:45-1:30		
01/15/19	Tuesday	5	10:45-2:45	3:30-4:15		
01/18/19	Friday	4	9:00-9:45	10:00-10:45	11:00-11:45	12:00-12:30
02/01/19	Friday	7	8:30-10:30	10:45-11:45	12:00-12:30	
02/05/19	Tuesday	8	8:30-9:45	10:00-10:45	11:30-12:15	12:30-1:15 2:00-4:15
02/08/19	Friday	3	10:30-12:00	12:15-12:45		
02/11/19	Monday	4	9:00-9:45	3:00-4:30		
02/13/19	Wednesday	1	3:45-4:30			
Subtotal 01/01/19-02/13/19		<u>42</u>				
Totals		<u><u>1,367</u></u>				

* - For appointments starting from 8:00 to 4:15 each day.

^ - County timesheet shows Ms. Haglund was on vacation from 04/11/18 through 04/19/18.

Amount of Overlapped Time (HH:MM)	Improper Payroll Costs			
	Employer's Share			
	Gross Salary	FICA	IPERS	Total
2:30	50.48	3.86	4.76	59.10
3:15	65.62	5.02	6.19	76.83
1:15	25.24	1.93	2.38	29.55
4:45	95.90	7.34	9.05	112.29
2:45	55.52	4.25	5.24	65.01
3:30	70.67	5.41	6.67	82.75
5:45	116.09	8.88	10.96	135.93
2:00	40.38	3.09	3.81	47.28
2:15	45.43	3.48	4.29	53.20
0:45	15.14	1.16	1.43	17.73
28:45	580.47	44.42	54.78	679.67
933:00	\$18,837.59	1,441.19	1,721.95	22,000.73

Exhibit B

Report on Special Investigation
of the
Families Making Connections and Partners 4 Children
Decategorization Programs

Improper Mileage Reimbursements
For the period September 1, 2017 through February 28, 2019

Per Mileage Reimbursement Form

Date	Originating Point to Destination	Number of Miles		Reimbursement Amount
10/10/17	Charles City to Mason City	68		\$ 26.52
11/09/17	Charles City to Mason City	34	^	13.26
11/14/17	Charles City to Mason City	34	^	13.26
11/22/17	Charles City to Mason City	34	^	13.26
11/29/17	Charles City to Mason City	34	^	13.26
12/07/17	Charles City to Mason City	68		26.52
12/13/17	Charles City to Mason City	68		26.52
12/20/17	Charles City to Mason City	68		26.52
12/22/17	Charles City to Mason City	68		26.52
12/27/17	Charles City to Mason City	68		26.52
01/04/18	Charles City to Mason City	68		26.52
01/05/18	Charles City to Mason City	68		26.52
01/09/18	Charles City to Mason City	68		26.52
01/10/18	Charles City to Mason City	68		26.52
01/12/18	Charles City to Mason City	68		26.52
01/19/18	Charles City to Mason City	68		26.52
01/24/18	Charles City to Mason City	68		26.52
01/26/18	Charles City to Mason City	68		26.52
01/30/18	Charles City to Mason City	68		26.52
02/08/18	Charles City to Mason City	68		26.52
02/09/18	Charles City to Mason City	68		26.52
02/12/18	Charles City to Mason City	68		26.52
02/13/18	Charles City to Mason City	68		26.52
02/15/18	Charles City to Mason City	68		26.52
02/20/18	Charles City to Mason City	68		26.52
03/01/18	Charles City to Mason City	68		26.52
03/13/18	Charles City to Mason City	68		26.52

Report on Special Investigation
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Families Making Connections and Partners 4 Children
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Improper Mileage Reimbursements
For the period September 1, 2017 through February 28, 2019

Per Mileage Reimbursement Form			
Date	Originating Point to Destination	Number of Miles	Reimbursement Amount
03/20/18	Charles City to Mason City	68	26.52
03/21/18	Charles City to Mason City	68	26.52
03/22/18	Charles City to Mason City	68	26.52
04/05/18	Charles City to Mason City	68	26.52
04/10/18	Charles City to Mason City	68	26.52
04/25/18	Charles City to Mason City	68	26.52
04/26/18	Charles City to Mason City	68	26.52
04/30/18	Charles City to Mason City	68	26.52
Total			<u>\$ 875.16</u>

^ - Only submitted mileage for one way of the trip.

Exhibit C

Report on Special Investigation
of the
Families Making Connections and Partners 4 Children
Decategorization Programs

Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
Friday	Cocktail Brownie Tra	1	\$15.99	\$ 15.99
11/29/17	Smarties	1	3.29	3.29
11:33 am	Tablecover	1	3.00	3.00
	Aquafina Water 8pk Btl	1	2.99	2.99
	Coke Classic 8pk Btl	1	4.50	4.50
	*.40 FS Bottle Dep	1	0.40	0.40
	Pepsi 8pk Btl	1	4.79	4.79
	*.40 FS Bottle Dep	1	0.40	0.40
	Simply Sft&Strong NA	1	2.19	2.19
	TS Snack Cracker	1	1.79	1.79
	Shulls Cheddar Bacon	1	2.99	2.99
	Tax			1.24
				43.57
Thursday	HYV Giftcrd Lrg Logo	1	100.00	100.00
01/25/18	HYV Giftcrd Lrg Logo	1	100.00	100.00
1:15 pm				200.00
Sunday	VISA	1	400.00	400.00
04/01/18	5.95 Gift Card Fee	1	5.95	5.95
3:57 pm	\$10 off \$150 in Visa	1	(10.00)	(10.00)
	VISA 20-500	1	400.00	400.00
	5.95 Gift Card Fee	1	5.95	5.95
				801.90
Tuesday	Rasied Donut	1	5.00	5.00
04/03/18	HYV 1% LF Milk	1	3.39	3.39
7:34 am	Goodnites Girl L/XL	1	24.94	24.94
	Cheetos Flamin Hot	1	3.79	3.79
	HYV LT Apple Kiwi St	2	1.99	3.98
	SB Pike Place Roast	2	7.99	15.98

Report on Special Investigation
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Families Making Connections and Partners 4 Children
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Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
	Stacys Pita Parm Gar	1	2.99	2.99
	Crest PH Adv Deep Cl	1	3.99	3.99
	SPL K Milk Choc Prot	2	6.99	13.98
	Tax			2.30
				<u>80.34</u>
Friday	HYV 1% LF Milk	1	3.39	3.39
04/06/18	B&J's Phish Food	1	3.88	3.88
12:25 pm	Cows Dough-Mo Arigat	1	3.99	3.99
	HYV Assorted Twin Po	1	3.49	3.49
	Starbucks \$15	1	15.00	15.00
	Starbucks \$15	1	15.00	15.00
	Starbucks \$15	1	15.00	15.00
	Cmpbls SC Beef Stew	1	2.99	2.99
	Cmpbls Skillet Swt&	1	2.99	2.99
	HYV Apple Kiwi Strwb	2	1.88	3.76
	HYV Diced Italian St	2	0.88	1.76
	HYV Goldern Corn WHL	2	0.79	1.58
	HYV White Cottage	1	1.48	1.48
	KRFT Orig Mac & Chs	2	0.99	1.98
	McCrmck Orig Taco Sea	2	1.39	2.78
	Muchies Chs Fix Mix	1	3.29	3.29
	Powerade Zero Mxd Br	1	4.50	4.50
	Band-Aid Princess	1	2.89	2.89
	Crest Toothp	1	2.79	2.79
	Dove Deep Down Body	1	2.29	2.29
	Herbal Esence Hello	1	1.39	1.39
	Herbal Esence Hello	1	1.39	1.39
	OGX XD Detox Pom & G	1	5.49	5.49
	OGX SH Pom & Ginger	1	5.49	5.49
	Suave Wild Cherry Bl	1	2.28	2.28

Exhibit C

Report on Special Investigation
of the
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Decategorization Programs

Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
	Tresemme Hair Spray	1	1.79	1.79
	Tylenol ES Cap Vial	1	2.99	2.99
	HYV Ckn Drumsticks	1	4.28	4.28
	Tax			2.33
				122.26
Monday	VISA 20-500	1	400.00	400.00
07/23/18	\$5.95 GIFT CARD FE	1	5.95	5.95
9:57 am				405.95
Friday	Apple Strudel Bites	1	4.29	4.29
07/27/18	Assrt Class Donuts 6	1	6.00	6.00
7:43 am	Donut Holes 18 Ct	1	3.49	3.49
	TS Bananas	1		1.10
				14.88
Saturday	Brat Buns 6 Ct	1	3.29	3.29
07/28/18	Brat Buns 6 Ct	1	3.29	3.29
11:46 am	Choc Triple Tiger Or	1	7.99	7.99
	Cookies w/ M&M's 12 CT	1	3.99	3.99
	Truffle Cake	1	7.99	7.99
	Simply Lemonade w/ BL	2	2.00	4.00
	B&J's Phish Food	1	3.69	3.69
	BB Super Chnky Cooki	1	3.99	3.99
	CPK Sicilian Flatbre	2	3.99	7.98
	Elmers School Glue	2	1.59	3.18
	Elmers School Glue L (discount)	1	(2.18)	(2.18)
	Elmers School Glue	1	1.59	1.59
	Bigelow Van Caramel	1	3.49	3.49
	Grn Mt Kcup FT Colom	1	7.49	7.49

Report on Special Investigation
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Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
	HYV Black Beans	1	1.78	1.78
	HYV Chdr Chs Crisps	1	2.69	2.69
	HYV FF Cream Mushrm	1	1.34	1.34
	HYV Lt Apple Kiwi St	2	1.99	3.98
	HYV Stewed Itln Styl	1	0.88	0.88
	Mr Clean X Durable	1	5.99	5.99
	Powerade Zero Mxd Br	1	3.99	3.99
	Ragu Homemade Style	1	1.99	1.99
	Rotel Orig Diced Tom	1	1.49	1.49
	Stacys Pita Parm Gar	1	2.99	2.99
	Stacys Pita Simply	1	2.99	2.99
	Aveeno Makeup Rmvr	1	6.99	6.99
	Basin Sweetheart Lrg	1	4.99	4.99
	Basin Therapy Lrg	1	4.99	4.99
	Gillet Foamy Sens	1	2.37	2.37
	TC Make-Up Remover	1	4.99	4.99
	NTRS Bkry Strwbry	1	4.99	4.99
	Spl K Milk Choc Prot	1	5.50	5.50
	Hormel Pepperoni	1	3.69	3.69
	HYV Fine Chipotle CH	1	1.66	1.66
	HYV Fine Mild Chedda	1	1.67	1.67
	HYV Sel Rstd Garlic	1	2.99	2.99
	HYV Sel Rstd Garlic	1	2.99	2.99
	HYV Sel RSTD Pepper	1	2.99	2.99
	HYV Shred Mozzarella	1	1.67	1.67
	HYV Shred Mozzarella	1	1.67	1.67
	HYV Shred Mozzarella	1	1.67	1.67
	Srgnt Shrp Chdr Stic	1	4.78	4.78
	Dole Spinach Micro B	1	2.99	2.99

Exhibit C

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Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
	Hass Large Avocado	2	2.00	4.00
	Red Bell Pepper	2	2.00	4.00
	Tax			2.86
				164.34
Wednesday 08/01/18 2:35 pm	Blue Bonet Stick	1	0.98	0.98
	FL Ntrl Orange Jce	1	2.99	2.99
	HYV 1% LF Milk	1	3.39	3.39
	HYV Large Eggs	1	1.69	1.69
	Simply Lemonade w/ BL	1	2.00	2.00
	Simply Light Lemonad	1	2.00	2.00
	Banq Crispy Fried Ch	1	11.29	11.29
	Breyers Xtra Crmy VA	1	4.99	4.99
	Totinos Rolls Pepper	1	8.49	8.49
	VanKamp Org Fish Fi	1	5.99	5.99
	BTS Elmers Slime Kit	1	10.99	10.99
	Duck Tape White	1	4.49	4.49
	Elmers Glue All New	1	1.59	1.59
	Rib Tri Pnk Hlg Prpl	1	2.99	2.99
	Simply Duct Tape	1	5.49	5.49
	Tic Tac Orange Bottl	1	2.50	2.50
	Tissue 24Sht Buk Rai	1	3.99	3.99
	Cmpbls Skillet Swt&	1	2.50	2.50
	Dixie Everyday Plate	1	3.49	3.49
	Dixie Ultra 10" Plat	1	3.49	3.49
	Frontera Mild Taco	1	2.99	2.99
	Gatorade Frost Glaci	1	3.88	3.88
	Gatorade discount	1	(1.00)	(1.00)
	Glad Clorox Strng Ta	1	6.99	6.99
	HYV Chdr Chs Crisps	2	2.69	5.38
	HYV Linguine	1	1.00	1.00

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Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
	HYV Lt Apple Cherry	1	1.99	1.99
	HYV Lt Apple Kiwi St	1	1.99	1.99
	HYV Penne Rigate	1	1.00	1.00
	HYV Rotelle Pasta	1	1.29	1.29
	Rotel Orig Diced Tom	1	1.49	1.49
	Stacys Pita Parm Gar	2	2.49	4.98
	Sun-Bird Fried Rice	2	1.59	3.18
	BB Natural Throat DR	1	1.99	1.99
	Burts Pink Grpfrt Fa	1	5.99	5.99
	Halls Hon Lmn Bonus	1	1.99	1.99
	Halls Spearmint Cough	1	2.49	2.49
	Health Care	1	3.99	3.99
	True Match Sun Beige	1	10.95	10.95
	85% Gr Beef Roll #1	2	3.99	7.98
	Beef Loin Bnls Sirlo	1	6.42	6.42
	HYV Ckn Drumsticks	1	2.74	2.74
	Pork Thick Top Loin	1	2.78	2.78
	Pork Thick Top Loin	1	2.41	2.41
	Hass Large Avocado	3	2.00	6.00
	Red Bell Pepper	2	2.00	4.00
	Rio Valley Onions	1	2.88	2.88
	Tax			5.62
				<u>188.72</u>
Friday	Qkr Chewy Dipps Choc	1	2.98	2.98
08/03/18	Tide HE Clean Breeze	1	17.97	17.97
11:49 am	Spl K Milk Choc Prot	1	6.99	6.99
	Tax			1.26
				<u>29.20</u>

Exhibit C

Report on Special Investigation
of the
Families Making Connections and Partners 4 Children
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Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
Monday	HYV Plain NF Greek	1	4.99	4.99
08/06/18	HYV 1% LF Milk	1	3.39	3.39
9:44 am	Simply Light Lemonad	2	2.00	4.00
	Elmers School Glue	4	1.59	6.36
	Silly String Spray	2	2.99	5.98
	Simply Dspsbl Vinyl	1	1.79	1.79
	Simply Ruler	1	0.59	0.59
	Bounty SAS White Big	1	4.39	4.39
	Cat Chow Indr CKN&TU	1	7.98	7.98
	Cmpbls HR CRM Mushr	1	1.77	1.77
	Cmpbls Skillet SWT&	1	2.50	2.50
	Gatorade G2 LC Fruit	1	3.88	3.88
	Heinz Tomato Ketchup	1	2.99	2.99
	HYV Chdr Chs Crisps	1	1.34	1.34
	HYV Chdr Chs Crisps	1	1.33	1.33
	HYV Chili Beans	1	0.89	0.89
	HYV Chili Ready Dice	1	0.67	0.67
	HYV Lt Apple Cherry	1	1.99	1.99
	HYV Lt Apple Kiwi St	2	1.99	3.98
	HYV NSA Black Beans	1	0.89	0.89
	HYV Ranch Dressing	1	2.98	2.98
	HYV Wide Egg Noodles	1	1.00	1.00
	Hy-Vee Split Top Whi	1	1.48	1.48
	McCrmck Org Chili Mx	1	1.59	1.59
	Mtn Dew 12pk Can	1	4.67	4.67
	*.60 FS Botte Dep	1	0.60	0.60
	Simply Alum Foil	1	2.50	2.50
	Simply Eraser Sponge	1	1.99	1.99
	Smply Parchment Pape	1	2.50	2.50
	Stubbs Smkhse Bourbo	1	3.99	3.99
	Basin Therapy Lrg	1	4.99	4.99

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Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
	Mr Bubble Originl	1	2.79	2.79
	Playtex Sprt Super	1	5.49	5.49
	BGF Red Potatoes	1	3.49	3.49
	Dole Chopped Chipolt	1	3.48	3.48
	Hass Large Avocado	2	2.00	4.00
	Tax			4.33
				113.57
Tuesday	Scotch Painters Blue	1	5.29	5.29
08/07/18	Cottonelle Cln Care	1	6.59	6.59
11:05 am	Qkr Chewy Dipps Choc	2	2.98	5.96
	TC Emery Boards Long	1	0.79	0.79
	Tax			0.89
				19.52
Wednesday	B Eye SF Broc w/ Chs	1	2.49	2.49
08/08/18	Gortons Tipapia Tusc	1	6.99	6.99
3:56 pm	Seapak Shrimp Smampi	2	8.59	17.18
	Barilla Fettuccine	1	1.00	1.00
				27.66
Sunday	HYV 1% LF Milk	1	3.39	3.39
08/26/18	Bomb Pop Original	1	3.29	3.29
11:07 am	CPK Sicilian Flatbre	2	3.99	7.98
	Dole Dipper Ban MLK	1	3.79	3.79
	Dole Strawberry Drk	1	3.79	3.79
	HYV Assorted Twin PO	1	3.49	3.49
	Jumbo Push Pop	1	1.79	1.79
	Kinder Joy Candy	2	1.50	3.00
	ICE MT Triple Berry	1	0.99	0.99
	*Bottle Dep .05 FS	1	0.05	0.05

Exhibit C

Report on Special Investigation
of the
Families Making Connections and Partners 4 Children
Decategorization Programs

Improper Use of Credit Card
For the period September 1, 2017 through February 28, 2019

Per Receipt				
Date and Time of Purchase	Description	Quantity	Unit Price	Price
	ICE MTN Sprkling Wtr	1	0.99	0.99
	*Bottle Dep .05 FS	1	0.05	0.05
	Powerade Zero Mxd Br	1	5.99	5.99
	Suave Wild Cherry CL	1	4.99	4.99
	HYV Ckn Drumsticks	1	3.73	3.73
	Srgnt Shrp Chdr Stci	1	4.99	4.99
	Hass Large Avocado	3	2.00	6.00
	Tax		1.10	1.10
				<u>59.40</u>
Total				<u><u>\$ 2,271.31</u></u>

Report on Special Investigation
of the
Families Making Connections and Partners 4 Children
Decategorization Programs

Staff

This special investigation was performed by:

Jennifer Campbell, CPA, Manager
Crystal Jimenez-Boender, Staff Auditor

A handwritten signature in black ink that reads "Annette K. Campbell". The signature is written in a cursive style with a large initial "A".

Annette K. Campbell, CPA
Deputy Auditor of State

Appendix

