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NEWS RELEASE

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Auditor of State Mary Mosiman today released a report on a special investigation of the City of Riverton for the period January 1, 2008 through February 28, 2015. The special investigation was performed as a result of concerns regarding certain financial transactions processed by the former City Clerk, Carol Jennings.

Mosiman reported the special investigation identified \$330,997.70 of improper and unsupported disbursements and undeposited collections. The \$144,076.99 of improper disbursements identified includes \$78,404.26 of payments to or on behalf of Ms. Jennings, \$16,298.90 of cash withdrawals from the City's bank accounts, and \$46,695.59 of payments to Wal-Mart, Sam's Club, and other vendors. The \$37,685.23 of unsupported disbursements identified includes \$32,334.83 of purchases at various vendors for which the City could not locate supporting documentation. As a result, Mosiman reported it was not possible to determine if these payments were for City operations or personal in nature.

Mosiman also reported \$149,235.48 of undeposited collections were identified, which included \$114,803.47 of utility payments identified by comparing utility collections recorded in the City's utility payment register and the amounts deposited to the City's bank accounts between January 1, 2008 and January 31, 2015.

The undeposited collections identified also included \$32,890.86 of City funds deposited to 2 unauthorized bank accounts. Mosiman reported Ms. Jennings established the 2 unauthorized bank accounts by providing bank officials with minutes which were purportedly from the City Council's meeting held on March 10, 2014. However, the minutes provided to the bank did not agree with minutes electronically maintained on the City's computer or a copy of minutes

obtained from a City official. Ms. Jennings was the only authorized signer on the 2 bank accounts which were established with the City's employer identification number (EIN) and included the City's PO Box as the mailing address. City officials were not aware the accounts existed until Ms. Jennings was placed on administrative leave.

Mosiman reported it was not possible to determine if any additional amounts were improperly disbursed or if any additional collections were not properly deposited because adequate records were not available.

The report includes recommendations to strengthen the City's internal controls, such as improvements to segregation of duties, performing utility reconciliations, and ensuring all disbursements are properly supported, approved, and paid in a timely manner. Mosiman also recommended the City Council implement procedures to ensure compliance with applicable sections of the *Code of Iowa*; ensure appropriate payroll records are maintained, reviewed, and approved; and exercise due care and require and review pertinent information and documentation prior to making decisions affecting the City.

Copies of the report have been filed with the Fremont County Sheriff's Office, the Iowa Division of Criminal Investigation, the Fremont 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: <https://auditor.iowa.gov/reports/1422-0342-BE00>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF RIVERTON
FOR THE PERIOD
JANUARY 1, 2008 THROUGH FEBRUARY 28, 2015**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former City Clerk and at your request, we conducted a special investigation of the City of Riverton. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2008 through February 28, 2015. Based on our review of relevant information and discussions with City officials, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in bank accounts established in the City's name to identify any unusual activity. Bank records prior to January 1, 2008 were not available. Specifically, we:
 - examined certain deposits to the bank accounts to determine the source, purpose, and propriety of each deposit and determine if deposits were made intact; and
 - scanned all disbursements from the bank accounts to determine reasonableness. For certain disbursements, we also examined available supporting documentation to determine propriety and minutes of City Council meetings to determine if the disbursements were properly approved.
- (3) Examined information obtained directly from vendors for certain disbursements to determine if purchases were appropriate for City operations.
- (4) Examined disbursements from bank accounts established in the City's name to the former City Clerk, Carol Jennings, to determine if payments were appropriate, properly approved, and supported by adequate documentation. We also determined whether the payments were payroll or reimbursements. For payroll payments, we determined if the appropriate number of payroll disbursements were made and if the payroll disbursements were for an approved amount.
- (5) Compared payroll checks issued to Ms. Jennings to the payroll journal for the period January 1, 2009 through February 28, 2015. The payroll journal was not available for the period prior to January 1, 2009.
- (6) Reviewed available City Council meeting minutes to identify significant actions and determine if certain payments were properly approved.
- (7) Interviewed City officials and personnel to determine the propriety of certain disbursements and reimbursements.
- (8) Examined utility billing and collection records to determine if collections recorded in the utility system were properly deposited.


- (9) Confirmed payments to the City from the State of Iowa and Fremont County to determine if they were properly deposited to the City's bank accounts in a timely manner.
- (10) Obtained and reviewed Ms. Jennings' personal bank statements to identify the source of certain deposits. We also reviewed images of redeemed checks from the accounts to determine if any payments were made to the City.

These procedures identified \$330,997.70 of improper and unsupported disbursements and undeposited collections. We were unable to determine if additional amounts may have been improperly disbursed or if any additional collections were not properly deposited because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **L** of this report.

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

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

We would like to acknowledge the assistance extended to us by officials of the City of Riverton during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

November 10, 2016

City of Riverton
Investigative Summary

Background Information

The City of Riverton is located in Fremont County and has a population of approximately 300. The City employs a City Clerk who is responsible for the business operations of the City. The City also employs a part-time Water Superintendent and a part-time employee for maintenance. Carol Jennings began employment with the City as the City Clerk in March 2005. As City Clerk, Ms. Jennings was responsible for the following functions:

- Receipts – collecting, posting to the accounting records, and preparing and making bank deposits;
- Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks, and posting to the accounting records;
- Payroll – calculating payroll amounts, preparing, signing, and distributing checks, and posting payments to the accounting records;
- Bank accounts – receiving and reconciling monthly bank statements to accounting records; and
- Reporting – preparing City Council meeting minutes and financial reports, including City Clerk reports and Annual Financial Reports (AFRs).

According to the Mayor and City Council members we spoke with, typical hours at City Hall were from 9:00 a.m. to 3:00 p.m. Monday through Friday. According to the Mayor and City Council members, the City Clerk was expected to work 25-30 hours per week. In addition to being at City Hall when it was open, the City Clerk was expected to attend all City Council meetings and work additional time, as required, to complete periodic reports on behalf of the City.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Fremont County and remitted to the City. Revenue is also received from customers for water, sewer, and garbage services. Payments are collected through the mail, in person, or in the collection box at City Hall. Ms. Jennings did not consistently prepare receipts for collections or record the collections on an initial receipts listing.

According to the Water Superintendent, he records the readings and provides the information to the City Clerk. According to the current City Clerk, she records the readings in the utility system which calculates the water and sewer bills based on the amount of water used and the rates entered into the program. Bills for garbage services are a flat fee. Once the bills are calculated, they are printed and mailed by the City Clerk.

All City disbursements, including payroll, are to be made by check. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk is to prepare and sign the checks. Checks are also to be countersigned by the Mayor.

Multiple bank accounts were established in the City's name and with the City's EIN (employer identification number). **Table 1** lists the bank accounts which were used for City operations or included City funds.

Table 1

Account Name	Type of Account	Account Number	Date Opened	Date Closed
General	Checking	XXX003	06/19/93	-
<i>None</i>	Savings	XXX188	Not available	04/23/09
Water Revenue	Checking	XXX054	06/19/93	-
Water Revenue	Savings	XXX835	01/20/04	-
Sewer	Checking	XXX707	05/22/03	-
Sewer Savings Account [^]	Checking	XXX011	07/07/04	07/02/14
New Building Fund	Checking	XXX723	09/18/06	03/21/12
Riverton Alumni	Checking	XXX735	04/03/14*	-
RCG	Checking	XXX743	04/03/14*	-

* - Date of first deposit.

[^] - Name indicates savings account, but established as a checking account.

Of the accounts listed in **Table 1**, 2 were established for accumulating funds for the annual water and sewer debt payments. In addition, savings account number XXX188 included only interest earnings and 2 cash withdrawals between January 1, 2008 and April 23, 2009, the date the account was closed. The “New Building Fund” checking account established in September 2006 was to accumulate fundraising proceeds, donations, and other collections received for the construction of the new City Hall. The account was closed on March 21, 2012 and the remaining funds were transferred the City’s General checking account.

Monthly statements for the City’s bank accounts are mailed directly to City Hall where they are opened by the City Clerk. Bank statements and check images are not periodically reviewed by members of the City Council or Mayor. We are unable to determine if Ms. Jennings reconciled the bank statements to the accounting system because sufficient records were not available.

In addition to the accounts listed in **Table 1**, multiple bank accounts were established with the City’s EIN and/or the City’s PO Box as the mailing address; however, the activity in the accounts was not related to City operations and City officials were not authorized signers on the accounts. The accounts identified are listed in **Table 2**.

Table 2

Account Name	Type of Account	Account Number
Riverton Club	Checking	XXX005
Community Club	Checking	XXX451
Riverton Community Club	Savings	XXX409
Betterment Club	Checking	XXX268
Riverton Betterment Club	Savings	XXX733

According to City officials we spoke with, concerns were raised regarding the City’s financial transactions in mid to late 2014. In addition, the Mayor discovered certain financial documents in the City’s dumpster in late January 2015 after receiving a report of the City Clerk disposing of City records. The documents found in the dumpster included bank statements, carbon copies of checks, and deposit slips. By reviewing the bank statements, City officials identified personal

payments from the City's bank accounts. The Mayor informed the members of the City Council and, after consulting with the City's attorney, Ms. Jennings was placed on paid administrative leave on February 6, 2015. The City Council terminated her employment effective immediately at a Council meeting held on February 26, 2015.

As a result of the concerns identified, the Office of Auditor of State was requested to review the City's financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2008 through February 28, 2015.

Detailed Findings

The procedures performed identified \$330,997.70 of improper and unsupported disbursements and undeposited collections. The \$144,076.99 of improper disbursements identified include \$78,404.26 of payments to or on behalf of Ms. Jennings, \$16,298.90 of withdrawals from the City's bank accounts, and \$46,695.59 of payments to Wal-Mart, Sam's Club, and other vendors.

The \$37,685.23 of unsupported disbursements identified includes \$32,334.83 of purchases at various vendors for which the City could not locate supporting documentation. Because of the lack of supporting documentation, we were unable to determine if these payments were for City operations or personal in nature.

The procedures also identified \$149,235.48 of undeposited collections, including \$114,803.47 of utility payments identified by comparing utility collections recorded in the City's utility payment register and the amounts deposited to the City's bank accounts between January 1, 2008 and January 31, 2015. The undeposited collections identified also include \$32,890.86 of City funds deposited to 2 unauthorized bank accounts.

We were unable to determine if any additional disbursements were improper because bank records prior to January 1, 2008 and sufficient supporting documentation, such as invoices and receipts, were not available. We were also unable to determine if certain collections were properly deposited because adequate records for receipts were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

UNDEPOSITED COLLECTIONS

Utility Billings – As previously stated, the City bills residents and businesses for utility services, including water, sewer, and garbage services. Ms. Jennings had primary responsibility for preparing billings, collecting payments, recording payments in the utility payment register within the utility system for each customer, and preparing and making deposits. According to City officials and the current City Clerk, utility billings are paid in cash and with checks. A limited number of customers also pay utility billings through the bank using an iPay® system.

Using bank statements, deposit slips, and supporting documents obtained from the City's bank for certain deposits, we identified utility payments deposited to several bank accounts held in the City's name. In addition, the current City Clerk provided us a utility payment register from the utility system for the period of our investigation. Using the utility payment register, we compared the amount recorded as collected each month to the amount deposited in the accounts established in the City's name. Because bank records were not available for the period prior to January 1, 2008, we were unable to compare the amounts deposited to the payments recorded as collected in the utility payment register for that period.

Exhibit B compares the total collections recorded in the utility system to the amount deposited each month. As illustrated by the **Exhibit**, we identified utility payments which were deposited to accounts other than the City's Water and Sewer bank accounts. We were able to identify these deposits as utility payments because they were made with checks. We did not identify any utility

payments made in cash which were deposited to these accounts. It is unclear why Ms. Jennings deposited collections for utility billings to these bank accounts.

Table 3 summarizes the collections recorded in the utility payment register and the amounts deposited by calendar year. The **Table** illustrates the collections recorded in the utility system exceed the amount deposited by \$114,803.47.

Table 3

Calendar Year	Collections Recorded in Utility System	Amount Deposited	Undeposited Collections
2008	\$ 131,779.71	110,822.31	20,957.40
2009	122,233.32	107,478.03	14,755.29
2010	127,373.16	110,141.69	17,231.47
2011	116,377.58	102,371.54	14,006.04
2012	122,251.33	111,854.37	10,396.96
2013	135,853.61	115,083.77	20,769.84
2014	137,877.26	121,695.31	16,181.95
2015 [^]	9,460.73	8,956.21	504.52
Total	\$ 903,206.70	788,403.23	114,803.47

[^] - Through January 31, 2015. The former City Clerk was placed on leave on February 6, 2015.

Exhibit B also illustrates the amount deposited exceeded the collections recorded in the utility system for certain months, which may happen when collections are not deposited in the same month the payments are recorded in the utility system. However, as illustrated by **Table 3**, the total amount recorded in the utility system for each year exceeds the total amount deposited.

With assistance from bank representatives, we determined the cash portion of the deposits to the City's Water checking account number XXX054 for January 1, 2008 through January 31, 2015. Information from the bank is summarized in **Table 4**. The amounts included in **Table 4** and **Exhibit B** do not include the proceeds of certificates of deposit or transfers from other City bank accounts. As previously stated, information prior to January 1, 2008 is not available from the bank.

Table 4

Calendar Year	Deposits per Bank		
	Cash	Check	Total
2008	\$ 361.50	110,460.81	110,822.31
2009	271.50	107,206.53	107,478.03
2010	261.39	109,880.30	110,141.69
2011	-	101,004.52	101,004.52
2012	62.00	105,497.93	105,559.93
2013	-	108,939.36	108,939.36
2014	379.00	112,332.86	112,711.86
2015*	-	8,956.21	8,956.21
Total	\$ 1,335.39	764,278.52	765,613.91

* - Only January

The \$1,335.39 of cash deposited from January 1, 2008 through January 31, 2015 results in average cash collections of \$15.71 per month. When we asked the current City Clerk how frequently customers pay utility bills in cash, she reported the same customers routinely pay in cash and she estimated she collected approximately \$1,000.00 per month in cash for utility billings. She reported she also routinely paid her personal residence utility bill in cash each month prior to becoming the City Clerk. We reviewed the current City Clerk’s utility account and verified the collections recorded for her personal utility account were typically around \$200.00 per month. As a result, cash collections each month should have significantly exceeded the average \$15.71 of cash deposited to the City’s Water checking account by Ms. Jennings.

As previously stated, Ms. Jennings was placed on paid administrative leave on February 6, 2015. While utility billing statements were prepared and distributed each month by the Mayor from February 2015 through May 2015, the payments were not consistently recorded in the utility payment register and deposited to the bank in a timely manner. The current City Clerk began working for the City on a limited basis in March 2015 and on a regular part-time basis in June 2015. Beginning in June 2015, the current City Clerk was able to record payments in the utility payment register and deposit payments to the bank in a timely manner.

We determined \$4,395.85 of the \$35,042.18 of utility payments deposited to the City’s Water checking account by the current City Clerk from June 1, 2015 through August 19, 2015 were cash, or an average of approximately \$1,465.00 per month. This monthly average of cash collections on an annual basis would be approximately \$17,580.00.

We attempted to meet with Ms. Jennings to determine why the utility payments were not properly deposited, but she declined to meet with us. The \$114,803.47 of undeposited utility collections calculated in **Table 3** are included in **Exhibit A**.

Unauthorized Bank Accounts – As previously stated, Ms. Jennings was placed on paid administrative leave on February 6, 2015. City officials also met with a bank representative on February 6, 2015 to remove Ms. Jennings as an authorized signer on the City’s bank accounts and to replace her with City officials. When City officials met with the bank representative, 2 bank accounts were identified which City officials were not aware existed. The names on the accounts and the account numbers are summarized in **Table 5**.

Table 5

Description	Account 1	Account 2
Account name	City of Riverton Carol S. Jennings Riverton Alumni	City of Riverton Carol S. Jennings RCG
Account number	XXX735	XXX743

Documents obtained from the bank did not specify the date the accounts were opened, but the first deposit to each account was made on April 3, 2014. The bank documents also show both accounts were established with the City’s EIN and were described as “Public Funds.” In addition, the address listed for both accounts was the same PO Box in Riverton as other City bank accounts. As a result, the accounts appeared to be for City operations. However, as previously stated, City officials were unaware the accounts existed. As a result, they were not able to provide an explanation for any of the financial activities within the accounts. In addition, they were unaware of any financial transactions for City operations which would be related to Riverton alumni activity and they were unable to determine the meaning of “RCG.”

The bank representative also provided City officials with a copy of minutes from the March 10, 2014 City Council meeting. A copy of the minutes is included in **Appendix 1**. According City officials we spoke with, a bank representative stated the copy was provided by Ms. Jennings when the accounts were opened. As illustrated by the **Appendix**, the minutes Ms. Jennings provided to

the bank show the City Council authorized Ms. Jennings to open a checking account. However, a copy of the minutes we obtained from a City official did not include the notation regarding the authorization to open a checking account. A copy of the minutes obtained from the City official is included in **Appendix 2**.

We also reviewed the minutes filed in the book of original minutes maintained at City Hall. The book did not include minutes from any meetings held after June 10, 2013. However, we were able to review an electronic, unsigned copy of the minutes maintained on the City’s computer. The electronic copy of the minutes from the City’s computer for the March 10, 2014 meeting matched the signed copy of the minutes we obtained from the City official. As a result, it appears the copy of the minutes Ms. Jennings provided to the bank were modified from the official copy maintained at the City and the minutes provided to City officials.

Because Ms. Jennings was not authorized by the City Council to open the accounts and City officials were not aware the accounts existed, we evaluated the financial transactions within each account. Descriptions of the accounts and summaries of the transactions within them are included in the following paragraphs.

Riverton Alumni account – As previously stated, the initial deposit to the Riverton Alumni (Alumni) account was made on April 3, 2014. It was for \$15.00. The last transactions in the account during the period of our investigation were 2 checks issued from the account and redeemed on June 13, 2014. The balance remaining in the account was \$6.79 after the 2 checks were redeemed. The balance remained at \$6.79 on February 28, 2015.

According to City officials we spoke with, an annual dinner for alumni is held. The event is not sponsored by the City.

When we reviewed the financial transactions within the account, we determined \$3,248.00 of the \$3,653.00 deposited to the account between April 3, 2014 and June 2, 2014 should have been deposited to a City bank account. **Table 6** summarizes the amounts which should have been deposited to a City bank account.

Description	Amount
Transfer from the City’s Sewer checking account number XXX011	\$ 2,000.00
Cash	288.00
Checks payable to the City of Riverton and Riverton Community Days	560.00
Money order	400.00
Total	\$ 3,248.00

The \$405.00 deposited to the Alumni account which does not appear to be related to City operations includes a \$100.00 check to the Betterment Club and 12 checks from individuals which were payable to “Riverton Class Reunion,” “Riverton Alumni Banquet,” or a similar name. Each of the 12 checks and an additional check, for which the payee and memo portions of the check were left blank, were for \$15.00 or \$30.00 each. The \$405.00 of deposits also includes a \$5.00 check payable to an individual with the notation “Raffle” in the memo line.

Of the checks deposited to the Alumni account which were payable to the City of Riverton, we determined 6 checks were for utility payments. The 6 payments total \$475.00. As illustrated by **Exhibit B**, we included the \$475.00 of utility payments which should have been deposited to a City bank account as collections when we determined the amount of undeposited utility payments. We also determined 6 additional checks deposited to the Alumni account which were

payable to the City of Riverton included notations in the memo portions of the checks regarding a vendor fair fee. These checks total \$60.00.

We did not identify any disbursements from the Alumni account which were for City operations. However, the \$3,646.21 of disbursements from the Riverton Alumni account includes:

- 3 checks Ms. Jennings issued to herself,
- a \$770.40 check Ms. Jennings issued to her sister, and
- 4 checks Ms. Jennings issued to vendors, including a \$255.70 payment to Sam’s Club in Council Bluffs, IA.

The 3 checks Ms. Jennings issued to herself totaled \$2,520.00 and included a \$2,000.00 check issued 4 days after the \$2,000.00 transfer from the City’s Sewer checking account number XXX011 made on April 24, 2014 and a \$400.00 check issued 4 days after the \$400.00 money order was deposited on June 2, 2014. The remaining \$120.00 check to Ms. Jennings was issued on June 17, 2014. It was the last check issued from the Riverton Alumni checking account. Copies of the checks are included in **Appendix 3**.

As previously stated, \$3,248.00 of deposits to the Riverton Alumni account should have been deposited to a City bank account. We attempted to meet with Ms. Jennings to determine why the deposits were not made to the proper account, but she declined to meet with us. Because the utility payments and other payments which should have been deposited to a City bank account were improperly deposited to the Riverton Alumni account, the \$3,248.00 of deposits are included in **Exhibit A** as undeposited collections.

RCG account – As previously stated, the initial deposit to the RCG account was made on April 3, 2014. It was for \$350.00. The last transaction in the account during the period of our investigation was an electronic payment made to Wal-Mart in Nebraska City, NE on February 6, 2015. The balance remaining in the account was \$34.63 after the electronic payment. The balance remained at \$34.63 on February 28, 2015.

When we reviewed the financial transactions within the account, we determined \$29,642.86 of the \$29,702.86 deposited to the account between April 3, 2014 and February 5, 2015 should have been deposited to a City bank account. **Table 7** summarizes the amounts which should have been deposited to a City bank account.

Description	Amount
7 checks composed of grant proceeds and a donation to the City	\$ 14,331.31
3 checks from City bank accounts for water and sewer “setaside” payments	8,855.00
12 checks for rent of City property or facilities	2,150.00
A check from the State of Iowa for street construction	2,078.55
9 payments to the City for utilities	1,628.00
7 checks for donations to the new City Hall	600.00
Total	<u>\$ 29,642.86</u>

The \$60.00 deposited to the RCG account which does not appear to be related to City operations includes a \$30.00 check payable to “Riverton Alumni” and 2 checks issued to “Riverton Betterment Club” which total \$30.00.

As illustrated by **Exhibit B**, we included the \$1,628.00 of utility payments listed in **Table 7** which should have been deposited to a City bank account as collections when we determined the amount of undeposited utility payments.

Table 7 also includes 7 checks deposited to the RCG account which were composed of grant proceeds and a donation to the City. City officials we spoke with stated the City completed the projects associated with these funds and the disbursements for the projects were issued from the City’s General checking account number XXX003. As a result, the donation and grant proceeds also should have been deposited to the City’s General checking account number XXX003.

We did not identify any disbursements from the Alumni account which were for City operations. The \$29,668.23 of disbursements from the RCG account are summarized in **Table 8**.

Description	Number of Transactions	Amount
ATM withdrawals and service charges	51	\$ 11,309.75
Vendor POS and online purchases	62	6,308.76
Electronic payment to Ally, an online bank	1	1,000.00
Checks to:		
Carol Jennings	4	4,397.83
Portfolio Recovery Associates, a debt collections service	1	2,000.00
Vendors	12	3,551.89
Bank	1	1,000.00
Cash	1	100.00
Total		\$ 29,668.23

Of the 51 ATM withdrawals listed in **Table 8**, 20 were in Riverton, 17 in Shenandoah, 10 in Farragut, 3 in Hamburg, and 1 in Ottumwa. The POS purchases include transactions at convenience stores, Wal-Mart, and Sam’s Club. The online vendors include Amazon, Oriental Trading Company, a men’s clothing vendor, and Outback Toys.

Based on available information we subpoenaed from Wal-Mart, we determined the purchases from Wal-Mart included groceries, clothing, bar stools, a “10x10 gazebo,” video games, children’s toys, and health and beauty products. These purchases are personal in nature and not for City operations.

The 4 checks Ms. Jennings issued to herself are summarized in **Table 9**. As illustrated by the **Table**, Ms. Jennings described 3 of the 4 checks in the memo portion of the checks as payroll or wages. In addition, the fourth check was for approximately the same amount as 2 of the 4 checks. However, we determined Ms. Jennings received her payroll from the City’s General checking account number XXX003, Water checking account number XXX054, and the Sewer checking account number XXX707 for the months shown.

Check Date	Check Number	Memo	Amount
04/15/14	Counter Check	payroll	\$ 1,049.18
11/26/14	131	wages	1,249.17
12/24/14	134	wages	1,049.58
02/04/15	136	None	1,049.90
Total			\$ 4,397.83

Copies of the 4 checks Ms. Jennings issued to herself and selected other checks are included in **Appendix 4**. As illustrated by the **Appendix**, the checks Ms. Jennings issued to herself show the checks were issued from a bank account named “City of Riverton RCG”. However, check number 135, which Ms. Jennings authorized to be issued from the same bank account, was prepared to appear as if the name on the account was “Carol Jennings.” The address shown on the check is the City’s PO Box. Check number 135 was issued to Portfolio Recovery Associates which is a debt collections service.

As previously stated, \$29,642.86 of deposits to the RCG account should have been deposited to a City bank account. We attempted to meet with Ms. Jennings to determine why the deposits were not made to the proper account, but she declined to meet with us. Because the utility payments and other payments which should have been deposited to a City bank account were improperly deposited to the RCG account, the \$29,642.86 of deposits are included in **Exhibit A** as undeposited collections.

Deposits to Riverton Community Club – As previously stated, multiple bank accounts were established with the City’s EIN and/or the City’s PO Box as the mailing address; however, the activity in the accounts was not related to City operations and City officials were not authorized signers on the accounts. The accounts identified, including the Riverton Community Club, are listed in **Table 2**.

We determined \$1,541.15 of City funds were improperly deposited to the Riverton Community Club checking account. Specifically, we identified 5 checks payable to the City of Riverton for utility bills. Copies of the 5 checks are included in **Appendix 5**.

As illustrated by the **Appendix**, 2 of the 5 checks identified were endorsed “For Deposit Only” to the City’s Water account #XXX054, a check included “Water” in the memo portion of the check and a check included “June, July, Aug, Sept” in the memo portion. The remaining check was issued by a local construction company payable to the City. We confirmed with City officials the check amounts agreed with payments recorded in the City’s utility payment register. As a result, the 5 checks should have been deposited to a City bank account rather than the Riverton Community Club bank account.

As illustrated by **Exhibit B**, we included the \$1,541.15 of utility payments which should have been deposited to a City bank account as collections when we determined the amount of undeposited utility payments. We did not identify any disbursements from the Riverton Community Club checking account which were related to City operations.

We attempted to meet with Ms. Jennings to determine why the utility payments identified were not deposited to the proper account, but she declined to meet with us. Because the utility payments should have been deposited to a City bank account were improperly deposited to the Riverton Community Club account, the \$1,541.15 of deposits are included in **Exhibit A** as undeposited collections.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

With the assistance of the current City Clerk and representatives of the City’s bank, we obtained copies of the City’s bank statements, images of redeemed checks, and deposit information for the period January 1, 2008 through February 28, 2015. Bank records prior to January 1, 2008 could not be recovered.

We reviewed all disbursements from the City’s bank accounts for the period January 1, 2008 through February 28, 2015. We also reviewed documentation available from the City for certain disbursements to determine if they were appropriate. However, supporting documentation was not available for many disbursements. As a result, we reviewed the payees and other notations on images of the redeemed checks, reviewed disbursements listings approved by the City Council near the time of the payments, and discussed the disbursements with City officials to determine

if they were appropriate. We also contacted certain vendors directly to help determine if the disbursements were appropriate. In addition, we attempted to meet with Ms. Jennings to discuss the disbursements, but she declined to meet with us.

Based on our review, we identified several improper and unsupported disbursements which were made from January 1, 2008 to February 28, 2015. We classified payments as improper, unsupported, or reasonable based on our review of available supporting documentation; the vendor, frequency and amount of payments; approved disbursement listings; and discussions with City officials. Payments were classified as improper if they were personal in nature or not reasonable or necessary for City operations. Payments were classified as unsupported if the City Council approved the payment, but appropriate documentation was not available or if it was not possible to determine if the payment was related to City operations or was personal in nature. Payments were classified as reasonable if the City Council approved the payment, the supporting documentation obtained by the City included a description of the goods or services, and/or the goods and services were reasonable and necessary for City operations.

Because we were unable to review images for disbursements from the City's bank accounts prior to January 1, 2008, we are unable to determine if additional improper or unsupported disbursements were issued prior to the period of our investigation. As previously stated, Ms. Jennings began employment as the City Clerk in March 2005.

The improper and unsupported disbursements identified were issued by Ms. Jennings to herself and certain vendors and are explained in detail in the following paragraphs.

Checks Issued to Carol Jennings – In addition to the 7 checks Ms. Jennings issued herself from the Riverton Alumni and RCG checking accounts, we identified 366 checks Ms. Jennings issued to herself from City bank accounts during the period of our investigation. The 366 checks total \$203,999.74 and include payroll and payments which appear to be reimbursements. The payments are discussed in detail in the following paragraphs.

As the City Clerk, Ms. Jennings recorded payroll information for all City employees in a manual payroll journal and prepared payroll checks. The City's payroll journal was available for the period January 2009 through January 2015. The payroll checks Ms. Jennings prepared were to be countersigned by the Mayor after each City Council meeting.

Ms. Jennings was to be paid a monthly salary the first week of every month for the prior month. We compared the gross pay Ms. Jennings recorded in the payroll journal for January 1, 2009 through January 31, 2015 to the total payroll she reported to IPERS for herself for the same period and determined, with a limited number of exceptions, the amounts agreed. As a result, the payroll journal appears to be a complete summary of the payroll checks issued to Ms. Jennings. The instances when the amounts recorded in the payroll journal did not agree with the amounts reported to IPERS will be discussed in detail in subsequent paragraphs.

We reviewed the information recorded in the City's payroll journal and compared the information recorded for Ms. Jennings to the checks she issued herself. During our comparison, we determined Ms. Jennings issued herself payroll checks for February 2011 before the end of the month. In addition, most of the payroll checks Ms. Jennings issued to herself starting in February 2012 were issued before the end of the month.

By comparing the information in the payroll journal to the checks, we also determined Ms. Jennings issued herself 3 payroll checks each month instead of receiving a single payroll check. Because her salary was split between the General, Water, and Sewer checking accounts, she issued herself separate checks from each checking account. We also determined Ms. Jennings issued herself 2 checks from the Water checking account on February 1, 2010 for her January salary but did not issue herself a payroll check from the Sewer checking account for that month.

In addition, the payroll checks Ms. Jennings issued herself from each checking account were for the same amount, or approximately the same amount, each month for her January 2009 through June 2012 payroll. However, starting with her July 2012 payroll, the amounts issued from the General checking account exceeded the amounts issued from the Water and Sewer checking accounts. According to the Mayor, the City Council was aware half of Ms. Jennings' payroll for the past several years was issued from the General checking account and the remaining half was split evenly between the Water and Sewer checking accounts.

Incorrect Payroll Amounts – By comparing Ms. Jennings' net pay recorded in the payroll journal to the total of the payroll checks she issued herself, we determined the total of the checks exceeded the total recorded in the payroll journal by \$1,664.39 for the period May 1, 2011 through December 31, 2014. **Exhibit C** compares the information recorded in the payroll journal to the checks Ms. Jennings issued to herself for this period. As illustrated by the **Exhibit**, Ms. Jennings' payroll checks exceeded the net pay she recorded in the payroll journal by amounts which ranged from \$4.74 to \$48.73. The \$1,664.39 of excess payroll amounts is included in **Exhibit A**.

Unauthorized Gross Pay – By comparing the gross monthly pay Ms. Jennings recorded in the payroll journal for herself to the amounts authorized by the City Council, we determined the amounts in the payroll journal exceeded the authorized amounts. The amounts recorded in the payroll journal also exceeded the salary amounts Ms. Jennings reported in the AFRs for fiscal years 2012 through 2014.

Ms. Jennings' authorized salary amounts were specified in the minutes of certain City Council meetings. Using Ms. Jennings' authorized monthly salary amounts and the amounts recorded in the payroll journal, we determined Ms. Jennings received \$467.90 excess pay each month from January 2008 through February 2015. We are unable to determine the amount of excess salary she received prior to January 1, 2008 because bank statements and images of checks were not available for this period. **Table 10** summarizes the excess monthly pay.

Table 10

Period	Excess Gross Pay	Employer's Share		Total
		Excess IPERS	Excess FICA	
January 2008 – November 2014	\$ 38,835.70	2,940.22	2,970.93	44,746.85
December 2014 and January 2015	652.04	-	71.58	723.62
February 2015	467.90	41.78	35.79	545.47
Total	\$ 39,955.64	2,982.00	3,078.30	46,015.94

Ms. Jennings' excess pay totaled \$467.90 each month for her December 2014 and January 2015 salary; however, **Table 10** includes only \$326.02 of excess salary per month. Ms. Jennings' December 2014 and January 2015 payroll amounts were not reported to IPERS. As a result, the City did not pay either the employer's or the employee's share of contributions for her salary those months. Because the \$141.88 deduction in the payroll journal from Ms. Jennings' gross pay for her monthly IPERS contributions were not paid by the City, the \$141.88 was deducted from the \$467.90 excess payroll amount for each of the 2 months.

As illustrated by **Table 10**, the City also incurred the employer's share of IPERS and FICA as a result of the excess gross salary Ms. Jennings' recorded in the payroll journal from January 2008 through February 2015. However, the City did not pay the City's share of IPERS contributions for December 2014 and January 2015 because Ms. Jennings' payroll amounts for these months were not reported to IPERS. Because Ms. Jennings' December 2014 and January 2015 payroll amounts were included in the payroll journal, the City paid the City's share of FICA for her excess payroll these months.

As illustrated by **Table 10**, the City incurred \$46,015.94 of total costs for the excess salary amounts issued to Ms. Jennings. This amount is included in **Exhibit A** as improper disbursements.

Additional Unauthorized Checks – When we compared the gross pay Ms. Jennings recorded in the payroll journal for January 1, 2009 through January 31, 2015 to the total payroll she reported to IPERS for herself for the same period, we determined, with a limited number of exceptions, the amounts agreed. As a result, the payroll journal appears to be a complete summary of the payroll checks issued to Ms. Jennings for this period. However, we identified additional checks Ms. Jennings issued to herself from January 1, 2009 through January 31, 2015 which were for typical monthly payroll amounts or described as payroll but were not included in the payroll journal.

In addition to the monthly payroll checks listed in the payroll journal, we identified 21 checks Ms. Jennings issued to herself which include “Wages” or “Payroll” in the memo portion of the check and 1 check which included the notation “Wages, Ink, Paper, Computer repair” in the memo line. We also identified 12 checks Ms. Jennings issued to herself which did not include a notation in the memo portion of the check, but which were for an amount similar to the monthly payroll checks she issued to herself from the General, Water, or Sewer checking accounts.

Exhibit D lists the 34 checks which total \$22,694.64. As illustrated by the **Exhibit**, the checks were issued from 6 of the City’s bank accounts at various times during the month. As stated previously, a payroll journal was not available for the period prior to January 1, 2009 and copies of bank statements and images of checks redeemed prior to January 1, 2008 were not available. As a result, we are unable to determine if Ms. Jennings issued any additional checks of this nature to herself prior to January 1, 2008.

The 34 checks identified were not included on the bill listings approved by the City Council at the monthly Council meetings. All 34 were signed by the former Mayor and Ms. Jennings.

As previously stated, we used images of payroll checks Ms. Jennings issued to herself to determine the net amount of her payroll checks from January 2008 through December 2014. We determined 30 of the 34 checks included in the **Exhibit** were for amounts very similar to Ms. Jennings’ payroll checks. **Table 11** compares the amounts of Ms. Jennings’ payroll checks to the amounts of certain checks listed in **Exhibit D**.

Table 11

Per Images of Payroll Checks		Additional Checks (Exhibit D)		
Dates	Check Amounts	Dates	Number of Checks	Check Amounts
Feb. 2009–Sept. 2009*	\$ 583.79	Feb. 2009–Aug. 2009	2	\$ 583.79
Oct. 2009–Dec. 2010*	562.37–562.87	Dec. 2009–Feb. 2010	3	562.57
Jan. 2011–June 2012*	699.86	May 2011–Nov. 2011	15	699.27-699.86
July 2012–Dec. 2014:		Sept. 2012–Nov. 2013		
General*	1,049.19-1,049.79	General #	1	1,049.18
Water and Sewer*	524.90-529.90	Water and Sewer	9	524.80-529.90

*- Illustrated in **Exhibit C**.

- Ms. Jennings also issued 3 checks to herself from the RCG account during this period which ranged from \$1,049.18 to \$1,049.90.

The remaining checks listed in **Exhibit D** include a \$324.68 counter check issued from the Water checking account on October 18, 2012. This check was for approximately \$200.00 less than the \$524.90 additional checks issued during the preceding and following months. The **Exhibit** also

includes a \$1,738.00 check Ms. Jennings issued to herself from the General checking account number XXX003 on January 18, 2014.

To determine if the City paid any additional IPERS or FICA contributions, we reconciled the wages reported on the IPERS statements to the wages recorded in the payroll journal. We determined the 34 checks were not included in the wages reported to IPERS or FICA. As a result, the City did not pay any additional IPERS or FICA contributions.

Because the 34 additional unauthorized checks were in addition to authorized payroll amounts and not approved by the City Council, the \$22,694.64 is included in **Exhibit A** as improper disbursements.

Incorrect IPERS Contributions – As stated previously, we compared the gross pay Ms. Jennings recorded in the payroll journal for January 1, 2009 through January 31, 2015 to the total payroll she reported to IPERS for herself for the same period and determined, with a limited number of exceptions, the amounts agreed.

The exceptions include Ms. Jennings' payroll for March 2012, September 2012, and November 2013. The payroll journal shows Ms. Jennings' gross monthly salary was \$2,384.57 in March 2012 and \$2,384.57 in September 2012. Ms. Jennings' gross month salary was not reported to IPERS on monthly reports for these months. However, the amount reported to IPERS for Ms. Jennings' November 2013 monthly salary exceeded the amount recorded in the payroll journal for her by \$4,769.14. While this amount offsets the total of the 2 monthly gross salary amounts not reported to IPERS for Ms. Jennings in 2012, the amount of contributions for these payments do not offset which resulted in the City paying additional contributions to IPERS.

Employees and their employers contribute a set percentage of the employee's wages to IPERS. The percentages for employee contributions for the amounts Ms. Jennings earned in March 2012, September 2012, and November 2013 were 5.38%, 5.78%, and 5.95%, respectively. The City's share of IPERS contributions for Ms. Jennings' salary during these periods were 8.07%, 8.93%, and 8.93%, respectively. Because Ms. Jennings did not report her gross monthly salary to IPERS in a timely manner, the City incurred \$44.35 of additional costs when Ms. Jennings' March 2012 and September 2012 salary amounts were reported to IPERS with her November 2013 salary amount. The \$44.35 of additional costs incurred by the City are included in **Exhibit A**.

In addition, as previously stated, the amounts paid to Ms. Jennings for her December 2014 and January 2015 payroll were not reported to IPERS. As a result, the City did not remit the employer's or the employee's share of contributions for her wages for these months. Because the City did not incur any costs as a result of not reporting Ms. Jennings' salary, an amount is not included in **Exhibit A**.

Reimbursements – According to the Mayor and a Council member we spoke with, Ms. Jennings was also eligible for reimbursement of expenses related to City operations which were supported by appropriate documentation. During our review of disbursements from the City's bank accounts, we identified 74 checks Ms. Jennings issued to herself which do not appear to be related to payroll. Each of the payments should have been supported by appropriate documentation. However, supporting documentation was not available for the 74 checks identified. The 74 checks are listed in **Exhibit E**.

We classified the payments as reasonable, unsupported, or improper based on our review of the frequency and amount of payments, approved disbursement listings, discussions with City officials, and any description provided in the memo portion of the checks. Payments were classified as reasonable if the City Council approved the payment, the supporting documentation included a description of the payment, and/or if the purpose or description of the payment was reasonable and necessary for City operations. Payments were classified as unsupported if appropriate documentation was not available or if it was not possible to determine if the payment

was related to City operations, even if the City Council approved the payment. Payments were classified as improper if they were not reasonable or necessary for City operations, duplicates of prior payments, and/or reimbursements for supplies routinely purchased directly from vendors.

As illustrated by **Exhibit E**, we classified 17 of the 74 checks as improper. The checks range from \$50.00 to \$1,723.00 and include:

- 3 checks which were described as reimbursements for items such as registration, meals, mileage, and/or lodging. None of the reimbursements were supported by documentation.

We contacted a representative of the Iowa League of Cities (the League) to determine which training events Ms. Jennings attended from January 1, 2008 through January 31, 2015. The League representative also provided us a listing of all payments made to the League for dues, handbooks, and training events for the City during this period. Using information obtained from the League, we determined the following:

- Ms. Jennings issued check number 3341 from the City's General checking account number XXX003 to herself on March 1, 2009. The check was for \$480.00 and the memo portion stated "reimbursed for clerks school registration." According to the League representative we spoke with, Ms. Jennings was not registered and did not attend any training events held in 2009. As a result, she should not have received a reimbursement.
- Ms. Jennings issued check numbers 3973 and 3996 to herself from the City's General checking account number XXX003 in 2011. Check number 3973, issued on June 11, 2011, was for \$912.41 and the memo portion stated "motel room, mileage, meals, clerks school." Check number 3996, issued on July 29, 2011 was for \$345.00 and the memo portion stated "mileage & meals." In addition, check number 3913 was issued to the League for \$299.00 from the City's General checking account number XXX003 on April 6, 2011 for registration to the annual July training event.

According to the League representative we spoke with, Ms. Jennings cancelled her registration to the event and did not attend. The League representative also stated \$146.25 was refunded to the City for a portion of the registration. Using an image of a deposit slip for a deposit made to Ms. Jennings' personal bank account on August 9, 2011, we determined the \$146.25 refund from the League was deposited to her personal bank account. **Appendix 6** includes a copy of the deposit slip. As illustrated by the **Appendix**, the deposit slip includes the \$146.25 amount and it is described as "Ia League." The bank coding on the back of the deposit slip confirms the deposit was made to Ms. Jennings' bank account. Because the City paid the registration fee, the refund should have been deposited to a City bank account.

Because Ms. Jennings did not attend the training event, she should not have received check numbers 3973 and 3996. In addition, the City's funds should not have been used to register her for an event she did not attend. As a result, the \$299.00 paid by the City is included in **Exhibit A** as an improper disbursement.

- Check number 206 issued for \$378.00 from the New Building Fund account number XXX723 on July 29, 2011 - The memo portion of the check does not include a description of the payment. City officials were unable to identify any costs for which Ms. Jennings would be reimbursed from the New Building Fund.

In addition, Ms. Jennings also issued check number 3996 to herself from the General checking account number XXX003 on the same day for \$345.00. As previously stated, check number 3996 should not have been issued to Ms. Jennings because she did not attend the 2011 training event. Because the checks were issued for

similar amounts on the same day, it appears check number 206 may be a duplicate payment of check number 3996.

- Check number 1779 issued on June 4, 2012 for \$1,125.00 from the Water checking account number XXX054 - The notation in the memo portion of check number 1779 states “school for 1 week, setaside annual clerks payment.” During our testing, we identified a number of monthly checks issued from the Water checking account number XXX054 to the Water Savings account number XXX835 for \$1,125.00. The payees identified on the checks were “Water Setaside,” “Setaside,” and “Water Savings.” According to discussions with current City officials, the City transfers \$1,125.00 to the Water Savings bank account each month to ensure sufficient funds are available to pay annual loan payments. However, a deposit was not made to the savings account in June 2012. Instead, Ms. Jennings issued the monthly check for \$1,125.00 to herself.

The disbursement listing included with the minutes from the May 9, 2012 City Council meeting do not include a \$1,125.00 payment. The disbursement listing included with the minutes from the June 11, 2012 City Council meeting, held a week after the check was issued, includes a \$1,128.00 payment from the Water account. Even though the amount listed was \$3.00 greater than the check, it was described as “Water Setaside.” However, as previously stated, the Water Savings account number XXX835 does not include a deposit in June 2012.

- As previously stated, Ms. Jennings issued check number 1779 to herself from the City’s Water checking account number XXX054 on June 14, 2012 for \$1,125.00. However, the check should not have been issued to her. She also issued herself 4 additional checks in 2012 related to training events. The 4 checks are listed in **Table 12**.

Table 12

Check Date	Check Number	City Bank Account	Memo	Amount
07/09/12	4303	General #XXX003	reimbursement for motel clerks school	\$ 545.00
07/28/12	4307	General #XXX003	mileage clerks school	244.20
07/28/12	4308	General #XXX003	meals \$47.00 per day per <i>illegible</i>	235.00
08/07/12	1807	Water #XXX054	meals + mileage to school	484.55
Total				<u>\$ 1,508.75</u>

In addition to the checks listed in **Table 12**, Ms. Jennings issued check number 4298 to the League from the City’s General checking account number XXX003 on June 5, 2012 for \$379.00. A representative of the League we spoke with confirmed the City’s payment was for registration to the annual 2012 training event and confirmed Ms. Jennings attended the event.

Because Ms. Jennings attended the event, she was eligible to receive reimbursement for lodging, mileage, and meals. Check number 4303, described as reimbursement for lodging, was issued prior to the training event. However, it is possible Ms. Jennings paid for her lodging in advance of the event. As a result, check number 4303 is classified as reasonable in **Exhibit E**.

Check numbers 4307 and 4308 were issued after the conclusion of the annual training event. As illustrated by the **Table**, the checks were issued from the City’s General checking account and total \$479.20. We are unable to determine why Ms. Jennings issued herself 2 separate checks for reimbursement of the costs. Because the checks were sequential and issued on the same day, the costs could have been combined on a single check.

The **Table** also illustrates Ms. Jennings issued number 1807 from the Water checking account number XXX054 to herself on August 7, 2012 for \$484.55. Because the training event offers a number of courses which address all duties of City Clerks or finance officers and are not focused on duties associated with administering utilities for the City, it is unclear why the reimbursement check would be issued from the Water checking account rather than the General checking account. Because check number 1807 appears to be a duplicate payment of check numbers 4307 and 4308 from the City's General checking account for the same expenses, check number 1807 from the Water checking account was determined to be an improper payment.

- Check number 1035 issued for \$180.00 from the New Building Fund account number XXX723 on May 1, 2008 - The notation on the memo line of the check states "Mileage." It would be unusual for Ms. Jennings to incur mileage related to the construction of the new City Hall. In addition, Ms. Jennings also issued herself a \$180.00 check on May 1, 2008 from the General checking account number XXX003. The notation on the memo line of the check from the General checking account states "5 trips to Sidney Court 3 trips to CB Attorney." Based on the number of miles, the description provided on the memo line, and the mileage reimbursement rate Ms. Jennings used for other reimbursement checks, she should have received approximately \$165.00 for the 8 trips.

Because 2 checks were issued on the same date for the same amount and comparable descriptions, the check from the New Building Fund was determined to be a duplicate payment and classified as an improper disbursement.

- Check number 3268 issued for \$1,723.00 from the General checking account number XXX003 on November 3, 2008 - The notation on the memo line of the check states "FEM [FEMA] Admin Fees." The City experienced flooding in 2008 and received assistance from FEMA.

While City staff are allowed to work on FEMA projects, their time, including overtime, and the related expenses are required to be reported on the project worksheet for the specific FEMA project and approved by the City Council. We were unable to obtain a copy of the project budget or worksheet the City would have submitted to FEMA. However, according to minutes of City Council meetings during that period, FEMA funds were used to repair and seal road and clean up tree debris from the flooding. City officials we spoke with stated Ms. Jennings would not have repaired the roads or cleaned up tree debris. The minutes do not include any notations regarding recovery work Ms. Jennings would have performed.

In addition, because it was Ms. Jennings' responsibility as the City Clerk to perform all administrative work for the City, she should not have received an additional payment from FEMA funds for any administrative work related to the flooding.

- Check number 3473 issued on September 18, 2009 for \$780.00 - The memo portion of the check does not include a description of the payment. The payment was not approved by the City Council. It would be unusual for a City Clerk to incur expenses on behalf of the City for such a large amount without any explanation or supporting documentation. It is also unusual to incur expenses for an even dollar amount. As a result, the \$780.00 payment was determined to be an improper disbursement.
- Check numbers 4559 and 4555 issued on June 25, 2013 and September 15, 2013, respectively, for \$59.99 each - The memo portion of check numbers 4559 and 4555 indicate the payments to Ms. Jennings were for reimbursement of anti-virus software. We identified 4 purchases of anti-virus software from Wal-Mart in 2013. The City has 1 computer and would not need multiple copies of anti-virus software.

Because the City purchased anti-virus software directly from Wal-Mart, checks to reimburse Ms. Jennings for anti-virus software purchases are improper.

The \$7,984.94 of improper disbursements and \$5,350.40 of unsupported disbursements identified in **Exhibit E** are included in **Exhibit A**.

According to the “Clerk’s Notes” obtained from a former City Council member for the City Council’s November 18, 2013 meeting, Ms. Jennings reported to the City Council, “I don’t charge mileage and I don’t turn in my purchases for my office or the community center.” However, we identified a number of reimbursements Ms. Jennings issued to herself from August 2008 through July 2012 and a limited number of reimbursements for mileage and items she purportedly purchased for the City during 2013. As a result, the meaning of Ms. Jennings’ Clerk’s Notes is unclear.

The reimbursements identified include 24 checks which include \$30 reimbursements to Ms. Jennings which we classified as reasonable. According to the minutes from the City Council meeting held on August 9, 2010, the City Council authorized Ms. Jennings and the Water Superintendent to receive monthly phone reimbursements of \$30.00 each. We identified 19 checks for \$30.00, of which 17 included a notation of “cell phone” or “phone” in the memo portion of the check. The remaining 2 checks did not include any notations. As stated previously, we also identified 5 additional checks in excess of \$30.00 which included a notation of “cell phone” or “phone” in the memo portion of the check along with a description of other costs.

As illustrated by **Exhibit E**, the 24 checks were issued between September 1, 2010 and October 11, 2012. The **Exhibit** also illustrates more than 1 reimbursement was received in certain months. While Ms. Jennings was entitled to receive 26 reimbursements for the months during this period, we identified only 24. As a result, we determined the \$720.00 Ms. Jennings received for the 24 months of authorized phone reimbursements was reasonable.

We are unable to determine why Ms. Jennings did not issue herself any phone reimbursements after October 11, 2012. However, according to the “Clerk’s Notes” obtained from a former City Council member for the City Council’s November 18, 2013 meeting, Ms. Jennings reported to the City Council, “I was approved a phone allowance and chose not [to] take it.”

Payments to Vendors – As previously stated, we reviewed disbursements from the City’s bank accounts for the period January 1, 2008 through February 28, 2015 to determine if they were appropriate. These disbursements included purchases from a number of retail vendors. However, supporting documentation was not available for all disbursements. As a result, we subpoenaed information regarding purchases from certain vendors. Based on available supporting documentation, documentation obtained directly from the vendors, discussions with City officials and staff, the vendors, the types of goods and/or services provided by the vendor, and the frequency and amounts paid to the vendors, we classified the disbursements as improper, unsupported, or reasonable.

Wal-Mart Purchases – During our review of disbursements from the City’s bank accounts, we identified 62 payments to Wal-Mart locations in Shenandoah, IA; Nebraska City, NE; Council Bluffs, IA; and Osceola, IA. The payments we identified are summarized in **Table 13** by the City bank account from which they were issued.

Table 13

City Account	Number of Payments	Range	Total
General #XXX003	43	\$ 20.00 – 285.57	\$ 10,555.01
New Building Fund #XXX723	10	63.70 – 935.88	3,309.00
Water #XXX054	6	105.55 – 425.86	1,613.91
Sewer #XXX707	2	275.27 – 289.95	565.22
Sewer #XXX011	1	154.59	154.59
Total	62		\$ 16,197.73

Because supporting documentation was not available for payments from the City's bank accounts, we obtained a listing of individual items purchased for 28 of the 62 payments directly from Wal-Mart. However, we were not able to obtain information from Wal-Mart for the 34 oldest transactions which total \$9,231.24.

The items purchased for the 28 transactions are listed in **Exhibit F**. As illustrated by the **Exhibit**, the 28 transactions total \$6,966.49. Of this amount, we determined purchases totaling \$1,124.94 were reasonable but \$4,949.52 of the purchases were personal in nature. We were unable to determine if the remaining \$892.03 of purchases were for City operations or personal in nature. As illustrated by the **Exhibit**, purchases which are reasonable for the City's operations include items, such as ink cartridges and paper.

The **Exhibit** also illustrates the personal purchases identified include groceries, prescriptions, clothing, bedding, health and beauty products, laundry products, DVDs, a 32-inch television, a pink iPod® Shuffle, an ice cream maker, and an Igloo® cooler for \$179.94. The improper purchases listed in **Exhibit F** also include a transaction for which \$20.00 of cash was returned as change. We determined check number 4373 from the City's General checking account #XXX003 was issued for \$20.00 more than the total cost of the items purchases. Because Wal-Mart redeemed the check electronically, images of the checks issued to Wal-Mart were not included in the bank statements. However, all on the check images included in the bank documents show Ms. Jennings signed the checks issued from the City's General checking account #XXX003.

The improper purchases identified in **Exhibit F** are 71% of the disbursements we were able to obtain support for from Wal-Mart. As previously stated, we identified 34 payments to Wal-Mart totaling \$9,231.24 for which Wal-Mart was not able to provide a listing of the individual items purchased. Because these payments are similar in amount to the payments made during the period for which Wal-Mart was able to provide a listing of the individual items purchased, it is reasonable the types and amounts of purchases for the older purchases were similar to the types and amounts of purchases listed in **Exhibit F**. As a result, we estimate approximately 70%, or \$6,450.00, of the \$9,231.24 of purchases for which Wal-Mart was not able to provide information are improper disbursements of City funds.

When we reviewed the electronic copies of the minutes available for City Council meetings held in 2012, 2013 and 2014, we did not identify any instances in which Wal-Mart was included in the list of disbursements approved by the City Council.

The \$4,949.52 of improper disbursements and \$892.03 of unsupported disbursements listed in **Exhibit F** are included in **Exhibit A**. The \$6,450.00 of estimated improper purchases are also included in **Exhibit A**.

Sam's Club Purchases – During our review of disbursements from the City's bank accounts, we identified 60 payments to Sam's Club located in Council Bluffs, IA and Nebraska City, NE. The payments we identified are summarized in **Table 14** by the City bank account from which they were issued.

Table 14

City Account	Number of Payments	Range	Total
General #XXX003	33	\$ 94.33 – 1,500.00	\$ 13,233.88
New Building Fund #XXX723	20	111.54 – 662.53	8,611.98
Water #XXX054	4	212.98 – 812.55	2,327.99
Sewer #XXX707	3	158.20 – 806.77	1,232.54
Total	60		\$ 25,406.39

Because supporting documentation was not available for payments from the City's bank accounts, we obtained a listing of individual items purchased for 33 of the 60 payments directly from Sam's Club. However, we were not able to obtain information from Sam's Club for the 27 oldest transactions which total \$11,779.75.

Using information obtained from Sam's Club, we determined the payments from the City's bank accounts were for purchases made with a business membership belonging to the Admiral Inn. According to City officials we spoke with, Ms. Jennings' sister, Janet Burkhiser, owned and operated the Admiral Inn, a restaurant in Farragut, IA. Information from Sam's Club also illustrates Ms. Burkhiser was the primary cardholder for the Admiral Inn account and Ms. Jennings held an "add-on" membership card on the account.

The items purchased for the 33 transactions obtained from Sam's Club total \$13,626.64 and are listed in **Exhibit G**. The **Exhibit** illustrates 10 of the 33 transactions were purchases made with the membership card assigned to Ms. Jennings. The 10 transactions total \$4,069.39. In addition, 22 purchases were made with the membership card assigned to Ms. Burkhiser. These transactions total \$9,285.42. The information provided by Sam's Club did not identify which card the remaining transaction was made with.

The **Exhibit** also illustrates the items purchased include alcohol, diapers, 2 Keurig machines, a popcorn cart, a 27-inch television, food, paper towels, dish soap, and commercial size trash bags. Some of the purchases were made in large quantities, such as 30 cases of beer purchased on September 30, 2010, 15.91 pounds of beef ribeye purchased on May 1, 2011, and 68.79 pounds of pork purchased on March 3, 2014.

The purchases listed in **Exhibit G** also include a transaction for which \$20.00 cash was returned as change. We determined check number 4328 from the City's General checking account #XXX003 was issued for \$20.00 more than the total cost of the items purchases. Because Sam's Club redeemed the checks issued from the City's bank accounts electronically, images of the checks were not included in the bank statements. However, all on the check images included in the bank documents show Ms. Jennings signed the checks issued from the City's General checking account #XXX003.

In addition, **Exhibit G** illustrates a limited number of ink cartridges and other office supplies were purchased with the City's funds at Sam's Club. However, according to City officials we spoke with and based on other disbursements we reviewed from the City's bank accounts, the City purchased most office supplies from an office supply vendor in Shenandoah. In addition, we identified a number of ink cartridges purchased from Wal-Mart which were classified as reasonable purchases in **Exhibit F**.

When we reviewed the electronic copies of the minutes available for City Council meetings held in 2012, 2013 and 2014, we did not identify any instances in which Sam's Club was included in the list of disbursements approved by the City Council.

Because the Sam's Club membership account used to make the purchases is not related to the City's operations, the items purchased are personal in nature and/or similar to items needed to operate a restaurant, and a significant number of purchases were made with the membership card held by Ms. Jennings' sister, we have included the total \$25,406.39 spent at Sam's Club from the City's bank accounts as improper disbursements in **Exhibit A**.

Menards – During our review of disbursements from the City's bank accounts, we identified 7 payments totaling \$4,659.07 to Menards in Council Bluffs, IA. Of the 7 payments, 6 payments totaling \$4,297.20 were from the City's General checking account number XXX003. The remaining payment was from the City's New Building Fund checking account number XXX723 for \$361.87.

Because supporting documentation was not available from the City, we obtained a listing of individual items purchased for the 7 payments directly from Menards. We reviewed the items purchased with City officials who identified which items were reasonable for City operations and which items appeared personal in nature. The items purchased are listed in **Exhibit H**.

When we reviewed the electronic copies of the minutes available for City Council meetings held in 2011, 2012, and 2013, we did not identify any instances in which Menards was included in the list of disbursements approved by the City Council.

With the assistance of City officials, we determined purchases totaling \$3,226.25 were reasonable, including cabinets, countertop, restroom fixtures, and commercial grade seats for swing sets. However, we also determined \$1,432.82 of the purchases were personal in nature. **Exhibit H** illustrates the personal purchases identified include candy, laundry detergent, alarm clocks, seasonal decorations, and an upright extracting cleaner. The \$1,432.82 of improper disbursements are included in **Exhibit A**.

Other Vendors – As illustrated by **Exhibit I**, we identified \$8,456.86 of improper disbursements to other vendors during the period of our investigation. The following paragraphs describe the payments.

- **Exhibit I** includes 10 electronic payments to US Cellular from April 2012 through December 2014. The 10 payments total \$3,763.48 and were paid from 3 City bank accounts. As illustrated by the **Exhibit**, the electronic payments document the account name for the service was Jennings.

We also identified 29 additional checks issued from City bank accounts to US Cellular from January 2008 through August 2010. The disbursement listings prepared by Ms. Jennings for the City Council's approval from January 2008 through August 2010 periodically included payments to US Cellular. According to the City's Water Superintendent, the City previously provided a cellular phone to him. However, the City no longer paid for his cell phone service after the City Council approved a monthly phone reimbursement for him and the City Clerk during the August 9, 2010 City Council meeting. City officials we spoke with stated a phone had not previously been provided to the City Clerk. The City Council did not approve any payments to US Cellular after August 2010.

Because the City did not provide cell phone service for the City Clerk, the 10 electronic payments to US Cellular for Ms. Jennings listed in **Exhibit I** are improper disbursements.

Exhibit I also includes a \$61.64 payment to Lakedale Telephone and a \$5.86 payment to Sprint. Because the City did not use the phone services provided by these vendors, the 2 payments are also improper disbursements.

- We identified a \$94.00 check issued from the City's General checking account #XXX003 to Hometown Cable and a \$50.00 check issued to Heartland Net on October 10, 2008 and March 29, 2012, respectively. We were unable to locate any vendors in Iowa or near Riverton currently operating as Hometown Cable, but the vendor's name implies they provided cable or internet service. Heartland Net provides internet and phone service. However, neither vendor was a service provider for the City. As a result, the disbursements appear personal in nature.
- We identified a \$1,200.00 electronic payment to PRA Inc. on April 1, 2014. We determined the full name of PRA Inc. is Portfolio Recovery Associates, LLC. As illustrated on **Table 8**, Ms. Jennings issued a \$2,000.00 check to Portfolio Recover

Associates from an unauthorized bank account she improperly established and deposited City funds to. The \$2,000.00 check was issued on January 20, 2015.

The website for Portfolio Recovery Associates states the Fair Debt Collections Practices Act “mandates that we inform you that: “This communication is from a debt collector and is an attempt to collect a debt. Any information obtained will be used for that purpose.” City officials we spoke with stated the City has not been contacted by a debt collector and no payments to a debt collector were authorized from the City’s funds. As a result, the \$1,200.00 is an improper disbursement.

- We identified 9 disbursements to convenience stores which ranged from \$60.10 to \$146.26. The disbursements identified total \$830.54 and include payments to Caseys, Cenex, Cubby’s, and a QT in Des Moines. When we spoke to the Mayor about these disbursements, he stated he was unaware of any reason purchases would be made from these vendors for City operations. As a result, the purchases are included as improper disbursements.
- We identified 3 disbursements to flower vendors from the City’s General checking account #XXX003 and Water checking account #XXX054 which total \$221.50. City officials we spoke with were unable to determine why City funds were used for the purchases. As a result, the purchases are included as improper disbursements.
- We identified a \$281.55 check Ms. Jennings issued to the Admiral Inn on September 21, 2009. As previously stated, Ms. Jennings’ sister owned and operated the Admiral Inn. Supporting documentation was not available for the disbursement and the check did not include a notation in the memo portion. The payment was not included in the disbursement listings Ms. Jennings provided to the City Council for approval in September or October 2009. As a result, we determined the purchase was personal in nature and is included as an improper disbursement.
- As illustrated by the **Exhibit**, a \$1,583.45 check was issued to True Value on December 19, 2011 which was described as “Chairs, Christmas, computer” in the memo line. When we discussed the payment with the Mayor, he stated the City purchased chairs and computer items from other vendors and did not purchase Christmas items.

The \$8,456.86 of disbursements listed in **Exhibit I** are included in **Exhibit A** as improper disbursements.

In addition to the improper disbursements to Ms. Jennings discussed in the previous section, we identified \$31,442.80 of unsupported disbursements to vendors during the period of our investigation. The City purchases supplies, gas, and other items which are used for the operations of the City. However, purchases from the vendor identified may also be personal in nature. As previously stated, adequate supporting documentation was not maintained which included a description of all items purchased and the purpose of all disbursements.

The additional unsupported disbursements identified are listed in **Exhibit J** by date and the City bank account from which the disbursements were made. The following is a brief description of the unsupported disbursements identified.

- We identified 11 payments to individuals totaling \$3,767.18 for which supporting documentation was not available. City officials were unable to provide any reason for the payments. The payments ranged from \$2.99 to \$1,699.14.
- We identified 36 payments to Watkin’s True Value, True Value, and Watkins which total \$14,320.72. Supporting documentation was not available for the payments

which ranged from \$3.99 to \$2,679.34. All but 2 of the 36 payments were made from the General checking account number XXX003. We reviewed the redeemed checks; however, the memo line did not include notations or did not provide sufficient information to determine if the payments were for City operations or personal in nature. We identified a \$1,400.00 check issued to “Thurmans” which is a bike and sporting goods store in Nebraska City, NE. Thurmans sells bikes, fitness equipment, football, soccer and baseball sporting goods.

- We also identified 24 checks issued to “Krieglers,” an office supply company located in Shenandoah, Iowa, which total \$2,239.67. The company provides furniture, office supplies, computers and other electronic equipment, and breakroom supplies. According to City officials, the amount of purchases from Krieglers appears excessive. Because sufficient supporting documentation was not available, we were unable to determine if these purchases were for City operations or personal in nature.

The remaining disbursements include payments for items such as food and services which could be for City operations or personal in nature. As previously stated, because supporting documentation was not available and City officials could not recall what the purchases were for, we could not determine if the payment was for City operations or personal in nature. As a result, the \$31,442.80 total for the 97 disbursements listed in **Exhibit J** is included in **Exhibit A** as unsupported disbursements.

Withdrawals – We identified 14 instances in which a cash withdrawal was made from a City bank account or a check was issued to the City’s bank for cash. The instances are listed in **Exhibit K**. As illustrated by the **Exhibit**, the 14 instances total \$16,298.90 and were made from 5 City bank accounts. The **Exhibit** includes 2 instances where the withdrawal was to close a City bank account. The City’s bank was not able to provide any additional documents for the 2 transactions and we were unable to locate any deposit(s) in other City account(s) which included the amounts removed from the closed accounts. For each of the 12 remaining transactions identified, the related bank document or check was signed by Ms. Jennings.

Exhibit K includes a \$2,000.00 cash withdrawal from the City’s Sewer checking account #XXX011 on October 30, 2012. The related cash withdrawal slip signed by Ms. Jennings included the notation “GMAC Loan.” In addition, a \$1,800.00 teller’s check was issued to GMAC from the City’s General checking account number XXX003 on November 4, 2013. The City did not have a loan with GMAC. However, we identified 9 electronic payments to GMAC from Ms. Jennings’ personal bank account from March 31, 2011 through January 31, 2012 which totaled \$4,927.59. The electronic payments also specified Ms. Jennings’ name in the descriptions listed in the bank statements. Copies of the bank documents for the 2 transactions are included in **Appendix 7**.

Exhibit K also includes a \$2,115.24 teller’s check issued to Ally from the City’s Water checking account number XXX054 on June 17, 2013. As illustrated on **Table 8**, Ally is an online bank to which Ms. Jennings issued a \$1,000.00 electronic payment from the RCG account on November 25, 2014. The payment was made from an unauthorized bank account Ms. Jennings improperly established and deposited City funds to. A copy of the teller’s check is included in **Appendix 7**.

As illustrated by **Exhibit K**, a teller’s check was issued to Braunger [sic] Foods for \$440.00 on March 22, 2012. According to its website, Braunger Foods’ specialty is “to furnish the finest meat products.” The website also states the vendor serves a 4-state area supplying full menu lines to hotels, restaurants, and institutions. City officials we spoke with were not aware of any purchases from Braunger Foods for City operations. However, as previously stated, Ms. Jennings’ sister operated a restaurant in Farragut, IA. A copy of the teller’s check is included in **Appendix 7**.

Copies of other selected cash withdrawal bank documents are also included in **Appendix 7**. The \$16,298.90 of disbursements listed in **Exhibit K** are included in **Exhibit A** as an improper disbursement.

Overdraft Fees and Service Charges – During our review of disbursements from the City’s bank accounts, we identified a number of instances in which overdraft fees and service charges were incurred which total \$2,262.25. The individual charges paid range from \$15.00 to \$165.00 and were incurred between June 13, 2008 and September 26, 2014. The overdraft fees and services charges incurred are listed in **Exhibit L**.

The bank charges were a result of the improper disbursements Ms. Jennings issued to herself and other payees. As a result, the \$2,262.25 of overdraft fees and service charges are not a result of City operations and are included in **Exhibit A** as improper disbursements.

IRS Fees and Interest – By reviewing documentation City officials obtained from the IRS for the quarter ended June 30, 2011 through the quarter ended September 30, 2013, we identified a number of transactions for which the City incurred fees and interest because payments were not remitted to the IRS in a timely manner. The \$116.99 of fees and interest identified are included in **Exhibit A** as improper disbursements.

OTHER ADMINISTRATIVE ISSUES

City Council Oversight – During our investigation, we determined City officials did not properly carry out their fiduciary responsibilities. Specifically, we determined the City officials did not ensure appropriate procedures were in place to:

- review payroll prior to issuance,
- compare bill listings to supporting documentation and checks,
- regularly review the City’s financial reports and/or bank statements, or
- request or review utility reconciliations.

Disbursement information was not presented to the City Council on a routine basis by the former City Clerk. However, when disbursement listings were included in the City Council minutes, they were categorized as “General,” “Water,” or “Sewer.” As previously stated, we identified 9 bank accounts established in the City’s name and using the City’s EIN. Also as previously stated, 2 of these accounts were not authorized but included funds which should have been deposited to a City bank account. In addition, a third account which was not for City operations also included funds which should have been deposited to a City bank account.

The transactions in the remaining 6 bank accounts were not consistently limited to the “General,” “Water,” and “Sewer” accounts described by the former City Clerk to the City Council. As a result, the bank statements were not a reliable basis for preparing financial statements presented on a fund basis. In accordance with section 384.20 of the *Code of Iowa*, “a City shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose.” In addition, Chapter 384 of the *Code* also establishes the General Fund, Debt Service Fund, Trust and Agency Funds, Capital Improvements Fund, Emergency Fund, and additional funds for this purpose.

Minutes of City Council Meetings – Minutes from July 2013 to March 2015 were not included in the City’s official minute book. In addition, minutes were not signed by the City Clerk as required by section 380.7(4) of the *Code of Iowa* and they did not include the signature of the Mayor or a City Council member to authenticate the record.

RECOMMENDED CONTROL PROCEDURES

As part of our investigation, we reviewed the procedures used by the City of Riverton to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide 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 City's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
- (1) Receipts – collecting, posting to the accounting records, and preparing and making the deposit.
 - (2) Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks, and posting to the accounting records.
 - (3) Utilities – calculating the billing, posting to the accounting records, collecting, preparing the deposit, depositing collections, preparing the delinquency list, and utility reconciliation.
 - (4) Payroll – calculating payroll amounts; preparing, signing, and distributing checks; and posting payments to the accounting records.
 - (5) Bank accounts – receiving and reconciling monthly bank statements to accounting records.
 - (6) Reporting – preparing City Council meeting minutes and financial reports, including monthly reports and the AFRs.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated between the City Clerk, Mayor, and City Council members. In addition, City Council members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Also, bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Utility Billings, Collections, and Delinquencies – The City Clerk has sole responsibility for preparing billings for the City’s utilities, collecting payments, preparing deposits, delivering deposits to the bank, and posting billings and collections to customer accounts. The former City Clerk did not reconcile utility billings, collections, and delinquent accounts.

During our review of utility accounts, we identified a number of adjustments for which adequate documentation was not available. We determined the adjustments for larger amounts to certain accounts were necessary to correct input errors. Based on information from City officials, the small adjustments were penalties reversed by the former City Clerk. In addition, delinquent accounts the City Council authorized to be written off were not consistently documented.

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquent accounts for each billing period and the reconciliations are maintained. The City Council, or an independent individual designated by the City Council, should review the reconciliations and monitor delinquencies and adjustments to the records. Delinquent accounts should not be written off without documented City Council approval.

- C. Disbursements – During our review of the City’s disbursements, the following were identified:
- Disbursements frequently were not supported by invoices or other appropriate documentation.
 - Not all disbursements were included in the disbursement listings approved by the City Council.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those specifically allowed by a City Council approved policy. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next City Council meeting for review and approval. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature. If a stamp is used for a signature, it should be kept in the custody of the individual whose name is on the stamp.

- D. City Council Oversight – The City Council has a fiduciary responsibility to provide oversight of the City’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

Based on our observations and procedures performed, we determined the City Council failed to exercise proper fiduciary oversight. The lack of appropriate oversight and failure to ensure implementation of adequate internal controls permitted an employee to exercise too much power over the operations of the City.

Recommendation – Oversight by the City Council is essential and should be an ongoing effort by all members. In the future, the City Council should exercise due care and require and review pertinent information and documentation prior to making decisions affecting the City. In addition, appropriate policies and procedures should be adopted, implemented, and monitored to ensure compliance with established policies and procedures.

- E. Accounting for City Operations – Disbursement information was not presented to the City Council on a routine basis by the former City Clerk. However, when disbursement listings were included in the City Council minutes, they were categorized as “General,” “Water,” or “Sewer.”

The transactions in the City’s bank accounts were not consistently limited to the “General,” “Water,” and “Sewer” accounts described by the former City Clerk to the City Council. As a result, the bank statements were not a reliable basis for preparing financial statements presented on a fund basis. In addition, the City maintained a number of unnecessary bank accounts.

In accordance with section 384.20 of the *Code of Iowa*, “a City shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose.” In addition, Chapter 384 of the *Code* also establishes the General Fund, Debt Service Fund, Trust and Agency Funds, Capital Improvements Fund, Emergency Fund, and additional funds for this purpose.

Recommendation – The City Council should implement procedures to ensure the City’s financial transactions are accurately recorded in accordance with Chapter 384 of the *Code of Iowa*. For better accountability and financial and budgetary control, the financial activity and balances of all City funds and accounts should be included in a comprehensive accounting system and all financial reports prepared by the City Clerk.

In addition, the City Council should review the necessity of maintaining numerous bank accounts and consolidate the existing bank accounts to improve efficiency and accountability.

- F. Unauthorized Bank Accounts – After the former City Clerk’s termination, City officials identified 2 unauthorized bank accounts Ms. Jennings established with the City’s EIN. City Council minutes used by the former City Clerk to open the bank accounts did not agree with minutes from the same meeting obtained from City officials. City funds were deposited to the unauthorized bank accounts.

In addition to the unauthorized bank accounts, multiple bank accounts were established with the City’s EIN and/or the City’s PO Box as the mailing address; however, the transactions in the accounts were not related to City operations and City officials were not authorized signers on the accounts.

Recommendation – City officials should ensure the City’s EIN is not provided to or used by others. The City Council should also periodically request financial institutions provide a list of all accounts which include the City’s name or use the City’s EIN. Any unusual or unauthorized accounts should be reviewed for propriety.

- G. City Council Minutes – Chapter 21 of the *Code of Iowa* requires minutes to be kept of all meetings of governmental bodies. During our review of minutes, we determined:

- Minutes were not signed by the City Clerk as required by section 380.7(4) of the *Code of Iowa*. In addition, they did not include the signature of the Mayor or a City Council member to authenticate the record.
- The minutes did not consistently include financial reports filed by the City Clerk.

In addition, minutes from July 2013 to March 2015 were not included in the City's official minute book.

Recommendation – The City should implement procedures to ensure the City Clerk and the Mayor or a City Council member sign all meeting minutes. In addition, the minutes should be reviewed in a timely manner so any errors can be identified and corrected. The City Council should also ensure all City obligations are presented to the City Council for approval prior to payment and financial reports the City Clerk presents to the City Council are filed with the related minutes.

The City Council should also ensure compliance with all applicable sections of the *Code of Iowa*.

- H. Payroll – City officials we spoke with were unable to specify if the former City Clerk was paid on an hourly basis or received a salary. However, based on information she recorded in the payroll journal, Ms. Jennings received a monthly salary. We determined certain payroll checks Ms. Jennings issued to herself exceeded the amounts recorded in the payroll journal. In addition, we determined the amounts recorded in the payroll journal exceeded her authorized salary amounts specified in the minutes of certain City Council meetings.

Recommendation – The City should implement procedures to ensure appropriate payroll records are maintained. City officials should periodically review payroll records to ensure payroll is calculated properly.

In addition, because the current City Clerk is paid on an hourly basis, the City Council, or a designated member who is familiar with the City Clerk's actions, should review and approve the City Clerk's timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

Exhibits

Report on Special Investigation of the
City of Riverton

Summary of Findings
For the period January 1, 2008 through February 28, 2015

Description	Exhibit/Table/ Page Number	Amount		
		Improper	Unsupported	Total
Undeposited utility collections:				
Utility billings	Exhibit B	\$ 114,803.47	-	114,803.47
Unauthorized bank accounts:				
Riverton Alumni account	Table 6	3,248.00	-	3,248.00
RCG account	Table 7	29,642.86	-	29,642.86
Deposits to Riverton Community Club account	Page 13	1,541.15	-	1,541.15
Subtotal undeposited collections		149,235.48	-	149,235.48
Improper and unsupported disbursements:				
Incorrect payroll amounts	Exhibit C	1,664.39	-	1,664.39
Unauthorized gross pay	Table 10	46,015.94	-	46,015.94
Additional unauthorized checks	Exhibit D	22,694.64	-	22,694.64
Incorrect IPERS contributions	Page 17	44.35	-	44.35
Reimbursements	Exhibit E	7,984.94	5,350.40	13,335.34
Registration fee	Page 18	299.00	-	299.00
Wal-Mart purchases	Exhibit F	4,949.52	892.03	5,841.55
Estimated Wal-Mart purchases	Page 22	6,450.00	-	6,450.00
Sam's Club purchases	Table 14	25,406.39	-	25,406.39
Menards	Exhibit H	1,432.82	-	1,432.82
Other vendors	Exhibits I and J	8,456.86	31,442.80	39,899.66
Withdrawals	Exhibit K	16,298.90	-	16,298.90
Overdraft fees and service charges	Exhibit L	2,262.25	-	2,262.25
IRS fees and interest	Page 27	116.99	-	116.99
Subtotal improper and unsupported disbursements		144,076.99	37,685.23	181,762.22
Total		\$ 293,312.47	37,685.23	330,997.70

Report on Special Investigation of the
City of Riverton

Undeposited Utility Collections
For the period January 1, 2008 through February 28, 2015

Month	Collections per Utility Payment Register	Water Acct #XXX054	General Acct #XXX003	Sewer Acct #XXX707	Water Acct #XXX835	New Building Fund Acct #XXX723
January 2008	\$ 9,782.03	8,870.32	-	-	-	-
February 2008	12,108.19	10,217.09	-	-	-	-
March 2008	9,974.57	8,962.75	-	-	-	-
April 2008	11,366.61	8,218.34	-	-	-	-
May 2008	11,785.12	7,673.46	-	-	-	-
June 2008	13,032.38	9,965.83	-	-	-	-
July 2008	11,040.68	10,423.30	-	-	-	-
August 2008	10,615.30	9,319.50	-	-	-	-
September 2008	10,170.48	7,572.26	-	-	-	-
October 2008	10,356.59	9,461.31	-	-	-	-
November 2008	9,961.54	9,669.74	-	-	-	-
December 2008	11,586.22	10,468.41	-	-	-	-
Subtotal 2008	131,779.71	110,822.31	-	-	-	-
January 2009	10,228.81	9,014.08	-	-	-	-
February 2009	8,002.92	8,860.78	-	-	-	-
March 2009	9,255.92	8,464.10	-	-	-	-
April 2009	10,145.78	9,546.48	-	-	-	-
May 2009	10,433.73	8,433.13	-	-	-	-
June 2009	9,565.64	8,661.79	-	-	-	-
July 2009	12,336.92	7,525.05	-	-	-	-
August 2009	9,626.42	9,047.52	-	-	-	-
September 2009	8,987.33	7,487.16	-	-	-	-
October 2009	12,689.77	11,166.47	-	-	-	-
November 2009	9,227.64	9,403.26	-	-	-	-
December 2009	11,732.44	9,868.21	-	-	-	-
Subtotal 2009	122,233.32	107,478.03	-	-	-	-
January 2010	11,566.15	8,989.82	-	-	-	-
February 2010	9,648.58	9,048.18	-	-	-	-
March 2010	9,906.59	7,923.92	-	-	-	-
April 2010	10,413.08	10,772.79	-	-	-	-
May 2010	9,275.51	7,891.61	-	-	-	-
June 2010	9,702.42	7,776.69	-	-	-	-
July 2010	18,115.52	12,130.69	-	-	-	-
August 2010	9,664.30	9,404.67	-	-	-	-

Betterment Club #XXX733	Riverton Alumni Acct #XXX735	RCG Acct #XXX743	Community Club Acct #XXX451	Total	Undeposited Collections/ (Deposits in Excess of Recorded Collections)
-	-	-	-	8,870.32	911.71
-	-	-	-	10,217.09	1,891.10
-	-	-	-	8,962.75	1,011.82
-	-	-	-	8,218.34	3,148.27
-	-	-	-	7,673.46	4,111.66
-	-	-	-	9,965.83	3,066.55
-	-	-	-	10,423.30	617.38
-	-	-	-	9,319.50	1,295.80
-	-	-	-	7,572.26	2,598.22
-	-	-	-	9,461.31	895.28
-	-	-	-	9,669.74	291.80
-	-	-	-	10,468.41	1,117.81
-	-	-	-	110,822.31	20,957.40
-	-	-	-	9,014.08	1,214.73
-	-	-	-	8,860.78	(857.86)
-	-	-	-	8,464.10	791.82
-	-	-	-	9,546.48	599.30
-	-	-	-	8,433.13	2,000.60
-	-	-	-	8,661.79	903.85
-	-	-	-	7,525.05	4,811.87
-	-	-	-	9,047.52	578.90
-	-	-	-	7,487.16	1,500.17
-	-	-	-	11,166.47	1,523.30
-	-	-	-	9,403.26	(175.62)
-	-	-	-	9,868.21	1,864.23
-	-	-	-	107,478.03	14,755.29
-	-	-	-	8,989.82	2,576.33
-	-	-	-	9,048.18	600.40
-	-	-	-	7,923.92	1,982.67
-	-	-	-	10,772.79	(359.71)
-	-	-	-	7,891.61	1,383.90
-	-	-	-	7,776.69	1,925.73
-	-	-	-	12,130.69	5,984.83
-	-	-	-	9,404.67	259.63

Report on Special Investigation of the
City of Riverton

Undeposited Utility Collections
For the period January 1, 2008 through February 28, 2015

Month	Collections per Utility Payment Register	Water Acct #XXX054	General Acct #XXX003	Sewer Acct #XXX707	Water Acct #XXX835	New Building Fund Acct #XXX723
September 2010	10,066.06	8,675.99	-	-	-	-
October 2010	10,670.74	9,888.01	-	-	-	-
November 2010	9,546.34	8,908.82	-	-	-	-
December 2010	8,797.87	8,730.50	-	-	-	-
Subtotal 2010	127,373.16	110,141.69	-	-	-	-
January 2011	10,205.37	9,444.75	-	-	-	-
February 2011	8,909.75	7,464.60	-	-	-	-
March 2011	10,570.94	9,719.21	-	-	-	-
April 2011	9,391.92	7,788.04	-	-	-	-
May 2011	8,468.69	9,279.29	-	-	-	-
June 2011	11,207.06	8,648.43	-	-	-	-
July 2011	9,009.83	8,110.23	-	-	-	-
August 2011	9,707.77	7,414.34	-	-	-	-
September 2011	10,574.94	8,446.87	-	-	-	917.02
October 2011	10,354.69	8,410.22	-	-	-	-
November 2011	9,788.73	7,562.04	-	-	-	-
December 2011	8,187.89	8,716.50	-	-	-	450.00
Subtotal 2011	116,377.58	101,004.52	-	-	-	1,367.02
January 2012	12,546.40	9,733.69	-	-	-	-
February 2012	12,224.71	9,563.62	-	-	-	175.00
March 2012	9,703.15	8,620.04	-	-	-	-
April 2012	9,931.43	8,291.72	150.00	-	-	-
May 2012	10,413.12	8,064.68	152.35	-	-	-
June 2012	9,191.19	8,551.06	-	-	-	-
July 2012	10,067.57	7,617.26	-	-	-	-
August 2012	9,735.17	11,850.76	-	2,835.94	-	-
September 2012	10,314.54	8,632.62	157.00	-	650.00	-
October 2012	10,368.47	8,645.39	-	-	633.00	-
November 2012	9,367.32	8,167.70	-	-	-	-
December 2012	8,388.26	7,821.39	-	-	-	-
Subtotal 2012	122,251.33	105,559.93	459.35	2,835.94	1,283.00	175.00
January 2013	11,918.91	8,993.97	500.00	-	1,256.00	-
February 2013	17,263.85	8,420.00	-	-	304.00	-

Betterment Club #XXX733	Riverton Alumni Acct #XXX735	RCG Acct #XXX743	Community Club Acct #XXX451	Total	Undeposited Collections/ (Deposits in Excess of Recorded Collections)
-	-	-	-	8,675.99	1,390.07
-	-	-	-	9,888.01	782.73
-	-	-	-	8,908.82	637.52
-	-	-	-	8,730.50	67.37
-	-	-	-	110,141.69	17,231.47
-	-	-	-	9,444.75	760.62
-	-	-	-	7,464.60	1,445.15
-	-	-	-	9,719.21	851.73
-	-	-	-	7,788.04	1,603.88
-	-	-	-	9,279.29	(810.60)
-	-	-	-	8,648.43	2,558.63
-	-	-	-	8,110.23	899.60
-	-	-	-	7,414.34	2,293.43
-	-	-	-	9,363.89	1,211.05
-	-	-	-	8,410.22	1,944.47
-	-	-	-	7,562.04	2,226.69
-	-	-	-	9,166.50	(978.61)
-	-	-	-	102,371.54	14,006.04
-	-	-	-	9,733.69	2,812.71
-	-	-	467.50	10,206.12	2,018.59
-	-	-	-	8,620.04	1,083.11
-	-	-	-	8,441.72	1,489.71
-	-	-	1,073.65	9,290.68	1,122.44
-	-	-	-	8,551.06	640.13
-	-	-	-	7,617.26	2,450.31
-	-	-	-	14,686.70	(4,951.53)
-	-	-	-	9,439.62	874.92
-	-	-	-	9,278.39	1,090.08
-	-	-	-	8,167.70	1,199.62
-	-	-	-	7,821.39	566.87
-	-	-	1,541.15	111,854.37	10,396.96
-	-	-	-	10,749.97	1,168.94
-	-	-	-	8,724.00	8,539.85

Report on Special Investigation of the
City of Riverton

Undeposited Utility Collections
For the period January 1, 2008 through February 28, 2015

Month	Collections per Utility Payment Register	Water Acct #XXX054	General Acct #XXX003	Sewer Acct #XXX707	Water Acct #XXX835	New Building Fund Acct #XXX723
March 2013	9,869.82	7,898.70	-	-	-	-
April 2013	9,324.45	8,739.37	500.00	-	378.00	-
May 2013	17,004.28	8,243.97	-	460.18	700.00	-
June 2013	10,792.56	9,499.75	-	-	-	-
July 2013	10,223.66	12,190.01	-	-	-	-
August 2013	9,970.44	8,917.87	-	-	-	-
September 2013	9,230.67	9,630.08	-	-	-	-
October 2013	11,003.12	9,551.47	-	-	-	-
November 2013	10,066.32	7,664.46	1,946.23	-	-	-
December 2013	9,185.53	9,189.71	-	-	-	-
Subtotal 2013	135,853.61	108,939.36	2,946.23	460.18	2,638.00	-
January 2014	11,301.51	9,572.24	-	-	-	-
February 2014	17,292.80	10,116.66	-	-	-	-
March 2014	10,711.28	7,247.82	-	737.45	-	-
April 2014	9,286.45	7,993.96	-	346.05	-	-
May 2014	10,264.54	9,737.42	-	-	-	-
June 2014	11,771.75	10,624.37	-	-	-	-
July 2014	10,322.80	9,520.47	-	-	-	-
August 2014	12,003.35	7,638.96	2,545.70	-	-	-
September 2014	11,845.02	10,555.34	3,251.25	-	-	-
October 2014	10,822.68	11,342.29	-	-	-	-
November 2014	11,381.97	8,370.35	-	-	-	-
December 2014	10,873.11	9,991.98	-	-	-	-
Subtotal 2014	137,877.26	112,711.86	5,796.95	1,083.50	-	-
January 2015	9,460.73	8,956.21	-	-	-	-
Grand Total	\$ 903,206.70	765,613.91	9,202.53	4,379.62	3,921.00	1,542.02

Betterment Club #XXX733	Riverton Alumni Acct #XXX735	RCG Acct #XXX743	Community Club Acct #XXX451	Total	Undeposited Collections/ (Deposits in Excess of Recorded Collections)
-	-	-	-	7,898.70	1,971.12
-	-	-	-	9,617.37	(292.92)
-	-	-	-	9,404.15	7,600.13
-	-	-	-	9,499.75	1,292.81
-	-	-	-	12,190.01	(1,966.35)
-	-	-	-	8,917.87	1,052.57
-	-	-	-	9,630.08	(399.41)
-	-	-	-	9,551.47	1,451.65
-	-	-	-	9,610.69	455.63
100.00	-	-	-	9,289.71	(104.18)
100.00	-	-	-	115,083.77	20,769.84
-	-	-	-	9,572.24	1,729.27
-	-	-	-	10,116.66	7,176.14
-	-	-	-	7,985.27	2,726.01
-	125.00	350.00	-	8,815.01	471.44
-	350.00	150.00	-	10,237.42	27.12
-	-	-	-	10,624.37	1,147.38
-	-	-	-	9,520.47	802.33
-	-	500.00	-	10,684.66	1,318.69
-	-	-	-	13,806.59	(1,961.57)
-	-	-	-	11,342.29	(519.61)
-	-	100.00	-	8,470.35	2,911.62
-	-	528.00	-	10,519.98	353.13
-	475.00	1,628.00	-	121,695.31	16,181.95
-	-	-	-	8,956.21	504.52
100.00	475.00	1,628.00	1,541.15	788,403.23	114,803.47

Report on Special Investigation of the
City of Riverton

Comparison of Payroll Journal to Payroll Checks
For the period January 1, 2008 through February 28, 2015

Pay Period	Per Payroll Journal			General #XXX003		
	Gross Wages	Total Withholdings	Net Wages	Check Date	Check Number	Amount
May 2011	\$ 2,384.57	289.73	2,094.84	06/01/11	3958	\$ 399.86
June 2011	2,384.57	289.73	2,094.84	07/01/11	3977	699.86
July 2011	2,384.57	310.71	2,073.86	08/04/11	4009	699.86
August 2011	2,384.57	310.72	2,073.85	09/01/11	4020	699.86
September 2011	2,384.57	310.72	2,073.85	10/01/11	4043	699.86
October 2011	2,384.57	310.72	2,073.85	11/01/11	4072	699.86
November 2011	2,384.57	310.72	2,073.85	12/19/11	4128	699.86
December 2011	2,384.57	310.72	2,073.85	01/03/12	4142	699.86
January 2012	2,384.57	310.72	2,073.85	02/01/12	4155	699.86
February 2012	2,384.57	310.72	2,073.85	02/27/12	4175	699.86
March 2012	2,384.57	310.72	2,073.85	03/27/12	4199	699.86
April 2012	2,384.57	310.72	2,073.85	04/25/12	4226	699.86
May 2012	2,384.57	310.72	2,073.85	05/22/16	4255	699.86
June 2012	2,384.57	310.72	2,073.85	05/28/12 ^	4285	699.86
July 2012	2,384.57	320.26	2,064.31	07/20/12	4306	1,049.79
August 2012	2,384.57	320.26	2,064.31	08/24/12	4329	1,049.79
September 2012	2,384.57	320.26	2,064.31	09/28/12	4350	1,049.79
October 2012	2,384.57	320.26	2,064.31	10/28/12	4370	1,049.79
November 2012	2,384.57	320.26	2,064.31	11/26/12	4387	1,049.79
December 2012	2,384.57	320.26	2,064.31	12/24/12	4413	1,049.19
January 2013	2,384.57	320.26	2,064.31	01/25/13	4436	1,049.19
February 2013	2,384.57	320.26	2,064.31	02/22/13	4451	1,049.19
March 2013	2,384.57	320.26	2,064.31	03/26/13	4475	1,049.19
April 2013	2,384.57	320.26	2,064.31	04/27/13	4497	1,049.19
May 2013	2,384.57	320.26	2,064.31	05/24/13	4518	1,049.19
June 2013	2,384.57	320.26	2,064.31	06/26/13	4534	1,049.19
July 2013	2,384.57	324.31	2,060.26	07/25/13	4558	1,049.19
August 2013	2,384.57	324.31	2,060.26	08/22/13	4579	1,049.19
September 2013	2,384.57	324.31	2,060.26	09/26/13	4606	1,049.19

Per Check Image						Total of Checks	Over-Payment
Water #XXX054			Sewer #XXX707				
Check Date	Check Number	Amount	Check Date	Check Number	Amount		
06/02/11	1975	\$ 699.86	06/02/11	1827	\$ 699.86	2,099.58	4.74
07/01/11	1984	699.86	07/01/11	1833	699.86	2,099.58	4.74
08/04/11	2009	699.86	08/04/11	1848	699.86	2,099.58	25.72
09/01/11	2013	699.86	09/01/11	1851	699.86	2,099.58	25.73
10/01/11	2021	699.86	10/01/11	1859	699.86	2,099.58	25.73
11/01/11	2036	699.86	11/01/11	1865	699.86	2,099.58	25.73
12/19/11	2053	699.86	12/19/11	1876	699.86	2,099.58	25.73
01/03/12	2055	699.86	01/03/12	1877	699.86	2,099.58	25.73
02/01/12	2070	699.86	02/01/12	1886	699.86	2,099.58	25.73
02/27/12	2078	699.86	02/27/12	1892	699.86	2,099.58	25.73
03/27/12	2088	699.86	03/27/12	1897	699.86	2,099.58	25.73
04/25/12	1760	699.86	04/25/12	1902	699.86	2,099.58	25.73
05/22/12	1774	699.86	05/22/12	1909	699.86	2,099.58	25.73
06/28/12	1788	699.86	06/28/12	1920	699.86	2,099.58	25.73
07/20/12	1804	524.90	07/20/12	1928	524.90	2,099.59	35.28
08/24/12	1818	524.90	08/24/12	1937	524.90	2,099.59	35.28
09/28/12	1828	524.90	09/28/12	1943	524.90	2,099.59	35.28
10/28/12	1841	524.90	10/28/12	1951	524.90	2,099.59	35.28
11/20/12	1854	524.90	11/26/12	1968	524.90	2,099.59	35.28
12/24/12	1872	524.90	12/24/12	1976	524.90	2,098.99	34.68
01/25/13	1883	524.90	01/25/13	1983	524.90	2,098.99	34.68
02/23/13	1890	529.90	02/22/13	1990	529.90	2,108.99	44.68
03/26/13	1899	529.90	03/26/13	1999	529.86	2,108.95	44.64
04/27/13	1910	529.90	04/27/13	2008	529.90	2,108.99	44.68
05/24/13	1922	529.90	05/24/13	2015	529.90	2,108.99	44.68
06/26/13	1935	529.90	06/26/13	2023	529.90	2,108.99	44.68
07/25/13	1948	529.90	07/23/13	2028	529.90	2,108.99	48.73
08/22/13	1956	529.90	08/22/13	2035	529.80	2,108.89	48.63
09/26/13	1965	529.90	09/26/13	2043	529.90	2,108.99	48.73

Report on Special Investigation of the
City of Riverton

Comparison of Payroll Journal to Payroll Checks
For the period January 1, 2008 through February 28, 2015

Pay Period	Per Payroll Journal			General #XXX003		
	Gross Wages	Total Withholdings	Net Wages	Check Date	Check Number	Amount
October 2013	2,384.57	324.31	2,060.26	10/14/13	4622	1,049.19
November 2013	2,384.57	324.31	2,060.26	12/13/13	4664	1,049.19
December 2013	2,384.57	324.31	2,060.26	01/10/14	4677	1,049.19
January 2014	2,384.57	324.31	2,060.26	02/10/14	4707	1,049.19
February 2014	2,384.57	324.31	2,060.26	03/03/14	4713	1,049.19
March 2014	2,384.57	324.31	2,060.26	03/26/14	4730	1,049.19
April 2014	2,384.57	324.31	2,060.26	04/22/14	4751	1,049.19
May 2014	2,384.57	324.31	2,060.26	05/23/14	4772	1,049.19
June 2014	2,384.57	324.31	2,060.26	06/23/14	4788	1,049.19
July 2014	2,384.57	324.31	2,060.26	07/22/14	4812	1,049.19
August 2014	2,384.57	324.31	2,060.26	08/27/14	4827	1,049.19
September 2014	2,384.57	324.31	2,060.26	09/26/14	4843	1,049.19
October 2014	2,384.57	324.31	2,060.26	10/19/14	4861	1,049.19
November 2014	2,384.57	324.31	2,060.26	11/21/14	4880	1,049.19
December 2014	2,384.57	324.31	2,060.26	12/08/14	4896	1,049.19
Total	<u>\$104,921.08</u>	<u>13,988.79</u>	<u>90,932.29</u>			<u>\$ 40,976.74</u>

^ - Check appears to have been issued on 06/28/12 rather than 05/28/12.
The check was redeemed on 07/03/12.

Per Check Image							
Water #XXX054			Sewer #XXX707				
Check Date	Check Number	Amount	Check Date	Check Number	Amount	Total of Checks	Over-Payment
10/25/13	1978	529.90	10/25/13	2048	529.90	2,108.99	48.73
12/13/13	1999	529.90	12/13/13	2066	529.90	2,108.99	48.73
01/10/14	2002	529.90	01/10/14	2067	529.90	2,108.99	48.73
02/10/14	1916	529.90	02/10/14	2077	529.90	2,108.99	48.73
03/03/14	1922	529.90	03/03/14	2078	529.90	2,108.99	48.73
03/26/14	1932	529.90	03/26/14	2084	529.90	2,108.99	48.73
04/22/14	1945	529.90	04/22/14	2088	529.90	2,108.99	48.73
05/23/14	1958	529.90	05/23/14	2094	529.90	2,108.99	48.73
06/23/14	1968	529.90	06/23/14	2100	529.90	2,108.99	48.73
07/22/14	1983	529.90	07/22/14	2105	529.90	2,108.99	48.73
08/27/14	1991	529.90	08/27/14	2111	529.90	2,108.99	48.73
09/26/14	2007	529.90	09/26/14	2118	529.90	2,108.99	48.73
10/19/14	2022	529.90	10/19/14	2123	529.90	2,108.99	48.73
11/21/14	2031	529.90	11/21/14	2129	529.90	2,108.99	48.73
12/08/14	2041	529.90	12/19/14	2135	529.90	2,108.99	48.73
		<u>\$ 25,660.04</u>			<u>\$ 25,659.90</u>	<u>92,596.68</u>	<u>1,664.39</u>

Report on Special Investigation of the
City of Riverton

Additional Unauthorized Checks Issued to Carol Jennings
For the period January 1, 2008 to February 28, 2015

Check Date	Check Number	Memo	City		
			General Acct #XXX003	Water Revenue Acct #XXX054	Sewer Revenue Acct #XXX707
02/01/09	101	Wages	\$ -	-	-
08/01/09	1644	None	-	-	583.79
12/11/09	151	Wages	-	-	-
01/21/10	183	Wages	-	-	-
02/12/10	153	Wages	-	-	-
05/25/11	3948	None	699.86	-	-
05/25/11	1825	None	-	-	699.86
05/28/11	1974	None	-	699.86	-
07/09/11	1837	None	-	-	699.86
07/11/11	3997	None	699.86	-	-
07/11/11	1992	None	-	699.86	-
07/18/11	205	Wages	-	-	-
07/25/11	4003	Wages	699.86	-	-
07/25/11	2001	None	-	699.86	-
07/25/11	1842	None	-	-	699.86
09/15/11	272	Wages	-	-	-
09/24/11	4039	Wages	699.58	-	-
11/25/11	4104	None	699.86	-	-
11/25/11	2045	Wages	-	699.86	-
11/25/11	1869	None	-	-	699.86
09/17/12	CC	Wages	-	-	-
10/18/12	CC	Wages	-	-	-
11/18/12	4264	None	524.90	-	-
12/10/12	CC	Wages	-	-	-
12/18/12	1871	Payroll	-	524.80	-
12/21/12	CC	Wages	-	-	-
03/13/13	CC	Wages	-	-	-
05/16/13	CC	Wages	-	-	-
06/10/13	1921	Wages	-	529.90	-

Account				
New Building				
Fund Acct	Water Acct	Sewer Acct		Total
#XXX723	#XXX835	#XXX011		
583.79	-	-		583.79
-	-	-		583.79
562.57	-	-		562.57
562.57	-	-		562.57
562.57	-	-		562.57
-	-	-		699.86
-	-	-		699.86
-	-	-		699.86
-	-	-		699.86
-	-	-		699.86
-	-	-		699.86
699.57	-	-		699.57
-	-	-		699.86
-	-	-		699.86
-	-	-		699.86
699.27	-	-		699.27
-	-	-		699.58
-	-	-		699.86
-	-	-		699.86
-	-	-		699.86
-	524.90	-		524.90
-	324.68	-		324.68
-	-	-		524.90
-	524.90	-		524.90
-	-	-		524.80
-	-	524.90		524.90
-	-	528.13		528.13
-	589.76	-		589.76
-	-	-		529.90

Report on Special Investigation of the
City of Riverton

Additional Unauthorized Checks Issued to Carol Jennings
For the period January 1, 2008 to February 28, 2015

Check Date	Check Number	Memo	City		
			General Acct #XXX003	Water Revenue Acct #XXX054	Sewer Revenue Acct #XXX707
11/18/13	4630	Wages	1,049.18	-	-
11/18/13	1981	Wages	-	529.90	-
11/18/13	2051	Wages	-	-	529.90
01/18/14	4691	Wages	1,738.00	-	-
02/26/14	4695	Wages, Ink, Paper, Computer repair	898.76	-	-
Total			\$ 7,709.86	4,384.04	3,913.13

CC - Counter check. These are checks issued by the bank at the counter or when starter checks are needed prior to the account holder having printed checks.

Auditor's notes are in italics.

Account

New Building			
Fund Acct #XXX723	Water Acct #XXX835	Sewer Acct #XXX011	Total
-	-	-	1,049.18
-	-	-	529.90
-	-	-	529.90
-	-	-	1,738.00
-	-	-	898.76
3,670.34	1,964.24	1,053.03	22,694.64

Report on Special Investigation of the
City of Riverton

Reimbursements Issued to Carol Jennings
For the period January 1, 2008 through February 28, 2015

Per Check Image				
Account	Check Date	Check Number	Memo	Amount
General #XXX003	02/15/08	3076	reimb lock & Gym cleaning supplies	\$ 167.38
General #XXX003	02/28/08	3081	gym supplies	167.53
General #XXX003	05/01/08	3120	5 trips to Sidney Court 3 trips to CB Attorney	180.00
NBF #XXX723	05/01/08	1035	Mileage	180.00
NBF #XXX723	06/17/08	1096	Supplies Father's Day	326.48
General #XXX003	08/23/08	3205	Clerks Academy	415.00
General #XXX003	08/28/08	3208	mileage 1-class 2-attorney	214.50
General #XXX003	10/01/08	3223	mileage	187.00
General #XXX003	11/03/08	3268	FEM Admin Fees	1,723.00
General #XXX003	12/10/08	3301	mileage 3 trips Omaha 420 miles	231.00
General #XXX003	03/01/09	3341	reimbursed for clerks school registration	480.00
NBF #XXX723	05/05/09	107	Reim. Pop for Com Days	328.56
General #XXX003	06/29/09	3407	cold patch seal coat for roads	197.80
NBF #XXX723	07/13/09	143	Mileage 720 @ 0.40, 3 trips to attorney	288.00
General #XXX003	09/18/09	3473	<i>None</i>	780.00
General #XXX003	09/23/09	3479	mileage 248 miles	99.20
NBF #XXX723	10/06/09	259	Mud Drag expense	219.38
NBF #XXX723	12/11/09	152	Mileage	121.50
General #XXX003	06/01/10	3691	mileage	182.50
General #XXX003	09/01/10	3762	30 cell phone 62.70 mileage 81.00 paint for gym	173.70
NBF #XXX723	10/03/10	200	Supplies	286.00
General #XXX003	10/07/10	3776	<i>None</i>	30.00
Water #XXX054	11/01/10	1911	Cell Phone	30.00
General #XXX003	11/10/10	3801	mileage to IPERS meeting	211.00
General #XXX003	12/01/10	3813	mileage to budget class	215.00
General #XXX003	12/10/10	3807	cell phone	30.00
General #XXX003	12/20/10	3841	mileage to attorney 2 trips	90.00

Improper	Unsupported	Reasonable
-	167.38	-
-	167.53	-
-	180.00	-
180.00	-	-
326.48	-	-
-	-	415.00
-	214.50	-
-	187.00	-
1,723.00	-	-
-	231.00	-
480.00	-	-
328.56	-	-
-	197.80	-
-	288.00	-
780.00	-	-
-	99.20	-
-	219.38	-
-	121.50	-
-	182.50	-
-	143.70	30.00
-	286.00	-
-	-	30.00
-	-	30.00
-	211.00	-
-	215.00	-
-	-	30.00
-	90.00	-

Report on Special Investigation of the
City of Riverton

Reimbursements Issued to Carol Jennings
For the period January 1, 2008 through February 28, 2015

Per Check Image				
Account	Check Date	Check Number	Memo	Amount
Sewer #XXX707	01/01/11	1786	cell phone	45.48
Sewer #XXX707	01/01/11	1789	cell phone	30.00
General #XXX003	03/07/11	3893	cell phone	30.00
General #XXX003	04/01/11	3903	cell phone	30.00
General #XXX003	04/09/11	3916	mileage to Des Moines	177.00
NBF #XXX723	04/18/11	268	<i>None [Endorsed to Marty's Mart]</i>	200.00
General #XXX003	05/01/11	3926	phone	30.00
General #XXX003	05/11/11	3944	mileage, pull behind mower, 2 trips Omaha	175.00
General #XXX003	05/25/11	3949	mileage & phone	82.80
General #XXX003	06/09/11	3969	mileage for <i>[illegible]</i> flooding	165.00
General #XXX003	06/11/11	3973	motel room, mileage, meals, clerks school	912.41
General #XXX003	07/09/11	3983	Cell phone	30.00
General #XXX003	07/29/11	3996	mileage & meals	345.00
NBF #XXX723	07/29/11	206	<i>None</i>	378.00
Water #XXX054	08/09/11	2010	mileage	131.50
General #XXX003	08/09/11	4011	<i>None</i>	30.00
General #XXX003	09/01/11	4021	Phone	30.00
General #XXX003	10/11/12 ^	4064	30.00 phone 156.20 mileage	186.20
General #XXX003	11/03/11	4089	virus program phone	75.00
General #XXX003	11/08/11	4092	trash cans soap paper towels tp	106.68
General #XXX003	11/22/11	4101	4 gallons antifreeze	33.69
General #XXX003	11/25/11	4106	cell phone	30.00
General #XXX003	12/03/11	4109	cell phone usage	30.00
NBF #XXX723	12/21/11	273	Chairs	374.52
General #XXX003	12/27/11	4140	countertop, cupboard, mileage	177.44
General #XXX003	01/03/12	4143	cell phone	30.00
General #XXX003	02/01/12	4160	cell phone	30.00
General #XXX003	02/04/12	4164	re-postage stamps	20.70

Improper	Unsupported	Reasonable
-	15.48	30.00
-	-	30.00
-	-	30.00
-	-	30.00
-	177.00	-
200.00	-	-
-	-	30.00
-	175.00	-
-	52.80	30.00
-	165.00	-
912.41	-	-
-	-	30.00
345.00	-	-
378.00	-	-
-	131.50	-
-	-	30.00
-	-	30.00
-	156.20	30.00
-	45.00	30.00
-	106.68	-
-	33.69	-
-	-	30.00
-	-	30.00
374.52	-	-
177.44	-	-
-	-	30.00
-	-	30.00
-	20.70	-

Report on Special Investigation of the
City of Riverton

Reimbursements Issued to Carol Jennings
For the period January 1, 2008 through February 28, 2015

Per Check Image				
Account	Check Date	Check Number	Memo	Amount
General #XXX003	03/06/12	4187	phone	30.00
General #XXX003	03/27/12	4200	cell phone	30.00
General #XXX003	04/25/12	4227	cell phone	30.00
General #XXX003	05/22/12	4256	cell phone	30.00
General #XXX003	05/24/12	4261	206.8 miles	113.74
General #XXX003	05/28/12	4284	cell phone	30.00
Water #XXX054	06/04/12	1779	school for 1 week, setaside annual clerks payment	1,125.00
General #XXX003	07/09/12	4303	reimbursement for motel clerks school	545.00
General #XXX003	07/28/12	4307	mileage clerks school	244.20
General #XXX003	07/28/12	4308	meals \$47.00 per day per <i>illegible</i>	235.00
Water #XXX054	08/07/12	1807	meals + mileage to school	484.55
General #XXX003	09/10/12	4345	mileage and <i>[illegible]</i> for 3 certified letters	160.55
Sewer #XXX011	05/23/13	CC	mileage	278.43
General #XXX003	07/25/13	4559	computer virus software	59.99
General #XXX003	08/15/13	4577	mileage 4 trips to Sidney	22.00
General #XXX003	09/15/13	4555	Anti virus	59.99
General #XXX003	12/09/13	4658	reimb pd for rent	50.00
General #XXX003	09/08/14	4835	reimb for stamps	83.00
General #XXX003	01/14/15	4616	re-imburement for supplies	167.94
				\$15,250.34

^ - The check was dated 10/11/12; however, it cleared the bank on 10/11/11. Based on the date the check cleared and the dates of the surrounding checks, the correct date issued was 10/11/11.

CC - Counter check. These are checks issued by the bank at the counter or when starter checks are needed prior to the account holder having printed checks.

Auditor's notes are in italics.

Improper	Unsupported	Reasonable
-	-	30.00
-	-	30.00
-	-	30.00
-	-	30.00
-	113.74	-
-	-	30.00
1,125.00	-	-
-	-	545.00
-	244.20	-
-	-	235.00
484.55	-	-
-	160.55	-
-	278.43	-
59.99	-	-
-	22.00	-
59.99	-	-
50.00	-	-
-	83.00	-
-	167.94	-
7,984.94	5,350.40	1,915.00

Report on Special Investigation of the
City of Riverton

Purchases from Wal-Mart
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Wal-Mart	
Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
General #XXX003	04/10/12	4219	\$ 797.19	04/06/12	ANGEL SOFT 24 DBL ROLL BATH TISSUE CANON CL-211XL COLOR CARTRIDGE CANON PG-210XL BLACK CARTRIDGE CF DT COKE 12OZ24PK IA 24PK BOTTLE DEPOS RUBBERMAID SMALL CUTLERY TRAY KLEENEX FACIAL TISSUE WHITE 184 KLEENEX ULTRA 75 COUNT FACIAL TISSUE 24X18 GUIDELINE MINI FOAM PDB GV 9" FOAM PLATES, 170CT NO BRAND VIVA TOWELS BIG ROLL WHITE 1-PACK 68 RCA 5CD MINI SHELF SYSTEM MS FLEETLINE STAINLESS TEASPOONS 3 PACK 32"(31.5" DIAGONAL) LCD/DVD HDTV
General #XXX003	04/27/12	4224	66.21	04/25/12	1 LB PE BARE SPOT REPAIR N 50FT HOSE LD 2600 SQ FT OSCILLATOR PLASTIC IMPACT SPRINKLER ON ZINC SPIKE
General #XXX003	05/29/12	4262	148.67	05/25/12	SHOVEL FOR GARDENING AND LANDSCAPING SCOTTS TURF BUILDER EZ SEED S&S 3.75# MARIGOLD FRENCH PACK IMPATIENS NEW GUINEA POTTED FLOWERING CONTAINER TAX
General #XXX003	05/29/12	4234	102.76	05/25/12	TURTLE WAX BUG & TAR REMOVER PRIVATE LABEL GENERAL PURPOSE SET HOWARD BERGER ECONOMY 3PC BRUSH NY GLASS TROWEL EQ OMEPRAZOLE ACID REDUCER 42CT GREAT VALUE DISTILLED WATER RIVAL CHOCOLATE DELIGHT ICE CREAM MIX RIVAL STRAWBERRY ICECREAM MIX RIVAL SUGAR FREE VANILLA ICE CREAM MIX RIVAL 6QT VANILLA ICECREAM MAKER RIVAL 5LB ROCK SALT

Amount	Improper	Unsupported	Reasonable
\$ 11.67	11.67	-	-
53.94	-	-	53.94
87.88	-	-	87.88
11.96	11.96	-	-
2.40	2.40	-	-
7.26	7.26	-	-
1.74	1.74	-	-
5.22	5.22	-	-
5.47	5.47	-	-
3.97	3.97	-	-
2.86	2.86	-	-
3.94	3.94	-	-
59.88	59.88	-	-
3.00	3.00	-	-
536.00	536.00	-	-
2.98	2.98	-	-
44.85	44.85	-	-
14.91	14.91	-	-
3.47	3.47	-	-
5.97	5.97	-	-
11.97	11.97	-	-
21.36	21.36	-	-
55.68	55.68	-	-
43.96	43.96	-	-
9.73	9.73	-	-
3.93	3.93	-	-
10.00	10.00	-	-
6.54	6.54	-	-
0.94	0.94	-	-
17.97	17.97	-	-
1.76	1.76	-	-
8.94	8.94	-	-
8.94	8.94	-	-
8.94	8.94	-	-
27.97	27.97	-	-
1.98	1.98	-	-

Report on Special Investigation of the
City of Riverton

Purchases from Wal-Mart
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Wal-Mart	
Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
					TAX
General #XXX003	09/17/12	4347	188.75	09/15/12	6 OZ PISTACHIO MEATS BIRDS EYE BROCCOLI FLORET BASIC BLACK POSTER FRAME 16X20 BASIC BLACK POSTER FRAME 22.375X34 OLD SPICE FRESH COLL DENALI 16Z BODYWASH CANON CL-211XL COLOR CARTRIDGE CANON PG-210XL BLACK CARTRIDGE ALG BLACK PROMO PURSE \$1.97 GILLETTE CLEAR GEL SPORT TWIN 2-4OZ SECRET OUTLAST CS COMPLETELY CLEAN 2.6OZ SECRET OUTLAST CS PROTECTINGPOWDER 2.6OZ DIAL BODYWASH SPRINGWATER 2OZ GREAT VALUE CREAM OF POTATO SOUP GV FF EVAP SKIM MILK GREAT VALUE SOUP & OYSTER CRACKERS GREAT VALUE SALTINE GREAT VALUE 24/.5L EQUATE 7.5OZ CLEAR LIQUID HAND SOAP MAINSTAYS ICE CREAM DIPPER KRAFT SQUEEZE SWEET AND SOUR SAUCE 12OZ L.A. COLORS TOP/BASE COAT BLUE PAISLEY MINI TRAIN CASE PN NORMAL-THICK ANTI-BREAK 2N1 22.8FO TRENDSETTER 18X29 PENNY SAVER FOAM BOWLS 40CT SUGAR FREE MULTI FLAVOR RUSSELL STOVER AXE SH 2N1 DANDRUFF 22OZ TRIM SLANT TWEEZER KRAFT VELVEETA LOAF 2 LB WALMART 60OCT NAPKIN ASSORTED PRINTS TAX
General #XXX003	10/15/12	4368	202.64	10/12/12	JIMMY DEAN REGULAR ROLL SAUSAGE NOTE CUBE 400SHT ULTRA STRIPE 7" APP. PLATES DOCUMENT 8.5X11 FORMAT FRAME AIRWICK SCENTED OIL WARMER TWIN PACK

Amount	Improper	Unsupported	Reasonable
4.85	4.85	-	-
9.16	9.16	-	-
5.98	5.98	-	-
5.97	5.97	-	-
9.88	9.88	-	-
5.94	5.94	-	-
26.97	-	-	26.97
21.97	-	-	21.97
3.47	3.47	-	-
7.54	7.54	-	-
3.57	3.57	-	-
3.57	3.57	-	-
0.75	0.75	-	-
5.00	5.00	-	-
2.96	2.96	-	-
1.96	1.96	-	-
1.58	1.58	-	-
2.97	2.97	-	-
0.88	0.88	-	-
1.88	1.88	-	-
3.84	3.84	-	-
0.98	0.98	-	-
9.97	9.97	-	-
4.97	4.97	-	-
8.97	8.97	-	-
1.94	1.94	-	-
9.64	9.64	-	-
6.97	6.97	-	-
0.97	0.97	-	-
5.88	5.88	-	-
3.48	3.48	-	-
9.14	9.14	-	-
17.94	17.94	-	-
1.50	1.50	-	-
31.76	31.76	-	-
1.97	1.97	-	-
1.88	1.88	-	-

Report on Special Investigation of the
City of Riverton

Purchases from Wal-Mart
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Wal-Mart	
Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
					GREAT VALUE ULTRA SOFT BATH TISSUE 12 RL
					GREAT VALUE LINEN BLEACH 121 FO
					BLACK TWO TONE 8X10 FRAME
					BOOK GREAT PMKN CHRL BRWN
					CARD HALLOWN GRANDDAUGHTER
					CLOROX DISINFECTING WIPES 3X35CT PACK
					CLOROX TOILET BOWL CLEANER FRESH 24 FO
					CRISCO VEGETABLE OIL 48 FO
					STERILITE DUSTPAN - LAPIS 1 CT
					6 3/4 SEC R&S 100CT
					FOLGERS CUSTOM ROAST
					FOLGERS CLASSIC DECAF 11.3OZ CN
					PG-210 CL-211 XL502
					POLKA DOTS LETTERHEAD
					CRAYON,8CT POSTER,24PK
					AVERY WHITE RETURN ADDRESS LABEL ECO
					SUGAR FREE MULTI FLAVOR RUSSELL STOVER
					SHARPIE CHISEL ASST 4 CT
					GV 30GAL TWISTTIE 25CT
					TAX
General #XXX003	11/06/12	4263	109.40	11/04/12	CCFM 18PK X-LARGE A EGG
					WHITE ONIONS 2 LB BAG
					FARMLAND HAM WHOLE BONELESS 5LB
					BTY CRK SM FRENCH VANILLA CAKE MIX
					BTY CRK SUPERMOIST BTR PECAN CAKE MIX
					BTY CRK SUPERMOIST CARROT CAKE MIX
					BTY CRK SUPERMOIST MILK CHOC CAKE MIX
					BTY CRK SUPERMOIST STRWBRY CAKE MIX
					BTY CRK SUPERMOIST WHITE CAKE MIX
					CB#3 DF
					HERSHEY'S MILK CHOCOLATE W/ ALMONDS
					LOL FRENCH ONION DIP 16OZ
					FARMLAND SLICED BACON
					GREEN CABBAGE
					GREAT VALUE 2% REDUCED FAT MILK
					GV SALTED BUTTER QUARTERS 16 OZ
					GREAT VALUE CINNAMON SQUARES CEREAL
					FARMLAND HAM CUBES 16OZ

Amount	Improper	Unsupported	Reasonable
6.47	6.47	-	-
2.98	2.98	-	-
7.96	7.96	-	-
8.97	8.97	-	-
2.97	2.97	-	-
4.88	4.88	-	-
1.97	1.97	-	-
3.48	3.48	-	-
0.97	0.97	-	-
2.47	2.47	-	-
7.48	7.48	-	-
5.58	5.58	-	-
49.97	-	-	49.97
1.77	1.77	-	-
2.44	2.44	-	-
9.28	9.28	-	-
9.64	9.64	-	-
3.97	3.97	-	-
3.97	3.97	-	-
10.37	10.37	-	-
2.78	2.78	-	-
2.24	2.24	-	-
23.94	23.94	-	-
1.34	1.34	-	-
1.34	1.34	-	-
1.34	1.34	-	-
1.34	1.34	-	-
1.34	1.34	-	-
1.34	1.34	-	-
6.28	6.28	-	-
0.68	0.68	-	-
1.82	1.82	-	-
3.48	3.48	-	-
8.02	8.02	-	-
1.85	1.85	-	-
9.92	9.92	-	-
2.50	2.50	-	-
2.98	2.98	-	-

Report on Special Investigation of the
City of Riverton

Purchases from Wal-Mart
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Wal-Mart	
Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
					SMITHFIELD HAM STEAK BONELESS NATURAL
					WAL-MART MACARONI SALAD
					WAL-MART MUSTARD POTATO SALAD
					NV YOGURT VALUE PACK 12CT
					PILLSBURY CONFETTI FUNFETTI FROSTING
					PILLSBURY 15.25 OUNCE FUNFETTI CAKE
					PILLSBURY STRAWBERRY FROSTING
					R&C CREAM CHEESE FROSTING
					R&C MILK CHOCOLATE FROSTING
					KINGS HAWAIIAN ROLLS
					WHIPPED BUTTER CREAM FROSTING
					WHIPPED FLUFFY WHITE FROSTING
					TAX
General #XXX003	11/14/12	4373	223.90	11/12/12	5 TIER WIRE RACK
					8 PC MEAS SET
					AH CRYSTAL PACKS 60 CT CLN BRST 42.32 OZ
					WHITE CLOUD BT 12 ROLL 2 PLY
					GLAD CLING 300'
					CF DT COKE 12OZ 12 FRIDGE PK
					CF DT COKE 12OZ24PK
					DWN+POWER CLEAN REFRESHING RAIN BNS 24FO
					SECRET OUTLAST CS PROTECTINGPOWDER 2.6OZ
					XLARGE DRYING MAT CREAM
					DURACELL COPPERTOP AA8
					ERA LIQ 2X HE ORIGINAL 150 OZ
					KLX ML 90CT UPRIGHT
					PUFFS ULTRA SOFT & STRONG 56CT CUBE
					GV SLIDER FREEZER QUART 35CT
					GV SLIDER FREEZER GALLON 25CT
					IBU CAPLET 40 CT
					KNIFE, 4CT PARING
					MAINSTAYS;LADLE
					LYSOL TBC ITB LAV 2.82 OZ
					LYSOL TBC ITB SWF 2.82 OZ
					BRADSHAW MEAS CUP
					EQ EXTRA STR APAP 500MG
					BOUNTY 1 ROLL GARDEN PRINT
					GLAD PRESS N SEAL 70'

Amount	Improper	Unsupported	Reasonable
3.06	3.06	-	-
4.98	4.98	-	-
4.98	4.98	-	-
4.98	4.98	-	-
1.50	1.50	-	-
1.18	1.18	-	-
1.50	1.50	-	-
3.28	3.28	-	-
1.64	1.64	-	-
4.00	4.00	-	-
1.64	1.64	-	-
1.64	1.64	-	-
0.49	0.49	-	-
59.88	59.88	-	-
0.88	0.88	-	-
7.97	7.97	-	-
5.97	5.97	-	-
2.88	2.88	-	-
3.98	3.98	-	-
6.98	6.98	-	-
2.74	2.74	-	-
10.71	10.71	-	-
5.97	5.97	-	-
5.97	5.97	-	-
8.97	8.97	-	-
1.64	1.64	-	-
1.47	1.47	-	-
2.76	2.76	-	-
2.76	2.76	-	-
0.88	0.88	-	-
0.94	0.94	-	-
1.76	1.76	-	-
2.97	2.97	-	-
2.97	2.97	-	-
1.88	1.88	-	-
0.88	0.88	-	-
5.94	5.94	-	-
2.88	2.88	-	-

Report on Special Investigation of the
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Per Check Image or Bank Statement				Per Wal-Mart	
Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
					REYNOLDS HEAVY DUTY 80' FOIL
					MAINSTAYS;SLOTTED SPOON
					MAINSTAYS;SLOTTED TURNER
					CHILD OF MINE ANIMAL SLEEPBAG GIRL
					MAINSTAYS;BASTING SPOON
					12 QT STORAGE BOX - WHITE
					MAINSTAYS;SOLID TURNER
					10PK SHRINK WINDOW KIT
					TAX
					CASH BACK
Sewer #XXX707	11/29/12	1970	275.27	11/27/2012	CARESS HOLIDAY GIFT PACK
					AXE HOLIDAY DARK TEMPT DOPP KIT
					SMALL BINDER CLIPS
					OLD SPICE FRESH COLL DENALI 16OZ BODYWASH
					BOXED CARDS
					NTH BUTTERSCOTCH MORSELS 11OZ
					CANON CL-211XL COLOR CARTRIDGE
					CANON PG-210XL BLACK CARTRIDGE
					CF DT COKE 12OZ24PK
					GILLETTE CLEAR GEL COOL WAVE TWIN
					MEAD MEAD DATED
					DOVE ULTRA 22 OZ BODY WASH
					GREAT VALUE 2% REDUCED FAT MILK
					LITTLE DEBBIE VANILLA HOL CAKES
					KRAFT PHILLY CREAM CHEESE
					NIVEA BODY 4PC GIFT PACK
					KRAFT MIRACLE WHIP 30FO
					HOLIDAY GIFT SET 2012 OLD SPICE CLASSIC
					NESTLE WATERS .5LT. 24PK PURIFIED WATER
					CLEAR PUSH PINS
					15FT RED PROMOTIONAL TINSEL GARLAND
					AXE DANDRUFF 2N1 SHAMPOO
					4CT MINI SNOWMEN ORNS
					HOLIDAY TIME
					HOLIDAY TIME
					A&H ADVWHITE BRILL SPARKLE
					BRIGHT STARTS PINK CLICK & GIGGLE REMOTE
					BLUE WRAPPING PAPER

Amount	Improper	Unsupported	Reasonable
5.38	5.38	-	-
2.64	2.64	-	-
0.88	0.88	-	-
7.94	7.94	-	-
2.64	2.64	-	-
5.94	5.94	-	-
1.76	1.76	-	-
11.47	11.47	-	-
12.62	12.62	-	-
20.00	20.00	-	-
15.00	15.00	-	-
15.00	15.00	-	-
0.88	0.88	-	-
11.91	11.91	-	-
9.94	9.94	-	-
4.56	4.56	-	-
26.97	-	-	26.97
65.91	-	-	65.91
13.96	13.96	-	-
7.54	7.54	-	-
3.88	3.88	-	-
5.00	5.00	-	-
1.96	1.96	-	-
1.50	1.50	-	-
3.96	3.96	-	-
10.00	10.00	-	-
3.88	3.88	-	-
5.00	5.00	-	-
6.96	6.96	-	-
1.24	1.24	-	-
3.88	3.88	-	-
11.94	11.94	-	-
2.00	2.00	-	-
2.98	2.98	-	-
2.98	2.98	-	-
6.96	6.96	-	-
6.88	6.88	-	-
7.00	7.00	-	-

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					TAX
General #XXX003	12/17/12	4406	236.33	12/13/12	6 OZ PISTACHIO MEATS 1000CT GV 12 ROLL WHITE CLOUD BT 12 ROLL 2 PLY SMALL BINDER CLIPS GREAT VALUE REGULAR BLEACH 121 FO BOUNCE SHEET FREE & SENSITIVE 105 CT CANON PG-210XL BLACK CARTRIDGE CF DT COKE 12OZ24PK WINDEX ELECTRONICS WIPES 25 CT ERA LIQ REGULAR 100 FO 2X NON TERRY KITCHEN TOWEL 5 PK FS WHITE PLEDGE LEMON WIPES 24CT GHSTLINE POSTER KIT FSC 6.2OZ GV BF PEPP JERK 1/1 HP 61XL BLACK INK CARTRIDGE LIME-A-WAY TRIGGER 22FO LYSOL DSF WIPES LEMON 240 CT BOUNTY 2 ROLL SELECT A SIZE PRINTS MCAFEE INTERNET SECURITY 2013 HERSEY'S RED & GREEN KISSES STATIC GUARD FABRIC SPRAY 5.5 OZ TAX
General #XXX003	02/15/13	4450	486.77	02/13/13	12CT DERASE BL WH MARKER,24PK AVERY 750CT WHITE ADDRESS LABEL ECO SMALL BINDER CLIPS GREAT VALUE REGULAR BLEACH 121 FO CANON CL-211XL COLOR CARTRIDGE ATT CORDED ANSWER SYSTEM W/LARGE DISPLAY AUTO FOAMING FABRC & CRPT CLNR CF DT COKE 12OZ24PK FINGER TIPS GREAT VALUE 2X ALLERGEN, 64 OZ GREAT VALUE 2X PET, 64 OZ 1036601-12 HRB AT HOME 2012 BASIC+STATE (Tax software) DIGITAL FLASH VOICE RECORDER OX ESS INDEX CARD 4X6 BLANK 100CT

Amount	Improper	Unsupported	Reasonable
15.60	15.60	-	-
4.58	4.58	-	-
7.24	7.24	-	-
5.97	5.97	-	-
1.76	1.76	-	-
5.96	5.96	-	-
4.88	4.88	-	-
43.94	-	-	43.94
13.96	13.96	-	-
4.97	4.97	-	-
6.97	6.97	-	-
4.98	4.98	-	-
3.37	3.37	-	-
3.97	3.97	-	-
19.44	19.44	-	-
27.98	27.98	-	-
3.78	3.78	-	-
9.97	9.97	-	-
3.94	3.94	-	-
39.98	-	39.98	-
2.78	2.78	-	-
3.12	3.12	-	-
12.79	12.79	-	-
6.97	6.97	-	-
8.97	8.97	-	-
3.52	3.52	-	-
2.98	2.98	-	-
26.97	-	-	26.97
34.97	-	34.97	-
3.47	3.47	-	-
13.96	13.96	-	-
3.88	3.88	-	-
12.94	12.94	-	-
12.94	12.94	-	-
24.97	24.97	-	-
59.88	-	59.88	-
5.04	5.04	-	-

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					JVC HAFX30P PINK MARSHMALLOW GE TELEPHONE LINE CORD 50FT (WHITE) CANON PIXMA MX420 PRINTER NESTLE WATERS .5LT. 24PK PURIFIED WATER MCAFEE ANTIVIRUS PLUS 2013 BISSELL PET CARPET/UPHOLSTERY SDSDB-032G-AW11, 32GB SD CARD, IMAGING SHARPIE CHISEL ASST 4 CT IPOD SHUFFLE 2GB PINK BISSELL PET STAIN & ODOR 22 OZ. TAX
Water #XXX054	02/19/13	1887	200.15	02/15/13	PYREX BASICS 3QT/2.85L OBLONG BAKING PAN 5 1/2" DIAMOND SHP SHEARS 6 1/2" THINNING SHEARS CANON CL-211XL COLOR CARTRIDGE CANON PG-210XL BLACK CARTRIDGE PG-210 CL-211 XL502 2 PART CARBONLESS MONEY/RENT RECEIPT REM WIDE WET2STRAIGHT S7230 (<i>hair straightener</i>) SHARPIE KING SIZE CHISEL ASST 4CD TAX
General #XXX00	02/26/13	4454	66.20	02/26/13	12 COUNT CHOCOLATE CHIP COOKIES TRIPLE CHOCOLATE CRÈME CAKE KLEENEX ULTRA 75 COUNT FACIAL TISSUE GREAT VALUE HAMBURGER BUNS HEFTY 7" 60CT FOAM SNACK PLATES PAULA DEEN ORANGE CRANBERRY POUND CAKE MS WEXLER BROWNSTONE PEVA TC 60X102 TAX
General #XXX003	04/08/13	4478	111.86	04/06/13	1.33LB 85/15 ANGUS GROUND BEEF PATTIES CCFM 18PK X-LARGE A EGG REDUCED PROGRAM DEPT 93 BALL PARK BEEF FRANKS 1 LB BALL PARK BUNSIZE BEEF FRANKS 1 LB DIET COKE 20FO LOL FRENCH ONION DIP 16OZ

Amount	Improper	Unsupported	Reasonable
14.88	14.88	-	-
6.58	-	6.58	-
94.00	-	94.00	-
3.48	3.48	-	-
29.98	29.98	-	-
4.97	4.97	-	-
24.88	24.88	-	-
3.97	3.97	-	-
46.00	46.00	-	-
5.87	5.87	-	-
30.70	30.70	-	-
11.94	11.94	-	-
8.68	8.68	-	-
9.18	9.18	-	-
26.97	-	-	26.97
43.94	-	-	43.94
49.97	-	-	49.97
2.44	-	-	2.44
27.97	27.97	-	-
5.97	5.97	-	-
13.09	13.09	-	-
4.00	4.00	-	-
5.98	5.98	-	-
3.14	3.14	-	-
24.78	24.78	-	-
4.84	4.84	-	-
6.98	6.98	-	-
14.88	14.88	-	-
1.60	1.60	-	-
17.94	17.94	-	-
6.16	6.16	-	-
7.54	7.54	-	-
3.78	3.78	-	-
3.78	3.78	-	-
1.58	1.58	-	-
1.72	1.72	-	-

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					GREAT VALUE HAMBURGER BUNS
					GREAT VALUE HOT DOG BUNS
					HEINZ KETCHUP 44OZ BONUS PACK
					JACK LINK 6.2OZ PEPPER JERKY
					KRAFT VELEETA SLICES
					LAYS BBQ XXL 9.5OZ
					LAYS SOUR CREAM & ONION XXL 9.5OZ
					LAYS WAVY REGULAR FSZ 13.75OZ
					KRAFT MIRACLE WHIP 30FO
					WAL-MART MUSTARD POTATO SALAD
					FRENCH'S YELLOW MUSTARD 20 OZ
					NP VALUE 150 CT 10X12
					SWEET ONIONS PER POUND
					BUSH'S BAKED BEANS 117 OZ
					RANCH DIP
					RUFFLES CHEDDAR & SOUR CREAM XXL 8.5OZ
					SF WHITE CHOCOLATE MACADAMIA NUT COOKIE
					VLASIC SWT BUTTER 62 OZ
					HEINZ SWEET RELISH 12.7 OZ
					TOMATOES ON THE VINE PER LB
					TAX
General #XXX003	05/16/13	4516	81.05	05/14/13	OT RED 24 CAN
					CELERY SNACK 4 PACK
					RED APPLE SLICES 14 OZ
					BAG LG RED CONFETTI
					PREMIUM BANANAS
					WALMART BATH TISSUE 12DBL ROLL 352
					NTH BUTTERSCOTCH MORSELS 11OZ
					CARD CONGRAT CLASSICS
					DR PEPPER PET12FO 8PK BB
					BLACK FOREST FRUIT SNACK .9OZ
					GDELLI MLK CHOC CHIP
					SAVE THE EARTH FRESH MINT 55CT GUM
					ICE SUBS SOFT SMALL PDQ C010
					OREO MEGA STUF LIMITED EDITION 13.2OZ
					CRISPY RICE
					NV CHEWY DARK CHOC CHERRY
					OREO BRRY BURST I/CREAM 15OZ

Amount	Improper	Unsupported	Reasonable
4.72	4.72	-	-
3.54	3.54	-	-
2.68	2.68	-	-
8.58	8.58	-	-
2.78	2.78	-	-
2.68	2.68	-	-
5.36	5.36	-	-
2.98	2.98	-	-
3.88	3.88	-	-
4.98	4.98	-	-
1.88	1.88	-	-
0.97	0.97	-	-
0.93	0.93	-	-
6.58	6.58	-	-
1.68	1.68	-	-
2.98	2.98	-	-
4.18	4.18	-	-
3.32	3.32	-	-
1.28	1.28	-	-
3.31	3.31	-	-
0.07	0.07	-	-
14.88	14.88	-	-
1.00	1.00	-	-
2.98	2.98	-	-
2.97	2.97	-	-
1.26	1.26	-	-
4.96	4.96	-	-
5.26	5.26	-	-
4.34	4.34	-	-
3.88	3.88	-	-
1.68	1.68	-	-
5.66	5.66	-	-
2.96	2.96	-	-
2.82	2.82	-	-
2.98	2.98	-	-
4.88	4.88	-	-
2.98	2.98	-	-
2.98	2.98	-	-

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					PRINGLES BBQ 5.96OZ
					GREAT VALUE LIGHT CORN SYRUP 16OZ
					BLACKBERRY POMEGRANATE TEA & HONEY STIX
					NESTLE PURE LIFE WATER
					TAX
General #XXX003	07/15/13	4552	466.64	07/12/13	3M 9X11 SANDPAPER MEDIUM
					BISSELL ALLERGEN CLEANSING
					KLG APPLE JACKS FAMILY SIZE
					AIRWICK OIL FRSH WATR RFL 3PK/2.02 FO
					AXE ANARCHY TWIN 2X16 OZ
					ANGEL SOFT;BATH TISSUE;
					GMILLS CINNMN TOAST CRNCH CEREAL SSZ
					DAWN+BLEACH ALTERNATIVE FRESH RAPID 20FO
					ENERGIZER MAX AA16
					ERA REGULAR 75 OZ LAUNDRY DETERGENT
					FROSTED FLAKES 26.8OZ
					GLACEAU SMARTWATER 1LT NR PL BT 1LS
					PG-210 CL-211 XL502
					MICKEY/MINNIE KID INSECT REPEL SPRAY 4FO
					GMILLS LCKY CHRMS CEREAL RTE
					PEPSI WCH 12PK FRIDGE MATE
					MT DEW 12PK FRIDGE MATE
					IA 12PK BOTTLE DEP.
					OFF! SMOOTH & DRY AEROSOL 4 OZ
					OLD ENG SCRTC CVR DK 8OZ
					NORTON 360 MULTIDEVICE 2013
					PUMIE SCOURING STICK 1 CT
					RABBIT TV ENTERTAINMENT SYSTEM
					AXE DANDRUFF 2N1 SHAMPOO
					SP 12/4/3.25 Z HNT PDG SEASONAL FLV A
					SP 12/4/3.25 Z HNT PDG SEASONAL FLV B
					SHOT SPOT STAIN REMOVER 16 OZ
					SWF STM LVVN RF 20 CT
					#3 12 PAD STEEL WOOL
					#4/0 12 PAD STEEL WOOL
					SWIFFER STEAM CLEAN STARTER KIT
					SWIFFER WET JET REFILL ANTIBAC LAV & VAN
					TAX

Amount	Improper	Unsupported	Reasonable
1.50	1.50	-	-
2.14	2.14	-	-
4.96	4.96	-	-
1.88	1.88	-	-
2.10	2.10	-	-
2.17	2.17	-	-
15.84	15.84	-	-
3.84	3.84	-	-
12.96	12.96	-	-
13.94	13.94	-	-
10.00	10.00	-	-
3.88	3.88	-	-
5.48	5.48	-	-
10.97	10.97	-	-
9.94	9.94	-	-
3.84	3.84	-	-
1.25	1.25	-	-
99.94	-	-	99.94
4.97	4.97	-	-
3.88	3.88	-	-
3.98	3.98	-	-
3.98	3.98	-	-
1.20	1.20	-	-
9.94	9.94	-	-
9.64	9.64	-	-
94.98	-	94.98	-
3.76	3.76	-	-
9.88	9.88	-	-
11.91	11.91	-	-
1.00	1.00	-	-
1.00	1.00	-	-
8.88	8.88	-	-
9.97	9.97	-	-
2.97	2.97	-	-
2.97	2.97	-	-
49.97	49.97	-	-
9.42	9.42	-	-
29.29	29.29	-	-

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					COUPON
General #XXX003	07/30/13	4600	259.15	07/28/13	42 DVD+DC STD WS EXCL SDSDQ-008G, 8GB MICRO SD CARD MOBILE ALIVE! WOMEN'S ENERGY MULTIVITAMIN Quilted Northern Ultra;;Bath Tissue; WBB FRENCH VANILLA 4.5 QT PAIL WM BRIGHT KIDS ALPHABET COLOR & ACT WORK WM BRIGHT KIDS COUNTING COLOR & ACT WORK BANQUET TURKEY POT PIE A2 12/3CT 8.25Z BKC CARD BRTHDAY CLASSICS CARD THANKS CLASSICS COUNTRY CROCK CALCIUM SPREAD 45OZ TUB MEMO SIZE 6X9 CLIPBOARD LOL FRENCH ONION DIP 16OZ CCF BRANDS FM 12PK LARGE GRADE A EGG ENERGIZER MAX AAA16 GREEN ONIONS 1LB 73/27 GROUND BEEF ROLL GREAT VALUE 2% REDUCED FAT MILK GREAT VALUE SANDWICH WHEAT BREAD ICEBERG HEAD LETTUCE ICE MOUNTAIN .5L 24PK SPRING WATER JACK LINK 10.0OZ TERI JERKY Wireless Touch Keyboard K400 KRAFT VELEETA SLICES FARMLAND LOW SODIUM BACON MT DEW DT 12PK FRIDGE MATE THEMEBOOK 70 COUNT W/R OSCAR MAYER BOLOGNA BEEF OXY MAXIMUM ADVANCED FACE WASH BONUS VIVA TOWELS BIG ROLL WHITE 1-PACK 68 MCAFEE TOTAL PROTECTION 2013 3-USER SCRATCHOUT CD & DVD REPAIR TUBE OSCAR MAYER SMOKED WHITE TURKEY DAISY SOUR CREAM 8 OZ STRAWBERRY TWIZZLERS TWIST TAX

Amount	Improper	Unsupported	Reasonable
(1.00)	(1.00)	-	-
14.96	14.96	-	-
12.88	12.88	-	-
8.92	8.92	-	-
11.97	11.97	-	-
6.97	6.97	-	-
1.00	1.00	-	-
1.00	1.00	-	-
2.00	2.00	-	-
3.00	3.00	-	-
4.97	4.97	-	-
4.97	4.97	-	-
3.28	3.28	-	-
2.44	2.44	-	-
1.72	1.72	-	-
1.76	1.76	-	-
10.97	10.97	-	-
1.15	1.15	-	-
2.88	2.88	-	-
3.64	3.64	-	-
1.28	1.28	-	-
1.38	1.38	-	-
3.98	3.98	-	-
11.98	11.98	-	-
26.88	-	26.88	-
2.78	2.78	-	-
9.76	9.76	-	-
3.98	3.98	-	-
0.17	0.17	-	-
3.28	3.28	-	-
5.68	5.68	-	-
3.94	3.94	-	-
59.98	59.98	-	-
5.97	5.97	-	-
2.50	2.50	-	-
0.88	0.88	-	-
1.88	1.88	-	-
12.37	12.37	-	-

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General #XXX00	07/31/13	4598	196.60	07/29/13	UNIVERSAL WALL CHARGER FIX-IT UTILITIES 12 PROFESSIONAL SAMSUNG WIFI VIDEO SECURITY CAMERA TAX
General #XXX003	08/26/13	4584	188.63	08/22/13	4W BLACK 10X13 FRAME 16OZ FIBERGLASS HAMMER 4W BLACK 7X16 4OPEN FRAME HP INSTANT 4X6 UB 4X6 BROOKE II BLACK FRAME STANLEY 6PC SCREWDRIVER SET 4W BLACK 8X10 MATTED TO 5X7 FRAME HSY ALL TIME GREAT 95CT CANON PG-210XL BLACK CARTRIDGE DOUBLE TICKET ROLLS 11X14 DRY ERASE BOARD FEBREZE NT SUMMER FRUIT 1PK .88OZ 2N1 MARKER KIT COMBO CHISEL/FINE TIP FALL PINT MUM - VARIOUS COLORS PLSTC ANCH CONCRT #10-12X1"#10 SCRW 20PC MAINSTAYS PERSONAL TABLE TROWEL, ERGO Department Ring
General #XXX003	08/28/13	4585	85.06	08/26/13	BULB FOR 20OZ LAVA MOTION & GLITTER CANON PG-210XL BLACK CARTRIDGE GEORGIA PACIFIC 92 BRIGHT COPY & PRINT WIRELESS KBM SET NICE AND CLEAN ELECTRONIC WIPES 88CT
General #XXX003	10/07/13	4610	154.52	10/04/13	BANDIT PACKAGING TAPE GV 8OZ STYROFOAM CUPS - 51 PER PACK GREAT VALUE HOT COCOA SPRITE 12OZ 24 PK CANS DR PEPPER 12Z24P SLAB A2 12/3CT 8.25Z BKC DIET COKE 12OZ24PK CF DT COKE 12OZ24PK COKE 12OZ24PK

Amount	Improper	Unsupported	Reasonable
7.74	7.74	-	-
27.00	-	27.00	-
149.00	-	149.00	-
12.86	12.86	-	-
20.00	20.00	-	-
4.77	4.77	-	-
10.00	10.00	-	-
3.92	3.92	-	-
13.65	13.65	-	-
4.77	4.77	-	-
21.00	21.00	-	-
8.98	8.98	-	-
21.97	-	-	21.97
6.44	6.44	-	-
2.00	2.00	-	-
8.00	8.00	-	-
5.97	5.97	-	-
7.68	7.68	-	-
7.54	7.54	-	-
15.00	15.00	-	-
6.97	6.97	-	-
19.97	-	19.97	-
2.97	2.97	-	-
21.97	-	-	21.97
28.97	-	-	28.97
26.88	-	26.88	-
4.27	4.27	-	-
2.96	2.96	-	-
5.88	5.88	-	-
10.32	10.32	-	-
6.98	6.98	-	-
20.94	20.94	-	-
3.16	3.16	-	-
20.94	20.94	-	-
6.98	6.98	-	-
20.94	20.94	-	-

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					SOUR CREAM CAKE DONUTS 6CT CANDY BITE COOKIE TRAY 21CT 15.35Z HALLOWEEN OREO COOKIE GREAT VALUE HOT DOG BUNS CH ULT CRMY PARM ALFREDO 9OZ SKITTLES HALLOWEEN FILLED CANE TAX
General #XXX003	11/13/13	4626	334.83	11/11/13	CANON PG-210XL BLACK CARTRIDGE GOD GAVE US CHRISTMAS NIGHT BEFORE CHRISTMAS SUPER TECH ANTFREEZE MS 27X40 MAT TO 40 OPEN POSTER FRAME MS 20X30 TRENDSETTER POSTER FRAME MS 22X28 TRENDSETTER BLACK POSTER FRAME JL 3.25 PEPPERED JERKY CINNAMON & SPICE WAX CUBES STAR LINZER COOKIE CUTTER SDSDQ-008G, 8GB MICRO SD CARD MOBILE BHG WAX CANDIED MULBERRY SPICE SANTA PRESENTS VNK 2FER 3/4 SLVS TOP 3PC COOKIE CUTTER DORA COLOR AND CLING BATH ACTIVITY SET PALLET 1 AIRWICK S/O RFL CNT 6/2 MINNIE 2PK XMAS BB SEASONAL BOARD FIRST BUILDERS CLASSIC 85PC TUBE MICKEY 2PK XMAS BB SEASONAL BOARD TAX
Sewer #XXX707	12/05/13	2059	289.95	12/03/13	AMAZING GRACE CLOCK LIVE LAUGH LOVE RAYOVAC SUPER VALUE PACK AA36 RAYOVAC SUPER VALUE PACK AAA36 9" RND QA WALL CLOCKS ASST BROOKS,GARTH BLAME IT ALL ON MY R CANON PG-210XL BLACK CARTRIDGE RUBBERMAID EASY FIND LID 30 PC SET BUTTERFLY BLESSINGS LOTION PUMP MAINSTAYS 6INCH SILVER METAL EASEL

Amount	Improper	Unsupported	Reasonable
2.00	2.00	-	-
12.00	12.00	-	-
2.98	2.98	-	-
31.86	31.86	-	-
3.96	3.96	-	-
2.00	2.00	-	-
0.62	0.62	-	-
109.85	-	-	109.85
9.89	9.89	-	-
8.99	8.99	-	-
39.88	39.88	-	-
19.97	19.97	-	-
23.94	23.94	-	-
23.94	23.94	-	-
11.94	11.94	-	-
2.00	2.00	-	-
5.00	5.00	-	-
9.88	9.88	-	-
1.50	1.50	-	-
13.97	13.97	-	-
2.88	2.88	-	-
4.88	4.88	-	-
4.88	4.88	-	-
4.88	4.88	-	-
2.84	2.84	-	-
9.76	9.76	-	-
2.84	2.84	-	-
21.12	21.12	-	-
9.88	9.88	-	-
14.97	14.97	-	-
14.97	14.97	-	-
6.97	6.97	-	-
24.96	24.96	-	-
43.94	-	-	43.94
6.92	6.92	-	-
8.96	8.96	-	-
2.85	2.85	-	-

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Per Check Image or Bank Statement				Per Wal-Mart	
Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
					1.1 CU.FT. DIGITAL BUTTERFLY BLESSINGS BATH RUG BUTTERFLY BLESSINGS SHOWER CURTAIN HOOKS BUTTERFLY BLESSINGS SHOWER CURTAIN BHG EVA SHOWER CURTAIN LINER, STONE BUTTERFLY BLESSINGS TOOTHBRUSH HOLDER BUTTERFLY BLESSINGS TUMBLER TAX
General #XXX00	12/30/13	4648	397.86	12/28/2013	SF PECAN DLT LAYDOWN BG RS TOFFEE SQUARES MANUAL KIDS TOOTHBRUSH 54QT SWINGTOP WASTEBASKET - SEASHELL PPR TWL HLDR, PLSTC SELECT LINER 12X10 TAUPE SET OF 4 WOOD SPOONS 21 PC KITCHEN SET PANEL,MICROFIBER,RACPK,42X84 GLITZ 84 PNL PINK YZ PINK STRIPE SHAG 30X44 MS ESSENTIALS WASTECAN-PINK CHEER MAINSTAYS;PINK CHEER LED NL UB 4 PC BATH SET-ARCTIC WHITE MS 23X39 BATH RUG PINK CHEER MS 19.5X34 BATH RUG PINK CHEER MS HAND TOWEL - ARCTIC WHITE MS WASH CLOTH - ARCTIC WHITE HEAVY DUTY SINGLE CURTAIN ROD 27-46 EQ APAP EZ TAB 100CT 500MG TABLET 10 PK CHILD HANGER PINK CF DT COKE 12OZ 12 FRIDGE PK IA 12PK BOTTLE DEP. STERLT 2 PIECE LARGE SINK SET SEASHELL POP UP HAMPER NAVY BLUE KISSES MILK CHOCOLATE CANE CHRISTMAS 5PK KITCHEN SET - BROWNSTONE COLGATE DORA KIDS TP 4.6OZ CHILD OF MINE 2PK CRIB SHEET GIRL BHG REVERSIBLE, ARCTIC WHITE, 21IN X 34I

Amount	Improper	Unsupported	Reasonable
65.00	65.00	-	-
13.96	13.96	-	-
6.96	6.96	-	-
16.96	16.96	-	-
19.76	19.76	-	-
6.96	6.96	-	-
6.96	6.96	-	-
18.97	18.97	-	-
4.82	4.82	-	-
4.82	4.82	-	-
0.98	0.98	-	-
12.97	12.97	-	-
0.97	0.97	-	-
9.48	9.48	-	-
0.88	0.88	-	-
9.94	9.94	-	-
59.76	59.76	-	-
39.88	39.88	-	-
19.96	19.96	-	-
6.48	6.48	-	-
5.88	5.88	-	-
4.88	4.88	-	-
14.87	14.87	-	-
9.87	9.87	-	-
2.91	2.91	-	-
2.35	2.35	-	-
24.25	24.25	-	-
4.00	4.00	-	-
5.85	5.85	-	-
3.94	3.94	-	-
0.60	0.60	-	-
4.68	4.68	-	-
5.97	5.97	-	-
2.00	2.00	-	-
5.96	5.96	-	-
1.98	1.98	-	-
14.93	14.93	-	-
14.97	14.97	-	-

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Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
					MAINSTAYS LIGHT FILTERING - 36X64
					POPCORN TIN-CAROLING SNOWMEN
					RED & GREEN KISSES GUSSET BAG
					G VALUE POTATO CHIP RIPPLE 17 OZ
					MAIN STAYS MICRO PLUSH THROW - PINK
					DISNEY FROZEN 2PC PJ SET XXS
					Prescription
					Prescription
General #XXX003	02/20/14	4709	405.66	02/18/14	HERSHEY'S MILK CHOC KISSES 12OZ
					MASTER FOODS DOVE MILK 9.5 OZ.
					AXE SH 2N1 22OZ
					OLD SPICE FC FIJI BODYWASH TWIN
					SHARPIE ULTRAFINE BLACK 2CT
					CANON CL-211XL COLOR CARTRIDGE
					CANON PG-210XL BLACK CARTRIDGE
					CLOROX FORMULA 409 SS
					CLOROX DISINFECTING WIPES LEMON 75 CT
					8.5X11 BLACK GOLD DOCUMENT FRAME
					LOREAL TRUE MATCH POWDER
					LOGITECH WIRELESS COMBO MK360
					MAINSTAYS
					COUNTRY CROCK CALCIUM TUB 45 OZ
					GREAT VALUE 2% MILK
					KRAFT VELVEETA CHEESE 2LB
					16CT POP-TART FROSTED SMORES
					KRAFT VALUE SIZE MACARONI & CHEESE 14.5Z
					CHEEZ IT WHITE CHEDDAR FAMILY SIZE
					JACK LINK'S 6.2 PEPPERED JERKY
					CLUB MINIS CRACKER 11Z
					PROPEL 12PK 500ML KIWI STRAWBERRY
					SOUTHERN COMFORT 70 PROOF 1.75 L
					PEEPS LAVENDER BUNNIES
					TIDE PODS SPRING MEADOW 51 OZ
					KEEBLER CHEESE PEANUT BUTTR SAND CRK 8CT
					ICE MOUNTAIN .5L 24PK SPRING WATER
					GV 30GAL FLAPTIE 42CT
					A&H DENTAL CARE ADVANCED WHITE 6OZ

Amount	Improper	Unsupported	Reasonable
19.85	19.85	-	-
2.88	2.88	-	-
3.99	3.99	-	-
2.98	2.98	-	-
4.96	4.96	-	-
11.98	11.98	-	-
4.00	4.00	-	-
22.32	22.32	-	-
24.07	24.07	-	-
3.28	3.28	-	-
3.68	3.68	-	-
13.94	13.94	-	-
6.97	6.97	-	-
1.64	1.64	-	-
26.97	-	-	26.97
87.88	-	-	87.88
2.98	2.98	-	-
4.63	4.63	-	-
3.96	3.96	-	-
7.97	7.97	-	-
20.00	20.00	-	-
9.97	9.97	-	-
3.48	3.48	-	-
2.10	2.10	-	-
11.76	11.76	-	-
3.68	3.68	-	-
7.52	7.52	-	-
3.98	3.98	-	-
15.96	15.96	-	-
2.88	2.88	-	-
23.92	23.92	-	-
28.27	28.27	-	-
1.08	1.08	-	-
14.97	14.97	-	-
2.18	2.18	-	-
3.98	3.98	-	-
6.97	6.97	-	-
5.98	5.98	-	-

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Account	Date^	Check Number	Check Amount	Visit Date	Signing Description
					GREAT VALUE REGULAR BLEACH 121 FO GREAT VALUE 9" FOAM PLATES 170CT EQUATE Total Moisture Body Wash pump GV SLOW COOKER LINERS ANGEL SOFT;BATH TISSUE; SECRET OUTLAST W/OLAY SS PROT PWD 2.6OZ SECRET OUTLST W/OLAY SOFTSOLID CLN 2.6OZ 6"-N ALUM. CRO. HK. REYNOLDS HEAVY DUTY 125' FOIL WM TOWEL 3RL 56CT MICROWAVABLE POTATOES PER EACH BNY JUMPERS TAX
General #XXX003	03/14/14	4726	229.94	03/12/14	PG-240XL/CL-241XL & PP-201 COMBO PACK LINKSYS EA6500 WIRELESS ROUTER
Water #XXX054	03/28/14	1920	285.57	03/26/14	PAINT 1ST MD CP 6PC GOOD TRAY SET BLACK & DECKER 12 CUP COFFEE MAKER WHITE ZHEJIANG G F 4PCS GOODL LINE BRUSH CF DT COKE 12OZ24PK HANGZHOU PLASTIC CUT TRIM CUP EQ IBU TAB 100CT 200MG PRO CHARGER 12PC FOAM BRUSH SET GREAT VALUE 24/.5L PG-210 CL-211 XL502 GLOBE BULB BUTTERFLY MIRROR DECAL MS GRAB AND GO 3PC BISTRO RED LITA GLIDDEN GARAGE PAINT BGREY SLIP RESISTAN 5 GALLON PAINT STIR STICK ENCORE 3 PK TRAY LINERS FOR METAL TRAY
General #XXX003	06/16/14	4787	374.93	06/14/14	SINGLE TICKET ROLLS CANON CL-211XL COLOR CARTRIDGE CANON PG-210XL BLACK CARTRIDGE 4PK 11 INCH YELLOW SOFTBALLS MULTI BERBER BLEND RUG 18X27.5-BRNSTN

Amount	Improper	Unsupported	Reasonable
2.98	2.98	-	-
3.97	3.97	-	-
4.97	4.97	-	-
7.12	7.12	-	-
10.97	10.97	-	-
3.97	3.97	-	-
3.97	3.97	-	-
1.28	1.28	-	-
7.98	7.98	-	-
2.57	2.57	-	-
1.76	1.76	-	-
0.97	0.97	-	-
20.57	20.57	-	-
49.97	-	49.97	-
179.97	-	179.97	-
49.00	-	49.00	-
10.00	10.00	-	-
19.92	19.92	-	-
7.97	-	7.97	-
7.18	7.18	-	-
1.50	1.50	-	-
2.32	2.32	-	-
1.50	1.50	-	-
2.97	2.97	-	-
49.97	-	-	49.97
2.27	2.27	-	-
4.88	4.88	-	-
98.00	98.00	-	-
25.00	-	25.00	-
1.12	1.12	-	-
1.97	1.97	-	-
7.76	-	-	7.76
53.94	-	-	53.94
43.94	-	-	43.94
9.97	9.97	-	-
4.88	4.88	-	-

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Per Check Image or Bank Statement				Per Wal-Mart	
Account	Date[^]	Check Number	Check Amount	Visit Date	Signing Description
					PG-210 CL-211 XL502
					IGLOO GLIDE PRO 110
					TAX
Total			<u>\$ 6,966.49</u>		

[^] - Because checks were redeemed electronically, check images were not included in the bank statements.
The date shown is the date the transaction was posted to the City's bank account.

Amount	Improper	Unsupported	Reasonable
49.97	49.97	-	-
179.94	179.94	-	-
24.53	24.53	-	-
\$ 6,966.49	4,949.52	892.03	1,124.94

Exhibit G

Report on Special Investigation of the
City of Riverton

Purchases from Sam's Club
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club					
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount	
NBF #XXX723	9/14/2010	187	\$ 281.77	09/12/10	CJ	DAISY FRESH	1	\$ 19.93	
						HUGGIES	1	14.16	
						MEMBER'S MARK	2	31.96	
						BOUNTY	1	18.48	
						HALLOWEEN CANDY	2	15.96	
						CLOROX	1	12.67	
						MEMBER'S MARK	1	16.76	
						MARS	1	8.98	
						MEMBER'S MARK	1	15.72	
						KELLOGG'S	1	6.98	
						NESTLE	1	9.88	
						JIMMY DEAN	6	27.48	
						SPOT SHOT	2	20.88	
						PAMPERS	1	37.98	
						JACK LINK'S	1	9.22	
TAX		14.73							
NBF #XXX723	10/4/2010	114	662.53	09/30/10	CJ	BUDWEISER	10	169.70	
						DEPOSIT	30	36.00	
						ATKINS ADVANTAGE	2	25.74	
						BUD LIGHT	10	169.60	
						BUSCH LIGHT	10	144.70	
						CANDY COOKIES	1	5.98	
						CHOC CHUNK COOKIES	1	5.98	
						SUGAR COOKIES	1	5.98	
						ATKINS ENDULGE	1	10.98	
						FRITO-LAY	1	11.22	
						HALLOWEEN	1	6.98	
						MEMBER'S MARK	1	6.73	
						LA COSTENA	1	4.88	
						LAYS	1	11.22	
						SHEDD'S	1	6.76	
						DAISY BRAND	1	5.24	
						TAX		34.84	
						General #XXX003	12/03/10	3808	278.78
JACK LINK'S	1	9.88							
PRAIRIEWARE	1	29.98							
ATKINS ADVANTAGE	1	12.87							
MEMBER'S MARK	1	16.98							
CANON PG-210XL & CL211	2	119.76							

Report on Special Investigation of the
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Purchases from Sam's Club
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Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						PORTION PAC	2	13.76
						MEMBER'S MARK	1	15.98
						POM	1	25.76
						TAX		15.85
NBF #XXX723	12/21/2010	172	447.43	12/19/10	CJ	JACK LINK'S	1	9.88
						WESTCOTT	1	11.98
						POST-IT	1	4.98
						WILSON JONES	1	10.68
						ROYAL BRITES	1	11.78
						ATKINS ADVANTAGE	1	12.98
						MEMBER'S MARK	1	16.98
						ENERGIZER	1	14.98
						ORIGINAL PRICE \$20.98	1	19.98
						WITE-OUT	1	5.98
						DIXIE	1	8.68
						CANON PG-210XL & CL211	1	59.88
						GHIRARDELLI	2	7.82
						ORIGINAL PRICE: \$9.98	1	9.98
						MEMBER'S MARK	1	6.73
						ORIGINAL PRICE \$10.47	1	9.98
						KLEENEX	1	12.98
						12 ROLLS REFILL MAGICTAPE	1	18.98
						HERSHEY	1	10.48
						MARS	1	8.78
						MEMBER'S MARK	1	15.98
						KELLOGG	2	12.12
						DAILY CHEF	2	21.56
						CONTINENTAL DIVIDE	1	17.81
						SKIPPY	1	7.98
						TARGUS	1	9.98
						CHEX	1	3.98
						ORIGINAL PRICE: 6.98	1	6.98
						KAMENSTEIN	1	19.98
						SPLENDA	1	11.87
						SPOT SHOT	1	10.48
						SHARP	1	9.88
						TAX		24.34
General #XXX003	02/24/11	3888	159.89	02/22/11	CJ	MEMBER'S MARK	2	33.96

Exhibit G

Report on Special Investigation of the
City of Riverton

Purchases from Sam's Club
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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						BOUNTY	1	18.48
						DAWN	1	6.98
						DIAL	1	6.48
						MEMBER'S MARK	1	17.58
						ERA	1	14.88
						GLAD	1	14.48
						ICE MOUNTAIN	1	3.88
						NESTLE	1	3.98
						OLAY	1	10.88
						PROPEL	1	8.98
						WINDEX PLUS	1	9.38
						TAX		9.95
NBF #XXX723	5/3/2011	269	534.34	05/01/11	CJ	DEPOSIT	1	0.05
						BEEF RIBEYE	15.91	106.28
						DEPOSIT	1	1.20
						BOUNTY	1	18.48
						ST. CLAIR	1	4.58
						DAILY CHEF	1	9.48
						MEMBER'S MARK	1	18.46
						MONSTER	1	31.12
						GLAD	1	14.48
						FRITO-LAY	4	23.92
						JAGERMEISTER	1	41.78
						FOODSAVER	1	39.98
						WONDERFUL	1	15.98
						PORK BOSTON BUTT	32.65	64.32
						ST. CLAIR	1	4.28
						NESTLE	1	3.98
						QUILTED NORTHERN	2	36.56
						STARBURST	1	11.88
						SHARPIE	1	12.98
						SPOT SHOT	1	10.48
						STARBURST	1	17.82
						TWIZZLERS	1	17.82
						VEGETABLE TRAY	1	9.98
						TAX		18.45
General #XXX003	06/29/11	3972	337.98	06/27/11	CJ	MEMBER'S MARK	1	11.86
						MEMBER'S MARK COMMERCIAL	1	23.34
						ARTISAN FRESH	1	5.47

Report on Special Investigation of the
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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						AVEENO	1	11.68
						HUGGIES	1	15.48
						MEMBER'S MARK	1	16.98
						BOUNTY	1	18.82
						MEMBER'S MARK	1	7.48
						DAILY CHEF	1	9.28
						MEMBER'S MARK	1	19.24
						FRUCTIS	1	6.98
						GLAD	1	13.58
						BAKERS & CHEFS	2	10.76
						DAILY CHEF	2	15.56
						HUGGIES CLUB PACK	1	38.98
						KLEENEX	1	12.98
						DAILY CHEF	1	8.78
						COUNTRY TIME	1	6.98
						PANTENE	1	7.88
						WONDERFUL	1	15.98
						MOZAIK	1	8.88
						SMART MIX	1	10.88
						JACK LINK'S	1	10.32
						FRITO LAY	1	11.22
						TAX		18.59
General #XXX003	08/24/11	4018	342.39	08/22/11	CJ	SEVILLE CLASSICS	1	29.98
						PRAIRIEWARE	1	28.28
						MEMBER'S MARK	1	16.98
						BOUNTY	1	19.48
						CANON	1	29.98
						DEPOSIT	1	1.20
						ZEBRA	1	9.98
						GATORADE	1	14.88
						MOUNTAIN DEW	1	6.88
						LIFETIME 6' PICNIC TABLE	1	99.81
						PROPEL	2	19.96
						PUFFS	1	12.78
						SAM'S COPY	1	29.88
						TAX		22.32
NBF #XXX723	9/23/2011	208	401.91	09/21/11	CJ	BUDWEISER	1	17.46
						DEPOSIT	1	1.20
						DEPOSIT	1	1.00

Exhibit G

Report on Special Investigation of the
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Purchases from Sam's Club
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Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						BOUNCE	1	7.98
						BOUNTY	1	19.48
						CHARMIN	1	19.98
						CRYSTAL LIGHT	1	8.48
						DAILY CHEF	1	9.98
						DAWN	1	7.78
						ERA HE	1	10.98
						FOLGERS	2	29.76
						HUGGIES CLUB PACK	1	36.98
						ICE MOUNTAIN	1	4.48
						MICHELOB ULTRA	1	16.96
						ORIGINAL PRICE \$49.98	1	49.98
						SERTA PERFECT SLEEPER	1	9.98
						MEMBER'S MARK	6	52.68
						DAVID	1	14.91
						SPOT SHOT	1	10.48
						SWIFFER	1	14.98
						SWIFFER	1	3.51
						TIDE W/FEBREZE	1	19.98
						TRESEMME	1	9.98
						TAX		22.93
NBF #XXX723	10/25/2011	210	622.37	10/21/11	CJ	CHINET	1	8.28
						ORIGINAL PRICE: \$19.98	1	19.98
						APACHE MILLS	1	19.92
						MEMBER'S MARK COMMERCIAL	1	23.22
						DEPOSIT	1	0.05
						DEPOSIT	3	3.60
						CANON PG-210XL & CL211	2	119.76
						CRYSTAL LIGHT	1	5.98
						COLOROX	1	11.98
						BREWRITE	2	5.76
						CROWN ROYAL	1	27.17
						DAWN	1	6.48
						DIET MOUNTAIN DEW	1	13.97
						DIET PEPSI	1	13.97
						ZEBRA	1	9.98
						FOLGERS	2	25.34
						VALLEY SELECT	1	18.58

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Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						NEW YORK	1	7.98
						GATORADE	1	14.88
						GILLETTE	1	10.98
						MORRISON'S	2	15.04
						HUGGIES	1	39.98
						HUGGIES	1	15.48
						KLEENEX	1	12.98
						PORTION PACK	1	8.37
						MOUNTAIN DEW	1	13.97
						MARATHON	1	25.78
						PROPEL ZERO	1	6.98
						PROPEL	1	8.98
						DAILY CHEF	1	18.88
						Q-TIPS	1	6.98
						ARM & HAMMER SPINBRUSH	1	18.88
						POST-IT	1	16.68
						TRESEMME	1	9.98
						TAX		35.55
General #XXX003	08/20/12	4328	222.95	08/18/12	JB	MEMBER'S MARK COMMERCIAL	1	22.56
						MEMBER'S MARK	1	16.48
						SYCAMORE FARMS	1	7.48
						CHOOSE ANY 2	1	6.49
						DAWN	1	7.78
						MEMBER'S MARK	1	15.98
						MR CLEAN	1	9.78
						MARATHON	1	25.78
						SAM'S COPY	1	29.88
						SAMSILL	1	9.88
						MEMBER'S MARK	1	9.48
						150CT MANILA FILE FOLDERS	1	7.27
						SPOT SHOT	1	10.98
						COLUMBIAN	1	10.77
						CASH BANK	1	20.00
						TAX		12.36
General #XXX003	11/05/12	4371	348.67	11/03/12	JB	HEFTY	1	8.48
						GROUND BEEF	9.31	29.61
						ARGO	1	2.48

Exhibit G

Report on Special Investigation of the
City of Riverton

Purchases from Sam's Club
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						DAILY CHEF	1	3.46
						MEMBER'S MARK	1	16.48
						MCCORMICK	1	3.98
						DAILY CHEF	1	5.43
						CANON PG-210XL & CL211	1	59.88
						COUNTRY PASTA	1	6.98
						GENERAL MILLS	1	6.25
						CHUNKY	1	10.82
						HERSHEY KISSES	1	8.78
						DAILY CHEF	1	9.46
						DAILY CHEF	1	7.48
						DAILY CHEF	1	8.48
						DAILY CHEF	1	6.48
						YEAST DINNER ROLL	3	14.94
						DEL MONTE BRANDS	2	6.96
						FRENCH'S	1	3.88
						DEL MONTE	4	12.72
						DAILY CHEF	1	5.78
						VIBRANTS	1	7.88
						VANITY FAIR	1	7.64
						PANTENE	1	7.88
						CHINET	1	12.70
						RUSSET POTATOES	3	7.44
						SABERT	1	4.28
						DAILY CHEF	2	21.56
						ARM & HAMMER SPINBRUSH	1	17.98
						SABERT	1	3.28
						BC HERSHEY'S	1	7.88
						LAND O'LAKES	3	11.34
General #XXX003	04/12/13	4494	307.36	04/10/13	JB	DIXIE	1	16.32
						DIXIE	1	11.48
						HEFTY	1	10.98
						AIRWICK	1	9.98
						MEMBER'S MARK	1	16.48
						RUBBERMAID	1	9.88
						CANON PG-210XL & CL211	2	119.76
						MAXCHIEF	1	36.74
						KLEENEX	1	12.98

Report on Special Investigation of the
City of Riverton

Purchases from Sam's Club
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club					
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount	
						LIQUID PLUMR	1	10.48	
						MEMBER'S MARK	1	14.98	
						DAILY CHEF	1	17.42	
						GOODYEAR	1	19.88	
General #XXX003	06/18/13	4532	94.33	06/16/13	JB	BRITA	1	29.98	
						DAILY CHEF	1	9.98	
						ZEBRA	1	9.98	
						JACK LINK'S	1	12.88	
						HERSHEY	1	11.48	
						RUSSET POTATOES	1	3.48	
						CHEX	1	4.78	
						XRX PREM MULTI	1	6.98	
						TAX		4.79	
General #XXX003	09/25/13	4603	808.85	09/23/13	JB	HEFTY	2	16.96	
						SAUNDERS	1	5.98	
						DEPOSIT	1	0.05	
						QUILTED NORTHERN	2	36.96	
						BISQUICK	2	9.88	
						BOUNCE	1	8.48	
						BOUNTY	1	18.98	
						CANON PG-210XL & CL211	1	59.88	
						CHERRY CHEESE DANISH	1	6.68	
						MINI CHOC DONUTS	2	10.36	
						BIG TEXAS CINNAMON ROLL	1	6.38	
						HERSHEY KISSES	1	8.78	
						DORITOS	4	47.92	
						MEMBER'S MARK	1	19.58	
						DAILY CHEF	1	12.24	
						FOLGERS	1	37.98	
						GLAD	1	15.78	
						GATORADE	2	31.24	
						BETTY CROCKER	1	6.98	
						HERSHEY'S	1	14.68	
						PORTION PAC	3	21.54	
						GREEN MOUNTAIN COFFEE	1	39.98	
						ORIGINAL PRICE \$129.98	1	129.98	
						KLEENEX	1	12.98	

Exhibit G

Report on Special Investigation of the
City of Riverton

Purchases from Sam's Club
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						M&M'S	1	14.68
						MARS	1	27.98
						PACE	1	8.78
						MEMBER'S MARK	1	3.96
						NATURE VALLEY	1	9.48
						KRUSTEAZ	2	13.96
						PILLSBURY	1	7.48
						HEINZ	1	7.98
						RED LOBSTER	1	5.98
						CHEF-MATE	3	22.08
						MCCORMICK	1	3.48
						SOUTHERN COMFORT	1	29.18
						TONE'S	1	4.58
						TOOTSIE ROLL	1	7.48
						MEMBERS MARK FINEST	1	14.98
						MEMBERS MARK FINEST	1	14.98
						TAX		31.56
General #XXX003	10/04/13	4607	170.30	10/02/13	JB	FRITO-LAY	2	23.32
						DAILY CHEF	1	12.33
						MARS	1	19.98
						JACK LINK'S	1	12.88
						HERSHEY	1	11.48
						MARATHON	1	25.78
						SAM'S CLUB	2	6.96
						SHREDDED LETTUCE	7	8.05
						SWISS MISS	2	14.56
						DAISY BRAND	2	11.16
						DAILY CHEF	1	4.28
						TONE'S	1	4.58
						DAILY CHEF	1	9.48
						TAX		5.46
Sewer #XXX707	12/9/2013	2062	806.77	12/05/13	JB	AT&T	2	68.16
						DAILY CHEF	1	8.48
						DAISY FRESH	1	33.36
						DAILY CHEF	1	18.82
						WINCUP	1	20.59
						MEMBER'S MARK	1	14.67
						AIRBORNE	2	32.96
						AIRWICK	1	9.98

Report on Special Investigation of the
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Purchases from Sam's Club
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						AVEENO	1	19.98
						SOUTHERN BISCUITS	6	30.72
						PILLSBURY	2	13.56
						GHIRARDELLI	2	14.96
						CANON PG-210XL & CL211	1	59.88
						FRESH BAKERY	1	22.05
						DAILY CHEF	1	7.48
						NANCY'S	1	9.98
						FOLGERS	1	9.98
						BAKERS AND CHEFS	4	10.32
						DAILY CHEF	1	8.98
						DAILY CHEF	1	22.86
						MORRISON'S	2	13.96
						DAILY CHEF	1	19.76
						ORE-IDA	5	29.40
						ORIGINAL PRICE: \$5.98	1	5.98
						INST SV	-1	(1.50)
						KLEENEX	1	12.98
						MINI CANDY COOKIES	1	3.48
						MEMBER'S MARK	2	7.92
						PAM	1	4.65
						KRUSTEAZ	2	13.96
						BAKERS & CHEFS	1	9.48
						PILLSBURY	1	7.48
						PILLSBURY	1	7.48
						MORTON SALT	1	9.43
						JIMMY DEAN	9	60.12
						SENSODYNE	1	15.98
						PROPEL	1	11.48
						MORTON SALT	1	2.93
						JIMMY DEAN	3	14.94
						SKIPPY	1	7.74
						SWISS MISS	1	7.28
						MAMA MELLACE	1	8.58
						SWEET 'N LOW	1	11.48
						MRS. BUTTERWORTH'S	2	13.96
						TROPICANA	3	26.94
						VANITY FAIR	1	7.48
						CRISCO	1	8.48
						TAX		27.15

Exhibit GReport on Special Investigation of the
City of RivertonPurchases from Sam's Club
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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
General #XXX003	12/30/13	4672	172.64	12/28/13	JB	HEFTY	2	16.96
						BAKERS & CHEFS	2	15.26
						AVEENO	1	13.98
						BARI TEXTILE MILLS	1	22.98
						CHEX MIX	1	5.98
						CASABELLA	1	14.98
						DAILY CHEF	1	8.98
						JACK LINK'S	1	12.88
						AVERY	1	16.98
						SAM'S CLUB	1	3.48
						SKINNY POP	1	4.98
						SPRAYWAY	1	8.38
						KEEBLER	1	8.67
						TUMS ULTRA 1000	1	9.98
TAX		8.17						
Sewer #XXX707	1/9/2014	2060	158.20	01/07/14	JB	LIFETIME PRODUCTS	1	49.78
						MEMBER'S MARK	2	32.96
						UTZ	1	6.42
						FOLGERS	1	34.98
						INST SV	-1	(2.50)
						INST SV	-1	(1.50)
						MEMBER'S MARK	1	14.98
						MEMBER'S MARK	1	3.96
						PROPEL	1	11.48
						TAX		7.64
General #XXX003	02/24/14	4697	1,159.68	02/21/14	JB	GRAY BROTHERS BAG INC	1	4.57
						WINCUP	1	16.34
						WINCUP	1	20.59
						ROYAL	1	199.83
						MEMBER'S MARK	1	16.48
						CANON PG-210XL & CL211	1	59.88
						POLY-AMERICA	1	13.47
						CHERRY CHEESE DANISH	1	6.68
						DAILY CHEF	3	17.82
						MINI CHOC DONUTS	1	5.18
						BIG TEXAS CINNAMON ROLL	1	6.38
						GENERAL MILLS	1	6.98

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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						BREWRITE	1	2.88
						VARIETY CRUMB CAKE	1	6.48
						FOLGERS	1	9.98
						FOLGERS	1	10.98
						SCOTCH-BRITE	1	7.34
						HERSHEY'S	1	14.68
						HUGGIES CLUB PACK	1	38.98
						KAR'S	1	7.36
						M&M'S	1	14.68
						MARS	1	14.68
						MEMBER'S MARK	2	7.92
						NESTLE	1	14.64
						LINDSAY	1	6.47
						JACK LINK'S	1	11.37
						PLANTERS	1	9.68
						NOSTALGIA PRODUCTS GROUP	1	199.98
						ACT II	2	19.96
						WEAVER	1	3.62
						PROPEL	2	22.96
						ORIGINAL PRICE \$269.98	1	229.98
						SIMPLY RIGHT	1	16.98
						MINI SUGAR DONUTS	1	5.18
						TIDE W/FEBREZE	1	15.82
						MEMBER'S MARK	1	18.36
						VARIETY PACK	1	7.99
						TAX		66.53
Water #XXX054	2/27/2014	1921	512.04	02/25/14	JB	LIFETIME PRODUCTS	1	39.88
						ROYAL	1	199.83
						BAKERS & CHEFS	2	25.76
						BOUNCE	1	8.48
						RUBBERMAID	1	39.98
						CHEX MIX	1	5.98
						RUBBERMAID	1	7.88
						GRAVITY DVD	1	19.98
						MARATHON	2	39.76
						HERSHEY'S	1	14.68
						M&M'S	1	14.68
						MARS	1	14.68
						NESTLE	1	14.64

Exhibit G

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For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						PILLSBURY	1	7.48
						THINK THIN	1	15.51
						COLUMBIAN	1	11.24
						TAX		31.60
General #XXX003	03/05/14	4711	625.95	03/03/14	JB	DIXIE	1	11.74
						ORIGINAL PRICE \$29.98	1	29.98
						MEMBER'S MARK COMMERCIAL	1	21.78
						ARGO	1	2.98
						MARATHON	1	20.58
						MEMBER'S MARK	2	32.96
						BIO OIL	1	21.68
						DAILY CHEF	2	11.88
						SIMPLY RIGHT	1	22.98
						COUNTRY TIME	1	6.98
						DAILY CHEF	1	9.96
						DAILY CHEF	1	12.95
						DAILY CHEF	1	9.98
						DEL MONTE BRANDS	1	4.98
						FAMOUS DAVE'S	1	6.78
						GLAD	1	15.78
						GATORADE	1	15.62
						MASTER	8	17.44
						VET IQ	1	14.88
						CHOOSE ANY 2	1	4.14
						PLANTERS	1	14.48
						MEMBER'S MARK	1	14.98
						MEMBER'S MARK	2	7.92
						OSTEO BI FLEX	1	27.53
						OXYTROL	1	35.98
						WONDERFUL	1	14.98
						PORK BOSTON BUTT	68.79	122.44
						SENSODYNE	1	15.98
						CHEF-MATE	2	14.72
						TONE'S	1	4.48
						SECRET	1	16.98
						RICKLAND ORCHARDS	1	14.98
						TAX		24.45
General #XXX003	03/07/14	4717	271.32	03/05/14	JB	DIXIE	1	11.22
						RUBBERMAID	1	12.86

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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						CHOCOLATE FUDGE	1	15.98
						COCONUT CREAM FILLED	1	15.98
						ST CLAIR	2	9.56
						DAILY CHEF	1	9.98
						INST SV	-1	(2.00)
						LIFETIME	1	49.98
						LUMAVUE	1	97.50
						ORIGINAL PRICE \$14.98	1	14.98
						DOLE	1	10.98
						LOGITECH	1	49.74
						TAX		17.10
						PAYMENT WITH SHOPPING CARD		(42.54)
General #XXX003	03/13/14	4722	480.00	03/11/14	JB	BY MEMBERS MARK	1	5.46
						BY MEMBER'S MARK	1	5.27
						MAXCHIEF	1	36.74
						COLUMBIAN ENVELOPE	1	8.36
						BLUE STOP MAX	1	23.88
						ROYAL BRITES	1	5.98
						CANON	2	119.96
						CLOROX	1	13.48
						DAILY CHEF	1	9.96
						ELLEN TRACY	1	45.91
						MEMBER'S MARK	1	19.82
						5000 SHEET COPY PAPER	1	27.88
						ORIGINAL PRICE: \$79.87	1	79.87
						AVERY	2	13.86
						SAM'S CLUB	1	3.48
						SHOUT	1	9.44
						150CT MANILA FILE FOLDERS	1	7.27
						COLUMBIAN	1	11.98
						TAX		31.40
General #XXX003	03/21/14	4716	191.09	03/19/14	JB	DAILY CHEF	7.5	14.10
						BLUE STOP MAX	2	47.76
						BOUNTY	1	25.98
						WHITE BUT-R-CREME	1	37.94
						GENERAL MILLS	1	7.48
						MEMBER'S MARK	1	3.96
						PILLSBURY	2	14.96

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For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						PROPEL	2	22.96
						VANITY FAIR	1	8.58
						TAX		7.37
General #XXX003	03/31/14	4765	387.70	03/29/14	JB	FRITO-LAY	3	34.98
						PENGUIN	1	6.36
						KIDSBOOKS	1	7.28
						BOUNTY	2	37.96
						CANON	2	119.96
						IMAGE PLUS	1	7.23
						DAILY CHEF	2	30.24
						MEDALLION	1	7.92
						CALVIN KLEIN	1	19.98
						DAILY CHEF	1	9.98
						DAWN	1	8.28
						INST SV	-2	(4.00)
						PACE	1	8.78
						KRUSTEAZ	2	13.96
						MARATHON	1	25.78
						GREEN BELL PEPPERS	2	10.96
						SAM'S CLUB	1	3.48
						ADAMS	1	6.98
						BC HERSHEY'S	1	7.88
						SISTER SCHUBERT	1	5.98
						TAX		17.73
General #XXX003	04/07/14	4734	292.57	04/05/14	JB	DIXIE	1	8.22
						KRAFT	1	8.98
						DAILY CHEF	1	7.86
						DIXIE	1	10.94
						DIXIE	1	15.68
						GROUND BEEF	9.77	30.68
						FUDGE BROWNIE	1	9.18
						IMAGE PLUS	1	7.23
						COUNTRY PASTA	1	6.98
						DAILY CHEF	1	5.94
						DAILY CHEF	5	28.80
						MEMBER'S MARK	1	19.98
						TONE'S	1	6.38
						MASTER	2	4.36
						JUMBO WHITE HOAGIE	4	19.92

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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						MASTER	2	4.36
						HIDDEN VALLEY	2	19.96
						INST SV	-2	(4.00)
						INST SV	-1	(1.00)
						STOUT STUFF	1	2.48
						COUNTRY CROCK	1	5.28
						KRAFT	1	5.78
						PAM	1	4.65
						RAGU	6	23.28
						ST CLAIR	2	9.96
						SWEET ONIONS	1	5.98
						MEMBER'S MARK	1	18.36
						TAX		6.35
Water #XXX054	4/11/2014	1919	212.98	04/09/14	JB	DAILY CHEF	1	15.12
						CHOCOLATE FUDGE	1	15.98
						FRESH STRAWBERRY	2	17.96
						FOLGERS	1	37.98
						HUGGIES LITTLE	1	39.98
						SNUGGLERS		
						INST SV	-1	(3.00)
						INST SV	-1	(6.00)
						HUGGIES CLUB PACK	1	17.98
						KRAFT	4	33.92
						TOSSED SALAD	10	21.90
						ZIPLOC VACUUM	1	15.98
						STORAGE		
						TAX		5.18
General #XXX003	4/17/2014	4749	271.83	04/15/14	##	TWIX EASTER MINIS 11.5OZ	1	2.88
						RP 4CT BAG EASTER	2	2.00
						COLL PDQ		
						EASTER SIXLETS BAG	1	2.88
						WIRELESS N DSL	1	89.97
						MODEM/ ROUTER		
						GATEWAY		
						REESE EGG LARGE BAGS	1	9.98
						FLAG LETTERHEAD	2	6.94
						HP 61XL TRI-COLOR INK	1	31.98
						CARTRIDGE		
						HP 61XL BLACK INK	2	59.96
						CARTRIDGE		

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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						GREY GRANITE PAPER 24 LB 80 SHEETS	1	4.50
						SNICKERS EASTER MINIS 11.5OZ	1	2.88
						BOOK ABIGAIL TEA PARTY	1	8.97
						E1636DZ - EASTER SMARTIES 1 LB BAG	1	2.28
						SAF-T-POPS 10 OZ	1	2.00
						USA HEART SMALL FLAG	1	4.97
						5QT EGG PAIL EASTER BUCKET	1	0.97
						ANGEL STATUE	2	9.94
						M&MS MC EASTER FUNSIZE 11.0OZ	1	2.88
						12CT 43MM OMBRE METALLIC EGGS	1	1.97
						12CT 43MM SOLID METALLIC EGGS	2	3.94
						EASTER CARD ANYONE	1	3.97
						TAX		15.97
General #XXX003	04/21/14	4763	281.24	04/19/14	JB	FRITO-LAY	2	23.32
						FIRST AID KIT	1	19.98
						FOLGERS	1	37.98
						INST SV	-1	(20.00)
						ORIGINAL PRICE \$129.98	1	129.98
						GENERAL MILLS	1	7.48
						FRITO LAY	1	11.66
						PROPEL	2	22.96
						I.IMAGE	1	19.88
						SAM'S CLUB	1	3.48
						LIPTON	1	10.78
						TAX		13.74
Water #XXX054	6/24/2014	1971	812.55	06/22/14	JB	DAILY CHEF	1	4.98
						FRITO-LAY	1	11.66
						MEMBER'S MARK COMMERCIAL	1	12.48
						HEFTY	1	10.98
						AIRHEADS	1	9.27
						AIRWICK	1	9.98
						DAILY CHEF	1	14.12
						ARM CHAIR	1	19.98

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Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						MEMBER'S MARK	1	16.87
						FARMRICH	1	14.28
						CLOROX	1	8.98
						BOUNTY	1	25.98
						CADBURY	1	19.88
						UTZ	1	6.42
						DAILY CHEF	2	11.88
						CHEEZ-IT	1	7.98
						MEDALLION	2	15.84
						HANDI SNACKS	1	8.16
						PILLSBURY	1	6.48
						GENERAL MILLS	1	6.98
						CLOROX	1	13.48
						COUNTRY TIME	2	14.96
						DAWN	1	7.98
						DAILY CHEF	1	8.98
						KELLOGG'S	1	5.99
						GARDETTO	1	9.88
						NABISCO	1	7.48
						VLASIC	2	9.68
						HERSHEY'S	1	28.98
						HEINZ	1	6.98
						DIXIE	1	5.36
						HERSHEY'S	1	14.68
						JIF	1	8.98
						HERSHEY	1	11.48
						KLEENEX	1	12.98
						LAYS	2	23.96
						GENERAL MILLS	1	7.48
						ORIGINAL PRICE \$14.98	1	14.88
						LYSOL POWER AND FRESH	2	13.76
						M&M'S	1	14.68
						MARS	1	14.68
						MARS	1	15.86
						MUSSELMAN'S	1	5.88
						MEMBER'S MARK	4	15.92
						MARATHON	1	15.88
						PILLSBURY	2	14.96
						HEINZ	1	7.98
						MEMBER'S MARK	1	7.94

Exhibit G

Report on Special Investigation of the
City of Riverton

Purchases from Sam's Club
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						FRITO LAY	2	23.32
						WORTHINGTON	1	9.98
						PROPEL	2	22.96
						PINE-SOL	2	19.56
						SAM'S CLUB	2	6.96
						SKITTLES/STARBURST	1	16.58
						SMUCKERS	1	5.78
						DAVID	2	18.28
						BAKERS & CHEFS	1	14.42
						LIPTON	1	10.78
						JACK LINK'S	1	11.37
						TIDE	1	20.98
						FRITO LAY	1	9.98
						SENSIBLE PORTIONS	1	4.98
						TAX		31.71
Water #XXX054	7/22/2014	1980	790.42	07/20/14	JB	DEPOSIT	1	0.05
						ABREVA	1	26.48
						ARM CHAIR	1	19.98
						AXE	1	9.38
						MEMBER'S MARK	1	16.87
						CANON PG-210XL & CL211	3	179.64
						CADBURY	1	19.88
						CHEEZ-IT	1	7.98
						HANDI SNACKS	1	8.16
						FOLGERS	2	69.96
						KELLOGG'S	1	5.99
						DYNATRAP	1	89.98
						HAMPTON FARMS	1	5.86
						INST SV	-3	(7.50)
						INST SV	-1	(2.00)
						INST SV	-1	(2.25)
						GENERAL MILLS	1	7.48
						MEMBER'S MARK	1	3.98
						NEUTROGENA	1	29.99
						PLANTERS	1	9.98
						OFF! SMOOTH & DRY	2	27.96
						PANTENE	2	15.76
						PLANTERS	1	9.68
						PROPEL	3	34.44

Report on Special Investigation of the
City of Riverton

Purchases from Sam's Club
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Sam's Club				
Account	Date^	Check Number	Check Amount	Visit Date	Card Holder Initials	Description	Unit Quantity	Amount
						SHARP	1	19.99
						SECRET	1	16.98
						GILLETTE	1	17.98
						SOUTHERN COMFORT	1	29.99
						JACK LINK'S	2	22.74
						DOWNY UNSTOPABLES	1	14.98
						BELGIAN WAFFLES	1	6.99
						COPPERTONE	1	16.98
						COLUMBIAN	1	13.97
						TAX		42.09
General #XXX003	10/24/14	4866	177.81	10/22/14	JB	MEMBER'S MARK	2	25.96
						2700 SHEETS POST IT NOTE	1	17.93
						AIRWICK	1	11.98
						MEMBER'S MARK	1	16.87
						CANON PG-210XL & CL211	1	59.88
						DAWN	1	7.78
						MARATHON	1	25.78
						TAX		11.63
Total			<u>\$13,626.64</u>					<u>\$13,626.64</u>

^ - Because checks were redeemed electronically, check images were not included in the bank statements.
The date shown is the date the transaction was posted to the City's bank account.

- Not provided.

Report on Special Investigation of the
City of Riverton

Purchases from Menards
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Menards	
City Account	Date	Check Number	Amount	Transaction Date	Description
General #XXX003	08/24/11	4017	\$ 310.04	08/22/11	DESKPAD CALENDAR 18 BUD 25 CENTS SIGN SWIFFER MAX STARTER SWIFFER WETJET REFIL 14 OZ. ODOR ELIM COOL 14 OZ. ODOR ELIM COOL AWNING DE-FLAPPER 2E AWNING DE-FLAPPER 2E TRAVEL MUG DECK & SIDING CLEANER DECK & SIDING CLEANER TODDLER SWING GLAD KITCHEN ODOR SH 2 PACK LED AUTO NT LT SHARPIE PEN BLACK 2 SHARPIE PEN BLACK 2 BOUNCE SHEETS FREE 8 PPCRN ORV MOVIE BTR NAT LIVING OC FRESH NAT LIVING OC FRESH SWIFR WETJET WOOD CL SWIFR WETJET LQ CLEA 8" SCISSOR 5/8" FLAT WASHER 13P COMM GRADE SWING SEA TAX
NBF #XXX723	09/19/11	207	361.87	09/18/11	48" 34W 4100K T12 2P 48" 34W 4100K T12 2P 48" 34W 4100K T12 2P 40W 3 3/4" GLOBE BUL 40W 3 3/4" GLOBE BUL 40W 3 3/4" GLOBE BUL WIRELESS DIGITAL & L

Qty	Amount	Improper	Reasonable
1	\$ 1.99	-	1.99
4	26.96	26.96	-
1	8.99	-	8.99
1	4.98	-	4.98
1	2.49	-	2.49
1	2.49	-	2.49
1	6.89	6.89	-
1	6.89	6.89	-
1	9.99	9.99	-
1	7.99	7.99	-
1	7.99	7.99	-
1	15.97	-	15.97
1	7.64	-	7.64
1	3.88	3.88	-
1	2.96	-	2.96
1	2.96	-	2.96
1	3.49	3.49	-
1	1.98	1.98	-
1	0.50	0.50	-
1	0.50	0.50	-
1	3.99	3.99	-
1	3.99	3.99	-
1	5.98	-	5.98
5	8.45	-	8.45
5	139.95	-	139.95
	20.15	20.15	-
1	3.97	-	3.97
1	3.97	-	3.97
1	(3.97)	-	(3.97)
1	2.49	-	2.49
1	2.49	-	2.49
1	2.49	-	2.49
1	299.00	299.00	-

Report on Special Investigation of the
City of Riverton

Purchases from Menards
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Menards	
City Account	Date	Check Number	Amount	Transaction Date	Description
					CLOROX WIPES TO GO 9
					CLOROX WIPES TO GO 9
					BLK COAX CABLE STAPL
					UTILATUB LAUNDRY TUB
					TAX
General #XXX003	12/28/11	4137	348.22	12/26/11	MICRO, 1.6CF,1100W,WH
					200 CT 7" 1-4 CUP FL
					VENOM VINYL 6CT L-XL
					IRON HOLD MAXIMUM BA
					ALARM CLOCK RADIO/US
					ALARM CLOCK RADIO/US
					DOVE MILK CHOCOLATE
					SCOTCHBRITE MULITPUR
					2 PK EASY ERASE PADS
					READI 20OZ BOWL
					10CT SNOWMAN LIGHT S
					6 PK BOUNTY PAPER TO
					10 INCH WHITE CLOCK
					2 PC. EASEL AND 6X8 FR
					SNOOPY PORCH GREETER
					BOUNCE SHEETS FREE 8
					PLASTIC SPOONS
					PLASTIC SPOONS
					PLASTIC SPOONS
					8 PK SCOTT BATH TISS
					8 PK SCOTT BATH TISS
					DAWN DISH PLUS HANDC
					22 OZ SHOUT PRE-CLEA
					MAGIC STRETCH GLOVE
					MAGIC STRETCH GLOVE
					MAGIC BEANIE HAT
					DOUBLE DIPPED PEANUT
					MAGIC BEANIE HAT

Qty	Amount	Improper	Reasonable
1	0.50	-	0.50
1	0.50	-	0.50
1	1.77	-	1.77
1	24.99	24.99	-
	23.67	23.67	-
1	99.00	-	99.00
1	1.94	-	1.94
1	1.19	-	1.19
1	11.98	-	11.98
1	14.99	14.99	-
1	14.99	14.99	-
1	3.48	3.48	-
1	3.28	-	3.28
1	2.39	-	2.39
5	8.40	-	8.40
4	20.00	20.00	-
1	15.49	-	15.49
1	4.99	-	4.99
1	10.00	-	10.00
1	15.00	15.00	-
1	3.99	3.99	-
1	1.48	-	1.48
1	1.48	-	1.48
1	1.48	-	1.48
1	6.97	-	6.97
1	6.97	-	6.97
1	3.97	-	3.97
1	2.68	2.68	-
1	0.50	0.50	-
1	0.50	0.50	-
1	0.50	0.50	-
1	2.50	2.50	-
1	0.50	0.50	-

Report on Special Investigation of the
City of Riverton

Purchases from Menards
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Menards	
City Account	Date	Check Number	Amount	Transaction Date	Description
					OUR FIRST CHRISTMAS
					14OZ ODOR ELIM COOL
					25CT GREETING CARDS
					25CT STATIONERY, WHI
					25CT STATIONERY, TRA
					14 GAL SNOWMAN TOTE
					14 GAL SNOWMAN TOTE
					14 GAL SNOWMAN TOTE
					LARGE ANGLE BROOM
					PURIFIED WATER GALLO
					PURIFIED WATER GALLO
					PURIFIED WATER GALLO
					BIG DUST PAN
					BIG DUST PAN
					CLOROX BLEACH 96 OZ.
					32CT ORNAMENT STORAG
					28" QUICKTOTE DUFFEL
					32CT ORNAMENT STORAG
					ERA LQ HE 96 LOAD
					ERA LQ HE 96 LOAD
					CERTIFICATE BARCODED
General #XXX003	05/03/12	4232	760.24	05/02/12	4 QT PLASTIC PAIL
					TABLE TOP IRONING BO
					24" GRAB BAR STNLS S
					TOILET SAFETY BAR
					CAPTURE PRO STEAM
					CAPTURE PRO STEAM
					CAPTURE PRO STEAM
					ERA LQ ORIGINAL 96 L
					PRO STAINLESS IRON
					50 PK CLOTHESPINS
					50 PK CLOTHESPINS
					CLOTHESPIN BAG

Qty	Amount	Improper	Reasonable
1	4.00	4.00	-
1	1.99	1.99	-
1	6.00	6.00	-
1	1.00	1.00	-
1	1.00	1.00	-
1	7.99	7.99	-
1	7.99	7.99	-
1	7.99	7.99	-
1	6.95	-	6.95
1	0.78	0.78	-
1	0.78	0.78	-
1	0.78	0.78	-
1	4.99	-	4.99
1	4.99	-	4.99
1	1.98	-	1.98
1	5.00	5.00	-
1	10.00	10.00	-
1	5.00	5.00	-
1	9.97	9.97	-
1	9.97	9.97	-
	(11.57)	(11.57)	-
1	0.96	-	0.96
1	6.67	6.67	-
1	21.96	-	21.96
1	30.98	-	30.98
1	12.99	12.99	-
1	12.99	12.99	-
1	12.99	12.99	-
1	9.97	9.97	-
1	29.95	29.95	-
1	2.49	2.49	-
1	2.49	2.49	-
1	1.95	1.95	-

Report on Special Investigation of the
City of Riverton

Purchases from Menards
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Menards	
City Account	Date	Check Number	Amount	Transaction Date	Description
					OFF! BACKYARD CONTRO
					5/32x50 VINYL CLOTHE
					5/32x50 VINYL CLOTHE
					5/32x50 VINYL CLOTHE
					6 QT CLEAR BOX W/ LI
					14 QT CLEAR BOX W/ L
					14 QT CLEAR BOX W/ L
					18CT MURPHY OIL SOAP
					4CT ZIPLOC BIG BAGS
					ZIPLOC TOTE XXL
					GLAD FORCE FLEX DRAW
					HEFTY CINCHSAK BLACK
					HEFTY CINCHSAK BLACK
					BRAWNY OUTDOOR BAGS
					MR CLEAN ERASER POWE
					MR CLEAN ERASER BATH
					MR CLEAN ERASER BATH
					DAWN GRILL CLEANER
					KABOOM FOAM-TASTIC 1
					AH CARPET DEO. FRESH
					AH CARPET DEO. FRESH
					AH CARPET DEO. FRESH
					AH CARPET DEO. FRESH
					AH CARPET DEO. FRESH
					AH CARPET DEO. FRESH
					SOFTSOAP SHEA BUTTER
					SCRAPE ALL UTILITY B
					KNEE BRACE ADJUSTABL
					PAMPERS WIPES 72 CT
					17 OZ FOAMING LIQ-PL
					8 PK BRAWNY PAPER TO
					16 PK CHARMIN BATH T
					EXTRAC, UPRIGHT, ALLTE
					DIAMANTE FIRE PIT

Qty	Amount	Improper	Reasonable
1	9.99	-	9.99
1	3.97	-	3.97
1	3.97	-	3.97
1	3.97	-	3.97
1	1.37	-	1.37
1	2.77	-	2.77
1	2.77	-	2.77
1	3.12	-	3.12
1	5.22	-	5.22
1	4.99	-	4.99
1	13.99	-	13.99
1	7.47	-	7.47
1	7.47	-	7.47
1	6.99	-	6.99
1	9.99	-	9.99
1	3.47	-	3.47
1	3.47	-	3.47
1	3.99	3.99	-
1	3.47	-	3.47
1	1.54	1.54	-
1	1.54	1.54	-
1	1.54	1.54	-
1	1.54	1.54	-
1	1.54	1.54	-
1	1.54	1.54	-
1	2.19	2.19	-
1	0.99	-	0.99
1	19.98	19.98	-
1	2.37	2.37	-
1	3.46	-	3.46
1	6.49	-	6.49
1	9.99	-	9.99
1	279.00	279.00	-
1	99.99	-	99.99

Report on Special Investigation of the
City of Riverton

Purchases from Menards
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Menards	
City Account	Date	Check Number	Amount	Transaction Date	Description
					2/0 TWIN LOOP 20'
					2/0 TWIN LOOP 20'
					2/0 TWIN LOOP 20'
					2/0 TWIN LOOP 20'
					TAX
General #XXX003	05/14/12	4237	1,776.42	05/11/12	PRO-FIT 3 ADA TOILET PLASTIC LAMINATE 'J' 1/4" X 50' SMTH BRD PO 8X 2-1/2 PH FL WOOD 4 PK RATCHET TIE DOWN WELDWOOD CONTACT CEM CTOP JAMOCHA GRANITE CTOP JAMOCHA GRANITE CTOP JAMOCHA GRANITE CTOP JAMOCHA GRANITE CTOP JAMOCHA GRANITE CTOP JAMOCHA GRANITE 30" BASE CAB 36" BASE CAB 24" BASE CABINET LAMINATE JAMOCHA GRA CTOP JAMOCHA GRANITE 3/4" - (23/32) 4X8 BCX 1/4" - (5.2MM)-4'X8' L TAX
General #XXX003	06/08/12	4260	469.71	06/07/12	8 PK BRAWNY PAPER TO 12" DEEP PLANT SAUCE 12" DEEP PLANT SAUCE FOLGER CLSC RST 33.9 200 CT 8" 8-12 CUP F CTOP FUSION GRANITE CTOP FUSION GRANITE

Qty	Amount	Improper	Reasonable
1	6.99	-	6.99
1	6.99	-	6.99
1	6.99	-	6.99
1	6.99	-	6.99
	49.74	49.74	-
2	216.00	-	216.00
1	10.95	-	10.95
1	4.99	-	4.99
1	3.29	-	3.29
1	14.99	14.99	-
1	23.91	-	23.91
1	5.49	-	5.49
1	5.49	-	5.49
1	5.49	-	5.49
1	5.49	-	5.49
1	5.49	-	5.49
1	5.49	-	5.49
1	165.00	-	165.00
4	784.00	-	784.00
2	264.00	-	264.00
1	39.90	-	39.90
1	39.92	-	39.92
2	42.94	-	42.94
2	17.38	-	17.38
	116.21	116.21	-
1	6.49	-	6.49
1	1.29	-	1.29
1	1.29	-	1.29
1	8.98	-	8.98
1	0.98	-	0.98
1	5.99	-	5.99
1	5.99	-	5.99

Report on Special Investigation of the
City of Riverton

Purchases from Menards
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Menards	
City Account	Date	Check Number	Amount	Transaction Date	Description
					CTOP FUSION GRANITE
					CTOP FUSION GRANITE
					CTOP FUSION GRANITE
					CTOP FUSION GRANITE
					IRON HOLD MAXIMUM BA
					96 OZ BLEACH
					36 PK CHARMIN BASIC
					36"X84" PET RESIST S
					SHAKER SHINGLE SM. R
					SPLINE ROLLER-WOOD H
					.140X25' GRAY SPLINE
					EVERYDAY CARDS
					STEAM MACHINE
					STEAM MACHINE
					HANGING STATION
					THE WILDERNESS FEEDER
					HB READY2USE NECTAR
					3'X5' FLAG KIT W/15'
					COMPACT 8X8 RED CANO
					ECOLOGY BEST WOOD MU
					#1 KONG COLEUS
					#1 KONG COLEUS
					3.5IN NEW GUINEA IMP
					LITTLE BIT SEED FEED
					HB ANTIQUE FEEDER 16
					DBL COPPR TOP SUET E
					SEED CAKE TRAIL MIX
					SEED CAKE TRAIL MIX
					CARPENTERS WOOD GLUE
					WELDWOOD CONTACT CEM
					40# COUNTRY MIX
					GLACIER SPORTCAP WAT
					CTOP FUSION GRANITE
					LAMINATE FUSION GRAN

Qty	Amount	Improper	Reasonable
1	5.99	-	5.99
1	5.99	-	5.99
1	5.99	-	5.99
1	5.99	-	5.99
1	11.98	-	11.98
1	1.29	-	1.29
1	15.00	-	15.00
1	7.77	-	7.77
1	11.99	-	11.99
1	4.49	-	4.49
1	3.40	-	3.40
1	2.66	-	2.66
1	10.99	10.99	-
1	10.99	10.99	-
1	19.99	19.99	-
1	19.96	19.96	-
1	2.99	2.99	-
1	62.99	-	62.99
1	59.00	59.00	-
1	2.68	-	2.68
1	3.50	3.50	-
1	3.50	3.50	-
1	1.29	1.29	-
1	5.99	5.99	-
1	15.99	15.99	-
1	6.98	-	6.98
1	2.99	2.99	-
1	2.99	2.99	-
1	2.97	-	2.97
1	1.69	1.69	-
1	13.99	13.99	-
1	5.49	5.49	-
1	46.00	-	46.00
2	53.20	-	53.20

Report on Special Investigation of the
City of Riverton

Purchases from Menards
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement				Per Menards	
City Account	Date	Check Number	Amount	Transaction Date	Description
General #XXX003	01/17/13	4433	632.57	01/07/13	24 PK ANGEL SOFT BATH DESIGNR ULT 16" GRB HERSHEY ASST 8 PACKS GRAFTON 18" TOWEL BA 5PC SAE WRENCH SET SOFTSOAP AQUARIUM SE LYSOL DISINFECT WATE BABY WIPES BLUE 80CT FIXED MNT SHWRHD CHR AIRWICK SCENTOIL REFI 24"X30" WALL CABINET 30" X 30" WALL CAB 30" X 12" WALL CAB 36" X 12" WALL CAB 96" TOEKICK 1X4-6' PREFINISH OAK
Total			<u>\$ 4,659.07</u>		

^ - Because some checks were redeemed electronically, check images were not included in the bank statements. For these checks, the date shown is the date the transaction was posted to the City's bank account.

Qty	Amount	Improper	Reasonable
1	11.67	-	11.67
1	22.31	22.31	-
1	1.33	1.33	-
2	27.12	27.12	-
1	3.88	3.88	-
2	1.98	-	1.98
1	4.88	-	4.88
2	2.00	2.00	-
1	3.49	3.49	-
2	9.96	-	9.96
2	174.40	-	174.40
1	105.00	-	105.00
2	140.80	-	140.80
1	83.20	-	83.20
1	12.99	-	12.99
2	27.56	-	27.56
	<u>\$ 4,659.07</u>	<u>1,432.82</u>	<u>3,226.25</u>

**Report on Special Investigation of the
City of Riverton**

Report on Special Investigation of the
City of Riverton

Improper Vendor Payments
For the period January 1, 2008 through February 28, 2015

Account	Check Date	Check Number	Payee/Description	Total
General #XXX003	10/10/08	3247	Hometown Cable	\$ 94.00
General #XXX003	07/01/09	3420	Sidney Plant & Floral	58.50
Sewer #XXX707	07/13/09	1631	PPD LAKEDALE TELEPHO CHECK #1631	61.64
NBF #XXX723	09/21/09	147	Admiral Inn	281.55
General #XXX003	09/29/09	3481	PURCHASE SEARS ROEBUCK CHECK #3481 COUN IA	364.84
General #XXX003	07/10/10	3714	Sidney Plant & Floral	113.00
Water #XXX054	05/14/11	1971	Caseys	146.26
Water #XXX054	07/18/11	1999	Design Originals	50.00
General #XXX003	09/24/11	4038	Cenex	140.10
General #XXX003	12/13/11	4116	Sprint	5.86
General #XXX003	12/19/11	4127	Chairs, Christmas, computer equipment/tools/supplies	1583.45
General #XXX003	01/17/12	4414	Cenex	68.50
General #XXX003	03/29/12	4209	Heartland Net	50.00
Water #XXX054	04/05/12	EP	CELLULAR U.S. PPD 452254752JENNINGS	181.59
Water #XXX054	04/05/12	EP	CELLULAR U.S. PPD 493288112JENNINGS	400.00
Water #XXX835	10/24/12	EP	CELLULAR U.S. CELLULAR PPD 493288112JENNINGS	288.14
Water #XXX054	12/26/12	1870	CK-Pmt QT DES MOINES CHECK # 1870	70.00
General #XXX003	12/31/12	EP	CELLULAR U.S. CELLULAR PPD 452254752JENNINGS	172.89
General #XXX003	12/31/12	EP	CELLULAR U.S. CELLULAR PPD 493288112JENNINGS	472.68
General #XXX003	03/19/13	4474	Cenex	83.00
General #XXX003	04/02/13	EP	5159656100 CASEYS GEN STORE CHECK # 4469	86.27
General #XXX003	05/14/13	4515	Cenex	86.31
General #XXX003	05/22/13	4471	Cubby's	90.00
General #XXX003	06/12/13	EP	CELLULAR U.S. CELLULAR PPD 493288112JENNINGS	468.31
General #XXX003	08/19/13	EP	CELLULAR U.S. CELLULAR PPD 493288112JENNINGS	273.29
General #XXX003	12/25/13	4671	Cenex	60.10
Sewer #XXX707	01/08/14	EP	CELLULAR U.S. CELLULAR PPD 493288112JENNINGS	643.91
General #XXX003	04/01/14	EP	PRA INC PORTFOLIO RECOV TEL 033114028724070	1,200.00
General #XXX003	05/05/14	EP	CELLULAR U.S. CELLULAR PPD 493288112JENNINGS	452.01
Water #XXX835	12/15/14	EP	CELLULAR U.S. CELLULAR PPD 493288112JENNINGS	410.66
Total				<u>\$ 8,456.86</u>

EP - Electronic payment

Note: The dates shown for the electronic payments are the dates the activity was posted to the bank account.

Report on Special Investigation of the
City of Riverton

Unsupported Vendor Payments
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement

Check Date	Check Number	Payee/Description	Memo
01/04/08	1468	True Value	<i>None</i>
02/01/08	3065	Dell	08 due
02/01/08	3067	Krieglers	<i>None</i>
03/03/08	3091	Krieglers	<i>None</i>
03/19/08	1480	Office Max	<i>None</i>
03/21/08	3096	Skyler Fuller	tree cleanup
04/04/08	3116	True Value	<i>None</i>
04/04/08	1491	West E Con	<i>None</i>
06/06/08	3161	True Value	<i>None</i>
06/25/08	1515	Pegler	485102
07/15/08	3179	Riverton Mart	<i>None</i>
08/01/08	1524	True Value	<i>None</i>
09/23/08	1584	Josh Carpenter	contract labor
10/01/08	3239	Kreiglers <i>[sic]</i>	<i>None</i>
10/01/08	3245	Proclamations for Professionals	<i>None</i>
10/01/08	3241	True Value	<i>None</i>
11/01/08	3264	Krieglers	<i>None</i>
11/07/08	3273	Dr. Gary Connell	<i>None</i>
12/08/08	3290	True Value	<i>None</i>
02/06/09	3330	True Value	<i>None</i>
03/03/09	3334	Officemax	<i>None</i>
03/11/09	3349	Krieglers	<i>None</i>
05/01/09	3375	Krieglers	<i>None</i>
06/09/09	3401	Sue Phillips	<i>None</i>
06/17/09	3405	Thurmans	<i>None</i>
07/01/09	3417	Krieglers	<i>None</i>
07/01/09	3418	True Value	<i>None</i>
08/01/09	3451	Krieglers	<i>None</i>
08/01/09	3444	True Value	<i>None</i>

	City Bank Account		
	General Acct #XXX003	Water Acct #XXX054	Sewer Acct #XXX707
Total			
\$ 78.22	-	78.22	-
4.85	4.85	-	-
113.38	113.38	-	-
179.14	179.14	-	-
143.65	-	-	143.65
60.00	60.00	-	-
577.61	577.61	-	-
454.97	-	-	454.97
416.02	416.02	-	-
932.42	-	-	932.42
48.30	48.30	-	-
107.61	-	-	107.61
600.00	-	600.00	-
182.95	182.95	-	-
55.00	55.00	-	-
580.85	580.85	-	-
105.33	105.33	-	-
80.00	80.00	-	-
1,211.76	1,211.76	-	-
280.93	280.93	-	-
502.05	502.05	-	-
176.84	176.84	-	-
51.35	51.35	-	-
500.00	500.00	-	-
1,400.00	1,400.00	-	-
239.78	239.78	-	-
438.49	438.49	-	-
15.84	15.84	-	-
231.58	231.58	-	-

Report on Special Investigation of the
City of Riverton

Unsupported Vendor Payments
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement

Check Date	Check Number	Payee/Description	Memo
09/09/09	3465	True Value	<i>None</i>
10/12/09	3495	True Value	<i>None</i>
10/16/09	EP	PAYMENT PREPAID LEGAL PPD SARAH T LIDMARK	<i>None</i>
11/09/09	3526	True Value	<i>None</i>
11/16/09	3527	Earl Mays	<i>None</i>
12/01/09	3539	Krieglers	<i>None</i>
01/01/10	3572	True Value	<i>None</i>
01/22/10	3592	Jay R Corp	snow removal
02/05/10	3608	True Value	<i>None</i>
02/14/10	3617	Deans Machinery	<i>None</i>
03/02/10	3634	Carla Shull	batteries
03/10/10	3639	Krieglers	<i>None</i>
05/04/10	3679	True Value	<i>None</i>
06/14/10	3702	True Value	<i>None</i>
07/10/10	3710	True Value	<i>None</i>
07/13/10	3722	Sue Phillips	cemetery locates
08/01/10	1751	Krieglers	office supplies
08/01/10	3736	Sue Phillips (Martys Mart)	fuel
11/03/10	3795	True Value	<i>None</i>
01/01/11	3850	Krieglers	supplies
01/17/11	3862	True Value	<i>None</i>
01/21/11	NP 1935	NP	<i>None</i>
04/01/11	3909	True Value	<i>None</i>
04/22/11	EP 3922	Check # Hy-Vee CHECK # 3922	<i>None</i>
05/01/11	3934	Collins Sue	<i>None</i>
05/10/11	1822	NMC	<i>None</i>
06/06/11	3965	True Value	<i>None</i>
07/11/11	3990	True Value	<i>None</i>

Total	City Bank Account		
	General Acct #XXX003	Water Acct #XXX054	Sewer Acct #XXX707
89.37	89.37	-	-
246.41	246.41	-	-
16.00	-	16.00	-
89.70	89.70	-	-
200.00	200.00	-	-
12.50	12.50	-	-
64.65	64.65	-	-
720.00	720.00	-	-
149.99	149.99	-	-
2,409.42	2,409.42	-	-
2.99	2.99	-	-
75.98	75.98	-	-
1,239.46	1,239.46	-	-
236.10	236.10	-	-
166.10	166.10	-	-
290.00	290.00	-	-
53.63	-	-	53.63
39.19	39.19	-	-
59.99	59.99	-	-
72.28	72.28	-	-
390.82	390.82	-	-
269.20	-	269.20	-
444.99	444.99	-	-
115.41	115.41	-	-
720.00	720.00	-	-
21.04	-	-	21.04
238.70	238.70	-	-
2,679.34	2,679.34	-	-

Report on Special Investigation of the
City of Riverton

Unsupported Vendor Payments
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement

Check Date	Check Number	Payee/Description	Memo
07/14/11	1994	Riverton Mart	<i>None</i>
07/14/11	3999	Sue Phillips	cemetery work
09/01/11	4023	Spencers	<i>None</i>
09/01/11	4034	Watkins	<i>None</i>
10/12/11	4065	Spencers	shirts
11/01/11	4073	Sue Phillips	cemetery work
11/22/11	4102	W + M Tire	inv 2363
12/13/11	4121	True Value	<i>None</i>
12/27/11	EP 4133	Check # Hy-Vee CHECK # 4133	<i>None</i>
02/04/12	4168	Krieglers	ink, case paper, file folders, envelopes
02/04/12	4165	True Value	<i>None</i>
03/06/12	4192	True Value	Computer
03/27/12	4208	Krieglers	ink
04/05/12	4216	Krieglers	supplies for ordinance books
07/05/12	4293	Krieglers	Office supplies
08/10/12	4324	Kriegler Office Equipment	office supplies
09/25/12	4348	<i>No Payee</i>	<i>None</i>
10/08/12	4361	Kimpston's	interest
10/08/12	4359	Krieglers	supplies
11/12/12	4382	True Value	<i>None</i>
12/11/12	4401	True Value	Christmas lights, 20 bags cement
01/14/13	4419	Krieglers	supplies
01/14/13	4426	Peterson Law Office	legal fees
02/11/13	4446	Krieglers	ink, files, storage boxes
04/08/13	4490	True Value	repairs
08/15/13	4573	Watkin's True Value	cleaning supplies
09/09/13	4597	Watkins True Value	<i>None</i>

Total	City Bank Account		
	General Acct #XXX003	Water Acct #XXX054	Sewer Acct #XXX707
16.59	-	16.59	-
600.00	600.00	-	-
72.83	72.83	-	-
730.64	730.64	-	-
2,664.56	2,664.56	-	-
600.00	600.00	-	-
206.70	206.70	-	-
230.80	230.80	-	-
96.00	96.00	-	-
211.98	211.98	-	-
560.24	560.24	-	-
757.90	757.90	-	-
114.95	114.95	-	-
81.89	81.89	-	-
126.30	126.30	-	-
66.89	66.89	-	-
150.00	150.00	-	-
226.04	226.04	-	-
48.58	48.58	-	-
162.48	162.48	-	-
295.96	295.96	-	-
121.34	121.34	-	-
363.35	363.35	-	-
101.55	101.55	-	-
15.96	15.96	-	-
464.85	464.85	-	-
9.01	9.01	-	-

Report on Special Investigation of the
City of Riverton

Unsupported Vendor Payments
For the period January 1, 2008 through February 28, 2015

Per Check Image or Bank Statement

Check Date	Check Number	Payee/Description	Memo
11/18/13	4645	Watkins	<i>None</i>
12/08/13	4654	Krieglers	<i>None</i>
12/13/13	4666	Watkins True Value	<i>None</i>
03/10/14	4723	Watkins	Steve Supplies
04/15/14	4745	True Value	<i>None</i>
07/14/14	4797	Sue Phillips	locates
08/11/14	4818	Des Moines Stamps	#7857051
08/11/14	4822	Krieglers	<i>None</i>
11/10/14	2026	Krieglers	<i>None</i>
12/08/14	2036	Krieglers	<i>None</i>
01/14/15	4613	True Value	<i>None</i>
Total			

NP - Check image was not proved by the bank. Date shown is the date it was posted to the account.

EP - Electroinc payment. Date shown is the date it was posted to the account.

Auditor's notes are in italics.

Total	City Bank Account		
	General Acct #XXX003	Water Acct #XXX054	Sewer Acct #XXX707
271.41	271.41	-	-
55.12	55.12	-	-
248.86	248.86	-	-
215.09	215.09	-	-
334.39	334.39	-	-
275.00	275.00	-	-
27.30	27.30	-	-
10.71	10.71	-	-
10.68	-	10.68	-
10.68	-	10.68	-
3.99	3.99	-	-
\$ 31,442.80	28,728.11	1,001.37	1,713.32

Report on Special Investigation of the
City of Riverton

Withdrawals
For the period January 1, 2008 through February 28, 2015

Account	Date	Check Number	Payee/Description
Savings #XXX188	01/29/08	-	Savings Withdrawal
Savings #XXX188	07/21/08	-	Savings Withdrawal
Savings #XXX188	04/23/09	-	Closing entry - zero balance
New Building Fund #XXX723	10/01/10	-	Misc Debit
General #XXX003	09/30/11	4040	Great Western
General #XXX003	10/24/11	4066	Great Western
New Building Fund #XXX723	03/21/12	-	Closing entry - zero balance
General #XXX003	03/22/12	-	Teller's Check to Brauger <i>[sic]</i> Foods
General #XXX003	04/16/12	-	Checking Withdrawal Slip
Sewer #XXX011	10/30/12	-	Checking Withdrawal Slip
Water #XXX054	06/17/13	-	Teller's Check to Ally
General #XXX003	09/13/13	-	Checking Withdrawal Slip
General #XXX003	10/05/13	4609	Cash
General #XXX003	11/04/13	-	Teller's Check to GMAC

Total

- Bank document or check signed by Carol S. Jennings

Note: The dates shown for withdrawals which were not checks are the dates the activity was posted to the bank account.

Auditor's notes are in italics.

Memo/Notation	Total	
<i>None</i>	\$ 400.00	#
<i>None</i>	500.00	#
Closed savings	3,413.55	
<i>None</i>	1,000.00	#
Mud drags start cash	1,100.00	#
<i>None</i>	1,000.00	#
Close Acct XXX723	530.11	
<i>None</i>	440.00	#
<i>None</i>	400.00	#
GMAC Loan	2,000.00	#
<i>None</i>	2,115.24	#
<i>None</i>	1,100.00	#
<i>None</i>	500.00	#
<i>None</i>	1,800.00	#
	<u>\$ 16,298.90</u>	

Exhibit LReport on Special Investigation of the
City of RivertonOverdraft Fees and Service Charges
For the period January 1, 2008 through February 28, 2015

Account	Check Date	Payee/Description	Total
Water #XXX054	06/13/08	SALES TAX ON SERVICE CHARGE	\$ 0.30
Sewer #XXX707	07/16/08	OVERDRAFT CHARGE	30.00
Sewer #XXX707	07/23/08	OVERDRAFT CHARGE	30.00
Water #XXX054	07/24/08	OVERDRAFT CHARGE	30.00
Sewer #XXX707	08/05/08	OVERDRAFT CHARGE	120.00
Sewer #XXX707	08/07/08	OVERDRAFT CHARGE	30.00
Water #XXX054	08/08/08	SALES TAX ON SERVICE CHARGE	0.30
General #XXX003	09/09/08	OVERDRAFT CHARGE	30.00
Water #XXX054	09/15/08	SALES TAX ON SERVICE CHARGE	0.30
General #XXX003	10/06/08	OVERDRAFT CHARGE	90.00
General #XXX003	10/07/08	OVERDRAFT CHARGE	30.00
General #XXX003	10/09/08	OVERDRAFT CHARGE	30.00
Water #XXX054	12/09/08	OVERDRAFT ITEM FEE	30.00
Water #XXX054	02/26/09	SALES TAX ON SERVICE CHARGE	0.30
NBF #XXX723	05/20/09	OVERDRAFT ITEM FEE	60.00
Sewer #XXX707	09/08/09	OVERDRAFT ITEM FEE	60.00
Water #XXX054	10/30/09	OVERDRAFT ITEM FEE	30.00
Water #XXX054	11/02/09	OVERDRAFT ITEM FEE	33.00
Sewer #XXX011	01/29/10	SERVICE CHARGE	2.00
Sewer #XXX011	02/26/10	SERVICE CHARGE	2.25
Sewer #XXX011	03/31/10	SERVICE CHARGE	0.25
Water #XXX054	06/30/10	SERVICE CHARGE	15.00
Sewer #XXX011	07/30/10	SERVICE CHARGE	9.25
Water #XXX054	09/09/10	OVERDRAFT ITEM FEE	66.00
Water #XXX054	09/30/10	SERVICE CHARGE	15.00
NBF #XXX723	10/05/10	OVERDRAFT ITEM FEE	33.00
NBF #XXX723	10/06/10	OVERDRAFT ITEM FEE	165.00
Sewer #XXX011	07/01/11	OVERDRAFT ITEM FEE	33.00
Sewer #XXX011	09/02/11	OVERDRAFT ITEM FEE	33.00
NBF #XXX723	10/04/11	OVERDRAFT ITEM FEE	66.00
Water #XXX054	10/05/11	OVERDRAFT ITEM FEE	33.00
NBF #XXX723	10/05/11	OVERDRAFT ITEM FEE	33.00

Report on Special Investigation of the
City of Riverton

Overdraft Fees and Service Charges
For the period January 1, 2008 through February 28, 2015

Account	Check Date	Payee/Description	Total
NBF #XXX723	10/06/11	OVERDRAFT ITEM FEE	33.00
Water #XXX054	10/10/11	OVERDRAFT ITEM FEE	33.00
NBF #XXX723	10/10/11	OVERDRAFT ITEM FEE	33.00
General #XXX003	01/30/12	SALES TAX ON SERVICE CHARGE	0.30
Water #XXX054	05/31/12	OVERDRAFT ITEM FEE	33.00
Water #XXX054	06/01/12	OVERDRAFT ITEM FEE	33.00
Sewe #XXX011	07/02/12	OVERDRAFT ITEM FEE	33.00
Sewer #XXX707	07/31/12	OVERDRAFT ITEM FEE	33.00
Water #XXX054	08/22/12	OVERDRAFT ITEM FEE	33.00
Water #XXX054	11/27/12	OVERDRAFT ITEM FEE	33.00
Water #XXX054	11/28/12	OVERDRAFT ITEM FEE	66.00
Water #XXX054	02/22/13	OVERDRAFT ITEM FEE	33.00
Water #XXX054	02/25/13	OVERDRAFT ITEM FEE	33.00
Water #XXX054	02/26/13	OVERDRAFT ITEM FEE	33.00
Sewer #XXX707	05/29/13	OVERDRAFT ITEM FEE	33.00
Water #XXX835	07/01/13	OVERDRAFT ITEM FEE	33.00
Sewe #XXX011	07/01/13	OVERDRAFT ITEM FEE	33.00
Water #XXX054	07/15/13	OVERDRAFT ITEM FEE	33.00
Water #XXX054	07/16/13	OVERDRAFT ITEM FEE	33.00
General #XXX003	08/27/12	RIGHT OF OFFSET	33.00
Sewer #XXX707	09/26/13	OVERDRAFT ITEM FEE	33.00
Sewer #XXX707	10/01/13	OVERDRAFT ITEM FEE	33.00
Water #XXX054	10/13/13	OVERDRAFT ITEM FEE	33.00
Sewer #XXX707	11/19/13	OVERDRAFT ITEM FEE	33.00
Water #XXX054	11/27/13	OVERDRAFT ITEM FEE	33.00
Sewer #XXX707	02/12/14	OVERDRAFT ITEM FEE	33.00
Sewer #XXX707	03/04/14	OVERDRAFT ITEM FEE	33.00
Water #XXX054	03/11/14	OVERDRAFT ITEM FEE	33.00
Water #XXX054	04/22/14	OVERDRAFT ITEM FEE	33.00
Water #XXX054	04/23/14	OVERDRAFT ITEM FEE	33.00
Sewer #XXX707	04/25/14	OVERDRAFT ITEM FEE	33.00
Water #XXX835	07/01/14	OVERDRAFT ITEM FEE	33.00

Exhibit L

Report on Special Investigation of the
City of Riverton

Overdraft Fees and Service Charges
For the period January 1, 2008 through February 28, 2015


Account	Check Date	Payee/Description	Total
General #XXX003	08/15/14	OVERDRAFT ITEM FEE	33.00
Water #XXX054	09/26/14	OVERDRAFT ITEM FEE	33.00
Total			<u>\$ 2,262.25</u>

Report on Special Investigation of the
City of Riverton

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Anthony M. Heibult, Senior Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

**Report on Special Investigation of the
City of Riverton**

Appendices

Report on Special Investigation of the
City of Riverton

Copy of Altered Minutes

Minutes of the March 10th, 2014

Riverton City Council Meeting

Mayor Barton called the meeting to order at 7pm.

Phillips made a motion to approve the consent agenda, 2nd by Rydberg, all yes, passed.

Bills: General C. Jennings \$1049.99, Mid American \$898.92, Windstream \$86.23, Richardson's Sanitation \$149.50, Car Quest \$37.99, Shull Wardware \$57.81, Sidney Argus \$115.34, Water, Council Bluffs Waterworks \$25.00, C E Consulting \$340.50, Windstreeam \$67.82, Mid American \$483.92, Riverton Sewer \$4676.90, Watersetaside \$1125.00, C. Jennings \$529.90, Professional Wastewater \$220.00, Sewer Setaside \$3865.00, Mid American \$41.00, C. Jennings \$529.90, M. Kloberdanz \$882.82, BJ Varellas \$168.00.

Rydberg made a motion to let the city clerk apply for grants for an entrance into the community center, 2nd by Eggers, Rydberg, yes, Mozingo, yes, Phillips, no, Eggers, yes, Casey, no, motion passed.

Phillips made a motion to approve the 2014/2015 City Budget, 2nd by Rydberg, all yes, passed.

The council went into a public hearing at 8:30 to discuss the change of ordinance pertaining to renter's water deposits and land owners fee if they were to choose to not be responsible for the renter's water/sewer bill. Casey made a motion to raise renters water deposit fee to \$150.00, 2nd by Rydberg, all yes, passed.

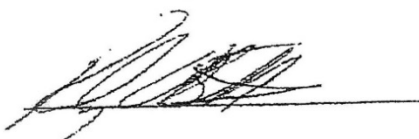
Rydberg made a motion to wave the 2nd, and 3rd readings of the public hearing to approve the raise in deposits for renters and the \$250.00 fee for landowners whom don't want to be responsible for their tenant's bill, 2nd by Casey, all yes, passed.

Rydberg made a motion to allow the city clerk to open checking account with grant money with a debit card, 2nd by Mozingo, all yes, passed.

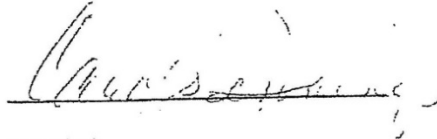
Phillips made a motion to have a public hearing on March 31st at 7pm for the 1st reading to change the city ordinance for the proposed water rates per Midwest Assistance, Water Base Rate: \$26.00 for the first 2,000/gal., and \$9.00 for every 1k/gal following the base quantity of 2,000, Sewer Base Rate: \$27.50 for the first 2,000/gal and \$10.25 for each 1k/gal following the base quantity of 2,000, 2nd by Rydberg, all yes, passed.

Ben Phillips was recognized and given a plaque for his Eagle Scott Achievement.

Adjourn at 8:40



Mayor



City Clerk

Report on Special Investigation of the
City of Riverton

Copy of Original Minutes

Minutes of the March 10th, 2014

Riverton City Council Meeting

Mayor Barton called the meeting to order at 7pm.

Phillips made a motion to approve the consent agenda, 2nd by Rydberg, all yes, passed.

Bills: General C. Jennings \$1049.99, Mid American \$898.92, Windstream \$86.23, Richardson's Sanitation \$149.50, Car Quest \$37.99, Shull Wardware \$57.81, Sidney Argus \$115.34, Water, Council Bluffs Waterworks \$25.00, C E Consulting \$340.50, Windstreeam \$67.82, Mid American \$483.92, Riverton Sewer \$4676.90, Watersetaside \$1125.00, C. Jennings \$529.90, Professional Wastewater \$220.00, Sewer Setaside \$3865.00, Mid American \$41.00, C. Jennings \$529.90, M. Kloberdanz \$882.82, BJ Varellas \$168.00.

Rydberg made a motion to let the city clerk apply for grants for an entrance into the community center, 2nd by Eggers, Rydberg, yes, Mozingo, yes, Phillips, no, Eggers, yes, Casey, no, motion passed.

Phillips made a motion to approve the 2014/2015 City Budget, 2nd by Rydberg, all yes, passed.

The council went into a public hearing at 8:30 to discuss the change of ordinance pertaining to renter's water deposits and land owners fee if they were to choose to not be responsible for the renter's water/sewer bill. Casey made a motion to raise renters water deposit fee to \$150.00, 2nd by Rydberg, all yes, passed.

Rydberg made a motion to wave the 2nd, and 3rd readings of the public hearing to approve the raise in deposits for renters and the \$250.00 fee for landowners whom don't want to be responsible for their tenant's bill, 2nd by Casey, all yes, passed.

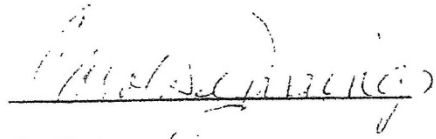
Phillips made a motion to have a public hearing on March 31st at 7pm for the 1st reading to change the city ordinance for the proposed water rates per Midwest Assistance, Water Base Rate: \$26.00 for the first 2,000/gal., and \$9.00 for every 1k/gal following the base quantity of 2,000, Sewer Base Rate: \$27.50 for the first 2,000/gal and \$10.25 for each 1k/gal following the base quantity of 2,000, 2nd by Rydberg, all yes, passed.

Ben Phillips was recognized and given a plaque for his Eagle Scott Achievement.

Adjourn at 8:40



Mayor



City Clerk

Appendix 3

Report on Special Investigation of the
City of Riverton

Copies of Checks from Unauthorized Bank Account – Riverton Alumni

78-873 111
914

NAME _____
ACCOUNT NO. _____
DATE 4-28-14

PAY TO THE ORDER OF Carol Jennings \$2,000⁰⁰
Two thousand dollars & 00/100 DOLLARS

Great Western Bank
MEMO _____
Carol Jennings

78-873 115 129
914

RIVERTON ALUMNI
PO BOX 147
RIVERTON, IA 51850

DATE 6-6-14

PAY TO THE ORDER OF Carol Jennings \$400⁰⁰
Four hundred dollars & 00/100 DOLLARS

Great Western Bank
MEMO _____
Carol Jennings

78-873 115 102
914

RIVERTON ALUMNI
PO BOX 147
RIVERTON, IA 51850

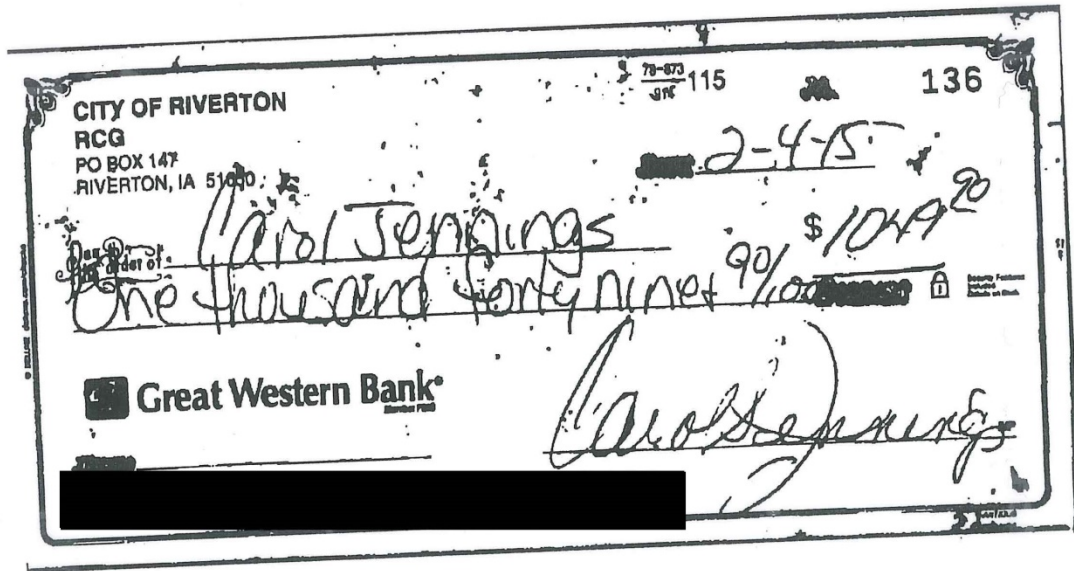
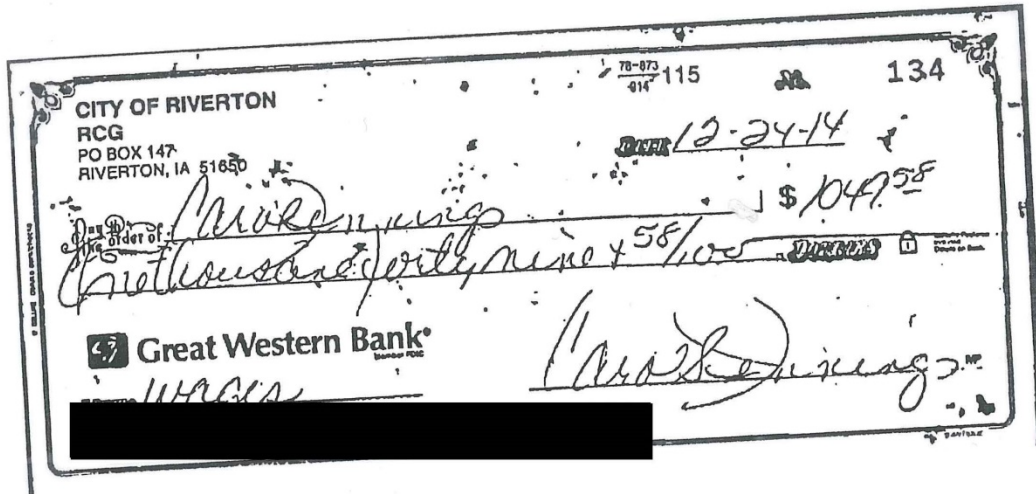
DATE 6-17-14

PAY TO THE ORDER OF Carol Jennings \$120⁰⁰
One hundred twenty & 00/100 DOLLARS

Great Western Bank
MEMO reunion supplies
Carol Jennings

Report on Special Investigation of the
City of Riverton

Copies of Checks from Unauthorized Bank Account – RCG



Report on Special Investigation of the
City of Riverton

Copies of Checks from Unauthorized Bank Account – RCG

78-873 111
914

NAME City of Riverton-RCG

ACCOUNT NO. [REDACTED]

DATE 4-18-14

PAY TO THE ORDER OF Carol Denning \$ 1049¹⁵

One hundred forty nine and 15/100 DOLLARS

Great Western Bank

MEMO Wages Carol Denning

[REDACTED]

78-873 115
914

CITY OF RIVERTON
RCG
PO BOX 147
RIVERTON, IA 51850

131

DATE 11-26-14

PAY TO THE ORDER OF Carol Denning \$ 1249¹⁷

One thousand two hundred forty nine and 17/100 DOLLARS

Great Western Bank

MEMO Wages Carol Denning

[REDACTED]

Report on Special Investigation of the
City of Riverton

Copies of Utility Payments Deposited to Non-City Bank Account

YVONNE A SMALLLEY 27-85/1040 1093
[REDACTED] DATE 1-27-12
PAY TO THE ORDER OF City of Thiverton \$ 217 50/100
Two hundred, seventeen & 50/100 DOLLARS
AMERICAN NATIONAL BANK MEMPHIS
American Dreams Come True. 800-279-0007
MEMO JUNE, JULY, AUG, SEPT - Wendy Sullivan
[REDACTED] 1093

[REDACTED]

FOR DEPOSIT ONLY

Report on Special Investigation of the
City of Riverton

Copies of Utility Payments Deposited to Non-City Bank Account

BLAINE E. RIASKI
LINDA K. RIASKI
[REDACTED]

76-52/1049 2129

DATE 2-3-17

PAY TO THE ORDER OF City of Riverton \$ 250.00
Two hundred fifty + 00 DOLLARS

ARBOR BANK HERITAGE CLUB

MEMO water [REDACTED]

2129

FOR DEPOSIT ONLY

[REDACTED]

MEMORANDUM FOR THE RECORD OF GOVERNORS REG. CC

Report on Special Investigation of the
City of Riverton

Copies of Utility Payments Deposited to Non-City Bank Account

JENNIFER VARELLAS
BRYAN VARELLAS
RIVERTON, IA 51650

78-873 115
914

1230

DATE 04/20/12

PAY TO THE ORDER OF City of Riverton \$ 150.00
one hundred fifty and 00/100 DOLLARS

Great Western Bank
Member FDIC

Jennifer K. Varellas MP

MEMO

1230

SPECIALTY 8242

ENDORSE HERE

PAY TO THE ORDER OF
GREAT WESTERN BANK
RIVERTON, IA 51650
FOR DEPOSIT ONLY
CITY OF RIVERTON
WATER

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
LAST VALID FOR FINANCIAL INSTITUTION USE

188 38

1. Do not sign in red ink.
2. Do not sign over a signature.
3. Do not sign in the presence of a witness.
4. Do not sign in the presence of a notary public.
5. Do not sign in the presence of a judge.
6. Do not sign in the presence of a lawyer.
7. Do not sign in the presence of a police officer.
8. Do not sign in the presence of a sheriff's deputy.
9. Do not sign in the presence of a state trooper.
10. Do not sign in the presence of a federal agent.
11. Do not sign in the presence of a state trooper.
12. Do not sign in the presence of a federal agent.


Report on Special Investigation of the
City of Riverton

Copies of Utility Payments Deposited to Non-City Bank Account

LUKE BUTTRY 78-873 115 1475
914

[REDACTED] DATE 4/21/12

PAY TO City of Riverton \$ 90.⁰⁰
THE ORDER OF ninety dollars DOLLARS Security Features
Include Details on Back

 **Great Western Bank**
Member FDIC

MEMO LUKE BUTTRY RF

[REDACTED] # 1475 SPECIALTY BLANK

JUN 10 10 44 AM '12

FOR DEPOSIT ONLY
PAY TO THE ORDER OF
GREAT WESTERN BANK
RIVERTON, IA 51650
CITY OF RIVERTON
WATER


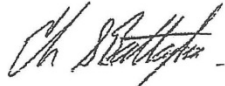
DO NOT WRITE IN THESE SPACES


[REDACTED]

1. This check is payable only to the order of the payee named on the front of the check.
2. This check is payable only to the order of the payee named on the front of the check.
3. This check is payable only to the order of the payee named on the front of the check.
4. This check is payable only to the order of the payee named on the front of the check.
5. This check is payable only to the order of the payee named on the front of the check.
6. This check is payable only to the order of the payee named on the front of the check.
7. This check is payable only to the order of the payee named on the front of the check.
8. This check is payable only to the order of the payee named on the front of the check.
9. This check is payable only to the order of the payee named on the front of the check.
10. This check is payable only to the order of the payee named on the front of the check.

Report on Special Investigation of the
City of Riverton

Copies of Utility Payments Deposited to Non-City Bank Account

 ANDERSEN CONSTRUCTION COMPANY 3125 S. 11th ST. • COUNCIL BLUFFS, IOWA 51501 (712) 366-2255	US BANK	$\frac{35-54}{750}$	121434
	Pay: *****Eight hundred thirty-three dollars and 65 cents		
	DATE	CHECK NO.	AMOUNT
	May 2, 2012	121434	\$*****833.65
PAY TO THE ORDER OF	City of Riverton PO Box 147 Riverton, IA 51650		

 <p>Security features of this check are Tamper Resistant! Paper, Ink, Micro Print, and Original Document Security System on this check. Original design by a registered trademark of Payment Systems Association</p>	<p>ENDORSE CHECK HERE:</p> <p><i>for deposit only</i></p> <p>DO NOT SIGN/WRITE/STAMP BELOW THIS LINE FOR FINANCIAL INSTITUTION USAGE ONLY</p>
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Report on Special Investigation of the
City of Riverton

Copies of Selected Cash Withdrawal Bank Documents

Received From **Great Western Bank** Member FDIC **CHECKING WITHDRAWAL SLIP**
Account Number [REDACTED]

Date 10-30-12 * [REDACTED]

_____ Dollars \$ 2000.00

Signature Carol Jennings
Signature of Depositor

Address GMAC Loan
NOT NEGOTIABLE - TO BE USED ONLY AT COUNTER BY DEPOSITOR

[REDACTED] 25


DOCUMENT Drawer: 11101 Trans#: 9 10/30/12 10:03:15
CAROL JENNINGS [REDACTED] 2000.00
Check # [REDACTED] > [REDACTED]

Report on Special Investigation of the
City of Riverton

Copies of Selected Cash Withdrawal Bank Documents

Received From

Great Western Bank

Date 11.4.13 * 

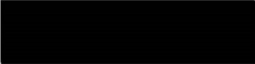
Account Number

Dollars \$ 1800.00

Signature *Carol J. Jones*
Signature of Depositor

Address _____

NOT NEGOTIABLE - TO BE USED ONLY AT COUNTER BY DEPOSITOR

 25

BANK COPY

7213054

DATE 11/04/13

REMITTER: CITY OF RIVERTON

BRANCH: 0115
ORIGINATOR: PROFFTS
TIME: 1:02:17

TO: GNAC

CREDIT: *****1,800.00

T. PROPP
712-374-2655
SIDNEY 115



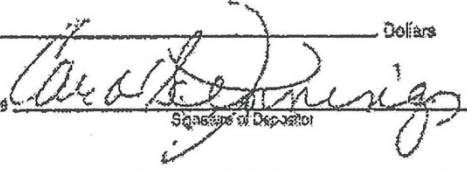

TELLER'S CHECK

NOT NEGOTIABLE

 @ 09

Report on Special Investigation of the
City of Riverton

Copies of Selected Cash Withdrawal Bank Documents

Received From
 **Great Western Bank**
Date 6.17.13 * 
CHECKING WITHDRAWAL SLIP
Account Number
Dollars \$ 2115.24
Signature 
Signature of Depositor
Address 
NOT NEGOTIABLE - TO BE USED ONLY AT COUNTER BY DEPOSITOR

BANK COPY

DATE: 6/17/13

7168812

REMITTER: CITY OF RIVERTON
PO Box 147
Riverton, IA 51650
TO: ALBY

BRANCH: 0211
ORIGINATOR: PROFFERS
TIME: 11:19:56

CEAMR *****2,115.24

TELLER'S CHECK

NOT NEGOTIABLE

 OF

Report on Special Investigation of the
City of Riverton

Copies of Selected Cash Withdrawal Bank Documents

Received From **Great Western Bank** **CHECKING WITHDRAWAL SLIP**
Account Number [REDACTED]

Date 3-22-12 * [REDACTED]

440 Dollars \$ 44000

Signature [Handwritten Signature]
Signature of Depositor

Address _____
NOT NEGOTIABLE - TO BE USED ONLY AT COUNTER BY DEPOSITOR

[REDACTED] 25

BANK COPY

7024644

DATE: 3/22/12

REMITTER: CITY OF RIVERTON

BRANCH: 0111
ORIGINATOR: STANLEYT
TIME: 11:08:24

TO: BRAUGER FOODS

CKAMT: *****440.00

TELLER'S CHECK


NOT NEGOTIABLE

[REDACTED]


09

Report on Special Investigation of the
City of Riverton

Copies of Selected Cash Withdrawal Bank Documents


Received From
 **Great Western Bank**
Member FDIC


CHECKING WITHDRAWAL SLIP
Account Number

Date 9.13.13 * 


_____ Dollars \$ ~~1000.00~~
Signature *Carol Danneberg*
Signature of Depositor 1100.00

Address _____
NOT NEGOTIABLE - TO BE USED ONLY AT COUNTER BY DEPOSITOR

 25


Received From
 **Great Western Bank**
Member FDIC


CHECKING WITHDRAWAL SLIP
Account Number

Date 11.4.13 * 


_____ Dollars \$ 1800.00
Signature *Carol Danneberg*
Signature of Depositor

Address _____
NOT NEGOTIABLE - TO BE USED ONLY AT COUNTER BY DEPOSITOR

 25


Received From
 **Great Western Bank**
Member FDIC

CHECKING WITHDRAWAL SLIP
Account Number

Date 7.2.14 * 

_____ Dollars \$ 952.00
Signature *Carol Danneberg*
Signature of Depositor

Address _____
NOT NEGOTIABLE - TO BE USED ONLY AT COUNTER BY DEPOSITOR

 25

Report on Special Investigation of the
City of Riverton

Copies of Selected Cash Withdrawal Bank Documents

CITY OF RIVERTON
GENERAL FUND
P.O. BOX 147
RIVERTON, IA 51850

78-078
914 111 4040

DATE 9-30-11

PAY TO THE ORDER OF Great Western \$ 1100⁰⁰
One thousand one hundred & no/100 DOLLARS

MEMO med diag stent Carol S. Anderson
[REDACTED] 4040 Wanda Shultz

CITY OF RIVERTON
GENERAL FUND
P.O. BOX 147
RIVERTON, IA 51850

78-078
914 111 4066

DATE 10-24-11

PAY TO THE ORDER OF Great Western \$ 1000⁰⁰
One thousand dollars & no/100 DOLLARS

MEMO [REDACTED] Carol S. Anderson
[REDACTED] 4066 Wanda Shultz