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Rob Sand
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NEWS RELEASE

FOR RELEASE: June 15, 2026

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Auditor of State Rob Sand today released a report on a special investigation of the Lansing Emergency Medical Services (EMS) for the period January 1, 2019, through September 30, 2025. The special investigation was requested by Allamakee County officials as a result of concerns regarding certain financial transactions and financial reporting of the Lansing Emergency Medical Services.

Sand reported the special investigation identified \$8,461.20 of improper disbursements and \$9,778.67 of unsupported disbursements. However, because EMS records were not sufficiently maintained, it was not possible to determine if additional amounts were improperly disbursed.

The \$8,461.20 of improper disbursements includes \$7,838.91 of improper disbursements to vendors from the EMS' bank accounts, \$382.29 of improper bank fees, and \$240.00 of improper payments issued to volunteers.

The \$9,778.67 of unsupported disbursements identified includes \$4,476.44 of purchases on the EMS' debit card, \$4,210.00 of disbursements from the EMS' checking accounts to EMS staff and volunteers, and \$1,092.23 of disbursements from the EMS' checking accounts to vendors.

Sand recommended EMS officials implement procedures to ensure that internal controls are strengthened, including segregation of duties, performing independent review of bank statements, and ensuring all disbursements are properly supported, approved, and paid in a timely manner. In addition, EMS officials should ensure all actions taken during meetings are properly documented in the minutes of Board meetings.

Copies of the report have been filed with the Allamakee County Sheriff's Office, the Iowa Division of Criminal Investigation, the Allamakee County Attorney's Office, and the Iowa Attorney General's Office. A copy of the report is available for review on the Auditor of State's website at [Special Interest Reports](#).

**REPORT ON SPECIAL INVESTIGATION
OF THE
LANSING EMERGENCY MEDICAL SERVICES**

**FOR THE PERIOD
JANUARY 1, 2019 THROUGH SEPTEMBER 30, 2025**

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Rob Sand
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Auditor of State's Report

To the Honorable Allamakee County Board of Supervisors and
Members of Lansing Emergency Medical Services:

As a result of concerns regarding certain financial transactions, financial reporting, and at the request of Allamakee County officials, we conducted a special investigation of the Lansing Emergency Medical Services (EMS). We have applied certain tests and procedures to selected financial transactions for the period January 1, 2019 through September 30, 2025, unless otherwise specified. Based on a review of relevant information and discussions with County officials and EMS staff, we performed the following procedures:

- 1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- 2) Reviewed available meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- 3) Reviewed activity in the EMS' bank accounts to identify any unusual activity. Specifically, we scanned images of redeemed checks issued and debit card transactions from the EMS' bank accounts for reasonableness. We examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for the EMS' operations.
- 4) Examined payroll disbursements to the volunteers and staff to determine the propriety of the payments.
- 5) Interviewed EMS personnel to determine the purpose of certain disbursements to vendors and payments to volunteers and staff.
- 6) Examined 990EZ filings to the IRS by the EMS and compared reported income and expenses to the EMS' internal annual reports to determine if incomes and expenses were properly reported.
- 7) Reviewed the Iowa Secretary of State website to determine the status of the EMS' 28E Agreement.

These procedures identified \$8,461.20 of improper disbursements and \$9,778.67 of unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed during the period reviewed because adequate supporting documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **C** of this report.

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

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

We would like to acknowledge the assistance extended to us by officials and personnel of the Lansing Emergency Medical Services during the course of our investigation.

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

ROB SAND
Auditor of State

May 19, 2026

Lansing Emergency Medical Services

Investigative Summary

Background Information

Lansing Emergency Medical Services (EMS) is located in Allamakee County, Iowa. The EMS provides emergency ambulance services to residents in a service area that includes the City of Lansing, Center Township, French Creek Township, Lafayette Township, and Lansing Township in Allamakee County.

During our period of review, the EMS had two Directors, the former Director resigned on December 31, 2023, and the current Director who was hired on January 1, 2024. In addition, the EMS employed a Treasurer, an Emergency Medical Technician, a Secretary, and a Maintenance Technician:

- The Director is responsible for managing the EMS' general operations.
- The EMT provides medical care to patients during ambulance runs.
- The Treasurer is responsible for managing the EMS' finances.
- The Secretary handles the EMS' administrative tasks.
- The Maintenance Technician performs routine maintenance on ambulances.

On July 20, 2007, a 28E Agreement was signed between the City of Lansing, the Lansing Lions Club, the EMS, Center Township, French Creek Township, Lafayette Township, and Lansing Township in Allamakee County to provide EMS services to the members of the agreement. While the agreement was signed, it was never properly filed with the Secretary of State. The Agreement held all participants financially responsible for the funding of the EMS through agreed upon bi-annual contributions. In addition, the Agreement included:

- Housing of the EMS' ambulances and equipment at the City of Lansing's Fire Station.
- The City of Lansing providing insurance coverage on the EMS' ambulances and equipment including public liability, worker's compensation insurance coverage and personal liability.
- The EMS providing trained personnel for the operation of emergency services.
- The creation of a Joint Board made up of one representative from the City of Lansing, one representative from each Township served, one representative from the Lions Club and three representatives from the EMS to administer the Agreement. In addition, the Joint Board is expected to meet quarterly and prepare an annual budget.

According to EMS officials, EMS employees were eligible for reimbursement of travel costs, such as mileage and meals, for training and/or conferences they attended. Training expenses were verbally approved by the Director prior to attendance. In addition, EMS employees were eligible to receive reimbursements for other EMS operations.

The EMS' primary revenue sources include bi-annual contributions from the Townships and donations that are remitted to the EMS. Revenue is also received from patients for EMS services. The service billings are billed and collected by a third-party vendor. The service collections are remitted to the EMS from the third-party vendor electronically.

EMS disbursements, including payroll, are made either by check or with the EMS' debit card. All disbursements are required to be supported by invoices or other documentation obtained by or submitted to the Treasurer. Each month, the Treasurer is to prepare a listing of bills to be paid and provide the listing to the Board for approval. The Board is to be approving the bills to be paid, however, currently the Director is the only person reviewing the bills. The Treasurer prepares and signs the checks.

The EMS established a bank account which is used for most EMS operations. In addition, the EMS established a second bank account that is used to process payroll to EMS staff and volunteers. The monthly bank statements for the EMS' bank accounts are mailed directly to the Treasurer. According to EMS officials, the monthly statements and related images for redeemed checks were not periodically reviewed by members of the Board. In addition, EMS officials stated bank reconciliations were prepared; however, they were not reviewed.

On February 11, 2025, the Allamakee County Auditor's Office contacted the Office of Auditor of State with concerns regarding inaccurate financial reports in comparison to amounts reported to the IRS, lack of meeting minutes maintained, improper disbursements for holiday parties, and EMS officials approving themselves a raise.

As a result of the concerns identified, County officials requested the Office of Auditor of State to review the EMS' financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2019 through September 30, 2025.

Detailed Findings

The procedures performed identified \$8,461.20 of improper disbursements and \$9,778.67 of unsupported disbursements for the period January 1, 2019 through September 30, 2025.

The \$8,461.20 of improper disbursements identified include:

- \$7,838.91 of improper disbursements to vendors from the EMS' bank accounts,
- \$382.29 of improper bank fees, and
- \$240.00 of improper payments issued to volunteers.

The \$9,778.67 of unsupported disbursements includes \$4,476.44 of purchases on the EMS' debit card, \$4,210.00 of disbursements from the EMS' checking accounts to EMS staff and volunteers, and \$1,092.23 of disbursements from the EMS' checking account to vendors.

We were unable to determine if additional funds were improperly disbursed for the period reviewed because adequate supporting documents were not available. All findings are summarized in **Exhibit A**, and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, all EMS disbursements are to be made by check or with the EMS' debit card. We scanned all disbursements, redeemed checks, and debit card purchases from the EMS' bank accounts from January 1, 2019, through September 30, 2025 to determine propriety.

Using the supporting documentation available from the EMS, information obtained from selected vendors, internet searches, the vendor, the frequency and amount of the payments, and discussions with EMS officials, we classified payments as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for operations of the EMS. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to EMS operations or was personal in nature. Other disbursements were classified as reasonable if it appeared they were for EMS operations based on available supporting documentation, the vendor, frequency and amount of the payments, and/or discussions with EMS Staff and Officials.

The improper and unsupported disbursements identified in the EMS' bank account and the improper and unsupported charges to the EMS' debit card are explained in detail in the following paragraphs.

Vendor Disbursements

As previously stated, we scanned all disbursements and redeemed checks from the EMS' bank account to determine if purchases were reasonable for EMS operations. Also, as previously stated, the EMS had a debit card to purchase supplies and other necessary items for City operations for the period January 2019 through September 2025. Also, as previously stated, all disbursements are required to be supported by invoices or other documentation obtained by or submitted to the Treasurer.

As the Treasurer, they were responsible for preparing a listing of bills to be paid and providing the listing the Board for approval. After the Board approves the bills, the Treasurer was responsible for preparing and signing the checks. However, because a debit card is an instant disbursement from the EMS' bank accounts, purchases do not require prior approval.

Also as previously stated, we determined the propriety of disbursements based on available supporting documentation; the type or the quantity of items purchased, discussions with EMS officials, and the vendor, frequency, and amount of payments.

Purchases were considered improper if the type of item and/or the quantity purchased appeared to be personal in nature or was not reasonable for EMS operations. When specific purchase information appeared consistent with EMS operations, based on the item, quantity and/or frequency of the purchase, they were classified as reasonable. When specific purchase information was not available, the purchases were classified as unsupported.

During our review, we identified payments to various vendors such as T.J. Hunters, Milty's, Shep's Riverside, Lansing Fire Department, Village Farm & Home, and Lansing Auto Parts which resulted in improper and unsupported disbursements. The improper and unsupported disbursements from the EMS' bank accounts are listed in **Exhibit B**.

As illustrated by the **Exhibit**, we identified six improper check disbursements totaling \$12,979.56. Examples of the check disbursements that were considered improper include:

- Three payments issued to T.J. Hunters totaling \$7,351.25 for various food, drinks, gratuity, and food service. T.J. Hunters is a banquet hall located in Lansing, Iowa. According to EMS officials, the EMS hosted holiday parties for staff and volunteers and these events were not open to the public and were only for EMS staff and volunteers. Because these events were private and not open to the public, these are considered improper disbursements.
- One payment issued to Lansing Fire Department dated August 1, 2024 totaling \$3,034.70, with a memo line listed as "Christmas Party". There was no supporting documentation maintained in the EMS' records for this payment. According to EMS officials, the EMS hosted holiday parties for staff and volunteers and these events were not open to the public and were only for EMS staff and volunteers. Because these events were private and not open to the public, this is considered an improper disbursement.
- One payment issued to Milty's dated February 2, 2025, totaling \$1,800.44 for various food and drinks. Milty's is a bar/restaurant/hotel located in Lansing, Iowa. According to EMS officials, the EMS hosted holiday parties for staff and volunteers and these events were not open to the public and were only for EMS staff and volunteers. Because these events were private and not open to the public, this is considered as improper disbursement.
- One payment issued to Shep's Riverside Bar dated January 24, 2020, totaling \$793.17. There was no supporting documentation maintained in the EMS' records for this payment. According to EMS officials, this was payment for one of the EMS' holiday parties. As previously stated, these events were not open to the public and were only for EMS staff and volunteers. Because these events were private and not open to the public, this is considered an improper disbursement.

In addition to the six improper check disbursements, **Exhibit B** lists the purchases made with the EMS' debit card for the period January 16, 2019 through September 22, 2025 which were not reasonable or

necessary for EMS operations. The **Exhibit** lists 44 improper purchases identified totaling \$2,412.81 of improper purchases identified.

Examples of the purchases which are considered improper include:

- 32 purchases totaling \$1,392.63 for gift cards to various local businesses that were given out as prizes at the EMS holiday parties. As previously stated, the EMS hosted holiday parties for staff and volunteers and these events were not open to the public and were only for EMS staff and volunteers. Because these events were private and not open to the public, these are considered improper disbursements.
- Six purchases totaling \$541.88 to various vendors. According to EMS officials we spoke to, while some of these purchases did not have supporting documentation maintained by the EMS, these purchases were for supplies for the EMS' holiday parties. Because these events were private and not open to the public, these are considered improper disbursements.
- Six purchases totaling \$478.30 for an award plaque, a memorial, framed art, a candy bouquet, and various gifts which were given away as prizes at the EMS' holiday parties. Because these events were private and not open to the public, these are considered improper disbursements.

As previously stated, in addition to receiving contributions from Townships, the EMS also receives donations and revenue from services provided. According to EMS officials we spoke to, the EMS' holiday parties are used to recruit, recognize and retain EMS volunteers. In addition, EMS officials stated that the funds received from donations were used to cover the EMS' holiday party costs.

We obtained supporting documentation maintained by the EMS for donations received. As part of our procedures, we scheduled each of the checks provided as donations received by the EMS. Using this schedule, we compared the amounts collected as donations to the amount spent for the Holiday Parties. However, during our review, we could not determine the donor intent of the individuals making donations to the EMS for all donation as supporting documentation was not available so relied on memo line of check for stated intent.

During our comparison, we identified the EMS had collected \$7,553.46 of donations that did not have donor restrictions for the period of July 6, 2023 to February 20, 2025. As previously stated, we identified \$15,392.37 of improper disbursements from the EMS' bank accounts for their holiday parties. Based on discussions with EMS officials and to be conservative, the \$7,553.46 of donations received by the EMS were offset against the amount of improper disbursements for the holiday party. According to the EMS Treasurer, insurance proceeds were used to help pay for holiday parties. However, because all EMS collections are commingled, we were unable to determine if any insurance proceeds were used to offset holiday party expenses. As a result, \$7,838.91 of improper disbursements from the EMS' bank accounts that were not properly covered by donations.

In addition, we identified unsupported disbursements from the EMS' bank accounts totaling \$5,568.87 which are included in the **Exhibit**. As illustrated by the **Exhibit**, the amounts of the disbursements ranged from \$2.10 to \$695.49 and occurred between January 16, 2019 and July 24, 2025. Because sufficient supporting documentation was not available and EMS officials we spoke with could not provide an explanation for these disbursements, the 55 payments were classified as unsupported disbursements.

The \$7,838.91 of improper disbursements and \$5,568.67 of unsupported disbursements listed in **Exhibit B** are included in **Exhibit A**.

Checks Issued to EMS Staff and Volunteers – As previously stated, the EMS employs five staff members and volunteers for their service to the EMS. According to EMS officials, staff are paid a monthly stipend based on their position and receive \$10.00 for each ambulance run they participate in. In addition, volunteers receive \$10.00 for each ambulance run they participate in.

As previously stated, for the period January 1, 2019 through September 30, 2025, the EMS employed a former Director who left employment in December 2024, the current Director, the Treasurer, an EMT technician, a maintenance technician, and a secretary. The Board sets the monthly stipend amounts for EMS staff. Based on our review of supporting documentation, we determined the EMS did not properly maintain Board meetings minutes or payroll resolutions prior September 2023. Because of this we were unable to verify the reasonableness of staff's monthly stipend payments prior to September 2023.

For the period of October 2023 through September 2025, we determined that EMS staff were paid by the approved rate and received the correct number of stipend checks for the period.

As previously stated, the EMS was responsible for EMS volunteers' payroll based on the number of runs they participated in. According to EMS officials we spoke with, EMS volunteers were paid \$10.00 for each run they participated in. These were tracked by the EMS with monthly calendars for individual volunteers to sign up for shifts and then quarterly tally sheets. At the end of the quarter, the total number of shifts per volunteer was compiled and provided to the Treasurer for payroll.

During our review, we determined the EMS did not maintain the monthly calendars or tally sheets prior to March 2022. Therefore, we reviewed all payments issued to EMS volunteers from April 2022 through September 2025 to determine the propriety of the payments.

We obtained the quarterly tally sheets for the period of April 2022 through September 2025. As part of our procedures, we scheduled out each individuals' tally totals. Using this schedule, we totaled the number of calls worked by individuals for the period April 2022 through September 2025 and determined the gross pay each individual should have received.

Next, we compared the calculated number of runs and total gross payroll to the actual gross payroll each EMS volunteer received. If the amount of calculated runs and total gross payroll tied to the actual gross payroll the individual received, these were considered reasonable disbursements. For quarters where the EMS did not properly maintain the tally sheets, the amounts received by the EMS volunteers were considered unsupported disbursements. If the amount of calculated runs and total gross payroll were less than the actual gross payroll the individual received, the amount paid over the calculated amount is considered improper.

During our review, we identified payments to EMS staff and volunteers which resulted in improper and unsupported disbursements. The unsupported disbursements to EMS staff and volunteers are listed in **Exhibit C**.

As illustrated by the **Exhibit**, we identified 21 individuals who received unsupported volunteer pay from the EMS totaling \$4,210.00. For privacy purposes, we did not include the individual's names. Instead, we identified them as Volunteer A through W in the **Exhibit**, the term volunteers refers to both EMS staff and volunteers. The \$4,210.00 of unsupported disbursements listed in **Exhibit C** are included in **Exhibit A**.

In addition to the unsupported disbursements, we identified disbursements to EMS volunteers classified as improper disbursements because individuals were paid more than what the tally sheets supported. Specifically, we identified Volunteers B, E, and L received improper volunteer pay amounts. The details of the three volunteers' overpayments are as follows:

- Volunteer B received check number 5411 dated April 13, 2025 in the amount of \$160.00. Based on our recalculations of the tally sheets, Volunteer B went on 15 runs with an expected check amount of \$150.00. The \$10.00 difference is considered improper.
- Volunteer E received check number 5187 dated October 4, 2023 in the amount of \$10.00. Based on our recalculations of the tally sheets, Volunteer E did not go on any runs during the quarter. The \$10.00 difference is considered improper.
- Volunteer L received check number 5329 dated April 3, 2024 in the amount of \$140.00. Based on our recalculations of the tally sheets, Volunteer L went on 11 runs with an expected check amount of \$110.00. The \$30.00 difference is considered improper.
- Volunteer L received check number 5199 dated April 3, 2023 in the amount of \$190.00 with "QTR 1, 2023" in the memo line. Volunteer L also received check number 9999 dated April 3, 2023 in the amount of \$130.00 with "QTR 1, 2023" in the memo line. Based on our recalculations of the tally sheets, Volunteer L went on 13 runs with an expected check amount of \$130.00. Therefore, check number 9999 was considered reasonable and check number 5199 in the amount of \$190.00 is considered improper.

These 4 instances total \$240.00 of improper disbursements. The \$240.00 of improper disbursements are included in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

During our testing and fieldwork, we identified additional items discussed in detail in the following paragraphs.

IRS 990EZ Filings – As previously stated, the EMS is a registered nonprofit organization and are required to annually report the EMS' income and expenses. As part of our procedures, we obtained the EMS' IRS 990EZ filings and annual income and expense reports from the EMS' accounting system for calendar years 2020 through 2024. We compared the amounts reported to the IRS to the income and expense recorded on the EMS accounting system to determine if the amounts reported were accurate. During our comparison, we identified variances between the amounts reported and amounts recorded in each of the calendar years. Specifically, we identified the following:

- In CY20 EMS reported \$99,859.00 income; however, the EMS' accounting system had \$95,957.83 recorded income. Additionally, the EMS reported \$67,213.00 in expenses, however, the EMS' accounting system had \$61,394.59 recorded as expenses.
- In CY21 EMS reported \$144,489.00 income; however, the EMS' accounting system had \$148,899.65 recorded income. Additionally, the EMS reported \$119,319.00 in expenses, however, the EMS's accounting system had \$267,543.50 recorded as expenses.
- In CY22 EMS reported \$134,553.00 income; however, the EMS' accounting system had \$114,135.44 recorded income. Additionally, the EMS reported \$120,047.00 in expenses, however, the EMS' accounting system had \$80,608.80 recorded as expenses.
- In CY23 EMS reported \$202,168.00 income; however, the EMS' accounting system had \$91,693.53 recorded income. Additionally, the EMS reported \$89,874.00 in expenses, however, the EMS' accounting system had \$65,522.63 recorded as expenses.
- In CY24 EMS reported \$95,864.00 income; however, the EMS' accounting system had \$89,320.13 recorded income. Additionally, the EMS reported \$101,112.00 in expenses, however, the EMS' accounting system had \$62,622.56 recorded expenses.

Based on our review, the amounts reported by the EMS to the IRS do not match the EMS' accounting system. EMS officials should consult legal counsel on the correct disposition of the matter.

EMS Board Meeting Minutes – We reviewed the EMS Board meeting minutes from FY20 and FY25 and determined that they were only able to provide minutes for three of the 69 months. EMS officials were unable to provide meeting minutes for the remaining meetings as required by Section 21.3 of the *Code of Iowa*.

28E Agreement – As previously stated, the EMS entered into a 28E agreement in July 2007. However, based on our review of the Secretary of State's website, the 28E agreement was never filed with the State as required by Chapter 28 of the *Code of Iowa*. Therefore, the EMS is operating without a valid 28E agreement.

Oversight – EMS officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of operations and maintain the public trust. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our review, we determined EMS Officials did not provide sufficient oversight of financial transactions and did not:

- Properly review payroll supporting documentation prior to issuance.
- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements, including a review of supporting documentation to ensure the public purpose of the disbursements.
- Review the EMS' bank statements.
- Perform reviews of monthly bank reconciliations.
- Perform reviews of internal revenue and expense reports.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Lansing Emergency Medical Services to perform bank reconciliations and process receipts, disbursements, and payroll. An important aspect of internal control is to establish procedures which 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 EMS' 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 Treasurer had control over each of the following areas:
- (1) Receipts – collecting, posting to the accounting records, and preparing and making bank deposits
 - (2) Disbursements – Maintaining supporting documentation, preparing, signing, and distributing checks, and posting to the accounting records
 - (3) Payroll – calculating payroll amounts, preparing, signing, distributing, and posting payments to the accounting records, and filing required payroll reports.
 - (4) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
 - (5) Reporting – Preparing annual income and expense financial reports and submitting them to the IRS.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the Treasurer, Director, and Board members. In addition, the Director and Board members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

- B. Reconciliation of Bank Accounts, Collections, and Deposits – The EMS' bank accounts were reconciled to the EMS' accounting system; however, it was not reviewed by an independent person. In addition, we determined that an initial listing of mail receipts was not prepared.

Recommendation – Procedures should be established to ensure the EMS' bank accounts are reconciled to the accounting records each month and an initial listing of collections is prepared and reconciled to postings in the EMS' accounting records. Additionally, the EMS officials should review the reconciliation to ensure accuracy and completeness. The review should be documented by the signature or initials of the reviewer and the date of the review.

- C. Disbursements – During our review of the EMS' disbursements, the following conditions were identified:
- (1) Disbursements were made for events that were not for the benefit of the public and not for EMS operations.
 - (2) Disbursements were not consistently supported by invoices or other documentation.

Recommendation – All EMS disbursements should be approved by the Board prior to payment, with the exception of those that are routine, repetitive, and specifically allowed by a Board approved policy. For those disbursements paid prior to Board approval, a listing should be provided to the Board at the next Board 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.

In addition, the Board should ensure all disbursements meet the test of public purpose. If the public purpose is not clear, the Board should document the public benefit through an EMS policy or through its approval as documented in the Board meeting minutes.

- D. Payroll – During our review of payroll, we identified numerous instances where EMS staff and volunteers were paid for runs that records were not maintained for, and EMS staff and volunteers paid for runs they did not attend.

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

- E. Meeting Minutes – Chapter 21 of the *Code of Iowa* requires minutes to be kept for all meetings of governmental bodies. During our review of minutes, we determined Board meeting minutes were not maintained or retained in the EMS’ records for a large portion of our review.

Recommendation – EMS officials should implement procedures to ensure the EMS is maintaining Board minutes in their records. They should also implement procedures to ensure all actions taken by the Board are properly documented and the Director and a Board member sign all meeting minutes. In addition, the minutes should be reviewed in a timely manner so any errors can be identified and corrected. EMS officials should ensure all EMS obligations are presented to the Board for approval prior to the payment.

- F. Income and Expense Reporting – During our review of the EMS’s reporting practices to the IRS we determined that none of the annual income or expenses were accurately reported on Form 990EZs.

Recommendation – The EMS should establish procedures to ensure that annual income and expenses are properly reported on Form 990EZs to the IRS. In addition, the EMS should consult legal counsel for the correct disposition of the inaccurate income and expenses reported to the IRS.

- G. 28E-Agreement – We identified the EMS entered into a 28E agreement in July 2007; however, the 28E agreement was never filed with the State as required by Chapter 28 of the Code of Iowa.

Recommendation – The EMS should ensure that a current 28E Agreement is signed and filed with the Secretary of State.

- H. Debit Card – We identified purchases made with a debit card from the EMS’ bank accounts. However, some of the purchases were not supported with adequate documentation. In addition, because purchases made using a debit card are an immediate payment, they do not allow for proper authorization.

Recommendation – EMS officials should implement procedures requiring all obligations be paid by check and properly supported with original invoices, receipts, or other appropriate documentation.

- I. Oversight by Officials – EMS officials have a fiduciary responsibility to provide oversight of the EMS’ 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 the procedures performed, we determined EMS officials 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 control over the financial operations of the EMS.

Recommendation – Oversight by EMS officials is essential and should be an ongoing effort. EMS officials should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

Exhibits

Report of Special Investigation of
Lansing Emergency Medical Services

Summary of Findings – Exhibit A
For the Period January 1, 2019 through September 30, 2025

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Vendor disbursements	Exhibit B	\$ 7,838.91	5,568.67	13,407.58
Bank Fees	Page 9	382.29	-	382.29
Checks issued to EMS Staff and Volunteers	Exhibit C / Page 10	240.00	4,210.00	4,450.00
Total improper and unsupported disbursements		\$ 8,461.20	9,778.67	18,239.87

Report of Special Investigation of
Lansing Emergency Medical Services

Improper and Unsupported Vendor Disbursements – Exhibit B
For the Period January 1, 2019 through September 30, 2025

Check Date per Bank Statements	Check Number per Bank Statements	Payee per Bank Statements	Amount per Bank Statements	Description per Supporting Documentation	Reasonable	Improper	Unsupported
01/16/19	##	ATM RCR Payment GEEKSQUAD RENE00015826 800-4335778 MN # 4341	\$ 52.99	No supporting documentation available.	\$ -	-	52.99
01/22/19	##	ACH Debit KWIK TRIP INC PAYMENT	162.35	No supporting documentation available.	-	-	162.35
01/22/19	##	Debit Card Debit BEST BUY 00000182 ONALASKA WI # 4341	283.78	No supporting documentation available.	-	-	283.78
01/24/19	2635	T. J. HUNTERS	1,133.25	1PC @ \$649.50 Food, 1PC @ \$483.75 Bar	-	1,133.25	-
02/08/19	2640	T. J. HUNTERS	175.00	1PC @ 175 Gratuity Sent on 2/18/19 related to the holiday party payment on 1/24/19	-	175.00	-
02/08/19	2642	VILLAGE FARM & HOME	3.20	1PC @ \$2.99 Battery, .21 Tax	-	-	3.20
03/20/19	##	ACH Debit KWIK TRIP INC PAYMENT	115.98	1PC @ \$73.50 Total OXY 87 2.21900 PPG 33.121 Gallons, 1PC @ \$42.10 Total OXY 87 2.39900 PPG 17.551 Gallons, 1PC @ -\$57 Total Electronic Funds Transfer Payment, 1PC @ -\$1.52 Total Fuel Volume Discount, 1PC @ -\$0.20 Total Eligible In-Store Discount, 1PC @ \$57 Previous Balance. <i>Unsupported: \$2.10 In Store.</i>	113.88	-	2.10
03/25/19	##	Debit Card Debit BEST BUY 00000182 ONALASKA WI # 4341	76.98	No supporting documentation available.	-	-	76.98
06/20/19	##	ACH DEBIT KWIK TRIP INC PAYMENT	89.36	1PC @ \$86.71 Total OXY 87 2.76900 PPG 31.314 Gallons, \$3.99 Total, 1PC @ -\$141.55 Total Electronic Funds Transfer Payment, 1PC @ -\$0.94 Total Fuel Volume Discount, 1PC @ -\$0.40 Total Eligible In-Store Discount, 1PC @ \$148.30 Previous Balance	85.37	-	3.99
07/13/19	2661	BOUND TREE MEDICAL	1,764.27	1PC @ \$1,618.07 Total Phsio 12-Lead Arrhythmia Simulator with Manikin Overlay, Large, 1PC @ \$146.20 Total 83161417 SLS	1,618.07	-	146.20
08/20/19	##	ACH DEBIT KWIK TRIP INC PAYMENT	103.34	1PC @ \$100 Total OXY 87 2.64900 PPG 37.750 Gallons, 1PC @ -\$193.28 Total Electronic Funds Transfer Payment, 1PC @ -\$1.13 Total Fuel Volume Discount, 1PC @ -\$0.48 Total Eligible In-Store Discount, 1PC @ \$193.28 Previous Balance. <i>Unsupported: 1PC @ \$4.95 Total,</i>	98.39	-	4.95
08/31/19	2671	UNITED METHODIST YOUTH GROUP	40.00	<i>No Supporting Documentation Provided</i>	-	-	40.00
09/26/19	##	Debit Card Debit USPS PO 1849050151 LANSING IA # 4341	13.53	No supporting documentation available.	-	-	13.53
10/31/19	2692	JULIA L	60.00	No supporting documentation available.	-	-	60.00
11/29/19	##	Automatic Loan Pmt	10.00	No supporting documentation available.	-	-	10.00
12/20/19	##	ACH DEBIT KWIK TRIP INC PAYMENT	158.13	1PC @ \$3.99 Total, 1PC @ \$83.92 Total N87 2.99900 PPG 27.983 Gallons, 1PC @ \$72.19 Total N87 2.94900 PPG 24.478 Gallons, 1PC @ -\$166.69 Total Electronic Funds Transfer Payment, 1PC @ -\$1.57 Total Fuel Volume Discount, 1PC @ -\$0.40 Total Eligible In-Store Discount, 1PC @ \$166.69 Previous Balance	154.14	-	3.99
12/27/19	2703	LANSING AUTO PARTS	23.98	No supporting documentation available.	-	-	23.98

12/30/19	##	ATM RCR PAYMENT BESTBUY RENEWA00015784 800-4335778 MN #4341	53.49	No supporting documentation available.	-	-	53.49	
01/21/20	##	ATM RCR PAYMENT BESTBUY	74.89	No supporting documentation available.	-	-	74.89	
01/24/20	2714	SHEP'S RIVERSIDE BAR	793.17	No supporting documentation available.	-	793.17	-	
03/23/20	##	Debit Card Debit LANSING IGA LANSING IA # 4341 X	12.16	No supporting documentation available.	-	-	12.16	
03/27/20	##	Debit Card Debit AMZN Mktp US * FM4HQ9X53 Amzn.com/bill WA	120.87	This is a part of a 3/27/20 purchase for \$163.62 was the total charge. This was split between 3 charges of \$33.16, \$120.87 and \$9.59 Total 1PC @ \$30.99 Total Red Kap Men's Twill Action Black Coverall, White, Medium, 1PC @ \$30.99 Total Red Kap Men's Twill Action Back Coverall, White, X-Large, 1PC @ \$30.99 Total Red Kap Men's Twill Action Back Coverall, White, Large, 1PC @ \$19.99 Total Microfiber Mop Pads 4 Pack - Reusable Washable Cloth Mop Head Replacements Best Thick Spray Wet Dust Dry Flat Velcro Attachment 18" Inch - Cleaning Refill Fits Bona, Bruce, Rubbermaid, Lubmab + More, 1PC @ \$39.95 Total Microfiber Mop Floor Cleaning System - Washable Pads Perfect Cleaner for Hardwood, Laminate & Tile - 360 Dry Wet Reusable Dust Mops with Soft Refill Pads & Handle for Wood, Walls, Vinyl, Kitchen, \$10.71 Estimated Tax to be collected	27.90	-	-	92.97
04/06/20	##	DEBIT CARD DEBIT WAL - MART # 5127 LA CROSSE WI # 4341	85.70	3PC @ \$56.94 SLD 3DR WID, 1PC @ \$21.44 Total TIDE PODS, 1pc @ \$.97 SUN 40CT SH, 1PC @ \$1.88 Total INDX CRD 5X8, \$4.47 Tax	28.76	-	56.94	
04/27/20	##	DEBIT CARD DEBIT LANSING IGA LANSING IA #4341	4.26	No supporting documentation available.	-	-	4.26	
06/17/20	2760	VILLAGE FARM & HOME	65.51	4PC @ \$11.96 Total Batteries, \$.84 Tax, 1PC @ \$2.99 Total Bucket, \$.21 Tax, 3PC @ \$2.49 Total Hose 1PC @ \$.99 Totals Nails, 1PC @ \$2.79 Total Chalk, \$.44 Tax, 1PC @ \$40 Total Remove Smells, \$2.80 Totals	-	-	65.51	
08/27/20	2766	VILLAGE FARM & HOME	19.26	1PC @ \$3.25 Total Battery, 1PC @ \$14.75 Total Battery, \$1.26 Tax	-	-	19.26	
10/14/20	##	DEBIT CARD DEBIT USPS.COM POSTAL STORE 800-782-6724 MO # 4341	662.45	No supporting documentation available.	-	-	662.45	
11/19/20	##	Debit Card Debit KWIK STAR 81800008185 LANSING IA # 4341	3.99	No supporting documentation available.	-	-	3.99	
11/20/20	##	ACH DEBIT KWIK TRIP INC PAYMENT	252.75	No supporting documentation available.	-	-	252.75	
12/21/20	##	ACH Debit KWIK TRIP INC PAYMENT	68.90	No supporting documentation available.	-	-	68.90	
02/19/21	2810	VILLAGE FARM & HOME	173.01	2PC2 \$150 Total Card Reels, 1PC @ \$21.50 Total Card End, \$1.51 Tax	-	-	173.01	
06/21/21	##	ACH DEBIT KWIK TRIP INC PAYMENT	185.16	1PC @ \$100 Total OXY 87 2.89900 PPG 34.493 Gallons, 1PC @ \$81.90 Total, \$5.69 Total In-Store, OX88 15 2.86900 PPG 28.547 Gallons, 1PC @ -\$166.61 Total Electronic Funds Transfer Payment, 1PC @ -\$1.89 Total Fuel Volume Discount, 1 PC @ -\$0.54 Eligible In-Store Discount, 1PC @ \$166.61 Previous Balance	179.47	-	5.69	
08/16/21	##	Debit Card Debit BB * SMASH PARK HTTPSBBOT.MEN PA # 2476	12.69	No supporting documentation available.	-	-	12.69	
09/02/21	##	DEBIT CARD DEBIT OH AMZN MKTP US 250JE0QS1 AM AMZN.COM/BILL WA	7.48	No supporting documentation available.	-	-	7.48	
09/07/21	##	AMZN DEBIT CARD MKTP DEBIT US * 250Q29KKO AM AMZN.COM/BILL WA OK	32.04	No supporting documentation available.	-	-	32.04	

11/22/21	##	ACH Debit KWIK TRIP INC PAYMENT	180.16	1PC @ \$84.87 Total OXY 87 3.14900 PPG 26.952 Gallons, \$8.57 Total In-Store. 1PC @ \$89.22 Total OXY 87 3.19900 PPG 27.891 Gallons, \$8.57 In Store, 1PC @ -\$194.44 Total Electronic Funds Transfer Payment, 1PC @ -\$1.65 Total Fuel Volume Discount, -\$0.85 Eligible In-Store Discount, 1PC @ \$194.44 Previous Balance	171.59	-	8.57
01/10/22	##	Debit Card Debit SQ*RIVER N RIDGE OUTDOOR Lansing IA #2476	50.00	No supporting documentation available.	-	50.00	-
01/10/22	##	SQ * RIVER N RIDGE OUTDOOR Lansing IA # 2476 Debit Card Debit TJ HUNTERS PUB & GRUB LANSING IA # 2476	50.00	No supporting documentation available.	-	50.00	-
01/11/22	##	Debit Card Debit VILLAGE FARM & HOME LANSING IA #2476	50.00	No supporting documentation available.	-	50.00	-
01/11/22	##	Debit Card Debit EXPRESSO LANSING IA # 2476	25.00	1PC @ \$25 Total SVC Prepaid Gift	-	25.00	-
01/11/22	##	Debit Card Debit TST * SHEP S RIVERSIDE BAR LANSING IA # 2476	50.00	1PC @ \$50 Tota Gift Card	-	50.00	-
01/11/22	##	SQ MICHELLE STIEHL Lansing IA # 2476 Debit Card Debit VILLAGE FARM & HOME LANSING IA # 2476	50.00	LANSING EMERGENCY MEDICAL	-	50.00	-
01/12/22	##	Debit Card Debit SQ * RED GERANIUM GIFTS Lansing IA # 2476	50.00	1PC @ \$50 Tota Gift Card	-	50.00	-
01/13/22	##	Debit Card Debit LANSING AUTO PARTS LANSING IA # 2476	50.00	\$50 Total SEQ#1 BATCH #836, INVOICE 1	-	50.00	-
01/13/22	##	Debit Card Debit THE GOURMET TRAVELER LANSING IA # 2476	25.00	1PC @! \$25 Total Gift Card	-	25.00	-
01/14/22	2900	LANSING PROPERTIES LLC	166.88	No supporting documentation available.	-	-	166.88
01/18/22	##	Debit Card Debit DRIFTLESS GYPSY / S 563-5647905 IA # 2476	50.00	Shoreline Print Copy Driftless Gypsy Boutique You gift Card (Christmas Party Gift Card)	-	50.00	-
01/20/22	##	ACH Debit KWIK TRIP INC PAYMENT	368.66	1PC @ \$112.58 Total N87 3.549900 PPG 31.722 Gallons, 1PC @ \$90.42 Total OXY 87 3.19900 PPG 28.265 Gallons, 1PC @ \$67.06 Total N87 3.54900 PPG 18.895 Gallons, 1PC @ \$96.75 Total OXY 87 3.07900 PPG 31.422 Gallons, \$5.69 Total In-Store Purchase, 1PC @ -\$196.65 Total Electronic Funds Transfer Payment, 1PC @ -\$3.31 Total Fuel Volume Discount, -\$0.53 Eligible In-Store Discount, 1PC @ \$196.65 Previous Balance	362.97	-	5.69
01/24/22	2890	THE GOODLIFE GALLERY	187.75	No supporting documentation available.	-	-	187.75
02/05/22	2909	IMY HILL	50.00	No supporting documentation available.	-	-	50.00
02/05/22	2904	MILTY'S	1,800.44	1PC @ \$658.66 Total Food, 1PC @ \$60 Meaty Tray, 1PC @ \$764.50 Total Bar	-	1,800.44	-
05/19/22	##	Debit Card Debit NUTMEGS BAKERY & CAFE 563-5389214 IA # 2476	30.00	No supporting documentation available.	-	-	30.00
09/09/22	##	Debit Card Debit SQ * RED GERANIUM GIFTS Lansing IA # 7426	40.55	No supporting documentation available.	-	40.55	-
12/20/22	##	ACH DEBIT KWIK TRIP INC PAYMENT	106.94	No supporting documentation available.	-	-	106.94
01/03/23	3001	VILLAGE FARM & HOME	5.34	1PC @ \$4.99 Total Weather Seal, .35 Taxes	-	-	5.34
01/09/23	##	DEBIT CARD DEBIT DILYPOD.COM HTTPSGODASHOP WY #	68.24	1PC @ \$54.95 Total Personalized Custom Name EMS EMT Paramedic Star of Life Thin White Americana Flag X 1 Custome Name - Optional: Lansing EMS	-	68.24	-
01/09/23	##	DEBIT CARD DEBIT MYHEROWEARSLBLUE VANCOUVER BC # 2476	74.49	No supporting documentation available.	-	74.49	-

01/10/23	##	DEBIT CARD DEBIT TST SHEPS RIVERSIDE BAR LANSING IA # 2476	100.00	2PC @ \$100 Total GiftCard	-	100.00	-
01/11/23	##	DEBIT CARD DEBIT ART.COM * ALLPOSTERS.COM 800-952-5592 CA #	162.64	1PC @ \$152 Total No Greater Love - Male EMT 43 X 19" Framed Art Print Gramercy Black Frame Top Mat: Crisp - Bright White Glass: Acrylic: Clear, 10.64 Tax	-	162.64	-
01/12/23	##	DEBIT CARD DEBIT SQ MICHELLE STIEHL LANSING IA # 2476	50.00	1PC @ \$50 Total Custom Amount x 1	-	50.00	-
01/13/23	##	DEBIT CARD DEBIT SQ MILTYS LANSING IA #	50.93	DTWW	-	50.93	-
01/13/23	##	DEBIT CARD DEBIT UPTOWN GRILL WAUKON IA #	50.00	No supporting documentation available.	-	50.00	-
01/19/23	##	DEBIT CARD DEBIT TLF * RED GERANIUM FLORAL A 563-5383943 IA	50.00	1PC @ \$5.99 Total, Gift Item, 1PC @ \$ 12.95 Total Candle. 1PC @ \$14.95 Total Gift Item Teddy, 1PC @ \$5.95 Total Gift Item Dip, 1PC @ \$6.95 Total Gift Item Towel, 1PC @ \$7.59 Total, 3.80 Tax, -\$8.21 Total Donation	-	50.00	-
01/22/23	3011	T.J HUNTERS	6,043.00	1PC @ \$3,635 Total, Premium Red, List, Corn, Party , Slaw, Dinner, Roll, and Meat + Cheese Tray, 1PC @ \$2.308 Total Bar, 1PC @ \$100 Total Hours Gift Caterings	-	6,043.00	-
01/23/23	##	DEBIT CARD DEBIT SP DGB - LANSING 156-35647905 IA # 2476	100.00	1PC @ \$100 Total Approved - Visa Debit from Driftless Gypsy Boutique	-	100.00	-
01/23/23	##	DEBIT CARD DEBIT SQ * MICHELLE STIEHL LANSING IA #	50.00	1PC @ \$50 Total Custom Amount x 1	-	50.00	-
01/23/23	##	DEBIT CARD DEBIT SQ * RED GERANIUM GIFTS LANSING IA #	51.36	1PC @ \$18 Total candy bqt, 1PC @ \$30 total bqt, \$3.83 Tax	-	51.36	-
01/23/23	##	DEBIT CARD DEBIT SQ MILTYS LANSING IA #	54.50	NeMI	-	54.50	-
04/03/23	3034	VILLAGE FARM & HOME	124.10	2PC @ \$115.98 Total Fire Extinguishers 5798, \$8.12 Tax	-	-	124.10
10/05/23	3164	HORSFALLS	11.72	No supporting documentation available.	-	-	11.72
10/06/23	##	DEBIT CARD DEBIT CASEYS # 1997 WAUKON IA # 2476	98.00	No supporting documentation available.	-	-	98.00
11/03/23	##	Debit Card Debit AMZN Mktp US * 7W9R65UQ3 Amzn.com/bill WA	695.49	No supporting documentation available.	-	-	695.49
11/07/23	##	Debit Card Debit AMAZON.COM * PL89U7F63 SEATTLE WA # 2476	480.43	No supporting documentation available.	-	-	480.43
01/11/24	##	DEBIT CARD DEBIT SP DGB - LANSING 156-35647905 IA # 2476	65.01	Shea Butter conditioner bar, purple toning shampoo bar, scalp exfoliator, banana clip	-	65.01	-
01/12/24	##	DEBIT CARD DEBIT SQ * DRIFTLESS EDIT LANSING IA # 2476	81.05	Cosmetic bag, tea light candles, Farm House North cloud crème, dip mix, perfume, and candles	-	81.05	-
01/12/24	##	DEBIT CARD DEBIT SQ * RIVER N RIDGE OUTDOOR LANSING IA # 2476	50.00	No detailed supporting documentation available.	-	50.00	-
01/12/24	##	DEBIT CARD DEBIT SQ * THE BUCK STOPS HERE LANSING IA # 2476	25.00	No detailed supporting documentation available.	-	25.00	-
01/16/24	##	DEBIT CARD DEBIT COFFEE ON THE RIVER LANSING IA # 2476	25.00	No supporting documentation available.	-	25.00	-
01/16/24	##	DEBIT CARD DEBIT TLF * RED GERANIUM FLORAL A LANSING IA # 2476	183.54	No supporting documentation available.	-	183.54	-
01/19/24	##	DEBIT CARD DEBIT SQ * RED GERANIUM GIFTS LANSING IA # 2476	96.25	No supporting documentation available.	-	96.25	-
01/30/24	##	DEBIT CARD DEBIT AMZN MKTP US * R05L61DN1 AMZN.COM/BILL WA	20.31	No supporting documentation available.	-	-	20.31
01/30/24	##	Debit Card Debit AMZN Mktp US * R296C0OF2 Amzn.com/bill WA	66.83	No supporting documentation available.	-	-	66.83
02/20/24	##	ACH Debit KWIK TRIP INC PAYMENT	68.00	No supporting documentation available.	-	-	68.00

04/30/24	##	DEBIT CARD DEBIT SQ * RED GERANIUM GIFTS LANSING IA # 2476	108.85	No supporting documentation available.	-	108.85	-	
05/20/24	##	ACH Debit KWIK TRIP INC PAYMENT	327.58	No supporting documentation available.	-	-	327.58	
07/16/24	3227	VILLAGE FARM & HOME	11.76	No detailed supporting documentation available.	-	-	11.76	
08/01/24	3235	LANSING FIRE DEPARTMENT	3,034.70	Prime Rib, Fish, Corn, Party Potatoes, slaw, dinner rolls, and appetizers for 115 people \$3781.82, Pizza \$170.08, Bar \$1982.52, gift certificate and jukebox \$135.00	-	3,034.70	-	
10/22/24	##	ACH Debit KWIK TRIP INC PAYMENT	141.67	No supporting documentation available.	-	-	141.67	
12/06/24	##	Debit Card Debit TJ HUNTERS BANQUET HALL & LANSING IA #7318	26.00	1 gift card	-	26.00	-	
12/06/24	##	DEBIT CARD DEBIT SAFE HOUSE SALOON LANSING IA # 7318	25.00	1 gift card	-	25.00	-	
12/06/24	##	LANSING HARDWARE & SER LANSING IA # 7318 Debit Card Debit	31.20	1 gift card	-	31.20	-	
12/06/24	##	SP DRIFTLESS GYPSY BOU 156-35647905 IA # 7318 Debit Card Debit	30.00	1 \$30 gift card	-	30.00	-	
12/06/24	##	SQ * RED GERANIUM GIFTS Lansing IA # 7318 Debit Card Debit	30.00	No detailed supporting documentation available.	-	30.00	-	
12/06/24	##	SQ * RED GERANIUM GIFTS Lansing IA # 7318 Debit Card Debit	50.00	No supporting documentation available.	-	50.00	-	
12/06/24	##	SQ * RIVER N Debit Card Debit	30.00	1 gift card	-	30.00	-	
12/06/24	##	SQMICHILLE STIEHL LANSING IA # 7318 Debit Card Debit	38.20	No detailed supporting documentation available.	-	38.20	-	
12/06/24	##	THE BUCK STOPS HERE LANSING IA # 7318 Debit Card Debit	35.00	No detailed supporting documentation available.	-	35.00	-	
12/06/24	##	TJ HUNTERS BANQUET HALL & LANSING IA # 7318 Debit Card Debit SQ * RIVER N RIDGE OUTDOOR Lansing IA # 7318	30.00	No supporting documentation available.	-	30.00	-	
12/09/24	##	COFFEE ON THE RIVER LANSING IA # 7318 Debit Card Debit	30.00	No supporting documentation available.	-	-	30.00	
12/09/24	##	SQ DRIFTLESS EDIT Lansing IA # 7318 Debit Card Debit CASEYS GEN STORE 4577 LANSING IA	30.00	No supporting documentation available.	-	30.00	-	
12/09/24	##	VILLAGE FARM & HOME LANSING IA # 7318 Debit Card Debit	20.00	1 Gift Certificate	-	20.00	-	
01/13/25	##	DEBIT CARD DEBIT CITY MEAT MARKET NEW ALBIN IA #7318	50.00	1 Gift card	-	50.00	-	
07/06/25	3357	LANSING IGA	3.52	No supporting documentation available.	-	-	3.52	
07/15/25	##	Debit Card Debit BESTBUYCOM807071994136 888BESTBUY MN # 7318	391.58	No supporting documentation available.	-	-	391.58	
07/24/25	##	ATM RCR Payment MYBESTBUY PLUS YEARLY RICHFIELD MN # 7318	49.99	No supporting documentation available.	-	-	49.99	
Total			<u>\$ 23,801.58</u>			<u>\$ 2,840.54</u>	<u>15,392.37</u>	<u>5,568.67</u>

Report of Special Investigation of
Lansing Emergency Medical Services

Improper Staff and Volunteer Pay – Exhibit C
For the Period January 1, 2019 through September 30, 2025

Volunteer	Amount
A	\$ 120.00
C	190.00
D	200.00
F	290.00
G	330.00
H	100.00
I	30.00
J	20.00
K	180.00
L	300.00
M	180.00
N	130.00
O	140.00
P	200.00
Q	130.00
R	210.00
S	370.00
T	230.00
U	550.00
V	20.00
W	290.00
Total	<u>\$ 4,210.00</u>

Report on Special Investigation
of the
Lansing Emergency Medical Services

Staff

This special investigation was performed by:

Ryan T. Jelsma, CFE, Manager
Richard D. Flenory, CFE, CIA, Staff Auditor
Gono Quaye, Staff Auditor



Melissa J. Finestead, CFE
Deputy Auditor of State