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NEWS RELEASE

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FOR RELEASE January 30, 2025

Auditor of State Rob Sand today released a report on a special investigation of the Children and Families of Iowa for the period of April 1, 2015 through May 31, 2022. The special investigation was requested by Iowa Workforce Development officials as a result of concerns regarding certain financial transactions processed by the former CFI WIOA Title I Program Director, Ms. Jodi Spargur-Tate.

Sand reported the special investigation identified \$436,179.92 of improper and unsupported disbursements. Specifically, we identified \$426,837.11 of improper disbursements and \$9,342.81 of unsupported disbursements from WIOA Funds and other funding sources for the period of April 1, 2015 through May 31, 2022. The \$426,837.11 of improper disbursements includes:

- \$324,586.23 in reimbursements made to Ms. Spargur-Tate.
- \$77,729.60 in payments to Dee Dee Millard for daycare services that were never rendered.
- \$10,013.90 in payments to U.S. Cellular.
- \$8,340.00 in payments made to Dickerson Rentals.
- \$6,167.08 in payments to Mid American Energy.

Sand also reported of the \$436,179.62 of improper and unsupported disbursements, \$321,520.32 are considered questioned costs in accordance with federal requirements.

Sand also reported the \$9,342.81 in unsupported costs were reimbursements made to Ms. Spargur-Tate using WIOA Funds and funds from other sources. We were unable to determine to which of the three WIOA Programs (Youth, Adult, and Dislocated Worker) these expenses were charged to because adequate supporting documentation was not available.

Sand recommended IWD officials implement procedures to ensure the State Agency internal controls are strengthened, including subrecipient monitoring. In addition, Sand recommended CFI officials implement procedures to ensure internal controls are strengthened, including segregation of duties, ensuring all disbursements are properly supported and approved.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
FEDERAL WORKFORCE INNOVATION AND OPPORTUNITIES ACT FUNDS
AWARDED TO
THE CHILDREN AND FAMILIES OF IOWA

FOR THE PERIOD
APRIL 1, 2015, THROUGH MAY 31, 2022**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-12
Recommended Control Procedures	13-15
Exhibits:	
	<u>Exhibit</u>
Summary of Findings	A 18
Reimbursements Issued to Ms. Spargur-Tate	B 19-82
Improper Grant Expenses – Dee Dee Millard	C 84-86
Improper Grant Expenses – U.S. Cellular	D 87
Improper Grant Expenses – Mid American Energy	E 88
Staff	89
Appendix:	
Copy of an Amazon Shopping Cart Receipt	1 91



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Rob Sand
Auditor of State

Auditor of State's Report

To Beth Townsend, Executive Director of
the Iowa Workforce Development:

As a result of alleged improprieties regarding certain financial transactions related to the Federal Workforce Innovation and Opportunity Act – Title I (WIOA) funding awarded to Children Families of Iowa (CFI), and at your request, we conducted a special investigation of CFI and the former WIOA Title I Program Director. We have applied certain tests and procedures to selected financial transactions of CFI for the period April 1, 2015 through May 31, 2022. Based on discussion with personnel from Iowa Workforce Development, CFI Officials, and a review of relevant information we performed the following procedures.

- (1) Evaluated internal controls at CFI and Iowa Workforce Development (IWD) to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed IWD officials and CFI officials to obtain an understanding of the procedures for disbursing funds under the WIOA grant.
- (3) Interviewed IWD officials and CFI officials and personnel to determine the purpose of certain disbursements to vendors and reimbursements to employees.
- (4) Examined reimbursements issued to the former Program Director, Ms. Spargur-Tate, to determine the propriety of the payments.
- (5) Scanned payments issued from the CFI's bank account for reasonableness. We also examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for CFI operations.
- (6) Reviewed the eligibility of program participants to determine if CFI only approved eligible applicants for the WIOA Programs that they offered.

These procedures identified \$436,179.62 of improper and unsupported disbursements. Of the \$436,179.62, \$321,520.32 is considered question costs in accordance with federal requirements. The remaining \$114,659.60 of other funding sources includes \$111,449.39 of improper disbursements.

We were unable to determine under which of the three WIOA Programs (Youth, Adult, or Dislocated Worker) these expenses were charged 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 **E** of this report.

Our procedures were limited to WIOA program expenses for which Children and Families of Iowa requested reimbursement under the WIOA program administered by the IWD and funding provided by the Foundation used for the WIOA program. 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 Children and Families of Iowa, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Polk County Sheriff's Office, the Division of Criminal Investigation, the Polk 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 IWD and CFI during our investigation.

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

ROB SAND
Auditor of State

December 17, 2024

Report on Special Investigation of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Investigative Summary

Background Information

The WIOA Youth, Adult, and Dislocated Worker Programs were created by the Workforce Innovation and Opportunities Act in 2014 with the goal of providing youth, adults and displaced workers with services that increase their competencies for them to obtain employment. According to IWD WIOA Policy, Chapter 8, “Title1B Programs”, program requirements include:

- Youth program participants must be between the age of 14 and 21, attending school, a low-income individual, and meet additional requirements such as not having the necessary skills to obtain employment.
- Adult program participants must be at least 18 or older.
- Dislocated worker program participants must be at least 18 years old and meet additional requirements. For example, being a homemaker with not having the necessary skills to obtain employment.

Iowa Workforce Development (IWD) receives an annual appropriation from the U.S. Department of Labor for WIOA Programs for Youth, Adult, and Dislocated Worker programs. IWD contacts with regional boards and other subrecipients. Regional boards that are used to oversee the provision of these services in different regions in the State. The Central Iowa Workforce Development Board (CIWDB) is one of these regions and oversees the counties of Boone, Dallas, Jasper, Madison, Marion, Polk, Story, and Warren which includes managing the funding for Workforce Innovation and Opportunities Act (WIOA) Youth, Adult, and Dislocated Worker Programs.

IWD contracted with CIWDB, as a subrecipient, to administer the Youth, Adult, and Dislocated Worker Programs. According to IWD officials, CIWDB could operate the program or hire a third-party contractor.

In 2012, CIWDB contracted with CFI to operate the Youth Program and in 2021, CFI was contracted to operate the Adult and Displaced Workers Programs (also known as Connect2Careers). In addition, the Youth, Adult, and Dislocated Worker programs received funding from the Children and Families of Iowa (CFI) Foundation. According to CFI representatives we spoke with, the Foundation reviews and approves each payment request charged to these funds to ensure compliance with guidelines set by those grantors.

CFI hired Ms. Spargur-Tate on April 1, 2015 as the WIOA Title I Program Director for the Youth, Adult, and Dislocated Worker programs. As the Program Director, Ms. Spargur-Tate’s responsibilities included:

- Operating and maintaining WIOA programs to ensure they are successful in achieving their goals.
- Managing program budgets, with oversight from the Chief Financial Officer, program expenses, and supportive payments to participants.
- Developing and coordinating employment opportunities for participants involved in the program and developing partnerships with potential employers in the region.
- Supervising staff and monitor their progress with clients.
- Approving expense for the WIOA Programs and Foundation programs.

In addition, Ms. Spargur-Tate was responsible for making general purchases to support program operations such as supplies for events, office supplies and equipment, and purchases on behalf of participants as necessary. According to CFI officials, Ms. Spargur-Tate was eligible to receive reimbursement for these expenses using WIOA and other funding sources in addition to travel costs for training and conferences she attended.

According to CFI officials, while Ms. Spargur-Tate was on vacation, a staff member who was responsible for retrieving and opening the mail and identified a check issued for a participant to an auto body shop service when the staff member knew that the participant did not have a car. The staff member began reviewing other payments made on behalf of other participants and identified additional payments for services for which the participants were not authorized to receive based on their career plans. Career plans are used to identify the services and goods each participant is authorized to receive from the WIOA program based on their need.

According to CFI staff, after they gathered enough evidence to support their concerns that Ms. Spargur Tate was misusing grant funds for personal use, a meeting was held with the Vice President of Finance, the Vice President of Community Based Services, the Chief Executive Officer, and Chief Human Resources Officer to discuss the concerns identified. As a result of this meeting, on May 27, 2022, CFI officials and staff started a full review of payments made to vendors and terminated Ms. Spargur-Tate's employment with CFI.

On June 2, 2022, during a meeting with CIWDB officials, IWD officials were notified regarding the concerns identified at CFI. In addition, IWD officials were informed CFI officials hired a CPA firm to perform additional procedures related to the concerns identified. IWD and CFI officials notified the Office of Auditor of State regarding the concerns and CFI was hiring a CPA firm to address the concerns on June 7, 2022 and June 10, 2022, respectively.

However, after receiving the audit report from CFI's CPA firm, IWD officials determined additional procedures should be conducted. Therefore, on September 15, 2023, IWD officials requested the Office of Auditor of State review CFI's financial records. We performed the procedures detailed in the Auditor of State's Report for the period April 1, 2015 through May 31, 2022.

Detailed Findings

The procedures performed identified \$436,179.92 in improper and unsupported disbursements for the period of April 1, 2015 through May 31, 2022. **Table 1** breaks out the \$436,179.92 into WIOA (federal) funding and other funding sources.

Table 1

Description	WIOA Funds	Other Funding	Total
Improper:			
Reimbursements issued to Ms. Spargur-Tate	\$232,410.29	92,176.24	324,586.53
Dee Dee Millard	61,295.20	16,434.40	77,729.60
U.S. Cellular	7,882.04	2,131.86	10,013.90
Dickerson Rentals	8,340.00	-	8,340.00
Mid American Energy	5,460.19	706.89	6,167.08
Unsupported	6,132.60	3,210.21	9,342.81
Total	\$321,520.32	114,659.60	436,179.92

Of the \$436,179.92 illustrated by the **Table**, \$321,520.32 is considered question costs in accordance with federal requirements.

The \$9,342.81 in unsupported costs were reimbursements made to Ms. Spargur-Tate using WIOA Funds and funds from other sources. We were unable to determine to which of the three WIOA Programs these expenses were charged to because adequate supporting documentation was not available.

All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENT

As previous stated, CFI paid for program expenses through reimbursement from WIOA grant funds and other funding sources received from the Foundation. However, CFI staff may incur costs for operational expenses and participant expenses with personal funds. Once supporting documentation for the purchase such as receipts, has been received, the staff member completes a check authorization form with the supporting documentation attached. The form requires the requestor to document the purpose of the request and whether WIOA or funds from other sources will be used to pay for the reimbursement. If the expense was related to a participant, the purchase documentation should have been added to their participant file. If it was a reimbursement made strictly to staff and not related to a participant, the receipts also should have been kept in the staff person's file.

As the WIOA Program Director, Ms. Spargur-Tate reviewed the request forms submitted by staff members to ensure the expenses met WIOA grant funding guidelines. If WIOA guidelines were met, the request was approved and sent to IWD for review and payment. If funds from other sources were used for the reimbursement, the request was approved by the Ms. Spargur-Tate and sent to the Foundation who determines if the expense follows grantor requirements. Once authorized, the funds were released in the form of a check issued to the staff member.

According to CFI staff members we spoke with, staff members stated Ms. Spargur-Tate only submitted check authorization requests on behalf of participants without adding any of the documentation to the participant's file. Staff members also stated they would have noticed that there would have been charges to a participant without any supporting documentation in the participant's file. According to CFI staff members, they stated Ms. Spargur-Tate submitted reimbursement requests for herself with supporting documentation which looked like a receipt; however, the documentation was not a receipt such as a print off of items included in a shopping cart.

Due to the concerns identified, we scanned all program disbursements and reimbursements issued to Ms. Spargur-Tate made from CFI's general ledger and reviewed supporting documentation to determine if reimbursements made to Ms. Spargur-Tate were reasonable for program operations. Using supporting documentation available from CFI's records; internet searches; discussions with IWD officials and CFI staff; and the vendors, frequency, and amount of the payments, we classified payments as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature, not included as an authorized service in the participants career plan, or not necessary for CFI operations. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursements were related to CFI operations. Other disbursements were classified as reasonable based on supporting documentation or discussions with CFI personnel and/or frequency and amount of payments. In addition, if the funding source for the disbursements was WIOA funds, any improper and unsupported disbursements are considered questioned cost in accordance with federal guidelines.

The improper and unsupported disbursements are detailed below.

Reimbursements Issued to Ms. Spargur-Tate

As previously stated, Ms. Spargur-Tate was entitled to reimbursement for expenses related to WIOA program operations which included mileage, office supplies, office equipment and participant related expenses. For the period of April 1, 2015 through May 31, 2022, we identified 802 reimbursement requests totaling \$419,895.19 which were subsequently paid to Ms. Spargur-Tate for reimbursement of mileage, office supplies, office equipment, and participant related expenses.

As previously discussed, check authorization requests were used for reimbursements and these forms contained a space to document which participant the expense was incurred for. According to CFI representatives we spoke with, Ms. Spargur-Tate submitted check authorization requests to CFI for reimbursement for participant related expenses which never occurred. In addition, CFI staff also stated Ms. Spargur-Tate did not keep these records in these participants files because it would have been discovered by CFI staff who manage these cases of those participants.

As a result, we reviewed participant files for each of these expenses to determine if supporting documentation for the expense was located in the participant's file. If the supporting documentation was in the participant's file, it was considered reasonable. However, if the supporting documentation could not be located in the participant's file, it was considered improper.

We also reviewed supporting documentation for reimbursements issued to Ms. Spargur-Tate which were not related to participants to determine reasonableness. During our review of available supporting documentation, we identified several receipts submitted were a printout of a shopping cart instead of a final official receipt. See **Appendix 1** for an example of a shopping cart document. As illustrated by the **Appendix**, the document shows "Review your order." In addition, the Amazon shopping cart document shows the order total and not amount paid. Therefore, we reviewed supporting documentation to ensure adequate supporting documentation was maintained.

As previously stated, we identified 802 reimbursements issued to Ms. Spargur-Tate. Of the 802 reimbursements, we identified 256 improper reimbursements made using WIOA program funds and other CFI funding sources which totaled \$324,586.53. The 256 reimbursements are listed in **Exhibit B**.

As illustrated by the **Exhibit**, we identified 174 improper reimbursements, totaling \$232,410.29, made to Ms. Spargur-Tate using WIOA funds. Of the 174 reimbursements, 59 reimbursements were related to auto repairs, grocery items, and clothing purchases for the 59 participants. During our review of the 59 participants files, none of these 59 items were included in the participant's career plan nor did the participants files contain any supporting documentation related to these 59 reimbursements.

The remaining 115 reimbursements were recorded as training materials, office supplies, and furniture. These reimbursement requests did not identify a participant. The 115 reimbursements included:

- 67 reimbursements, totaling \$124,002.61, only include a "shopping cart" document which listed the items but did not include proof of payment.
- 39 reimbursements, totaling \$81,885.59, where confirmed by the vendor that the goods or services were never provided to CFI.
- 9 reimbursements, totaling \$10,868.85, which CFI staff stated were not for Program purposes or CFI operations.

As a result, the 174 reimbursements totaling \$232,410.29 are included in **Exhibit B** as improper and are a questioned costs for federal purposes.

In addition to the 174 improper reimbursements made using WIOA funds, we identified 82 reimbursements totaling \$92,176.24 issued to Ms. Spargur-Tate using CFI Foundation funds which were improper. The 82 reimbursements are also listed in **Exhibit B**.

Of the 82 reimbursements, 23 reimbursements, totaling \$10,328.77, were recorded as auto repairs, clothing and food items related to participants. Supporting documentation for the 23 reimbursements could not be located in the participant's file and the participants career plans. In addition, we determined the participants were not eligible for these services. As a result, the 23 reimbursements totaling \$10,328.077 are improper.

The remaining 59 reimbursements totaling \$81,847.47 were shown as reimbursements for clothing items, electronics, and training materials that were not related to participants. The 59 reimbursements included:

- 26 reimbursements, totaling \$48,548.89 only include a "shopping cart" document which listed the items but did not include proof of payment.
- 11 reimbursements, totaling \$27,193.04 were confirmed by the vendor that the goods or services were never provided to CFI.
- 22 reimbursements, totaling \$6,105.54 which CFI staff stated were not for Program purposes or CFI operations.

As a result, the 82 reimbursements totaling \$92,176.24 are included in **Exhibit B** as improper reimbursement.

We also identified 38 reimbursements, totaling \$9,342.81, which were not supported by documentation. Of the 38 unsupported reimbursements, 24 of the reimbursements, totaling \$6,132.60 were made using WIOA Grant Funds. Because the 24 reimbursements are not supported, they are considered questioned costs for federal purposes.

The remaining 14 reimbursements, totaling \$3,210.21 were reimbursed from other funding sources and are considered unsupported but not a questioned cost.

We were able to review CFI's general ledger and determined that these reimbursements were charged to various expense accounts that included Client Gifts, Food, Training and Conferences, and Mileage. However, because supporting documentation was not available, we were unable to determine if the reimbursements were for Program purposes and/or CFI operations, or personal in nature. These 38 reimbursements are also listed in **Exhibit B**.

Other Vendor Payments

As previously stated, CFI paid for program expenses through reimbursement from WIOA grant funds and other funding sources received from the Foundation. Also as previously stated, we scanned all program disbursements made from CFI's general ledger and reviewed supporting documentation to determine if the disbursements were reasonable for program operations. Using supporting documentation available from CFI's records; internet searches; discussions with IWD officials and CFI staff; and the vendors, frequency, and amount of the payments, we classified payments as improper, unsupported, or reasonable.

During our review of the program expenses, we identified payments to certain vendors which were related to services provided to Ms. Spargur-Tate's and her family. These expenses and vendors are described in the following paragraphs.

Dee Dee Millard – Based on the review of the documentation available, Dee Dee Millard provided day care services. According to CFI staff, Dee Dee Millard was not a registered provider for daycare services and should not have been paid for daycare services. In addition, CFI staff stated Ms. Millard was a family member of Ms. Spargur-Tate.

We identified 71 checks totaling \$77,729.60 issued to Ms. Millard. The 71 checks are listed in **Exhibit C**. As illustrated by the **Exhibit**, the checks ranged in amount from \$380.00 to \$2,760.00. Of the 71 checks issued to Ms. Millard, 61 checks totaling \$61,295.20, were paid using WIOA grant funds. The remaining 10 checks, totaling \$16,434.40, issued to Ms. Millard were paid from Foundation funds.

For the checks which identified a participant, we reviewed the participants career plans to determine if the participants were eligible to receive daycare services. During our review of the participants career plans, we determined none of the participants identified were eligible to receive daycare services.

Because Ms. Millard was not an authorized provider for day care services and the participants identified as receiving these services were not eligible, the \$77,729.60 of checks issued to Ms. Millard are considered improper and are included in **Exhibit A** as improper disbursements. However, because \$61,295.20 of the \$77,729.60 were from WIOA funds, the \$61,295.20 are a questioned cost for federal purposes.

U.S. Cellular – During discussions with CFI staff, staff stated there was a concern regarding payments issued to U.S. Cellular for Ms. Spargur-Tate’s personal cell phone and her family members cell phones. According to staff we spoke with, Ms. Spargur-Tate was authorized a cell phone stipend which was part of her payroll check. As a result, she would not be authorized to receive cell phone reimbursement.

We obtained Ms. Spargur-Tate’s personal cell phone records from U.S. Cellular which included phones for Ms. Spargur-Tate and three of her family members. Using Ms. Spargur-Tate’s phone records, we compared the payments recorded on Ms. Spargur-Tate’s cell phones to checks issued to U.S. Cellular from CFI’s bank account.

Based on this comparison, we identified 25 payments, totaling \$10,013.90, issued to US Cellular for Ms. Spargur-Tate’s personal cell phone(s). The 25 payments are listed in **Exhibit D**. Of the 25 payments, 20 payments, totaling \$7,882.04, were made using WIOA funds and the remaining 5 payments, totaling \$2,131.86, were made using other funding sources.

We also reviewed payments made to U.S. Cellular on behalf of participants and whether the participants were eligible to receive cell phone services in accordance with their career plans. Based on CFI’s ledger, there were 13 payments to U.S. Cellular for participants. Based on a review of the career plans for the 13 participants, the 13 participants were not eligible for cell phone services.

As a result, the 13 checks totaling \$10,013.90 issued to U.S. Cellular are included in **Exhibit A** as improper disbursements. However, because \$7,882.04 of the \$10,013.90 were from WIOA funds, the \$7,882.04 are a questioned cost for federal purposes.

Dickerson Rentals, LLC. – During discussions with CFI staff, a concerned was identified regarding payments issued to Dickerson Rentals LLC for apartment rent for Ms. Spargur-Tate’s family. Due to the concern, we reviewed all payments issued to Dickerson Rentals LLC to determine if the payment was appropriate for the participant listed based on the participant’s career plan.

As a result of our review, we identified 11 improper payments totaling \$8,340.00 issued to Dickerson Rentals LLC made using WIOA funds for monthly rental charges. Based on available supporting documentation, the payments were related to Ms. Spargur-Tate’s son and his family.

Table 2 summarizes the 11 payments issued to Dickerson Rentals LLC.

Table 2		
Check Date	Check Number	Amount
04/18/19	191438	\$ 900.00
05/30/19	191675	450.00
09/03/19	192375	900.00
12/19/19	193013	900.00
03/24/20	193655	900.00
05/01/20	193887	500.00
07/31/20	194376	990.00
09/02/20	194589	1,000.00
01/03/22	198205	900.00
04/27/22	199207	450.00
04/27/22	199208	450.00
Total		\$ 8,340.00

As illustrated by the **Table**, the 11 payments were issued between April 18, 2019 and April 27, 2022. The amounts of the payments ranged from \$450.00 to \$1,000.00. However, because Ms. Spargur-Tate's son and family were not eligible participants of the WIOA programs, the payments are considered improper and an unallowable use of WIOA funds.

We also reviewed the payments issued to Dickerson Rentals to determine how many were made on behalf of participants and whether the participants were eligible to receive rent assistance services in their career plans. Of the 5 participants identified in the 11 checks, we determined none of the participants were eligible to receive rent assistance services in their career plans.

As a result, the \$8,340.00 of rental payments are included in **Exhibit A** as an improper disbursement and are considered questioned cost for federal purposes.

Mid American Energy – During our discussions with CFI staff, a concern was identified regarding Ms. Spargur-Tate using WIOA funds to make payments on her personal and family's Mid American Energy bills. Due to the concern identified, we reviewed all payments issued to Mid American to determine if the payment was appropriate for the participant based on the participant's career plan. In addition, we obtained account details including payment history for Mid American Energy accounts held in Ms. Spargur-Tate's name and/or other family members names.

Using Mid American Energy account details and checks issued to Mid American Energy from CFI's bank account, we identified 17 improper payments, totaling \$6,167.08, issued to Mid American Energy for payment on accounts held by Ms. Spargur-Tate and/or other family members. The 17 payments are listed in **Exhibit E**.

As illustrated by the **Exhibit**, the 17 checks were issued between January 1, 2017 and December 3, 2020 and ranged in amounts from \$100.67 to \$572.52. In addition, of the 17 checks issued to Mid American, 15 checks, totaling \$5,460.19, used WIOA funds. The remaining 2 checks, totaling, \$760.89 were made using other CFI funding sources.

We also reviewed the payments issued to Mid American Energy to determine how many were made on behalf of participants and whether the participants were eligible to receive utility assistance services in their career plans. Of the 11 participants identified in the 17 checks, we determined none of the participants were eligible to receive utility assistance services in their career plans.

Because these checks were payments for Ms. Spargur-Tate's and/or other family members personal Mid American energy bills, the \$6,167.08 in payments are included in **Exhibit A** as improper disbursements. However, because \$5,460.19 of the \$6,167.08 were from WIOA funds, the \$5,460.19 are a questioned cost for federal purposes.

OTHER ADMINISTRATIVE ISSUES

Participant Eligibility – Due to the concerns identified and Ms. Spargur-Tate identifying participant names on improper reimbursement requests and vendor payments, we reviewed selected program participants eligibility to ensure selected participants meet the eligibility requirements for the WIOA programs. During our review of selected participants case files, we did not identify any concerns regarding the eligibility for selected participants. Because no additional concerns were identified, additional testing was not deemed necessary.

CFI Oversight – CFI officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of its 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 CFI officials did not provide sufficient oversight of its financial transactions and did not:

- Properly review supporting documentation and grant reimbursement requests.
- Require and maintain original, itemized receipts for all disbursements, including employee reimbursements, and review the supporting documentation to ensure an appropriate purpose of the disbursements.
- Maintain documentation to identify which of the three WIOA programs (Youth, Adult, and Dislocated Worker) the questioned costs are associated with.

IWD Oversight – IWD officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of its 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 IWD officials did not provide sufficient subrecipient monitoring of its financial transactions.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the IWD to monitor funds provided to CFI. In addition, we reviewed the procedures used by CFI to process disbursements related to the WIOA program funds. 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 normal operations. Based on our findings and observations detailed below, the following recommendations are made to IWD and CFI strengthen internal controls.

Findings related to IWD:

- A. Subrecipient Monitoring – The Uniform Guidance, Part 200.332 states in part, “All pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.” The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward, issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by Part 200.521.”

The Uniform Guidance further states: “Depending upon the pass-through entity's assessment of risk posed by the subrecipient the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: providing subrecipients with training and technical assistance on program related matters, performing on-site reviews of the subrecipient's program operations and arranging for agreed-upon-procedures engagements as described in Part 200.425.”

The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: Verify that every subrecipient is audited as required by Subpart F when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in Part 200.501. Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

In addition, Uniform Guidance, Part 200.501(h) states in part, “the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients” and “Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits.”

Based on our observations, discussions with IWD officials, and the procedures we performed, we determined proper subrecipient monitoring was not performed for the period of our review. According to IWD officials we spoke with, the fiscal agent changed several times during Ms. Spragur-Tate's employment and fiscal monitoring did not happen.

Recommendation – Officials should establish policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501(h).

Response – To begin, IWD did conduct monitoring of subrecipient activities throughout the relevant period. However, the sophistication and intent behind the fraud, coupled with structural weaknesses in the oversight processes, allowed these actions to persist undetected. While the monitoring in place adhered to Federal standards, the circumstances demonstrated the need for a more targeted approach to identify potential vulnerabilities proactively, especially when dealing with sophisticated methods employed by fraudsters. Second, the findings in this report clearly highlight a significant breakdown in internal controls that allowed fraudulent activities to occur over an extended period of time. The misuse of \$436,179.92 in program funds, including \$321,520.32 in questioned costs under the Workforce Innovation and Opportunity Act (WIOA), underscores the exploitation of these weaknesses by an individual who acted with intent to defraud. When an individual willfully circumvents internal controls at multiple levels, including fiscal agents, the subrecipient organization, and the external auditors – this highlights the importance of strong internal controls, and risk assessments by all parties involved. Effective oversight requires reciprocal diligence by all stakeholders, and in this instance, the extended period during which irregularities occurred suggests an opportunity for more proactive intervention at all levels.

Moreover, IWD has already initiated measures to address the issues raised within this report, including:

- **Enhanced Monitoring Protocols:** Revising and expanding monitoring practices to include more frequent on-site reviews, enhanced financial documentation requirements, and stricter oversight of subrecipient compliance with state & federal statutes.
- **Training and Capacity Building:** Conducting mandatory training sessions for IWD staff and providing necessary technical assistance to subrecipients to ensure a thorough understanding of grant management requirements.
- **Auditor Engagement:** Collaborating and creating a more transparent relationship with the state auditor's office to establish clearer expectations for identifying and reporting financial discrepancies promptly, as well as discuss potential issues that arise more frequently.

IWD remains committed to continue collaborating with all stakeholders – at the Federal & State level – to ensure situations such as this do not occur hereafter.

Conclusion – Response acknowledged. While IWD stated in their response they have performed subrecipient monitoring, we have included subrecipient monitoring comments related to the WIOA program in the State's Single Audit reports and/or IWD's Report of Recommendations for five of the last six years audited. We appreciate IWD's commitment toward being more responsive to audit findings in the future.

Findings related to CFI:

- 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 WIOA Program Director was responsible for making purchases, receiving goods and services, and approving purchases.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within the function identified above should be segregated between administrative staff with a working knowledge of requirements and/or restrictions associated with each funding source.

B. Disbursements – During our review of CFI reimbursement requests, the following concerns were identified:

- We identified \$426,837.11 of improper costs and \$9,342.81 of unsupported costs charged to and reimbursed by grant funds awarded to CFI for the WIOA program.
- Disbursements were not consistently supported by invoices or other documentation.

Recommendation – CFI should develop written procedures for maintaining adequate supporting documentation for all disbursements. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting documentation and invoices should be provided, along with the check, to an independent individual for review and countersignature. In addition, reimbursement requests should be prepared by administrative staff and reviewed by someone independent of recording disbursements and preparing the request for reimbursement.

C. Oversight by CFI Officials – CFI officials have a fiduciary responsibility to provide oversight of its 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 we performed, we determined CFI officials failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the financial operations of CFI.

Recommendation – Oversight by CFI officials is essential and should be an ongoing effort. Officials should exercise due care and review all pertinent information. 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 on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa**

Report on Special Investigation
of the Children and Families of Iowa

Summary of Findings
For the Period April 1, 2015 through May 31, 2022

Description	Exhibit/Table	Improper	Unsupported	Total
<u>Federal WOIA Program Funding</u>				
Reimbursements issued to Ms. Spargur-Tate	Exhibit B	\$ 232,410.29	6,132.60	238,542.89
Other vendor payments:				
Dee Dee Millard	Exhibit C	61,295.20	-	61,295.20
U.S. Cellular	Exhibit D	7,882.04	-	7,882.04
Dickerson Rentals	Table 1	8,340.00	-	8,340.00
Mid American Energy	Exhibit E	5,460.19	-	5,460.19
Subtotal WOIA Program Funding (Questioned Cost)		315,387.72	6,132.60	321,520.32
<u>Other Funding Sources</u>				
Reimbursements issued to Ms. Spargur-Tate	Exhibit B	92,176.24	3,210.21	95,386.45
Other vendor payments:				
Dee Dee Millard	Exhibit C	16,434.40	-	16,434.40
U.S. Cellular	Exhibit D	2,131.86	-	2,131.86
Mid American Energy	Exhibit E	706.89	-	706.89
Subtotal Other funding		111,449.39	3,210.21	114,659.60
Total		\$ 426,837.11	9,342.81	436,179.92

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
05/11/15	2412	\$ 55.75	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
05/11/15	2412	6.99	No supporting documentation is available however, this reimbursement was charged to an office supplies expense account.	
06/12/15	2765	72.69	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
06/12/15	2765	45.15	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
08/21/15	177859	500.00	No supporting documentation is available however, this reimbursement was charged to a client allowances expense account.	
09/10/15	3860	10.00	1 Subway Cash Card for \$10.00 on 08/03/15.	^^
09/10/15	3860	9.00	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
09/15/15	178169	200.00	No supporting documentation is available however, this reimbursement was charged to a client gifts expense account.	
11/19/15	179098	498.20	Miscellaneous Services purchase for car repairs and tires.	^^
12/07/15	179335	210.70	Miscellaneous Service purchase.	^^
12/31/15	179588	222.47	1 Missy Sleepwear for \$16.99 plus \$1.02 tax, totaling \$18.01 from Kohls on 12/19/15. 1 Womens Sweater \$24.00, 1 Womens LS Knits \$21.60, 1 Wmns Fleece \$23.99, 1 Womens LS Knits \$9.99, 1 Todd Grls Appar \$6.99, Nike Socks \$20.00, totaling \$106.57 from Kohls on 12/16/15. 1 Short Boot w TSL \$21.60, 1 Short Boot w Btn, Flirt Tank Micro Leg \$17.09, totaling \$92.35 plus \$5.54 tax \$97.89 from JCPenney on 12/13/15. Receipt is missing information/illegible in parts. Items for participant.	^^
01/25/16	179944	470.75	Labor to replace brakes \$55.00 Labor to replace rear disc pads \$65.00, Labor \$150.00. 1 Premium Front Disc Brake Pads \$59.55, 1 Premium Rear Disc Pads \$49.55, 1 Additional Charge for Premium Ceramic Brake Pads \$15.00, 2 Front Rotors \$50.00/each 2 Rear Rotors \$50.00/each Parts \$324.10, totaling \$444.10 plus \$26.65 tax \$470.75 on 2004 Chevrolet 01/20/16 at Terry's Auto Service in Clive, IA for participant.	^^
02/10/16	5994	8.61	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
02/10/16	5994	24.70	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
02/10/16	5994	68.78	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
02/10/16	5994	121.60	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
02/24/16	180282	437.62	Financial Assistance transaction.	^^
03/11/16	6367	91.42	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
03/11/16	6367	178.22	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
03/11/16	6367	50.54	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
03/11/16	6367	147.06	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
03/11/16	6367	16.96	No supporting documentation is available however, this reimbursement was charged to an agency vehicle gas account.	

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	\$ -	55.75	-	-
NO	-	6.99	-	-
NO	-	72.69	-	-
NO	-	-	-	45.15
NO	-	500.00	-	-
YES	-	-	10.00	-
NO	-	-	-	9.00
NO	-	-	-	200.00
YES	498.20	-	-	-
YES	210.70	-	-	-
YES	222.47	-	-	-
YES	470.75	-	-	-
NO	-	-	-	8.61
NO	-	24.70	-	-
NO	-	68.78	-	-
NO	-	121.60	-	-
YES	437.62	-	-	-
NO	-	-	-	91.42
NO	-	178.22	-	-
NO	-	50.54	-	-
NO	-	147.06	-	-
NO	-	-	-	16.96

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
04/11/16	6746	28.44	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
04/11/16	6746	18.07	No supporting documentation is available however, this reimbursement was charged to an agency vehicle gas expense account.	
04/21/16	180962	340.00	No supporting documentation is available however, this reimbursement was charged to a training and conferences expense account.	
05/12/16	7132	45.76	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
06/09/16	7506	71.11	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
09/07/16	182741	628.12	No supporting documentation is available however, this reimbursement was charged to an office expense account.	
09/08/16	8570	95.47	No supporting documentation is available however, this reimbursement was charged to a food expense account.	
09/08/16	8570	8.64	No supporting documentation is available however, this reimbursement was charged to an agency vehicle gas expense account.	
09/08/16	8570	9.16	No supporting documentation is available however, this reimbursement was charged to an agency vehicle gas expense account.	
09/08/16	8570	8.38	No supporting documentation is available however, this reimbursement was charged to an agency vehicle gas expense account.	
11/10/16	9300	10.00	1 Subway Cash Card for \$10.00 on 11/01/16.	^^
01/03/17	183860	25.00	1 \$25.00 Hy-Vee Giftcard on 12/30/16.	^^
01/03/17	183860	25.00	1 \$25.00 Hy-Vee Giftcard on 12/23/16.	^^
01/03/17	183860	25.00	1 \$25.00 Hy-Vee Giftcard on 12/23/16.	^^
01/30/17	184207	403.50	15 Sets-Strength Finder First 5 Books & Assessments for \$26.90 per set on 01/25/17 from Gallup Training Strengths Center.	*
02/08/17	184289	242.10	9 sets of Strength Finder First 5 Books & Assessments for \$26.90 per set	*
03/28/17	184736	206.60	1 SJB Anorak Stadium Coat \$26.97, 1 BTQ Ess Vneck Cami \$9.99, 1 BTQ Ess Vneck Cami \$9.99, 1 BTQ Longline Shirt \$24.99, 1 AL Straight Pant \$24.99, 1 SL Keyhole Neck Tank \$48.00, 1 WT Ess Open Cardigan \$24.99, 1 3/4 Tulip Sleeve Blouse \$24.99, \$194.91 plus \$11.69 tax, totaling \$206.60 from JCPenney.	^^
04/07/17	184826	700.93	No supporting documentation is available however, this reimbursement was charged to a training and conferences expense account.	
04/25/17	184991	1,388.58	No supporting documentation is available however, this reimbursement was charged to a miscellaneous expense account.	
06/26/17	185576	969.00	Transaction for the International Literacy Association Conference from July 15 - 17, 2017 in Orlando, Florida.	#
06/29/17	185590	2,807.00	Transaction for the International Literacy Association Conference from August 29, 2017 through September 2, 2017 in Omaha, Nebraska.	#
07/25/17	185865	1,915.00	Saavsus transaction "W.A.G.E.S. - A Job-Related Social Skills Curriculum for Adolescents"	#
08/01/17	185932	500.00	Financial Assistance Car Max Auto Repair on 07/27/17.	^^
08/31/17	186249	1,833.98	50 Strengths Based Leadership \$15.99/each \$799.50, 50 Strengths Finder 2.0 Hardcover \$19.99/each \$999.50, 1 12: The Elements of Great Managing \$14.99 and 1 Strengths Finder 2.0 (Spanish) \$19.99, totaling \$1,833.98 on 08/30/17 from Gallup.	^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	-	28.44
NO	-	18.07	-	-
NO	-	340.00	-	-
NO	-	-	-	45.76
NO	-	-	-	71.11
NO	-	628.12	-	-
NO	-	-	-	95.47
NO	-	8.64	-	-
NO	-	9.16	-	-
NO	-	8.38	-	-
YES	10.00	-	-	-
YES	25.00	-	-	-
YES	25.00	-	-	-
YES	25.00	-	-	-
NO	403.50	-	-	-
NO	242.10	-	-	-
YES	206.60	-	-	-
NO	-	-	-	700.93
NO	-	-	-	1,388.58
NO	-	-	969.00	-
NO	-	-	2,807.00	-
NO	1,915.00	-	-	-
YES	500.00	-	-	-
NO	-	-	1,833.98	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
09/21/17	186512	2,376.00	Saavsus transaction "W.A.G.E.S. - A Job-Related Social Skills Curriculum for Adolescents"	#
10/05/17	186653	48.00	1 DART October Pass for \$48.00. Receipt is partially illegible.	^^
10/05/17	186653	48.00	1 DART October Pass for \$48.00. Receipt is partially illegible.	^^
10/05/17	186653	48.00	1 DART October Pass for \$48.00. Receipt is partially illegible.	^^
10/05/17	186653	48.00	1 DART October Pass for \$48.00. Receipt is partially illegible.	^^
10/12/17	186691	2,235.00	1 Community Action Poverty Simulation Kit from Missouri Community Action Network \$2,150.00 plus \$85.00 tax, totaling \$2,235.00.	^
10/12/17	186691	1,824.26	Business Furniture Warehouse transaction aluminum stack chairs	#
10/12/17	186691	348.74	Business Furniture Warehouse transaction wood cabinet	#
10/30/17	186901	4,347.97	2 Screenflex Portable Room Divider. Fire Resistant, 6'8" H x 13' 1" L, Black for \$4,168.00 plus \$179.97 shipping & handling, totaling \$4,347.97 from Global Industrial. No Invoice Date provided.	^
11/02/17	186936	1,959.94	BIVI Desk Hoodie	#
11/16/17	187088	4,965.90	1 Ultimate Re-Entry Success Curriculum Starter Kit \$2,199.00, 1 Road to Reentry Video Series (with books) 9270- \$633.95, 1 Road to Reentry Video Series (with books) 9270-b \$149.00, 1 Road to Reentry Video Series (with books) 9270-c \$149.00, 1 Road to Reentry Video Series (with books) 9270-d \$149.00, 1 Road to Reentry Video Series (with books) 9270-e \$149.00, 1 77 Re-Entry Success Books for Ex-Offenders \$1,216.95 plus \$320.00 shipping & handling, totaling \$4,965.90 from Impact Publications on 11/15/17.	^
12/01/17	187215	4,730.95	4 Portable Room Dividers- 7 Panels 6'H x 13'1" L-Stone Fabric \$1,125.75/Item \$4,503.00 plus \$227.95 shipping, totaling \$4,730.95 from SCHOOLSin on 12/01/17.	^
12/01/17	187215	2,050.73	2 Best-Rite Visionary Move Double Sided Mobile Magnetic Glass Whiteboard Easel, 4x6 Feet \$954.88/each, 1 (Pack of 3) Goodys Coll Orange Extra Strength 24ct Powder Packages \$26.39 plus \$114.58 tax, totaling \$2,050.73 from Amazon on 12/01/17.	^
12/20/17	187429	47.52	1 Store N Go Booster Seat for \$44.83 plus 6% tax \$2.69, totaling \$47.52 from Walmart on 12/08/17.	^^
01/03/18	187472	319.40	Business Furniture Warehouse transaction for Allsteel 3 pod workstation.	^^
01/03/18	187472	845.62	Wheel Seal Remove & Replace \$168.00, Labor-Machine Shop \$105.00, Front Brake Reline \$89.99, 1 Wheel Bearing-Right Rear Wheel \$98.13, 1 Brake Pads- Front, Premium - OE Ceramic \$98.29, 2 Front Brake Rotors \$88.41/each \$176.82, 1 Engine Air Filter \$36.52 Shop Supplies \$25.00 plus \$47.87 Tax, totaling \$845.62 from Freedom Tire Altoona on 08/17/17.	^^
01/03/18	187472	2,174.00	1 Allsteel 3 Pod Workstation \$1,900 plus \$114 tax plus \$160 delivery/install, totaling \$2,174.00 from Business Furniture Warehouse on 12/20/17.	#
01/16/18	187516	4,360.15	60 Strength Based Leadership: Great Leaders, Teams, and Why People Follow \$16.66/each, 10 Workforce Readiness: Competencies and Assessment \$63.00/each, 60 Emotional Intelligence 2.0 \$18.86/each, 10 Learning Employment Readiness Skills How To Re-Enter Today's Competitive Workforce \$11.99/each, 60 StrengthsFinder 2.0 \$17.79/each, 5 Build Your Future Career Education Curriculum: Facilitator Guide \$20.95/each, 1 Build Your Future Career Education Curriculum: Youth Journal \$49.95 plus \$19.95 shipping & handling, totaling \$4,360.15 from Amazon.	^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	2,376.00	-	-	-
YES	48.00	-	-	-
YES	48.00	-	-	-
YES	48.00	-	-	-
YES	48.00	-	-	-
NO	2,235.00	-	-	-
NO	1,824.26	-	-	-
NO	348.74	-	-	-
NO	4,347.97	-	-	-
NO	1,959.94	-	-	-
NO	4,965.90	-	-	-
NO	4,730.95	-	-	-
NO	2,050.73	-	-	-
YES	47.52	-	-	-
YES	319.40	-	-	-
YES	845.62	-	-	-
NO	2,174.00	-	-	-
NO	-	-	4,360.15	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
01/17/18	187527	64.13	1 DL-14 14" Wiper Blade \$8.99, St. Jude Donation \$1.00, 1 20A Bosch Icon 20" Wiper Blade \$23.99, 1 20A Bosch Icon 20" Wiper Blade \$23.99, 1 AutoZone Windshield Washer Fluid \$2.59 plus \$3.57 tax, totaling \$64.13 from AutoZone on 12/14/17.	^^
01/17/18	187527	143.61	Battery Installation Kit \$3.49, 1 Core Trade-In \$(18.00) 1 Duralast Gold Battery \$131.99, 1 Core Charge \$18.00 plus \$8.13 tax, totaling \$143.61 from AutoZone on 12/29/17.	^^
01/17/18	187527	179.43	1 Kobalt Set \$29.98, 1 KBT 7-PC Driver Set \$19.98, 1 12-PC Screwdr Set \$24.98, 1 Project Source 12.8-in L x 0.94-in W x 12.8-in D White Shelf Bracket \$4.38, 1 Kobalt Locking Plier Set (3-Pack) \$19.98, 1 Kobalt Adjustable Wrench Set (3-Piece) \$19.98, 1 50-IN Clmp Ed \$49.99 plus \$10.16 tax, totaling \$179.43 from Lowes on 01/01/18. Lowes receipt is partially illegible.	^^
01/17/18	187527	539.10	1 Tool Chest Tin \$2.97, 1 Gift Card \$100.00, 1 Kobalt 41-in Chest Black \$224.10, 1 Kobalt 41-in Rolling Cart \$315.00 plus \$32.52 tax, totaling \$674.59 from Lowe's on 12/20/17.	^^
04/03/18	188392	300.00	No supporting documentation is available however, this reimbursement was charged to a training and conferences expense account. Check Voucher Stub shows Registration for 04/27/18 Training	##
04/06/18	15648	338.20	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account. Bank Deposit Form shows OSYouth Mileage	##
04/18/18	188548	1,675.81	1 60" x 48" Enclosed Cork Board \$578.62, 2 72" x 40" Rolling Dry Erase Board \$518.66 plus \$578.53 shipping, totaling \$1,675.81 from Displays2go on 04/16/18.	^
04/18/18	188548	2,000.00	Schable Solutions transaction for a "8 hour staff training (10 staff)"	#
04/18/18	188548	2,500.00	Schable Solutions transaction for "Scope Of Diversity" Training event	#
04/30/18	188589	176.97	1 Ultra Saw Tool Kit \$99.00, 1 Replace Plan 1 Year \$7.97, 1 Ultra Saw Cutting Kit \$39.99, 1 4" Diamond Wheel Metal \$19.99 plus 6% tax \$10.02, totaling \$176.97 from Menards on 04/26/18.	^^
04/30/18	188589	96.90	1 Verizon Wireless Prepaid Card \$40.00, 1 Wireless 911 Fee \$0.51, 1 Verizon Wireless Moto E Smartphone \$49.99, Red Nose Day Donation \$1.00 plus \$5.40 tax, totaling \$96.90 from Walgreens on 04/20/18.	^^
04/30/18	188589	117.61	1 Plus Wvn Crop/Sh \$24.99, 1 J/M Wvn Crop/Sho \$21.99, 1 Plus Drsy Wvn To \$21.99, 1 Plus Drsy Wvn To \$21.99, 1 J/M Drsy Wvn Top \$19.99 plus 6% tax \$6.66, totaling \$117.61 from Catos Fashions on 04/24/18.	^^
04/30/18	188589	500.00	Change Engine Oil and Filter- 1 HIFLO Oil Filter \$10.95, 3 Belray 10W40 \$8.25/each \$24.75, 0.75 Hours Labor \$71.25 Totaling \$106.95. R&R Front and Rear Tires-1 230 Tour Master Tire Rear \$121.95, 1 Shinko 130/90 F230 67V \$93.95, 1 Tube 120/90-16 Center 90 Degree \$15.95, 1 Tube INR 130/90-16 CMV \$15.95 1.5 Hours Labors \$142.50 Totaling \$390.30. Repair Broken Turn Signal Mount- 0.5 Hours Labor \$47.50 Totaling \$47.50. Jobs \$544.75 plus \$18.29 Shop Supplies plus \$33.79 Tax, totaling \$596.83. Invoice is cut off so some numbers are missing.	^^
04/30/18	188589	96.83	Change Engine Oil and Filter- 1 HIFLO Oil Filter \$10.95, 3 Belray 10W40 \$8.25/each \$24.75, 0.75 Hours Labor \$71.25 Totaling \$106.95. R&R Front and Rear Tires-1 230 Tour Master Tire Rear \$121.95, 1 Shinko 130/90 F230 67V \$93.95, 1 Tube 120/90-16 Center 90 Degree \$15.95, 1 Tube INR 130/90-16 CMV \$15.95 1.5 Hours Labors \$142.50 Totaling \$390.30. Repair Broken Turn Signal Mount- 0.5 Hours Labor \$47.50 Totaling \$47.50. Jobs \$544.75 plus \$18.29 Shop Supplies plus \$33.79 Tax, totaling \$596.83. Invoice is cut off so some numbers are missing.	^^
05/08/18	16074	66.12	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
05/08/18	16074	118.94	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	
05/08/18	16074	90.44	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
YES	64.13	-	-	-
YES	143.61	-	-	-
YES	179.43	-	-	-
YES	539.10	-	-	-
NO	-	300.00	-	-
NO	-	338.20	-	-
NO	1,675.81	-	-	-
NO	2,000.00	-	-	-
NO	2,500.00	-	-	-
YES	176.97	-	-	-
YES	96.90	-	-	-
YES	117.61	-	-	-
YES	500.00	-	-	-
YES	96.83	-	-	-
NO	-	66.12	-	-
NO	-	118.94	-	-
NO	-	90.44	-	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
05/08/18	188661	235.72	Rented 17' U-HAUL Truck from 05/04/18-05/05/18 \$223.40 plus \$12.32 Rental Tax, totaling \$235.72.	^^
05/08/18	188661	211.98	1 Ceramic Pads \$29.99, 1 Ceramic Pads \$29.99, 2 Brake Rotor \$70.00 and 2 Brake Rotor \$70.00 plus \$12.00 sales tax, totaling \$211.98 from O'Reilly on 05/03/18.	^^
05/08/18	188661	261.51	1 Roku Express HD \$35.00, 1 10pk Brief \$7.94, 1 M Sandal \$14.97, 1 Mouthwash \$4.97, 1 Aerosol \$0.97, 1 Aerosol \$0.97, 1 XXX \$4.74, 1 Toothbrush \$4.97, 1 Colgate TP \$2.96, 1 One-A-Day Vitamins \$7.97, 1 SV 2N1 Shampoo/Conditioner \$2.94, 1 SV ACT Bodywash \$1.88, 1 Core Pet \$9.94, 1 Old Spice \$4.97, 1 Mennen Speed Deodorant \$3.76, 1 Drain Cleaner \$3.64, 1 SNL Disposable Plastic Bags \$1.92, 1 Nat Val Bar \$4.12, 1 Normg3000 \$19.97, 1 Vel Shel 3pk \$6.72, 1 Honey BBQ SC \$2.98, 1 Animal Cracker \$2.78, 1 Ranch Dressing \$2.88, 1 Pantry Item \$2.56, 1 Pineapple SLC \$1.27, 1 Mnd Opng \$1.16, 1 Pineapple SLC \$1.27, 1 Mnd Opng \$1.18 1 Item for \$7.46, 1 Item for \$6.47, 1 Item for \$1.28, FZ Whit, RB 2 Pk CHS, Broc Cuts, 2 Peas and Carrots, AS 24 DBL, Unckd Bacon, 1 Bnls Chicken Breast \$11.04, 1 Iceberg \$0.98, 1 Iceberg \$0.98, 1 Baby Carrots \$0.88, 1 IM 28PK 05L \$3.98, 1 KLX PPK 6PK \$1.97, 1 Apple 3 Bag \$2.94, 2.39 lb Bananas @ \$1.05 plus tax \$8.89, totaling \$261.51 from Walmart on 05/01/18. Receipt is partially illegible and missing information for \$58.17.	^^
05/16/18	188833	849.89	1 Clifton Strengths Team Activities Guide \$99.99, 10 Clifton Strengths Theme Insights Cards for Coaches \$150.00, 10 Theme Dynamics Insight Cards \$150.00, 5 Strengths Explorer: Strengths and Hope To-Go Cards and Postcards \$75.00, 5 Clifton Strengths Insight Photo Cards \$175.00, 10 Top 5 Clifton Strength Access \$199.90, totaling \$849.89 from Gallup.	^
05/16/18	188833	4,114.15	1 You Are Employable Essential Library Kit \$565.95, 10 Ex-Offender's Re-Entry Success Guides \$28.95/each \$289.50, 1 Essential Overcoming Barriers to Employment Kit \$101.95, 2 Helping Ex-Offenders Achieve Re-Entry Success Kit \$363.95/each \$727.90, 1 Employment Barriers Kit \$103.95, 1 Re-Entry Success Books for Ex-Offenders: The Essential "Change Your Life" Library \$909.95 and 1 Re-Entry Success Books for Ex-Offenders: The Essential "Change Your Life" Library for 2016 \$1,160.95 plus \$254.00 shipping & handling, totaling \$4,114.15 from Impact Publications. No invoice date provided.	^
05/29/18	188898	2,873.61	Business Furniture Warehouse transaction "Herman Miller 24X72 training table"	#
05/29/18	188898	4,464.34	50 CASA eTests Online Test Units \$2.85/each \$142.50, 2 CASA eTests Primary Installation \$195.00/each \$390.00, 2 CASAS eTests Additional Installation \$45.00/each \$90.00, 5 Sets Self-Scoring Answer Sheet ESL Appraisal Form 20 (set of 25) \$49.00/each \$245.00, 4 Sets Self-Scoring Answer Sheet Life Skills Appraisal Form 30 (set of 25) \$49.00/each \$196.00, 5 Sets Appraisal Answer Sheet Form 80 \$49.00/each \$245.00, 5 Sets Self-Scoring Answer Sheet ESL Appraisal Form 20 (set of 25) \$49.00/each \$245.00, 5 Sets Self-Scoring Answer Sheet Life Skills Appraisal Form 20 (set of 25) \$49.00/each \$245.00, 5 Sets Self-Scoring Answer Sheet Employability Appraisal Form 130 (set of 25) \$49.00/each \$245.00, 5 Sets Self-Scoring Answer Sheet Workplace Appraisal Form 220 (set of 25) \$49.00/each \$245.00, 5 Sets Self-Scoring Answer Sheet Workplace Appraisal Form 230 (set of 25) \$49.00/each \$245.00, 5 Large Print Answer Sheet Employability Appraisal Form 130 (set of 25) \$25.00/each \$125.00, 5 Sets Appraisal Answer Sheet Form 80 \$49.00/each \$245.00, 5 Sets Self-Scoring Answer Sheet Life Skills Appraisal Form 30 (set of 25) \$49.00/each \$245.00 and 1 Federal Bureau of Prisons Starter Kit \$895.00 plus \$175.84 shipping & handling, totaling \$4,464.34 from CASAS. No invoiced date provided.	^
05/29/18	188906	555.94	Lube Oil Filter w/ Synthetic Oil \$49.99, Oil Disposal Fee \$2.50, 1 Quart Kendall Synthetic Oil \$10.00, 2 Tire Install Package \$36.00, Coupon (\$10.00), 2 2657018 Wrangler SR/A Owl Tires \$217.99/each \$435.98 plus \$31.47 tax, totaling \$555.94 from Freedom Tire & Auto on 11/13/15.	^^
06/20/18	189198	14.10	1 Dr Pepper 12 Pk \$5.29 plus \$0.60 Bottle Deposit, 1 Sprite 12pk \$5.29 plus \$0.60 Bottle Deposit, 1 Vit Water Essential OR \$1.59 plus \$0.73 tax, totaling \$14.10 from Hy-Vee on 06/15/18.	*
06/20/18	189198	149.47	50 Traditional Wings \$49.99, 100 Boneless Wings \$80.99 and 12 sides of sauce \$7.20 plus \$8.29 tax plus \$3.00 tip, totaling \$149.47 from Buffalo Wild Wings on 06/15/18.	*

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
YES	235.72	-	-	-
YES	211.98	-	-	-
YES	261.51	-	-	-
NO	849.89	-	-	-
NO	4,114.15	-	-	-
NO	2,873.61	-	-	-
NO	4,464.34	-	-	-
YES	555.94	-	-	-
NO	-	-	14.10	-
NO	-	-	149.47	-

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06/20/18	189198	122.78	1 Duracell Alk AA8 \$6.94, 1 Weather Radio \$32.88, 2 Year Protection Plan \$4.00, 1 Teal Bowl \$1.00, 1 Teal Bowl \$1.00, 1 Teal Bowl \$1.00, 1 Teal Bowl \$1.00, 1 LG Padfolio \$9.84, 1 LG Padfolio \$9.84, 1 LG Padfolio \$9.84, 1 Padfolio \$12.83, 1 Padfolio \$12.83, 1 Padfolio \$12.83 plus \$6.95 tax, totaling \$122.78 from Walmart on 06/14/18.	*
06/20/18	189198	69.55	1 Lunch Bag \$8.99, 1 Lunch Bag \$8.99, 1 Lunch Bag \$8.99, 2 POGO \$10.99/each \$21.98, 1 Portable Dri \$10.99, 3 Refreezable \$1.89/each \$5.57 plus \$3.94 tax, totaling \$69.55 from Target on 06/15/18.	*
06/20/18	189198	34.74	1 Pizza Rolls \$9.98, 1 Pizza Rolls \$9.98, 1 MD Knot Tug \$6.97, 1 MD Knot Tug \$6.97 plus \$0.84 tax, totaling \$34.74 from Walmart on 06/14/18.	*
06/20/18	189198	80.58	1 Speciality Cake \$58.99, 2 SB Rfrshr Blk Cherry \$1.99/each \$3.98 plus \$0.10 Bottle Deposit, 2 SB Rfrshr Strwbry Le \$1.99/each plus \$0.10 Bottle Deposit, 6 Starbucks Rfrshr PCH \$11.94 plus \$0.30 Bottle Deposit plus \$1.19 tax, totaling \$80.58 from Hy-Vee on 06/15/18.	*
06/20/18	189198	48.14	1 Daisy Sour Cream \$5.99, 2 Capri Sun Fruit Punch \$2.48/each \$4.96, 2 Capri Sun RW Trop FR \$2.48/each \$4.96, 2 Capri Sun Splash Cooler \$2.48/each \$4.96, 4 Hyv Split Top White \$1.99/each \$7.96, 2 Hyv Wtr Purified 32C \$3.99/each \$7.98, 1 MM 100% Apple Juice \$3.48, 1 MM 100% Apple Juice \$3.48, 1 MM 100% Apple Juice \$3.48 plus \$0.89 tax, totaling \$48.14 from Hy-Vee on 06/18/18.	*
06/20/18	189198	102.06	2 Scotcharoos \$6.99/each \$13.98, 1 Hyv LF Blueberry Yogurt \$2.89, 1 Hyv LF Strawberry Banana Yogurt \$2.50, 2 Chewy Lemonhead Thea \$1.49/each \$2.98, 2 Chewy Lemonhead Trop \$1.49/each \$2.98, 1 Dots Orig Theather BX \$1.49, 1 Hersheys Mini Party \$11.99, 1 Laffy Taffy Assortment \$9.99, 1 Mars Choc Favorites \$12.99, 2 Mike & Ike Mega Mix \$1.49/each \$2.98, 1 Sour Dots Theater Bo \$1.49, 2 Sundae Sweets Theate \$1.49/each \$2.98, 1 TR Childs Play Mix \$8.99, 2 Tropical Dots Theate \$1.49/each \$2.98, 1 Doritos & Cheetos MX \$6.99 and 1 Frito Classic Mix \$6.99 plus \$3.89 tax, totaling \$102.06 from Hy-Vee on 06/13/18.	*
06/20/18	189198	68.50	1 12Z Bowls \$2.22, 1 12Z Bowls \$2.22, 1 EE Foam Plt \$3.59, 1 EE Foam Plt \$3.59, 1 EE Forks \$1.85, 1 EE Forks \$1.85, 1 Heath Bars \$0.99, 1 Clementines \$5.99, 1 Clementines \$5.99, 1 BF/BN Burr \$4.69, 1 BF/BN Burr \$4.69, 3.13 lbs Fuji Apples \$1.99/lb \$6.23, 2.71 lbs Dole Bananas \$0.59/lb \$1.60, 3.15lbs Dole Bananas \$0.59/lb \$1.86, 1 Pza RC Suprm \$5.00, 1 PZA Rc Suprm \$5.00, 1 Culcir 3 MT Pizza \$5.00, 1 Culcir 3 MT Pizza \$5.00 plus \$1.14 tax, totaling \$68.50 from Shugars Super Valu on 06/19/18.	*
06/20/18	189198	100.00	10 Top 5 Clifton Strengths Access \$19.99/each minus Discount \$99.90, totaling \$100.00 from Gallup on 06/18/18.	*
06/20/18	189198	76.13	1 FS Notebook \$7.97, 1 FS Notebook \$7.97, 1 FS Notebook \$7.97, 1 FS Notebook \$7.97, 1 6PK Ult Shk \$19.97, 1 6PK Ult Shk \$19.97 plus 6% tax \$4.31, totaling \$76.13 from Walmart on 06/12/18.	*
06/20/18	189198	237.63	1 18 WHT HKBRD \$14.97, 1 27 WHT HKBRD \$19.97, 1 Cmnnd Hooks \$7.88, 1 8x10 Frame \$6.84, 1 Wall Art \$29.97, 1 Napkins \$0.97, 1 Napkins \$0.97, 1 Napkins \$0.97, 1 8x10 Frame \$6.84, 1 Thank You Cards \$6.38, 1 Forks \$0.97, 1 Forks \$0.97, 1 Forks \$0.97, 1 Plates \$0.97, 1 Plates \$0.97, 1 Plates \$0.97, 1 AWFm Pure OB \$4.88, 1 AWFm Pure OB \$4.88, 1CT Rec TC \$0.97, 1 CT Rec TC \$0.97, 1 Cups \$0.97, 1 Cups \$0.97, 1 Cups \$0.97, 1 Cups \$0.97, 1 Cups \$0.97, 3 Padfolio \$12.83/each \$38.49, 5 Padfolio \$12.83/each \$64.15, 1 PG Clipboard \$2.44 plus \$13.45 tax, totaling \$237.63 from Walmart on 06/14/18.	*
06/20/18	189198	289.17	Missing part of Hy-Vee showing \$182.56 worth of items on 06/16/18. \$0.60 Bottle Deposit, 1 Pepsi \$4.99 plus \$0.60 Bottle Deposit minus \$4.97, 1 Blue Hlth Bar Bacon \$4.99, 1 Blue Hlth Bars Apple \$4.99 minus \$2.00 Coupon, 1 Good 2 Grow Fruit Punch \$2.99, 1 Bacon Cheddar Jalepeno \$3.84, 1 Cf Chs Deli Sli Marb \$2.50, 1 CF Chs Deli Sli Pepp \$2.50, 1 Chicken Bacon Ranch \$4.26, 1 Hyv Singles American \$3.99, 1 Jville Jalap&Ched \$2.99, 1 Jville Smk Pepp \$3.99, 1 Lof Prem Hckry Smoke \$3.99, 1 Lof Prem Ovn Rst Tur \$3.99, 1 OW Trky Snack Sticks \$16.99, 1 Pork Loin Bnls Cntry \$6.34, 1 Pork Loin Bnls Cntry \$13.17, 1 Whole Fryer \$7.58, 1 Whole Fryer \$7.48, 2 Cucumbers \$0.77/each \$1.54, 2.18 lbs Dole Bananas \$0.59/lb \$1.29, 2 Short Cuts Sweet Corn \$3.99/each \$7.98.	*

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	122.78	-
NO	-	-	69.55	-
NO	-	-	34.74	-
NO	-	-	80.58	-
NO	-	-	48.14	-
NO	-	-	102.06	-
NO	-	-	68.50	-
NO	-	-	100.00	-
NO	-	-	76.13	-
NO	-	-	237.63	-
NO	-	-	289.17	-

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Check Date	Check Number	Amount	Description	
06/29/18	189311	299.21	1 Plus Drsy Knit Top \$19.99, 1 Plus Cas Wvn Top \$27.99, 1 Scarves/Hats \$19.99, 1 Plus Knit Btms \$21.99, 1 Plus Den Pts/Skt \$27.99, 1 Plus Cas Knit Top \$15.99, 1 Plus Wvn Pts/Skt \$19.99, 1 Plus Dresses \$39.99, 1 Plus Wvn Skt \$24.99, 1 Plus Sweaters \$21.99, 1 Plus Drsy Wvn Top \$24.99, 1 Plus Cas Knit To \$9.99, 1 Plus Cas Knit To \$9.99, 20% off (\$2.00), 20% off (\$1.60) plus \$16.94 tax, totaling \$299.21 from Catos Fashion on 06/28/18.	^^
07/10/18	189423	847.79	20 Strengths Finder 2.0 (Spanish) \$399.80 and 20 Strengths Based Parenting Book \$399.80 plus \$48.19 shipping & handling, totaling \$847.79 from Gallup on 07/09/18.	^
07/11/18	189435	1,949.48	2 Clifton Strengths Team Activities Guide \$199.98, 25 Clifton Strengths Theme Insight Cards for Coaches \$375.00, 25 Clifton Strength Discovery Cards \$375.00, 25 Top 5 Clifton Strengths Access \$499.75, 25 Clifton Strengths Bookmark \$499.75, totaling \$1,949.48 from Gallup.	^
07/18/18	189473	2,278.14	Business Furniture Warehouse transaction for a full pedestal desk white top black chasis & reurn white top black chasis	#
07/24/18	189504	211.15	<i>No supporting documentation is available however, this reimbursement was charged to an office supplies expense account.</i>	
07/24/18	189504	1,900.37	<i>No supporting documentation is available however, this reimbursement was charged to an office supplies expense account.</i>	
07/30/18	189515	167.51	1 Womens Sandals \$18.28, 1 Womens Sandals \$25.60, 1 MS Swimwear \$16.09, 1 Missy Bottoms \$21.94, 1 Missy Bottoms \$21.95, 1 MS Capris \$17.57, 1 MS Wovens \$21.96, 1 Updated Separate \$14.64, plus \$9.48 tax, totaling \$167.51 from Kohls on 07/18/18.	^^
07/31/18	189520	374.76	Barney's Service vehicle repairs for participant. Receipt provided does not give detailed information on services/items on 07/27/18 for \$374.76 from Barney's Services Inc in Newton, IA.	^^
08/06/18	189605	155.75	1 J/M Cas Knit Top \$9.99, 1 Plus Wvn Pts/Skt \$24.99, 1 Plus Cas Wvn Top \$29.99, 1 Scarves/Hats \$19.99, 1 J/M Wvn Pts/Skt \$21.99, 1 J/M Cas Wvn Tops \$19.99, 1 J/M Drsy Wvn Top \$19.99 plus \$8.82 tax, totaling \$155.75 from Catos Fashion on 07/31/18.	^^
08/10/18	189650	361.61	1 Bounty \$8.98, 1 Tamales \$4.968, 1 Inn Chicken \$4.97, 1 Inn S S Chkn \$4.97, 1 Big Bold Taq \$5.98, 1 Big Bold Taq \$5.98, 1 Lean Pocket \$2.00, 1 BE Prt Sothw \$2.47, 1 GV Multi St \$5.48, 1 GV Multi St \$5.48, 1 SPL Org Pin \$3.58, 1 SPL Org Pin \$3.58, 1 Olive w/ Jal \$4.98, 1 GV Pim Queen \$2.48, 1 Mayonnaise \$3.28, 1 Car Ene Wgra \$3.58, 1 Lean Pocket \$2.00, 1 Lean Pocket \$2.00, 1 Inn Vegfr RC \$3.78, 1 1 Inn Vegfr RC \$3.78, 1 Car Ene Blcr \$3.58, 1 Car Ene Wgra \$3.58, 1 Car Ene Blcr \$3.58, 1 Em Chimi \$8.18, 1 Rold Gold \$2.48, 1 White Bread \$2.88, GV Hamb Buns \$0.87, 1 Sunchips \$2.98, 1 Ruffles \$3.98, 1 GV HD Buns \$0.87, 1 JL S W Jerky \$10.94, 1 GV Mexst Pzd \$6.98, 1 GV Crnas Pzd \$6.98, 1 SS Mom Piz \$5.98, 1 SS Sup Max \$5.98, 1 SS Hly Pep \$5.98, 1 Tuna-SWT/SPC \$1.00, 1 Tuna-SWT/SPC \$1.00, 1 Tuna-BC Rnch \$1.00, 1 Tuna-BC Rnch \$1.00, 1 Tuna-SWT/SPC \$1.00, 1 GV SC CT Chs \$1.88, 1 GV NS CJ 16Z \$3.33, 1 Prov SLC 16 \$3.33, 1 FCH Str Swrl \$5.84, 1 FCH String \$5.84, 1 Hfut VP Hnyt \$5.48, 1 AE Choc Milk \$2.35, 1 Skpp Cream \$5.12, 1 Juice \$2.08, 1 Ket Singles \$3.67, 1 AE Yogurt \$0.57, 1 AE Banana VA \$0.57, 1 AE Yo-Lite \$0.57, 1 AE Yogurt \$0.57, 1 AE Yo-Lite \$0.57, 1 AE Yogurt \$0.57, 1 AE Yo-Lite \$0.57, 1 AE Yogurt \$0.57, 1 AE Yogurt \$0.57, 1 AE Yogurt \$0.57, 1 2% Milk \$1.97, 1 Zesta Original \$2.12, 1 Cheez-It \$2.88, 1 Multipack \$9.98, 1 Austin \$1.98, 1 Austin \$1.98, 1 Fudge Shopp \$2.00, 1 Fudge Shopp \$2.00, 1 Shave Pre \$3.47, 1 TN BW 32 Man \$5.48, 1 Bic Flex \$4.68, 1 Svetnpwdr \$2.94, 1 Degistwnblst \$4.47, 1 Axe Aplo Twn \$6.97, 1 Pre-K Jumbo \$8.98, 1 SC 20 OZ 12PK \$2.50, 1 Blanket F/QN \$8.88, 1 Blanket F/QN \$8.88, 1 Area Rug \$15.96, 1 Bed in a Bag \$44.82 plus \$8.33 tax, totaling \$361.61 from Walmart on 07/28/18.	^^
08/16/18	189696	970.00	Iowa Federation Female Working Prisoners Associations transaction for training	#
08/22/18	189791	529.41	1 513124 Hub \$212.57, 1 710491 Axle Seal \$14.84, 1 QT Gear Cube \$6.00, 1/2 Gallon Antifreeze \$11.00, Remove/Replace right front hub assembly \$90.00, Remove/Replace left front axle seal \$150.00, Synthetic Oil Change \$45.00. Total Labor \$285.00 plus Total Parts \$244.41, \$529.41 on a 2006 Pontiac Grand Am from Grimes Repair. No invoice date provided.	^^
08/22/18	189791	254.05	Altoona Tire and Auto Center transaction for vehicle repairs.	^^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
YES	-	-	299.21	-
NO	847.79	-	-	-
NO	1,949.48	-	-	-
NO	2,278.14	-	-	-
NO	-	211.15	-	-
NO	-	1,900.37	-	-
YES	167.51	-	-	-
YES	374.76	-	-	-
YES	155.75	-	-	-
YES	-	-	361.61	-
NO	970.00	-	-	-
YES	529.41	-	-	-
YES	254.05	-	-	-

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08/24/18	189797	1,501.35	5 Swingline Commerical Desk Staplers \$6.52/each \$32.60, 10 Mead 1-Subject Wide Ruled Spiral Notebooks \$4.50/each, \$45.00, 4 Zimtown 48"x36" Matte Mat Desk Office Chair Protector \$19.45/each, \$77.80, 2 Sterilite 3 Gal Wastebasket, Black \$17.48/each, \$34.96, 12 Exceed Ruled Classic Notebook, Large \$8.64/each, \$103.68, 12 Exceed Dotted Classic Notebook \$6.64/each, \$79.68, 6 Post-it Flags, Assorted Primary Colors 4 Dispensers/Pack \$5.03/each, \$30.18, 12 Quasimoon Wooden Double Sided Chalkboard/Whiteboard Easel Stand Table Sign \$9.53/each, \$114.36, 12 Samsill Contrast Stitch Leather Junior Padfolio \$11.99/each, \$143.88, 10 Samsill Contrast Stitch Leather Padfolio \$18.99/each, \$189.90, 5 Samsill Professional Zipper Padfolio with Interior 10.1 Inch Tablet Sleeve \$21.79/each, \$108.95, 12 BIC Marking Fine Tip Permanent Marker, Assorted, Dozen \$6.24/each, \$74.88, 12 Sharpie Accent Pocket-Style Highlighters, Assorted 4 ea (Pack of 2) \$5.49/each, \$65.88, 12 Sharpie Pocket Accent Highlighters, Narrow Chisel, Yellow 2 ea \$4.07/each, \$48.84, 12 Pilot FriXion Colors Erasable Marker Pen, Bold Point, Assorted Ink, 12-Pack \$13.99/each, \$167.88, 5 Expo Dry Erase Markers-5 Ct \$4.74/each, \$23.70, 12 Paper Mate Ink Joy 300RT Retractable Ballpoint Pens, 8 Pack \$3.97/each, \$47.64, 12 Crayola Colored Pencils 12 each (Pack of 2) \$5.77/each, \$69.24 plus \$12.40 Shipping plus \$54.90 est. taxes & fees, totaling \$1,526.35 Minus \$25.00 Credit on Billing Statement, final total \$1,501.35 from Walmart on 08/23/18.	^
09/06/18	189907	1,600.19	2 The Resilienc Training Program \$395.00/each, \$790.00, 20 The Resiliency Workbook \$14.95/each, \$299.00, 10 Resiliency in Action 2nd Edition \$36.95/each, \$369.50, 1 Webinar Presentation \$99.00 plus \$42.69 Shipping, totaling \$1,600.19 from Resiliency on 09/04/18.	^
09/13/18	189932	2,650.00	ICA Conference purchase	#
10/04/18	190113	1,209.96	3 Clifton Strengths Team Activites Guide \$99.99/each \$299.97, 20 Clifton Strengths Theme Insight Cards for Coaches \$15.00/each \$300.00, 20 Clifton Strengths Discovery Cards \$15.00/each \$300.00, 20 Theme Dynamics Insight Cards \$15.00/each \$300.00, totaling \$1,209.96 from Gallup on 10/03/18.	^
10/08/18	190153	2,786.89	2 Instructor Starter Package with CPR Monitor and New AED \$1,388.58/each \$2,777.16, 1 Prestan Infant Face Shield \$21.78, 1 Prestan Adult Face Shield Lung Bag (Pk/50) \$24.20, 1 CPR Practi-Shields \$10.95, 1 First Aid and CPR Combination Training Kit with No Splint, Pk/100 \$124.95, 50 CPR Keychains with Face Shield and Gloves \$2.75/each \$137.50 minus Coupon Code \$309.65, totaling \$2,786.89 from Red Cross on 09/11/18.	^
10/18/18	190217	853.43	2 Fastener Sets \$3.75/each \$7.50 from Target on 10/12/18. 1 Mars \$14.99, 1 CP \$14.99, 1 Hefty 50CT \$3.50, 1 Hefty 40 CT \$3.50, 2 Giant Make-A \$8.49/each \$16.98, 4 Grab N Go \$3.00/each \$12.00, 1 Scene Prop \$10.00, 2 String Lights \$8.00/each \$16.00, 1 Clips \$1.19, 1 Family Game \$19.99 plus \$5.89 tax, totaling \$119.03 from Target on 10/12/18. 1 SA Tex 27x27 Emb NP \$49.99, 1 SA Tex 27x27 Emb NP \$49.99, 1 GC D41 Tracy MTL NP \$59.99, 1 Styro Dk Grey Pump \$4.99, 1 Styro Dk Grey Pump \$3.99, 1 Styro Dk Grey Pump \$4.99, 1 6 25in Gold Brushnp \$4.99, 1 7.5in Gold Brushnp \$6.99, 1 7.5in Gold Brushnp \$6.99, 1 11x5 Brown Cat Tanp \$1.49, 1 11x5 Brown Cat Tanp \$1.49, 1 9x3 Red Acorn Picnp (price is cut off), 1 9x3 Red Acorn Picnp (price is cut off), 1 10x6 Yellow Heathnp \$2.49, 1 10x6 Yellow Heathnp \$2.49, 1 Scripto Aim N Flanp \$4.99, 1 Nuts N Choco Trailnp \$4.99, 1 9.5 x 7 H Crm/Goldnp \$4.99, 1 6.5x6.5 H Gourd NP \$5.99, 1 13in Carriage W/NP \$17.99, 1 13in Carriage W/NP \$17.99, 1 13x8 Orange Pumpknp \$19.99 plus \$19.69 tax, totaling \$352.79 from At Home Store on 10/11/18. 1 Element \$249.99 plus \$14.99 (6% tax), totaling \$264.98 from Target on 10/15/18. 1 Orange \$14.84, 1 Red Sunflower \$1.34, 1 Org Sunflower \$1.34, 1 Org Pumpkin \$1.34, 1 Org Gourd \$1.34, 1 Org Sunflower \$1.34, 1 Ye TL Pumpkin \$0.98, 1 GR CRMC TI P \$0.98, 1 GR CRM TI P \$0.98, 1 P OR Crmic T \$0.98, 1 Pumpkin \$0.98, 1 OR BD Rnd PM \$0.98, 1 BR Tnsl TL P \$0.98, 1 CR CRMC TI P \$0.98, 1 CR CRMC Rnd \$0.98, 1 P BR BD TL P \$0.98, 1 BR CRMC TL P \$0.98, 1 GR Beaded RN \$0.98, 1 CO Tnsl TL P \$0.98, 1 OR Ceramic \$0.98, 1 GD INSL TL P \$0.98, Receipt is illegible and missing information, 1 Coffee Stir \$1.88, 1 Coffee Stir \$1.88, 1 Febreze \$10.97, 1 EQ IBUP \$6.98, 1 Coffee Cups \$11.12 plus \$6.18, totaling \$109.13 from Walmart on 10/15/18.	*

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	1,501.35	-	-	-
NO	-	-	1,600.19	-
NO	2,650.00	-	-	-
NO	1,209.96	-	-	-
NO	2,786.89	-	-	-
NO	-	-	853.43	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
10/18/18	190217	498.58	1 Cinnamon Honey Butter, 1 T/B Artsn Ciabatta, 1 AE 1% Lowfat Half Ga, 1 AE 1% Vanilla Yogurt, 1 AE 100% OJ-Half Gal, 1 AE 2% Chocolate Milk, 1 AE Banana Vanilla YG, 1 AE LF Key Lime Pie, 1 AE LF Lemon Yogurt, 1 AE LF Strwbry Ban, 1 AE Peach Cobbler Yog, 1 AE Sour Cream, 1 AE Whl Milk Strawberry, 1 AS Whl Mlk Peach, 1 BLT Chip Dip, 1 Jalapeno Dip, 1 Chicken Cordon Blu, 1 Hyv Sliced Colby Jack \$2.00, 1 Hyv Sliced Pepper Jack \$2.00, 1 Prtzil Soft Pretzel \$2.98, 1 Cuties Mandarins \$6.99, 1 Dandy Celery Stick \$2.48, 1 GF Carrots Sticks \$1.99, 1 Granny Smith \$4.99, 2.58lb Holiday Red Sdls Grape \$2.48/lb \$6.40, 4.23lb Honeycrisp Apple \$2.28/lb \$9.64, 1 Jim Caramel Dip 6pk \$4.69, 1 Pro Hlth Bkng Potato \$3.99, 1 Sweet Carmel Apple \$3.9 plus \$3.68 tax, totaling \$300.10 from Hy-Vee (Invoice Date is cut off.) 1 Fol Morn Caf \$19.98, 1 Creamer \$2.48, 1 Creamer \$2.48, 1 Coffee Pods \$4.00, 1 Coffee Pods \$4.00, 1 GV Pods \$4.00, 1 Hot Cocoa \$4.00, 1 Creamer \$2.68, 1 Creamer \$2.68, 1 GV Hazelnut \$3.54, 1 Cappuccino \$4.00, 1 Popping Corn \$4.98, 1 Popping Corn \$4.98, (Receipt is illegible and missing information in parts), 1 Card Boss \$4.57, 1 Dur Bndr \$2.36, 1 Dur Bndr \$2.36, 1 Cream Pmk \$1.34, 1 Cream Pmk \$1.34, 1 Floral Acces \$0.97, 1 Floral Acces \$0.97 plus \$4.20 tax, totaling \$172.38 from Walmart on 10/12/18. 2 Jim Caramel Dip 6 PK \$8.98, 5.23lb Prm Jmbo Hnycrisp Ap \$15.64 plus \$1.48 tax, totaling \$26.10 from Hyvee on 10/16/18.	*
10/18/18	190217	42.39	1 Seasonal-12 \$39.99 plus \$2.40 tax, totaling \$42.39 from True Value on 10/13/18. Per handwritten note on receipt it was for work boots.	*
10/18/18	190217	1,549.40	1 Dictionary of Developmental Disabilities Terminology Book \$39.95, 1 A Reason to Live DVD \$199.95, 1 Accomodating Employees and Job Applicants with Pyschiatric Disabilities in the Workplace DVD \$94.95, 1 Am I Normal? Teens and Emotional Health DVD \$139.95, 1 Dangerous Decisions Learning to Think Before You Act DVD \$139.95, 1 Domestic Violence and Childhood Trauma DVD \$99.95, 1 Hidden in Plain Sight Looking for Mental Illness DVD \$169.95, 1 Mental Health The Individual and Society DVD \$129.95, 1 Out of the Blue Strategies to Combat Teen Depression DVD \$129.95, 1 Stressed Out Stress Managment 101 DVD \$139.95, 1 Understanding Employees and Job Applicants with Psychiatric Disabilities DVD \$164.95, 1 What is Childhood Trauma? DVD \$99.95, totaling \$1,549.40 from Program Development Associates on 10/17/18.	^
10/25/18	190259	194.94	1 Plus Knit Btms/J \$13.99, 1 Plus Cas Wvn Top \$27.99, 1 J/M Cas Knit Top \$7.99, 1 Cold Weather \$24.99, 1 Plus Wvn Pts/Skt \$27.99, 1 Plus Cas Knit T \$24.99, 1 Plus Cas Knit To \$21.99, 1 Plus Daywear \$13.99 plus \$11.03 tax, totaling \$194.94 from Catos Fashion on 10/24/18.	^^
11/05/18	190328	1,099.50	25 TABE Flashcard Study System \$39.99/each \$999.75 plus \$99.75 shipping, totaling \$1,099.50 from Mometrix. No invoice date provided.	^
11/05/18	190328	2,622.10	10 Achieving TABE Success in Language , Level E Workbook 1st Edition \$21.30/each \$213.00, 10 Achieving TABE Success in Reading, Level E Workbook 1st Edition \$21.30/each \$213.00, 10 Achieving TABE Success in Mathematics , Level M Workbook 1st Edition \$21.30/each \$213.00, 10 Achieving TABE Success in Mathematics, Level E Workbook 1st Edition \$21.30/each \$213.00 plus \$130.68 shipping plus \$148.42 tax, totaling \$2,622.10 from McGraw-Hill Shop on 11/01/18.	^
11/06/18	18693	868.68	No supporting documentation is available however, this reimbursement was charged to a mileage and staff automobile rental expense account.	

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	498.58	-
NO	-	-	42.39	-
NO	1,549.40	-	-	-
YES	194.94	-	-	-
NO	1,099.50	-	-	-
NO	2,622.10	-	-	-
NO	-	868.68	-	-

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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
11/28/18	190580	1,981.33	2 TABE Skill Workbooks Level M: Numbers, Number Operations, Computation in Context, and Estimation (10 Copies) \$43.71/each \$87.42, 2 TABE Skills Workbooks Level E: Capitalization, Punctuation, and Writing Conventions (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D: Problem Solving and Reasoning - 10 Pack \$43.71/each \$87.42, 5 Language Builder, Advanced 1st Edition \$21.81/each \$109.05, 5 Language Builder, Intermediate \$21.81/each \$109.05, 2 TABE Skill Workbooks Level M-Words in Context and Recall Information - 10 Pack \$43.71/each \$87.42, 5 Language Builder, Introductory 1st Edition \$21.81/each \$109.05, 15 Workplace Skills Basic Skills for the Workplace, Student Workbook \$23.49/each \$352.35, 2 TABE Skill Workbooks Level E: Construct Meaning and Evaluate/Extend Meaning (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level M: Capitalization, Punctuation, and Writing Conventions - 10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level E: Words in Context and Recall Information (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Numbers, Number Operations, Computation in Context, and Estimation - 10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level E: Numbers, Number Operations, Computation in Context, and Estimation (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D: Numbers, Number Operations, Computation in Context, and Estimation (10 Copies) \$43.71/each \$87.42, 5 Language Builder, Intermediate \$21.81/each \$109.05 plus \$101.55 shipping plus \$129.61 tax, totaling \$1,981.33 from McGraw-Hill. No Invoice date provided.	^
12/03/18	190580	2,853.61	2 TABE Skill Workbooks Level M: Patterns, Functions, Algebra (10 Pack) 1st Edition \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Graphic Information - 10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Decimals and Fractions -10 Pack 1st Edition \$43.71/each \$87.42, 2 TABE Skill Workbooks Level M: Whole Numbers -10 Pack 1st Edition \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D:1st Edition \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Sentences and Paragraphs - 10 Pack 1st Edition \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Words in Context and Recall Information - 10 Pack 1st Edition \$43.71/each \$87.42, 2 TABE Skill Workbooks Level M: Decimals and Fractions (10 copies)1st Edition \$43.71/each \$87.42, 2 TABE Skill Workbooks Level E: Usage (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level M: Graphic Information-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Measurement, Geometry, and Spatial Sense-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Problem Solving and Reasoning-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D: Whole Numbers-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D: Integers and Percents-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level E: Patterns, Functions, and Algebra (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level E: Sentences and Paragraphs (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level E: Graphic Information (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D: Usage-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Capitalization, Punctuation, and Writing Conventions-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Data Analysis, Statistics and Probability-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level A: Integers and Percents-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level M: Problem Solving and Reasoning (10 Copies) \$43.71/each \$87.42, 2 TABE Skill Workbooks Level M: Sentences and Paragraphs-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D: Decimals and Fractions 10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level M: Usage-10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level D: Patterns, Functions, Algebra 10 Pack \$43.71/each \$87.42, 2 TABE Skill Workbooks Level E: Problem Solving and Reasoning (10 Copies) \$43.71/each \$87.42 plus \$131.73 shipping plus \$186.70 tax, totaling \$2,853.61 from McGraw-Hill. No Invoice date provided.	^
12/17/18	190676	146.67	1 M Shoes \$38.97, 1 LS Workshirt \$19.84, 1 LS Workshirt \$19.84, 1 Rustler Jean \$11.97, 1 Rustler Jean \$11.97,1 Mens Thermal \$6.93, 1 Mens Thermal \$6.93, 1 5PK Pkt Tee \$14.96, 1 Glove \$6.96 plus \$8.30 tax, totaling \$146.67 from Walmart on 12/07/18.	^^
12/17/18	190676	469.43	1 White Shaker Kitchen Car* \$69.99, 1 Black/SS 2 Slice Toaster \$17.99, 1 Fiora Paper Towel 6PK \$4.99 plus \$5.58 tax, totaling \$98.55 from Menards on 12/07/18. 1 Trsh Can \$26.99, 2 Hangers \$2.19/each \$4.38, 4 Window Panel \$12.99/each \$51.96, 4 Window Panel \$ 12.99/each \$51.96, 2 Curtains Pnls \$19.99/each \$39.98, 3 (28"x48") \$13.79/each \$41.37, 1 (48"x84") \$16.99, 1 Microwave \$69.99 plus \$18.22 tax, totaling \$321.84 from Target on 12/07/18. 1 Cleaners \$3.29, 1 CMND Dec VP \$8.99, 1 Wall Hook \$8.99, 1 Kitchen Asst \$6.99, 1 SGL FRM \$18.00 plus \$2.78 tax, totaling \$49.04 from Target on 12/08/18.	^^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	1,981.33	-	-	-
NO	2,853.61	-	-	-
YES	-	-	146.67	-
YES	-	-	469.43	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
12/26/18	190726	1,024.60	15 Born to Build \$299.85, 25 Builder Profile 10 Assessment \$499.75, 15 Clifton Strengths Theme Insights Cards for Coaches \$225.00, totaling \$1,024.60 from Gallup. No invoice date provided.	^
12/26/18	190726	899.85	15 Clifton Strengths Discovery Cards \$225.00, 15 Strengths Finder 2.0-Hardcover \$299.85, 15 Clifton Strengths Quick Reference Card \$75.00, 15 Theme Similarities and Differences Cards \$300.00, totaling \$899.85 from Gallup. No invoice date provided.	^
12/26/18	190726	784.26	5 Post-it Super Sticky Self-Stick Wall Pad \$44.36/each \$221.80, 12 Avery Two-Pocket Folder, 40-Sheet Capacity, Assorted Colors, 25/Box \$5.99/each \$71.88, 10 Pilot G2 Retractable Gel Ink Pen 8-Colors \$8.12/each \$81.20, 5 Paper Mate Profile Ballpoint Retractable Pen 8/Set \$4.97/each \$24.85, 6 Samsill, Fashion Padfolio Pad Holder \$14.99/each \$89.94, 6 Cambridge Tri-Fold Padfolio \$15.32/each \$91.92, 12 Cambridge Color Bar Weekly-Monthly Planner \$15.09/each \$181.08 plus \$21.59 taxes, totaling \$784.26 from Walmart. No invoice date provided.	^
01/03/19	190814	799.79	1 Clifton Strengths Team Activities Guide \$99.99, 10 Clifton Strengths 34 \$499.90, 10 Builder Profile 10 Assessment \$199.90, totaling \$799.79 from Gallup on 01/02/19.	^
01/03/19	190814	2,079.68	16 Builder Profile 10 Assessment \$319.84, 16 Strengths Finder 2.0 Hardcover \$319.84, 16 Clifton Strengths Discovery Cards \$240.00, 16 Discover Your Builder Talents Participant Workbook \$1,200.00, totaling \$2,079.69 from Gallup on 01/02/19.	^
02/06/19	191039	199.90	10 Top 5 Clifton Strengths Access \$19.99/each minus \$100.00 Discount, totaling \$199.90 from Gallup on 01/16/19. Invoice shows \$100.00 Discount, but total does not reflect that.	*
02/06/19	191039	479.52	48 Clifton Youth Strengths Explorer Access Code \$479.52 from Gallup on 02/05/19.	^
03/28/19	191317	602.91	2 rules of the Road for Teen Drivers \$79.90, 25 Rules of the Road for Teen Drivers Learner Workbook \$473.75 plus \$49.26 shipping, totaling \$602.91 from ARISE Life Skills and Training on 03/26/19.	^
03/28/19	191317	1,315.59	2 Enough is Enough \$79.90, 2 Four Wheel Drive for the Mind Book 1 Self-Esteem \$79.90, 10 Four Wheel Drive for the Mind Book 1 Self-Esteem Workbook \$189.50, 2 Four Wheel Drive for the Mind Book 2 Learning Strategies/Time Management \$79.90, 10 Four Wheel Drive for the Mind Book 2 Learning Strategies/Time Management Workbook \$189.50, 2 Four Wheel Drive for the Mind Book 3 Networking, Jobs and Money \$79.90, 10 Four Wheel Drive for the Mind Book 3 Networking, Jobs and Money Workbook \$189.50, 2 Get Smart Book 1 Success Worry and Forgiveness \$51.90, 2 Get Smart Book 2 Tips on Managing Emotions and Success \$51.90, 2 Get Smart Book 3 Tips, Tactics & Strategies for Life \$51.90, 2 Get Smart Book 4 Tips, Tactics & Strategies for Life \$51.90, Get Smart Book 5 Tips, Tactics & Strategies for Life \$51.90, 2 Get Smart Book 6 Secrets of Success Quotes \$51.90, 2 Get Smart Tips for Teaching \$39.90 plus \$76.19 shipping, totaling \$1,239.40 from ARISE Life Skills and Training on 03/26/19.	^
03/28/19	191317	1,406.55	5 Basic Health 101 Book 1 Health and Hygiene Learner Workbook \$284.25, 5 Basic Health 101 Book 2 Nutrition and Exercise Learner Workbook \$284.25, 2 Brain Food Book 1 Peaceful Living \$59.90, 2 Brain Food Book 2 Creating a Positive Outlook \$59.90, 2 Brain Food Book 3 Supercharging Your System \$59.90, 2 Brain Food Book 4 Being Safe \$59.90, 2 Brain Food Book 5 More Secrets of Success \$59.90, 2 Brain Food Book 6 The Right Stuff and Money Matters \$59.90, 2 Brain Food Official Teaching Activity Guide \$33.90, 2 So You're Thinking of Dropping Out of School \$79.90, 5 So You're Thinking of Dropping Out of School Workbook \$284.25 plus \$80.60 shipping, totaling \$1,406.55 from ARISE on 03/26/19.	^
04/15/19	191421	275.41	1 Tulip Nursing Tee Hgry \$22.48, 1 JS NRS SS Sdvnt Black, 1 PLS Crochet Trm Gry totaling \$259.82 plus \$15.59 tax \$275.41 from Motherhood. Invoice is illegible and missing information.	^^
04/15/19	191421	220.93	1 Infant Bedding \$17.59, 1 Infant Bedding \$8.79, 1 Girls 4-6X ,1 G4-6x Apparel, 1 Girls4-6X Tops, 1 Girls Sleepwear, 1 Girls Sleepwear \$20.40 plus \$14.45 tax, totaling \$220.93 from Kohl's on 04/05/19.. Receipt is illegible and missing information.	^^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	1,024.60	-
NO	899.85	-	-	-
NO	784.26	-	-	-
NO	-	-	799.79	-
NO	2,079.68	-	-	-
NO	199.90	-	-	-
NO	-	-	479.52	-
NO	-	-	602.91	-
NO	1,315.59	-	-	-
NO	1,406.55	-	-	-
YES	275.41	-	-	-
YES	220.93	-	-	-

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04/25/19	191493	1,165.74	25 Top 5 Clifton Strengths Access \$499.75, 25 Clifton Strengths Discovery Cards \$375.00, 25 Clifton Strengths Quick Reference Card \$125.00, 5 My Discussion Questions Cards \$100.00 plus \$65.99 tax, totaling \$1,165.75 from Gallup on 04/24/19.	^
05/02/19	191538	1,275.00	NextGen Nation & NextGen Government Training Summit transaction for a summit registration	^
06/10/19	191748	498.35	1 Room @ Days Inn by Wyndham Council Bluffs/9th Ave \$444.95 plus \$53.40 taxes & fees, totaling \$498.35 from 06/09/19-06/14/19.	*
07/08/19	191958	1,799.10	45 Builder Profile 10 Assessment \$899.55, 45 Strengths Finder 2.0-Hardcover \$899.55, totaling \$1,799.10 from Gallup on 07/07/19.	^
07/08/19	191958	694.79	4 Universal Perforated Ruled Writing Pads 50 Sheet, Dozen \$10.396/each \$41.56, 4 Universal Colored Perforated Note Pads 50 Sheet, Dozen \$18.55/each \$74.20, 2 Post-it Super Sticky Easel Pads, Pack of 8 \$193.99/each \$387.97, 2 Avery Two-Pocket Folders, 40-Sheet, 25 Assorted Folders \$8.19/each \$16.38, 2 EXPO Low Odor Dry Erase Markers, Chisel Tip 8 Pack \$5.74/each \$11.48, 2 Permanent Markers, Fine Point 12 Count \$6.97/each \$13.94, 2 (24 Pack) BIC Round Stic Xtra Life Ball Pen, Med Point Red 12 Count \$3.59/each \$7.18, 2 (3 Pack) Paper Mate Write Bros Stick Ballpoint Pen, Green Ink Dozen \$7.95/each \$15.90, 2 Bic Cristal Xtra Smooth Ball Pen Medium Point Blue 10 Count \$5.36/each \$10.72, 2 BIC Cristal Xtra Smooth Ball Pen Black 10 Count \$2.96/each \$5.92, 2 Sharpie Permanent Markers, Chisel Tip Black 4 Count \$4.92/each \$9.84 from Walmart on 07/07/19.	^
07/18/19	192065	1,389.07	Business Furniture Warehouse transaction for a 3 drawer lateral metal coated filing cabinet/station	#
07/29/19	192076	2,948.92	Mimeo chair/orang from Business Furniture Warehouse	#
08/01/19	192132	852.00	"Dads parent Café in a Box" from Be Strong Families for transaction curriculum.	#
08/08/19	192167	3,543.00	1 Train The Trainer \$499.00, 1 Basic Bookkeeping \$499.00, 1 Business Etiquette \$499.00, 1 Entrepreneurship \$499.00, 1 Marketing Basics \$499.00, 1 Personal Productivity \$499.00, 1 Work Life Balance \$499.00 plus \$50.00 shipping, totaling \$3,543.00 from Corporate Training Materials on 08/07/19.	^
08/20/19	192282	2,150.00	Registration for 2019 Fall ICA Conference Oct 2, 2019 - Oct 4, 2019 @ Riverside Casino \$2,150.00.	*
08/20/19	192282	1,662.74	1 Clifton Strengths Team Activities Guide \$99.99, 6 Clifton Strengths Theme Insights Cards for Coaches \$90.00, 12 Clifton Strengths Discovery Cards \$180.00, 7 Theme Dynamics Insight Cards \$105.00, 1 Strengths Based Selling \$19.99, 1 Teach With Your Strengths \$19.99, 1 Driving Employee Engagement Workbook \$20.00, 1 Strengths Based Leadership \$19.99, 100 Clifton Youth Strengths Explorer Access Code \$999.00 plus \$108.78 tax, totaling \$1,662.74 from Gallup on 08/20/19.	^
08/26/19	192334	102.67	1 Similac Advance PWD 30.8oz \$37.99, 2 Similac Advance PWD 12.4 oz \$18.99/each \$37.98, 2 STOV Copper Fit FRDM KN SLV XL \$9.99/each \$19.98 plus 7% tax \$6.72, totaling \$102.67 from Walgreens on 08/21/19.	^^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	1,165.74	-	-	-
NO	1,275.00	-	-	-
NO	498.35	-	-	-
NO	1,799.10	-	-	-
NO	694.79	-	-	-
NO	1,389.07	-	-	-
NO	2,948.92	-	-	-
NO	-	-	852.00	-
NO	-	-	3,543.00	-
NO	2,150.00	-	-	-
NO	-	-	1,662.74	-
YES	-	-	102.67	-

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For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
08/26/19	192334	509.24	1 Blue Bonnet Veg Oil \$3.34, 1 Deans Guacamole Dip \$2.00, 1 Hyv FF Sml Curd Cott \$1.99, 1 Hyv Sour Cream \$1.99, 1 Simply Garlic & Herbs \$2.00, 1 Simply Stkhse Diced \$2.00, 1 B Eye SF Ckn Flvr Ri \$1.97, 1 B Eye SF SW Style Ri \$1.97, 1 B Eye Veg Made Broc \$3.00, 1 EM Egg Bcn & Chs Burri \$8.88, 1 J Dean Bacon Egg & C \$8.99, 1 NY Ciabatta Rolls \$4.49, 2 Ore-Ida Steam N Mash \$2.96/each \$5.92, 1 Grbr Oatmeal Crl Sng \$2.99, 1 Hlwn Choc/Sugar Mix \$19.99, 1 Reeses PB Pmpkns \$6.49, 1 Barilla Ovn Rdy Lasa \$2.29, 1 Barilla Thick Spagh \$1.25, 1 Bear Creek Ched Broc \$4.99, 1 Bear Creek Ckn Noodle, 1 Bear Creek Tortilla, 1 Cap'n Crunch Berries \$3.00, 1 Cap'n Crunch PB Crun \$3.00, 1 Cmpbls HR Cheddar, 1 Cmpbls HR Tomato So, 1 Crckry GRMT Beef Sea, 1 DH SM Blubry Streuse, 2 Diet Mtn Dew Single \$1.99/each \$3.98 plus 2 Bottle Deposits \$0.05/each \$0.10, 1 Doritos Nacho, 2 Funyuns Onion, 1 GM Stkhse, 2 Grimes Chil, 2 Grimes, 1 HDN, 1 Beef, 1 Bnls Sknls, 1 Bnls Sknls Ckn Breast, 1 Chicken Fajita Mix, 1 Grazianos Italian Sa, 2 Grnd Beef Roll 85% \$2.99/each \$5.98, 1 HV Grated Parmesan \$1.99, 1 Hyv Dbl Smkd Thick \$4.49, 1 Hyv Fine Mex Blend \$2.38, 2 Hyv Fine Mozz & Prov \$2.38/each \$4.76, 1 Hyv Swt Smkd Thick \$4.49, 1 Lof Prem Hkry Smkd \$5.99, 1 Lof Prem Honey Ham \$5.99, 1 Pork Shoulder Bnls \$8.79, 1 Sargento Whl Milk Ri \$3.99, 1 St Louis Spare Ribs \$11.90, 1 St Louis Spare Ribs \$13.64, 1 SW Twice Baked Potato \$4.00, 1 Twice Baked Swt Pota \$4.00, 1 Tyson Nae Uncookd Wi \$8.99, 1 Velv Jalap Chs Slice \$3.49, 1 Velveeta Cheese Loaf \$7.48, 1 Dole Celery Hearts \$2.99, 1 GF Baby Carrots \$1.69, 1 Grn Gt Caulif Floret \$2.99, 1 Hyv Grnr Suprm Blend \$2.50, 1 Marzetti Chs & Garli \$2.00, 1 Marzetti Chunky Blue \$3.99, 1 Marzetti Grlc & Btr \$2.00, 4 Microwaveable Russet \$1.28/each \$5.12, 1 Produce \$3.49, 1 SC 5PK Sweet Corn \$3.99, 4 SWT Pato Micro Rdy \$1.68/each \$6.72, 1.04 lb White Onions \$1.99/lb \$2.07, plus \$2.75 tax, totaling \$509.24 from Hy-Vee on 08/23/19. Part of receipt is missing/illegible.	^^
09/09/19	192402	513.09	48 Clifton Youth Strengths Explorer Access Code \$479.52 plus \$33.57 tax, totaling \$513.09 from Gallup on 09/08/19.	^
09/09/19	192402	1,405.90	1 Total S.E.L.F Curriculum (Individual) \$612.00, 1 3.Putting the Pieces Together: What Trauma Does to the S.E.L.F \$19.99, 1 4. It's All About Survival: Fight-Flight-Freeze \$19.99, 1 6. What Does it Mean to Be Physically Safe? \$19.99, 1 7. What Does it Mean to Be Psychologically Safe? \$19.99, 1 15. Introduction to the World-and the Words -of Emotion-Mad, Sad, Glad, Scared, Shamed \$19.99, 1 16. Problem Solving \$19.99, 1 19. Self-Soothing and Stress Management \$19.99, 1 20. Hurt People Hurt People \$19.99, 1 21. Addictions, Safety and Self-Soothing \$19.99, 1 3. Putting the Pieces Together: What Trauma Does to the S.E.L.F \$19.99, 1 4. It's All About Survival-Fight-Flight-Freeze \$19.99, 1 6. What Does it Mean to Be Physically Safe? \$19.99, 1 7. What Does it Mean to Be Psychologically Safe? \$19.99, 1 15. Introduction to the World-and the Words-of Emotion-Mad, Sad, Glad, Scared, Shamed \$19.99, 1 16. Problem Solving \$19.99, 1 19. Self-Soothing and Stress Management \$19.99, 1 20. Hurt People Hurt People \$19.99, 1 21. Addictions, Safety and Self-Soothing \$19.99, 1 22. Resolving Conflict \$19.99, 1 Safety Lessons (10) \$180.00, 1 Emotions Lessons (9) \$162.00, 1 Loss Lessons (7) \$126.00, 1 Future Lessons (7) \$126.00, totaling \$1,405.90 from Community Works on 09/05/19.	^
09/18/19	192475	801.70	1 I Learned How To Save A Life Today Sticker \$15.00, 25 Mini CPR Keychain \$99.75, Invoice is partially illegible and missing \$686.95 of items , subtotal \$801.70 plus \$16.46 Fedex Home Delivery, totaling \$818.16 from Red Cross on 09/17/19.	^
09/26/19	192497	737.50	National Curriculum & Training Institute transaction for workbooks	#
09/30/19	192499	400.24	1 #000053436 78-DLG Duralast Gold Battery \$159.99, 1 Core Charge \$18.00, 1 #000349808 PV154 Duralast Purge Vlv/Solenoid \$34.99, 1 #000632624 59006 Chroma Graphics Chevy Windshield Decal \$14.99, 1 #000249149 BTP-1 AGS Battery Terminal and Cable Protector \$1.69, 1 #000080497 AZ3235 Performance Tools Battery Terminal Cleaner \$2.99, 1 #000525300 870039 22" Wiper Blade \$28.99, 1 #000525235 970030 Rain-X Quantum 16" Wiper Blade \$26.99, 1 #000525300 870039 Rain-X Quantum 22" Wiper Blade \$28.99, 1 #000001943 75130 Scott Blue Shop Towels Roll, 55CT \$3.99, 1 #000001943 75130 Scott Blue Shop Towels Roll, 55CT \$3.99, 1 #000207609 GMWH1 Metra GM Wire Harness 88 Up, \$13.99, 1 #000805239 U3S-32076 Little Tree 3 Pk Cherry Blossom Honey 3,Ct \$3.49, 1 #000344860 18581 Armor All Leather Wipes, 30CT \$5.49, 1 #000268983 10863 Armor All Cleaning Wipes , 30 CT \$5.49, 1 #000390830 44983 Armor All Multi Pack Wipes, 3 PK \$12.99, 1 #000012451 25217 Fast Orange Pumice Hand Cleaner 64 OZ \$8.99 minus Armor All Discount \$5.49 minus Scott Discount \$1.98 plus Tax \$26.18, totaling \$400.24 from Auto Zone. No Receipt Date provided.	^^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
YES	-	-	509.24	-
NO	-	-	513.09	-
NO	1,405.90	-	-	-
NO	801.70	-	-	-
NO	737.50	-	-	-
YES	-	-	400.24	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
09/30/19	192499	2,475.00	OWDDS Training Conference & Certification transaction	#
09/30/19	192499	747.32	1 Room Studio, 1 King Bed with Sofa Bed at Marriott Omaha from 11/17/19-11/21/19. Room Fee \$159.00 per night \$636.00 plus Taxes & Fees \$27.83 per night \$111.32, totaling \$747.32 from Expedia on 09/29/19.	^
10/04/19	192556	470.80	1 Feed Center \$139.99, 1 CS 4EVER Dlx Car Seat \$299.99 plus \$30.80 7% tax, totaling \$470.80 from Target on 09/30/19.	^^
10/04/19	192556	52.43	1 Mobile Phone \$49.00 plus \$3.43 7% tax, totaling \$52.43 from Walmart on 10/01/19.	^^
10/04/19	192556	500.00	Big O Tires transaction for car repairs to remove and replace wheel stud	^^
10/04/19	192556	500.00	Big O Tires transaction for car repairs to remove and replace wheel stud	^^
10/08/19	192578	2,346.05	National Curriculum & Training Institute transaction for workbooks	#
10/16/19	192615	1,483.58	40 Strengths Finder 2.0 (Hardcover) \$799.60, 40 Clifton Strengths Theme Dynamics Cards \$600.00 plus \$83.98 tax, totaling \$1,483.58 from Gallup. No invoice date provided.	^
10/16/19	192615	556.34	15 Strengths Finder 2.0 (Hardcover) \$299.85, 15 Clifton Strengths Theme Dynamics Cards \$225.00 plus \$31.49 tax, totaling \$556.34 from Gallup. No invoice date provided.	^
10/16/19	192615	2,125.00	25 Bring Your 'A' Game Textbook \$14.00/each \$350.00, 50 Certification Seat License \$10.00/each \$500.00, 25 Bring Your 'A' Game Participant Workbook \$7.50/each \$187.50, 25 Bring Your 'A' Game Participant Workbook \$7.50/each \$187.50, 25 Bring Your 'A' Game Textbook \$14.00/each \$350.00, 1 Bring Your 'A' Game Curriculum Guide \$275.00, 1 Bring Your 'A' Game Curriculum Guide \$275.00 totaling \$2,125.00 from The Center For Work Ethic Development on 10/16/19.	^
10/29/19	192667	201.14	1 Item \$164.98 , 1 Item \$23.00 plus \$13.16 tax, totaling \$201.14 from Target in October 2017. Recceipt is damaged/illegible, but Connect 2 Careers Check Authorization Form shows purchase is for car seat for new baby & warranty.	^^
10/29/19	192667	400.06	1 Plus Knit Btms/J \$11.99, 1 Plus Cas Knit To \$24.99, 1 Plus Drsy Knit \$24.99, 1 Plus Sweater \$39.99, 1 J/M Sweaters \$27.99 plus \$9.10 tax, totaling \$139.05 minus \$5.30 Gift Card minus \$25.00 Gift Card, totaling \$108.75 from Catos Fashion on 10/12/19. 1 Plus Cas Knit To \$17.99, 1 Plus Drsy Wvn To \$21.99, 1 Plus Cas Knit To \$21.99 plus \$4.34 tax, totaling \$66.31 from Catos Fashion on 10/17/19. No other Catos Fashion receipts provided. Missing \$225.00 of supporting documentation.	^^
11/20/19	192847	158.84	15 Top 5 Clifton Strengths \$9.99/each \$149.85 plus \$8.99 tax, totaling \$158.84 from Gallup on 11/15/19.	^
11/20/19	192847	870.39	1 18V Impact Driver Kit \$99.00, Replace Plan 1 Year \$7.97, 1 MF-IMP ADPT 1/2DR 1/2x3 \$8.99, 1 Charmin Mega Roll \$9.99, 1 Glad Gold Round Pan \$6.99, 1 Glad Gold Square Pan \$6.99 plus \$9.80 tax, totaling \$149.73 from Menards. 1 Torin 3-Ton Flrjack w/3 \$129.00, 1 Kobalt 3/8 in DR Torque \$59.97, 1 8 oz Work Horse LW \$2.97 plus \$13.44 tax, totaling \$205.38 from Lowes on 11/09/19. 1 Brackted Cal 2002 Chevrolet Suburban 1500 Limited Lifetime Warranty \$71.99, Core Charge \$40.00, 1 Brackted Cal 2002 Chevrolet Suburban 1500 Limited Lifetime Warranty \$71.99, 1 Core Charge \$40.00 minus BRK Bolt Kit Return \$8.39 plus \$15.09 tax, totaling \$230.68 from O'Reily Auto Parts on 11/09/19. 1 #000384458 DL515036HD Duralast Hub Assembly \$132.99, 1 #000384458 DL515036HD Duralast Hub Assembly \$132.99 plus \$18.62 tax, totaling \$284.60 from AutoZone on 11/08/19.	^^
11/20/19	192847	133.74	1 Duralast Semi-Metallic Brake Pads MKD834 \$31.99, 2 Duralast Brake Rotors 55067DL \$46.99/each \$93.98 minus \$0.98 Brake Bundle plus \$8.75 tax, totaling \$133.74 from AutoZone on 11/10/19.	^^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	2,475.00	-	-	-
NO	747.32	-	-	-
YES	470.80	-	-	-
YES	52.43	-	-	-
YES	500.00	-	-	-
YES	500.00	-	-	-
NO	2,346.05	-	-	-
NO	1,483.58	-	-	-
NO	-	-	556.34	-
NO	-	-	2,125.00	-
YES	201.14	-	-	-
YES	-	-	400.06	-
NO	158.84	-	-	-
YES	-	-	870.39	-
YES	-	-	133.74	-

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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
12/03/19	192917	1,986.86	45 Clifton Strengths Discovery Cards \$675.00, 45 Top 5 Clifton Strengths \$899.55, 15 Wellbeing: The Five Essential Elements \$299.85 plus \$112.46 tax, totaling \$1,986.86 from Gallup on 12/03/19.	^
12/16/19	192974	2,442.62	Versare transaction for Portable a sliding wall	#
12/19/19	193012	2,042.60	Business Furniture Warehouse transaction for a desk riser & work station with glass shield	#
12/19/19	193012	1,754.00	Versare transaction for work screens	#
01/21/20	193168	1,187.23	1 Staples 3 Year Furniture Protection Plan \$19.99, 1 Seville Classics Airlift Electric Standing Desk \$548.59, 1 Motionwise 24" x 48" Electric Height Adjustable Desk \$359.99, 1 Ave Six Juliana Green Screen Back Mesh Task Chair \$180.99 plus \$77.67 tax, totaling \$1,187.23 from Staples on 01/20/20.	^
01/21/20	193168	1,694.89	1 4-Tiered Acrylic Literature Wall Rack \$175.99, 2 Outdoor Acrylic Brochure Wall Rack \$29.92, 2 Tiered Wire Dump Bin w/ Wheels & Removable Dividers \$337.98, 1 40" W Bus Cart with 2 Side Trash Bins \$156.99, 2 Bag Stand with 3 Arms for 33 Tote Capacity \$103.98, 1 Locking Metal Ballot Box w/ 8.5 x 11 Acrylic Header \$49.99, 1 3-Tier Dump Bin, Pine Wood Frame with Chalkboard Header \$278.37, 1 Steel Coat Hanger \$129.99, 2 Hand Sanitizer Dispensers \$199.98 plus \$231.70 shipping, totaling \$1,694.89 from displays2go on 01/20/20.	^
01/23/20	193182	409.99	1 3 White/3 Choc Cupcake \$5.99, 1 Jalapeno Cheddar Bread \$5.99, 1 AE 2% Choc Milk \$2.99, 1 AE LF French Van Bea \$0.69, 1 AS LF Lemon Yogurt \$0.69, 2 AE LF Peach Yogurt \$0.69/each \$1.38, 2 AE LF Strwbrry Ban \$0.69/each \$1.38, 2 Hyv Slted Btr Qtrs \$3.68/each \$7.36, 1 Hyv Unsltd Swt Btr \$3.68, 1 Kozy Shack Tapioca \$3.88, 2 Simply Shredded Hash \$2.99/each \$5.98, 1 Wings Bngls Buffalo \$9.99, 1 Banq Poly Bag Orig, 1 Bella Thin Pepperoni, 1 Bella Thin Ult Supre, 1 El Mont Beef & Bean, 2 Hyv Steam Mix Veggies \$3.76, 1 Brach Dlx Mlk, 1 M&M Caramel, 1 M&M Peanut, 1 V8, 1 Zesta Original, 1 Crest Ntcbyl Wht, 1 Degree Men Cool Rush \$5.99, 2 Ecotools Eco-Pouf \$1.99/each \$3.98, 1 Gillette Hydr Bdy Wsh \$4.99, 1 TC Hyrdogen Peroxide \$1.49, 1 90% Lean 10% Fat \$10.98, 1 90% Lean 10% Fat \$10.93, 1 90% Lean 10% Fat \$10.23, 1 Bacon Chedd Jalap \$7.34, 1 Dilusso Rst Bf Colb \$5.00, 1 Hyv 2% Fine Colby Jack \$2.68, 1 Hvy B/S Ckn Thigh \$5.29, 1 Hvy B/S Ckn Thigh \$5.20, 1 Pork Shoulder Bnls \$14.32, 1 Smthfld Prime Smkd \$3.49, 1 Smthfld Roast Beef \$3.49, 1 Sub Italian Style \$5.00, 1 Velveeta Cheese Loaf \$7.48, 1 Dilusso Lrg Caesar \$7.99, 1 Dilusso Lrg Chef \$7.99, 1.85 lb Dole Bananas \$0.59/lb \$1.09, 1 GG Klondike Goldust \$3.99, 3 Hass Large Avocado \$2.68/each \$8.04, 2.55 lb Juicy Apples 2.49/lb \$6.35, 1.78 lb Red Seedless Grapes \$2.99/lb \$5.32, 1 SC Lrg Celery/Carrot \$6.95, 1.53 lb Sweet Onions \$1.29/lb \$1.97 plus \$7.86 tax, totaling \$409.99 from Hy-Vee on 01/21/20. Receipt is missing information/illegible on part of receipt.	*

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	1,986.86	-
NO	2,442.62	-	-	-
NO	2,042.60	-	-	-
NO	1,754.00	-	-	-
NO	-	-	1,187.23	-
NO	-	-	1,694.89	-
NO	-	-	409.99	-

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02/03/20	193306	777.71	1 JR Twzlr Fex \$5.48, 1 Nestle Asrtd \$4.98, 1 Nestle Asrtd \$4.98, 1 Book \$8.08, 1 Book \$6.28, 1 Tissue 36Sht \$3.98, 1 Lrg Love \$0.98, 1 Lrg Love \$0.98, 1 AIB Crsd \$1.38, 1 AIB Crsd \$1.38, 1 Roll Wrap \$3.98, 1 Unisom Gels \$10.98, 1 30G Tote \$14.88, 1 30G Tote \$14.88, 1 5-Hour Energy \$20.98, 1 GV Taco S \$1.98, 1 Pkg Salad \$1.62, 1 18-Wht Hkbrd \$17.84, 1 18-Wht Hkbrd \$17.84, 1 27 WHT Hkbrd \$23.84, 1 27 WHT Hkbrd \$23.84, 1 27 WHT Hkbrd \$23.84, 1 Funyuns \$1.60, 1 Mt Dew \$1.98 plus Bottle Deposit \$0.05 plus \$14.94 tax, totaling \$233.65 from Walmart on 01/25/20. 1 Bag Lg Green & Blue \$3.99, 1 Card Brthday Hallmark \$3.99, 1 Home Accents Lime M \$19.99 minus \$10.00 discount, 1 SBC Chocolate Pretzel \$3.99, 1 SBCC Cupid Crunch \$4.99, 1 Charmin Ult Strong \$15.99, 1 Wheat Things Tom&Bas \$2.98, 1 Basin Bath Salt \$4.99 plus \$3.36 tax, totaling \$54.27 from Hy-Vee on 01/27/20. 2 3-Tier Chrome Shelf Unit \$19.97/each \$39.94, 4 Germ-X Original 28 oz \$3.88/each \$15.52 plus \$3.88 7% tax totaling \$59.34 from Hy-Vee on 01/26/20. 1 AE 2% Red Fat Milk \$2.19, 1 Hyv 100 Orange Juice \$2.89, 1 Hyv Sft Margarine \$1.28, 2 Jello FF Tapioca \$2.49/each \$4.98, 1 Bounty SAS Wht Triple, 1 Check Mix Cheddar, 1 Chex Mix Jalapeno, 1 Chex Mix Turtle, 2 Diet Mtn Single, 2 Bottle Deposit \$0.05/each \$0.10, 1 GM Check Mix, 1 Ruffles Orig Party, 1 Ziploc Slider Gal, 1 Ziploc Slider QT \$2.00, 1 Basin Bath Bomb \$19.99, 1 Ground Beef Bacon Ch \$5.00, 1 Ground Beef Bacon Ch \$5.00, 1 Ground Beef Bacon Ch \$5.00, 1 Hills Ched Lit Smok \$2.99, 1 King Hawaiian Slider \$3.88, 1 King Hawaiian Slider \$3.88, 1 Kraft Amer Singles \$2.98, 1 Dilusso Chicken Caes \$4.99, 1 Dilusso Trk Ham Bcn \$4.99, 2.27 lb Dole Bananas \$0.59/lb \$1.34, 1 Halo Mand Orng \$5.99, 2 Jim Caramel Dip 6pk \$4.99/each \$9.98 plus \$4.11 tax, totaling \$143.14 from Hy-Vee on 01/31/20. 1 Fudge Brownies 6 CT \$5.99, 1 Iced Cut Out Cookies \$5.99, 1 Pretzel Bread Demi \$2.29, 1 Pretzel Bread Demi \$2.29, 1 Pretzel Bread Demi \$2.29, 1 AE French Onion Dip \$1.19, 1 AE Party Dip \$1.19, 1 Blue Bonnet Veg Oil \$3.34, 1 Hyv Bagel Blueberry \$1.88, 1 Hyv Bagel Plain \$1.88, 1 BLT Pasta Salad \$8.18, 1 Hyv Chicken Tndrln Frtr \$18.99, 1 Hyv Cntry Salad, 1 Orange Pineapple Par, 1 Strawberries & Creme, 10 Various Gerber Baby Food, 1 Mtn Dew Zero plus \$0.05 Bottle Deposit, 1 TC Ibuprofen 200MG \$11.99, 1 Tylenol PM Caplets \$14.99, 1 Unisom Sleep Gels \$8.99, 1 Happy Tot Apple Blub \$2.88, 1 Happy Tot Trk Bolog \$3.29, 1 Bacon Jalapeno Chdr \$8.11, 1 Beer Cheese \$6.65, 1 Hvy Pppr Jack Summer \$3.88, 1 Hyv Summer Ssage \$3.88, 1 Pretzilla Pretzel \$5.99, 1 SC Lrg 6 Mix \$8.87 plus \$6.62 tax, totaling \$220.65 from Hy-Vee on 02/02/20. Receipt is missing information/illgeible for part of receipt.	*
02/07/20	193336	2,112.34	100 CPR Keychain with Face Shield and Gloves \$275.00, 6 CPR Practi-Shields \$69.00, 1 BLS Instructor Starter Kit \$1,725.00 plus \$43.34 shipping Fedex, totaling \$2,112.34 from American Red Cross on 02/06/20.	^
02/19/20	193433	292.62	No supporting documentation is available however, this reimbursement was charged to an office supplies expense account.	
02/24/20	193458	473.49	4 Curtain Pnls \$19.99/each \$79.96, 2 Window Panels \$12.99/each \$25.98, 2 Curtain Tiers \$21.99/each \$43.98, 4 Curtain Pnls \$21.99/each \$87.96, 1 Curtain Rod \$3.79, 3 Curtain Rods \$14.49/each \$43.47, 2 Curtain Rods \$14.49/each \$28.98, 1 Curtain Rod \$13.79, 1 Curtain Rod \$14.99, 2 Tension Rods \$3.99/each \$7.98 plus \$21.05 6% Tax, totaling \$371.93 from Target on 02/22/20. 1 Prem Wht Hldbck \$23.31, 1 Connect MB Hldbck \$23.98, 1 Connect MB Hldbck \$11.99, 1 Prem Blk Hldbck \$11.99, 1 Prem Blk Hldbck \$11.99, 1 Prem Blk Hldbck \$11.66 plus \$6.64 totaling \$101.56 from Bed Bath & Beyond on 02/22/20.	^^
02/24/20	193458	933.31	6 Quarts Oil \$30.00, 1 Oil Filter \$7.00, 1 Tube \$6.25, 1 Wash Solvent \$1.75, 1 Left Wheel Bearing \$233.02, 1 PS Pump \$146.72, 1 High Per Line \$93.10, 1 Bolt \$43.48, 1 Brake Line Kit \$233.20, 1 Power Steering Fluid \$9.14, 1 Brake Fluid \$8.50, 7.5 hours labor \$487.50. Labor \$487.50 plus Parts \$419.05 plus Accessories \$62.64 minus 10% Discount \$96.92 plus \$61.06 tax, totaling \$933.31 from Barney's Wrecker & Crane on 02/17/20.	^^
03/11/20	193566	1,134.03	35 Clifton Strengths for Students \$699.65, 5 Clifton Strengths Discovery Cards (set of 5) \$375.00 plus \$59.38 shipping, totaling \$1,134.03 from Gallup. No invoice date provided.	^
03/11/20	193566	2,901.84	Versare office supplies transaction for items such as sliding portable partitions	#

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	777.71	-
NO	-	-	2,112.34	-
NO	-	-	-	292.62
YES	-	-	473.49	-
YES	-	-	933.31	-
NO	1,134.03	-	-	-
NO	-	-	2,901.84	-

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03/17/20	193590	411.27	Gerber 2nd Apl/Strwb \$1.25, 1 Grbr Tddlr Apl/Mango \$1.25, 2 Simlac Adv Stage 2 \$34.99/each \$69.98 minus \$10.00 Discount, 1 T Toes 2 Apl Ban Blu \$0.99, 1 T Toes 2 Ban Peach \$0.99, 2 Clorox Wipes Vpk \$7.99/each \$15.98, 2 Cottonelle Cln Care \$6.98/each \$13.96, 1 Simply Mega Rolls \$7.99, 1 Halls Kids Cherry \$3.99, 1 Oillogic Stuffy Nose \$8.99, 2 TC Infant Ibuprofen \$8.99/each \$26.97, 1 Tylenol Infnt Grape \$5.99, 1 HappyBaby 2 API Blub \$1.99, 1 HappyBaby 2 Apl Kale \$1.99, 1 HappyBaby 2 Ban Rspb \$1.99, 1 Plum 2 Broccoli \$1.79, 1 Plum 2 Peach Apricot \$1.79, 1 Plum 2 Pear & Mango \$1.79, 1 2 Plum Bry & Brly \$1.79, 1 2 Plum Pumpkin & Ban \$1.79 plus \$5.87 tax, totaling \$169.12 from Hy-Vee on 03/12/20. 1 AE 2% Chocolate Milk \$2.99, 1 AE Party Dip \$1.00, 1 AE Toasted Onion Dip \$1.00, 1 Hyv OJ No Pulp w/ Cal \$6.77, 1 Brnbry Swt Hwn Buns \$2.99, 1 Brwnbry Cntry Sourdo \$3.69, 2 Clorox Wipes Vpk \$7.99/each \$15.98, 1 Cottonelle Cln Care \$6.98, 3 Cottonelle Ult Cmfrt \$6.98/each \$20.94, 1 Dots Pretzels \$6.88, 1 Frito Scoops \$2.88, 2 Hyv LS Taco Seasoning \$1.00, 1 OEP Bold Nacho, 1 OEP Chsy Mex, 2 RRF Orange Chicken \$4.99/each \$9.98, 1 Trdtl Stff Bnls Po, 3.30 lb Cosmic Crisp Apples \$2.99/lb \$9.87, 1 Cuties Clemnt Mandrn \$5.99, 2.78 lb Dole Bananas \$0.59/lb \$1.64, 2 Dole Greener Selctn \$2.99/each \$5.98 plus \$5.31 tax, totaling \$242.15 from Hy-Vee on 03/12/20. Receipt is missing information/illegible for part. *
03/17/20	193590	274.38	1 Updated Separate \$14.99, 1 Bath Co-ordinate \$13.99, 1 Bath Co-ordinate \$13.99, 1 Bath Co-ordinate \$13.99, 1 Junior Bottom \$32.99, 1 Junior Bottom \$32.99, 1 Misses Wovens \$24.99, 1 Misses Apparel \$39.99, 1 Misses Wovens \$24.99, 1 Misses Apparel \$39.99 plus \$21.48 tax, totaling \$274.38 from Kohls on 03/14/20. *
03/17/20	193590	1,065.60	1 GoPro Hero8 Special Bundle \$449.99, 1 Hero8/7 Dual Battery Charger \$49.99, 1 Ball Joint Buckle \$19.99, 1 Hero8 Black Protect/Dive Hous \$39.99, 1 YR ADH 400 \$49.99 plus \$39.60 tax, totaling \$699.54 from Best Buy on 02/21/20. 1 Bst Ch Wipes \$2.59, 1 Baby Wipes \$1.95, 1 Baby Wipes \$1.95, 1 J&J Bby Bth \$6.65, 1 Baby Wipes \$1.95, 1 Baby Wipes \$1.95, 1 Baby Wipes \$1.95, 1 Baby Wipes \$1.95, 1 Windex Wipes \$3.49, 1 TF BX Secty Envelop \$1.75 plus \$1.83 tax, totaling \$28.01 from Shugars on 03/14/20. 6 Nestle Pipo \$2.49/each \$14.94, 2 Brita \$17.99/each \$35.98, 1 Wtr Filter Pit \$17.99 plus \$4.97 tax, totaling \$73.88 from Target on 03/14/20. 2 6PK Puffs Family, 2 6PK Paper Towels \$15.98/each \$31.96 plus \$7.49, totaling \$132.37 from Menards on 03/12/20. Receipt missing information/illegible on part. 1 Emoji Pop Up \$2.49, 1 Emoji Pop Up \$2.49, 1 Bubble Bomb \$6.00, 1 Gld Bath Bom \$6.00, 1 3CT 18IN CP \$4.99, 1 Grow/Glw Creature Girl, 1 Grow/Glw Creature Girl, 1 Grow/Glw Dragon, 20 CT FSTV Grn, 1 Magic Grow, 1 8 CT 7IN OTG Pl Reas, 1 16CT BN Reason/Celbrt \$2.99, 1 Val Pk CNFT Reasn/Celbrt \$3.99, 1 12CT 5IN Deco Val Pk \$5.99, 1 8CT 10IN OTG PL Reason/Celbrt \$3.99, 1 54x102in TC \$3.49, 1 20CT 9OZ Fstv Grn Cup \$2.99 plus \$6.16, totaling \$108.85 from Party City. No receipt date provided on copy. Missing information/Illegible in parts. 1 Clorox \$4.39, 2 Dial \$1.49/each \$2.98, 1 U By Kotex \$9.39, 1 Puffs \$4.69 plus \$1.50 tax, totaling \$22.95 from Target on 03/14/20. *
03/19/20	193626	147.20	50 Real Colors Instrument Youth English \$6.95/each \$347.50, 50 Real Colors Instrument Adult English \$12.50/each \$625.00, 5 Real Applications Workbook \$13.50/each \$67.50, 2 Real Applications Facilitator Guide \$60.00/each \$120.00, 5 Real Solutions Workbook \$13.50/each \$67.50, 1 Real Solutions Facilitator Guide \$60.00, totaling \$1,287.50. 5 Real Teams Workbook \$13.50/each \$67.50, 1 Real Teams Facilitator Guide \$60.00, 2 Real Parenting \$14.25/each \$28.50, 2 Real Relationships \$14.25/each \$28.50, totaling \$184.50. Invoices make up the totals broke down \$147.20 & \$1,324.80 from Real Colors on 03/07/20. ^
03/19/20	193626	1,324.80	50 Real Colors Instrument Youth English \$6.95/each \$347.50, 50 Real Colors Instrument Adult English \$12.50/each \$625.00, 5 Real Applications Workbook \$13.50/each \$67.50, 2 Real Applications Facilitator Guide \$60.00/each \$120.00, 5 Real Solutions Workbook \$13.50/each \$67.50, 1 Real Solutions Facilitator Guide \$60.00, totaling \$1,287.50. 5 Real Teams Workbook \$13.50/each \$67.50, 1 Real Teams Facilitator Guide \$60.00, 2 Real Parenting \$14.25/each \$28.50, 2 Real Relationships \$14.25/each \$28.50, totaling \$184.50. Invoices make up the totals broke down \$147.20 & \$1,324.80 from Real Colors on 03/07/20. ^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	411.27	-
NO	-	-	274.38	-
NO	-	-	1,065.60	-
NO	147.20	-	-	-
NO	1,324.80	-	-	-

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
03/19/20	193626	1,472.00	50 Real Colors Instrument Youth English \$6.95/each \$347.50, 50 Real Colors Instrument Adult English \$12.50/each \$625.00, 5 Real Applications Workbook \$13.50/each \$67.50, 2 Real Applications Facilitator Guide \$60.00/each \$120.00, 5 Real Solutions Workbook \$13.50/each \$67.50, 1 Real Solutions Facilitator Guide \$60.00, totaling \$1,287.50. 5 Real Teams Workbook \$13.50/each \$67.50, 1 Real Teams Facilitator Guide \$60.00, 2 Real Parenting \$14.25/each \$28.50, 2 Real Relationships \$14.25/each \$28.50, totaling \$184.50. Invoices make up the total \$1,472.00 from Real Colors on 03/19/20.	^
03/24/20	193648	1,056.18	1 Head Gasket Set \$130.08, 1 Head Bolts \$70.72, 1 Intake Gasket \$67.28, 1 Anti-Freeze \$37.00, 5 Qt Oil & Filter \$32.00, 10 Hours Labor \$650.00 plus \$69.10 tax, totaling \$1,056.18 from Barney's Services on 03/04/20.	^^
05/01/20	193888	423.79	4 225/50R17 94V Aspen GT-AS SRI BW \$84.99/each \$339.96, 4 Computer Wheel Balance \$15.00/each \$60.00, 4 Tire Disposal Fee \$5.00/each \$20.00, 4 Tire Protection Plan \$15.00/each \$60.00 minus \$84.99 Buy 3 Get 1 Promotion. Parts \$339.96 Labor \$35.01 Waste Disposal \$20.00 Shop Supplies \$2.40 Sales \$26.42, totaling \$423.79 from Big O Tires on 04/15/20.	^^
05/01/20	193888	481.80	1 Smead Fastener File Folder Purple 50 per box \$30.90, 2 Smead Fastener File Folder Red 50 per Box \$26.76/each \$53.52, 2 Pendaflex Fastener Folder 50 per Box \$19.99/each \$39.98, 2 Smead Fastener File Folder Assorted Colors 50 Per Box \$25.75/each \$51.50, 1 Smead Fastener Green 50 Per Box \$26.51, 1 Smead Fasteners Orange 50 Per Box \$24.33, 16 Office Depot Large Mobile File Box, Letter Size \$13.97/each \$223.52 plus \$31.54 tax, totaling \$481.80 from Amazon on 05/01/20.	^
05/13/20	193915	583.06	1 Klvid Heavy Duty Pedestal Poster Sign Stand Adjustable 2 Pack \$69.59, 3 Blue Disposable Three Layers Masks 50 PCS \$54.99/each \$164.97, 1 Please Praticce Social Distancing Banner \$59.79, 3 4 Pack x 8 Fl OZ Artnaturals Hand Sanitizer \$18.95/each \$56.85, 6 Social Distancing Sign-Light Blue \$14.99/each \$89.94, 6 Social Distancing White/Green Signs \$9.99/each \$59.94, 4 "Do Not Enter with Symptoms" Covid Signs \$10.95/each \$43.80 plus \$38.18 tax, totaling \$583.06 from Amazon on 05/12/20.	^
05/19/20	193989	635.67	10 Wellbeing: The Five Essential Elements \$199.90, 10 Clifton Strengths for Students \$199.90, 10 Top 5 Clifton Strengths \$199.90 plus \$35.97 tax, totaling \$635.67 from Gallup. No invoice date provided.	^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	1,472.00	-
YES	-	-	1,056.18	-
YES	423.79	-	-	-
NO	481.80	-	-	-
NO	583.06	-	-	-
NO	635.67	-	-	-

Report on Special Investigation
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
05/19/20	193990	2,137.57	1 Forms 11&12 Locator Test 25/Pkg \$92.70, 1 Level L, Forms 11&12 Word List \$1.71, 1 Level L, Form 11 Consumable Test Books 25/Pkg \$167.00, 1 Level L, Form 12 Consuable Test Books 25/Pkg \$167.00, 1 Level E, Form 11 Test Books 25/Pkg \$167.00, 1 Level E, Form 12 Test Books 25/Pkg \$167.00, 1 Level M, Form 11 Test Books 25/Pkg \$167.00, 1 Level M, Form 12 Test Books 25/Pkg \$167.00, 1 Level D, Form 11 Test Books 25/Pkg \$167.00, 1 Level D, Form 12 Test Books 25/Pkg \$167.00, 1 Level A, Form 11 Test Books 25/Pkg \$167.00, 1 Level A, Form 12 Test Books 25/Pkg \$167.00, Forms 11&12 locator Test Answer Booklet 25/Pkg \$24.10, Level E, Form 11 Answer Booklet 25/Pkg \$25.75, Level E, Form 12 Answer Booklet 25/Pkg \$25.75, Level M, Form 11 Answer Booklet 25/Pkg \$25.75, Level M, Form 12 Answer Booklet 25/Pkg \$25.75, Level D, Form 11 Answer Booklet 25/Pkg \$25.75, Level A, Form 11 Answer Booklet 25/Pkg \$25.75, Level A, Form 12 Answer Booklet 25/Pkg \$25.75, Forms 11&12 Locator Test SCOREZE Answer Booklet 25/Pkg \$59.55, Level E, Form 11 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level E, Form 12 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level E, Form 11 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level E, Form 12 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level E, Form 11 Language SCOREZE Answer Booklet 25/Pkg \$59.55, Level E, Form 12 Language SCOREZE Answer Booklet 25/Pkg \$59.55, Level M, Form 11 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level M, Form 12 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level M, Form 11 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level M, Form 12 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level M, Form 11 Language SCOREZE Answer Booklet 25/Pkg \$59.55, Level D, Form 11 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level D, Form 12 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level D, Form 11 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level D, Form 12 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level D, Form 11 Language SCOREZE Answer Booklet 25/Pkg \$59.55, Level A, Form 11 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level A, Form 12 Math SCOREZE Answer Booklet 25/Pkg \$59.55, Level A, Form 11 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level A, Form 12 Reading SCOREZE Answer Booklet 25/Pkg \$59.55, Level A, Form 11 Language SCOREZE Answer Booklet 25/Pkg \$59.55, Level A, Form 12 Language SCOREZE Answer Booklet 25/Pkg \$59.55, Forms 11&12 Locator Large Print Test Book \$92.70, Level L, Forms 11&12 Large Print Word List \$3.75, Level L, Form 11 Large Print Test Book \$93.35, Level L, Form 12 Large Print Test Book \$93.35, Level E, Form 11 Large Print Test Book \$93.35, Level E, Form 12 Large Print Test Book \$93.35, Level M, Form 11 Large Print Test Book \$93.35, Level M, Form 12 Large Print Test Book \$93.35, Level D, Form 11 Large Print Test Book \$93.35, Level D, Form 12 Large Print Test Book \$93.35, Level A, Form 11 Large Print Test Book \$93.35, Level A, Form 12 Large Print Test Book \$93.35, Forms 11&12 Locator Test Large Print Answer Booklet \$4.85, Level E, Form 11 Large Print Answer Booklet \$4.85, Level E, Form 12 Large Print Answer Booklet \$4.85, Level M, Form 11 Large Print Answer Booklet \$4.85, Level M, Form 12 Large Print Answer Booklet \$4.85, Level D, Form 11 Large Print Answer Booklet \$4.85, Level D, Form 12 Large Print Answer Booklet \$4.85, Level A, Form 11 Large Print Answer Booklet \$4.85, Level A, Form 12 Large Print Answer Booklet \$4.85, Forms 11&12 Locator Braille Test Booklet \$267.75, Forms 11&12 Braille Word List \$12.90, Level L, Form 11 Braille Test Booklet \$267.75, Level L, Form 12 Braille Test Booklet \$267.75, Level E, Form 11 Braille Test Booklet \$535.50, Level E, Form 12 Braille Test Booklet \$535.50, Level M, Form 11 Braille Test Booklet \$535.50, Level M, Form 12 Braille Test Booklet \$535.50, Level D, Form 11 Braille Test Booklet \$535.50, Level D, Form 12 Braille Test Booklet \$535.50, Level A, Form 11 Braille Test Booklet \$535.50, Level A, Form 12 Braille Test Booklet \$535.50, Forms 11&12 Locator Audio CD \$56.75, Level L, Form 11 Audio CD \$56.75, Level L, Form 12 Audio CD \$56.75, Level E, Form 11 Audio CD \$56.75, Level E, Form 12 Audio CD \$56.75, Level M, Form 11 Audio CD \$56.75, Level M, Form 12 Audio CD \$56.75, Level D, Form 11 Audio CD \$56.75, Level D, Form 12 Audio CD \$56.75, Level A, Form 11 Audio CD \$56.75, Level A, Form 12 Audio CD \$56.75, 1 Forms 11&12 PBT Test Forms 11&12 Individual Diagnostic Profile 25/Pkg \$26.50, Level M, Forms 11&12 Individual Diagnostic Profile 25/Pkg \$26.50, Level D, Forms 11&12 Individual Diagnostic Profile 25/Pkg \$26.50, Level A, Forms 11&12 Individual Diagnostic Profile 25/Pkg \$26.50 plus \$278.81 shipping, totaling \$2,137.57 from Tab 11&12 on 05/09/20.	^
06/04/20	194080	495.00	1 ATD Virtual Conference: Building Capabilities and Connection \$495.00 from Association for Talent Development. No invoice date provided.	^
06/04/20	194080	495.00	1 ATD Virtual Conference: Building Capabilities and Connection \$495.00 from Association for Talent Development. No invoice date provided.	^
07/01/20	194223	192.59	1 Milwaukee Darker 12 M \$179.99 plus \$12.60 tax, totaling \$192.59 from Bass Pro Shops. No invoice date provided.	^^
07/01/20	194223	1,595.00	ATD training transaction "Creating Leadership Development Programs Certificate"	#

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	2,137.57	-	-	-
NO	495.00	-	-	-
NO	495.00	-	-	-
YES	192.59	-	-	-
NO	1,595.00	-	-	-

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
07/01/20	194223	745.00	ATD training transaction "Essentials of Training Coordinator"	#
07/01/20	194223	1,595.00	ATD training transaction "Change Management Certificate"	#
07/01/20	194223	695.00	ATD training transaction "Essentials of Emotional Intelligence for Improved"	#
07/21/20	194362	2,553.00	Saavsus transaction for "Parenting Now Curriculum"	#
08/19/20	194492	404.80	1 Guitar \$9.97, 1 Cheese \$2.78, 1 Cheese \$2.78, 1 Chikn Nugget \$9.97, 1 Reese Snack \$2.88, 1 Reese Snack \$2.88, 1 Site Merch \$2.98, 1 Barbie Doll \$4.94, 1 Fltr 20x25x4 \$28.88, 1 Micro 16x25 \$15.88, 1 Tiger Paw \$4.98, 1 Barbie Doll \$17.88, 1 Stroller \$24.98, 1 YP GG 16CT \$3.98, 1 Jimmy Dean \$9.68, 1 Onion Chopper \$17.44, 1 2LB Vel Orig \$7.48, 1 GB Spry Frsh \$6.97, 1 Hangers \$1.97, 1 Nancy Dr DVD \$3.74, 1 Storks DVD \$5.00, 1 BarbPink DVD \$5.00, 1 Sour Cream \$2.12, 3 Bell Peppers \$0.76/each \$2.28, 1 Sterlt-40G \$19.98, 1 Sterlt-27G \$16.98, 1 Sterlt-19G \$9.98, 1 Caramel Dip \$3.58, 1 Sandwich \$8.98, 1 Sandwich \$8.98, 1 Jacks Ol \$2.50, 1 Jacks Ol \$2.50, 1 Dig Ol \$5.00, 1 Dig Ol \$5.00, 1 Dgrno 3MT Pz \$5.00, 1 Dgrno 3MT Pz \$5.00, 1 Apple 3 Bag \$3.97, 1 Vit D Milk \$4.62, 1 Chelsea Doll \$3.94, 1 Chelsea Doll \$3.94, 1 Chelsea Doll \$3.94, 1 Dur Alk AA8 \$7.47, 1 HD 50FT Hose \$17.32, 1 HD 50FT Hose \$17.32, 1 BRB Access \$9.88, 1 White Bread \$2.88, 1 White Bread \$2.88, 1 Gold Bond \$7.88, 1 Reese Snack \$2.88, 1 Ckies n Cream \$1.48, 1 Mt Dew \$1.98 plus Bottle Deposit \$0.05, 1 Mt Dew \$1.98 plus Bottle Deposit \$0.05 plus \$19.42 tax, totaling \$404.80 from Walmart on 08/18/20.	^^
08/19/20	194492	379.44	1 Tostitos Scoops \$4.29, 2 Ziploc Slider Gal St \$2.99/each \$5.98, 2 Ziploc Slider Qt Sto \$2.99/each \$5.98, 1 Diet Mtn Dew CF 12PK \$5.49 plus Bottle Deposit \$0.60, 1 Diet Pepsi CF 12PK \$5.49 plus Bottle Deposit \$0.60, 2 Mtn Dew 12 PK Can \$5.49/each \$10.98, 2 Bottle Deposits \$1.20, 1 Squirt 12PK Can \$5.49 plus Bottle Deposit \$0.60, 1 Wild Cherry Pepsi 12PK \$5.49 plus Bottle Deposit \$0.60 minus \$10.84 discount, 1 Degree Men \$6.49, 1 Item \$10.94, 1 Item \$4.00, 1 TC Ibuprofen \$9.99, 1 Zyrtec Allergy, 1 NTR Made Skin Nails, 1 Hyv Singles American \$3.78, 1 Jville FC Orig Links \$3.29, 1 Kraft Shred Colby \$2.98, 1 Cuties Madarins \$5.99, 2.48 lb Dole Bananas @ \$0.59/lb \$1.46, 3 Hass Large Avocado \$2.00/each \$6.00, 3.31 lb Prm Jmbo Honeycrisp Ap \$3.69/lb \$12.21, 2.18 lb \$1.48/each \$3.23, 1 SC Lrg Cut Pineapple \$8.81, 1.63 lb Yellow Peaches \$0.97/each \$1.58 plus \$13.26 tax, totaling \$379.44 from Hy-Vee. Part of receipt is missing.	^^
08/19/20	194492	431.66	1 Red Baron Sngl Four Cheese \$3.34, 1 Red Baron Sngl Pepperoni \$3.33, 1 JD Meat Lovers Brkfst Bowl \$2.59, 1 JD Sasg N Grvy Brkfst Bowl \$2.59, 1 JD Bscts N Grvy Brkfst Bowl \$2.59, 1 Lays Prty Sz Sour Cream Onion \$4.50, 1 JD Sausg Egg Chs Croiss \$9.99, 1 Cottonelle Clean Mega 6pk \$7.48, 1 Pasquales Orig Saus Pproni \$5.49, 1 Mt Dew Dt 20 oz \$1.99 plus Bottle Deposit \$0.05, 1 Mtn Dew Dt 20 oz \$1.99 plus Bottle Deposit \$0.05, 1 Fway Margarine Sft Bwl, 1 Pasquales Orig Spcl, 1 Bl Buffalo Dog Chkn & Brwn, 1 AE Ygrt LF Pch Aprct Vnlla, 1 AE Ygrt LF Pch, 1 Bell Ultm Combo Pizza, 1 Bell Swt Itln Sausg Pizza, 1 Large Eggs 18 CT, 1 AE Ygrt Key Lime Pie, 1 AE Ygrt LF Pch App, 1 AE Ygrt Key Lime Pie, 1 AE Ygrt LF P, 1 AE Ygrt LF, 1 AE Ygrt, 1 AE Ygrt, 1 AE Ygrt, 1 A&W \$5.49 plus Bottle Deposit \$0.60, 1 Pepsi Real Sugar 12 pk \$5.49 plus Bottle Deposit \$0.60, 1 Squirt 12 Pk \$5.49 plus Bottle Deposit \$0.60, 1 Pepsi Chry 12 Pk \$5.49 plus Bottle Deposit \$0.60, 1 Mtn Dew 12 pk -\$0.98 plus Bottle Deposit \$0.60, 1 Kraft Shrd Itln 5 Cheese \$2.50, 1 Kraft Shrd Itln 5 Cheese \$2.50, 1 Tones Italian Seasoning \$2.49, 1 Frigo Whole Milk Ricotta Cheese \$2.99, 1 Fway Oven Rdy Lasagna \$1.67, 1 Fway Oven Rdy Lasagna \$1.67, 1 Ginos Marinara \$4.99, 1 Ginos Marinara \$4.99 plus \$5.92 tax plus \$3.40 Bottle Deposit, totaling \$334.31 from Fareway on 07/23/20. Receipt is partially illegible and missing information. 1 4WD Actuator \$59.20, 1 Oil Filter \$2.19, 10 Vac Tubing \$3.50, 1 5QT Motoroil \$22.99 plus \$6.15 tax, totaling \$94.03 from O'Reilly on 07/21/20. 10 Vac Tubing \$3.10 plus \$0.22 tax, totaling \$3.32 from O'Reilly on 07/22/20.	^^
08/31/20	194551	1,830.77	2 Drops and Envelopes: Cool Palette (Set of 150) \$70.00, 25 Top 5 Clifton Strengths \$499.75, 1 Clifton Strengths Team Activities Guide (Bundle of 5) \$395.00, 2 Drops and Envelopes: Warm Palette (set of 150) \$70.00, 1 Strengths-Based Coaching with Managers and Teams Kit (Digital) \$495.00, 5 Clifton Strengths Quick Reference Cards (set of 10) \$175.00 plus \$23.73 shipping plus \$102.29 tax, totaling \$1,830.77 from Gallup on 08/26/20.	^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	745.00	-	-	-
NO	1,595.00	-	-	-
NO	695.00	-	-	-
NO	-	-	2,553.00	-
YES	-	-	404.80	-
YES	-	-	379.44	-
YES	-	-	431.66	-
NO	1,830.77	-	-	-

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Check Date	Check Number	Amount	Description	
08/31/20	194551	2,535.00	5 Reachables-Family Goal-setting Cards (spanish) \$345.00, 5 Reachables-Family Goal-setting Cards (english) \$345.00, 2 W.A.G.E.S A Job Related Social Skills Curriculum for Adolescents (10 Copies) \$1,780.00 plus \$65.00 shipping, totaling \$2,535.00 from Saavsus on 08/26/20.	#
08/31/20	194551	300.31	Bottle Deposit \$0.05, 1 Hyv Peach Melba Cool \$0.69 plus Bottle Deposit \$0.05, 1 Hyv Peach Melba Cool \$0.69 plus Bottle Deposit \$0.05, 1 Hyv Peach Pie Filling \$2.99, 1 Hyv Peach Pie Filling \$2.99, 1 Hyv Rasp Cooler \$2.88 plus Bottle Deposit \$0.30, 2 Kblr Ready Crust \$3.18/each \$6.36, 2 Manwich Original \$2.49/each \$4.98, 1 Nutri Grain Cherry \$3.69, 1 Nutri Grain Mix Berry \$3.69, 1 NV Crnchy Oats n DC \$2.50, 1 Oven Fry Crispy Pork \$3.49, 1 Ruffles Orig Party \$3.98, 1 Shake n Bake Ex Crispy \$5.49, 2 Starkist TC Honey BB \$1.24/each \$2.48, 6 Starkist TC Sweet \$1.24/each \$7.44, 1 Welchs Juicefuls Ber \$2.99, 1 Welchs Superfruit Mi \$2.99, 1 Diet Pepsi 12 Pk \$5.29 plus Bottle Deposit \$0.60, 1 Mtn Dew 12 pk \$5.29 plus Bottle Deposit \$0.60, 1 Pepsi 12 pk \$5.29 plus Bottle Deposit \$0.60 minus \$3.87 Discount, 1 Secret is Powder \$3.49, 1 Bacon Cheddar Jalapeno \$7.48, 1 Grill Ready Season Chicken \$4.35, 1 Hyv Ckn Thighs \$6.95, 1 Hyv Fine Mozz & Prov \$1.77, 1 Hyv Sliced Colby Jack \$2.45, 1 Hyv Sliced Pepper Jack \$2.45, 1 Kraft Shred Itln 5 Ch \$2.98, 1 Kraft 3 Cheese Grated B \$4.99, 1 Smthfld Prime Smoke H \$3.49, 1 Smthfld Rstd Trky Br \$3.49, 1 Bagged Radishes \$1.99, 2.63 lbs Dole Bananas \$0.59/lb \$1.55, 1 GF Baby Carrots \$1.50, 1 Hyv Veggie Deluxe \$3.29, 1 Jim Caramel Dip 6pk \$4.99, 1 SC 5pk Sweet Corn \$3.99, 2.58lb WA Stemilt Rav Appl \$2.99/lb \$7.71, 1 Whl Seedless Watermelon \$5.99 plus \$5.33 tax, totaling \$300.31 from Hy-Vee. Receipt is partially missing information/illegible.	^^
08/31/20	194551	373.19	1 J/M Cas Knit Top \$7.99, 1 J/M Cas Knit Top \$19.99, 1 J/M Cas Knit Top \$19.99, 1 J/M Drsy Wvn Top \$19.99, 1 J/M Drsy Knit Top \$8.99, 1 J/M Btms \$32.99, 1 J/M Cas Knit Top \$1.99, 1 J/M Cas Knit Top \$4.99, 1 J/M Drsy Knit Top \$6.99, 1 J/M Wvn \$17.99, 1 J/M Knit Btms \$2.99, 1 J/M Wvn Pts \$24.99, 1 J/M Wvn Crop \$9.99 plus \$12.59 tax, totaling \$192.46 from Catos Fashion on 08/22/20. Returned Plus Cas Knit Top \$13.99, 1 Plus Cas Knit Top \$4.99, 1 J/M Dresses \$21.99 plus \$2.87 tax, return total \$43.84 plus 1 J/M Wvn Pts/Skt \$24.99, 1 J/M Cas Wvn Tops \$19.99, 1 J/M Activewear \$14.99, 1 J/M Dresses \$17.99, 1 J/M Activewear \$17.99, 1 Plus Cas Knit Top \$25.99, 1 Plus Cas Knit Top \$19.99, 1 Plus Dress \$13.99, 1 Plus Wvn Crop \$11.99, 1 Plus Wvn Crop \$14.99, 1 Plus Cas Knit Top \$17.99, totaling \$209.88 plus \$14.69 tax minus \$43.84, totaling \$180.73 from Cato on 08/24/20. Receipt is cut off and missing 1 item .	^^
09/16/20	194686	2,511.01	MTBI Certification Program transaction for registration for a virtual class	#
09/16/20	194686	2,511.01	MTBI Certification Program transaction for registration for a virtual class	#
09/16/20	194686	2,511.01	MBTI Certification Program transaction for a virtual class registration	#
09/16/20	194686	2,511.01	MBTI Certification Program transaction for a virtual class registration	#
10/05/20	194782	235.72	1 Ruffles Prty Sz Orig \$3.96, 1 Ruffles Prty Sz Chedr Sour Crm \$3.96, 1 Rotisserie Whole Chicken \$8.99, 1 Daisy Sour Cream Sqz \$2.69, 1 West Lbrty Ovn Rstd Shv Trk \$6.35, 1 Ham Salad \$6.11, 1 AE Ygrt LF Strawberry Chsck \$0.67, 1 AE Ygrt LF Pch Cobbler \$0.67, 1 AE Ygrt Lf Lmn \$0.67, 1 AE Ygrt Chry Almond \$0.67, 1 Old Fash Baked Ham, 1 Fway Ptato Salad, 1 Fway Spring Salad, 1 Mission Taco Tortilla, 1 Red Baron Brk Ovn, 1 Red Baron Brk Ovn, 1 GG Steam Corn, 1 Nutri-Grain Blueberry, 1 Pop-Tarts Variety Pack 12 CT, 1 Mtn Dew 12 pk \$4.99 plus Bottle Deposit \$0.60, 1 Swanson Broth Unsltd Beef \$2.59, 1 Swanson Broth Unsltd Beef \$2.59, 1 Swanson Broth Unsltd Chkn \$2.59, 1 Swanson Broth Unsltd Chkn \$2.59, 1 JJ Lemon Snack Pie \$0.75, 1 JJ Chocolate Snack Pie \$0.75, 1 NY Cheese Garlic Croutons \$1.99, 1 Mio Energy Acai Berry Storm \$3.49, 1 Mio Energy Black Cherry \$3.49, 1 Marz Sweet Poppyseed Dressing \$3.99, 1 Marz Chunky Blue Cheese Dressing \$3.99, 2.59 lb Apples Sweetango \$1.99/lb \$5.15, Dole Butter Bliss \$2.88, 1 Dole 50/50 Blend Mix \$2.88, 2.45 lb Bananas \$0.59/lb \$1.49, Mandarins 3 LB \$4.99, 1 Carrots Petite 12 oz \$1.99, 1 Tomatoes Cherubs 18 oz \$5.99, 2 Cucumber \$.88/each \$1.76, 1 Fritos Sngl Honey BBQ \$1.89 plus \$3.60 tax plus \$3.00 bottle deposit, totaling \$235.72 from Fareway. Receipt is partially cut-off/missing information.	^^
10/05/20	194782	193.67	Torrid clothing transaction for participant items for Principal Financial Work Experience. Receipt is cut off/missing detailed information for items. 09/26/20 from Torrid.	^^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	2,535.00	-
YES	-	-	300.31	-
YES	-	-	373.19	-
NO	-	-	2,511.01	-
NO	-	-	2,511.01	-
NO	2,511.01	-	-	-
NO	2,511.01	-	-	-
YES	235.72	-	-	-
YES	193.67	-	-	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
10/05/20	194782	1,495.18	20 Hotodeal 50 PCS Disposable Face Masks \$12.99/each \$259.80, 2 Disposable Vinyl Gloves 100 Ct \$16.99/each \$33.98 10 Pasco Hand Sanitizer 33.8 FL OZ Pack of 2 \$23.99/each \$239.90, 4 Disposable Vinyl Gloves 100 CT \$16.99/each \$169.90, 10 Mycolio Hospital Grade Disinfectant Wipes 160 CT \$29.98/each \$299.80, 2 Disposable Latex Gloves Small 100CT \$17.99/each \$35.98, 10 All Purpose Disinfectant 18 fl oz (4) \$45.99/each \$459.90 plus \$97.86 tax, totaling \$1,495.18 from Amazon on 10/04/20.	^
10/05/20	194782	1,452.41	12 Mycolio Hospital Grade Disinfectant Wipes 160 CT \$29.98/each \$359.76, 1 Disposable Latex Small Latex Gloves 100 box \$17.99, 15 Hotodeal 50 pc Disposable Face Mask \$12.99/each \$194.85, 2 Disposable Vinyl Gloves 100 Ct \$16.99/each \$33.98, 10 Pasco Hand Sanitizer 33.8 fl oz Pack of 2 \$23.99/each \$239.90, 3 Disposable Vinyl Gloves 100 ct \$16.99/each \$50.97, 10 All Purpose Disinfectant Spray 18 fl oz (4) \$45.99 each \$459.90 plus \$95.06 tax, totaling \$1,452.41 from Amazon on 10/04/20.	^
10/20/20	194908	323.27	Cucumbers and kraft cheese from Hy-Vee.	^^
10/20/20	194908	1,343.67	31 Strengths Finder 2.0 (Hardcover) \$619.69, 7 Clifton Strengths Theme Dynamics Cards (Set of 5) \$525.00 plus \$198.98 Shipping, totaling \$1,343.67 from Gallup on 10/19/20.	^
10/20/20	194908	1,773.53	45 Strengths Finder 2.0 (Hardcover) \$899.55, 9 Clifton Strengths Theme Dynamics Cards (Set of 5) \$675.00 plus \$198.98 Shipping, totaling \$1,773.53 from Gallup on 10/19/20.	^
10/20/20	194908	314.35	1 Coffee Maker \$179.99, 1 Toddler Shoes \$22.99, 1 Wmns Vanity Fair \$7.00, 1 Wmns Vanity Fair \$7.00, 1 Wmns Vanity Fair \$7.00, 1 Wmns Vanity Fair \$7.00, 1 Wmns Vanity Fair \$7.00, 1 Wmns Vanity Fair \$7.00, 1 Wmns Vanity Fair \$7.00, 1 Updated Separate \$19.99, 1 Updated Separate \$19.99 plus \$17.79 tax, totaling \$314.35 from Kohls on 10/05/20.	^^
10/29/20	194965	230.03	1 Womens Shoes \$89.99 Style #WW1201PH 1 Womens Shoes \$124.99 Style #W840G04 from New Balance on 10/27/20.	^^
11/03/20	195002	280.94	1 16" Heavy Duty Combo \$13.98, 1 20 oz Fiberglass Hammer \$21.98, 1 MF 11" DBL End Nail Pull \$10.99, 1 Classic Leather 11 Pocket \$34.99, 1 Mechanix 4x Impact, 1 7 PC Screwdriver Set \$3.49, 1 Menards Carpenter Pencil \$4.29, 1 100' Reel W/Red Chalk \$7.87 plus \$8.58 tax, totaling \$131.15 from Menards on 11/01/20. 1 5.11 ATAC 2.0 8in Storm Sz \$139.99 plus \$9.80 tax, totaling \$149.79 from Galls on 10/30/20.	^^
11/06/20	195023	2,390.00	ATD transaction "Adobe Captivate Certificate"	#
11/12/20	195066	2,396.76	15 Deluxe 3-Day Emergency Preparedness Kit \$1,852.80 CPR Keychain with Face Shield and Gloves \$497.20 plus \$46.76 shipping, totaling \$2,396.76 from American Red Cross on 11/12/20.	^
11/12/20	195066	417.25	Planning Your Success (Access Code) \$26.00, Norton Field Guide to Writing with Readings & Handbook \$88.50, Prin of Economics \$149.50, Understanding Business \$153.25, totaling \$417.25 from DMACC Ankeny Bookstore on 10/20/20. Receipt is partially illegible.	^^
11/12/20	195066	136.93	1 Insole \$6.99, 1 Foot Care \$8.99, 1 Men's Boot \$111.99 plus \$8.96 tax, totaling \$136.93 from Fleet Farm on 11/07/20.	^^
11/24/20	195154	4,857.00	3 Lair Benching 2 Person Workstation \$1,619.00/each totaling \$4,857.00 from Business Furniture Warehouse on 11/14/20.	#

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	1,495.18	-	-	-
NO	1,452.41	-	-	-
YES	-	-	323.27	-
NO	1,343.67	-	-	-
NO	1,773.53	-	-	-
YES	314.35	-	-	-
YES	230.03	-	-	-
YES	280.94	-	-	-
NO	2,390.00	-	-	-
NO	-	-	2,396.76	-
YES	417.25	-	-	-
YES	136.93	-	-	-
NO	4,857.00	-	-	-

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Check Date	Check Number	Amount	Description	
11/24/20	195154	215.10	1 Smartones 3 Cheese Ziti \$2.00, 1 Smartones Spag w/ Meat \$2.00, 1 Smartones Chk Fett \$2.00, 1 Smartones Chk Fett \$2.00, 1 Nrth S&S Mega 12pk \$15.99, 1 Edwards Pie Choc \$5.99, 1 Edwards Caramel Apple Pie \$5.99, 1 Kraft Fine Shrd Mxcn 4 Cheese \$2.99, 1 Kraft Fine Shrd Mxcn 4 Cheese \$2.99, 1 Ham Salad \$6.32, 1 Daisy Sour Cream \$2.69, 1 Mt Dew DT 20oz \$1.99 plus Bottle Deposit \$0.05, 1 5hr Energy Grp \$2.79, 1 5hr Energy Grp \$2.79, 1 Chesters Puffcorn Cheese \$2.29, 1 Tostitos Strips \$3.00, 1 Tostitos Strips \$3.00, 1 VH Cottage Brd \$2.50, 1 VH Cottage Brd \$2.50, 1 Brownberry Sandwich \$3.49, 1 Kleenex Pocket \$2.49, 1 Hefty Ult Flex Trash Bag 14 CT \$4.49, 1 Swanson Chnk White Chkn Bns \$3.49, 1 Swanson Chnk White Chkn Bns \$3.49, 1 Smithfield \$22.77, 1 Bear Creek Tortilla Soup Mix \$3.49, 1 Bear Creek Tortilla Soup Mix \$3.49, 1 Bear Creek Tortilla Soup Mix \$3.49, 1 Fisher Slid Shell Peanuts \$3.99, 1 Chi Chis Mild Salsa \$2.79, 1 Rotel Mexican Style \$1.49, 1 Rotel Mexican Style \$1.49, 1 Rotel Mexican Style \$1.49, 1 GG Asparagus Spears \$3.49, 1 GG Asparagus Spears \$3.49, 1 GG Cream Corn \$1.00, 1 GG Cream Corn \$1.00, 1 Grimes Chili Beans \$1.99, 1 Starkist Lunch to Go Tuna \$1.88, 1 Starkist Lunch to Go Tuna \$1.88, 1 Starkist TC Swt N Spcy \$1.25, 1 Starkist TC Swt N Spcy \$1.25, 1 Starkist TC Swt N Spcy \$1.25, 1 Starkist TC Swt N Spcy \$1.25, 1 Starkist TC Swt N Spcy \$1.25, 1 Starkist TC Swt N Spcy \$1.25, 1 McCormck Chili Seasoning \$1.49, 1 McCormck Mild Chili \$1.49, 1 Salad Kit Country Ranch \$3.48, 1 Tomatoes Glorys \$3.99, 1 Mixed Fruit Large \$5.57, 1 Plsbry Grans Cinn Roll \$3.69, 1 Plsbry Grans Cinn Roll \$3.69, 1 Scott Mega Paper Towel 15pk \$16.99 plus \$3.33 tax plus \$0.05 bottle deposit, totaling \$215.10 from Fareway.	^^
11/24/20	195154	638.85	1 DT Mel Foam \$4.87, 1 ED Whp CC \$5.97, 1 B S Rolls \$1.28, 1 1lb 90 GB \$4.68, 1 1lb 90 GB \$4.68, 0.88lb Red Onion \$0.98/lb \$0.86, 1 Dressing \$1.74, 1 Dressing \$1.74, 1 GV FF Onions \$1.90, 1 Vel Shel Chs \$2.98, 1 Vel Shel Chs \$2.98, 1 Bars Meat Fr \$0.98, 1 Grn Bean 4 PK \$2.64, 1 Pinto Beans, 1 Turkey Gravy, 1 Astn Chs 8CT, 1 Astn TstPB, 1 Nerds Candy, 1 Take Five, 1 Fruit Smile, 1 Dill Snack, 1 Blue Light, 1 CPOT Deod, 1 Downy Liquid, 1 Food Bag, 1 Foil, 1 18G Tote, 1 Dill Relish, 1 Crm Corn, 1 Crm Corn, 1 Book, 1 HB Shampoo, 1 Wonder P DVD, 1 Pamp Cruis, 1 Pamp Cruis, 1 Unckd Bacon, 1 Medium Salsa, 1 Tys BSB Cut, 1 Tys BSB Cut, 1 Frozen Toy, 3 Avocado, 1 Eggs, 1 EZ Foil, 1 Bakeware, 1 Bakeware, 1 Mens Wear \$7.64, 1 Mens Wear \$7.64, 1 Colos Qun \$4.97, 1 Olive W/Jal \$5.32, 1 Pepperonci \$2.16, 1 Crm of Mushroom \$0.94, 1 GV Minced Garlic \$1.84, 1 Sour Cream \$2.28, 1 GV Ndl Wid \$1.12, 1 CH Rmp Rst \$14.31, 1 Mt Dew \$5.46 plus \$0.60 Bottle Deposit, 1 Pepsi \$5.46 plus \$0.60 Bottle Deposit, 1 Mt Dew \$5.46 plus \$0.60 Bottle Deposit plus \$29.28 tax, totaling \$638.85 from Walmart on 11/21/20. Receipt is partially missing information/illegible.	^^
11/24/20	195154	4,493.18	12 Verde FC8 Panels \$314.12/each \$3,769.44, 12 Sleeve Bracket & Pin \$14.99/each \$179.88, 14 Top Mounted Bracket & Clamp \$18.99/each \$265.86, 12 Fixed Privacy MOD Bracket & Pin \$12.99/each \$155.88, 8 Corner Connectors & Tab \$5.89/each \$47.12 plus \$75.00 delivery fee, totaling \$4,493.18 from Business Furniture Warehouse on 11/16/20.	#
12/10/20	195264	4,050.00	National Association of Workforce Development Professionals transaction for staff registration	*
12/22/20	195342	230.47	1 Brakes-Rear Brakes \$89.95, 2 Brakes-Rear Rotors \$45.22/each \$90.44, 1 Labor \$35.00, plus \$15.08 tax, totaling \$230.47 from Barney's Services Inc on 12/11/20.	^^
12/22/20	195342	444.56	1 LF Control Arm \$190.18, 1 RF Rear Arm \$112.80, 1.5 Hrs Labor \$75.00/hr \$112.50 plus \$29.08 tax, totaling \$444.56 from Barney's Service Inc on 12/14/20.	^^
12/22/20	195342	2,625.00	National Association of Workforce Development Professionals transaction for training " Participant Registration II Advanced Leadership Training"	*
12/22/20	195342	216.16	No supporting documentation is available however, this reimbursement was charged to a training and conferences expense account.	

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
YES	-	-	215.10	-
YES	-	-	638.85	-
NO	-	-	4,493.18	-
NO	4,050.00	-	-	-
YES	230.47	-	-	-
YES	444.56	-	-	-
NO	2,625.00	-	-	-
NO	-	-	-	216.16

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For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
01/06/21	195433	3,178.53	1 Hand Sanitizer 2 Pack Touch Free Mobile Soap Dispenser/Hand Sanitizer Stand \$95.95, 3 Post-it Super Sticky Easel Pad 4 Pads \$41.93/each \$125.79, 4 Sanit Moisturizing Hand Sanitizer 8-oz 4 Pack \$21.99/each \$87.96, 2 Easy PAG Wood File Organizer Mail Sorter \$142.99/each \$285.98, 1 Arteza Yellow Highlighters Pack of 64 \$21.99, 5 Amazon Basics Manila Folder 100 pack \$12.40/each \$62.00, 16 Knodel Desk Pad Office Desk Mat \$13.99/each \$223.84, 20 Amazon Basics Legal/Wide Ruled 12 PK Paper Pads \$12.99/each \$259.80, 1 Arteza Orange Highlighters Set of 64 \$13.99, 2 Genius Mat by Sky Mats-Standing Desk \$62.99/each \$125.98, 1 Line Leader AV Cart with Locking Cabinet \$299.97, 16 Simlehouseware 6 Trays Desk Document File Tray Organizer \$24.87/each \$397.92, 16 Gimars Elongate Smooth Mouse Pad Wrist Support \$19.99/each \$319.84, 5 Amazon Basics Legal/Wide Legal Pad 12 Pack \$12.99/each \$64.95, 2 Stand Steady Standing Workstation Desk w/Spacious Desktop \$199.99/each \$399.98, 1 Giantex 20 Drawer Rolling Storage Cart \$69.99, 1 Microban Professional Sanitizing Spray \$54.69, 2 Sanit Moisturizing Sanitizer Gel \$29.95/each \$59.90 minus \$10.00 Coupon, plus \$208.01 tax, totaling \$3,178.53 from Amazon.	^
02/09/21	195711	2,068.96	22 Building Accountability for Engagement Workbook \$440.00, 4 Clifton Strengths Bookmark (set of 10) \$79.96, 1 Drops and Envelopes: Warm Palette (set of 150) \$35.00, 2 Motivation Cards \$40.00, 3 Engagement Resource Guide (Bundle of 5) \$150.00, 2 Value Cards \$40.00, 16 Clifton Strengths Theme Dynamics Cards \$320.00, 22 Stength Finders 2.0 (hardcover) \$439.78, 1 Drops and Envelopes: Cool Palette (Set of 150) \$35.00, 2 What I Do Best Cards \$40.00, 1 Clifton Strengths Team Activities Guide (Digital) \$99.99, 12 Strengths Based Parenting \$239.88 plus \$109.35 shipping, totaling \$2,068.96 from Gallup on 02/08/21.	^
02/09/21	195711	2,540.58	10 Standing Desk, Sit Stand Up Desk \$119.99/each \$1,199.90, 6 Safco Products Wire Mobile Letter/Legal File Cart \$62.47/each \$374.82, missing page 2 of 2 for Amazon invoice. \$2,374.38 plus \$166.20 tax, totaling \$2,540.58 from Amazon on 02/08/21.	^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	3,178.53	-	-	-
NO	-	-	2,068.96	-
NO	-	-	2,540.58	-

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02/23/21	195810	3,582.48	Forms 11 & 12 Locator Test 25/pkg \$92.70, Level L, Forms 11&12 Word List \$1.71/each, 2 Level L, Form 11 Consumable Test Books 25/pkg \$167.00/each \$334.00, Level L. Form 12 Consumable Test Books 25/pkg \$167.00, 2 Level E, Form 11 Test Books 25/pkg \$167.00/each, \$334.00, Level E, Form 12 Test Books 25/pkg \$167.00, 2 Level M, Form 11 Test Books 25/pkg \$167.00/each \$334.00, Level M, Form 12 Test Books 25/pkg \$167.00, 2 Level D, Form 11 Test Books 25/pkg \$167.00/each \$334.00, Level D, Form 12 Test Books 25/pkg \$167.00, 2 Level A, Form 11 Test Books 25/pkg \$167.00/each \$334.00, Level A, Form 12 Test Books 25/pkg \$167.00, 2 Forms 11&12 Locator Test Answer Booklet 25/pkg \$24.10/each \$48.20, 2 Level E, Form 11 Answer Booklet 25/pkg \$25.75/each \$51.50, Level E, Form 12 Answer Booklet 25/pkg \$25.75, 2 Level M, Form 11 Answer Booklet 25/pkg \$25.75/each \$51.50, Level M, Form 12 Answer Booklet 25/pkg \$25.75, 2 Level D, Form 11 Answer Booklet 25/pkg \$25.75, Level D, Form 12 Answer Booklet 25/pkg \$25.75, 2 Level A, Form 11 Answer Booklet 25/pkg \$25.75/each \$51.50, Level A, Form 12 Answer Booklet 25/pkg \$25.75, Forms 11&12 Locator Test SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level E, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level E, Form 12 Math SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level E, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level E, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level E, Form 11 Language SCOREZE Answer Booklet 25/pkg \$119.10, Level E, Form 12 Language SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level M, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level M, Form 12 Math SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level M, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level M, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level M, Form 11 Language SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level M, Form 12 Language SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level D, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level D, Form 12 Math SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level D, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level D, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level D, Form 11 Language SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level D, Form 12 Language SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level A, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level A, Form 12 Math SCOREZE Answer Booklet 25/pkg \$59.55, Level A, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$59.55, Level A, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, Level A, Form 11 Language SCOREZE Answer Booklet 25/pkg \$59.55, Level A, Form 12 Language SCOREZE Answer Booklet 25/pkg \$59.55, Forms 11&12 Locator Large Print Test Book \$92.70, Level L, Forms 11&12 large Print Word List \$3.75, Level L, Form 11 Large Print Test Book \$93.35, Level L, Form 12 Large Print Test Book \$93.35, Level E, Form 11 Large Print Test Book \$93.35, Level E, Form 12 Large Print Test Book \$93.35, Level M, Form 11 Large Print Test Book \$93.35, Level D, Form 11 Large Print Test Book \$93.35, Level D, Form 12 Large Print Test Book \$93.35, Level A, Form 11 Large Print Test Book \$93.35, Level A, Form 12 Large Print Test Book \$93.35, Forms 11&12 Locator Test Large Print Answer Booklet \$4.85, Level E, Form 11 Large Print Answer Booklet \$4.85, Level E, Form 12 Large Print Answer Booklet \$4.85, Level M, Form 11 Large Print Answer Booklet \$4.85, Level M, Form 12 Large Print Answer Booklet \$4.85, Level D, Form 11 Large Print Answer Booklet \$4.85, Level D, Form 12 Large Print Answer Booklet \$4.85, Level A, Form 11 Large Print Answer Booklet \$4.85, Level A, Form 12 Large Print Answer Booklet \$4.85, Forms 11&12 Locator Braille Test Booklet \$267.75, Forms 11&12 Braille Word List \$12.90, Level L, Form 11 Braille Test Booklet \$267.75, Level L, Form 12 Braille Test Booklet \$267.75, Level E, Form 11 Braille Test Booklet \$535.50, Level E, Form 12 Braille Test Booklet \$535.50, Level M, Form 11 Braille Test Booklet \$535.50, Level M, Form 12 Braille Test Booklet \$535.50, Level D, Form 11 Braille Test Booklet \$535.50, Level D, Form 12 Braille Test Booklet \$535.50, Level A, Form 11 Braille Test Booklet \$535.50, Level A, Form 12 Braille Test Booklet \$535.50, Forms 11&12 Locator Audio CD \$56.75, Level L, Form 11 Audio CD \$56.75, Level L, Form 12 Audio CD \$56.75, Level E, Form 11 Audio CD \$56.75, Level A, Form 12 Audio CD \$56.75, Forms 11&12 PBT Test Directions \$34.85, Forms 11&12 Test Admin Manual \$26.80, Forms 11&12 Scoring Guide \$32.70, Level L, Forms 11&12 Examinee Record Book 25/pkg \$45.10, Level E, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, Level M, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, Level D, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, Level A, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50 plus \$467.28 shipping, totaling \$3,582.48 from Tab Data Recognition Corporation on 02/12/21.

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	3,582.48	-

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
02/23/21	195810	3,527.05	Forms 11&12 Locator Test 25/pkg \$92.70, Level L, Forms 11&12 Word List \$1.71/each, Level L. Form 11 Consumable Test Books 25/pkg \$167.00, Level L, Form 12 Consumable Test Books 25/pkg \$167.00/each \$334.00, Level E, Form 11 Test Books 25/pkg \$167.00, 2 Level E, Form 12 Test Books 25/pkg \$167.00/each \$334.00, Level M, Form 11 Test Books 25/pkg \$167.00, 2 Level M, Form 12 Test Books 25/pkg \$167.00/each \$334.00, Level D, Form 11 Test Books 25/pkg \$167.00, 2 Level D, Form 12 Test Books 25/pkg \$167.00/each \$334.00, Level A, Form 11 Test Books 25/pkg \$167.00, 2 Level A, Form 12 Test Books 25/pkg \$167.00/each \$334.00, Forms 11&12 Locator Test Answer Booklet 25/pkg \$25.10, Level E, Form 11 Answer Booklet 25/pkg \$25.75, 2 Level E, Form 12 Answer Booklet \$4.85, Level M, Form 11 Large Print Answer Booklet \$4.85, Level M, Form 12 Large Print Answer Booklet \$4.85, Level D, Form 11 Large Print Answer Booklet \$4.85, Level D, Form 12 Large Print Answer Booklet \$4.85, Level A, Form 11 Large Print Answer Booklet \$4.85, Level A, Form 12 Large Print Answer Booklet \$4.85, Forms 11&12 Locator Braille Test Booklet \$267.75, Forms 11&12 Braille Word List \$12.90, Level L, Form 11 Braille Test Booklet \$267.75, Level L. Form 12 Braille Test Booklet \$267.75, Level E, Form 11 Braille Test Booklet \$535.50, Level E, Form 12 Braille Test Booklet \$535.50, Level M, Form 11 Braille Test Booklet \$535.50, Level M, Form 12 Braille Test Booklet \$535.50, Level D, Form 11 Braille Test Booklet \$535.50, Level D, Form 12 BraLevel L, Form 12 Audio COille Test Booklet \$535.50, Level A, Form 11 Braille Test Booklet \$535.50, Level A, Form 12 Braille Test Booklet \$535.50, Forms 11&12 Locator Audio CD \$56.75, Level L, Form 11 Audio CD \$56.75, Level L, Form 12 Audio CD \$56.75, Level E, Form 11 Audio CD \$56.75, Level E, Form 12 Audio CD \$56.75, Level M, Form 11 Audio CD \$56.75, Level M, Form 12 Audio CD \$56.75, Level D, Form 11 Audio CD \$56.75, Level D, Form 12 Audio CD \$56.75, Level A, Form 11 Audio CD \$56.75, Level A, Form 12 Audio CD \$56.75, Forms 11&12 PBT Test Directions \$34.85, Forms 11&12 Test Admin Manual \$26.80, Forms 11&12 Scoring Guide \$32.70, Level L, Forms 11&12 Examinee Record Book 25/pkg \$45.10, Level E, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, Level M, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, Level D, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, Level A, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50 plus \$460.05 shipping, totaling \$3,527.05 from Tabe Data Recognition Corporation on 02/12/21.	^
03/19/21	195995	1,095.91	4 275/60 R20 115T SL BSW Bri Dueler LTH Tires \$217.00/each \$868.00, 4 Certificates for Refund/Replacement \$30.50/each \$122.00, 4 Waste Tire \$3.00/each \$12.00, 4 Installation & Life of Tire Maintenance \$15.00/each \$60.00 minus discount \$37.00 plus tax \$70.91, totaling \$1,095.91 from Discount Tire.	^^
03/31/21	196080	882.50	25 Mpow USB Headseat \$32.99/each \$824.75 plus \$57.75 tax, totaling \$882.50 from Amazon.	^
03/31/21	196080	3,045.00	1 (Jordan Atterberry) 2021 Gallup At Work Summit Registration View Sessions \$495.00, 1 Boss to Coach One \$2,550.00, totaling \$3,045.00 from Gallup.	^
04/09/21	196141	3,640.00	1 (Jacob Linduski) 2021 Gallup At Work Summit Registration View Sessions \$495.00, 1 It's the Manager: An Overview of the Boss to Coach Journey \$595.00, 1 Boss to Coach One \$2,550.00, totaling \$3,640.00 from Gallup.	^
04/09/21	196141	4,390.00	1 (Paul LaMunyon) 2021 Gallup At Work Summit Registration View Sessions \$495.00, 1 Advanced Strengths Coaching \$2,550.00, 1 Clifton Strengths for Managers Full Day \$845.00, 1 Coaching Session for Managers and Coaches \$250.00m 1 ICF Mentorship Coaching Session \$250.00, totaling \$4,390.00 from Gallup.	^
05/10/21	196471	845.62	20 Adult/Child and Infant CPR Masks \$259.00, 25 CPR Keychains with Face Shield and Gloves \$81.25. Invoice subtotal \$833.33 plus \$12.29 shipping, totaling \$845.62 from American Red Cross. Invoice shows 87 Items in Cart, but only 45 are accounted for on this invoice. Missing information on part of receipt.	^
05/10/21	196471	1,845.00	Saavsus transaction "W.A.G.E.S. - A Job Related Social Skills Curriculum for Adolescents"	#
05/10/21	196471	954.14	1 Teach With Your Strengths \$19.99, 20 Top 5 Clifton Strengths \$399.80, 2 Clifton Strengths Bookmark (set of 10) \$39.98, 20 Clifton Strengths Theme Dynamics Cards \$400.00, 1 Clifton Strengths Resource Guide \$20.00 plus \$21.58 shipping plus \$52.79 tax, totaling \$954.14 from Gallup.	^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	3,527.05	-
YES	-	-	1,095.91	-
NO	882.50	-	-	-
NO	3,045.00	-	-	-
NO	3,640.00	-	-	-
NO	4,390.00	-	-	-
NO	845.62	-	-	-
NO	1,845.00	-	-	-
NO	954.14	-	-	-

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
05/20/21	196573	1,845.00	2 W.A.G.E.S-A Job Related Social Skills Curriculum 10 Copies \$890/each \$1,780.00 plus \$65.00 shipping, totaling \$1,845.00 from Saavsus.	^
05/20/21	196573	890.17	20 Top 5 Clifton Strengths \$399.80, 2 Clifton Strengths Bookmark (Set of 10) \$39.98, 20 Clifton Strengths Theme Dynamics Cards \$400.00 plus \$50.39 tax, totaling \$890.17 from Gallup.	^
06/15/21	196716	1,590.00	2 Adult CPR/AED & First Aid Instructor Starter Kit with AED Trainer \$795.00/each \$1,590.00 from American Red Cross.	^
05/28/21	196625	350.00	1 First Aid/CPR/AED Class \$350.00 from American Red Cross for 06/03/21-06/04/21.	*
05/28/21	196625	2,137.50	9 Clifton Strengths Discovery: Your Unique Strengths (Virtual) \$2,137.50 from Gallup.	^
06/25/21	196820	2,666.15	Business Furniture Warehouse transaction "HON 210 Series 5 Drawer Vertical File with lock & key (Black)"	#
06/25/21	196820	2,666.15	Business Furniture Warehouse transaction "HON 210 Series 5 Drawer Vertical File with lock & key (Black)"	#
07/02/21	196862	3,813.88	1 Meeting HQ \$3,598.00 plus \$215.88 taxes, totaling \$3,813.88 from Owl Labs US/	^
07/09/21	196924	1,984.24	Versare transaction training-portable whiteboards	#
07/09/21	196924	2,735.00	Saavsus transaction "W.A.G.E.S.-A Job-Related Social Skills Curriculum for Adolescents"	#
08/17/21	197220	500.00	1 Google Pixelbook Go Lightweight Chromebook Laptop \$649.00 plus \$45.43 tax, totaling \$694.43 from Amazon on 08/17/21.	^^
08/17/21	197220	194.43	1 Google Pixelbook Go Lightweight Chromebook Laptop \$649.00 plus \$45.43 tax, totaling \$694.43 from Amazon on 08/17/21.	^^
11/01/21	197738	478.84	1 Jumbo Cinn \$4.99, 1 Jumbo Pmpkn \$4.99, 1 Pumpkin Bars \$5.99, 1 Pumpkin Bars \$5.99, 1 AE LF Banana Vanilla \$0.69, 2 AE LF Cherry Van Ygrt \$0.69/each \$1.38, 3 AE LF Frnch Van Bean \$0.69/each \$2.07, 1 AE LF Peach \$0.69, 1 AE LF Strawberry Ban \$0.69, 1 AE LF Strawberry \$0.69, 1 AE Party Dip, 1 Hyv 2% RF Milk, 1 Chicken, 1 Chkn Egg, 1 General, 1 Pulled, 4 Starkist Chunk LT Tuna \$2.89/each \$11.56, 1 Fltbrd \$3.99, 1 Mango \$4.99, 2 Advil PM Ibuprofen \$9.99/each \$19.98, 1 Biofreeze Cool Pain \$11.99, 1 Blue Emu Origl Cream \$14.99, 1 Ibuprofen \$10.99, 2 Alani Cherry Slush \$2.29/each \$4.58, 1 Dole Premium Romaine \$3.99, 1 Dole Spring Mix Blend \$3.99, Fuji Apples \$2.49, 1.92 lb Pears, 2.32 lbs Holiday Red Seedless Grapes \$2.48/lb \$5.75, Caramel Snack \$4.99, Watermelon \$12.13 plus \$10.38 tax, totaling \$478.84 from Hy-Vee on 10/13/21. Receipt is partially missing information/illegible.	^^
11/09/21	197773	266.93	1 Duralast Alternator DL1923-16-4 \$169.99, 1 Core Charge \$27.00, 1 Utility Duct Tape \$3.49, 1 Duralast 4 Gauge 16 ft Booster Cable \$48.99 plus \$17.45 tax, totaling \$266.93 from AutoZone on 10/27/21.	^^
11/09/21	197773	2,051.17	5 Sit/Stand Desktop Riser-Corner \$369.00/each \$1,845.00 plus \$129.15 tax plus \$77.02 shipping, totaling \$2,051.17 from Uline.	^
11/09/21	197773	2,446.00	6 Sit/Stand Desktop Riser-Corner \$369.00/each \$2,214.00 plus \$154.98 tax plus \$77.02 shipping, totaling \$2,446.00 from Uline.	^
12/01/21	197954	2,253.80	Business Furniture Warehouse transaction "Leg training table to match previous order-White tops black legs"	#
12/01/21	197954	2,253.80	Business Furniture Warehouse transaction "Leg training table to match previous order-White tops black legs"	#

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	1,845.00	-	-	-
NO	890.17	-	-	-
NO	-	-	1,590.00	-
NO	350.00	-	-	-
NO	2,137.50	-	-	-
NO	2,666.15	-	-	-
NO	2,666.15	-	-	-
NO	3,813.88	-	-	-
NO	1,984.24	-	-	-
NO	2,735.00	-	-	-
YES	500.00	-	-	-
YES	194.43	-	-	-
YES	478.84	-	-	-
YES	266.93	-	-	-
NO	2,051.17	-	-	-
NO	2,446.00	-	-	-
NO	2,253.80	-	-	-
NO	2,253.80	-	-	-

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
12/20/21	198095	1,898.20	1 Mind Reader Front Loading Letter Tray \$34.99, 1 Eldon Expressions Metal Accessory Holder \$25.49, 2 Safco 36 Compartment Literature Organizer \$193.99/each \$387.98, 1 TRU RED 3 Compartment Wire Mesh File Organizer \$26.99, 5 Eldon Expressions 3 Compartment Metal File Organizer \$12.41/each \$62.05, 2 TRU RED All-in-One 10 Compartment Wire Mesh Compartment Storage \$20.47/each \$40.94, 2 TRU RED 6 Compartment Wire Mesh File Organizer \$39.68/each \$79.36, 2 TRU RED Side Load Stackable Metal Letter Tray 2/Pack \$20.49/each \$40.98, 2 Rolodex Mesh 6 Compartment Drawer Organizer \$20.49/each \$40.98, 10 Staples Executive Desktop Dispenser \$5.87/each \$58.70, 1 Tops Docket Gold Notepads 8.5x11 12 Pads/Pack \$64.99, 1 Tops Prism Notepads 8.5x11.75 Wide Pink 12 Pads/Pack \$41.49, 1 Ampad Notepad 8.5x11.75 Wide Ruled White/Pink 50 sheets/pad \$28.99, 10 Alera Double Sided Partition Garment Hook 2/pack \$8.29/each \$82.90, 10 Staples Literature Holder 4.25" Clear Plastic \$4.49/each \$44.90, 6 Staples 6' Floor Cord Cover \$13.71/each \$82.26, 2 Duracell Coppertop AAA Batteries 20/PK \$19.99/each \$39.98 minus \$7.00 instant savings, 2 Duracell Coppertop AA Batteries 20/PK \$19.99/each \$39.98 minus \$7.00 instant savings, 2 Expo Magnetic Dry Erase Markers Fine Point Assorted 8/pk \$12.41/each \$24.82, 3 Staples Medium Weight Sheet Protectors, Clear 50/Box \$10.49/each \$31.47, 2 Avery Ready Index Customizable Table of Contents Numeric Paper Dividers, 10-Tab, Multicolor, 6 sets \$46.49/each \$92.98, 10 TRU RED Hanging File Folders 5-Tab Letter Size Assorted Colors 25/Box \$18.54/each \$185.40, 2 Pilot FriXion Ball Clicker Erasable Gel Pens, Fine Point, Assorted Ink, 7/Pack \$17.74/each \$35.48, 6 Avery Nonstick 2" 3-Ring View Binder, Light Blue \$9.49/each \$56.94, 6 Staples Standard 2" 3-Ring View Binder, Orange \$6.29/each \$37.74, 10 Samslll Fashion Color Standard 1" 3-Ring View Binder, Purple, 2/Pack \$8.32/each \$83.20, 6 Samslll Fashion Standard 2" 3-Ring View Binder, Lime \$12.24/each \$73.44, 1 Expo Dry Erase Markers, Fine Point, Assorted, 12/Set \$15.29, 1 TRU RED 8.5x11 Copy Paper, 20 lbs., 92 Brightness, 500 Sheets/Ream, 10 Reams/Carton \$51.49 from Staples.	^
12/20/21	198095	2,325.00	National Association of Workforce Development Professionals transaction for "2021 Youth Symposium-Jodi Spargur-Tate"	#
12/20/21	198095	379.34	1 Giant Pop \$3.00, 1 Giant Pop \$3.00, 1 Giant Pop \$3.00, 1 Giant Pop \$3.00, 1 Plt Brit Mix \$6.48, 1 Snack Nuts \$6.48, 1 15.25z Pltr \$7.84, 1 Spoon Rest \$3.97, 1 Spatula \$3.97, 1 Spatula \$3.97, 1 Spoon Rest \$3.97, 1 Spatula \$3.97, 1 Spatula \$3.97, 1 Wht Opal, 1 Gold Tblcvr, 1 HT 60x84 TC, 2 Candles, 1 Mt Dew, 1 Bottle Deposit, 1 Salad Bowl \$2.98, 1 Salad Bowl \$2.98, 1 DJ 3772 Serial #CN191BJ1R7 \$79.00 plus \$8.00 2 YR Service Plan, 1 DJ 3772 Serial #CN191BJ1V2 \$79.00 plus \$8.00 2 YR Service Plan plus \$23.49 tax, totaling \$379.34 from Walmart on 12/15/21. Receipt is partially missing information/illegible.	*
01/06/22	198232	1,017.09	48 Clifton Strengths For Students Top 5 \$959.52 plus \$57.57 tax, totaling \$1,017.09 from Gallup.	^
01/06/22	198232	688.86	13 Clifton Strengths 34 \$649.87 plus \$38.99 tax, totaling \$688.86 from Gallup.	^
02/02/22	198420	2,578.59	Business Furniture Warehouse transaction " 5pc U-Shape Modern Executive Office Desk, CH-AMB-U68-Dark Espresso"	#
02/09/22	198475	2,735.00	Saavsus transaction "W.A.G.E.S.-A Job-Related Social Skills Curriculum for Adolescents"	#

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	1,898.20	-	-	-
NO	-	-	2,325.00	-
NO	-	-	379.34	-
NO	-	-	1,017.09	-
NO	-	-	688.86	-
NO	2,578.59	-	-	-
NO	2,735.00	-	-	-

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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description
02/17/22	198584	3,582.48	1 Forms 11&12 I.Dcator Test 25/pkg \$92.70, Level L. Forms 11&12 Word List \$1.71/each, 2 Level L. Form 11 Consumable Test Books 25/pkg \$167.00/each \$334.00, Level I, Form 12 Consumable Test Books 25/pkg \$167.00, 2 Level E, Form 11 Test Books 25/pkg \$167.00/each \$334.00, Level E, Form 12 Test Books 25/pkg \$167.00, 2 Level M, Form 11 Test Books 25pkg \$167.00/each \$334.00, Level M, Form 12 Test Books 25/pkg \$167.00, 2 Level D, Form 11 Test Books 25/pkg \$167.00/each \$334.00, Level D, Form 12 Test Books 25/pkg \$167.00, 2 Level A, Form 11 Test Books 25/pkg \$167.00/each \$334.00, Level A, Form 12 Test Books 25/pkg \$167.00, 2 Forms 11&12 Locator Test Answer Booklet 25/pkg \$24.10/each \$48.20, 2 Level E, Form 11 Answer Booklet 25/pkg \$25.75/each \$51.50, Level E, Form 12 Answer Booklet 25/pkg \$25.75, 2 Level M, Form 11 Answer Booklet 25/pkg \$25.75/each \$51.50, Level M, Form 12 Answer Booklet 25/pkg \$25.75, 2 Level D, Form 11 Answer Booklet 25/pkg \$25.75/each \$51.50, Level D, Form 12 Answer Booklet 25/pkg \$25.75, 2 Level A, Form 11 Answer Booklet 25/pkg \$25.75/each \$51.50, Level A, Form 12 Answer Booklet 25/pkg \$25.75, Forms 11&12 Locator Test SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level E, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level E, Form 12 Matta SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level E, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level E, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level E, Form 11 Language SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level E, Form 12 Language SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level M, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level M, Form 12 Math SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level M, Form 11 ReadingSCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level M, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level M, Form 11 Language SCOREZ Answer Booklet 25/pkg \$59.55/each \$119.10, Level M, Form 12 Language SCDREZE Answer Booklet 25/pkg \$59.55, 2 Level D, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level D, Form 12 Math SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level D, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level D, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level D, Form 11 Language SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level D, Form 12 Language SCOREZE Answer Booklet 25/pkg \$59.55, 2 Level A, Form 11 Math SCOREZE Answer Booklet 25/pkg \$59.55/each \$119.10, Level A, Form 12 Math SCOREZE Answer Booklet 25/pkg \$59.55, Level A, Form 11 Reading SCOREZE Answer Booklet25/pkg \$59.55, Level A, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$59.55, Level A, Form 11 Language SCOREZE Answer Booklet 25/pkg \$59.55, Level A, Form 12 Language SCOREZE Answer Booklet 25/pkg \$59.55, Forms 11&12 Locator Large Print Test Book \$92.70, Level L, Forms 11&12 Large Print Word List \$3.75, Level L, Form 11 Large Print Test Book \$93.35, Level L, Form 12 Large Print Test Book \$93.35, Level F, Form 11 Large Print Test Book \$93.35, Level E, Form 12 Large Print Test Book \$93.35, Level M, Form 11 Large Print Test Book \$93.35, Level M, Form 12 Large Print Test Book \$93.35, Level D, Form 11 Large Print Test Book \$93.35, Level D, Form 12 Large Print Test Book \$93.35, Level A, Form 11 Large Print Test Book \$93.35, Level A, Form 12 Large Print Test Book \$93.35, Forms 11&12 Locator Test Large Print Answer Booklet \$4.85, Level E, Form 11 Large Print Answer Booklet \$4.85, Level E, Form 12 Large Print Answer Booklet \$4.85, Level M, Form 11 Large Print Answer Booklet \$4.85, Level M, Form 12 Large Print Answer Booklet \$4.85, Level D, Form 11 Large Print Answer Booklet \$4.85, Level D, Form 12 Large Print Answer Booklet \$4.85, Level A, Form 11 Large Print Answer Booklet \$4.85, Level A, Form 12 Large Print Answer Booklet \$4.85, Forms 11&12 Locator Braille Test Booklet \$267.75, Forms 11&12 Braille Word List \$12.90, Level L, Form 11 Braille Test Booklet \$267.75, Level L, Form 12 Braille Test Booklet \$267.75, Level E, Form 11 Braille Test Booklet \$535.50 Level E, Form 12 Braille Test Booklet \$535.50, Level M, Form 11 Braille Test Booklet \$535.50, Level M, Form 12 Braille Test Booklet \$535.50, Level D, Form 11 Braille Test Booklet \$535.50. Level D. Form 12 Braille Test Booklet \$535.50. Level A. Form 11 Braille Test Booklet \$535.50. Level A. Form 12 Braille Test Level E, Form 12 Audio CD \$56.75, Level M, Form 11 Audio CD \$56.75, Level M, Form 12 Audio CD \$56.75, Level D, Form 11 Audio CD \$56.75, Level D, Form 12 Audio CD \$56.75, Level A, Form 11 Audio CD \$56.75, Level A, Form 12 Audio CD \$56.75, Forms 11&12 PBT Test Directions \$34.85, Forms 11&12 Test Admin Manual \$26.80, Forms 11&12 Scoring Guide \$32.70, Level L, Forms 11&12 Examinee Record Book 25/pkg \$45.10, Level E, Forms 1 1&12 Individual Diagnostic Profile 25/pkg \$26.50, Level M, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, level D, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50, Level A, Forms 11&12 Individual Diagnostic Profile 25/pkg \$26.50 plus \$46728 shipping, totaling \$3,582.48 from Tabe Data Recognition Corporation on 02/15/22
02/17/22	198584	2,061.09	1 I Learned How to Save a Life Today Sticker \$15.00, 2 Compression Practice Tool Pk/20 \$114.99/each \$229.98, CPR Practi-Shields \$11.99/each, 1 Large Workplace First Aid Kit with Plastic Cabinet \$186.99, 1 Adult & Infant First Aid, CPR, AED Instructor Kit \$1,707.37, 5 CPR Keychains with Face Shield and Gloves \$4.95/each \$24.75, totaling \$2,061.09 from American Red Cross.

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	-	-	3,582.48	-
NO	2,061.09	-	-	-

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
03/03/22	198692	997.41	3 Item#F89FED97660C409A827818FA36278832 \$110.91, 1 Item #D93ECSD9C554465099SBA048613AOAFO \$28.84, 1 Item #966D618FOESS4709A6DC6915D74831E7 \$19.02, 1 Item #BB73B3B61C714764B0028AS1897BC4B6 \$32.88, 1 Item #D461519C35154D70B6089D7407BF7217 \$23.42, 10 Item #8FSC04B015E94EFCA3501F969912286B \$119.90, 12 Item #B34486AC4C62487390BFFFB7SE02DDD0 \$96.60, 5 Item #E3C4560AES894E3FAOBED7CC7816FFA \$74.95, 2 Item #CA643704E197402681A17961FB1A9148 \$22.00, 8 Item #1F1A951E43BE486BB963C61D4E4B018A \$35.84, 1 Item #C2B9EA44030F475796FFCE20AEB792CA \$3.98, 6 Item \$49.98, 10 Item #16129FF70BE845249D63428F3E79435A \$89.70, 1 Item #A88569A8A7284858AAF8AB827t63C972 \$32.04, 9 Item #1C3B788171B98CS991FDC047S3C2 \$92.70, 2 Item #81A870621AC74FF386527ESB9E38FB85 \$20.84, plus \$60.35 tax, totaling \$997.41 from Walmart on 02/26/22. Invoice is missing information for partial items.	^
03/22/22	198897	1,849.66	1 Smead FasTab Hanging File 20 per box \$25.83, 1 Blue Summit Supplies 50 Full End Tab Folders 50/pack \$28.99, 1 Blue Summit Supplies Hanging File Folders 25 Pack \$17.99, 4 Large Mobile Rolling Whiteboard on Wheels \$361.99/each \$1,447.96, 13 Adjustable Bookends \$15.99/each \$207.87 plus \$121.02 tax, totaling \$1,849.66 from Amazon.	^
03/22/22	198897	3,398.00	2 Real Colors Virtual Certification Training May 16-20, 2022 \$3,398.00 from Real Colors.	^

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	997.41	-	-	-
NO	1,849.66	-	-	-
NO	3,398.00	-	-	-

Report on Special Investigation
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Federal Workforce Innovation and Opportunities Act – Title 1 Funds
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Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
04/06/22	199011	3,753.37	Forms 11&12 Locator Test 25/pkg \$95.50, Level L, Forms 11 & 12 Word List \$1.76, Level L, Form 11 Consumable Test Books 25/pkg \$172.00, 2 Level L, Form 12 Consumable Test Books 25/pkg \$172.00/each \$344.00, Level E, Form 11 Test Books 25/pkg \$172.00, 2 Level E, Form 12 Test Books 25/pkg \$172.00/each \$344.00, Level M, Form 11 Test Books 25/pkg \$172.00, 2 Level M, Form 12 Test Books 25/pkg \$172.00/each \$344.00, Level D, Form 11 Test Books 25/pkg \$172.00, 2 Level D, Form 12 Test Books 25/pkg \$172.00/each \$344.00, Level A, Form 11 Test Books 25/pkg \$172.00, 2 Level A, Form 12 Test Books 25/pkg \$172.00/each \$344.00, Forms 11&12 Locator Test Answer Booklet 25/pkg \$24.85, Level E, Form 11 Answer Booklet 25/pkg \$26.55, 2 Level E, Form 12 Answer Booklet 25/pkg \$26.55/each \$53.10, Level M, Form 11 Answer Booklet 25/pkg \$26.55, 2 Level M, Form 12 Answer Booklet 25/pkg \$26.55/each \$53.10, Level D, Form 11 Answer Booklet 25/pkg \$26.55, 2 Level D, Form 12 Answer Booklet 25/pkg \$26.55/each \$53.10, Level A, Form 11 Answer Booklet 25/pkg \$26.55, 2 Level A, Form 12 Answer Booklet 25/pkg \$26.55/each \$53.10, Forms 11&12 Locator Test SCOREZE Answer Booklet 25/pkg \$61.35, Level E, Form 11 Math SCOREZE Answer Booklet 25/pkg \$61.35, 2 Level E, Form 12 Math SCOREZE Answer Booklet 25/pkg \$61.35/each \$122.70, Level E, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$61.35, 2 Level E, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$61.35/each \$122.70, Level E, Form 11 Language SCOREZE Answer Booklet 25/pkg \$61.35, 2 Level E, Form 12 Language SCOREZE Answer Booklet 25/pkg \$61.35/each \$122.70, Level M, Form 11 Math SCOREZE Answer Booklet 25/pkg \$61.35, 2 Level M, Form 12 Math SCOREZE Answer Booklet 25/pkg \$61.35/each \$122.70, Level M, Form 11 Reading SCOREZE Answer Booklet 25/pkg \$61.35, 2 Level M, Form 12 Reading SCOREZE Answer Booklet 25/pkg \$61.35/each \$122.70, Level M, Form 11 Language SCOREZE Answer Booklet 25/pkg \$61.35, 2 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11&12 Large Print Word List \$3.90, Level L, Form 11 Large Print Test Book \$96.15, Level L, Form 12 Large Print Test Book \$96.15, Level E, Form 11 Large Print Test Book \$96.15, Level E, Form 12 Large Print Test Book \$96.15, Level M, Form 11 Large Print Test Book \$96.15, Level M, Form 12 Large Print Test Book \$96.15, Level D, Form 11 Large Print Test Book \$96.15, Level D, Form 12 Large Print Test Book \$96.15, Level A, Form 11 Large Print Test Book \$96.15, Level A, Form 12 Large Print Test Book \$96.15, Forms 11&12 Locator Test Large Print Answer Booklet \$5.00, Level E, Form 11 Large Print Answer Booklet \$5.00, Level E, Form 12 Large Print Answer Booklet \$5.00, Level M, Form 11 Large Print Answer Booklet \$5.00, Level M, Form 12 Large Print Answer Booklet \$5.00, Level D, Form 11 Large Print Answer Booklet \$5.00, Level D, Form 12 Large Print Answer Booklet \$5.00, Level A, Form 11 Large Print Answer Booklet \$5.00, Level A, Form 12 Large Print Answer Booklet \$5.00, Forms 11&12 locator Braille Test Booklet \$275.75, Forms 11&12 Braille Word List \$13.30, Level L, Form 11 Braille Test Booklet \$275.75, Level L, Form 12 Braille Test Booklet \$275.75, level E, Form 11 Braille Test Booklet \$551.50, level E, Form 12 Braille Test Booklet \$551.50, level M, Form 11 Braille Test Booklet \$551.50, level M, Form 12 Braille Test Booklet \$551.50, level D, Form 11 Braille Test Booklet \$551.50, level D, Form 12 Braille Test Booklet \$551.50, Level A, Form 11 Braille Test Booklet \$551.50, Level A, Form 12 Braille Test Booklet \$551.50, Forms 11&12 Locator Audio CD \$58.45, Level L, Form 11 Audio CD \$58.45, Level E, Form 12 Audio CD \$58.45, Level E, Form 11 Audio CD \$58.45, Level M, Form 12 Audio CD \$58.45, Level M, Form 11 Audio CD \$58.45, Level D, Form 12 Audio CD \$58.45, Level D, Form 11 Audio CD \$58.45, Level A, Form 12 Audio CD \$58.45, Level A, Form 11 Audio CD \$58.45, Forms 11&12 PBT Test Directions \$35.90, Forms 11&12 Test Admin Manual \$27.60, Forms 11 & 12 Scoring Guide \$33.70, Level L, Forms 11&12 Examinee Record Book 25/pkg \$46.45, Level E, Forms 11&12 Individual Diagnostic Profile 25/pkg \$27.30, Level M, Forms 11&12 Individual Diagnostic Profile 25/pkg \$27.30, Level D, Forms 11&12 Individual Diagnostic Profile 25/pkg \$27.30, Level A, Forms 11&12 Individual Diagnostic Profile 25/pkg \$27.30 plus \$489.57 shipping, totaling \$3,753.37 from Taber Data Recognition Corporation on 03/28/22.	^
04/18/22	199120	350.00	American Red Cross transaction for "First Aid/CPR/AED Instructor-BL-r.21"	*

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	3,753.37	-	-	-
NO	350.00	-	-	-

Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Reimbursements Issued to Ms. Spargur-Tate
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Description	
04/27/22	199213	1,483.26	Gallup transaction 35 "First, Break All the Rules" and 35 Strengths Based Parenting, Tax \$83.96	#
04/27/22	199213	1,780.13	Gallup transaction Motivation cards, 24 CliftonStrengths Theme Dynamics Cards, 2 CliftonStrengths for Students Access Code Retail, CliftonStrengths Discovery Cards, 24 CliftonStrengths for Students, What I Do Best Cards, Values Cards, and tax \$100.77	#
04/27/22	199213	741.63	35 Clifton Strengths for Students \$699.95 plus \$41.98 tax, totaling \$741.63 from Gallup.	^
05/09/22	199329	2,735.00	Saavsus transactions for items W.A.G.E.S. A Job-Related Social Skills Curriculum for Adolescents"	#
Total		<u>\$333,929.34</u>		

Note: Auditor's notations are in italics.

- ^ This was a shopping cart receipt and not an actual final receipt for Program purchases.
- # Vendor provided documentation which showed the purchase did not occur.
- * CFI staff identified these expenses were not for CFI or program operations.
- ^^ Reimbursement receipts not found in the participant's file and participant was not eligible to receive based on their career plan.

Related To A Participant	WIOA Grant Funds		Other Funding Sources	
	Improper	Unsupported	Improper	Unsupported
NO	1,483.26	-	-	-
NO	1,780.13	-	-	-
NO	741.63	-	-	-
NO	-	-	2,735.00	-
	<u>\$ 232,410.29</u>	<u>6,132.60</u>	<u>92,176.24</u>	<u>3,210.21</u>

**Report on Special Investigation
of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa**

Report on Special Investigation
of the

Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Improper Grant Expenses - Dee Dee Millard
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Funding Source
03/25/19	191293	\$ 760.00	WIOA
04/04/19	191355	760.00	WIOA
04/04/19	191354	380.00	WIOA
04/04/19	191353	380.00	WIOA
04/15/19	191420	380.00	WIOA
04/15/19	191419	760.00	WIOA
05/02/19	191537	760.00	WIOA
05/02/19	191536	380.00	WIOA
05/30/19	191677	380.00	WIOA
05/30/19	191676	760.00	WIOA
06/24/19	191854	760.00	WIOA
07/01/19	191909	760.00	WIOA
07/01/19	191908	760.00	WIOA
07/01/19	191907	380.00	WIOA
08/01/19	192135	760.00	WIOA
08/01/19	192134	380.00	WIOA
08/01/19	192133	760.00	WIOA
08/05/19	192157	760.00	WIOA
08/26/19	192339	380.00	WIOA
08/26/19	192338	760.00	WIOA
08/26/19	192337	760.00	WIOA
08/26/19	192336	760.00	WIOA
10/01/19	192510	780.00	WIOA
10/01/19	192509	780.00	WIOA
10/01/19	192508	780.00	WIOA
10/01/19	192507	1,160.00	WIOA
10/29/19	192664	1,940.00	WIOA
11/05/19	192744	780.00	WIOA
11/05/19	192744	780.00	WIOA

Report on Special Investigation
of the

Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Improper Grant Expenses - Dee Dee Millard
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Funding Source
11/05/19	192744	780.00	WIOA
11/05/19	192743	1,160.00	WIOA
11/20/19	192845	1,940.00	WIOA
12/03/19	192915	1,160.00	WIOA
12/03/19	192914	780.00	WIOA
12/03/19	192914	780.00	WIOA
12/03/19	192914	780.00	WIOA
12/16/19	192973	2,340.00	WIOA
01/03/20	193107	780.00	WIOA
01/03/20	193107	780.00	WIOA
01/03/20	193107	780.00	WIOA
01/03/20	193106	1,160.00	WIOA
02/03/20	193304	780.00	WIOA
02/03/20	193304	780.00	WIOA
02/03/20	193304	780.00	WIOA
02/03/20	193303	1,170.00	WIOA
04/10/20	193756	2,760.00	WIOA
12/03/20	195212	1,850.00	WIOA
04/28/21	196416	1,598.40	WIOA
04/28/21	196415	2,131.12	WIOA
05/28/21	196626	2,166.72	WIOA
06/25/21	196809	1,238.16	WIOA
06/25/21	196808	1,031.80	WIOA
07/09/21	196927	1,401.60	WIOA
09/07/21	197395	1,703.68	WIOA
09/07/21	197394	833.80	WIOA
10/01/21	197965	921.60	WIOA
10/13/21	197666	1,548.80	WIOA
10/13/21	197665	1,781.12	WIOA

Report on Special Investigation
of the

Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Improper Grant Expenses - Dee Dee Millard
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Funding Source
12/20/21	198092	998.40	WIOA
12/20/21	198091	768.00	WIOA
12/21/21	197966	1,152.00	WIOA
Subtotal WIOA Program Funding (Questioned Cost)		61,295.20	
10/29/19	192663	1,940.00	Other
01/21/20	193169	2,340.00	Other
02/19/20	193432	2,340.00	Other
02/28/20	193481	1,160.00	Other
02/28/20	193480	780.00	Other
02/28/20	193480	780.00	Other
02/28/20	193480	780.00	Other
03/17/20	193588	2,340.00	Other
03/24/20	193650	2,246.40	Other
03/24/20	193649	1,728.00	Other
Subtotal Other funding		16,434.40	
Total		<u>\$ 77,729.60</u>	

Report on Special Investigation
of the

Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Improper Grant Expenses - U.S. Cellular
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Funding Source
12/02/15	179260	\$ 464.73	WIOA
02/09/16	180129	442.17	WIOA
04/18/16	180906	478.94	WIOA
01/09/17	183867	267.36	WIOA
01/09/17	183868	321.48	WIOA
03/13/17	184556	533.32	WIOA
08/01/17	185934	500.00	WIOA
10/02/17	186603	500.00	WIOA
03/26/18	188391	289.21	WIOA
05/01/18	188662	349.21	WIOA
07/05/18	189434	486.69	WIOA
10/02/18	190152	373.10	WIOA
10/06/18	190151	298.44	WIOA
12/13/18	190678	383.19	WIOA
04/02/19	191356	375.73	WIOA
06/04/19	191746	290.62	WIOA
06/04/19	191747	351.76	WIOA
03/05/20	193560	369.61	WIOA
03/05/20	193561	330.90	WIOA
11/10/20	195001	475.58	WIOA
Subtotal WIOA Program Funding (Questioned Cost)		7,882.04	
07/06/16	181961	481.74	Other
08/14/19	192284	302.84	Other
08/14/19	192285	287.99	Other
12/30/19	193079	564.85	Other
05/06/21	195996	494.44	Other
Subtotal Other funding		2,131.86	
Total		\$ 10,013.90	

Report on Special Investigation
of the

Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Improper Grant Expenses - Mid American Energy
For the Period of April 1, 2015 through May 31, 2022

Check Date	Check Number	Amount	Funding Source
01/03/17	183865	\$ 100.67	WIOA
03/09/17	184555	261.94	WIOA
07/25/17	185860	274.17	WIOA
12/19/17	187344	309.56	WIOA
04/03/18	188390	359.58	WIOA
07/10/18	189433	423.14	WIOA
10/08/18	190150	491.12	WIOA
02/06/19	191041	485.11	WIOA
04/02/19	191352	490.12	WIOA
07/08/19	191959	286.87	WIOA
08/26/19	192335	369.97	WIOA
10/29/19	192665	484.94	WIOA
03/11/20	193562	425.53	WIOA
11/03/20	195000	124.95	WIOA
12/03/20	195211	572.52	WIOA
Subtotal WOIA Program Funding (Questioned Cost)		5,460.19	
08/20/19	192283	201.89	Other
09/16/20	194685	505.00	Other
Subtotal Other funding		706.89	
Total		\$ 6,167.08	

Report on Special Investigation of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Staff

This review was performed by:

Richard D. Flenory, CFE, CIA, Staff Auditor
Gono Quaye, Staff Auditor

A handwritten signature in black ink, reading "Melissa Finestead". The signature is written in a cursive, flowing style.

Melissa J. Finestead, CFE
Deputy Auditor of State

Appendix

Report on Special Investigation of the
Federal Workforce Innovation and Opportunities Act – Title 1 Funds
Awarded to Children and Families of Iowa

Copy of an Amazon Shopping Cart Receipt

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Page 1 of 1

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☐ Check this box to default to these delivery and payment options in the future.

Shipping address Change
Jodi Spargur-Tate
1200 UNIVERSITY AVE STE 206
DES MOINES, IA 50314-2355
United States
Phone: [REDACTED]
Ship to multiple addresses

Payment method Change
VISA [REDACTED]

Gift cards & promotional codes
 Enter Code

Billing address Change
Same as shipping address

Order Summary

Items (3):	\$1,936.15
Shipping & handling:	\$0.00
Total before tax:	\$1,936.15
Estimated tax to be collected:	\$114.58
Order total:	\$2,050.73

By placing your order, you agree to Amazon's privacy notice and conditions of use.

How are shipping costs calculated?
Prime shipping benefits have been applied to your order.

Get a \$40 Amazon.com Gift Card instantly
upon approval for the Amazon.com Store Card. See details and restrictions.

Items shipped from Amazon.com

Best-Rite Visionary Move Double Sided Mobile Magnetic Glass Whiteboard Easel, 4x6 Feet, (74951)
\$954.88 FREE Shipping for Prime members
Usually ships within 2 to 3 weeks.
Quantity: 2 Change
Sold by: Amazon.com LLC
☐ Gift options not available.

Choose your Prime delivery option:
☒ Scheduled Delivery
The carrier will call you before the delivery date at [REDACTED] to set up a delivery time.
Change phone number
Note: An adult must be present for the delivery.
[Learn more](#)

Save \$5 on Toys and Games by selecting "FREE No-Rush Shipping" below
Choose from a wide selection of toys and games shipped and sold by Amazon.

Items shipped from Amazon.com
Guaranteed delivery: Dec. 3, 2017 if you order in the next 15 hours and 10 minutes (Details)

Goodys Cool Orange Extra Strength, 24ct Powder Packages (Pack of 3)
\$26.39
Quantity: 1 Change
Sold by: Mr. Medical

Choose your Prime delivery option:
☐ Saturday, Dec. 2
\$8.99 - Saturday Delivery
☒ Sunday, Dec. 3
FREE Two-Day Shipping
☐ 6 business days
FREE No-Rush Shipping
Get a \$5 reward towards your next toy or game purchase. Details

*Why has sales tax been applied? See tax and seller information

Do you need help? Explore our Help pages or contact us

For an item sold by Amazon.com: When you click the "Place your order" button, we'll send you an email message acknowledging receipt of your order. Your contract to purchase an item will not be complete until we send you an email notifying you that the item has been shipped.

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Within 30 days of delivery, you may return new, unopened merchandise in its original condition. Exceptions and restrictions apply. See Amazon.com's Returns Policy

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