



OFFICE OF AUDITOR OF STATE  
STATE OF IOWA

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

NEWS RELEASE

FOR RELEASE

February 3, 2026

Contact: Rob Sand  
515/281-5835  
Or Melissa Finestead  
515/281-5834

Auditor of State Rob Sand today released a report on a special investigation of the Tama County Human Resources Department for the period January 1, 2020 through February 28, 2025. The special investigation was requested by County and Department officials as a result of concerns regarding certain financial transactions processed by the former Human Resources Manager, Tamara Wise.

Sand reported the special investigation identified \$81,376.30 of federal questioned costs, \$1,183.43 of improper disbursements, and \$168,709.89 of unsupported disbursements. The \$81,376.30 of questioned costs identified includes \$81,282.22 of unsupported disbursements to vendors, and \$94.08 of improper disbursements all using American Rescue Plan Act (ARPA) funds.

The \$1,183.43 of improper disbursements identified includes \$416.54 of reimbursements issued to Ms. Wise, \$525.70 of improper purchases made using the Department's credit card, and \$241.19 of improper disbursements to vendors from the County Health Insurance fund.

The \$168,709.89 of unsupported disbursements identified includes \$153,038.60 of disbursements to vendors from the County's Health Insurance fund, \$8,728.26 of purchases made using the Department's credit card, \$4,640.06 of disbursements to vendors from the County's Substance Abuse fund, \$1,192.48 of disbursements to vendors from the County's Mental Health fund, and \$1,110.49 of reimbursements issued to Ms. Wise. Because sufficient records were not available, it was not possible to determine if the purchases were for County operations or were personal in nature.

Sand recommended County officials implement procedures to ensure the Department's internal controls are strengthened, properly approving all disbursements by the Board, performing independent review of bank statements, and ensuring all disbursements are properly supported, approved, and paid in a timely manner.

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

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
TAMA COUNTY HUMAN RESOURCES DEPARTMENT**

**FOR THE PERIOD  
JANUARY 1, 2020 THROUGH FEBRUARY 28, 2025**

## Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-15
Recommended Control Procedures	16-17
Exhibits:	
Summary of Findings	A 19
American Rescue Plan Act (ARPA) Fund Disbursements	B 20-21
Reimbursements Issued to Ms. Wise	C 22-25
Improper Credit Card Purchases	D 26-27
Unsupported Credit Card Purchases	E 28-30
Health Insurance Fund Disbursements	F 31-33
Substance Abuse Fund Disbursements	G 34-35
Mental Health Fund Disbursements	H 36
Staff	37



OFFICE OF AUDITOR OF STATE  
STATE OF IOWA

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Auditor of State's Report

To the Tama County Board of Supervisors and  
the Tama County Human Resources Department:

As a result of concerns regarding certain financial transactions and at the request of County officials, we conducted a special investigation of the Tama County Human Resources Department. We have applied certain tests and procedures to selected financial transactions of the Department for the period January 1, 2020 through February 28, 2025. Based on a review of relevant information and discussions with County officials and personnel, we performed the following procedures.

- (1) Evaluated the County and Department's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed County officials and Department personnel to obtain an understanding of Department operations.
- (3) Examined and reviewed the Board meeting minutes for any significant actions taken as it pertains to the County's previous Human Resources Manager, Tammy Wise, and the County's Treasurer.
- (4) Obtained and examined the County's general ledger records for the funds Ms. Wise was responsible for handling the disbursements and receipts. Examined selected disbursements to various vendors to determine if purchases made by the County were appropriate, reasonable, and properly approved. Also, we determined if purchases were supported by adequate documentation.
- (5) Interviewed County officials and Department personnel to determine the purpose of certain disbursements to selected vendors.
- (6) Obtained and examined credit card charges by Ms. Wise, using the County's credit to determine if purchases were supported by adequate documentation, appropriate for the Department and County's operations, and properly approved for payment.
- (7) Obtained and examined all available statements for the County's Point of Contact account to determine the usage and frequency of payments to certain vendors. In addition, to examine the receipts coming into the account.
- (8) Obtained and examined federal grants Ms. Wise was responsible for to determine if purchases were in accordance with the grant allowability, supported by adequate documentation, appropriate for the County's operations, and properly approved for payment.
- (9) Examined payroll disbursements issued to the County Treasurer to determine the propriety of the payments.
- (10) Interviewed Ms. Wise to obtain a better understanding of her job and explanations for certain financial transactions.
- (11) Interviewed the County Treasurer to obtain a better understanding of and explanations for certain financial transactions.

These procedures identified \$81,376.30 of questioned cost disbursements, \$1,183.43 of improper disbursements, and \$168,709.89 in unsupported disbursements for the period of January 1, 2020 through February 28, 2025. We were unable to determine if additional amounts were improperly disbursed or if additional collections were properly deposited 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 **H** of this report.

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

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

We would like to acknowledge the assistance extended to us by County officials and staff during our investigation.



Rob Sand  
Auditor of State

November 20, 2025

Report on Special Investigation of the  
Tama County Human Resource Department  
Investigative Summary

**Background Information**

The Tama County Human Resources Department (Department) is a department of Tama County. The Human Resources Department is governed by the County Board of Supervisor. The Department is responsible for oversight of human resources roles for all the other County departments. The Department employs one Human Resources Manager which assists all County personnel and departments.

Tamara Wise was hired as the Human Resource Manager and Insurance coordinator on July 1, 2018. Prior to that, Ms. Wise worked for the County as their Central Point Coordinator. As the Human Resources Manager, Ms. Wise was responsible for the following:

- Develops and administers various human resources plans and procedures for all County personnel.
- Develops, recommends and implements personnel policies and procedures; prepares and maintains handbook on policies and procedures; performs benefits administration to include claims resolution, change reporting, annual re-evaluation of policies for cost-effectiveness.
- Conducts recruitment effort for all exempt, nonexempt and temporary workers; writes and places advertisements; works with supervisors or department heads to screen and interview candidates; conducts reference checking; extends job offers; conducts new employee orientations; monitors career-path program and employee relations counseling; conducts exit interviews.
- Establishes and maintains Department records and reports. Participates in administrative staff meetings and attends other meetings. Works with payroll to assist in maintaining organizational charts and employee directory.
- Implements, administers, and monitors an approved job classification and pay plan; coordinates with Department Heads and employees to ensure current, accurate job descriptions and job specifications; ensures pay raises comply with the appropriate pay schedule.
- Investigates, at the request of Board of Supervisors or Elected Officials, all personnel issues, and makes recommendations for appropriate discipline following established policies and procedures. Meets with employees and supervisors / department heads to resolve grievances.
- Serves as Insurance Coordinator. Managing the health insurance fund along with working closely with the insurance broker and administrator. Includes managing the FLEX program. Assisting employees and health care providers in the use of the FLEX plan. Annual set-up and management of the program.
- Responsible for driving records of all employees that are employed by the County.
- Supervise the Mental Health Advocate for Tama County.
- Ensures compliance with all federal, state, and local employment laws.

As the Human Resources Manager, Ms. Wise was to work Monday through Friday from 7:00am to 3:30pm and might be required to work long hours and weekends.

Ms. Wise also managed several County funds, including the American Rescue Plan Act (ARPA), Mental Health, Health Insurance, and Substance Abuse funds. The Health Insurance fund had its own bank account through Lincoln Savings Bank, for which Ms. Wise was the authorized check signer and maintained the checkbook to make any necessary payments. According to County officials, the monthly statements and related images of redeemed checks were not periodically reviewed by members of the Board of Supervisors while Ms. Wise was the Human Resources Manager. The ARPA, Mental Health,

and Substance Abuse funds were part of the County's operations bank account and did not have their own bank accounts.

According to County officials, County employees were eligible for reimbursement of travel costs, such as mileage and meals, for training and/or conferences they attended. Training expenses were approved by an individual's department head prior to attendance. In addition, County employees were eligible to receive a monthly cell phone stipend of \$25.00 with approval from their department head.

County disbursements are to be made by check, with the exception of payroll, payments to IPERS, the IRS, employee benefits and loan providers which are paid by electronic funds transfers (EFT). In addition, supplies may be purchased with a County credit card. The County assigned a credit card to Ms. Wise. All disbursements are required to be supported by invoices or other documentation obtained by or submitted to the County Auditor. Each month, the County Auditor was to prepare a listing of bills to be paid and provide the listing to the Board of Supervisors for approval. After the Board approved the bills, the County Auditor was to prepare and sign the checks.

According to County officials, they had concerns related to "significant financial irregularities, as well as potential fraud or misuse of funds by County officials." On February 3, 2025, the Board of Supervisors voted to terminate the employment and all appointments for Ms. Wise effective the end of the business day.

On February 10, 2025, County officials requested a meeting with the Office of Auditor of State to discuss concerns regarding certain financial transactions of the County. Specifically, County officials were concerned with their fund balances and potential deficit fund balances. In addition, County officials were concerned with disbursements made with the County's checking account and credit cards, specifically the purchase of a generator for the former Human Resources Manager's personal residence, disbursements using the County's ARPA funds, and Ms. Wise's handling of the County's Health Insurance Fund.

On February 11, 2025, the Office of Auditor of State contacted the County's accounting firm inquiring if the firm had noted any financial irregularities while conducting the County's annual financial audits. The accounting firm stated they had notified the Board of Supervisors they had significant declines in revenue and would look into the concerns brought by the County.

On February 12, 2025, a County official provided our office with additional concerns regarding the ARPA and Health Insurance funds.

As a result of the concerns identified, County officials requested the Office of Auditor of State to review the County's financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2020 through February 28, 2025.

### **Detailed Findings**

The procedures performed identified \$81,376.30 of questioned cost disbursements, \$1,183.43 of improper disbursements, and \$168,709.89 of unsupported disbursements for the period of January 1, 2020 through February 28, 2025.

The \$81,376.30 of questioned cost identified includes:

- \$81,282.22 of unsupported disbursements to vendors using ARPA funds, and
- \$94.08 of improper disbursements to vendors using ARPA funds.

The \$1,183.43 of improper disbursements identified includes:

- \$416.54 of improper reimbursements issued to Ms. Wise,
- \$525.70 of improper purchases using the County's VISA credit card, and
- \$241.19 of improper disbursements to vendors from the County's Health Insurance fund.

The \$168,709.89 of unsupported disbursements identified includes:

- \$153,038.60 of unsupported disbursements from the County's Health Insurance fund for which supporting documentation was not available,
- \$8,728.26 of unsupported purchases using the County's VISA credit card,
- \$4,640.06 of unsupported disbursements to vendors from the County's Substance Abuse fund for which supporting documentation was not available,
- \$1,192.48 of unsupported disbursements to vendors from the County's Mental Health fund for which supporting documentation was not available, and
- \$1,110.49 of reimbursements issued to Ms. Wise.

We were unable to determine if additional amounts were improperly disbursed because adequate supporting documentation was not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

We contacted Ms. Wise to obtain an understanding of her job duties and certain transactions. During the interview, she provided information regarding her job duties as the Manager and answered questions related to certain transactions. The information Ms. Wise provided are described in the following sections of the report.

### **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

As previously stated, all County disbursements are to be made by check, EFT, and purchases may be made with the County's credit card. We scanned all disbursements made in the general ledgers for which Ms. Wise had control over from January 1, 2020 through February 28, 2025. We also scanned all purchases made on Ms. Wise's County issued credit card for the same period.

Using supporting documentation available from the Department's records; County's records; internet searches; discussions with County officials and staff; and the vendors, frequency, and amount of the payments, we classified payments as improper, unsupported, or reasonable. For disbursements made using federal funds, such as ARPA, we classified the payments as questioned cost or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for Department operations. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if disbursements were related to Department operations. Other disbursements were classified as reasonable based on supporting documentation or discussions with County personnel and/or frequency and amount of payments.

The improper and unsupported disbursements identified in the Department's bank accounts and the improper and unsupported charges to the County's credit card are explained in detail in the following paragraphs.

### **American Rescue Plan Act (ARPA) Fund**

The American Rescue Plan Act is a federal grant awarded by the United States Department of the Treasury to Tama County in September 2021 in response to the COVID-19 pandemic. The County received ARPA funds totaling \$3,273,692.00 in two installments which were received on September 28, 2021 and September 15, 2021.

According to the Department of the Treasury's website, the funds were awarded to local governments in response to the COVID-19 pandemic to ensure local governments had resources to:

- Fight the pandemic and support families and businesses struggling with public health and economic impacts,
- Maintain vital public services, even amid declines in revenue, and
- Build strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

In addition, the website stated funds could be used to:

- Replace the public sector revenue,
- Support the COVID-19 public health and economic response,
- Provide premium pay for eligible workers performing essential work, and
- Invest in water, sewer, and broadband infrastructure.

However, according to the Department of the Treasury's website, the funds could not be used to:

- Pay debt service,
- Replenish a rainy-day fund,
- Satisfy settlements and judgements, and
- Violate the ARPA, Uniform Guidelines conflicts of interest requirements, and other federal, states, and local laws and regulations.

As previously stated, Ms. Wise oversaw all expenses and receipts for the ARPA fund. Although Ms. Wise was responsible for submitting all the expenses flowing through this fund, there was a committee formed to approve how the County was using the ARPA funds. However, County officials and staff we spoke with, could not say who was a part of the committee. In addition, County departments could fill out and submit a form requesting a portion of the ARPA funds be used for their Department. All resolutions detailing out how ARPA funds were to be spent were approved by the Board of Supervisors.

According to County staff we spoke with, they had identified "interesting" invoices when another staff was going through the records maintained in Ms. Wise's office. One of the "interesting" invoices provided during our review showed Ms. Wise purchasing a generator for her personal residence totaling \$8,760.45 with a down payment of \$5,000.00 leaving a remaining balance due of \$3,760.45. Based on available supporting documentation, County ARPA funds were not used to pay for Ms. Wise's personal generator; however, her purchase was tax exempt since it was purchased under the County's tax-exempt status. As a result, Ms. Wise avoided paying sales tax in the amount of \$613.23. While County ARPA funds were not used for this purchase, because Ms. Wise used this fund for a personal gain, we tested all transactions under the ARPA fund.

As previously stated, we reviewed all checks, EFT and credit card disbursements for the ARPA fund for the period of September 2021 through July 2024. During our review, we identified 17 disbursements totaling \$81,376.30 of questioned cost disbursements. The 17 disbursements are listed in **Exhibit B**.

As shown in the **Exhibit**, the 17 transactions include:

- Eleven transactions, totaling \$57,329.55, from various vendors such VISA and Amazon for which supporting documentation was not available. Because these transactions were not properly supported and we were unable to determine if the items purchased agreed to the resolutions approved by the Board, these eleven transactions are considered questioned costs for federal purposes.

- Five transactions, totaling \$19,500.00, to a vendor for the rebuilding and development of the County's website. However, during our review of the supporting documentation, the County was not satisfied with the work performed by the company. The County requested the company make corrections; however, the company refused without additional charges being incurred by the County. The five transactions were considered unsupported disbursements, because the County paid for services that were not complete and hired a separate company to complete their website rebuild. Therefore, the five transactions are considered questioned costs for federal purposes.
- One transaction, totaling \$4,546.75, for payroll incentives for which supporting documentation was not maintained. The Board approved COVID mitigation incentives for employees, who completed certain criteria; however, that was approved for the payroll ran December 23, 2021 and this payment was for the payroll ran December 10, 2021 which was before the approved date.
- One transaction, totaling \$94.08, for the Economic Development Director to stay the night in a hotel in Tama. Because this was a hotel stay in town, this transaction was considered improper. Therefore, the one transaction is considered questioned costs for federal purposes.

The \$81,376.30 of disbursements are included in **Exhibit A** as questioned costs for federal purposes.

During our interview with Ms. Wise, we asked her about the payroll incentives for which support was not available. Ms. Wise stated that she did not directly pay the bills on the fund but that they should all have supporting documentation available at the County.

#### **Reimbursements Issued to Ms. Wise**

As previously stated, Ms. Wise was eligible to be reimbursed for any mileage or purchases related to meetings, trainings, or events related to their County duties. According to County officials, the Board establishes the rate for mileage reimbursement. In addition, the employees were eligible to be reimbursed for a portion of their personal cellphone plan in the amount of \$25 per month.

As part of our procedures, we reviewed all reimbursement checks issued to Ms. Wise for the period January 1, 2020 through her termination on February 3, 2025 to determine propriety. In addition to available supporting documentation, we obtained Ms. Wise's self-prepared work calendar to confirm any events, trainings or meetings that she traveled for.

We identified Ms. Wise received 35 reimbursement checks totaling \$4,110.72 for the period January 2020 through February 2025. **Exhibit C** lists the improper and unsupported reimbursements to Ms. Wise between January 2020 and February 2025. As illustrated by the **Exhibit**, the improper and unsupported reimbursements total \$416.54 and \$1,110.49, respectively.

The improper reimbursements identified and listed in **Exhibit C** include the following:

- Eight reimbursements totaling \$391.54 which were considered improper, because the amount of mileage requested exceed the distance between the County and the destination or because Ms. Wise did not have any event or training on her work or personal calendar.
- One reimbursement for \$25.00 was considered improper, because it was for a personal cell phone plan for the month of April 2022 for which Ms. Wise had previously received reimbursement.

The unsupported reimbursements identified and listed in **Exhibit C** range from \$16.53 to \$232.20 and were issued between March 23, 2020 and October 21, 2024. During our review, we discussed these purchases with County officials; however, they could not provide any additional information or documentation. Because sufficient documentation was not available, they were classified as unsupported.

The \$416.54 of improper reimbursements and \$1,110.49 of unsupported reimbursements listed in **Exhibit C** are included in **Exhibit A**.

During our interview with Ms. Wise, we asked about what type of reimbursements she would receive from the County. Ms. Wise stated that she would get reimbursement for mileage or something that the County needed but she did not have her County issued credit card with her in order to purchase the item. Ms. Wise stated that she would not carry her County issued credit card with her at all times. During the interview we also asked what type of events or meetings Ms. Wise would attend. Ms. Wise stated that she would go to trainings in Des Moines from the insurance attorney, a Human Resources affiliation she was part of in Cedar Rapids; however, she usually avoided staying overnight so it would mostly be mileage she would be reimbursed for.

Additionally, during the interview with Ms. Wise we inquired about the events in her work calendar. Ms. Wise stated that she has her own personal calendar that "that goes back probably 10 years. That's how I tracked it because I couldn't keep up with the Outlook and everybody else doing their stuff on there". Ms. Wise was able to provide pictures of her self-prepared work calendar through her attorney for the calendar years 2022 through 2024. With the calendar pictures we were able to confirm the dates and locations for Ms. Wise's travel.

### **Credit Card Transactions**

As head of the Human Resources Department, Ms. Wise maintained a Visa credit card that was used to make purchases for Department and/or County operations and supplies. The County's Credit Card Use Policy requires each employee to sign a credit card agreement which requires employees to agree to provide supporting documentation for all charges on County credit cards.

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

During our review of Ms. Wise's County credit card statements for the period of January 16, 2020 through January 12, 2025, we identified 232 transactions totaling \$38,497.39.

Based on the supporting documentation maintained by the County, and the nature of goods or services provided by certain vendors, we identified purchases which contained items personal in nature and not reasonable for County operations. **Exhibit D** lists the purchases made with the County's credit card which were not reasonable or necessary for County operations.

As illustrated by the **Exhibit**, we identified \$525.70 of improper purchases which included items such as:

- Two charges, totaling \$321.33, for items such as light fixtures and fishing gear that are personal in nature and did not serve a purpose for the County. According to County officials we spoke to, regarding the light fixtures there were no renovations at the time of this purchase, and the fishing gear would not be something purchased for County purposes. Therefore, these are considered improper.
- Three charges, totaling \$99.90, from grocery stores and restaurants to purchase food items. Although Ms. Wise was allowed to purchase such items with her County credit card if they served a purpose to the County. Therefore, these are considered improper purchases.
- Three charges, totaling \$69.48, for flowers which did not serve the purposes of the County. County officials we spoke to stated these were not reasonable.

- One charge from Dollar Fresh in the amount of \$34.99 for the purchase of a personal prescription for someone not associated with the County. This purchase was considered improper.

In addition to the improper purchases, we identified purchases classified as unsupported because sufficient information was not available to determine if the purchase was for County operations. The unsupported purchases identified are included in **Exhibit E**. As illustrated by the **Exhibit**, the unsupported purchases total \$8,728.26 and include purchases from Amazon, Menards, Walmart, and Hobby Lobby. During our review, we discussed these purchases with County officials; however, they could not provide any additional information or documentation

During the interview with Ms. Wise, we asked about the light fixture to which she responded “I’ll bet it was for the engineer’s building”; however, the renovations to that building did not start until months after the purchase took place. Additionally, we asked about the purchase from Scheels for fishing equipment and knives for which Ms. Wise stated “that’s not mine”; however, we mentioned to her that the purchase was on her County issued credit card to which she responded stating “I would say they didn’t have their credit card probably at conservation [Conservation Department] yet and they needed to purchase something”. We then inquired what the Conservation department need fishing gear for but Ms. Wise was not able to provide any additional details about the purchase.

Additionally, during our interview with Ms. Wise we asked about the fake flowers purchased and the prescription. Ms. Wise stated that the flowers maybe were for the new rooms in the buildings that the County had renovations on and that the prescription was for an employee; however, she did not remember which one but it was because they were self-insured.

The \$525.70 of improper purchases and \$8,728.26 of unsupported purchases listed in **Exhibits D** and **E** are included in **Exhibit A**.

### **Health Insurance Fund**

As previously stated, Ms. Wise oversaw all expenses and receipts for the Health Insurance fund. The Health Insurance fund is used to pay health partners, eyeglasses employment reimbursements, Hartford, and other health insurance related expenses. We obtained the general ledger for the Substance Abuse fund for the period of January 1, 2020 through February 28, 2025.

During our fieldwork, we were informed the Health Insurance fund had its own separate bank account through Lincoln Savings Bank for which Ms. Wise was the check signer and maintained the checkbook to make any necessary payments. In addition, the Board of Supervisors did not approve the payments issued from this account. Therefore, we obtained the bank statements for the Health Insurance bank account and identified 766 disbursements totaling \$13,594,434.47 from the Health Insurance fund during the period of review.

During our testing, we identified nine improper disbursements totaling \$241.19. Seven of the nine disbursements totaling \$178.45 were overdraft fees and/or account interest charges from the bank. Two of the nine disbursements totaling \$62.74 were considered improper because the amounts paid on behalf of County employees exceeded the County’s policy for eye care exams and hardware.

In addition to the improper disbursements, we identified 89 unsupported disbursements totaling \$153,038.60. The unsupported disbursements are listed in **Exhibit F**. As illustrated by the **Exhibit**, the unsupported disbursements include:

- 87 disbursements totaling \$152,936.60 issued to County employees, TASC, Insurance Strategies, and Hartford for which supporting documentation was not available; therefore, we considered the disbursements to be unsupported.
- One disbursement on January 9, 2024 for \$100.00 issued to a County employee per the description on the General Ledger that was for eyeglasses reimbursement; however, the

support did not provide detailed information about what was purchased. Therefore, this disbursement was considered unsupported. In addition, the County's common practice was to reimburse employees \$100.00 for eyecare hardware and \$40.00 eye exams from the Health Insurance fund; however, the County did not have a formal policy in place regarding these reimbursements to employees.

- One transaction for \$2.00 on January 18, 2022 to NRP – BLA for which the supporting documentation maintained was incomplete and did not cover the full amount of the transaction; therefore, the portion not properly supported is considered unsupported.

The \$241.19 of improper disbursements and the \$153,038.60 of unsupported disbursements are included in **Exhibit A**.

During our review of the Health Insurance fund disbursements, we identified 438 disbursements totaling \$12,044,364.45 of unsupported but reasonable payments. The 438 disbursements were considered unsupported but reasonable, because the payments were to vendors such as the County's self-insurance and Tama County which are appropriate to be paid from the health insurance fund.

During our interview with Ms. Wise we inquired about the lack of support for the disbursements on this fund. Ms. Wise stated that the County broker would know about all the expenses coming out of the account and have support available; however, we inquired with the County's broker regarding support but they said that they did not have the support for the County expenses out of the account. The broker stated that they help the County with customer service and financial reporting for the account. Additionally, Ms. Wise stated that the County should have record of all the supporting documentation.

### **Substance Abuse Fund**

As previously stated, Ms. Wise oversaw all expenses and receipts for the Substance Abuse fund which was used to pay for client services in relation to medical care, transportation and legal services. We obtained the general ledger for the Substance Abuse fund for the period of January 1, 2020 through February 28, 2025 and scheduled out all of the disbursements from this fund. We identified 115 disbursements totaling \$47,772.02 from this fund during the period of review.

During our testing, we identified 18 transactions totaling \$4,640.06 of unsupported disbursements which are listed in **Exhibit G**. As shown in the **Exhibit**, the 18 unsupported transactions include:

- 15 transactions totaling \$4,003.18 for vendors such as Bauch Law Office and Central Iowa Detention for which supporting documentation was not available; therefore, we considered the transactions to be unsupported.
- 3 transactions totaling \$636.88 for which supporting documentation was not available for the entire transaction; therefore, we considered the portion not properly supported as unsupported.

As a result, the 18 transactions totaling \$4,640.06 are included in **Exhibit A** as unsupported disbursements.

### **Mental Health Fund**

As previously stated, Ms. Wise oversaw all expenses and receipts for the Mental Health fund which was used to pay for payroll and reimbursements to mental health advocates, utilities for the mental health County office, and other expenses related to mental health services. We obtained the general ledger for the Mental Health fund for the period of January 1, 2020 through February 28, 2025 and scheduled out all of the disbursements from this fund. We identified 858 disbursements totaling \$1,468,735.22 from this fund during the period of review.

During our testing, we identified 19 transactions totaling \$1,192.48 of unsupported disbursements that are listed in **Exhibit H**. As shown in the **Exhibit**, the 19 unsupported transactions include:

- 17 transactions totaling \$1,096.48 for vendors such as K & M Sanitation and Z Line LTD for which supporting documentation was not available; therefore, we considered the transactions to be unsupported.
- 2 transactions totaling \$96.00 for which supporting documentation was not available for the entire transaction; therefore, we considered the portion not properly supported as unsupported.

As a result, the 19 transactions totaling \$1,192.48 are included in **Exhibit A** as unsupported disbursements.

During our fieldwork, we were informed Ms. Wise's daughter has been the Tama County Treasurer since April 12, 2022. Prior to Ms. Wise's daughter being elected as the County Treasurer, we determined she performed data processing services for the County. During our review of the Mental Health Fund disbursements, we identified 28 disbursements issued to Ms. Wise's daughter totaling \$14,690.00 for the period May 2017 through December 2017 for data processing services.

According to County officials, there was no formal contract signed for the services Ms. Wise's daughter performed and supporting documentation for the hours that were worked are no longer available because the County does not have records back to 2017. According to County officials, the hours were to help Ms. Wise with her duties under the Mental Health fund.

As part of our procedures, we interviewed Ms. Wise's daughter and inquired about the data processing payments. Ms. Wise's daughter confirmed that she performed data processing services, specifically digitizing records for the Mental Health fund in 2017 and that there was not a signed contract for the hours worked. She mentioned that she would fill out a timesheet that was turned into Ms. Wise for approval, however the timesheets are no longer available in the County's records.

## **OTHER ADMINISTRATIVE ISSUE**

**Public Purpose** – The Attorney General's opinion dates April 25, 1979 states, in part, “The key is ‘public purpose’; public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31.” Although it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.

During our review of Ms. Wise's County issued credit card transactions, we determined a total of \$5,039.94 of questionable public purpose transactions for vendors such as Fareway, Sams Club, and Pizza Hut. These purchases were for food or cooking items for employee events such as safety meetings and employee appreciation. According to County policy, the County could provide employee's food for certain “company” activities; however, the policy did not state a limit in the amount or quantity of food being purchased.

**Payroll** – During our review, we identified supporting documentation showing raise(s) for Ms. Wise which were signed by a Board member. However, we were unable to locate these, or any other payroll increases in Board meeting minutes. According to County officials, payroll increases were commonly not included in previous Board meeting minutes. Because payroll increases were not documented in the Board meeting minutes, we were unable to determine if the pay increases were properly authorized.

**Credit Card Finance Charges and Interest Fees** – As previously stated, as the Human Resources Manager, Ms. Wise had a County credit card. During our review of the credit card statements, we identified interest charges, late fees, and finance charges.

**Central Point of Contact Bank Account** – On February 12, 2025, a County official had concerns Ms. Wise was taking money and personal property including coins and jewelry from clients she was managing as the Central Point Coordinator for Tama County. According to County officials, when “doing an inventory of Tammy Wise’s office, *REDACTED* discovered the contents in the photos attached” to the email. The images contained pictures of jewelry, coins, stamps, and wallet.

According to County staff, the wallet contained an ID and credit cards that allegedly belong to a client’s husband. We were also informed “that the man who owned the wallet was wealthy man and upon his passing and wife’s relocation to skilled nursing, Tammy Wise’s daughter purchased the house of the deceased”. However, based on searches on the assessor’s website, it shows a property was transferred from the estate to Ms. Wise’s daughter.

As previously discussed, Ms. Wise was the County’s Central Point Coordinator, which she continued doing once she moved to be the Human Resources manager. The Central Point Coordinator was a position that oversees the CBC or Point of Contact program for Tama County. The program was under the Department of Human Services (DHS) and stopped servicing a few years back. We attempted to gather a better understanding of the program; however, according to County staff, Ms. Wise was holding that position for so long that nobody had additional information regarding what were all the duties. We attempted to gather information regarding the program and how it ended from DHS; however, they were not familiar with the program anymore.

Based on the information gathered from the County, it was our understanding DHS had a program that County’s would assist with estate management for individuals within their County. The individuals which were part of this program would have their social security paid to a County controlled bank account which would be managed by the Central Point Coordinator. The Central Point Coordinator would administer the individual’s ongoing needs and pay for things such as rent, medication, and food from the account into where the social security was deposited.

Although the program ended sometime around the early 2010s, Ms. Wise and the County still had a bank account to manage the client’s social security and needs. We obtained the bank account statements for the period of May 16, 2016 through December 31, 2024. Although we were not familiar with the program, we performed a quick review of the statements and determined that the account had inflows amounting to \$2,259,709.70. Majority of the money coming in was from the individual’s social security, but other receipts were from closing the individual’s checking or savings account.

During our review, we determined that the account had outflows totaling \$2,453,520.87 to pay vendors such as Geico, Progressive, Alliant, and US Cellular via direct payment. In addition, checks were issued to individuals and places such as State Bank of Toledo, Unity Point, Wal-Mart, Parkview Animal Hospital, and medical places. However, for the check payments not all contained information in the memo line stating what the payment was for. For the check payments that contained information in the memo line were for things such as individuals spending money, utilities, medical care, medication, and rent.

Upon further review of the bank account statements, we identified 84 checks issued to Ms. Wise’s daughter totaling \$14,371.65. Some of the checks issued to Ms. Wise’s daughter include a memo stating that it was for an individual, laundry or food. However, we inquired with the County to see if they had any documentation for any of the checks issued from this account and they stated that they did not have any supporting documentation for the account. In addition, we inquired with the County to see if they knew why Ms. Wise’s daughter was paid from this account and they were not aware of any reason for those payments.

Due to the lack of information regarding the duties in this position, information about the program, and supporting documentation for the transactions from this account, we did not perform any additional review or testing of the transactions in the account. In addition, the program is no longer part of the County.

**Oversight** – County and Board officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the County’s 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 the Department officials did not provide sufficient oversight of the County’s financial transactions and did not:

- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements and revenues.
- Establish limits and frequency for food purchased for the employee appreciation events and meetings.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Tama County Department of Human Resources to ensure all disbursements to vendors were reasonable and properly calculated. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors 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 noted within a reasonable time during normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Department's internal controls.

A. Bank Reconciliation – While the County's accounts were reconciled, the reconciliation were not reviewed in a timely manner by an independent person.

Recommendation – Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities.

B. Disbursements – During our review of the County's disbursements, the following were identified:

- Disbursements were not consistently supported by invoices or other documentation.
- Disbursements from the Health Insurance fund were not approved by the Board.
- Disbursements were made from the ARPA fund for items that were not allowable per award agreement.

Recommendation – County officials in conjunction with the Department officials should implement procedures to review purchases made on behalf of the Department to ensure purchases are reasonable and necessary for Department operations and are not personal in nature. In addition, all disbursements should include detailed invoices or other supporting documentation. All disbursements should be made in accordance with the award agreements and allowability.

C. Credit Cards – The County has credit cards for use by the Human Resources Manager as well as other County employees for purchases related to County Operations. We determined not all supporting documentation was available for purchases made with the County's credit cards and documentation was not always maintained which identified if individual purchases were for County operations. In addition, we determined the following:

- The County incurred late fees and finance charges because the balance on the credit card account was not paid in full each month and/or did not make payments in a timely manner.
- County officials did not review the credit card statements to ensure purchases were for the County and not personal.
- Credit card purchases were not approved prior to purchase.

Recommendation – County officials should ensure all credit card purchases are supported by appropriate receipts and the receipts, invoices, or other supporting documentation should be attached to the monthly credit card statement during reconciliation. Payments should be remitted in a timely manner to ensure late fees are not incurred. The County needs to monitor and review the transactions to ensure tax is not incurred. In addition, County officials should ensure that each Department makes their own purchases if they have a card.

D. Payroll – During our review of the Department's payroll, we determined that the County did not have any payroll resolutions or documentation of pay increases in the Board minutes.

Recommendation – County Officials should implement procedures to ensure payroll increases are either approved by Resolution or approved by the Board and stated in Board meeting minutes.

E. Health Insurance Fund – During our review of the Department’s health insurance fund, we identified multiple instances of reimbursements to employees for eyecare hardware and eye exams for which County officials stated that it was common practice. However, the County did not have a formal policy in place for these eyecare reimbursements.

Recommendation – County officials should pass a resolution or revise the employee handbook to include the eyecare reimbursement policy.

F. Questionable Public Purpose – We identified \$5,529.26 of questionable public purpose transactions for vendors such as Fareway, Pizza Hut, Joann, and Sam’s Clubs for the purchase of fabrics, food and cooking items. According to County policy, the County could provide employee’s food for certain “company” activities; however, the policy did not state a limit in the amount or quantity of food been purchased, as well as how often the events would take place. Per the food purchases done using Ms. Wise’s credit card, the County was having multiple events since the policy was enacted and were excessive which did not meet the test of public purpose.

Recommendation – County officials should amend the policy to establish procedures which ensure that the purchases meet the test of public purpose and not excessive.

G. Oversight – County and Department officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the County’s 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 the County officials did not provide sufficient oversight of the County’s financial transactions and did not:

- Compare the bill listings to supporting documentation.
- Require and maintain original, itemized receipts for all disbursements, including review of the supporting documentation to ensure an appropriate purpose of the disbursements and that they comply with appropriate grant expense guidance.
- Establish limits and frequency for food purchased for the employee appreciation events and meetings.

Recommendation – Oversight by County officials is essential and should be an ongoing effort. County officials should exercise due care and review all pertinent information. County 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 with County policies and procedures.

## **Exhibits**

Report on Special Investigation of the  
Tama County Human Resources Department

Summary of Findings  
For the Period January 1, 2020 through February 28, 2025

<b>Description</b>	<b>Exhibit/Table/ Page Number</b>	<b>Questioned Cost</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
Improper and unsupported disbursements:					
American Rescue Plan (ARPA) Fund	<b>Exhibit B</b>	\$ 81,376.30	-	-	81,376.30
Reimbursements Issued to Ms. Wise	<b>Exhibit C</b>	-	416.54	1,110.49	1,527.03
Credit Card Disbursements	<b>Exhibits D and E</b>	-	525.70	8,728.26	9,253.96
Health Insurance Fund	<b>Page 11/ Exhibit F</b>	-	241.19	153,038.60	153,279.79
Substance Abuse Fund	<b>Exhibit G</b>	-	-	4,640.06	4,640.06
Mental Health Fund	<b>Exhibit H</b>	-	-	1,192.48	1,192.48
Total of improper and unsupported disbursements		<u>\$ 81,376.30</u>	<u>1,183.43</u>	<u>168,709.89</u>	<u>251,269.62</u>

Report on Special Investigation of the  
Tama County Human Resources Department  
American Rescue Plan Act (ARPA) Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

Per General Ledger							Questioned Cost	Reasonable
Post Date	Source Transaction	Payment Number	Description	Vendor	Amount	Board Approval	Description per Supporting Documentation	
12/10/21	PYPKT00956 - 12.10.2021 COUNTY payroll: 11/22/2021-12/5/2021	NA	PYPKT00956 - 12.10.2021 COUNTY payroll - Payroll 12/10/2021	NA	\$ 4,546.75	Approved with resolution 11-22-2021A for Covid Mitigation for staff program for \$101,546.75	Tama County Letter from HR/Insurance Admin from 12/16/21 with the subject: Tama County Voluntary Discretionary Incentive Program. Per the letter: all active full-time, part-time, or seasonal are eligible if fully vaccinated or are in the process of being fully vaccinated to a one-time incentive payment. Employees had to submit proof of vaccination for Covid-19 by 12/16 to the Payroll Admin. Full-time employees received \$1,000; part time and seasonal employees received \$500.	\$ 4,546.75 -
12/20/21	000163-BOS	373703	WEBSITE REBUILD	06468 - APEX BRANDING & DESIGN	10,000.00	Approved with resolution 11-22-2021A for Website Development for Apex Branding for 10,000	Payment to Cedar Rapids Web Design (APEX Branding & Design) for invoice #000163 for Website Rebuild payment 1/2 of \$10,000.00 invoiced on 12/14/21	10,000.00 -
06/20/22	INV-000174-BOS	375997	2ND WEBSITE REBUILD PAYMENT	06468 - APEX BRANDING & DESIGN	7,000.00	Approved with resolution 11-22-2021A for Website Development for Apex Branding for \$7,000	Payment to Cedar Rapids Web Design (APEX Branding & Design) for invoice #000174 for Tama County Website rebuild payment 2/3 of \$7,000.00 invoiced on 6/13/22	7,000.00 -
10/03/22	09302022-BOS/EMA	377390	DRONE	06613 - FRONTIER PRCISION, INC.	16,410.99	Approved with resolution 08-29-2022A for EMA Drone to Frontier for \$16,410.99	Payment to Frontier Precision Quote #64554 on 7/15/22 for Matrice 30T Combo w/ DJI Care Enterprise Basic for \$13,341, 8 Matrice 30 Series-Part08-TB30 Intelligent Flight Batter for \$329/ea, 2 WB37 Intelligent Batter for \$59/ea, 3foot Landing Pad for \$69.99, Miss for \$250 totaling \$16,410.99 Considered unsupported question costs as support was a Quote and not an actual invoice	16,410.99 -
12/05/22	11302022-BOS	378260	MONTHLY BILLING	01122 - VISA	1,025.43	Approved with resolution 08-29-2022A for Treasurer Duct Work to VISA - Computer for \$1,025.43	No support available	1,025.43 -
05/22/23	05092023-ED	380417	MONTHLY BILLING	01122 - VISA	811.94	Approved with resolution 06-20-2022A for Economic Recov Ragbri or Drone Footage for VISA - Various for \$811.94	10 Purchases of Menu Size Laminating Pouches - Glossy, 5 Mil for \$660.00, Shipping & Handling \$111.81. Order was dated 4-25-23. No support provided for the remaining amount of \$40.13. Support included a free item - Camp Chair - Forest Green.	40.13 771.81
06/12/23	INV-000199-BOS	380622	WEBSITE REBUILD FINAL PAYMENT	06468 - APEX BRANDING & DESIGN	2,500.00	Approved with resolution 11-22-2021A for Website Development for Apex Branding for \$2,500	Transaction was reversed on 8/9/23 with packet number APPKT02279	2,500.00 -
06/26/23	06082023-ED/BOS	380895	MONTHLY BILLING	01122 - VISA	662.01	Approved with resolution 06-20-2022A for Economic Recov Ragbri or Drone Footage for VISA for \$662.01	Payment to VISA in the amount of \$662.01 on 6/26/23 for multiple purchases as such: Payment to Minuteman for \$26.75 on 5/11/23 no itemized receipt included; purchase from VistaPrint Vinyl Banners that say "Welcome to Tama County Iowa" for \$103.58; purchase from Uline for 6 packs of Name Badge Holder 4X6 tall pre-punched for \$46/ea and 25 packs of Standard Lanyard with Hook - blue for \$9/ea.	26.75 635.26
08/07/23	07092023-ED/BOS	381394	MONTHLY BILLING	01122 - VISA	1,233.93	Approved with resolution 06-20-2022A for Economic Recov Ragbri or Drone Footage for VISA for \$1,233.93	Payment to VISA in the amount of \$1,233.93 on 8/7/23 for multiple purchases as such: Purchase from El Charro for meals and drinks totaling \$880.81 less a VISA voucher for \$801 = \$379.81 (per handwritten note: Meal for RagBri rep); purchase from Family Dollar for Duck Packing Tape for \$7.49 on 6/29/23; purchase from Menards in the amount of \$74.78 receipt is not readable; payment to Uline for freight charge for \$28.98; and purchase from Uline of 10 5mil Menu Size Laminate Purch for \$66/ea plus freight of \$82.87.	74.78 1,159.15
08/09/23	INV-000199-BOS-R	380622	APEX BRANDING & DESIGN Reversal	06468 - APEX BRANDING & DESIGN	(2,500.00)	Approved with resolution 11-22-2021A for Website Development for Apex Branding for \$2,500	Reversal for transaction on 6/12/23 with packet number APPKT02134	(2,500.00) -
08/14/23	INV-000199#2-BOS	381448	FINAL PAYMENT	06468 - APEX BRANDING & DESIGN	2,500.00	Approved with resolution 11-22-2021A for Website Development for Apex Branding - website for \$2,500	Payment to APEX Branding & Design for invoice #000199 for Tama County Website Rebuild final payment of \$2,500.00 invoiced on 4/16/23	2,500.00 -

Report on Special Investigation of the  
Tama County Human Resources Department  
American Rescue Plan Act (ARPA) Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

Per General Ledger									
Post Date	Source Transaction	Payment Number	Description	Vendor	Amount	Board Approval	Description per Supporting Documentation	Questioned Cost	Reasonable
08/28/23	08092023-BOS	381698	MONTHLY BILLING	01122 - VISA	3,568.29	Approved with resolution 06-20-2022A for Economic Recov Ragbri or Drone Footage for VISA for \$3,568.29	Payment to VISA in the amount of \$3,568.29 on 8/28/23 for multiple purchases as such: Purchase from Fareway for packs of Water Bottles for \$39.92; from USPS for 2 Express 1-Day shipments with insurance for \$257.10; from Family Dollar for Jumbo GiftBox for \$21.40; from Ace for Ceramic Disc Magnets and HD Cermic Block Magnet for \$29.91; from Dollar General for Button Magnets and CC Magnt Butterfly 2ct for \$6.42; from Dollar Tree for White Poster Boards and Purple Poster Boards for \$40.66; from Menards for Paint Gloss in multiple colors for \$39.47; from Family Dollar for Blue Poster Boards, Neon Pink Poster Boards, Neon Green Poster Boards, Yellow Poster Boards, Diamond Braid Rope Car Asst for \$17.50, Bungee Cords 5pk for \$7, Garage Yard Sign for \$6.25, and Small Book Bin for \$5 purch ttl \$209.45; from Family Dollar for Smiley Face 18in Balloons for \$30, Blue Star Foil Balloon for \$12, Purple Star Balloons for \$13.50, Dino Round Balloons for \$4 purch ttl \$63.67; from Family Dollar for 40 white posterboards for \$42.80; from Menards for 5Gal Food Safe Pai \$7.98, Chillet 30QT Collet \$34.99, Off Deep Woods \$11.22, EZ Start 55Y Pk Tape \$17.97, Gorilla Silver Tape \$9.98, Duck Tape \$3.79, Duck Tape \$3.79, Caution Tape \$19.98, Staples Heavy Duty \$9.96, 3" Hinge \$2.48, scissors \$6.99, 27x64 Vinyl \$7.74, fogger \$9.99, metal tent stake \$7.94, bucket organizer \$9.99, unreadable \$5.99, cable ties \$15.96, tension \$3.99, stake flag \$8.97, stake flag \$8.97, ACX nom \$59.18, dowel \$7.74 purch ttl \$294.86; from Family Dollar for poster board, plant hangers, brah rope car asst for \$79.72; from Menards in the amount \$370.85 unreadable, from Menards in the amount \$489.14 unreadable, from Menards in the amount \$155.61 unreadable, from Dollar Tree unreadable for \$5.35; from Super 8 in Toledo for a hotel stay on 7/19/23 for Katherine Ollendeck for \$94.08; from Minuteman for Ragbri Map for \$258.30; from unreadable vendor for \$144.13; and from Minuteman for 20,000 1/0 20#White 11x17 for \$0.11/ea purch ttl \$925.45	1,259.16	2,309.13
06/03/24	2024-110-BOS	385193	SECURE WEBSITE HOSTING & SUPPORT	06709 - NEAPOLITAN LABS LLC	2,000.00	<i>No resolution</i>	<i>No support available</i>	2,000.00	-
06/17/24	255830-BOS	385367	DESKS	00076 - FORBES OFFICE SOLUTIONS	5,172.28	Approved with resolution 12-18-2023A for Treasurer Desks to Forbes - desk for \$3,472.28. Amount doesn't match with the tracking sheet because it goes with resolution 9/18/23A	<i>No support available</i>	5,172.28	-
06/24/24	1D1R-1PN7-4VRD-AUD/BOS	385543	ELECTION SCANNER/BINDING SPINES/MISC SUPPLIES	06247 - AMAZON CAPITAL SERVICES	62.03	Approved with resolution 8-29-2022A for Software County Auditor for Amazon for \$62.03	<i>No support available</i>	62.03	-
06/24/24	06202024-BOS/HR	385615	MONTHLY BILLING	01122 - VISA	708.00	<i>No resolution</i>	<i>No support available</i>	708.00	-
07/01/24	1175-BOS	385707	WORK ON VA GARAGE	07002 - WH CONSTRUCTION LLC	30,550.00	Approved with resolution 12-18-2023A for Maint New Garage to WH Construction - Labor for \$30,550	Payment to WH Construction LLC invoice #1175 for All labor and materials for Garage Addition at Veteran Affairs, 219 W High St, Toledo, Iowa as per proposal dated October 8, 2023 for \$30,550.00 invoiced 6/3/24. Considered unsupported question costs as support was a Quote and not an actual invoice	30,550.00	-
Total					<u>\$ 86,251.65</u>			<u>\$ 81,376.30</u>	<u>4,875.35</u>

*Auditor's notes were added in italics.*

Report on Special Investigation of the  
Tama County Human Resources Department

Reimbursement Checks Issued to Tamera Wise  
For the Period January 1, 2020 through February 28, 2025

<b>Per General Ledger</b>							
<b>Post Date</b>	<b>Check Number</b>	<b>Description</b>	<b>Amount</b>	<b>Description per Supporting Documentation</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
03/23/20	365946	MILEAGE/POSTAGE REIMBURSEMENT	\$ 169.20	Payment for mileage to Marshalltown - MH on 8/8/19 for 43 miles at \$0.45/mile for \$19.35; to Blakhawk/Butler/Grundy Co - MH & HR on 11/22/19 for 234 miles at \$0.45/mile for \$105.30; to Marshalltown - T HR on 12/6/19 for 47 miles at \$0.45/mile for \$21.15; to Marshalltown - T on 12/20/19 for 52 miles at \$0.45/mile for \$23.40 - totaling \$169.20. <i>There was no event or training on Ms. Wise's calendar and the County did not have any available record for trainings attended.</i>	-	\$ 169.20	-
10/12/20	368313	SUPPLIES REIMB	16.53	Purchase from Joann on 7/7/20 for <i>Illegible</i> totaling \$16.53 per note "Joanne/Form-illegible"	-	16.53	-
10/12/20	368313	MILEAGE REIMB	232.20	Payment for mileage to Cedar Rapids - Test HR on 1/7/20 for 132 miles at \$0.45/mile for \$59.40; to Cedar Rapids - HR on 1/21/20 for 130 miles at \$0.45/mile for \$58.50; to Marshalltown - MH on 3/13/20 for 47 miles at \$0.45/mile for \$21.15 ( <i>meal from Culvers purchased on card 3529 for \$9.18 post dated 3/15/20 classified as unsupported</i> ); to Shops on 8/17/20 for 165 miles at \$0.45/mile for \$74.25; to Marshalltown on 10/2/20 for 42 miles at \$.45/mile for \$18.90. <i>There was no event or training on Ms. Wise's calendar and the County did not have any available record for trainings attended.</i>	-	232.20	-
04/26/21	370756	MILEAGE/MISC SUPPLIES REIMB	38.78	Purchase of scotch tape from Wilkerson Hardware on 11/20/20 for \$6.70 and corner grd for \$32.08 from Menards on 4/15/21	-	32.08	6.70
04/26/21	370756	MILEAGE/MISC SUPPLIES REIMB	139.95	Payment for mileage to Des Moines on 3/12/21 for 173 miles at \$0.45/mile for \$77.85 ( <i>purchase from Sam's club on 3/12 for dinnerware classified as unsupported</i> ); to Marshalltown on 3/24/21 for 70 miles at \$0.45/mile for \$31.50 ( <i>multiple purchases done in Marshalltown on 3/24 from Walmart, Hobby Lobby and Menards</i> ); to Marshalltown on 3/26/21 for 68 miles at \$0.45/mile for \$30.60 ( <i>purchases using card 3529 at HomeGoods and Kirkland in Cedar Rapids on 3/26/21, however the claim was to mileage to Marshalltown but unsure if Ms. *redacted* had the CC. Trips to Marshalltown had mileage that exceeded the roundtrip, the excess miles were consider improper. There was no event or training on Ms. Wise's calendar and the County did not have any available record for trainings attended therefore we consider the remainder of the transaction unsupported.</i>	17.10	122.85	-

Report on Special Investigation of the  
Tama County Human Resources Department

Reimbursement Checks Issued to Tamera Wise  
For the Period January 1, 2020 through February 28, 2025

<b>Per General Ledger</b>				<b>Description per Supporting Documentation</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
<b>Post Date</b>	<b>Check Number</b>	<b>Description</b>	<b>Amount</b>				
09/20/21	372581	MISC SUPPLIES REIMB	177.63	Payment for mileage to Cedar Rapids on 5/5/21 for 108 miles at \$0.45/mile for \$48.60 ( <i>Purchases on 5/4/21 in Cedar Rapids from Lowes and Walmart</i> ). Purchase of a 1928 Sparton Radio from craig list for \$65.00 on 5/5/21; from Menards for oak stands for \$54.96; and from Walmart on 8/6/21 for paper products for \$9.07. <i>There was no event or training on Ms. Wise's calendar and the County did not have any available record for trainings attended.</i>	-	168.56	9.07
01/10/22	373971	MILEAGE/OFFICE SUPPLIES REIMB	99.45	On November 17 traveled 221 miles to Chickasaw with no details for what or what the mileage rate was totaling \$99.45. <i>Per Ms. Wise's calendar the meeting was cancelled; however we could not confirm if Ms. Wise attended any other meeting or events.</i>	-	99.45	-
03/14/22	374824	MILEAGE REIMB	216.00	Payment for mileage to Fayette County on 1/6/22 of 231 miles at \$0.45/miles for \$103.95; to Oskaloosa on 2/10/22 for 157 miles at \$0.45/mile for \$70.65; to Marshalltown on 3/4/22 for 44 miles at \$0.45/miles for \$19.80; and to Marshalltown on 3/9/22 for 48 miles at \$0.45/miles for \$21.60 - totaling \$216.00. <i>There was no event or training on Ms. Wise's work calendar or personal calendar for the the 3/4 and 3/9 dates.</i>	41.40	-	174.60
05/23/22	375657	MILEAGE/MISC SUPPLIES REIMB	222.42	Payment for mileage to Grinnell on 4/7/22 for 60 miles at \$0.45/mile for \$27.00 and to Marshalltown on 4/12/22 for 49 miles at \$0.45/mile for \$22.05. Payment for Hy-Vee purchase on 4/22/22 using VISA 0123 for purchase of 2 Frito Lay mix @ \$11.69/ea, 2 Chocolcate minis for \$10.98/ea, salt for \$0.89, pepper for \$4.29, ham for \$3.99, and tomatoes for \$2.99 plus tax totaling \$58.27 and Fareway of 3 buns for \$2.99/ea, 2 barilla shells for \$1.69/ea, colby jack cheese for \$3.46, colby cheese for \$3.70, ham for \$6.61, co jack for \$3.77, swiss cheese for \$4.23, 2 roast beef for \$5.99/ea, 2 strawberries for \$2.88/ea, blueberries for \$6.99, tomatoes for \$2.00, turkey deli for \$5.99, peas for \$2.00, mustard for \$1.49, cucumbers for \$2.99, onions for \$3.44, lettuce for \$1.99, cauliflower for \$3.88, broccoli for \$2.99, grapes for \$3.80, carrots for \$1.49, pineapple for \$4.99, dressing for \$3.49, mayo for \$6.98, and mayo for \$3.49 - totaling \$115.10 both for HR Training with a note "these are billed to Heartland/Gallagher for reimbursement". <i>There was no event or training on Ms. Wise's work calendar or personal calendar for the the 4/12/22 date.</i>	22.05	-	200.37

Report on Special Investigation of the  
Tama County Human Resources Department

Reimbursement Checks Issued to Tamera Wise  
For the Period January 1, 2020 through February 28, 2025

<b>Per General Ledger</b>							
<b>Post Date</b>	<b>Check Number</b>	<b>Description</b>	<b>Amount</b>	<b>Description per Supporting Documentation</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
09/26/22	377345	MILEAGE REIMB	93.51	Payment for mileage to Cedar Rapids and back for meeting on 6/22/22 for 115 miles at \$0.425/mile for \$48.88, to Marshalltown on 9/8/22 for 41 miles at \$0.525/mile for \$21.53, and to Marshalltown on 9/14/22 for 44 miles at \$0.525/mile for \$23.10 ( <i>purchases from Aldi, Walmart, and Dollar Tree in Marshalltown on 9/13/22 - all classified as unsupported</i> ). There was no event or training on Ms. Wise's work or personal calendar, and the County did not have any available record for trainings attended.	93.51	-	-
09/26/22	377345	CELL PHONE REIMB	125.00	Cell phone reimbursement for April through August 2022 for \$25/month. <i>Duplicated cell phone reimbursement</i> .	25.00	-	100.00
02/13/23	379163	CELL PHONE/MILEAGE/OFFICE SUPPLIES REIMB	273.53	Payment for mileage to Heartland Chickasaw on 10/4/22 for 186 miles at \$0.525/mile for \$97.65, to Newton - HR on 10/4/22 for 145 miles at \$0.525/mile for \$76.13 ( <i>Purchase from Walmart on Cedar Rapids on 10/4/22 using card 3529 however mileage was for Chickasaw and Newton</i> ), and to Cedar on 10/25/22 for 190 miles at \$0.525/mile for \$99.75. There was no event or training on Ms. Wise's calendar and the County did not have any available record for trainings attended. Trips to Newton had mileage that exceeded the roundtrip, the excess miles were consider improper. Additionally, there was no event or training on Ms. Wise's work or personal calendar.	76.13	-	197.40
10/23/23	382413	MEAL/LODGING	186.57	Payment for mileage to Marshalltown on 7/6/23 for 49 miles at \$0.55/mile for \$26.95, to Marshalltown on 7/6/23 for 47 miles at \$0.55/mile for \$25.85, to Waterloo DOT on 8/2/23 for 116 miles at \$0.55/mile for \$63.80, to Cedar Rapids on 9/4/23 fpr 107 miles at \$0.55/mile for \$58.85. Payment for BK in Waterloo on 8/2/23 a whooper meal for \$11.12. There was no event or training on Ms. Wise's work or personal calendar, and the County did not have any available record for trainings attended.	58.85	127.72	-
10/21/24	387034	APRIL MILEAGE/PHONE REIMBURSEMENT	287.10	Payment for mileage to Waukee - Osha on 4/8/24 for 217 miles at \$0.55/mile for \$119.35; to Waukee - Osha on 4/9/24 for 201 miles at \$0.55/mile for \$110.55; and to CR - Apprec Day on 4/10/24 for 104 miles at \$0.55/mile for \$57.20 ( <i>Purchase from Sams Club in Cedar Rapids on 4/10/24</i> ) - totaling \$287.10. After reversal of original transaction. There was no event or training on Ms. Wise's personal or work calendar for 4/10/24.	57.20	-	229.90

Report on Special Investigation of the  
Tama County Human Resources Department

Reimbursement Checks Issued to Tamera Wise  
For the Period January 1, 2020 through February 28, 2025

<b>Per General Ledger</b>				<b>Description per Supporting Documentation</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
<b>Post Date</b>	<b>Check Number</b>	<b>Description</b>	<b>Amount</b>				
10/21/24	387034	PHONE & LODGING REIMBURSEMENT	255.20	Payment for mileage to Des Moines on 4/26/24 for 180 miles at \$0.55/mile for \$99.00; to Marshalltown on 6/5/24 for 78 miles at \$0.55/miles for \$41.80 ( <i>Purchases from Dollar Tree and Hy-Vee on Marshalltown on 6/4/24</i> ); to Cedar Rapids on 9/24/24 for 104 miles at \$0.55/mile for \$57.20 ( <i>purchase from Sams Club and Walmart in Cedar Rapids on 9/24/24</i> ); and to Cedar Rapids on 10/3 for 104 miles at \$0.55/mile for \$57.20 ( <i>Purchases from Sams and Lowes in Cedar Rapids on 10/3/24</i> ). <i>There was no event or training on Ms. Wise's calendar and the County did not have any available record for trainings attended. Trip to Des Moines had mileage that exceeded the roundtrip, the excess miles were consider improper.</i>	25.30	141.90	88.00
Total			<u><u>\$ 2,533.07</u></u>		<u><u>\$ 416.54</u></u>	<u><u>1,110.49</u></u>	<u><u>1,006.04</u></u>

*Auditor's notes were added in italics.*

Report on Special Investigation of the  
Tama County Human Resources Department

Improper Credit Card Purchases  
For the Period January 1, 2020 through February 28, 2025

<b>Per Credit Card Statements</b>					
<b>Trans Date</b>	<b>Card</b>	<b>Vendor Name/Description</b>	<b>Amount</b>	<b>Description per Supporting Documentation</b>	<b>Improper</b>
03/11/20	3529	5331 24492150070852661825445 PAYPAL " TING HUI EBAY TI 8175 402-935-7733 CA	\$ 81.75	4PC @ \$83.96 Total Outdoor Industrial Light Fixture Wall Mount Sconce Vintage Metal Bronze Lighting: -\$7.56 item discount: \$5.35 <i>Tax Considered improper as there were no renovations that took place at this time according to County Officials</i>	\$ 81.75
01/13/21	3529	5941 24138291013797586920460 SCHEELS DES MOINES WEST DES MOIN IA	239.58	Purchase of a Reel Pro Classic 1BB for \$19.99, Kit Tool Knife/Scsst/CLPPR-6in for \$14.99, Rod Pro Classic - 28 M for \$17.99, Combo Sonicor - 24Ul for \$24.99, Rod Pro Classic- 32MH for \$17.99, Rod Pro Classic Bobber -26L for \$17.99, 2 Reel Ice Inline for \$24.99/ea, Kit Jig 24pc-AST for \$9.99, and Glove Ice Armor Extreme - L for \$49.99 plus \$15.68 tax <i>According to County officials there was no buisness purpose for this charge and is considered improper.</i>	239.58
03/26/21	3529	5945 24137461084200155838654 HOBBY - LOBBY # 660 MARSHALLTOWN IA	33.12	1PC @ \$14.99 Each 106500000 Floral: 4PC @ \$3.99 Each 106500000 Floral	33.12
11/04/22	3529	5411 24137462308001133442959 DOLLAR FRESH TOLEDO 7072 TOLEDO IA PAYMENTS , ADJUSTMENTS AND OTHERS	34.99	On 11-3-22 1PC @ 34.99 Each Prescription 7942 754090407	34.99
07/24/23	4956	5411 24455013204141000816339 WAL - MART # 0581 18 22 MARSHALLTOWN IA	18.22	1PC @ \$5.97 EACH DONUTS: 1PC @ \$5.97 EACH DONUTS: 1PC PC @ \$6.28 EACH IM 16.9-35PK in Marshalltown, IA on 7/23/23	18.22
09/27/23	4956	5411 24137463270001054670218 DOLLAR FRESH TOLEDO 7072 TOLEDO IA	93.95	On 9/26/23 4PC @ \$2.48 EACH SIMPLY AP PAN Q/L 1122500676: 1PC @ \$1.68 EACH HYV TRI COLOR ROT 7545004169: 2PC @ \$1.68 EACH HYV ROTINI 7545004207: 1PC @ \$12.97 EACH MARS MINI VRTY PA 4000057639: 1PC @ \$12.98 EACH HERSHEY KISS REES 340009982: 1PC @ \$2.69 EACH HYV SQZ GRAPE JEL 7545002370: 1PC @ \$3.48 EACH SMUSKERS SQZ STRW 5150005722: 1PC @ \$12.98 EACH HRSYHS MINI ASTRD 3400039997: 1PC @ \$12.98 EACH HRSYHS MINIS PART 3400021458: 1PC 6.49 EACH SIMPLY FOAM PLATE 1122513631: 1PC @ \$3.98 EACH SIMPLY EVERYDAY N 1122500452: 1PC @ \$6.29 EACH CNTRY CROCK ORIGI 2740026499: \$4.15 T 59.32 @7.000%. <i>Hershey products are consider improper, because per County employees Ms. Wise kept a candy bowl in her office, however she did not receive outside clients or residents.</i>	51.91
10/05/23	4956	24692163277104372550785 " LOWES # 02231 " 1284 10/04 10/05 5200 CEDAR RAPIDS LA	12.84	On 10/4/23 1PC PC @ \$4 EACH 2144891 3.0-QT MUM YELLOW FALL P: 1PC @ \$4 EACH 2144808 3.00-QT MUM PURPLE FALL: 1PC @ \$4 EACH 2144891 3.00-QT MUM YELLOW FALL P: \$.84 TOTAL TAX	12.84
02/09/24	4956	5812 24551944039030029785320 EL CHARRO BAR AND GRILL TOLEDO IA TOLEDO IA	29.77	<i>No supporting documentation available.</i>	29.77

Report on Special Investigation of the  
Tama County Human Resources Department

Improper Credit Card Purchases  
For the Period January 1, 2020 through February 28, 2025

<b>Per Credit Card Statements</b>				
<b>Trans Date</b>	<b>Card</b>	<b>Vendor Name/Description</b>	<b>Amount</b>	<b>Description per Supporting Documentation</b>
10/04/24	4956	5200 24692164277108151551623 LOWES # * 2352 CEDAR RAPIDS IA	23.52	1PC @ \$10.98 EACH 403433 3.00-QT PEPPER ORNAMENTAL: 1PC PC @ \$7 EACH 3760919 3.00-QT MUM YELLOW USTLK: 1PC @ \$4 EACH 788392 3.00-QT MUM GARDEN PURPLE: \$1.54 TOTAL TAX
Total			<u><u>\$ 567.74</u></u>	<u><u>\$ 525.70</u></u>

*Auditor's notes were added in italics.*

Report on Special Investigation of the  
Tama County Human Resources Department

Unsupported Credit Card Purchases  
For the Period January 1, 2020 through February 28, 2025

<b>Per Credit Card statements</b>						
<b>Trans Date</b>	<b>Card</b>	<b>Vendor Name/Description</b>	<b>Amount</b>	<b>Description per Supporting Documentation</b>	<b>Unsupported</b>	<b>Reasonable</b>
02/28/20	3529	5942 24692160058100413887617 AMZN MKIP US FW3ZR7K63 AMZN COM /BILL WA	\$ 358.44	<i>No supporting documentation available.</i>	\$ 358.44	-
03/01/20	3529	5200 24137460059100149162992 MENARDS E-COMMERCE 715-876-6378 WI	322.27	<i>No supporting documentation available.</i>	322.27	-
03/01/20	3529	5200 24137460059100149162810 MENARDS E - COMMERCE 715-876-6378 WI	402.49	<i>No supporting documentation available.</i>	402.49	-
03/15/20	3529	5814 24137460074001349500133 CULVERS # 210 MARSHALLTOWN IA	9.18	1PC @ \$4.89 EACH REUBEN: 1PC @ \$3.69 EACH CURD: \$.60 Tax:	9.18	-
07/13/20	3529	07/13 5942 169216019410097106128 AMZN MAP US MJ131KJO AMZN COM / BILL WA	4,182.91	<i>No supporting documentation available.</i>	4,182.91	-
07/15/20	3529	07/15 5942 24692160193100488358466 AMZN MKTP US " MJ9GF6YH1 AMZN COM / BILL WA	198.75	<i>No supporting documentation available.</i>	198.75	-
07/15/20	3529	07/15 5942 74692160196100376591352 CREDIT VOUCHER AMZN MKIP US AMZN COM / BILL WA	(124.95)	<i>No supporting documentation available.</i>	(124.95)	-
07/19/20	3529	07/19 5942 24692160199100158444368 AMZN MKIP US'MJ6MP8WN2 AMZN.COM/BILL WA	213.75	<i>No supporting documentation available.</i>	213.75	-
07/20/20	3529	07/20 5942 24692160202100014910052 AMZN MKIP US " MV0EG5571 AMZN.COM/BILL WA	99.95	<i>No supporting documentation available.</i>	99.95	-
08/21/20	3529	24692160233100417599182 AMZN MKTP US * 8196 AMZN.COM/BILL WA	81.96	<i>No supporting documentation available.</i>	81.96	-
09/09/20	3529	5411 24445000253400084694842 WM SUPERCENTER #581 MARSHALLTOWN IA	10.66	2PC @ \$4.98 Each spkl 4 DBL 003040022102: \$.70 TAX 1 7.000 %. <i>Unable to determine what was purchased with the description.</i>	10.66	-
11/26/20	3529	5949 24072800330083715658319 JOANN STORES JOANN.COM 888-739-4120 OH	85.19	5PC @ \$74.95 Total Airtex 1/2" High Density Foam Slab. <i>Per County officials, they could not determine what these were for.</i>	85.19	-
12/03/20	3529	5722 24247600337300486922378 STARNS TV AND APPLIANCE GRINNELL IA PAYMENTS, ADJUSTMENTS AND OTHERS	275.00	<i>No supporting documentation available.</i>	275.00	-
01/13/21	3529	5941 24231681013027015193804 BASS PRO STORE ALTOONA , ALTOONA IA	92.68	<i>No supporting documentation available.</i>	92.68	-
01/31/21	3529	5942 24692161029100277136089 AMZN MKTP US * 0Q2IE6U63 AMZN COM / BILL WA	425.76	<i>No supporting documentation available.</i>	425.76	-
04/23/21	3529	17051112161127323725 IOWA SECRETARY OF 00 STATE 90 515-2815204 IA	90.00	On 4-21-2021 1PC @ \$30 Each Notary Renewal for Commission #703896. <i>Per County employees, they were not sure who the notary payments would be for.</i>	60.00	30.00

Report on Special Investigation of the  
Tama County Human Resources Department

Unsupported Credit Card Purchases  
For the Period January 1, 2020 through February 28, 2025

Per Credit Card statements						
Trans Date	Card	Vendor Name/Description	Amount	Description per Supporting Documentation	Unsupported	Reasonable
07/12/21	3529	PAYPAL " EXPRESVINYL 80.38 402-935-7733 ID PAYMENTS , ADJUSTMENTS AND OTHERS	80.38	On 7-11-2021 3PC Metalized Vinyl 12"x12" Sheet Color: Brushed Chrome TTCH-1212-MET-CHBR: 1PC Inkjet Printable Vinyl Sheet Size: 12"X12" EXVN-1212-0000-PRNT: 5PC Oracal 631 12" x5ft Color: Black ORCL-5FT-0631-BLCK-0000: 1PC Oracal 63112"x5yd. (Black/White Only) Color:Black ORCL-05YD-0631-BLCK-0000: 2PC Oracal 631 12"x5yd (BlackWhite Only) Color: White ORCL-05YD-0631-WHTE-0000: 2PC Oracal 631 12"x5ft Color: Dark Blue ORCL-05FT-0631-DKBL-0000: 1PC Oracal 631 12"x5ft. Color: Ice Blue ORCL-05FT-0631-ICEB-0000: 1PC Oracal 631 12"x5ft. Color: Violet ORCL-05FT-0631-PRPL-0000: 2PC Oracal 631 12"x5ft.. Color: Gentian ORCL-05FT-0631-GENT-0000: 2PC Oracal 631 12"x5ft. Color: Dark Grey ORCL-05FT-0631-DKGY-0000. <i>Insufficient information in the supporting documentation, did not include amounts.</i>	80.38	-
08/25/21	3529	5817 24492151236743491168529 ITBRESUMEHELP 8444841207	0.50	<i>No supporting documentation available.</i>	0.50	-
08/26/21	3529	5817 74704541237017027003413 RESUMEHELP 8444841207 844-484-1207	2.90	<i>No supporting documentation available.</i>	2.90	-
08/26/21	3529	08/26 5817 74492151237743574167319 CREDIT VOUCHER ITBRESUMEHELP 8444841207	(0.50)	Credit voucher/reversal	(0.50)	-
08/27/21	3529	08/27 5817 74704541238017027859441 CREDIT VOUCHER RESUMEHELP 844-484-1207	(2.90)	Credit voucher/reversal	(2.90)	-
08/30/21	3529	5942 24692161241100434376109 AMZN MKTP US * 2047T4WD2 AMZN.COM/BILL WA	70.08	<i>No supporting documentation available.</i>	70.08	-
08/30/21	3529	08/30 5942 24692161241100437168545 AMZN MKTP US*2087T2WG2 AMZN.COM/BILL WA	47.33	1PC @ \$10.88 Each Bem Door Lock, 2 Pack 4 "Bam Door Latch, Heavy Duty Solid Thickened Stainless Steel Gate Latch Lock, Add More Security and Privacy. Cabin Hooks and E: 1PC @ \$36.99 Each Rurel 365 Triangle Door Hinge 4PK - Heavy Duty 12 Inch T-Strap Farmhouse Style Door Hinges Matte Black Bam Door Hinges: \$9.72 Shipping & Handling. <i>Per County officials, they could not determine if these were for the engineer's office.</i>	47.33	-
09/01/21	3529	08/31 09/01 5942 24692161243100485961427 AMZN MKLP US * 97 19 AMZN.COM/BILL WA	97.19	<i>No supporting documentation available.</i>	97.19	-
09/02/21	3529	09/01 09/02 5942 24692161244100346313601 AMZN MKTP US * 109 84 AMZN COM BILL WA	109.84	<i>No supporting documentation available.</i>	109.84	-
06/22/22	3529	866-207-4955 MA 2741 24492152172719632327731 VISTAPRINT	26.84	<i>No supporting documentation available.</i>	26.84	-
06/26/22	3529	866-207-4955 MA 06/24 06/26 2741 24492152175719008004101 VISTAPRINT	505.85	<i>No supporting documentation available.</i>	505.85	-
08/14/22	3529	5411 24445002225400123152365 WM SUPERCENTER # 581 MARSHALLTOWN IA	35.01	<i>No supporting documentation available.</i>	35.01	-
08/14/22	3529	5945 24137462225200190833262 HOBBY LOBBY # 660 MARSHALLTOWN IA	8.55	<i>Illegible</i>	8.55	-
01/19/23	4956	5814 24427333018720235225250 MCDONALD'S M2042 MARSHALLTOWN IA	7.91	2PC Chsburger, 1PC M Diet Coke Meal \$7.39 Total, Tax \$.52 on 1/18/23	7.91	-

Report on Special Investigation of the  
Tama County Human Resources Department

Unsupported Credit Card Purchases  
For the Period January 1, 2020 through February 28, 2025

Per Credit Card statements						
Trans Date	Card	Vendor Name/Description	Amount	Description per Supporting Documentation	Unsupported	Reasonable
01/20/23	4956	5814 2442733019710020237957 CHICK - A # DES MOINES IA	9.83	1PC @ \$9.19 Total Meal-CFAD1x + Am CFAD1x +Am Fried MD Dt Coke MD: 1PC @ \$0 Each CFA Sauce:1PC @ \$0 CFA Sauce: Tax \$.64 on 1/18/23	9.83	-
01/20/23	4956	5814 24943003020838000139488 CULVERS MARSHALLTOWN 2 MARSHALLTOWN IA	8.23	1PC @ \$6.19 Each KDZ CB Works: 1PC @ \$.20 Each Mx Cond Curd: 1PC @ \$1.30 Each DIET COKE SM: \$.54 Tax on 1/19/23	8.23	-
01/22/23	4956	3665 24755423020150208210948 HAMPTON INNS 515-2727000 IA	119.96	<i>No supporting documentation available.</i>	119.96	-
01/22/23	4956	5814 24453883021000010130587 FRIEDRICH'S_3 URBANDALE IA	5.14	1PC @ \$4.80 Tall Nitro Cold Brew Coffee Splash of Half & Half Add Sugar in The Raw: Tax \$.34 on 1/19/23	5.14	-
05/11/23	4956	5542 24445003130300399410640 CASEYS # 1029 TAMA IA 40 54	40.54	11.926 GALLONS @ \$3.399	40.54	-
05/11/23	4956	7011 24000973130806303461777 GRANDSTAY - PELLA 641-6284853 IA	206.08	<i>No supporting documentation available.</i>	206.08	-
05/12/23	4956	7011 74000973131810801078111 CREDIT VOUCHER GRANDSTAY - PELLA 641-6284853 IA	(103.04)	<i>Reversal</i>	(103.04)	-
10/08/23	4956	4899 24692163260106383643553 WSC WINDSTREAM PMI FEE 800-347-1991 AR	835.69	On 10-27-23 3PC @ \$134.97 TOTAL BUSINESS LINE: 3PC @ \$1.35 TOTAL EXTENDED AREA: 2PC @ \$4 EACH NOTARY HUNT SERVICE: 1PC @ -\$169.95 TOTAL COMMUNITY RELATIONS DSL CREDIT: 1PC @ \$169.95 TOTAL CALLER ID NAME AND NUMBER: 1PC @ \$27.60 EACH ACCESS CHARGE PER FCC ORDER: 1PC @ \$12 EACH ACCESS RECOVERY CHARGE: 1PC @ \$3 EACH E911 EMERGENCY COMM SURCHARGE: 1PC @ \$13.66 EACH FEDERAL UNIVERSAL SERVICE FEE. <i>The \$208.78 was the current month's bill, there was no support maintained for the additional \$626.91 and is considered unsupported.</i>	626.91	208.78
02/15/24	4956	2741 24492154045713993957294 VISTAPRINT 866-207-4955 MA	131.59	<i>No supporting documentation available.</i>	131.59	-
Total			\$ 8,967.04		8,728.26	238.78

*Auditor's notes were added in italics.*

Report on Special Investigation of the  
Tama County Human Resources Department

Health Insurance Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

Per Health Insurance Fund Bank Statements						
Date	Amount	Check	Description	Check Date	Payee	Memo
01/08/20	\$ 98.78	1505		12/31/19	HARTFORD	
02/28/20	1,235.00	1512		02/24/20	TASC	
03/02/20	266.66	1514		02/26/20	*REDACTED*, CO. TREAS.	
03/02/20	98.78	1511		02/18/20	HARTFORD	
03/19/20	197.56	1515		03/09/20	HARTFORD	
04/07/20	0.52	1516		03/03/20	TASC	
04/13/20	63.12	1518		04/06/20	UNITY POINT	
05/04/20	97.93	1520		04/27/20	HARTFORD	
07/08/20	200.11	1526		07/01/20	HARTFORD	
08/17/20	102.18	1530		08/05/20	HARTFORD	
09/09/20	975.00	1533		08/26/20	INSURANCE STATES	
09/14/20	98.78	1536		09/01/20	HARTFORD	
10/05/20	110.00	-	ACH Debit NAICOPTins OPTins Funds . CECI - ACH			
10/13/20	101.33	1541		10/01/20	HARTFORD	
10/28/20	18.00	-	ACH Debit HARLAND CLARKE CHECK ORDER BILLING - CHK ORDER			
11/16/20	99.63	1547		11/05/20	HARTFORD	
12/14/20	101.33	1551		12/03/20	HARTFORD	
01/04/21	2,286.00	1556		12/28/20	IIHTRA	
01/11/21	102.18	1554		12/28/20	HARTFORD	
01/12/21	140.00	1559		01/11/21	RANDOM READ	
03/08/21	112.38	1566		03/01/21	HARTFORD	
04/07/21	193.31	1572		03/31/21	THE HARTFORD	
06/04/21	102.18	1577		05/07/21	HARTFORD	
06/08/21	101.33	1581		06/01/21	THE HARTFORD	
07/19/21	99.63	1585		06/30/21	HARTFORD	JULY
08/09/21	11,965.00	1590		08/03/21	STROKE DETECTION PLEASE	
08/10/21	99.63	1591		08/03/21	THE HARTFORD	
09/07/21	975.00	1592		08/26/21	INSURANCE STRATEGIES	
09/08/21	98.78	1595		08/31/21	HARTFORD	
10/07/21	100.48	1599		09/30/21	HARTFORD	
10/19/21	24.00	1596		09/24/21	*REDACTED*	
10/19/21	6.92	1602		10/11/21	*REDACTED*	
11/10/21	99.63	1604		11/02/21	HARTFORD	
12/21/21	99.63	1605		12/02/21	HARTFORD	

Report on Special Investigation of the  
Tama County Human Resources Department

Health Insurance Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

Per Health Insurance Fund Bank Statements						Description Per Supporting Documentation	Unsupported	Reasonable
Date	Amount	Check	Description	Check Date	Payee	Memo		
01/18/22	264.00	1609		01/07/22	NRP-BLA		On 1/19/22 Policy Change - Policy #Consulting Fees 1/1/21 Administrative Services/Self-Funded - ACA Consulting Fees for \$262	2.00
01/28/22	99.63	1610		01/07/22	THE HARTFORD		No support available	99.63
02/01/22	5,377.00	1611		01/28/22	NRP-BLA		No support available	5,377.00
02/15/22	103.03	1612		02/02/22	HARTFORD		No support available	103.03
03/15/22	94.53	1613		03/03/22	HARTFORD		No support available	94.53
04/19/22	100.48	1616		04/05/22	HARTFORD		No support available	100.48
04/20/22	19.55	-	ACH Debit HARLAND CLARKE CHECK ORDER BILLING - CHK ORDER				No support available	19.55
05/17/22	103.88	1618		05/01/22	HARTFORD		No support available	103.88
06/14/22	97.08	1625		06/03/22	HARTFORD		No support available	97.08
06/15/22	100.00	1621		06/09/22	*REDACTED*	OPTICAL	No support available	100.00
06/17/22	100.00	1620		06/09/22	*REDACTED*	OPTICAL	No support available	100.00
06/17/22	100.00	1622		06/09/22	VEST	OPTICAL	No support available	100.00
06/17/22	100.00	1624		06/09/22	*REDACTED*	OPTICAL	No support available	100.00
06/22/22	100.00	1623		06/09/22	*REDACTED*	OPTICAL	No support available	100.00
07/05/22	48,798.50	-	ACH Debit HEALTHPARTNERS PREMIUM 1137441211				No support available	48,798.50
07/11/22	100.13	1627		07/05/22	HARTFORD		No support available	100.13
08/08/22	47,886.27	-	ACH Debit HEALTHPARTNERS - PREMIUM 1139495291				No support available	47,886.27
08/10/22	93.08	1639		08/05/22	HARTFORD		No support available	93.08
08/31/22	100.00	1641		08/23/22	*REDACTED*		No support available	100.00
09/07/22	975.00	1643		08/30/22	INSURANCE STRATEGIES		No support available	975.00
09/20/22	101.58	1644		09/13/22	HARTFORD		No support available	101.58
10/19/22	97.33	1648		10/02/22	HARTFORD		No support available	97.33
10/26/22	104.13	1653		10/20/22	VISA		No support available	104.13
11/08/22	98.18	1655		10/31/22	HARTFORD		No support available	98.18
12/12/22	100.73	1660		12/05/22	HARTFORD		No support available	100.73
01/09/23	1,326.00	1665		12/28/22	GROUP HEALTH INC		No support available	1,326.00
01/18/23	103.28	1666		01/09/23	HARTFORD		No support available	103.28
02/08/23	102.43	1672		02/03/23	HARTFORD		No support available	102.43
03/13/23	101.58	1677		03/07/23	HARTFORD		No support available	101.58
04/18/23	101.58	1680		04/03/23	HARTFORD		No support available	101.58
06/15/23	425.00	1689		06/07/23	GROUP HEALTH INC		No support available	425.00

Report on Special Investigation of the  
Tama County Human Resources Department

Health Insurance Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

Per Health Insurance Fund Bank Statements						
Date	Amount	Check	Description	Check Date	Payee	Memo
10/03/23	100.00	1713		09/23/23 *REDACTED*		*REDACTED* - OPT
10/04/23	41.60	-	ACH DEBIT HARLAND CLARKE CHECK ORDER BILLING - CHK ORDER			<i>No support available</i>
12/12/23	187.50	1726		11/30/23 HEALTH PARTNERS		<i>No support available</i>
12/18/23	975.00	1721		11/02/23 INSURANCE STRATEGIES		<i>No support available</i>
12/27/23	1,314.72	1730		12/15/23 TASC		<i>No support available</i>
01/09/24	100.00	1738		01/04/24 *REDACTED*		*REDACTED* OPT <i>Issued on 12/20/2023 a receipt for payment provided. From a review of the receipt it can not be determined what was paid for. The County reimbursed for some of the amount paid.</i>
01/10/24	350.00	1734		01/03/24 GROUP HEALTH NON PATIENT A/R		<i>No support available</i>
03/13/24	1,457.28	1750		03/05/24 TASC		<i>No support available</i>
03/15/24	849.62	1751		03/05/24 PH		<i>No support available</i>
05/07/24	187.50	1762		04/30/24 GROUP HEALTH		<i>No support available</i>
06/03/24	9,505.00	1766		05/28/24 HEALTH GAUGE		<i>No support available</i>
06/12/24	562.50	1769		06/06/24 EAP		<i>No support available</i>
06/14/24	1,534.60	1768		06/06/24 TASC		<i>No support available</i>
09/09/24	2,471.00	1782		09/03/24 IOWA IHBRA		<i>No support available</i>
09/24/24	192.00	1790		09/19/24 GROUP HEALTH		<i>No support available</i>
11/07/24	193.50	1795		10/31/24 GROUP HEALTH NON-PATIENT A/R		<i>No support available</i>
11/25/24	2,896.00	1804		11/21/24 EXAMINETICS	431035 & 431952	<i>No support available</i>
12/26/24	1,425.00	1809		12/13/24 TASC		<i>No support available</i>
12/30/24	385.50	1810		12/19/24 GROUP HEALTH NON-Returned		<i>No support available</i>
01/09/25	200.00	1811		12/26/24 *REDACTED*		<i>No support available</i>
01/29/25	133.10	1814		01/09/25 THE HARTFORD		<i>No support available</i>
01/31/25	100.00	1819		01/31/25 *REDACTED*		<i>No support available</i>
01/31/25	200.00	1820		01/31/25 *REDACTED*		<i>No support available</i>
02/04/25	94.41	1821		01/31/25 *REDACTED*		<i>No support available</i>
Total	<u>\$ 153,300.60</u>					<u>\$ 153,038.60</u> <u>262.00</u>

*Auditor's notes were added in italics.*

Report on Special Investigation of the  
Tama County Human Resources Department

Substance Abuse Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

Per General Ledger								
Post Date	Payment Number	Description	Vendor	Amount	Description per Supporting Documentation	Unsupported	Reasonable	
01/20/20	365084	transportation	01469 - TAMA CO SHERIFF	\$ 843.25	<i>No support available</i>	\$ 843.25	-	
01/27/20	365183	transportation	01469 - TAMA CO SHERIFF	27.00	<i>No support available</i>	27.00	-	
03/23/20	365927	TRANSPORTATION	01469 - TAMA CO SHERIFF	987.01	Payment to Tama County Sheriff's Office for transportation services for multiple parties on 2/19/20 for services fees at \$62.50, mileage at \$63.25, and copies at \$0.50; on 2/25/20 for service fee at \$50, mileage at \$69, and copies at \$0.50; on 2/11/20 for service fees at \$25, mileage at \$25.88, and copies at \$0.50; on 2/25/20 for service fees at \$75, mileage at \$51.75, and copies at \$0.50; on 3/9/20 for service fee at \$50, mileage at \$51.75, and copies at \$0.50; on 6/25/20 for tyon and mccoy for \$229.50 - totaling \$756.13 <i>with an unsupported amount of \$230.88</i>	230.88	756.13	
04/12/21	370542	CLIENT SERVICES	04011 - ALLAN RICHARDS	2,389.60	\$126 attorney fees on 3-22-21, \$63 attorney fees on 3-22-21, \$289.80 attorney fees on 3-15-21, \$113.40 attorney fees on 3-15-21, \$191 attorney fees on 3-15-21, \$226.80 attorney fees on 3-15-21, \$126 attorney fees on 3-15-21, \$144.90 attorney fees on 3-15-21, \$359 attorney fees on 3-15-21, \$201.60 attorney fees on 3-15-21, \$258.80 attorney fees on 3-15-21- totaling \$2,100.30 <i>with an unsupported amount of \$289.30</i>	289.30	2,100.30	
03/14/22	374739	SUPPLIES	06247 - AMAZON CAPITAL SERVICES	384.63	Purchase from Amazon for Amazon Basics #10 Security-Tinted Self-Seal Business Letter Envelopes, Peel & Seal Closure - 500-Pack, White = 19.99, Smead Colored file folder = 20.19, 3 Key/Donation box = \$74.99, Global Printed Box = \$18.84, Smead Colored File Folder = \$23.99, Multipurpose copy printer paper = 32.10 (Shipping & handling \$77.85, Shipping and Handling \$77.85 - totaling \$267.93 <i>with an unsupported amount of \$116.70</i>	116.70	267.93	
11/07/22	377810	TRANSPORTATION	02033 - CENTRAL IOWA DETENTION	318.78	<i>No support available</i>	318.78	-	
01/30/23	378898	CLIENT SERVICES	00558 - BAUCH LAW OFFICE	72.00	<i>No support available</i>	72.00	-	
01/30/23	378939	TRANSPORT	01469 - TAMA CO SHERIFF	311.00	<i>No support available</i>	311.00	-	
02/13/23	379093	CLIENT SERVICES	00558 - BAUCH LAW OFFICE	72.00	<i>No support available</i>	72.00	-	
02/13/23	379149	TRANSPORTATION	01469 - TAMA CO SHERIFF	124.25	<i>No support available</i>	124.25	-	
03/06/23	379346	CLIENT SERVICES	00558 - BAUCH LAW OFFICE	96.00	<i>No support available</i>	96.00	-	
03/20/23	379579	CLIENT SERVICES	00558 - BAUCH LAW OFFICE	231.00	<i>No support available</i>	231.00	-	
05/08/23	380181	CLIENT SERVICES	00558 - BAUCH LAW OFFICE	72.00	<i>No support available</i>	72.00	-	
05/08/23	380247	TRANSPORTATION	01469 - TAMA CO SHERIFF	634.65	<i>No support available</i>	634.65	-	
05/30/23	380462	CLIENT SERVICES	00558 - BAUCH LAW OFFICE	426.00	<i>No support available</i>	426.00	-	

Report on Special Investigation of the  
Tama County Human Resources Department

Substance Abuse Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

**Per General Ledger**

Post Date	Payment Number	Description	Vendor	Amount	Description per Supporting Documentation	Unsupported	Reasonable
05/30/23	380505	TRANSPORTATION	01469 - TAMA CO SHERIFF	275.50	<i>No support available</i>	275.50	-
07/17/23	381137	SUBSTANCE ABUSE	00558 - BAUCH LAW OFFICE	192.00	<i>No support available</i>	192.00	-
07/17/23	381180	SUBSTANCE ABUSE	01469 - TAMA CO SHERIFF	307.75	<i>No support available</i>	307.75	-
Total				<u><u>\$ 7,764.42</u></u>		<u><u>\$ 4,640.06</u></u>	<u><u>3,124.36</u></u>

*Auditor's notes were added in italics.*

Report on Special Investigation of the  
Tama County Human Resources Department

Mental Health Fund Disbursements  
For the Period January 1, 2020 through February 28, 2025

<b>Per General Ledger</b>								
<b>Post Date</b>	<b>Payment Number</b>	<b>Description</b>	<b>Vendor</b>	<b>Amount</b>	<b>Description per Supporting Documentation</b>	<b>Unsupported</b>	<b>Reasonable</b>	
01/13/20	364969	mileage/meals reimb	04236 - LISABETH REEKERS	\$ 121.27	<i>No supporting documentation available.</i>	\$ 121.27	-	
01/13/20	364983	vehicle repair	02205 - Z LINE LTD	12.46	<i>No supporting documentation available.</i>	12.46	-	
01/13/20	364983	vehicle repair	02205 - Z LINE LTD	12.46	<i>No supporting documentation available.</i>	12.46	-	
01/13/20	364983	vehicle repair	02205 - Z LINE LTD	12.46	<i>No supporting documentation available.</i>	12.46	-	
01/20/20	365060	dumpster service	03262 - K & M SANITATION	144.00	<i>No supporting documentation available.</i>	144.00	-	
01/20/20	365060	dumpster service	03262 - K & M SANITATION	57.60	<i>No supporting documentation available.</i>	57.60	-	
01/20/20	365069	training	06074 - NAADAC	64.00	<i>No supporting documentation available.</i>	64.00	-	
01/20/20	365099	monthly billing	01122 - VISA	99.33	<i>No supporting documentation available.</i>	99.33	-	
05/26/20	366607	MONTHLY BILLING	01122 - VISA	172.10	<i>No supporting documentation available.</i>	172.10	-	
01/18/21	369506	DUMPSTER SERVICE	03262 - K & M SANITATION	48.00	<i>No supporting documentation available.</i>	48.00	-	
01/18/21	369506	DUMPSTER SERVICE	03262 - K & M SANITATION	19.20	<i>No supporting documentation available.</i>	19.20	-	
05/17/21	371003	DUMPSTER SERVICES	03262 - K & M SANITATION	24.00	<i>No supporting documentation available.</i>	24.00	-	
05/17/21	371003	DUMPSTER SERVICES	03262 - K & M SANITATION	24.00	<i>No supporting documentation available.</i>	24.00	-	
05/17/21	371003	DUMPSTER SERVICES	03262 - K & M SANITATION	9.60	<i>No supporting documentation available.</i>	9.60	-	
07/19/21	371812	DUMPSTER SERVICE	03262 - K & M SANITATION	144.00	Support provided is not good enough - K&M Sanitation LLC Dumpster or Trash Removal Dated on 7-15-21 for \$60.00 ; however no support for the rest of the payment	84.00	60.00	
07/19/21	371812	DUMPSTER SERVICE	03262 - K & M SANITATION	144.00	<i>No supporting documentation available.</i>	144.00	-	
01/31/22	374219	DUMPSTER SERVICE	03262 - K & M SANITATION	72.00	Support provided is not good enough - K&M Sanitation LLC Dumpster or Trash Removal Dated on 1-15-22 for \$60.00 ; however no support for the rest of the payment	12.00	60.00	
01/31/22	374219	DUMPSTER SERVICE	03262 - K & M SANITATION	72.00	<i>No supporting documentation available.</i>	72.00	-	
03/14/22	374774	DUMPSTER SERVICE	03262 - K & M SANITATION	60.00	<i>No supporting documentation available.</i>	60.00	-	
<b>Total</b>				<b>\$ 1,312.48</b>		<b>\$ 1,192.48</b>	<b>120.00</b>	

*Auditor's notes were added in italics.*

Report on Special Investigation of  
Tama County Human Resources Department

Staff

This review was performed by:

Ryan T. Jelsma, CFE, Manager  
Priscilla M. Ruiz Torres, CFE, Senior Auditor II  
Gono Quaye, CFE, Staff Auditor



Melissa J. Finestead, CFE  
Deputy Auditor of State