



# OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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## NEWS RELEASE

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FOR RELEASE October 9, 2014

Auditor of State Mary Mosiman today released a report on a special investigation of the Monona County Auditor's Office for the period January 1, 2011 through December 31, 2013. The special investigation was requested by County officials after concerns about certain purchases made with a County credit card issued to the former County Auditor, Brooke Kuhlmann, were identified.

Ms. Kuhlmann was arrested on July 29, 2013 for possessing methamphetamine and drug paraphernalia. After her arrest, Ms. Kuhlmann routinely did not report to work. As a result, the duties she previously performed as the County Auditor were performed by other staff of the County Auditor's Office. While performing these duties, staff identified concerns regarding the credit card statements issued to the County.

Mosiman reported the special investigation identified \$8,217.35 of improper credit card charges and late fees. The \$7,119.44 of improper charges include purchases at convenience stores, retail vendors, Winnavegas Casino, and an Apple iTunes Store. The purchases also include 10 purchases of \$100.00 debit cards from Wal-Mart. A significant portion of the improper charges were made with the County credit card held by Ms. Kuhlmann. The late fees total \$1,097.91.

In addition, Mosiman reported a \$8,120.04 check from a member of Ms. Kuhlmann's family was sent to the credit card company in December 2013 for the improper credit card charges.

The report includes recommendations to strengthen the County's internal controls, such as ensuring the monthly credit card statements are delivered to and reviewed by a staff member who does not have access to a County credit card. In addition, the Board of Supervisors should implement procedures to ensure established written policies regarding the use of County credit cards are complied with.

Copies of the report have been filed with the Division of Criminal Investigation, the Monona County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1310-0067-TE00.pdf>.

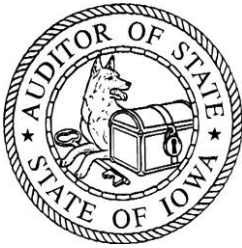
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**REPORT ON SPECIAL INVESTIGATION  
OF THE  
MONONA COUNTY AUDITOR'S OFFICE  
FOR THE PERIOD  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2013**

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Mary Mosiman, CPA  
Auditor of State

## Auditor of State's Report

To the Members of the Monona County  
Board of Supervisors:

As a result of concerns regarding certain purchases made with a County credit card issued to the former County Auditor, Brooke Kuhlmann, and at your request, we have applied certain tests and procedures to selected financial transactions of the Monona County Auditor's Office (Auditor's Office) for the period January 1, 2011 through December 31, 2013. Based on our review of relevant information and discussions with County officials and Auditor's Office personnel, we performed the following procedures:


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined monthly credit card statements issued to the County and reviewed the supporting documents for purchases made with the credit cards to determine if the purchases were appropriate, properly approved, and supported by adequate documentation.
- (3) Obtained a copy of the check remitted by a member of the former County Auditor's family to the financial institution which issued the County's credit cards and confirmed the payment was applied to the unpaid balance of the credit cards.


These procedures identified \$8,217.35 of improper credit card charges during the period January 1, 2011 through December 31, 2013. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **C** of this report.

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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials of Monona County during the course of our investigation.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

July 7, 2014

Report on Special Investigation of the  
Monona County Auditor's Office  
Investigative Summary

**Background Information**

The Monona County Auditor's Office (Auditor's Office) is located in the courthouse in Onawa, Iowa. The County Auditor is an elected position. Brooke Kuhlmann was elected as the Monona County Auditor in 2008 and re-elected in 2012.

As the County Auditor, Ms. Kuhlmann was responsible for acting as clerk to the Board of Supervisors by preparing and maintaining minutes of the Board of Supervisors' proceedings. She was also responsible for the operation of the Auditor's Office, which included, but was not limited to, keeping real estate transfer records and acting as Commissioner of Elections. As such, Ms. Kuhlmann or other Auditor's Office staff were responsible for registering voters, maintaining voter records, and overseeing all county, city, school, special district and State of Iowa elections within Monona County.

As the County Auditor, Ms. Kuhlmann was also responsible for ensuring certain financial and accounting records of the County were accurately prepared and maintained. Specifically, she was responsible for:

- 1) ensuring the County budget was prepared,
- 2) computing and certifying levies for taxing districts within the County,
- 3) preparing tax lists for collection by the County Treasurer,
- 4) administering payroll and benefits for all County employees,
- 5) preparing claims and issuing warrants for payments of invoices, and
- 6) maintaining records to support County, State, and Federal reports.

On July 29, 2013, Ms. Kuhlmann was arrested for possessing methamphetamine and drug paraphernalia. According to Auditor's Office staff, Ms. Kuhlmann routinely did not report to work after she was arrested. As a result, the duties she previously performed as the County Auditor were performed by other Auditor's Office staff. While performing these duties, staff identified concerns regarding the credit card statements issued to the County.

Because of the concerns identified, the County Attorney and members of the Board of Supervisors requested the Office of Auditor of State conduct an investigation of certain transactions processed by the County Auditor's Office. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2011 through December 31, 2013.

**Detailed Findings**

These procedures identified \$8,217.35 of improper credit card charges during the period January 1, 2011 through December 31, 2013. The improper charges include purchases at convenience stores, retail vendors, Winnegas Casino, and an Apple iTunes Store. The purchases also include 10 purchases of \$100.00 debit cards from Wal-Mart. A significant portion of the improper charges were made with the County credit card held by Ms. Kuhlmann.

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

## **TIMELINE OF EVENTS**

As previously stated, Ms. Kuhlmann was arrested on Monday, July 29, 2013 for possessing methamphetamine and drug paraphernalia. Both charges are simple misdemeanors. Section 69.2 of the *Code of Iowa* specifies a civil office is vacant if the elected official is convicted of a felony, an aggravated misdemeanor, or of any public offense involving the violation of the official's oath of office. Because Ms. Kuhlmann was arrested for simple misdemeanors, the County Auditor's Office was not considered vacant.

The *Code* also specifies the Board of Supervisors may declare a vacancy in an elected county office upon finding the County official has been physically absent from the County for 60 consecutive days, except in the case of a medical emergency, temporary active military duty, or temporary service with another government service, agency, or department. According to Auditor's Office staff, Ms. Kuhlmann routinely did not report to work after she was arrested. However, based on minutes of the Board of Supervisors' meetings during August 2013, she attended the meetings and prepared the minutes. The minutes of meetings held during September through December 2013 were prepared by a Deputy Auditor.

The following timeline summarizes significant events involving Ms. Kuhlmann after her arrest.

- August 6, 2013 – Ms. Kuhlmann's initial court appearance where she pled not guilty.
- September 12, 2013 – Written arraignment and plea of not guilty recorded on behalf of Ms. Kuhlmann.
- September 13, 2013 - Petitions asking for Ms. Kuhlmann's resignation were presented to the Board of Supervisors.
- November 27, 2013 – A petition to remove Ms. Kuhlmann from office was filed.
- December 4, 2013 - A hearing regarding the petition for removal from office was set for December 20, 2013. The judge ordered Ms. Kuhlmann be suspended from her position as County Auditor as of that date.
- December 11, 2013 – Date of resignation letter Ms. Kuhlmann submitted to the Board of Supervisors.
- December 23, 2013 – A payment of \$8,120.04 was posted to the County's credit card account. The payment was a personal check issued by a family member of Ms. Kuhlmann dated December 19, 2013.
- December 26, 2013 – The petition for Ms. Kuhlmann's removal from office was dismissed.
- December 30, 2013 – A written plea of guilty was filed on behalf of Ms. Kuhlmann. According to online court records, Ms. Kuhlmann pled guilty to possession of a controlled substance and was sentenced to 2 days in jail and a \$315.00 fine.
- December 31, 2013 – The Board of Supervisors appointed Marilyn Kelley as County Auditor. Her appointment was to become official on January 9, 2014 and a special election would not be held unless a petition was filed by January 8, 2014.
- January 14, 2014 – The chairman of the Board of Supervisors administered the Oath of Office for the new County Auditor, Marilyn Kelley.

As previously stated, after Ms. Kuhlmann was arrested and no longer reported for work on a routine basis, the duties she previously performed as the County Auditor were performed by other Auditor's Office staff. While performing these duties, staff identified concerns regarding the credit card statements issued to the County.

We reviewed the activity recorded on the statements and the related supporting documentation available from the County. Because documentation was not available for certain purchases, we obtained documentation directly from the vendor. Our findings are summarized in the following paragraphs.

### **IMPROPER AND UNSUPPORTED CREDIT CARD CHARGES**

The Board of Supervisors authorized the establishment of County credit cards during 2010. The credit card policy approved by the Board in September 2012 specified the procedures and guidelines pertaining to the use of the credit cards issued in the name of the County. The policy stated the credit cards could be used by the departments for “items such as fuel, lodging, uniforms, and other items needed to complete tasks within their course of employment, excluding the purchase of food and beverages.” The policy also specified:

“The credit card can only be used for County business with the approval of the department head. Each purchase made with the credit card will require an itemized receipt in accordance with the procurement policy which will be turned in to the department head to be attached to the credit card statement and claim for submission to the Auditor’s Office for payment. **Any charges that do not have corresponding receipts in accordance with the procurement policy will NOT be paid.** The card user will be required to pay all charges without receipts. The card holder may not purchase personal items and reimburse the County.”

The monthly statement for the County credit cards were sent to the Auditor’s Office. As the administrator of the credit cards for the County, Ms. Kuhlmann was responsible for reviewing the statements and matching the purchases on them to the claims submitted by the departments. The Auditor’s Office was also responsible for making payments to the financial institution which issued the credit cards, based on the claims submitted by the individual departments and approved by the Board of Supervisors.

The monthly statements sent to the Auditor’s Office included detailed information for the multiple credit cards issued to the County. Credit cards were issued to individual County employees, including Ms. Kuhlmann, the Sheriff, and specific deputies from the Sheriff’s Office. In addition, a credit card was issued to the County Public Health Department and a credit card was held by the Auditor’s Office without being assigned to a specific individual. This card was available for use by all County employees for authorized purposes.

We obtained copies of the monthly credit card statements from the financial institution which issued the credit cards to the County for the period January 1, 2011 through December 31, 2013. The monthly statements included a “general” corporate account which was not used to make purchases, but to which certain payments were recorded. However, the payments could not consistently be linked to purchases made on the individual credit cards because sufficient records were not available.

We reviewed the purchases made with the credit cards, including the vendors from whom purchases were made, the amounts of the purchases, and the frequency of the purchases. In addition, we compared the purchases to supporting documents filed with the Auditor’s Office to support the purchases in order to determine their propriety. Our findings regarding the credit card purchases are described in the following paragraphs.

We also reviewed the payments posted to the individual accounts for the County’s credit cards. Most of the payments were made by the County, but some of the purchases were paid for by the individuals who made the purchases. In addition, as previously stated, a family member of Ms. Kuhlmann issued an \$8,120.04 check to the financial institution which issued the County’s credit cards. The check was dated December 19, 2013 and included the County’s credit card account number in the memo. The payment included \$7,018.28 of personal charges identified by County staff and \$1,101.76 of late fees and estimated late fees. The personal charges and late fees are described in detail in the following sections of this report.



**Personal Purchases made with the County Credit Card held by Brooke Kuhlmann** – As previously stated, Auditor’s Office staff reported Ms. Kuhlmann routinely did not report to work after her arrest. As a result, the duties she previously performed were performed by other staff of the Auditor’s Office. While performing these duties, staff identified concerns regarding the credit card statements issued to the County. Specifically, the balance due on the County’s credit cards exceeded \$4,000.00 on August 1, 2012. Because the staff were unable to find any credit card statements, they contacted the financial institution which issued the credit cards and obtained duplicate copies. Some of the charges included in the balance due were purchases made with the credit card held by Ms. Kuhlmann during the previous months.

During our review of the statements for the credit card issued to Ms. Kuhlmann, we identified a number of purchases for which receipts were not submitted. Based on the types of vendors, frequency of the purchases and the amounts of the purchases, we determined 147 of the charges were personal in nature and an inappropriate use of the County’s credit card. The 147 purchases are listed in **Exhibit B** and are summarized by vendor or type in **Table 1**.

**Table 1**

Vendor	Number of Purchases	Amount
Convenience stores or gas stations	84	\$ 2,809.18
Retail vendors	27	2,330.16
Winnavegas Casino/Casino and Resort	4	752.30
Apple Itunes Store	12	258.16
Ticket Center Exchange	1	189.90
Ironworks Local 21 NE	1	172.00
Restaurants	14	129.76
Alice in Chains	1	120.65
Mega Saver/Phones 4 Less	1	46.53
INF Freephonetracer.com	2	20.90
Total	147	\$ 6,829.54

As illustrated by the **Table**, 84 purchases were made at convenience stores or gas stations. Of the 84 purchases, 45 were made at Casey’s General Store in Onawa. These purchases total \$1,671.12. Purchases were also made at Casey’s General Stores in North Sioux City, SD and Holstein, Mapleton, Sioux City, and Sloan, IA. In addition, 14 purchases were made at the Kum & Go in Sloan and 4 were made at the Kum & Go in Sioux City. The remaining purchases from convenience stores or gas stations included 4 purchases from the Petro Mart in Onawa and other vendors in Iowa and Nebraska.

**Table 1** also illustrates 27 purchases totaling \$2,330.16 were made at retail vendors. Of these purchases, 19 were made at a Wal-Mart in Sioux City. We obtained copies of the receipts for 14 of the purchases from the Wal-Mart in Sioux City. The receipts show the items purchased include 3 iTunes® gift cards and a Starbucks® gift card. The receipts also show grocery items and pop were purchased.

As illustrated by **Exhibit B**, 10 of the 19 purchases from the Sioux City Wal-Mart total \$105.44 each and, with the exception of the purchase made on May 4, 2013, there were multiple charges of this amount on the same day. We were able to obtain copies of the receipts for 9 of the 10 charges which total \$105.44. Using the receipts, we determined the \$105.44 charges were for \$100.00 debit cards. According to a representative of Wal-Mart, the additional \$5.44 for each transaction was a fee charged to activate each card.

**Table 1** also includes 4 charges made at the Winnavegas Casino/Casino and Resort in Sloan. As illustrated by **Exhibit B**, the first charge made at the Casino and Resort was on June 7, 2013. Of the 3 remaining charges, 1 was made on July 4, 2013, which was a holiday, and 2 were made on July 6, 2013, which was a Saturday.

As previously stated, we determined the charges listed in **Exhibit B** were personal in nature and are not an appropriate use of the County’s credit card based on the types of vendors, frequency of the purchases and the amounts of the purchases. As a result, the \$6,829.54 total is included in **Exhibit A** as improper charges.

**Purchases made with an Unassigned Credit Card** – During our review of the statements for the remaining credit cards issued to the County, we identified 10 purchases made at vendors from whom Ms. Kuhlmann made improper personal purchases with the County credit card assigned to her. In addition, supporting documentation was not submitted for the 10 purchases and they were made with a credit card that was not assigned to a specific department or a specific individual. The 10 purchases identified are listed in **Table 2**.

**Table 2**

<b>Transaction Date</b>	<b>Vendor per Credit Card Statement</b>	<b>Amount</b>
Thursday, 10/11/12	Caseys Gen Store Onawa IA	\$ 44.13
Saturday, 10/13/12	Daves World Onawa IA	20.00
Sunday, 10/14/12	Caseys Gen Store Onawa IA	20.00
Sunday, 10/14/12	Caseys Gen Store Onawa IA	25.00
Wednesday, 10/17/12	Fiesta Foods Onawa IA	11.63
Saturday, 10/27/12	Caseys Gen Store Sloan IA	35.02
Monday, 10/29/12	Wal-Mart Sioux City IA	11.71
Thursday, 11/01/12	Caseys Gen Store Onawa IA	42.47
Monday, 11/05/12	Caseys Gen Store Onawa IA	43.94
Saturday, 12/22/12	Caseys Gen Store Onawa IA	36.00
Total		<u>\$ 289.90</u>

Ms. Kuhlmann had access to the unassigned credit card. In addition, some of the purchases were included in the \$8,120.04 check issued by a member of Ms. Kuhlman’s family. As previously stated, the payment included \$7,018.28 of personal charges identified by County staff and \$1,101.76 of late fees and estimated late fees. As a result, the \$289.90 total is included in **Exhibit A** as improper charges.

**Late Fees** – It was Ms. Kuhlmann’s responsibility as the County Auditor to ensure payments for the County’s obligations were prepared and issued in a timely manner. However, late fees were incurred by the County because she did not ensure all payments to the financial institution which issued the County’s credit cards were made in a timely manner. The late fees paid by the County for the credit cards are listed in **Exhibit C**. The \$1,097.91 of late fees are included in **Exhibit A** as improper charges.

**Purchases which did not Comply with County Policy** – The County’s written credit card policy states, in part, “It shall be the policy of the County to allow the application for and use of credit cards by departments for the employee’s use as a financial instrument to charge items such as: fuel, lodging, uniforms and other items needed to complete tasks within their course of employment excluding the purchase of food and beverages.”

While the policy does not allow the credit cards to be used for food and beverage purchases, we identified a number of instances for which the credit cards were used for these purposes. Based on supporting documentation and other charges incurred on or near the same transaction date and location, we were able to satisfy ourselves the meals were reasonable for the County's operations. However, in accordance with the County's policies, the employees should have paid for their meals and subsequently received a reimbursement, rather than using the County's credit card for meal costs.

The County's written policy also states, in part, "Employees will be issued a credit card either solely or will share a universal credit card... The credit card can only be used for County business with the approval of the department head. Each purchase made with a credit card will require an itemized receipt in accordance with the procurement policy which will be turned in to the department head to be attached to the credit card statement and claim for submission to the Auditor's Office for payment. **Any charges that do not have corresponding receipts in accordance with the procurement policy will NOT be paid.** The card user will be required to pay all charges without receipts. The card holder may not purchase personal items and reimburse the County."

During our review of the statements for all of the credit cards issued to County departments, we identified a number of instances for which the related supporting documentation was not submitted. For the instances identified, the County Auditor's office did not include the unsupported purchases in the payments made by the County. We observed copies of personal checks issued to the credit card company for the purchases for which supporting documentation was not submitted.

#### **PAYMENT ON BEHALF OF BROOKE KUHLMANN**

As previously stated, an \$8,120.04 payment was posted to the County's credit card account in December 2013. The payment was a personal check issued by a family member of Ms. Kuhlmann dated December 19, 2013. It included \$7,018.28 of personal charges identified by County staff at the time of payment and \$1,101.76 of late fees and estimated late fees. A copy of the check is included as **Appendix 1**, along with a copy of the cover letter which accompanied the payment. As illustrated by the **Appendix**, the payment was sent directly to the credit card company and a copy of the correspondence was sent to the County Attorney.

The \$8,120.04 payment is included in **Exhibit A**. As illustrated by the **Exhibit**, the payment is \$97.31 less than the amount of improper charges and late fees identified. This difference is comprised of a limited number of charges not previously identified by County staff and a small difference in the amount of late fees identified.

## RECOMMENDED CONTROL PROCEDURES

As part of our investigation, we reviewed the procedures used by the Monona County Auditor's Office to review purchases made with the County's credit cards and prepare payments for the charges. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the County's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former County Auditor received the County's credit card statements. As a result, other staff were not aware of the purchases made by the former County Auditor.

Recommendation – The credit card statements should be mailed directly to an individual who does not have access to a County credit card. The individual should review the credit card statements in a timely manner and match the purchases to supporting documentation submitted by the County departments. Any unsupported purchases or purchases which do not appear reasonable for County operations should be investigated and resolved in a timely manner.

- B. Credit Card Purchases – The County's written credit card policy does not allow the purchase of food and beverages. However, we identified a number of instances when the County's credit cards were used for these purposes.

Recommendation – The Board should implement procedures to ensure County credit cards are not used for food and beverage purchases in accordance with the written policy adopted by the County.

- C. Credit Card Payments – We were unable to identify the specific purchases certain credit card payments issued by the County were for. The supporting documentation did not consistently provide enough information to link the payments to the individual purchases made with the credit cards held by various County departments.

Recommendation – Each credit card payment issued by the County should include sufficient supporting documentation to identify the individual purchases for which payment is being submitted.

- D. Personal Purchases and Late Fees – We identified a number of personal purchases made with the credit cards the former County Auditor held or had access to. The purchases identified were made from March 2012 through July 2013. We also identified a number of late fees incurred by the County because payments were not remitted to the credit card company in a timely manner.

A family member of the former County Auditor issued a check to the credit card company in December 2013 for a significant portion of the personal purchases and late fees incurred by the County.

Recommendation – The Board should implement procedures to ensure County credit cards are not used for personal purchases. Any purchases identified which do not appear to be for County operations should be paid for by the purchaser rather than the County.

## **Exhibits**

**Report on Special Investigation of the  
Monona County Auditor's Office**

Report on Special Investigation of the  
Monona County Auditor's Office

Summary of Findings  
For the period January 1, 2011 through December 31, 2013

<b>Description</b>	<b>Table/Page</b>	<b>Amount</b>
Improper credit card charges:		
Personal purchases made with the County credit card held by Brooke Kuhlmann	<b>Exhibit B</b>	\$ 6,829.54
Purchases made with an unassigned credit card	<b>Table 2</b>	<u>289.90</u> \$ 7,119.44
Late fees	<b>Exhibit C</b>	<u>1,097.91</u>
Total improper disbursements		8,217.35
Less: Payment by Brooke Kuhlmann's family	<b>Page 9</b>	<u>(8,120.04)</u>
Net amount		<u>\$ 97.31</u>

**Exhibit B**Report on Special Investigation of the  
Monona County Auditor's OfficePersonal Purchases Made with the County Credit Card Held by Brooke Kuhlmann  
For the period January 1, 2011 through December 31, 2013

<b>Transaction Date</b>	<b>Vendor per Credit Card Statement</b>	<b>Amount</b>
Tuesday, March 13, 2012	Caseys Gen Store Onawa IA	\$ 47.53
Wednesday, March 14, 2012	Burger King Sioux City IA	5.98
Thursday, March 15, 2012	Kum & Go Sioux City IA	9.61
Thursday, March 15, 2012	Kum & Go Sioux City IA	48.00
Friday, March 16, 2012	Subway Onawa IA	12.04
Friday, March 16, 2012	McDonald's Onawa IA	6.31
Saturday, March 17, 2012	Kum & Go Sloan IA	47.22
Monday, March 19, 2012	Caseys Gen Store Onawa IA	47.04
Tuesday, March 20, 2012	Kum & Go Sloan IA	7.84
Saturday, March 31, 2012	Caseys Gen Store Onawa IA	45.10
Monday, April 02, 2012	Caseys Gen Store Onawa IA	51.37
Monday, April 09, 2012	Caseys Gen Store Onawa IA	37.11
Friday, April 13, 2012	Caseys Gen Store Onawa IA	39.63
Sunday, April 15, 2012	Caseys Gen Store Onawa IA	43.96
Tuesday, April 17, 2012	Caseys Gen Store Onawa IA	38.76
Saturday, April 28, 2012	Caseys Gen Store Holstein IA	37.45
Monday, May 14, 2012	Kum & Go Sioux City IA	42.74
Sunday, May 27, 2012	Caseys Gen Store Onawa IA	42.01
Tuesday, June 26, 2012	Panera Bread Sioux City IA	11.21
Tuesday, June 26, 2012	Caseys Gen Store North Sioux City SD	41.00
Thursday, July 19, 2012	Caseys Gen Store Onawa IA	33.80
Monday, July 23, 2012	Dairy Queen Onawa IA	9.07
Thursday, July 26, 2012	Caseys Gen Store Onawa IA	32.32
Friday, August 17, 2012	Caseys Gen Store Onawa IA	43.52
Sunday, August 19, 2012	Kum & Go Sloan IA	45.24
Monday, August 20, 2012	McDonald's Onawa IA	7.48
Monday, October 01, 2012	Dairy Queen Onawa IA	9.29
Wednesday, November 21, 2012	Caseys Gen Store Onawa IA	30.01
Monday, November 26, 2012	Caseys Gen Store Onawa IA	41.48
Friday, November 30, 2012	Kum & Go Sloan IA	41.01
Monday, December 03, 2012	Caseys Gen Store Onawa IA	37.82
Sunday, December 09, 2012	Caseys Gen Store Onawa IA	39.45



Report on Special Investigation of the  
Monona County Auditor's Office

Personal Purchases Made with the County Credit Card Held by Brooke Kuhlmann  
For the period January 1, 2011 through December 31, 2013

<b>Transaction Date</b>	<b>Vendor per Credit Card Statement</b>	<b>Amount</b>
Monday, December 17, 2012	Caseys Gen Store Onawa IA	39.36
Tuesday, February 26, 2013	Caseys Gen Store Onawa IA	15.06
Thursday, February 28, 2013	Caseys Gen Store Onawa IA	47.86
Friday, March 01, 2013	Menards Sioux City IA	4.40
Saturday, March 02, 2013	Buckys Express Omaha NE	23.35
Saturday, March 09, 2013	Mega Saver/Phones 4 Les Omaha NE	46.53
Monday, March 11, 2013	Caseys Gen Store Onawa IA	46.50
Sunday, March 17, 2013	Wal-Mart Sioux City IA	57.00
Sunday, March 17, 2013	Kum & Go Sloan IA	30.00
Friday, March 22, 2013	Pilot Sioux City IA	41.01
Monday, March 25, 2013	Wal-Mart Sioux City IA	33.73
Monday, March 25, 2013	Caseys Gen Store Sioux City IA	35.13
Wednesday, March 27, 2013	Ticket Center Exchange NJ	189.90
Thursday, March 28, 2013	Kum & Go Sloan IA	13.60
Thursday, March 28, 2013	Kum & Go Sloan IA	43.06
Friday, March 29, 2013	Panera Bread Onawa IA	12.63
Friday, March 29, 2013	Caseys Gen Store Onawa IA	10.18
Saturday, March 30, 2013	Caseys Gen Store Mapleton IA	30.00
Saturday, March 30, 2013	Dairy Queen Onawa IA	8.22
Monday, April 01, 2013	Caseys Gen Store Onawa IA	46.02
Tuesday, April 02, 2013	Caseys Gen Store Onawa IA	35.00
Wednesday, April 03, 2013	Caseys Gen Store Onawa IA	51.00
Sunday, April 07, 2013	Alice In Chains IL	120.65
Sunday, April 28, 2013	Wal-Mart Sioux City IA	238.66
Sunday, April 28, 2013	Wal-Mart Sioux City IA	30.00
Sunday, April 28, 2013	Wal-Mart Sioux City IA	105.44
Sunday, April 28, 2013	Wal-Mart Sioux City IA	196.20
Sunday, April 28, 2013	Wal-Mart Sioux City IA	105.44
Sunday, April 28, 2013	Caseys Gen Store Onawa IA	45.01
Sunday, April 28, 2013	Caseys Gen Store Onawa IA	25.26
Monday, April 29, 2013	Kum & Go Sloan IA	15.00
Saturday, May 04, 2013	Kum & Go Sloan IA	40.14

**Exhibit B**

Report on Special Investigation of the  
Monona County Auditor's Office

Personal Purchases Made with the County Credit Card Held by Brooke Kuhlmann  
For the period January 1, 2011 through December 31, 2013

<b>Transaction Date</b>	<b>Vendor per Credit Card Statement</b>	<b>Amount</b>
Saturday, May 04, 2013	Caseys Gen Store Onawa IA	20.01
Saturday, May 04, 2013	Wal-Mart Sioux City IA	49.58
Saturday, May 04, 2013	Wal-Mart Sioux City IA	105.44
Sunday, May 05, 2013	Kum & Go Sloan IA	14.40
Tuesday, May 07, 2013	Caseys Gen Store Onawa IA	34.37
Friday, May 10, 2013	Caseys Gen Store Onawa IA	31.30
Sunday, May 26, 2013	Wal-Mart Sioux City IA	105.44
Sunday, May 26, 2013	Wal-Mart Sioux City IA	43.85
Sunday, May 26, 2013	Wal-Mart Sioux City IA	105.44
Sunday, May 26, 2013	Kum & Go Sloan IA	25.02
Tuesday, May 28, 2013	Kum & Go Sioux City IA	40.02
Tuesday, May 28, 2013	Panera Bread Sioux City IA	9.62
Wednesday, May 29, 2013	Petro Mart Onawa IA	22.02
Sunday, June 02, 2013	Caseys Gen Store Onawa IA	30.00
Thursday, June 06, 2013	Apple Itunes Store CA	50.00
Thursday, June 06, 2013	Caseys Gen Store Onawa IA	20.01
Thursday, June 06, 2013	Caseys Gen Store Onawa IA	19.17
Friday, June 07, 2013	Winnavegas Casino and Res Sloan IA	169.55
Saturday, June 08, 2013	Apple Itunes Store CA	10.97
Saturday, June 08, 2013	Apple Itunes Store CA	0.39
Sunday, June 09, 2013	Kum & Go Sloan IA	18.29
Sunday, June 09, 2013	Caseys Gen Store Onawa IA	25.02
Wednesday, June 12, 2013	Petro Mart Onawa IA	15.98
Wednesday, June 12, 2013	Apple Itunes Store CA	50.00
Wednesday, June 12, 2013	Apple Itunes Store CA	1.29
Wednesday, June 12, 2013	Apple Itunes Store CA	50.00
Saturday, June 15, 2013	Caseys Gen Store Onawa IA	42.51
Saturday, June 15, 2013	Apple Itunes Store CA	19.26
Saturday, June 15, 2013	Apple Itunes Store CA	7.93
Sunday, June 16, 2013	Apple Itunes Store CA	13.99
Monday, June 17, 2013	Dollar General Onawa IA	42.69
Tuesday, June 18, 2013	Caseys Gen Store Onawa IA	48.10

Report on Special Investigation of the  
Monona County Auditor's Office

Personal Purchases Made with the County Credit Card Held by Brooke Kuhlmann  
For the period January 1, 2011 through December 31, 2013

<b>Transaction Date</b>	<b>Vendor per Credit Card Statement</b>	<b>Amount</b>
Tuesday, June 18, 2013	Caseys Gen Store Onawa IA	17.30
Tuesday, June 18, 2013	Bomgaars Onawa IA	48.91
Thursday, June 20, 2013	Apple Itunes Store CA	19.99
Friday, June 21, 2013	Mapleton Valero Mapleton IA	37.51
Monday, June 24, 2013	Petro Mart Onawa IA	43.00
Tuesday, June 25, 2013	Ironworks Local 21 NE	172.00
Wednesday, June 26, 2013	Caseys Gen Store Onawa IA	46.10
Wednesday, June 26, 2013	Caseys Gen Store Onawa IA	50.49
Saturday, June 29, 2013	Onawa 66 Onawa IA	25.40
Saturday, June 29, 2013	Onawa 66 Onawa IA	50.01
Sunday, June 30, 2013	Shopko Sioux City IA	139.17
Sunday, June 30, 2013	Wal-Mart Sioux City IA	105.44
Sunday, June 30, 2013	Wal-Mart Sioux City IA	105.44
Sunday, June 30, 2013	Wal-Mart Sioux City IA	87.99
Monday, July 01, 2013	Kum & Go Sloan IA	42.70
Tuesday, July 02, 2013	Wal-Mart Sioux City IA	39.37
Tuesday, July 02, 2013	Wal-Mart Sioux City IA	105.44
Tuesday, July 02, 2013	Wal-Mart Sioux City IA	105.44
Tuesday, July 02, 2013	Wal-Mart Sioux City IA	105.44
Wednesday, July 03, 2013	Caseys Gen Store Onawa IA	35.00
Thursday, July 04, 2013	Shopko Sioux City IA	25.68
Thursday, July 04, 2013	Shopko Sioux City IA	105.95
Thursday, July 04, 2013	Wal-Mart Le Mars IA	83.93
Thursday, July 04, 2013	Caseys Gen Store Onawa IA	31.00
Thursday, July 04, 2013	Winnavegas Sloan IA	202.70
Friday, July 05, 2013	The Olive Gard Sioux City IA	18.59
Friday, July 05, 2013	Kum & Go Sloan IA	8.46
Friday, July 05, 2013	Caseys Gen Store Sloan IA	43.50
Friday, July 05, 2013	Caseys Gen Store Sloan IA	6.63
Saturday, July 06, 2013	Shopko Sioux City IA	48.65
Saturday, July 06, 2013	Caseys Gen Store Sloan IA	20.38
Saturday, July 06, 2013	Winnavegas Casino and Res Sloan IA	235.40

**Exhibit B**Report on Special Investigation of the  
Monona County Auditor's OfficePersonal Purchases Made with the County Credit Card Held by Brooke Kuhlmann  
For the period January 1, 2011 through December 31, 2013

<b>Transaction Date</b>	<b>Vendor per Credit Card Statement</b>	<b>Amount</b>
Saturday, July 06, 2013	Winnavegas Casino and Res Sloan IA	144.65
Monday, July 08, 2013	Hertiage Express Winna Sloan IA	30.01
Tuesday, July 09, 2013	Petro Mart Onawa IA	8.53
Wednesday, July 17, 2013	Soldier Speedy Soldier IA	40.02
Wednesday, July 17, 2013	McDonalds Onawa IA	6.85
Wednesday, July 17, 2013	INF Freephonetracer.com CA	0.95
Thursday, July 18, 2013	Soldier Speedy Soldier IA	20.04
Thursday, July 18, 2013	McDonalds Onawa IA	8.99
Thursday, July 18, 2013	Caseys Gen Store Onawa IA	46.50
Friday, July 19, 2013	McDonalds Onawa IA	3.48
Friday, July 19, 2013	Caseys Gen Store Onawa IA	14.05
Saturday, July 20, 2013	Caseys Gen Store Onawa IA	51.03
Saturday, July 20, 2013	Apple Itunes Store CA	4.79
Saturday, July 20, 2013	Apple Itunes Store CA	1.29
Saturday, July 20, 2013	Apple Itunes Store CA	24.99
Sunday, July 21, 2013	Shell Oil Decatur NE	20.86
Sunday, July 21, 2013	Caseys Gen Store Onawa IA	49.00
Monday, July 22, 2013	Petro Mart West Point NE	13.88
Wednesday, July 24, 2013	Apple Itunes Store CA	3.27
Wednesday, July 24, 2013	INF Freephonetracer.com CA	19.95
Friday, July 26, 2013	Caseys Gen Store Onawa IA	48.00
Total		<u>\$ 6,829.54</u>

**Report on Special Investigation of the  
Monona County Auditor's Office**

Report on Special Investigation of the  
Monona County Auditor's Office

Late Fees  
For the period January 1, 2011 through December 31, 2013

<b>Statement Date</b>	<b>Amount</b>
01/25/11	\$ 5.93
02/25/11	14.22
03/25/11	(14.22)
04/25/11	2.00
05/25/11	2.00
07/25/11	5.30
08/25/11	2.00
09/26/11	2.05
10/25/11	2.07
11/25/11	5.29
12/26/11	5.61
01/25/12	2.42
02/27/12	2.00
03/26/12	5.93
04/25/12	7.42
05/25/12	8.02
06/25/12	74.21
07/25/12	15.11
08/27/12	27.87
09/25/12	9.26
10/25/12	27.00
11/26/12	8.15
12/26/12	10.62
01/25/13	12.97
02/25/13	11.97
03/25/13	15.00
04/25/13	9.77
05/27/13	28.66
06/25/13	37.96
07/25/13	92.01
08/26/13	110.71
09/25/13	181.17

Report on Special Investigation of the  
Monona County Auditor's Office

Late Fees  
For the period January 1, 2011 through December 31, 2013

<b>Statement Date</b>	<b>Amount</b>
10/25/13	184.08
11/25/13	183.35
Total	<u>\$ 1,097.91</u>

Report on Special Investigation of the  
Monona County Auditor's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Melissa Knoll-Speer, Senior Auditor II



Tamera S. Kusian, CPA  
Deputy Auditor of State



## **Appendix**

Report on Special Investigation of the  
Monona County Auditor's Office

Copy of Payment Made on Behalf of Brooke Kuhlmann

JACK A. FAITH  
ATTORNEY AT LAW  
705 DOUGLAS STREET  
SUITE 207  
SIOUX CITY, IOWA 51101

LICENSED IN:  
IOWA  
NEBRASKA  
FEDERAL COURT

TELEPHONE:  
712 258 4228  
712 258 3136 FAX  
[jfaithpc@aol.com](mailto:jfaithpc@aol.com)

December 19, 2013

U.S. Bank  
P.O. Box 790428  
St. Louis, Mo 63179-0428.

RE: Account No. [REDACTED]

Dear Sir/Madam

You will find enclosed a check in the amount of \$8,120.04 that I request be applied to the account balance of the above noted account. I also enclose a top of one of your statements showing the account number for your use.

Sincerely Yours,

Jack A. Faith

Cc: Mike Jensen

Report on Special Investigation of the  
Monona County Auditor's Office

Copy of Payment Made on Behalf of Brooke Kuhlmann

DOUGLAS OR CYNTHIA KUEHLMANN 01-84  
500 1ST ST STREET  
ONAWA, IA 51040

4068  
7332/2885  
0100040435

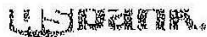
12-19-13 Date

Pay to the Order of US Bank \$ 8,120.00  
Eight thousand one hundred twenty \$/100

GREAT SOUTHERN BANK  
Onawa, Iowa 51040

30 DAY GUARANTEE Check

Dec [Redacted] Douglas Kuehlmann  
R. O. B.



U.S. BANK  
P.O. BOX 6343  
FARGO ND 58125-6343



000047250 1 MB 0405 106481327994450 P  
MONONA COUNTY, IA  
ATTN AUDITORS OFFICE  
610 IOWA AVE  
ONAWA IA 51040-1626

8120 = 485

4545

ACCOUNT NUMBER	[Redacted]
STATEMENT DATE	10-25-2013
AMOUNT DUE	\$7,754.25
NEW BALANCE	\$7,938.33
PAYMENT DUE ON RECEIPT	

AMOUNT ENCLOSED  
\$

Please make check payable to  
U.S. BANK

U.S. BANK  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428