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NEWS RELEASE

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FOR RELEASE

March 4, 2025

Auditor of State Rob Sand today released a report on a special investigation of the Johnson County Conservation Department (Department) for the period January 1, 2019 through June 30, 2024. The special investigation was requested by County and Department officials as a result of concerns regarding management of Departmental inventory and certain financial transactions of the Conservation Department which was administered by the former Director, Larry Gullett and the Operations Superintendent, Wade Schultz.

Sand reported the special investigation identified \$63,504.57 of improper disbursements, \$24,602.14 in unsupported disbursements, and \$5,381.60 of uncollected revenue. The improper disbursements identified includes \$38,068.99 of unauthorized payroll and related payroll costs for Mr. Schultz, \$13,897.68 of disbursements for the Ioway Gathering, \$8,370.77 of improper disbursements to various vendors, \$3,035.27 of credit card transactions, and \$131.86 of improper fuel purchases.

The \$24,602.14 of unsupported disbursements identified includes \$16,827.34 of transactions with the Department's credit cards, \$7,635.98 of disbursements to various vendors, and \$138.82 of fuel charges. Because sufficient records were not available, it was not possible to determine if the purchases were for Department operations or personal in nature.

Sand also reported \$5,381.60 of uncollected revenues due to wood inventory either being given away for free, used for personal purposes free of charge, or traded for other items. Sand reported it was not possible to determine if all collections were properly collected because adequate inventory records were not available, including receipts for the sale of wood, wood used by the Department, or other records showing the disposition of the wood inventory or records were not available to determine amounts to be collected and deposited with the County Treasurer.

Sand recommended County and Department officials implement procedures to ensure the Department's internal controls are strengthened, including performing independent reviews of the credit card statements and charge accounts, an inventory tracking system is established, and ensuring all receipts are collected and deposited with the County Treasurer, and ensuring all disbursements are properly supported and approved by the Board.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
JOHNSON COUNTY CONSERVATION DEPARTMENT

FOR THE PERIOD
JANUARY 1, 2019 THROUGH JUNE 30, 2024**

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Rob Sand
Auditor of State

Auditor of State's Report

To the Johnson County Board of Supervisors and
the Johnson County Conservation Board:

As a result of concerns regarding certain financial transactions, inventory management, and at the request of County officials, we conducted a special investigation of the Johnson County Conservation Department (Department). We have applied certain tests and procedures to selected financial transactions of the Department for the period January 1, 2019 through June 30, 2024. 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 and to determine the purpose of certain disbursements to vendors.
- (3) Reviewed available Conservation Board meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (4) Reviewed the Department's credit card statements to identify any unusual activity. We examined supporting documentation for selected purchases to determine if they were properly approved, supported by adequate documentation, and appropriate for the Department's operations.
- (5) Reviewed the Department's charge account statements to various vendors for unusual activity. We examined supporting documentation for selected purchases to determine if they were properly approved, supported by adequate documentation, and appropriate for the Department's operations.
- (6) Examined the Department's general ledger records for disbursements to various vendors to determine if purchases made by the Department were appropriate, reasonable, and properly approved. Also, we determined if purchases were supported by adequate documentation.
- (7) Examined payroll disbursements and reimbursements issued to the former Director, Larry Gullett and the Operations Superintendent, Wade Schultz to determine the propriety of the payments. In addition, we examined available work calendars, vacation leave requests, timesheets, and call activity on Department issued cell phones.
- (8) Obtained and reviewed cell phone records for Mr. Schultz to determine if he was within the County during work hours.
- (9) Reviewed all available supporting documentation for the Department's wood inventory to determine if usage was reasonable for Department operations and to determine if sale of wood was properly deposited to the County's bank account.
- (10) Obtained County vehicle and equipment usage logs to determine if usage was reasonable for Department operations and examined fuel logs to determine the propriety of the usage and filling of the fuel pumps.
- (11) Reviewed all disbursements made for the Ioway Tribe Gathering using the County's credit card and bank accounts, including the supporting documentation available for each of the transactions to determine propriety.

These procedures identified \$63,504.57 of improper disbursements, \$24,602.14 of unsupported disbursements, and \$5,381.60 of uncollected revenue. 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 Johnson County Department of Conservation, other matters might have come to our attention that would have been reported to you.

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

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

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

January 27, 2025

Report on Special Investigation of the
Johnson County Conservation Department
Investigative Summary

Background Information

The Johnson County Conservation Department (Department) is a department of Johnson County. The Department is governed by the 5-member Board of Conservation which reports to the County Board of Supervisors (BOS). The Conservation Board is responsible for oversight of the Department's operations which includes approving the official actions of the Department and monthly approval of all Department disbursements during Board meetings.

According to the Department's website, the Department provides services to Johnson County residents including:

- Parks and Trails Areas
- Facility Rentals
- Educational Programming
- Natural Resources

The Department is comprised of six sections which work as a team to implement the overall program. The section are the Conservation Board, Administration, Operations and Maintenance, Natural Resources, Education, and Law Enforcement.

The Department employs a Director who oversees the operations of the Department at the direction of the Conservation Board. Larry Gullett was hired as the Department's Director in January 2013. As the Director and according to the Department's job description, Mr. Gullett was responsible for:

- Exercising general supervision over staff, organizing, coordinating, and assigning program areas of responsibility to staff, conducting staff meetings to review work plans, progress of assigned work and results.
- Approving and reporting purchases of supplies and equipment to the Board for payment.
- Administering and presenting a program budget to the Conservation Board and the Board of Supervisors for approval and seeking grant support that is in accordance with the Department.
- Overseeing community outreach/public relations by organizing and facilitating meetings and maintaining public contacts and contact with organizations and other county departments.
- Performing all work duties and activities in accordance with Johnson County Conservation Board policies, procedures, and safety practices and assisting the Board president in the function and conduct of meetings.
- Attending work regularly at the designated place and time and work-related meeting and professional development opportunities.

In addition, the Department also employs an Operations Superintendent, who under the direction of the Conservation Director, supervises staff engaged in a variety of maintenance, construction, and repair activities within the County Park system. Additionally, the Operations Superintendent schedules and organizes park projects.

Wade Schultz was hired as the Department's Operations Superintendent in September 2012. Prior to being the Operations Superintendent, he had been the Department's Mechanic since June 1997. As the Operations Superintendent and according to the Department's job description, Mr. Schultz was responsible for:

- Overseeing and supervising activities of staff in the operation and maintenance grounds, park facilities, buildings, and equipment on Department property, and recruiting and training staff in accordance with Department policies.
- Developing and organizing work schedules as approved by the Conservation Director.
- Purchasing equipment repair parts and adhering to the purchasing policy.
- Building simple forms and pour concrete foundation to an acceptable standard, and performing grading, drainage and erosion control operations.
- Assisting with special projects such as prescribed fire, maintenance, repairs of electrical systems and metal fabrication, performing back-up Mechanic and Conservation Director as needed.
- Attending work related meetings, conferences and seminars as requested.
- Performing all work duties and activities in accordance with Johnson County Conservation Board policies, procedures, and safety practices.

The Department also employed an Office Manager, Office Assistant, two full-time Park Rangers, a Conservation Program Manager, a Natural Resource Manager, and an Assistant Operation Superintendent. In addition, the Department also employs multiple full-time staff under the Natural Resource Manager, Operations Superintendent, Conservation Program Manager, and Park Ranger, as well as multiple seasonal staff during the summer season. Some of the positions include a custodian, mechanic, utilities person, field workers, education specialists, and natural resource specialist.

The Department has multiple locations with their headquarters and largest office located at Kent Park. The other locations are Pechman Creek Delta, Two Horse Farms, Cedar River Crossing (Sutliff North Shop), and Cangleska-Wakan where the Department's sawmill shop is located.

The Department's primary revenue sources include funding from the County, camping fees, shelter reservations, youth group camp reservations, photographer passes, Celebration Barn rental fees, firewood cutting permits, sale of wood, and donations. The cash is collected by the Office Manager, Office Assistant, or Park Rangers. The office staff were responsible for preparing the deposits, taking the deposits to the bank, and reconciling to the account. According to Department staff, Mr. Gullett and Mr. Schultz were not responsible for the collecting and depositing of revenues.

All Department disbursements are made by check or credit card. In addition, the Department has multiple charge accounts with local vendors for equipment and supply purchases. Specifically, if staff have an item to be purchased, staff obtain approval from their supervisor and Mr. Gullett. Once approved, the purchase is made and the disbursement is added to an accounts payable listing, and sent to the County Auditor, along with the supporting documentation obtained from the vendor. The County Auditor prepares, signs, and mails the check to the vendor for the purchase. Monthly a listing of all claims paid is presented to the Conservation Board for their review and approval.

The Department also has multiple credit cards which were maintained by department heads, including Mr. Gullett and Mr. Schultz. However, staff also stated Mr. Gullett allowed others to use his Department-issued credit card to make purchases because his card had the highest limit. The credit card statements, and charge account statements were received by the office administrative personnel. According to Department officials, Mr. Gullett reviewed the statements and provided the statements

along with the supporting documentation for all charges incurred each month to the Conservation Board for their review and approval.

On August 8, 2022, one of the Department's personnel started a Matter of Record report (complaint form) which was later presented to the Johnson County Sheriff Office. The complaint form contained information gathered from multiple people in the span of two years (2021-2022). The report includes the following concerns:

- Misuse of County vehicles and equipment,
- Misappropriation of inventory; including spray paint, wipe-alls, 2 cycle oil, and pine oil,
- Misappropriation of wood from the Department's Cangleska-Wakan property, and
- Improperly recorded payroll hours by the Director and Operations Superintendent.

On August 29, 2022, the Johnson County Sheriff Office started an initial Incident report regarding all the information that was provided to them in the complaint form. The initial Incident report expanded on the information already gathered by Department personnel, but stressed more importance in the wood which was reported to have been taken from the Cangleska-Wakan location. The Incident report also included other conversations the Sheriff's Office had with multiple Conservation Department staff between August 15, 2022 and November 22, 2023. In addition to the previously mentioned concerns, which primarily involved the Operations Superintendent, the Sheriff's Office Incident report detailed the Director was either aware or participating in the concerns. The Incident report referred to a couple anonymous letters which were sent to the Conservation Board and given to the Sheriff's Office on November 22, 2023.

Copies of the anonymous letters sent to the Conservation Board are included in the report as **Appendix 1**. As illustrated by the **Appendix**, the anonymous letters included the following concerns:

- Mismanagement and theft,
- Mr. Gullett violating the County handbook, law, fair labor standards and human rights,
- Mr. Schultz stealing Department resources with Mr. Gullett providing the approval,
- Work completed at Mr. Schultz' personal residence was done with Department materials, equipment, and staff,
- The use of department resources for gifts to the Ioway Tribe, and
- Mr. Gullett and Mr. Schultz have not been seen at work the past two years.

Due to the concerns identified, the Johnson County Sheriff's Office and the Johnson County Attorney's Office met to discuss the concerns. On January 17, 2024, the Johnson County Attorney's Office provided the Office of Auditor of State a letter on behalf of their office and the Johnson County Sheriff's Office stating they have conducted a preliminary investigation into potential theft and/or diversion of county assets and resources by at least one Johnson County Conservation Board employee.

Because of the concerns identified, Conservation officials and County officials subsequently requested the Office of Auditor of State to review the Department's financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2019 through June 30, 2024.

On June 6, 2024, Mr. Gullett and Mr. Schultz were placed on administrative leave effective immediately.

Detailed Findings

Procedures performed identified \$63,504.57 of improper disbursements, \$24,602.14 in unsupported disbursements, and \$5,381.60 of uncollected revenue for the period of January 1, 2019 through June 30, 2024. The improper disbursements identified include:

- \$38,068.99 of unauthorized payroll and related payroll costs for Mr. Schultz,
- \$13,897.68 of improper disbursements for the Ioway gathering,
- \$8,370.77 of improper disbursements to various vendors,
- \$2,511.89 of improper Mr. Gullett's credit card transactions,
- \$523.38 of improper Mr. Schultz credit card transactions, and
- \$131.86 of improper fuel purchases.

The \$24,602.14 of unsupported disbursements identified includes purchases made using the Department's credit card, charge accounts, and checks issued by the County for which adequate supporting documentation was not available to determine if the purchases were related to Department operations or personal in nature.

The \$5,381.60 of uncollected revenue identified is related to wood inventory either given away for free, used in personal purposes free of charge, or were traded for other items.

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

We contacted Mr. Schultz through his attorney to obtain an understanding of his job duties and certain transactions; however, he declined our request to meet.

We were unable to interview Mr. Gullett to obtain an understanding of his job duties and certain financial transactions because Mr. Gullett passed away in September 2024.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, Department disbursements are to be made by check and purchases may be made with the Department's charge accounts and/or Department's credit cards. According to Department officials, staff members received approval from their supervisor for equipment and supplies prior to making the purchase. However, if purchases are made using the Department's credit cards, staff members must request the supervisors make the purchase because only Department heads and Office staff have Department issued credit cards.

After approval by the supervisors, Mr. Gullett approved the purchases before they were made, and an accounts payable listing was prepared by the Department's office administration and sent to the County Auditor's Office. After the County Auditor's Office completed the accounts payables listing and prepared/signed the checks, the listing and checks are returned to Mr. Gullett for approval. Once a month, a listing of the claims with vendors and total per vendor, including the VISA credit card and charge accounts, was provided to the Board for approval.

Using supporting documentation provided from the Department's records; County's records; internet searches; discussions with County officials and Department staff; and the vendors, frequency, and amount of the payments, we classified payments as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature 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 Department personnel and/or frequency and amount of the payments.

The improper and unsupported disbursements are detailed below.

Payroll

As previously stated, Department officials and staff identified concerns related to Mr. Gullett's and Mr. Schultz payroll hours. Specifically, concerns were related to a lack of vacation and sick leave usage while they were away from work. According to Department staff we spoke with, staff stated with regards to Mr. Schultz "it's very normal for him to leave for huge extended amounts of time", that they would see him "once every week to two weeks" but it wouldn't be for a full day it would be "just bouncing in, checking e-mail." Regarding Mr. Gullett, Department staff stated that "he hasn't really been at work," "he'll come in maybe once, twice a month and usually, depending on meetings, he might have a few meetings at CRC (Cedar River Crossing), but it's just like for that meeting and then he leaves." They also stated regarding Mr. Gullett, they "haven't seen him much at all in the last couple of years."

According to supporting documentation, pay periods were Sunday through Saturday and staff are paid on a biweekly basis. In addition, staff are eligible for reimbursements of expenses related to Department operations if supporting documentation is submitted.

Salary staff are expected, but not required to fill out timesheets. Salary staff did not always enter their hours into the timesheet, but they were expected to include any hours taken for sick leave, vacation, or holidays. Mr. Gullett and Mr. Schultz were expected to work 80 hours per pay period or 40 hours a week. Timesheets were turned into the Office Manager or Office Assistant for them to run a payroll report that was to be sent to the Auditor's office. The Auditor's Office processed the direct deposit payments and recorded the payments.

For sick leave or vacation, staff are to fill out a form and provide the form to their supervisor for approval. After the form has been approved by their supervisor, the form is provided to the Office Manager or Office Assistant to be processed with the payroll. For Supervisors, such as Mr. Schultz, a time off form should be provided to Mr. Gullett for approval and provided to the Office Manager or Office Assistant to be processed with the payroll. For Mr. Gullett, he was to inform the Office Manager or Office Assistant he needed time off entered in his timesheet for it to be processed during payroll.

Paid Time Off Used by Mr. Schultz – According to the Department's website, the hours of operations for the Department were 8:00 am through 4:00 pm Monday through Friday. During our discussions with Board members and Department staff, Mr. Schultz was a salaried employee who worked eight hours per day but his start and end times were unknown.

As previously stated, County and Department officials had concerns regarding Mr. Schultz's lack of vacation usage. As a result, we obtained and reviewed available timesheets for Mr. Schultz, his self-prepared work calendar, Mr. Schultz's personal cell tower location obtained from US Cellular, Mr. Schultz's vacation and sick leave hours recorded in the Vacation and Sick Leave History reports, and Mr. Schultz Department cell phone logs.

In addition, we obtained text messages and images from Department staff received from Mr. Schultz which showed Mr. Schultz was outside County limits during work hours. As illustrated in **Exhibit B**, we identified three instances Mr. Schultz was outside the County or working for a different company during his normal Department work hours. The text messages and images received were compared to his timesheets and vacation history report to determine if vacation was used and recorded. However, during our review, we determined Mr. Schultz did not use or record any vacation or any other type of

leave for any of the three instances shown in the **Exhibit**. For the three instances, we reduced his vacation balance by the number of hours away from work as time where vacation should have been recorded.

As previously stated, we obtained cell phone logs and cell tower locations directly from US Cellular for Mr. Schultz' personal cell phone. However, US Cellular only maintained the cell tower information for a year; therefore, we obtained the cell tower records for the period May 10, 2023 through March 16, 2024. According to information received from US Cellular, the Radio LTE information are true call location records and showed where Mr. Schultz was at the time the call was made or received.

As previously stated, the hours of operations for the Department were 8:00 am through 4:00 pm Monday through Friday, however, because Mr. Schultz's start and end time are unknown, we allowed for an additional hour at the beginning of each day and two additional hours at the end of each day. Using Mr. Schultz's timesheets, cell phone logs, and cell tower records, we compiled and documented Mr. Schultz's location during our expected working hours of 7:00 am through 6:00pm Monday through Friday.

During our analysis of phone records, we reviewed the US Cellular Radio LTE tower locations per each working day for the period of May 10, 2023 through March 15, 2024. We also determined based on tower locations if Mr. Schultz was in Johnson County, outside of Johnson County, and/or at an "unknown location" for which additional tower details are not available. We compared the hours of vacation used per the Vacation History reports to Mr. Schultz's cell phone tower locations. If Mr. Schultz was in the County Monday through Friday, we identified those as working hours within the County. To determine hours Mr. Schultz was outside of the County during a normal business day, we subtracted the hours identified in the County using cell phone tower records from Mr. Schultz's total hours recorded on his timesheet for each pay period. In addition, we added notes about any working days/hours when Mr. Schultz was out of state or in a County that was not neighboring Johnson County. After determining the number of hours outside of the County, we compared the hours Mr. Schultz was outside the County to his vacation history reports to determine if he had used vacation.

In addition, using Mr. Schultz's work calendar and cell tower locations, we also compared the hours per his timesheet to the hours recorded in his work calendar for personal meetings, events, appointments, and the available cell tower locations obtained from US Cellular to determine if Mr. Schultz was recording vacation and sick leave for hours away from work during his normal workday. We also compared any vacation and sick leave hours recorded in the Vacation History report and Sick Leave History report to hours recorded on Mr. Schultz's timesheets to determine if Mr. Schultz properly recorded vacation and sick leave used.

After reviewing the time recorded by Mr. Schultz on his timesheets, his work calendar, the cell phone logs, the cell tower locations, and the texts and images to other Department staff, we reviewed Mr. Schultz's Vacation and Sick Leave reports to determine if all his personal time away from work was properly recorded in the system. This comparison has been summarized in **Exhibit B**.

As illustrated by the **Exhibit**, Mr. Schultz had a vacation balance at the beginning of our testing period of 435.696 hours. For the instances where Mr. Schultz was not at work and had not taken vacation time, we reduced his vacation balance by those hours. In addition, we calculated the amount of vacation accrued per pay period as well as any conversions of sick leave to vacation that Mr. Schultz had completed during the time period.

As illustrated by **Exhibit B**, Mr. Schultz used 1,124 hours of vacation according to the Department's vacation leave report. However, based on supporting documentation, Mr. Schultz should have recorded an additional 864.50 hours of vacation. As a result, time away from work resulting in the Department paying Mr. Schultz for vacation hours which were not available. Also, as illustrated by the **Exhibit**, we determined Mr. Schultz received an additional \$27,585.33 of gross wages due to not properly recording vacation in accordance with the Department and County's policies. In addition, the Department also

incurred additional FICA and IPERS contributions for the employer's share of these payroll related costs which \$2,487.21 and \$3,069.19, respectively.

In addition, during our review, we determined Mr. Schultz had a sick leave balance of 920.602 hours at June 30, 2024. However, the Department's Sick Leave History report had a balance of 1,062.312, which is 141.71 greater than the balance he should have had and 102.312 above the ceiling per the Department's employee handbook.

As a result, the \$38,068.99 of improper unauthorized payroll and the employer's share of FICA and IPERS are included in **Exhibit A** as improper disbursements.

Ioway Gathering Disbursements

As previously stated, the Conservation Board received anonymous letters, which are included in the report as **Appendix 1**. According to the letters, concerns were identified regarding the use of Department resources "in gifts and bribery" to the Ioway Tribe. Based on these letters and conversations with Department staff and officials, we were informed Mr. Gullett organized an Ioway Tribe gathering which took place on October 14, 2023 at the Two Horse Farm. According to Department staff and officials, the gathering brought back members from the Ioway Tribe, that resided in surrounding states, to Iowa where they received seven acres of land from the Department. During the gathering, the Department welcomed the Tribe members to their new plot of land as well as participated in a gift exchange.

In addition to the Tribe members, Department staff and a few community members were able to attend the event. However, the gathering was not public knowledge and not open to the public. As part of the gathering, the Ioway Tribe members were in Johnson County from October 12, 2023 through October 16, 2023.

As illustrated by **Exhibit C**, we identified 22 improper purchases, totaling \$7,657.68, made with Department credit cards. The improper transactions were from vendors such as Amazon, Best Western, and Pipestone Indian Shrine for the purchase of gifts and hotel stays for the gathering. The improper purchases included in the **Exhibit**, included the following:

- Eleven of the purchases were for hotel reservations totaling \$3,042.52 at the Best Western in Coralville and the Pipestone Grandstay Hotel for the members of the Ioway Tribe attending the gathering. The Department directly booked and paid the hotel rooms in advance for the Ioway members that were planning to attend the event. According to Department staff we spoke with, Department staff were directed by Mr. Gullett to book the hotel stays with specifics of room type and number of beds. However, Ioway Tribe members are not staff of the Department, and the rooms were prepaid for with Department funds and not on a reimbursement basis. According to Department staff we spoke with, "A lot of us thought that was not an appropriate thing for us to do."
- Nine of the purchases were for gifts for the Ioway Tribe members attending the gathering which totaled \$3,869.34 from various vendors, such as Prairie Edge Trading, Pipestone Indian Shrine, Pendleton USACOM, and Pay Pal Grandfathers. The items purchased included dolls, earrings, necklaces, and sweetgrass braids. The items and gifts were to be used for a gift exchange between the Tribe members and Mr. Gullett. According to Department staff we spoke with, "... they were invited up here to visit the property and as it was explained to staff, it is in their culture, you gift, since you're inviting them, you pay for everything, and you gift them things when they get here. And so we had our gathering with them, which is he called it like a family reunion, there was a significant exchange of gifts between the Ioway and then Larry also received significant gifts as well, and that Larry was in charge of, or responsible for all of that, those purchases."

According to Department staff we spoke with, staff elaborated on the gifts received by Mr. Gullett which included a beautiful blanket, t-shirt, and goods from their farms in Nebraska and Oklahoma. Department staff confirmed Mr. Gullett was the only Department staff to receive gifts and it was concerning as they were expecting those items to be turned over to the Department, but that did not happen. Because gifts do not meet the test of public purpose, these purchases are considered improper.

- Two of the purchases were purchases from Amazon in April 2024 which totaled \$745.82 for the purchase of tarps. The transactions were after the gathering; however, according to Department staff we spoke with, these tarps were purchased for the next year's gathering. In addition, Department staff stated not all the tarps are stored at the Department. Therefore, we considered those to be improper.

As a result, the \$7,657.68 of improper credit card purchases has been included in **Exhibit A** as an improper disbursement.

In addition to the credit card charges, we identified seven mileage checks issued to Ioway Tribe members for mileage incurred to attend the gathering. The seven checks, totaling \$6,240.00, are listed in **Exhibit D**. As illustrated by the **Exhibit**, individuals are identified as A through F to protect their privacy. According to Department staff we spoke with, staff were told to "look on google maps and guess...get the mileage and then make an invoice on our letterhead, to pay them mileage." We specifically asked the staff member who put together the mileage claims, did they send the mileage claims ahead of the event, the individual responded with "yes". The mileage was pre-paid to the Tribe members for their mileage from their home to the gathering in Johnson County. However, these individuals were not staff of the department, there was no way for the Department to ensure that these individuals would drive the miles paid for, and the mileage was prepaid for with Department funds and not on a reimbursement basis. Department staff and officials we spoke with did not think this was an appropriate thing to do.

As a result, the \$6,240.00 of mileage checks are included in **Exhibit A** as improper disbursements.

Other Vendors Payments

As previously stated, we reviewed the Department's disbursements to determine if purchases were reasonable for Department operations. According to Department officials, staff were to obtain approval prior to making a purchase; however, documentation of the approvals were not maintained by the Department.

During our review, we identified payments to various vendors such as Certified Scales LLC, Titan Machinery, and Kiecks Career Apparel. During our review, we identified two improper purchases totaling \$4,559.01 from Certified Scales and Titan Machinery. The improper purchases include:

- On October 27, 2023 there was a check issued to Certified Scales for \$4,100.00 with the description of "Flat Rate Quote-Saw concrete and remove. Excavate and back fill, compact backfill. Install expiation joint. Expoxy dowel rebar. Install and tie rebar. Pour and finish concrete. Strip forms and backfill." Based on conversations with Department staff, the Department staff performed and completed the work mentioned in the invoice from Certified Scales for the Dubuque St trail project which is Conservation Department property.

Specifically, Department staff we spoke with stated Department staff hauled rock, poured concrete, removed concrete set up foams, excavated, backfilled, and installed the rebar. Department staff provided pictures of the work performed above by Department staff while using Department equipment. The pictures are included in the report as **Appendix 2**. Because Department staff completed the work described in the invoice provided by Certified Scales, the County and Department should not have paid this invoice. As a result, the payment issued to Certified Scales is improper.

- On August 24, 2024 there was a check issued to Titan Machinery for \$459.01 with the description “Invoice# 1541415 CL Fix Door Window \$459.01 WO# 2753989 SV Job Description: Fix Door Glass. Per Handwritten Note: A-45 Front Door Glass Repair/Inv# 18617161-GS 07/14/2023”. According to Department staff, the payment was for damages for a piece of equipment that occurred when Mr. Schultz used the equipment at his personal residence.

During our meetings with Department staff, pictures and a cell phone video of the situation were provided by Department staff. Copies of these pictures are included in **Appendix 3**. According to Department staff, the pictures included in the **Appendix**, show Mr. Schultz loading a backhoe onto a trailer; hauling the backhoe with his Department issued vehicle; and Mr. Schultz using the Department’s backhoe at his personal residence, which is outside of the county. Additionally, in the cell phone video provided by Department staff, staff stated there was Mr. Schultz’s County vehicle with the empty trailer parked in the front of his personal residence and the backhoe behind the residence. When Mr. Schultz returned the backhoe to the Department, staff stated they noticed damage to the backhoe.

According to Department staff we spoke with, when staff received a bill, they have to write on the back of the bill what the expense is for. A Department staff member we spoke to stated regarding the damaged backhoe, “I asked my supervisor, ..., I said, what happened to this because usually if something gets broke, it has to go through me, it’s supposed to. I was told to pretty much mind my own business that Wade would take care of it.”

Because the Department’s backhoe was damaged during Mr. Schultz’s personal use of the equipment and on his personal property, the Department and/or County should not have been responsible for fixing the backhoe. Therefore, the \$459.01 is considered improper.

In addition to the improper disbursements, we identified two unsupported disbursements, totaling \$228.00, to Certified Scales and Kiecks Career Apparel. The unsupported purchases were as follow:

- On July 25, 2019 there was a check issued to Kieck’s Career Apparel for \$68.00. Due to lack of available supporting documentation, we were unable to determine if this disbursement was for Department operations or personal in nature.
- On September 26, 2019 there was a check issued to Certified Scales LLC for \$220.00 with the description of “Flat Rate Quote-Parking Lot Construction at Cedar River Crossing \$220.00. 05/21/19. Bill to/Ship to Johnson County Conservation 2048 Hwy 6 NW Oxford IA 52322. PO Number: Verbal to Wade”. Because the invoice did not provide details or description of what work was completed by the vendor and the Department staff were not aware of any work done during that time by the vendor this payment is considered unsupported.

As a result, the \$4,559.01 of improper disbursements and the \$288.00 of unsupported disbursements from other vendors has been included in **Exhibit A** as an improper and unsupported disbursement.

Charge Accounts

According to Department staff and officials, the Department had at least 27 charge accounts at local and departmental stores in the area. The vendors for which the Department had charge accounts include vendors such as AE Outdoor Power, AirGas USA, Arnold Motor Supply LLP, Barron Motor Supply, Capital Sanitary Supply, Cove Equipment, Custom Hose & Supplies, Fastenal, Lowe’s, Menards, Schimberg Co, Theisens, and White Cap Construction Supply LTD. For some of these charge accounts, access was restricted to specific staff members who would need to use the vendor. For some of these vendors, all Department staff had access and was allowed to make purchases.

As part of our review, we scheduled out all charge account purchase activity and reviewed the purchases for propriety. According to Department officials, staff were to obtain approval prior to making purchases;

however, documentation of the approvals were not maintained by the Department. In addition, at the end of the month, a listing of all purchases made are compiled by the Department office staff for Mr. Gullett to approve. Once approved by Mr. Gullett, the purchases are included on the claims listing which is provided to the County Auditor's office for payment. The Department did not use purchase orders to document the approval of such purchases. Although, the Office Manager received the monthly statements from the stores and businesses and provided the statements with the supporting documentation to the Director, Mr. Gullett, before presented to the Board for their approval.

As shown on **Exhibit E**, during our review we identified 23 transactions totaling \$3,495.78 of improper disbursements using the charge accounts. The transactions are discussed in the following bullets.

- Eleven of the transactions were from Airgas USA LLC totaling \$1,656.81 for the period December 2019 through January 2024. All the purchases were made by Mr. Schultz. The products purchased were for welding aluminum, which Department staff confirmed they don't have a need to weld aluminum for any of their projects.
- One of the transactions was from Arnold Motor Supply for \$499.95 for 5 gallons of washer solvent at \$145.70 each. According to Department staff, Mr. Schultz would grab the washer solvent and tell staff at Kent Park the wash solvent was going to the North Shop. However, according to Department staff, he would get a call after the washer solvent went to North Shop asking him to order more as they did not have any there and "he (Mr. Schultz) must have took it to his house or something."
- Two of the transactions was from Theisen's totaling \$26.98 for memory foam insoles and Polish Blue Magic, which is a solvent used to clean aluminum for welding. According to Department staff, the Department does not weld aluminum or have a need to. Therefore, this purchase is considered an improper disbursement. The insoles are considered to be improper because the item is personal in nature.
- Four of the transactions were from Menards totaling \$203.60 of purchases made by Mr. Schultz. We identified five items that were personal in nature such as toddler shovel and shower curtain liner.
- Two of the transactions were from Lowes totaling \$111.01 for polyacrylic clear semi-gloss lacquer and water heater thermocouple. According to Department staff, the clear semi-gloss lacquer was for a desk made by Mr. Schultz for personal purposes. In addition, according to Department staff we spoke with, staff could not tie the plumbing parts purchased to any projects completed by the Department.
- Two transactions were from Custom Hose totaling \$54.32 for fuel/water separator spin-on with drain, thread tape, and street elbow for purchases done by Mr. Schultz. According to Department staff, the items purchased were not for Department equipment.
- One transaction from Schimberg totaling \$943.11 for plumbing equipment. According to Department staff we spoke with, staff stated they could not tie the plumbing equipment purchased to any projects completed by the Department.

In addition to the improper purchases, we identified 67 transactions which were not properly supported. The 67 transactions which totaled \$7,347.98, are listed on **Exhibit F**. As illustrated on **Exhibit F**, 40 of the transactions did not have any supporting documentation available. The remaining 27 transactions were for purchases for items such as pressure washer spray gun, LP tank exchanges, sanding belts, hinges, miscellaneous charges, and machines screws. According to Department officials we spoke with, they did not know what project the items were purchased for or the need of the Department for each of the items. However, we were unable to determine if the items purchased were for Department operations or personal in nature.

As a result, the \$3,495.78 of improper disbursements and the \$7,347.98 of unsupported disbursements using the Department charge accounts are included in **Exhibit A** as improper and unsupported disbursements.

Credit Card Charges

As previously stated, each of the Department heads were assigned a credit card which included Mr. Gullett and Mr. Schultz. The credit cards were to be used for Departmental purchases at various vendors with the approval of the Director, Mr. Gullett. According to Department staff, each employee keeps the credit card on them; however, Mr. Gullett’s card was occasionally used by the Office Manager for larger purchases because Mr. Gullett’s credit card has a higher limit.

During the monthly Board meeting, the Director presents all the bills to the Board members including the VISA statement, but the Board does not have to approve each purchase in the statement. The Board only gets to see the total amount for the statement, which was the same process for the charge accounts, Amazon account, and John Deere Financial account.

As previously stated, staff was to obtain approval from the Director, Mr. Gullett, to make a purchase with their credit card. After Director approval, the employee would make the purchase and provide the receipts or other supporting documentation showing what was purchased directly to the Office Manager. The Office Manager would get the monthly statements and reconciled the purchases to the supporting documentation received from each cardholder. The Office Manager would run the claim through the Auditor’s Office and provide the statement with support to the Director for review and provide at the Board meeting.

Due to concerns identified in reviewing the charge accounts and concerns identified by Department staff and officials, we obtained all credit card statements for Mr. Gullett and Mr. Schultz. We reviewed the available supporting documentation maintained by the Department for all purchases made using Mr. Gullett’s and Mr. Schultz’s Department credit card to determine propriety.

Using the supporting documentation, internet searches, and frequency of the purchases, we determined whether each transaction was improper, unsupported, 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 Department personnel and/or frequency and amount of payments.

Mr. Gullett’s Credit Card Purchases

As previously stated, we reviewed all of Mr. Gullett’s Department credit card charges for the period of January 1, 2019 through June 30, 2024 to determine the propriety of the charges. During our review, we identified 301 transactions totaling \$89,399.60. Of the 301 transactions, we identified two transactions totaling \$2,511.89 of improper disbursements. The two improper transactions on Mr. Gullett’s Department issued credit card are listed in **Table 1**.

Table 1		
Date	Description	Amount
08/22/23	HOTELBOOKINGSERVFEE 8007279059 UT	\$ 15.99
11/21/23	CARROLL DIST # 008 MARION IA	2,495.90
Total		\$ 2,511.89

The two transactions listed in the **Table** are discussed in more detail in the following bullets.

- The transaction dated August 22, 2023 to HOTELBOOKINGSERVFEE was for a booking fee. However, according to Department staff we spoke with, the fee was incurred because proper procedures were not followed.
- The transaction dated November 21, 2023 to CARROLL DIST was for a Max Rebar TwinTier and Tie Wire case which according to Department officials is not needed by the Department and was originally maintained at the North Shop. It was moved to the Kent Park location, but the Department has not used the piece of equipment since it was purchased as they do not have a need for it.

As a result, the \$2,511.89 of improper credit card charges are included in **Exhibit A** as improper disbursements.

In addition, we identified 20 transactions, totaling \$9,658.29 of unsupported disbursements from May 9, 2019 through April 26, 2024 which are listed in **Exhibit G**. The 20 transactions did not have any supporting documentation available, therefore we were not able to determine the propriety of the purchases.

As a result, the 20 transactions totaling \$9,658.29 of unsupported purchases under Mr. Gullett's credit card have been included in **Exhibit A** as unsupported disbursements.

Mr. Schultz' Credit Card Purchases

As previously stated, we reviewed all of Mr. Schultz Department credit card charges for the period of January 1, 2019 through June 30, 2024 to determine the propriety of the charges. During our review, we identified 97 transactions totaling \$23,138.13.

As illustrated by **Exhibit H**, we identified five transactions totaling \$523.38 of improper transactions between March 15, 2019 and March 1, 2023. Of the five transactions identified, two of the transactions were for items personal in nature such as iPhone protective case and a 3 CIPA mirror full size. The remaining three transactions were for items to be delivered to Cangleska-Wakan property, which used to be a private citizen's property, these items were shipped to an individual who is not a Department employee. Because these were shipped to an individual who is not an employee of the Department; we classified the three purchases as improper.

The **Exhibit** also includes 16 transactions, totaling \$7,169.05 of unsupported disbursements from April 12, 2019 through May 2, 2023. Of the 16 transactions, we identified the following:

- Ten of the transactions did not have any supporting documentation available, therefore we were not able to determine the propriety of the purchases.
- Six of the transactions were for items that we were not able to determine the propriety of the purchase. According to Department staff, they were unsure of what project the items in these purchases were for or if they were personal in nature since the transaction receipt for each of them did not include an explanation for the usage of the items.

As a result, the five transactions totaling \$523.38 of improper purchases and the 16 transactions totaling \$7,169.05 of unsupported purchases under Mr. Schultz' credit card have been included in **Exhibit A** as improper and unsupported disbursements.

Other Improper Disbursements

Shoes and Clothing – According to the Department's employee handbook, staff received an allowance of \$300.00 a year to purchase any work-related piece of clothing or shoes. If the \$300.00 allowance was exceeded, the staff were to reimburse the Department for the excess. As part of our procedures, we obtained the Department's internal tracking sheet for clothing allowance per employee.

During our review, we determined during July 1, 2018 through June 30, 2024, there were 18 instances for which 15 individuals, including Mr. Schultz, exceeded the authorized clothing allowance amount for

a total of \$438.56. However, of the \$438.56 total, we identified three individuals who repaid their exceeded amounts totaling \$122.58. Based on supporting documentation, Mr. Schultz was not one of the three individuals who repaid. The remaining \$315.98 of unpaid clothing allowance is improper and included on **Exhibit A** of the report under improper disbursements.

In addition, we determined the Department keeps stock of shirts and other clothing items; however, there was no inventory system to determine what items have been used.

Fuel Purchases and Inventory

Because Department staff and officials identified concerns related to potential personal use of County vehicles, equipment, and fuel, we reviewed the fuel inventory of the Department, as well as Mr. Gullett's and Mr. Schultz fuel purchases using their Department issued credit cards for the period of January 2019 through June 2024. According to Department officials and staff, the Department has ten fuel pumps at the various locations throughout the County to be used for Department vehicles and equipment. The Department keeps track, for some of the pumps, of the fuel used at the pumps and regularly refill the tanks with fuel purchased from Consumers Cooperative, as needed.

During our review of the Department's disbursements for fuel, we obtained copies of the Department's internal tracking of fuel purchased and filled at each of the pumps tracking was available. The internal tracking system was a spreadsheet which included the date of the fuel refill, initials of the employee, equipment number, type of fuel, and the amount. Using the Department's internal tracking system by fuel pump and comparing it to the Department's Accounts Payable report, we attempted to determine if the two agreed. However, during our review, we identified the following:

- The Department does not track the fuel consumption at the Cangleska-Wakan location for diesel or premium gas tanks.
- The Department does not track the premium fuel consumption at the Kent Park pump and the Sutliff North Shop pump.
- We identified 51 instances where the amount of fuel purchased on the internal fuel tracking sheet did not match to the County Accounts Payable report or the invoices from the vendor for the amount of fuel purchased.
- We identified at each of the pump stations in the County which tracked fuel, there were discrepancies in what was used for Department vehicles and equipment per the tracking sheets compared to the amount of fuel filled in the tanks for the period of review. Specifically, the pumps for unleaded gas and diesel fuel located at Kent Park, Pechman Creek, and the Sutliff North Shop had discrepancies. Based on our review, the amounts tracked as fill ups were less than the amounts of fuel it took to fill the tanks full. However, based on the supporting documentation, we were unable to determine if the internal tracking sheets were accurate.

As part of our testing, we compared the amount of total fuel used by the Department vehicles and equipment per the internal tracking spreadsheets for the period January 2019 through June 2024 for Mr. Gullett, Mr. Schultz, and all the other supervisory positions. As noted above, we were unable to determine if all fuel fill ups were properly included on the internal tracking spreadsheets. However, during our review, we determined the following:

- Mr. Schultz used 4,669.80 gallons of gas and 589.90 gallons of diesel.
- Mr. Gullett used 3,251.80 gallons of gas and 17.00 gallons of diesel.
- The Conservation Program Manager used 3,316.60 gallons of gas and 60.10 gallons of diesel.

- The Operations Superintendent Assistant used with 3,471.21 gallons of gas and 854.10 gallons of diesel.
- The Natural Resource Manager used with 17.00 gallons of gas and 1,078.05 gallons of diesel.

Due to the Department not tracking all fuel consumption and being unable to determine if all fuel fill ups were properly included on the internal tracking spreadsheets, we are unable to determine if all fuel fill ups using Department fuel pumps were reasonable for Department operations.

In addition, we compared the total fuel used by Mr. Schultz and Mr. Gullett to the number of gallons and dollar amounts of fuel purchased on their Department issued credit cards. For Mr. Schultz, we identified he filled up with 4,669.80 of gallons of gas from the Department's fuel pumps while also purchasing 102.85 gallons on his Department credit card totaling \$359.17. For Mr. Gullett, we identified he filled up with 3,251.80 gallons of gas from the Department's fuel pumps while also purchasing 571.26 gallons on his Department credit card totaling \$1,816.52. Based on the review of supporting documentation maintained by the Department for credit card fuel purchases, we identified the following:

- Two transactions on Mr. Schultz's Department card totaling \$76.28 were consider unsupported. The first transaction was for \$52.75 on November 28, 2018 at BP in Mendota, IL. We were unable to locate supporting documentation identifying the reason why Mr. Schultz would have travel there for work and Department staff we spoke to stated, they were unable to determine why Mr. Schultz was in Mendota, IL; therefore, the transaction is unsupported.

The second transaction was from Casey's in Lisbon, IA for \$23.53 for the exchange of a propane tank on June 7, 2019. According to Department staff we spoke with, they had a piece of equipment that used propane to power it; however, staff were unsure if this purchase was for the Department equipment or was personal in nature. Therefore, the transaction has been classified as unsupported because we were unable to determine why Mr. Schultz conducted the exchange in Lisbon.

- One transaction on June 21, 2019 for \$62.54 from Casey's in Pocahontas, IA on Mr. Schultz's Department card was considered unsupported. We were unable to locate supporting documentation identifying the reason why Mr. Schultz would have travel there for work and Department staff we spoke to stated, they were unable to determine why Mr. Schultz was in Pocahontas, IA; therefore, the transaction is unsupported.
- Two transactions on September 17, 2023 on Mr. Gullett's Department credit card for the purchase of fuel totaling \$131.86. The first transaction was from Casey's in Minden, IA for \$64.75 and the second transaction was from Shell Oil in Blue Earth, MN for \$67.11. According to Department staff, Mr. Gullett drove to Minnesota to purchase gifts for the Native American gathering and these were charges that coincided with the dates of the purchases of those gifts from vendors located in Pipestone, MN. As previously stated, we identified a hotel stay at Pipestone Grandstay Hotel in Pipestone, MN on September 17, 2023. Because the disbursements related to gathering were improper, the fuel to purchase the gifts for the gathering were also improper. Because of this, we consider the purchases, totaling \$131.86, improper because the trip was to purchase gifts for the Native American gathering which took place in October 2023.

As a result, the \$131.86 improper charges and \$138.82 of unsupported charges for fuel purchases using the Department credit cards has been included in **Exhibit A** as improper and unsupported disbursements.

REVENUES AND RECEIPTS

As previously discussed, the Department's primary revenue sources include funding from the County, camping fees, shelter reservations, youth group camp reservation, photographer passes, Celebration Barn rental fees, and firewood cutting permits. For the reservations or permits, money was received at Kent Park by the Office Administration or the Park Rangers while a reservation form is completed, and a numbered receipt is filled out. The money collected by the Park Rangers was provided to the Office Manager or Assistant. The reservations or permits can be paid in cash, check, credit cards, or through the mailbox. However, there are no initial receipt listings prepared when collections are received. All cash receipts are handled by the Office Manager, Assistant, or Park Rangers; therefore Mr. Schultz and Mr. Gullett did not have any controls over the receipts.

Wood Inventory

During our conversations with Department staff, we were informed that the Department purchased the Cangleska-Wakan property which included a house that is now occupied by a Department staff member. The property included a sawmill building stocked with wood. However, the Department did not have an inventory of the wood maintained in the sawmill, nor did they have an inventory count of how much wood was at the sawmill when they purchased the property. In the building they also kept any wood that was cut from the trees that fell due to the Derecho. The Department staff that lives in the Cangleska-Wakan property, works from the property and is responsible for the maintaining of the sawmill. Although, the Department has a large quantity of wood, they do not sell the wood to the public. On occasions, the wood is used for projects pertaining to the County such as desks for the employees or signs to be used for the events held at the Celebrations barn.

In addition, we were informed of multiple instances where Department staff observed Mr. Gullett or Mr. Schultz remove the wood inventory from Cangleska-Wakan. The instances where wood was removed from Cangleska-Wakan are as follow:

- A December 9, 2021 post from Facebook was provided showing Mr. Schultz' wife in which she attached a picture of a wood desk with the caption "I am the luckiest girl in the world! My husband made this desk for me for Christmas", see **Appendix 4** for the post. According to Department staff we spoke with, Mr. Schultz was on site building a wooden desk with wood that was kept at Cangleska-Wakan on location. In addition, Department staff stated that while the desk was being made, Mr. Schultz was at the Department's sawmill every day during normal business hours for weeks working on the desk. Once the desk was complete, it was loaded into his work truck and taken away. According to Department staff, they calculated the wood used based on the length and type of wood, and the estimate of the value of the wood used for the desk was \$720.00.
- A December 29, 2022 post from Facebook made by an acquaintance of Mr. Gullett, in which the individual thanked Mr. Gullett, along with his team members, for beams that were gifted to that person to be used in their porch. Mr. Gullett was tagged in the Facebook post, as seen on **Appendix 5**. According to Department staff we spoke with, "our best logs from the Derecho turned into these giant cants, which is basically just like a beam, 8x8 beam. And those were -specifically milled by us, and then set aside, then the Native American folks came and took those off the property." According to Department staff, they calculated the wood used based on the length and type of wood, and the estimate of the value of the wood used for the cants was \$1,661.60.
- We were informed two tables were made at the Cangleska-Wakan sawmill shop by Mr. Schultz during March 2024. One of the tables was made with Walnut wood from wood that was kept at Cangleska-Wakan and according to calculation from the Department staff using a wood price calculator it was valued at \$1,200.00. The other table was made using Red Oak wood from wood that was kept at Cangleska-Wakan and it was valued at \$400.00. In addition, Department staff we spoke with stated that while the tables were being made, Mr. Schultz was at the Department's sawmill every day during normal business hours for weeks working on the tables. Once the table was complete, it was loaded into his work truck and taken away. The two tables came to a total of \$1,600.00 of wood inventory that was misappropriated.

- During our discussions with County staff, they mentioned Mr. Schultz would be seen taking cut firewood per truckloads. We were also informed the Department sells a firewood cutting permit to the public and Department staff for \$100.00 per year; however, based on review of supporting documentation and conversations with Department staff, Mr. Schultz never purchased a yearly firewood permit. As shown on **Appendix 6** and according to Department staff, Mr. Schultz would take the wood in his truck and that occurred in at least a couple different years. With that information we identified \$200.00 of uncollected revenue for the Department.
- According to Department staff, we were informed per Mr. Schultz verbal instructions, the Department was to sell cedar wood signs for the Celebration Farm events valued at \$7.00, but instead of collecting cash for each sign, they were to collect gifts cards. According to Department staff, they calculated the wood used based on the length and type of wood, and the estimate of the value of wood that was collected in gift cards by a Department staff member which was to be used to purchase more tools and equipment for the sawmill totaled \$1,200.00.
- We determined that the Department does not track the inventory of the wood, nor do they have any controls in place for the handling of the wood inventory.
- According to Department staff we spoke with, Department staff spent time during their workday assisting on woodworking projects such as the wood tables and signs, discussed above. Department staff estimated about 130 hours of staff work time was spent working on the projects instead of performing their Department responsibilities. However, because staff did not track this time separately, we were unable to determine any potential improper payroll.

Based on the information in the above bullets, the \$720.00 for the Walnut Desk, the \$1,661.60 for the cants, the \$1,600.00 for the Red Oak and Walnut tables, the \$200.00 for firewood cutting permits not collected, and the \$1,200.00 of cedar signs not collected which totaled \$5,381.60 have been included on **Exhibit A** as uncollected revenue.

OTHER ADMINISTRATIVE ISSUE

Timesheets – According to the Department handbook and discussions with Department staff, hourly staff are to work 40 hours a week and are entitled to receive either over time or compensatory time for hours worked over the 40 hours per week expectation. However, according to Department staff we spoke with, the Director did not want staff to report compensatory time or over time on their timesheets rather they were instructed to record 8 hours a day on their time sheet and to track their compensatory time and/or overtime on a sticky note as flex time. For example, if staff worked ten hours on Tuesday, the individual was expected to record eight hours on their timesheet for Tuesday. If the individual flexed their time on Wednesday and only worked six hours, they would record eight hours of time on their timesheet. If flex time could not be used in the same pay period, then it's not to be taken in a different pay period.

During our review of timesheets, we observed Department staff timesheets noting 8 hours were charged each day even during the Department's busy season. However, Department staff were unable to provide sticky notes used to document flex time so we were unable to determine if Department staff should have received additional compensation for additional hours worked.

Paid Time Off Used by Mr. Gullett – As previously stated, County and Department officials had concerns regarding Mr. Gullett's lack of vacation and sick leave usage. As a result, we obtained and reviewed available timesheets for Mr. Gullett, his self-prepared work calendar which also included his personal meetings, events, and appointments, Mr. Gullett's vacation and sick leave hours recorded in the Vacation and Sick Leave History reports, and Mr. Gullett's Department cell phone logs.

According to supporting documentation, Mr. Gullett had a sick leave balance of 797.472 hours at the beginning of our testing period and was accruing 5.538 hours of sick leave per pay period. During our

period of review, Mr. Gullett did not record any sick leave usage. In addition, we determined Mr. Gullett had 448.0 of working hours used for medical appointments, but with no leave taken for those hours. Specifically, 72.0 hours for medical appointments were four hours or less. However, due a lack of supporting documentation and since Mr. Gullett was able to perform some of his job duties from home, we were unable to determine if Mr. Gullett made up the time for the appointments. The remaining 375.50 of working hours, Mr. Gullett should have taken sick leave but did not. Because Mr. Gullett had a sick leave balance in each of these instances, the hours not taken were not considered improper and are not included in **Exhibit A**.

In addition to reviewing Mr. Gullett's sick leave usage, we reviewed his vacation usage to determine if all of Mr. Gullett's personal appointments resulting in time away from the Department were recorded. Mr. Gullett had a vacation balance of 236.698 hours at the beginning of our testing period and earned between 4.616 hours per pay period to 7.692 hours per pay period.

Mr. Gullett used 70 hours of vacation according to the Department's vacation leave report. However, based on supporting documentation, we determined Mr. Gullett had 703.50 of working hours that he was not present at work without taking any vacation for those hours. Specifically, 206.75 hours of vacation which were four hours or less per day. However, due a lack of supporting documentation and since Mr. Gullett was able to perform some of his job duties from home, we were unable to determine if Mr. Gullett made up the time for this time away from work. The remaining 496.75 of working hours, Mr. Gullett should have taken vacation but did not. Because Mr. Gullett had a vacation balance in each of these instances, the hours not taken were not considered improper and are not included in **Exhibit A**.

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 the fuel purchases made using Mr. Gullett's Department credit card, we identified 35 transactions totaling \$1,586.86 of fuel purchases within the County. We considered these purchases to be questionable public purpose, due to the Department having three gasoline fuel pumps at various locations within the County for the purpose of filling up County vehicles.

During our review of the charge account transactions, we determined a total of \$580.91 of questionable public purpose transactions from Lowe's and Menards. From Lowes, we identified five transactions to purchase kitchen faucet, LED strip lights, wall mirror, anchors, paint, and paint supplies for remodeling projects for homes owned by the Department and lived in by staff of the Department. From Menards, we identified one transaction to purchase hose reel, utility fans, flap disc, and grit flap disc for remodeling projects for homes owned by the Department and lived in by staff of the Department. These six transactions totaling \$580.91 are considered questionable public purpose, because per the rental agreements between the Department and the staff, any remodeling and/or cosmetic changes was to be paid for by the employee and not the Department. In addition, any purchases that were to be the Department's responsibility required approval from Mr. Gullett prior to the purchase of the items. However, based on discussions with Department staff, these approvals were not documented, and the Department has no knowledge if these disbursements were approved by Mr. Gullett.

Additionally, during our review of all disbursements and purchases related to the Ioway Gathering, we identified 15 transactions that did not meet the test of public purpose totaling \$4,172.00. The purchases were for items such as food, tablecloths, rentals, guest book, and materials for activities for the gathering on October 14, 2023 at the Two Horse Farm. As previously stated, the gathering was not open to the public, and the Department did not have a policy for these types of events, therefore the purchase of these items does not meet the test of public purpose.

Inventory Purchases

As previously stated, concerns regarding inventory disappearing or higher than expected usage of certain stock items were identified by Department officials. According to Department staff, “the Staff I spoke with all mentioned that Wade was witnessed taking each of the mentioned items but since the system was set up to just order more when we were low there was not tracking of use at JC properties”.

Also, according to Department staff, there were several items which were more prominent to go missing from the Department’s inventory or certain items that the Department had no use for but would be purchased which included Airlay wipes, toilet paper, wiper fluid, pine oil, ice melt, mineral spirits (solvent), spray paint, string trimmer line, and Stihl engine oil.

Based on the concerns identified, we reviewed all the Department’s purchases including purchases made using charge accounts, Mr. Schultz’s Department credit card, and Mr. Gullett’s Department credit card for any transactions which included any of the items identified above. In addition, we discussed with Department staff the frequency items were used and the frequency of the purchases. However, the Department was not able to determine and provide us the expected amount that were needed each year for each of the items.

According to Department staff, the Department used to have an inventory tracking system; however, in November 2023, Mr. Schultz had a meeting with the staff to inform them there would be no tracking sheet anymore. According to Department staff, Mr. Schultz was very adamant they were not going to keep inventory at all, and he removed the sheets out of the inventory room.

After some concerns were identified by Department staff, Mr. Schultz determined a new inventory tracking sheet would be implemented during the beginning of 2024; however, the new tracking sheet did not include the majority of the items the Department kept in stock and no counts were performed. According to Department staff we spoke with, the new inventory tracking sheet was “... just laughable, everybody looks at it and laughs.”

For the airlay wipes, toilet paper, wiper fluid, pine oil, ice melt, mineral spirits (solvent), spray paint, Stihl engine oil, and string trimmer line analysis, we were able to determine the quantities purchased during our period of review. However, we were not able to determine propriety because according to Department staff, they purchase these items on an as needed basis. In addition, when we asked Department staff for expectations on how much of these items they would purchase, Department staff were unable to provide a quantity. Also, inventory counts and controls are not in place to keep track of the actual usage. As a result, we were unable to determine if any of these items were improperly used or removed from the Department for personal purposes.

Misuse of County Vehicles and Equipment – The Department’s employee handbook states “Violations of this policy may result in disciplinary action, up to and including termination, and may have legal consequences. An employee may be subject to termination for such actions as operating a vehicle while under the influence of alcohol or drugs; using a county vehicle for personal purposes or allowing another person to do so; operating a county vehicle without a valid driver’s license or the required endorsements”.

During our conversations with Department staff, they stated seeing Mr. Gullett and Mr. Schultz using Department equipment for personal purposes. In addition, Department staff provided pictures of instances of Mr. Gullett and Mr. Schultz using County vehicles for personal purposes. According to Department staff, **Appendix 7** shows Mr. Gullett in his County vehicle at a local grocery store on a Sunday. In addition, according to Department staff we spoke with, **Appendix 3** shows Mr. Gullett using his County vehicle and trailer to haul a Department skid loader to his personal residence outside of the County. In addition, according to Department staff, **Appendix 3** shows the skid loader being used to perform work on Mr. Schultz’ personal property. According to the Department’s handbook, the use of the County vehicle for personal purposes is not allowed.

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.
- Review the supporting documentation to ensure an appropriate purpose of the disbursements and verify accuracy of reported revenues.
- Require and maintain an inventory tracking system for supplies, fuel, and wood.
- Ensuring compliance with County and Department policies such as sick leave usage and vacation and sick leave accrual ceilings.
- Require approval of vacation, sick leave, and timesheets for the Director.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Johnson County Department of Conservation 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. Receipts – During our review of available records related to collections; the following concerns were identified:

- The Department did not prepare an initial listing of receipts.
- The Department did not track wood sales, collections, receipts, or deposits.

Recommendation – Department and County officials should establish procedures to ensure that an initial listing of receipts is prepared, and random cash counts are performed.

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

- Disbursements made to vendors were not consistently supported by invoices or other documentation.
- A listing of claims was provided to the Board; however, it did not include the details of each purchase or the supporting documentation.

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, the Department should:

- Implement an inventory tracking system to ensure an appropriate level of supplies are available on hand and to provide a threshold for which supplies need to be purchased.

C. Payroll – During our review of the Department's payroll, the following were identified:

- The Department did not require salary staff to fill out their timesheets.
- Supervisors were not required to approve their staff timesheets.
- Vacation and sick leave reports are not reviewed and verified to ensure the appropriate time has been taken.

Recommendation – County officials in conjunction with the Department officials should implement procedures to ensure that all staff salaried or hourly are required to fill out a timesheet. In addition, they should ensure that all timesheets are approved by the immediate supervisor and/or the Department Director and that the reviewer ensures the vacation or sick leave has been taken.

D. Credit Cards and Charge Accounts – During our review of the County’s disbursements, the following were identified:

- Disbursements made using a charge account or credit card, did not require prior approval.
- A listing of claims was provided to the Board; however, it did not include the details of each purchase or the supporting documentation. Furthermore, the Board members did not receive the statements for the credit cards or charge accounts with supporting documentation.

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. That includes reviewing the credit card and charge account statements. Additionally, Department officials should implement a procedure to require approvals prior to making a purchase using a credit card or charge account.

E. Inventory – By their nature, inventory purchased by the Department are attractive to individuals and susceptible to loss. Based on the procedures performed, we identified the following concerns over the Department’s materials, tools, and supplies:

- The Department did not maintain adequate records indicating the project and the purpose for which materials, tools, and supplies were purchased.
- The Department did not have an inventory management system to monitor the inventory and supply levels for the Department resulting in potential excess purchases.
- The Department did not maintain adequate supporting documentation showing when materials, tooling, or supplies were expended and for what project.
- The Department did not maintain an inventory listing by material, tools, and supplies purchased, expended, and on hand were properly safeguarded.
- The Department did not maintain an inventory log for the fuel at all their locations and did not verify if the logs that were kept were accurate.

Recommendation – Department officials should develop policies and procedures for the purchase, distribution, inventorying, safeguarding, and tracking of material, tools, and supplies as follow:

- An inventory of all materials, tools, and supplies should be maintained for the Conservation Department. A comparison of materials, tools, and supplies on hand should be conducted periodically and compared to the inventory listing by someone independent of the record keeping and custody functions. Any irregularities or inconsistencies identified should be investigated and resolved in a timely manner.
- An inventory fuel log should be kept at all their locations for all types of fuel and the logs should be periodically reviewed by an independent person.

F. 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 and checks.
- Require and maintain original, itemized receipts for all disbursements and revenues.

- Review the supporting documentation to ensure an appropriate purpose of the disbursements and verify accuracy of reported revenues.
- Require and maintain an inventory tracking system for supplies, fuel, and wood.
- Ensuring compliance with County and Department policies such as sick leave usage and vacation and sick leave accrual ceilings.
- Require approval of vacation, sick leave, and timesheets for the Director.

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.

**Report on Special Investigation of the
Johnson County Conservation Department**

Exhibits

**Report on Special Investigation of the
Johnson County Conservation Department**

Report on Special Investigation
of the Johnson County Conservation Department

Summary of Findings
For the Period January 1, 2019 through June 30, 2024

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Unauthorized Payroll:				
Issued to Wade Schultz	Exhibit B	\$ 38,068.99	-	38,068.99
Ioway Tribe:				
Credit card purchases	Exhibit C	7,657.68	-	7,657.68
Mileage reimbursements	Exhibit D	6,240.00		6,240.00
Other vendor payments	Page 12	4,559.01	288.00	4,847.01
Charge accounts purchases	Exhibit E / Exhibit F	3,495.78	7,347.98	10,843.76
Credit card charges				
Larry Gullett's credit card purchases	Exhibit G / Table 1	2,511.89	9,658.29	12,170.18
Wade Schultz credit card purchases	Exhibit H	523.38	7,169.05	7,692.43
Other Improper Purchases				
Clothing and Shoes Allowance	Page 17	315.98	-	315.98
Fuel Purchases	Page 8	131.86	138.82	270.68
Subtotal of improper and unsupported disbursements		63,504.57	24,602.14	88,106.71
Uncollected Revenue				
Wood Sales	Page 8	5,381.60	-	5,381.60
Subtotal of uncollected revenue		5,381.60	-	5,381.60
Total		\$ 68,886.17	24,602.14	93,488.31

Report on Special Investigation
of Johnson County Conservation Department

Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report						
	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range	Working Hours within County*
						Working Hours not within County*
		Balance at beginning of testing period		435.696		
1	01/18/19	7.692	(72.00)	371.388	12/30/18-01/12/19	
2	02/01/19	7.692	(40.00)	339.080	01/13/19-01/26/19	
3	02/15/19	7.692	-	346.772	01/27/19-02/09/19	
4	03/01/19	7.692	(24.00)	330.464	02/10/19-02/23/19	
5	03/15/19	7.692	(4.00)	334.156	02/24/19-03/09/19	
6	03/29/19	7.692	(16.00)	325.848	03/10/19-03/23/19	
7	04/12/19	7.692	-	333.540	03/24/19-04/06/19	
8	04/26/19	7.692	-	341.232	04/07/19-04/20/19	
9	05/10/19	7.692	-	348.924	04/21/19-05/04/19	
10	05/24/19	7.692	-	356.616	05/05/19-05/18/19	
11	06/07/19	7.692	-	364.308	05/19/19-06/01/19	
12	06/21/19	7.692	-	372.000	06/02/19-06/15/19	
13	07/05/19	7.692	-	379.692	06/16/19-06/29/19	
		100.00	(156.00)	379.692		
1	07/19/19	7.692	-	387.384	06/30/19-07/13/19	
2	08/02/19	7.692	-	395.076	07/14/19-07/27/19	
3	08/16/19	7.692	-	402.768	07/28/19-08/10/19	
4	08/30/19	7.692	-	410.460	08/11/19-08/24/19	
5	09/13/19	7.692	-	418.152	08/25/19-09/07/19	
6	09/27/19	7.692	(8.00)	417.844	09/08/19-09/21/19	

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
	Balance at beginning of testing period			435.696			
01/18/19	7.692	(72.00)	-	371.388	-		
02/01/19	7.692	(40.00)	-	339.080	-		
02/15/19	7.692	-	-	346.772	-		
03/01/19	7.692	(24.00)	-	330.464	-		
03/15/19	7.692	(4.00)	-	334.156	-		
03/29/19	7.692	(16.00)	-	325.848	-		
04/12/19	7.692	-	-	333.540	-		
04/26/19	7.692	-	-	341.232	-		
05/10/19	7.692	-	-	348.924	-		
05/24/19	7.692	-	-	356.616	-		
06/07/19	7.692	-	-	364.308	-		
06/21/19	7.692	-	-	372.000	-		
07/05/19	7.692	-	-	379.692	-		
	100.00	(156.00)	-	379.692	-		
07/19/19	7.692	-	-	387.384	-		
08/02/19	7.692	-	-	395.076	-		
08/16/19	7.692	-	-	402.768	-		
08/30/19	7.692	-	-	410.460	-		
09/13/19	7.692	-	-	418.152	-		
09/27/19	7.692	(8.00)	-	417.844	-		

Report on Special Investigation
of Johnson County Conservation Department

Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report						Working Hours within County*	Working Hours not within County*
	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range		
7	10/11/19	7.692	-	425.536	09/22/19-10/05/19		
8	10/25/19	7.692	-	433.228	10/06/19-10/19/19		
9	11/08/19	7.692	(16.00)	424.920	10/20/19-11/02/19		
10	11/22/19	7.692	-	432.612	11/03/19-11/16/19		
11	12/06/19	7.692	(8.00)	432.304	11/17/19-11/30/19		
12	12/20/19	3.700	-	436.004	12/01/19-12/14/19		
13	01/03/20	7.692	(8.00)	435.696	12/15/19-12/28/19		
14	01/17/20	7.692	(72.00)	371.388	12/29/19-01/11/20		
15	01/31/20	7.692	(40.00)	339.080	01/12/20-01/25/20		
16	02/14/20	7.692	-	346.772	01/26/20-02/08/20		
17	02/28/20	7.692	(40.00)	314.464	02/09/20-02/22/20		
18	03/13/20	7.692	-	322.156	02/23/20-03/07/20		
19	03/27/20	7.692	-	329.848	03/08/20-03/21/20		
20	04/10/20	7.692	-	337.540	03/22/20-04/04/20		
21	04/24/20	7.692	-	345.232	04/05/20-04/18/20		
22	05/08/20	7.692	-	352.924	04/19/20-05/02/20		
23	05/22/20	7.692	-	360.616	05/03/20-05/16/20		
24	06/05/20	7.692	-	368.308	05/17/20-05/30/20		

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
10/11/19	7.692	-	-	425.536	-		
10/25/19	7.692	-	-	433.228	-		
11/08/19	7.692	(16.00)	-	424.920	-		
11/22/19	7.692	-	-	432.612	-		
12/06/19	7.692	(8.00)	-	432.304	-		
12/20/19	3.700	-	-	436.004	-		
01/03/20	7.692	(8.00)	-	435.696	-		
01/17/20	7.692	(72.00)	-	371.388	-		
01/31/20	7.692	(40.00)	-	339.080	-		
02/14/20	7.692	-	-	346.772	-		
02/28/20	7.692	(40.00)	-	314.464	-		
03/13/20	7.692	-	(7.75)	314.41	7.75		Per pictures in text from Schultz to Staff, he was up north and no vacation was taken. Auditor will consider 03/05/20 to be improper since the text was sent at 9am. Unable to determine if their were other days this week that he was not working/not taking vacation. Per the US Cellular Call Logs, on 03/05/20 Wade was on a call with Conservation Staff for 5 mins.
03/27/20	7.692	-	-	322.098	7.75		
04/10/20	7.692	-	-	329.790	7.75		
04/24/20	7.692	-	-	337.482	7.75		
05/08/20	7.692	-	-	345.174	7.75		
05/22/20	7.692	-	-	352.866	7.75		
06/05/20	7.692	-	-	360.558	7.75		

Report on Special Investigation
of Johnson County Conservation Department

Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report						Working Hours within County*	Working Hours not within County*
	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range		
25	06/19/20	7.692	-	376.000	05/31/20-06/13/20		
26	07/02/20	7.692	(40.00)	343.692	06/14/20-06/27/20		
		196.00	(232.00)	343.692			
1	07/17/20	7.692	-	351.384	06/28/20-07/11/20		
2	07/31/20	7.692	-	359.076	07/12/20-07/25/20		
3	08/14/20	7.692	-	366.768	07/26/20-08/08/20		
4	08/28/20	7.692	-	374.460	08/09/20-08/22/20		
5	09/11/20	7.692	-	382.152	08/23/20-09/05/20		
6	09/25/20	7.692	-	389.844	09/06/20-09/19/20		
7	10/09/20	7.692	-	397.536	09/20/20-10/03/20		
8	10/23/20	7.692	-	405.228	10/04/20-10/17/20		
9	11/06/20	7.692	-	412.920	10/18/20-10/31/20		
10	11/20/20	7.692	-	420.612	11/01/20-11/14/20		
11	12/04/20	7.692	-	428.304	11/16/20-11/28/20		
12	12/18/20	7.692	-	435.996	11/29/20-12/12/20		
13	12/31/20	7.692	-	443.688	12/13/20-12/26/20		

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
06/19/20	7.692	-	-	368.250	7.75		
07/02/20	7.692	(40.00)	-	335.942	7.75		
	196.00	(232.00)	(7.750)	335.942	7.75		
07/17/20	7.692	-	-	343.634	7.75		
07/31/20	7.692	-	-	351.326	7.75		
08/14/20	7.692	-	-	359.018	7.75		
08/28/20	7.692	-	-	366.710	7.75		
09/11/20	7.692	-	-	374.402	7.75		
09/25/20	7.692	-	-	382.094	7.75		
10/09/20	7.692	-	-	389.786	7.75		
10/23/20	7.692	-	(7.50)	389.978	15.25		Per pictures in text from Schultz to Staff, he was working for his daughter's business that day, text timestamped at 11:31 am on Friday, 10/16/20. Auditor will consider 03/05/20 to be improper since it was the middle of his work day and no vacation was taken for that day. Per the US Cellular Call Logs, on 10/16/20 Wade was on a call with Conservation employees for 19 mins.
11/06/20	7.692	-	-	397.670	15.25		
11/20/20	7.692	-	-	405.362	15.25		
12/04/20	7.692	-	-	413.054	15.25		
12/18/20	7.692	-	-	420.746	15.25		
12/31/20	7.692	-	-	428.438	15.25		

Report on Special Investigation
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For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report

	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range	Working Hours within County*	Working Hours not within County*
14	01/15/21	7.692	-	451.380	12/27/20-01/09/21		
15	01/29/21	7.692	-	459.072	01/10/21-01/23/21		
16	02/12/21	7.692	(8.00)	458.764	01/24/21-02/06/21		
17	02/26/21	7.692	(40.00)	426.456	02/07/21-02/20/21		
18	03/12/21	7.692	(32.00)	402.148	02/21/21-03/06/21		
19	03/26/21	7.692	-	409.840	03/07/21-03/20/21		
20	04/09/21	7.692	-	417.532	03/21/21-04/03/21		
21	04/23/21	7.692	-	425.224	04/04/21-04/17/21		
22	05/07/21	7.692	-	432.916	04/18/21-05/01/21		
23	05/21/21	7.692	-	440.608	05/02/21-05/15/21		
24	06/04/21	7.692	-	448.300	05/16/21-05/29/21		
25	06/18/21	7.692	-	455.992	05/30/21-06/12/21		
26	07/02/21	7.692	-	463.684	06/13/21-06/23/21		
		199.99	(80.00)	463.684			
1	07/16/21	7.692	-	471.376	06/27/21-07/10/21		
2	07/30/21	7.692	(16.00)	463.068	07/11/21-07/24/21		
3	08/13/21	7.692	-	470.760	07/25/21-08/7/21		

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
01/15/21	7.692	-	(15.75)	420.380	31.00		Per pictures in text from Schultz to Staff, he was up north and no vacation was taken. Auditor will consider 01/06/21 improper because he did not take vacation and he was there since 1 or earlier. As well as 01/07/21 was consider improper because he was there around 10pm. Unable to determine if their were other days this week that he was not working/not taking vacation. Per the US Cellular Call Logs, on 01/07/21 Wade was on a call with Conservation for 3 mins.
01/29/21	7.692	-	-	428.072	31.00		
02/12/21	7.692	(8.00)	-	427.764	31.00		
02/26/21	7.692	(40.00)	-	395.456	31.00		
03/12/21	7.692	(32.00)	-	371.148	31.00		
03/26/21	7.692	-	-	378.840	31.00		
04/09/21	7.692	-	-	386.532	31.00		
04/23/21	7.692	-	-	394.224	31.00		
05/07/21	7.692	-	-	401.916	31.00		
05/21/21	7.692	-	-	409.608	31.00		
06/04/21	7.692	-	-	417.300	31.00		
06/18/21	7.692	-	-	424.992	31.00		
07/02/21	7.692	-	-	432.684	31.00		
	199.99	(80.00)	(23.25)	432.684	31.00		
07/16/21	7.692	-	-	440.376	31.00		
07/30/21	7.692	(16.00)	-	432.068	31.00		
08/13/21	7.692	-	-	439.760	31.00		

Report on Special Investigation
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Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report						Working Hours within County*	Working Hours not within County*
	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range		
4	08/27/21	7.692	(8.00)	470.452	08/08/21-08/21/21		
5	09/10/21	7.692	-	478.144	08/22/21-09/04/21		
6	09/24/21	7.692	-	485.836	09/05/21-09/18/21		
7	10/08/21	7.692	-	493.528	09/19/21-10/02/21		
8	10/22/21	7.692	-	501.220	10/03/21-10/16/21		
9	11/05/21	7.692	-	508.912	10/17/21-10/30/21		
10	11/19/21	7.092		516.004	10/31/21-11/13/21		
11	NA	-		516.004	11/14/21-11/27/21		
12	NA	-	-	516.004	11/28/21-12/11/21		
13	12/30/21	7.692	(40.00)	483.696	12/12/21-12/25/21		
14	01/14/22	7.692	(56.00)	435.388	12/26/21-01/08/22		
15	01/28/22	7.692	(52.00)	391.080	01/09/22-01/22/22		
16	02/11/22	7.692	(72.00)	326.772	01/23/22-02/05/22		
17	02/25/22	7.692	(50.00)	284.464	02/06/22-02/19/22		
18	03/11/22	7.692	(23.00)	269.156	02/20/22-03/05/22		
19	03/25/22	7.692	(24.00)	252.848	03/06/22-03/19/22		
20	04/08/22	7.692	-	260.540	03/20/22-04/02/22		
21	04/22/22	7.692	-	268.232	04/03/22-04/16/22		
22	05/06/22	7.692	-	275.924	04/17/22-04/30/22		
23	05/20/22	7.692	-	283.616	05/01/22-05/14/22		
24	06/03/22	7.692	-	291.308	05/15/22-05/28/22		

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
08/27/21	7.692	(8.00)	-	439.452	31.00		
09/10/21	7.692	-	-	447.144	31.00		
09/24/21	7.692	-	-	454.836	31.00		
10/08/21	7.692	-	-	462.528	31.00		
10/22/21	7.692	-	-	470.220	31.00		
11/05/21	7.692	-	-	477.912	31.00		
11/19/21	7.092		-	485.004	31.00		
NA	-	-	-	485.004	31.00		
NA	-	-	-	485.004	31.00		
12/30/21	7.692	(40.00)	-	452.696	31.00		
01/14/22	7.692	(56.00)	-	404.388	31.00		
01/28/22	7.692	(52.00)	-	360.080	31.00		
02/11/22	7.692	(72.00)	-	295.772	31.00		
02/25/22	7.692	(50.00)	-	253.464	31.00		
03/11/22	7.692	(23.00)	-	238.156	31.00		
03/25/22	7.692	(24.00)	-	221.848	31.00		
04/08/22	7.692	-	-	229.540	31.00		
04/22/22	7.692	-	-	237.232	31.00		
05/06/22	7.692	-	-	244.924	31.00		
05/20/22	7.692	-	-	252.616	31.00		
06/03/22	7.692	-	-	260.308	31.00		

Report on Special Investigation
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Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report						
	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range	Working Hours within County*
						Working Hours not within County*
25	06/17/22	7.692	-	299.000	05/29/22-06/11/22	
26	07/01/22	7.692	-	306.692	06/12/22-06/25/22	
		184.01	(341.00)	306.692		
1	07/15/22	7.692	-	314.384	06/26/22-07/09/22	
2	07/29/22	7.692	-	322.076	07/10/22-07/23/22	
3	08/12/22	7.692	(20.00)	309.768	07/24/22-08/06/22	
4	08/26/22	7.692	-	317.460	08/07/22-08/20/22	
5	09/09/22	7.692	-	325.152	08/21/22-09/03/22	
6	09/23/22	7.692	(4.00)	328.844	09/04/22-09/17/22	
7	10/07/22	7.692	-	336.536	09/18/22-10/01/22	
8	10/21/22	7.692	-	344.228	10/02/22-10/15/22	
9	11/04/22	7.692	-	351.920	10/16/22-10/29/22	
10	11/18/22	7.692	-	359.612	10/30/22-11/12/22	
11	12/02/22	7.692	-	367.304	11/13/22-11/26/22	
12	12/16/22	7.692	-	374.996	11/27/22-12/10/22	
13	12/30/22	7.692	-	382.688	12/11/22-12/24/22	
14	01/13/23	7.692	(32.00)	358.380	12/25/22-01/07/23	
15	01/27/23	10.002	(48.00)	320.382	01/08/23-01/21/23	
16	02/10/23	9.232	(32.00)	297.614	01/22/23-02/04/23	
17	02/24/23	9.232	(16.00)	290.846	02/05/23-02/18/23	
18	03/10/23	9.232	(24.00)	276.078	02/19/23-03/04/23	

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
06/17/22	7.692	-	-	268.000	31.00		
07/01/22	7.692	-	-	275.692	31.00		
	184.01	(341.00)	-	275.692	31.00		
07/15/22	7.692	-	-	283.384	31.00		
07/29/22	7.692	-	-	291.076	31.00		
08/12/22	7.692	(20.00)	-	278.768	31.00		
08/26/22	7.692	-	-	286.460	31.00		
09/09/22	7.692	-	-	294.152	31.00		
09/23/22	7.692	(4.00)	-	297.844	31.00		
10/07/22	7.692	-	-	305.536	31.00		
10/21/22	7.692	-	-	313.228	31.00		
11/04/22	7.692	-	-	320.920	31.00		
11/18/22	7.692	-	-	328.612	31.00		
12/02/22	7.692	-	-	336.304	31.00		
12/16/22	7.692	-	-	343.996	31.00		
12/30/22	7.692	-	-	351.688	31.00		
01/13/23	7.692	(32.00)	-	327.380	31.00		
01/27/23	10.002	(48.00)	-	289.382	31.00		
02/10/23	9.232	(32.00)	-	266.614	31.00		
02/24/23	9.232	(16.00)	-	259.846	31.00		
03/10/23	9.232	(24.00)	-	245.078	31.00		

Report on Special Investigation
of Johnson County Conservation Department

Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report						Working Hours within County*	Working Hours not within County*
	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range		
19	03/24/23	9.232	(8.00)	277.310	03/05/23-03/18/23		
20	04/07/23	9.231	-	286.541	03/19/23-04/01/23		
21	04/21/23	9.231	-	295.772	04/02/23-04/15/23		
22	05/05/23	9.231	-	305.003	04/16/23-04/29/23		
23	05/19/23	9.231	(40.0)	274.234	04/30/23-05/13/23	2.00	22.00
24	05/27/23	49.231	-	323.465	05/14/23-05/27/23	29.50	50.50
25	06/16/23	9.231	-	332.696	05/23/23-06/10/23	24.00	56.00
26	06/30/23	9.231	-	341.927	06/11/23-06/24/23	23.00	57.00
		259.24	(224.00)	341.927			
1	07/14/23	9.231	-	351.158	06/25/23-07/08/23	35.50	44.50
2	07/28/23	9.231	-	360.389	07/09/23-07/22/23	26.50	53.50
3	08/11/23	9.231	(8.0)	361.620	07/23/23-08/05/23	43.50	36.50
4	08/25/23	9.231	-	370.851	08/06/23-08/19/23	22.50	57.50
5	09/08/23	9.231	(11.0)	369.082	08/20/23-09/02/23	40.00	40.00
6	09/22/23	9.231	-	378.313	09/03/23-09/16/23	39.50	40.50

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
03/24/23	9.232	(8.00)	-	246.310	31.00		
04/07/23	9.231	-	-	255.541	31.00		
04/21/23	9.231	-	-	264.772	31.00		
05/05/23	9.231	-	-	274.003	31.00		
05/19/23	9.231	(40.00)	22.00	221.234	53.00		County Vacation buy back - Schultz had the balance to be paid out
05/27/23	49.231	-	50.5	219.965	103.50		Mr. Schultz converted 160 hours of sick leave to 40 hours of vacation, allowable per County Policy
06/16/23	9.231	-	56.0	173.196	159.50		
06/30/23	9.231	-	57.0	125.427	216.50		Per Larry's calendar - Wade's mom passed away: wake on 06/15 and funeral on 06/16
	259.24	(224.00)	185.50	125.427	216.50		
07/14/23	9.231	-	44.5	90.158	261.00		
07/28/23	9.231	-	53.5	45.889	314.50		
08/11/23	9.231	(8.00)	28.5	18.620	343.00		Timesheet is listed a straight 8 hours Monday through Friday, but the vacation history report shows that he took 8 hours of vacation, unable to determine what date exactly, will reduce the number of hours working not within county to be conservative.
08/25/23	9.231	-	57.5	(29.649)	400.50		
09/08/23	9.231	-	40.0	(60.418)	429.50		The 11 hours of vacation taken was accounted for in our Working Hours calculation.
09/22/23	9.231	-	40.5	(91.687)	470.00		
				(91.687)		\$ 4,927.26	Rate Changed next pay period

Report on Special Investigation
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Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report							
	Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range	Working Hours within County*	Working Hours not within County*
7	10/06/23	9.231	-	387.544	09/17/23-09/30/23	20.00	60.00
8	10/20/23	9.231	-	396.775	10/01/23-10/14/23	16.00	64.00
9	11/03/23	9.231	-	406.006	10/15/23-10/28/23	22.50	57.50
10	11/17/23	9.231	-	415.237	10/29/23-11/11/23	32.50	47.50
11	12/01/23	9.231	-	424.468	11/12/23-11/25/23	36.50	43.50
12	12/15/23	9.231	-	433.699	11/26/23-12/09/23	30.50	49.50
13	12/29/23	9.231	-	442.930	12/10/23-12/23/23	28.00	52.00
14	01/12/24	9.231	(8.0)	444.161	12/24/23-01/06/24	49.50	30.50
15	01/26/24	9.231	-	453.392	01/07/24-01/20/24	22.00	58.00
16	02/09/24	9.231	(56.0)	406.623	01/21/24-02/03/24	60.00	20.00
17	02/23/24	9.231	(4.0)	411.854	02/04/24-02/17/24	29.50	50.50
18	03/08/24	9.231	-	421.085	02/18/24-03/02/24	52.00	28.00
19	03/22/24	9.231	-	430.316	03/03/24-03/16/24	41.00	39.00
20	04/05/24	9.231	-	439.547	03/17/24-03/30/24		
21	04/19/24	9.231	(40.0)	408.778	03/31/24-04/13/24		
22	05/03/24	9.231	(3.0)	415.009	04/14/24-04/27/24		
23	05/17/24	9.231	(8.0)	416.240	04/28/24-05/11/24		
24	05/31/24	9.231	(8.0)	417.471	05/12/24-05/25/24		

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
10/06/23	9.231	-	60.0	(142.456)	530.00		
10/20/23	9.231	-	64.0	(197.225)	594.00		
11/03/23	9.231	-	57.5	(245.494)	651.50		
11/17/23	9.231	-	47.5	(283.763)	699.00		
12/01/23	9.231	-	43.5	(318.032)	742.50		
12/15/23	9.231	-	49.5	(358.301)	792.00		
12/29/23	9.231	-	52.0	(401.070)	844.00		
01/12/24	9.231	-	30.5	(422.339)	866.50		The 8 hours of vacation taken was accounted for in our Working Hours calculation.
01/26/24	9.231	-	58.0	(471.108)	924.50		
02/09/24	9.231	-	20.0	(481.877)	888.50		The 56 hours of vacation taken was accounted for in our Working Hours calculation.
02/23/24	9.231	-	50.5	(523.146)	935.00		The 4 hours of vacation taken was accounted for in our Working Hours calculation.
03/08/24	9.231	-	28.0	(541.915)	963.00		
03/22/24	9.231	-	39.0	(571.684)	1,002.00		
04/05/24	9.231	-	-	(562.453)	1,002.00		
04/19/24	9.231	(40.0)	-	(593.222)	1,002.00		County Buy Back - Schultz did not have the balance for the buy back.
05/03/24	9.231	(3.0)	-	(586.991)	1,002.00		
05/17/24	9.231	(8.0)	-	(585.760)	1,002.00		
05/31/24	9.231	(8.0)	-	(584.529)	1,002.00		

Report on Special Investigation
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Paid Time Off Used by Wade Schultz
For the Period January 1, 2019 through June 30, 2024

Per Vacation History Report						Working Hours within County*	Working Hours not within County*
Check Date	Vacation Earned	Vacation Used	Balance	Pay Period Range			
25	06/14/24	9.231	-	426.702	05/26/24-06/08/24		
26	06/28/24	9.231	(24.0)	411.933	06/09/24-06/22/24		
		240.01	(170.00)	411.933			
						734.00	1,050.00

* aailable for the period of May 10, 2023 through March 16, 2024

AOS Calculation of Vacation and Sick Leave						Gross Vacation Paid	AOS Notes
Check Date	Vacation Earned	Vacation Used	Additional Vacation Used	Balance	Difference		
06/14/24	9.231	-	-	(575.298)	1,002.00		
06/28/24	9.231	(24.0)	-	(590.067)	1,002.00		
	240.01	(91.00)	864.50	(590.067)	1,002.00		
				(498.380)		\$27,585.33	
						32,512.59	
					FICA	2,487.21	
					IPERS	3,069.19	
					Total Improper	\$38,068.99	

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Improper Ioway Gathering Credit Card Purchases
For the Period January 1, 2019 through June 30, 2024

Per Credit Card Statements		
Date	Vendor Name/Description	Amount
07/23/23	PAYPAL " GRANDFATHERS SPIR 612-724-2294 MN	\$ 225.00
07/23/23	PRAIRIE EDGE TRADING CO & 605-3414525 SD	1,370.55
08/06/23	PRAIRIE EDGE TRADING CO & 605-3414525 SD	193.34
09/03/23	PRAIRIE EDGE TRADING CO & 605-3414525 SD	75.75
09/17/23	SQ * KRISTEN SCHUMACHER FO PIPESTONE MN	76.95
09/17/23	PIPESTONE INDIAN SHRINE A PIPESTONE MN	161.92
09/17/23	PENDLETON USACOM 877-996-6599 OR	1,510.50
09/17/23	PIPESTONE INDIAN SHRINE A PIPESTONE MN	53.44
09/17/23	PIPESTONE GRANDSTAY HO PIPESTONE MN	153.12
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	268.78

Description per Supporting Documentation

Purchase of 10 Natural Blue/Green Abalone Shell for \$22.50 on 7/21/23. Shipped to Larry Gullett's personal residence

Purchase of 2 Sweetgrass Braids for \$63.00/ea, Pendleton Blanket" opal springs for \$299.00, Peddleton Throw: Prairie rush hour for \$249.00, Pendleton Blanket: Chief Joseph collection for \$299.00, Pendleton Throw: Prairie rush hour for \$249.00, Native American hand beaded earrings: cherry blossom for \$36.00, Native American hand beaded small green keychain for \$21.00, and Native American hand beaded earring dangles for \$21.00; plus shipping for \$70.55 on 7/21/23. Shipped to Larry Gullett's personal residence

Purchase of Sweetgrass Braids for \$63.00, Native American Hand Beaded large bright green keychain for \$30.00, Native American hand beaded large aqua blue keychain for \$30.00, Native American Hand Made earrings: Red with brown bone pipe for \$21.00, Native American Hand beaded earrings: green with tiny imitation teeth for \$17.00, Native American Hand made dentalium shell earrings with light blue beads for \$26.00; minus \$9.35 coupon code; plus shipping of \$15.69 on 8/5/23. Shipped to Larry Gullett's personal residence

Purchase of a Sweetgrass braids for \$63.00 plus shipping for \$12.75 on 9/2/23. Shipped to Larry Gullett's personal residence

Purchase of 2 dolls for \$16.00/ea and 1 doll for \$32.00 plus tax of \$4.95 on 9/15/23

Purchase of Quilled Feather earring for \$30.00, Pipestone Coin necklace for \$62.50, Pipestone Effigy #3 for \$25.00, and 2 Pipestone pendant for \$17.00/ea plus tax of \$10.42 on 9/15/23

Purchase of Eco-Wise Wool Plaid/stripe blanket for \$249.00, 2 Yakima Camp Blanket for \$259.00/ea, Zion National Park Blanket for \$329.00, and Bridger Stripe Blanket for \$329.00, plus shipping for \$85.50 on 9/14/23

Purchase of Pipestone Turtle Pen for \$20.00 and Quilled Feather earring for \$30.00 plus tax for \$3.44 on 9/15/23

No Supporting Documentation Provided

Purchased 1 Room @ \$134.39/night, totaling \$268.78 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

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Improper Ioway Gathering Credit Card Purchases
For the Period January 1, 2019 through June 30, 2024

Per Credit Card Statements		
Date	Vendor Name/Description	Amount
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	335.98
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	268.78
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	268.78
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	268.78
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	268.78
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	335.98
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	335.98
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	268.78
10/17/23	BEST WESTERN PLUS CORA IOWA CITY IA	268.78
10/29/23	PAYPAL * GRANDFATHERS S 6127242294 MN	201.89
04/17/24	AMZN MKTP US*L59Z94UX3 AMZN.COM/BILL WA	685.69
04/18/24	AMZN MKTP US*KD7SG4E53 AMZN.COM/BILL WA	60.13
Total		<u>\$ 7,657.68</u>

Description per Supporting Documentation

Purchased 1 Room @ \$167.99/night, totaling \$335.98 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$134.39/night, totaling \$268.78 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$134.39/night, totaling \$268.78 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$134.39/night, totaling \$268.78 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$134.39/night, totaling \$268.78 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$167.99/night, totaling \$335.98 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$167.99/night, totaling \$335.98 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$134.39/night, totaling \$268.78 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 1 Room @ \$134.39/night, totaling \$268.78 on 10/15/23. Arrival 10/13/23-Departure 10/15/23 Best Western Coralville IA.

Purchased 5 Giant Red Abalone Shell @ \$45/each, 2 Sweetgrass Braids @ \$20.95/each and 1 Red Willow Bark @ \$21.52, totaling \$288.42 minus Coupon saving \$86.53 totaling \$201.89 on 10/26/23. Shipped to Larry Gullett, JCCB 2312 Auburn Hills Lane NE Solon IA which is Larry's Home Address.

Purchase of 5 8x16 16oz Heavy Duty Canvas tarp with reinforced patches - water resistant for \$132.99/ea plus \$20.74 for shipping and handling. PO number: Larry - Native American Visits and shipped to JCCD 2048 Highway 6 NW Oxford, IA 52322

Purchase of a 5x10 16oz Heavy Duty Canvas tarp with reinforces patches - water resistant for \$51.99 plus \$8.14 shipping and handling. Shipped to 2048 Highway 6 NW Oxford, IA 52322

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Improper Ioway Gathering General Ledger Disbursements
For the Period January 1, 2019 through June 30, 2024

Per the General Ledger				
Vendor Name	Check Number	Date	Description	Amount
Vendor A	30105479	09/21/23	IOWAY TRIBE - MILEAGE FOR 8 VEHICLES	\$ 3,406.00
Vendor B	30105484	09/21/23	MILAGE 9/7 AND FOOD FOR 10/14	449.34
Vendor C	30105487	09/21/23	MILEAGE	320.95
Vendor D	30105488	09/21/23	MILEAGE	407.41
Vendor E	30105489	09/21/23	MILEAGE	459.81
Vendor F	30105490	09/21/23	MILEAGE	347.15
Vendor B	30106834	10/26/23	NATIVE AMERICAN VISIT MILEAGE/FOOD PREP	849.34
Total				<u>\$ 6,240.00</u>

Description per Supporting Documentation

Payment on 9/8/23 for mileage round trip between White Cloud, KS to Two Horse Farm in Solon, IA for 8 vehicles. Each was 650 miles round trip X \$0.655 = \$425.75 times 8 = \$3,406.00

Payment on 9/8/23 for mileage round trip between Des Moines, IA to Two Horse Farm in Solon, IA. 228 miles round trip X \$0.655 = \$149.34. Also for supplies and preparation of meal served for \$300.00

Payment on 9/8/23 for mileage round trip between Council Bluffs, IA to Two Horse Farm in Solon, IA. 490 miles round trip X \$0.655 = \$320.95

Payment on 9/8/23 for mileage round trip between Lincoln, NE to Two Horse Farm in Solon, IA. 622 miles round trip X \$0.655 = \$407.41

Payment on 9/8/23 for mileage round trip between Lawrence, KS to Two Horse Farm in Solon, IA. 702 miles round trip X \$0.655 = \$459.81

Payment on 9/8/23 for mileage round trip between Netlsonville, WI to Two Horse Farm in Solon, IA. 530 miles round trip X \$0.655 = \$347.15

Payment on 10/16/23 for mileage round trip between Des Moines, IA to Two Horse Farm in Solon, IA. 228 miles round trip X \$0.655 = \$149.34. Also for preparation/service of meal for \$700.00

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Improper Charge Account Transactions
For the Period January 1, 2019 through June 30, 2024

Per General Ledger				
Vendor Name	Effective Date	Description	Check	Amount
AIRGAS USA LLC	12/26/19	WELDING SUPPLIES	30055439	\$ 64.20
AIRGAS USA LLC	12/22/20	WELDING SUPPLIES	30067954	184.08
THEISENS INC	12/22/20	P BOUSKA	30068100	14.99
MENARDS - IOWA CITY	01/28/21	MISC SUPPLIES	30069007	26.96
MENARDS - IOWA CITY	01/28/21	MISC SUPPLIES	30069007	125.98
AIRGAS USA LLC	07/29/21	WELDING	30075069	208.80
AIRGAS USA LLC	07/29/21	WELDING	30075069	364.15
LOWE'S	05/26/22	NS DESKS	30085648	54.14
AIRGAS USA LLC	06/30/22	WELDING SUPPLIES	30087101	97.97

Description per Supporting Documentation	Improper	Reasonable
(1) RADNOR™ .030 - .062" X 1.99" 14 Style Gas Diffuser, (2) RADNOR™ .030 - .062" Nozzle Insulator, (2) RADNOR™ .030 - .062" X 2.1" 0.5" Bore 22 Style Nozzle and Industrial Grade Oxygen, (1) Size 125 High Pressure Steel Cylinder, CGA 540. Used for Welding and purchased by Wade Schultz	\$ 64.20	-
(20) RADNOR™ 4 1/2" X .25" X 7/8" Aluminum Oxide Type 27 Depressed Center Grinding Wheel, (25) Norton® 4 1/2" X .045" X 7/8" Gemini®/RightCut® Extra Coarse Grit Aluminum Oxide Type 27/42 Depressed Center Cutting Wheel, (2) RADNOR™ 4 1/2" X 7/8" 40 Grit Type 27 Flap Disc, (2) RADNOR™ 3/8" X 3/4" Horsehair Acid, (1, Pk of 6) Flux Brush With Tin Handle. Purchased by Wade Schultz	184.08	-
1PC GLOVES, THIN, DEERHIDE PROMO ASST \$3.99 EA: 2PC INSOLE, MEMORY PLUS TRIM F.MENS 7-13 \$5.50 EA	11.00	3.99
Improper Items: (1) Emsco Group 9.25" Poly Toddler Snow Shovel - Assorted Colors \$5.99 Reasonable Item: (1) SPLASH® Ultimate All-Season Windshield Washer Fluid - 1 Gallon \$2.99 (2) Ice Melt 50# Rapid Melt \$17.98. Buyer: Seth Somerville Per Handwritten Note: Cangleska	5.99	20.97
Reasonable Items: (1) Sunnyside® Lined Empty Metal Paint Can w/ Lid - 1 Gallon \$4.98 (1) Magnet Source® Magnetic Handi-Hook \$3.59 (7) DAP 3.0 Concrete Sealant \$51.03 (1) RACO 2-Gang Galvanized Steel 1-1/2" Deep 4" Square Electrical Box Extension Ring \$2.92 (1) RACO 2-Gang Galvanized Steel Flat 4" Square Electrical Box Blank Cover \$0.59 (2) 1/2 x 4 x 8 3 Ply Plywood Sheathing \$43.90. Improper Items: (1) Zenna Home® NeverRust Chrome Shower Curtain Rings - 12 Count \$9.98 (1) Zenna Home® Gray 70"W x 72"H Microfiber Shower Curtain Liner \$8.99. Signature Illegible. Per Handwritten Note: N. Shop Supplies. Shower Curtain/Rings needed for North Shop	18.97	107.01
(1) Industrial Grade Acetylene, Size 4 Acetylene Cylinder, CGA 510, (2) Industrial Grade Oxygen, Size 125 High Pressure Steel Cylinder, CGA 540.	208.80	-
(1) Industrial Grade Argon, Size 300 High Pressure Steel Cylinder, CGA 580, (1) GG STEEL300 GG 16% CD/AR 300, (1) Industrial Grade Oxygen, Size 125 High Pressure Steel Cylinder, CGA 540, (1) RADNOR™ 4 1/2" X 7/8" 40 Grit Type 27 Flap Disc, (1) RADNOR™ 4 1/2" X 7/8" 60 Grit Type 27 Flap Disc, (10) RADNOR™ 4 1/2" X .045" X 7/8" Aluminum Oxide Type 27 Cut Off Wheel, (1) RADNOR™ Model 3011 Single Flint Spark Lighter, 1 Per Package, (1 Pk, 5 Flints/Pk) RADNOR™ 3001X Single Flint Renewal, 1 Per Package, (1BG, 6/BG)WA007060 PD LUBE W/LUBE-MTC BLK.	364.15	-
(1) Minwax Polycrylic Clear Semi-gloss Water-based Lacquer (1-Gallon) Buyer: Ed Kringle. Per Handwritten Note: Wade's Desk.	54.14	-
(2) RADNOR™ .030 - .062" X 1.99" 14 Style Gas Diffuser, (3) RADNOR™ .030 - .062" X 2.1" 0.5" Bore 22 Style Nozzle, (2) RADNOR™ .030 - .062" Nozzle Insulator, (1) Weld-Aid 20 Oz Aerosol Colorless Weld-Kleen HD® Anti-Spatter, (1) RADNOR™ 4" X 5/8" - 11" Carbon Steel Knot Wire Cup Brush, (1) RADNOR™ Classic Plus Clear Safety Glasses With Clear Indoor/Outdoor/Hard Coat Lens, (1PR) RADNOR™ Large Black And Blue TrekDry® And Synthetic Leather Full Finger Mechanics Gloves With Elastic Shirred Cuff.	97.97	-

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Per General Ledger				
Vendor Name	Effective Date	Description	Check	Amount
MENARDS - IOWA CITY	06/30/22	MISC	30087158	113.82
MENARDS - IOWA CITY	06/30/22	MISC STOCK	30087158	64.82
AIRGAS USA LLC	08/25/22	WELDING SUPPLIES	30091320	52.09
AIRGAS USA LLC	08/25/22	WELDING SUPPLIES	30091320	308.34
CUSTOM HOSE & SUPPLIES	9/29/22	SKID LOADERS	30092518	41.18
CUSTOM HOSE & SUPPLIES	9/29/22	THREAD TAPE	30092518	13.14
AIRGAS USA LLC	05/25/23	WELDING SUPPLIES	30101182	48.88
LOWE'S	06/29/23	MISC - W	30102443	56.87
SCHIMBERG CO	08/24/23	STOCK PLUMBING PARTS	30104470	943.11
THEISENS INC	09/21/23	A69 POLISH	30105444	15.98

Description per Supporting Documentation	Improper	Reasonable
(1) Performax® 31" Reach Tool \$9.99 (1) X HOSE® Pro™ 50' Garden Hose \$32.99 (1) Dawn Original 75oz \$9.94 (2) Silicone Lube \$8.98 (8) B'laster® Penetrating Oil - 18 oz. \$51.92. Buyer: Wade Schultz. Per Handwritten Note: Elect. Supplies and Misc Maintenance Supplies.	113.82	-
(1) Rejuv 32oz Wood Flr Cleaner \$5.99 (1) Softsoap Refill \$4.99 (1) Howard Orange Oil Polish \$8.98 (1) Zep HW & Lam Floor Clean \$9.98 (2) Dawn Original 75oz \$17.58 (1) \$32oz SB Bath Grime Cleaner \$2.99 (1) 24oz SB TBC Rainshower \$1.97 (4) 32oz Fantastik Cleaner \$9.88 (1) Softsoap HS Crisp Clean \$2.48. \$64.84. Buyer: Wade Schultz.	64.82	-
(1) RADNOR™ 4 1/2" X 7/8" 40 Grit Type 29 Flap Disc, (1) RADNOR™ 4 1/2" X 7/8" 40 Grit Type 27 Flap Disc, (2) RADNOR™ 4 1/2" X 7/8" 40 Grit Type 27 Flap Disc, (1) RADNOR™ 4 1/2" X 7/8" 60 Grit Type 27 Flap Disc.	52.09	-
(44Lb) .035" ER70S-6 RADNOR™ ArcPlus 6 Carbon Steel MIG Wire 44 lb 12" Spool, (5) RADNOR™ 10N Collet, (5) RADNOR™ 10N Collet, (1Pk, 10/pk) RADNOR™ 3/32" X 7" E3™ Tungsten Electrode Ground (10 Per Package), (1Pk, 2/Pk) RADNOR™ 1/16" X 7" Pure Tungsten Electrode Ground (2 Per Package), (1Pk, 2/Pk) RADNOR™ 3/32" X 7" Pure Tungsten Electrode Ground (2 Per Package), (1TB, 1lb/TB) 1/16" X 36" ER308L RADNOR™ Stainless Steel TIG Rod 1 lb Tube, (1TB, 1lb/TB) .045" X 36" ER309L RADNOR™ Stainless Steel TIG Rod 1 lb Tube.	308.34	-
(2) Fuel/Water Separator Spin-On W/Drain \$41.18. Per Handwritten Note: Skid Loaders. Customer: Wade.	41.18	-
(1) Blue Monster Thread Tape \$6.00 (3) 1/4 MIPXFIP BS Street Elbow \$7.14. Per Handwritten Note: 2 Horse Farm, Wade Equip.	13.14	-
(1) RADNOR® 4 1/2" X 7/8" Fine Grade Silicon Carbide RADNOR™ Gray Disc, (1 Pair) RADNOR™ Large Black And Blue TrekDry® And Synthetic Leather Full Finger Mechanics Gloves With Elastic Shirred Cuff.	48.88	-
(1) Woodford Model 17 8-in L x 1/2-in Copper Sweat Brass Anti-siphon Frost Resistant Push/Pull Sillcock \$45.96 (1) Utilitech Water Heater Thermocouple \$10.91. Buyer: Wade Shultz. Per Handwritten Note: Plumbing Parts	56.87	-
(2) 1" Brass Threaded Tee 36T-1010C \$24.40 (2) 1" A.Y. McDonald Brass CTS Compression X MPT Adapter 5182-000 \$58.06 (5) Ford PTM-2NL MIP X RIBB 1 \$151.15 (2) 1" X 3/4" Brass Threaded Bushing 36HB-1010006C \$9.04 (2) AY 74753 Q CTS CPXMIP 3/4 \$49.00 (100) 1" X 100" PVC HD250 Plain End Pipe X2-1250100 \$130.00 (1) 1" A.Y. McDonald Brass FPT Curb Stop Ball Valve 5129-192 \$130.81 (1) 1" X 4" Brass Lead Free TBE Nipple 86NI4010040C \$9.34 (1) 5" Woodford Yard Hydrant Y1-5 \$210.98 (1) 5-1/2' A.Y. McDonald Cast Iron Arch Curb Box 5601LR-5-1/2 \$56.24 (1) 42" A.Y. McDonald Curb Box Shut-Off Rod 4510-235 \$15.89 (20) 1" X 1-3/4" Stainless Steel Worm Gear Clamp 6017551 \$98.20.	943.11	-
(2) Polish, Blue Magic 7 oz. Buyer: Redacted . Per Handwritten Note: Chrome Cleaner Kent Park A69	15.98	-

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Vendor Name	Effective Date	Description	Check	Amount
AIRGAS USA LLC	10/26/23	2 HORSE SUPPLIES	30106656	32.16
AIRGAS USA LLC	12/28/23	WELDINNG SUPPLIES/GAS	30109087	128.49
ARNOLD MOTOR SUPPLY LLP	12/28/23	PARTS WASHER FLUID	30109272	499.95
AIRGAS USA LLC	01/25/24	WELDING SUPPLIES	30109884	167.65
Total				<u><u>\$ 3,611.77</u></u>

Description per Supporting Documentation	Improper	Reasonable
(1)RADNOR™ .035" X 1.125" Miller® MIGmatic™ Style Contact Tip, (1) RADNOR™ 0.5" Bore Nozzle.	32.16	-
(1CL) 2% Oxygen, 8% Carbon Dioxide, Balance Argon Industrial Grade Mix, Size 300 High Pressure Steel Cylinder, CGA 580, (1) SECMISC SER CHG MISC.	128.49	-
(5) 5G NORSOLV for \$147.50/ea.	499.95	-
(1 CL) Industrial Grade Acetylene, Size 4 Acetylene Cylinder, CGA 510, (1CL) Industrial Grade Oxygen, Size 200 High Pressure Steel Cylinder, CGA 540.	167.65	-
	\$ 3,495.78	131.97

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Unsupported Charge Account Transactions
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Date	Check Number	Vendor Name	Description	Amount
07/25/19	30049813	MENARDS - IOWA CITY	MISC	\$ 64.40
07/25/19	30049843	WHITE CAP CONSTRUCTION SUPPLY LTD	MITOR BOX	30.40
08/29/19	30050904	MENARDS - IOWA CITY	MISC	19.95
08/29/19	30050904	MENARDS - IOWA CITY	MISC	77.51
08/29/19	30050904	MENARDS - IOWA CITY	MISC	4.98
09/26/19	30051947	MENARDS - IOWA CITY	MISC	31.64
09/26/19	30052002	KALONA TIRE	A-34,A-49,A-57	36.92
09/26/19	30052044	NAPA AUTO PARTS	A-34	318.61
10/24/19	30053099	CAPITAL SANITARY SUPPLY	12X13 AIRLAY WIPERS	599.45
12/26/19	30055528	WHITE CAP CONSTRUCTION SUPPLY LTD	SAWMILL	4.20
05/28/20	30060581	LOWE'S	PRGM SUPPLIES	8.90
06/25/20	30061669	MENARDS - IOWA CITY	MISC	58.63
06/25/20	30061669	MENARDS - IOWA CITY	NS WORK BENCHES	358.29
06/25/20	30061739	HARBOR FREIGHT TOOLS	NORTH SHOP	841.21

Audit Notes/Explanation For Classification	Unsupported	Reasonable
(1) Pressure Washer Replacement Spray Gun \$22.99 (1) Yardworks® Brass Shut-Off Y-Valve \$7.99 (6) Homewerks™ 3/4" Socket PVC Ball Valve \$16.74 (1) Charlotte Pipe and Foundry 3/4" x 10' SDR 21 PVC Plain End Pressure Pipe \$1.40 (4) NIBCO® 2" Hub x FIP DWV PVC Adapter DWV \$4.76 (2) NIBCO® 2" MIP PVC Plug \$2.66 (2) NIBCO® 2" MIP DWV PVC Cleanout Plug \$1.38 (4) NIBCO® 2" Spigot x 3/4" Socket PVC Reducer Bushing \$6.48. Signature illegible/No details provided for use of items.	\$ 64.40	-
No supporting documentation available	30.40	-
(2) Retractable Knife \$6.38 (1) Oatey® PVC Regular Clear Cement - 8 oz. \$3.59 (2) Sterilite® 15-Quart ClearView Latch™ Storage Tote \$9.98. Buyer: Wade Schultz. No details provided for use of items.	19.95	-
(1) PL Concrete Crack Sealer \$76.56 (1) Lenox H/S BLD 12" x 18T 2P \$3.98 (1) Lenox H/S BLD 12"x24T 2P \$3.98 (1) Medium Tension Hacksaw \$16.99 (1) Painter's Prfrd 3PC Brush \$5.99 (1) MF-6" Slip Joint PLR CR \$5.99 (1) Zinc Female Hose Mender \$2.99 (1) Dust Pan \$3.98 (1) Zep Odor Control Conc \$8.98 (1) Microfiber XL Dry Towel \$4.97 (1) 8 Pack MF Towel Pack \$3.99 (2) Baking Soda A7H 8 oz \$1.16 (2) Febreze Small Space Kit \$5.94 (2) 14 oz Odor Elim Pet \$5.98 (1) Glad Kitchen Bags \$7.97 (3) Sprayway Glass Trigg 190 \$8.64 (3) Sprayway 19 oz Glass Clnr \$6.54 (8) 32 oz Fantastik Cleaner \$19.36. Signature Illegible. Per Handwritten Note: K Park Stock, Mech's Tool Box, Stock, CU Tool Box, Stock, C Grd, Building Maint, Schwabs	64.55	12.96
(1) Menards® Cleaning Caddy. Buyer: Wade Schultz. No details provided for use of item.	4.98	-
(2) LP Tank Exchange. No Signature/No Details Provided.	31.64	-
No supporting documentation available	36.92	-
No supporting documentation available	318.61	-
(15) 425 CS Airlay Wiper HVY 12x13 White, \$39.43/each \$8.00 Misc Charge	8.00	591.45
No supporting documentation available	4.20	-
No supporting documentation available	8.90	-
(2) Performax® 4" x 24" 50-Grit Sanding Belt - 2 Pack \$12.56 (2) Performax® 4" x 24" 120-Grit Sanding Belt - 2 Pack \$12.56 (1) Bosch® EDGE™ 7-1/4" x 24-Tooth General Purpose Circular Saw Blade \$9.97 (1) Bostitch® 2" 18-Gauge Bright Smooth Shank Flat Head Brad Nails - 1,000 Count \$4.95 (1) Milescraft® #20 Biscuits - 85 Count \$6.65 (2) Duck Clean Release® 1.88" x 60 yd Multi-Surface Painter's Tape \$11.94. Buyer: Wade Schultz/ ? on Receipt.	58.63	-
(2) PFERD POLIFAN® 4-1/2" x 1/2" 60 Grit Flap Disc \$15.94 (1) 4 1/4' Grinding Wheel \$9.99 (2) Yardworks® 5-Piece Brass Quick Connect Set \$25.98 (2) Shepherd Hardware® 4" TPR/Thermoplasticized Rubber Rigid Caster Wheel \$15.18 (2) Shepherd Hardware® 4" TPR/Thermoplasticized Rubber Swivel Caster Wheel \$16.98 (14) Hickory Hardware® Refined Rustic Rustic Iron 3-3/4" (96mm) Center-to-Center Cabinet Pull \$71.26 (11) 105° Full Overlay Bright Nickel Slide-On Cabinet Hinge \$75.79 (9) 105° Full Overlay Bright Nickel Slide-On Cabinet Hinge \$62.01, (4) Mastercraft® 24" Cadmium Ball-Bearing Full-Extension Drawer Slide - 2 Pack \$65.16. Buyer: Wade Schultz.	358.29	-
1PC 63542 1/4 MALE STEEL IND SWIVEL \$3.29 EA: 1PC 64149 AIR BLOW GUN SET 4PC \$5.99 EA: PC 64149 AIR BLOW GUN SET 4PC \$5.99 EA: PC 64149 AIR BLOW GUN SET 4PC \$5.99 EA: 1PC 99841 1/4 120 DEG ANGLE DIE GRI \$19.99 EA: 1PC 62835 1/2 AIR IMPACT WRENCH COM \$99.99 EA: 1PC 56470 1/2IN FLEX CLK TORQUE WRE \$149.99 EA: 1PC 606769 20 GALLON PART WASHER \$99.99 EA: 1PC 64443 BLACK 44IN ROLLER CABINET \$449.99 EA	449.99	391.22

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Date	Check Number	Vendor Name	Description	Amount
06/25/20	30061739	HARBOR FREIGHT TOOLS	NORTH SHOP	695.62
07/03/20	30062934	CAPITAL SANITARY SUPPLY	AIRLAY WIPERS-STOCK	796.60
08/27/20	30063826	THEISENS INC	CG SUPPLIES	124.97
08/27/20	30063826	THEISENS INC	E KRINGLE	117.97
08/27/20	30063826	THEISENS INC	P BOUSKA	39.99
08/27/20	30063826	THEISENS INC	W SCHULTZ	164.99
08/27/20	30063826	THEISENS INC	D GUSTAFSON	60.98
09/24/20	30064643	CAPITAL SANITARY SUPPLY	AIRLAY WIPERS-STOCK	796.60
10/29/20	30065888	WHITE CAP CONSTRUCTION SUPPLY LTD	CORD & DUSTBAG FOR DEWALT	43.08
11/24/20	30066808	WHITE CAP CONSTRUCTION SUPPLY LTD	HANDLES, ABRASIVE WHEELS	82.05
12/22/20	30068045	WHITE CAP CONSTRUCTION SUPPLY LTD	CONCRETE FORMS	122.94
04/29/21	30071922	WHITE CAP CONSTRUCTION SUPPLY LTD	BALL BEARING - SAW	17.48
04/29/21	30071922	WHITE CAP CONSTRUCTION SUPPLY LTD	BANDSAW BLADES	21.99
04/29/21	30071922	WHITE CAP CONSTRUCTION SUPPLY LTD	BATTERY	149.99
04/29/21	30071922	WHITE CAP CONSTRUCTION SUPPLY LTD	HAMMER DRILL	150.00
05/27/21	30072806	MENARDS - IOWA CITY	STOCK ORDER	475.73
06/24/21	30073934	BARRON MOTOR SUPPLY	STOCK FILTERS	69.36
07/29/21	30075131	MENARDS - IOWA CITY	RANGER HOUSE H2O HEATER	469.00
08/24/21	30076018	CAPITAL SANITARY SUPPLY	AIRLAY WIPERS-STOCK	796.60
09/30/21	30077067	BARRON MOTOR SUPPLY	A-8	85.39
09/30/21	30077207	NAPA A5:25UTO PARTS	LEATHER VINYL CLNR	14.72

Audit Notes/Explanation For Classification	Unsupported	Reasonable
2PC 61160 PNEUMATIC ROLLER SEAT \$27.99 EA: 1PC 63189 6 SWIVEL VISE WITH ANVIL \$67.99 EA: 1PC 63563 1/4 IN FEMALE BRASS IND P \$2.69 EA: 1PC 63559 1/4 IN FEMAL BRASS IND. C \$4.29 EA: 1PC 63559 1/4 IN FEMAL BRASS IND. C \$4.29 EA: 1PC 63559 1/4 IN FEMAL BRASS IND. C \$4.29 EA: 1PC 63563 1/4 IN FEMALE BRASS IND P \$2.69 EA: 1PC 63563 1/4 IN FEMALE BRASS IND P \$2.69 EA: 1PC 63564 1/4/IN FEMALE BRASS INC. PLU \$2.69: 1PC 63564 1/4/IN FEMALE BRASS INC. PLU \$2.69: 1PC 63559 1/4 IN FEMAL BRASS IND. C \$4.29 EA: 1PC 63564 1/4/IN FEMALE BRASS INC. PLU \$2.69: 1PC 63564 1/4/IN FEMALE BRASS INC. PLU \$2.69: 1PC 63563 1/4 IN FEMALE BRASS IND P \$2.69 EA: 1PC 63563 1/4 IN FEMALE BRASS IND P \$2.69 EA: 1PC 63565 1/4 NPT FEM BRASS TIRE CH \$2.49 EA: 1PC 40131 3/8IN X 30FT AIR HOSE FREE \$37.99 EA: 1PC 97923 1/4 X 20 COILED NYLON AIR \$4.99 EA: 1PC 56710 BRASS IND QUICK COUPLER S \$4.99 EA: 1PC 62329 1/4IN DR PRO LOW PRO RATC \$17.99 EA: 1PC 56813 4 PISTOL GRIP BLOW GUN \$3.99 EA: 1PC 69344 10 PC 3/8 DR SAE COLOR DEE \$12.99 EA: 1PC 93265 10 PC 3/8 DR MET COLOR DEE \$12.99 EA: 1PC 61288 10PC 1/2 DR MET COLOR DEE \$17.99 EA: 1PC 61294 10PC 1/2 DR SAE COLOR DEE \$17.99: 1PC 61333 10PC 1/4IN DR SAE DEEP SO \$9.99 EA: 1PC 61345 10PC 1/4IN DR MET DEEP SO \$9.99 EA: 1PC 61657 5PC SAE FLEX COMB RATH W \$24.99 EA: 1PC 61710 5PC MET FLEX COMB RATCH W \$24.99 EA: 62246 1/2IN DR QUICK RELEASE RA \$14.99 EA: 1PC 56676 BAUER 25FT X 1 IN TAPE MEA \$7.99 EA: 1PC 63644 24IN ADJUSTABLE JUMBO WRE \$28.99 EA: 1PC 63643 18IN ADJUSTABLE JUMBO WRE \$19.99 EA: 1PC 63512 12IN F TYPE WELDING CLAMP \$21.99: 1PC 63512 12IN F TYPE WELDING CLAMP \$21.99 EA: 1PC 56812 30IN TWO DRAWER STORAGE C \$149.99 EA: 1PC 90582 5GAL OIL DRAIL DOLLY \$59.99 EA	149.99	545.63
(20) 425 CS Airlay Wiper HVY 12x13 White, \$39.43/each \$8.00 Misc Charge	8.00	788.60
No supporting documentation available	124.97	-
No supporting documentation available	117.97	-
No supporting documentation available	39.99	-
No supporting documentation available	164.99	-
No supporting documentation available	60.98	-
(20) 425 CS Airlay Wiper HVY 12x13 White, \$39.43/each \$8.00 Misc Charge	8.00	788.60
No supporting documentation available	43.08	-
No supporting documentation available	82.05	-
No supporting documentation available	122.94	-
No supporting documentation available	17.48	-
No supporting documentation available	21.99	-
No supporting documentation available	149.99	-
No supporting documentation available	150.00	-
No supporting documentation available	475.73	-
No supporting documentation available	69.36	-
No supporting documentation available	469.00	-
(20) 425 CS Airlay Wiper HVY 12x13 White, \$39.43/each \$8.00 Misc Charge	8.00	788.60
No supporting documentation available	85.39	-
1PC LTHR VINYL CLNR 16OZ (T02) \$14.72 TOTAL	14.72	-

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Date	Check Number	Vendor Name	Description	Amount
01/27/22	30081231	AIRGAS USA LLC	2 CL O2, 1 CL GG STEEL	124.00
05/26/22	30085694	CAPITAL SANITARY SUPPLY	AIRLAY WIPERS	796.60
06/30/22	30087158	MENARDS - IOWA CITY	SCREWS - STOCK	122.65
06/30/22	30087158	MENARDS - IOWA CITY	MISC STOCK	362.57
07/28/22	30090105	MENARDS - IOWA CITY	2 HORSE FARM	147.80
07/28/22	30090072	FASTENAL COMPANY	SUTLIFF SHOP	32.15
07/28/22	30090165	MH EQUIPMENT COMPANY	CW SKY JACK LIFT	215.48
08/25/22	30091436	CAPITAL SANITARY SUPPLY	AIRLAY WIPERS	1,500.75
09/29/22	30092639	BP LOGIC INC DBA BATTERIES PLUS BULBS OF IA	CEC BULBS	118.00
11/22/22	30094507	BARRON MOTOR SUPPLY	A-4 REAR AXLE	121.62
03/02/23	30098240	MENARDS - IOWA CITY	TIEDOWN STRAPS	12.99
03/02/23	30098240	MENARDS - IOWA CITY	MISC SUPPLIES	98.38
03/02/23	30098240	MENARDS - IOWA CITY	SOLDERING IRON	18.99
03/02/23	30098240	MENARDS - IOWA CITY	SHEETROCK	14.98
03/02/23	30098198	BARRON MOTOR SUPPLY	CW FORD TRUCK	64.22
05/25/23	30101250	MENARDS - IOWA CITY	HOSES	114.97
05/25/23	30101343	THEISENS INC	NUTS/BOLTS	1.16
06/29/23	30102484	WHITE CAP CONSTRUCTION SUPPLY LTD	FOR GRINDING WHEEL	22.71

Audit Notes/Explanation For Classification	Unsupported	Reasonable
(2 CL) Industrial Grade Oxygen, Size 125 High Pressure Steel Cylinder, CGA 540, (1CL) GG STEEL3300 GG 2% OX 8% CD/AR 300	124.00	-
(20) 425CS Airlay Wiper HVY 12x13 White, \$39.43/each	8.00	788.60
(1) SPAX® 5/16" x 8" T-Star Drive Grade 5 HCR Exterior Coated Washer Head PowerLags® Lag Screw - 50 Count \$56.99 (1) GRK® RSS™ 5/16" x 5-1/8" Star Drive Climatek™ Round Head Structural Screw - 40 Count \$35.67 (1) SPAX® 1/4" x 5" T-Star Drive Grade 5 HCR Exterior Coated Washer Head PowerLags® Lag Screw - 50 Count \$29.99. Buyer: Wade Schultz. Per Handwritten Note: Construction Material Supplies/Misc Screws.	122.65	-
(6) SmartStraps® 25' x 2" Yellow Commercial Grade Ratchet Strap with J Hooks \$95.94 (1) Oatey® Acid Brush #2 - 3 Pack \$0.88 (1) 8oz Tinning Flux \$8.49 (1) 4oz Rg Clear PVC Cement \$3.99 (1) 4oz Purple Primer/Cleaner \$3.97 (1) 250' 12/2 NM-B Cable with Ground \$165.00 (1) Legrand® Pass & Seymour White 20-Amp Commercial Duplex Outlet 10-Pack \$24.99 (1) Gardner Bender® 22-6 AWG Wingard Twist Wire Connectors- 50 Count \$4.98 (1) Yellow Wiregard \$3.74 (14) Legrand® Pass & Seymour TradeMaster® White Nylon 1-Gang Duplex Outlet Wall Plate \$8.12 (4) WH 2G Outlet Plate \$3.16 (14) 1-Gang 20 Cu.In. PVC New Work Electrical Switch/Outlet Box \$11.90 (4) 2-Gang 32 Cu.In. PVC New Work Electrical Switch/Outlet Box \$7.92 (1) Charlotte Pipe and Foundry 2" x 10' Solid Core Plain End Sch 40 PVC Pressure Pipe \$19.49. Buyer: Wade Schultz	362.57	-
(1) Grip Fast® 1/4"-20 x 1-1/2" Phillips Drive Stainless Steel Pan Head Machine Screw - 7 Count \$1.74 (1) Grip Fast® 1/4"-20 x 2-1/2" Phillips Drive Stainless Steel Pan Head Machine Screw - 5 Count \$1.74 (1) Grip Fast® 1/4"-20 x 3" Phillips Drive Stainless Steel Pan Head Machine Screw - 4 Count \$1.74 (1) Hom 40 Amp 2-Pole Breaker \$15.58 (6) HOM 20 Amp 1-Pole Breaker \$38.28 (1) 3/4" 66' 3M 33+ ElecTap \$5.97 (3) 3/4" 66' 3M 88 Vinyl Tap \$16.41 (2) Anti-Oxidant Compound 40 \$15.98 (1) 1/2" 5HL 1 Gang SE Box \$6.78 (1) 1 Gang Hor Dup Cover \$3.48 (1) Rubbe Wash 1/4x1-1/2x1/1 \$0.69 (3) Rubb Wash 3/16x1-1/2x1/1 \$2.07 (2) Rubbe Wash 3/8x1-1/4x1/1 \$2.07 (1) Rubbe Wash 1/4x1-1/4x1/1 \$0.69 (1) Yellow Wiregard-200 \$15.99 (1) 1/2" NM Staple-250 \$5.89 (1) WH 20A TR Duplex \$3.99 (1) QO/HOM 12-Trmnl Grnd Bar \$6.97 (1) 1/4-20 x 2 PH PAN MS SS \$1.74. Buyer: Wade Schultz.	147.80	-
No supporting documentation available	32.15	-
No supporting documentation available	215.48	-
(35) 425CS Airlay Wiper HVY 12x13 White , \$42.65/each \$8.00 Misc Charge	8.00	1,492.75
Receipt is cut off so details of purchase aren't provided. 4 @ \$14.75 \$59.00 4 @ \$14.75 \$59.00	118.00	
(1) NOL 50C2M, Deliver to *REDACTED* Solon IA. Unable to confirm what item is and address doesn't bring up anything.	121.62	-
No supporting documentation available	12.99	-
No supporting documentation available	98.38	-
No supporting documentation available	18.99	-
No supporting documentation available	14.98	-
No supporting documentation available	64.22	-
No supporting documentation available	114.97	-
No supporting documentation available	1.16	-
(1) Restocking Fee \$22.71-Restock Fee for Special Order Wheel. Per Handwritten Note: For Grinding Wheel, Ask *REDACTED*.	22.71	-

Report on Special Investigation
of Johnson County Conservation Department

Unsupported Charge Account Transactions
For the Period January 1, 2019 through June 30, 2024

Per General Ledger

Date	Check Number	Vendor Name	Description	Amount
07/27/23	30103426	CUSTOM HOSE & SUPPLIES	SUTLIFF GRAPPLE HOSE	53.23
07/27/23	30103426	CUSTOM HOSE & SUPPLIES	SUTLIFF GRAPPLE HOSE	17.11
07/27/23	30103472	MENARDS - IOWA CITY	EXPANDABLE FOAM	19.90
07/27/23	30103528	CAPITAL SANITARY SUPPLY	AIRLAY WIPERS	1,117.25
08/24/23	30104535	THEISENS INC	2 HORSE FARM INTERIOR	69.99
09/21/23	30105312	MENARDS - IOWA CITY	SUTLIFF SHOP-AIR LINE	5.16
10/26/23	30106814	AE OUTDOOR POWER	HAND GUARD	43.28
11/30/23	30107983	ARNOLD MOTOR SUPPLY LLP	4400	32.76
11/30/23	30107906	CAPITAL SANITARY SUPPLY	WIPER TOWELS	1,117.25
12/28/23	30109143	MENARDS - IOWA CITY	STOCK ORDER	584.12
12/28/23	30109272	ARNOLD MOTOR SUPPLY LLP	A55	153.72
03/28/24	30112133	MENARDS - IOWA CITY	2 HORSE FARM INTERIOR	126.68
05/30/24	30114226	MENARDS - IOWA CITY	NATIVE AMERICAN VISITS- STACKER BOXES	59.98
05/30/24	30114238	PYRAMID SERVICES INC.	CHAINSAW PARTS	713.30
Total				<u><u>\$ 15,754.89</u></u>

Audit Notes/Explanation For Classification	Unsupported	Reasonable
No supporting documentation available	53.23	-
No supporting documentation available	17.11	-
No supporting documentation available	19.90	-
(25) 425CS Airlay Wiper HVY 12x13 White, \$44.37/each \$8.00 Misc Charge	8.00	1,109.25
No supporting documentation available	69.99	-
No supporting documentation available	5.16	-
No supporting documentation available	43.28	-
No supporting documentation available	32.76	-
(25) 425CS Airlay Wiper HVY 12x13 White, \$44.37/each \$8.00 Misc Charge	8.00	1,109.25
(1) 4x10 Solid Core PVC Pipe \$42.93 (1) 4" 60 Deg PVC Elbow \$24.99 (2) 4" 22-1/2 Street El PVC \$31.98 (2) 4" PVC Cleanout Plug \$9.96 (2) 4" PVC Female Adapter \$20.70 (4) 4" Coupling Sch 40 \$35.96 (1) 4" 45 Deg PVC Elbow \$12.44 (3) 4" 2-Way Cleanout Tee \$107.97 (?) 4" 45 Deg PVC Strt Elbow \$8.99 \$14.79 (?) PVC Long Sweep \$22.99 (2) 32 oz Purple Primer NSF \$36.54 (2) 32 oz Hvy Duty PVC Cement \$39.94 (2) 16 oz All Purpose Cleaner \$24.98 (4) Dap Silicone Caulk Clr \$33.96 (1) NIBCO® 1/2" FIP x 3/8" OD 90-Degree Compression 1/4 Turn Angle Valve \$9.39 (1) Wax Bowl Ring W/Eth Foam \$4.49 (1) Wax Bowl Ring W/ Sleeve \$2.69 (3) 2" x 100' PVC Tile Tape \$25.47 (2) 4" x 4" Flex Coupling \$15.98 (1) 4" PVC Wye \$24.99 (1) 4" Long Turn PVC Wye \$31.99. Buyer: Wade Schultz. Per Handwritten Note: Plumbing Parts 2 Horse.	584.12	-
No supporting documentation available	153.72	-
Purchase of Steel mixing bowls for \$7.99, Saran wrap for \$6.81, wax paper for \$4.17, aluminum foil for \$11.34, rolling pin for \$3.99, French vanilla creamer for \$2.75, cleaning pad for \$8.98, sponges for \$4.18, sandwich bags for \$4.00, folgers classic roast for \$9.97, coffeemate french vanilla for \$5.28, measuring cup for \$2.77, measuring cup for \$3.97, bowl colander set for unsure, puffs ultra soft 3pm for \$6.15, oreo rectangular pan for \$2.99, spasoap ultra aloe refill for \$7.49, gallon freexer bags for \$2.00, dishwand brush for \$3.49, Meyers bodywash for \$7.99, can opener for \$8.99, pizza cutter for \$5.99 on 2/13/24 by *REDACTED*.	126.68	-
Purchase of 2 Clear Latching Stacker Storage boxes for \$29.99/ea on 4/18/24 by Larry Gullett.	59.98	-
No supporting documentation available	713.30	-
	<u>\$ 7,347.98</u>	<u>8,406.91</u>

Report on Special Investigation
of Johnson County Conservation Department

Larry Gullet's Improper and Unsupported Credit Card Purchases
For the Period January 1, 2019 through June 30, 2024

Per Credit Card Statement

Date	Vendor Name/Description	Amount
05/09/19	SOUTH SLOPE COOP COMM CO SOUTHSLOPE.SM IA	\$ 144.31
08/05/19	ADOBE * PS CREATIVE CLD 800-833-6687 CA	254.27
12/18/19	IN * BREAD GARDEN MARKET 319-3544246 IA	350.00
04/09/20	WSC * WINDSTREAM PMT & FEE 800-347-1991 AR	486.47
06/09/20	WSC * WINDSTREAM PMTFEE 800-347-1991 AR	141.42
08/11/20	ADOBE INC 800-8336687 CA	254.27
08/16/20	WSC WINDSTREAM CONV FEE 800-347-1991 AR	133.97
08/16/20	WSC * WINDSTREAM CONV FEE 800-347-1991 AR	2.00
04/27/21	CARROLL DIST 08 319-377-5323 IA	3,103.51
04/27/21	CREDIT VOUCHER CARROLL DIST 08 MARION IA	(203.05)
05/04/21	BIG TEN RENTALS IOWA CITY IA	126.50
05/05/21	CARROLL DIST 08 319-377-5323 IA	298.51
03/15/22	YSI 800-765-4974 OH	2,819.80
06/01/22	PPG PAINTS 9831 IOWA CITY IA	140.91
08/04/22	ADOBE INC 800-8336687 CA	239.88
11/01/22	HY - VEE CORALVILLE 1080 CORALVILLE IA	890.47
11/03/22	HY - VEE CORALVILLE 1080 CORALVILLE IA	20.00
05/19/23	IA DNR FEES AND PAYMENTS 515-7258200 IA	180.91
03/24/24	AMZN MKTP US*RH1KK5K82 AMZN.COM/BILL WA	96.25
04/26/24	CARROLL DIST #008 MARION IA	177.89
		<u>\$ 9,658.29</u>

Description per Supporting Documentation

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation provided. Per handwritten note on bank statement, Dept 85.

No supporting documentation provided. Per handwritten note on bank statement, Dept 85.

No supporting documentation provided. Per handwritten note on bank statement, Dept 85.

No supporting documentation provided. Per handwritten note on bank statement, Dept 85.

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

No supporting documentation available

Report on Special Investigation
of Johnson County Conservation Department

Wade Schultz's Improper and Unsupported Credit Card Purchases
For the Period January 1, 2019 through June 30, 2024

Per Credit Card Statement				
Date	Vendor Name/Description	Amount	Description per Supporting Documentation	
03/15/19	AMZN MKTP US * MI3YF1RG2 AMZN.COM/BILL WA	\$ 9.53	Purchased 1 iPhone SE Case, Trianium Protax Series Ultra Protective Case for Apple iPhone SE (2016) & iPhone 5S Dual Layer + Shock-Absorbing Hard Bumper Cover for \$8.99 plus \$.54 for estimated tax to be collected, totaling \$9.53 on 3/14/19. Shipped to Johnson County Conservation 2048 Hwy 6 NW Oxford IA	
04/12/19	MENARDS CEDAR RAPIDS S CEDAR RAPIDS IA	29.91	Purchased 3 @ \$7.79 each 3/4 " FEM Brass Adapt \$23.37, 1 @ \$3.29 3/4X10' Copper Pipe Str, 1 @ \$1.29 3/4"X10' Galv Pip Stra \$27.95 plus \$1.96 Tax Linn-IA 7% totaling \$29.91	
04/18/19	HD SUPPLY WHITE CAP # 105 IOWA CITY IA	72.99	Purchased 7pc Cush Grip Screwdriver Set Klein for \$72.99 on 4/17/19. Shipping Method shows as Walk In, but Sold To/Ship To on Invoice shows Johnson County Fairgrounds Agricultural Association *REDACTED* Iowa City IA	
09/11/19	WOOD - MIZER LLC 317-271-1542 IN	79.60	Purchased 1 Strap Kit, Metal Brake Retro @ \$68.20 plus \$11.40 Freight, totaling \$79.60 on 9/10/2019. Customer Information Richard Schwab 2501 Sugar Bottom Rd NE Solon IA Shipped To *REDACTED* Solon IA. On the invoice, that information has been crossed out.	
09/15/19	WOOD - MIZER LLC 317-271-1542 IN	36.98	Purchased 1 Bottle, Water Lube w/Cap @ \$22.73 plus \$14.75 Freight, totaling \$36.98 on 9/13/2019. Customer Information Richard Schwab 2501 Sugar Bottom Rd NE Solon IA Shipped To *REDACTED* Solon IA. On the invoice, that information has been crossed out.	
09/25/19	WOOD - MIZER LLC 317-271-1542 IN	358.06	Purchased 1 Label, Resharp Shipping @ \$18, 16 Fee, 209" & Less Blade Resharpen @ \$8 each, 8 Blade Qty -1, .045 x1 1/4 x 158; 9 @ \$20.03 each, 1 box, 18x18x26 (blade-resharp) @ \$5.50, 1 box, 18x18x16 printed @ \$4.62 plus \$41.70 freight, totaling \$358.06 on 9/24/2019. Customer Information *REDACTED* Solon IA Shipped To *REDACTED* Solon IA.	
10/06/19	FREEMAN LOCKSMITHING LLC IOWA CITY IA	500.00	No supporting documentation provided	
02/02/20	FREEMAN LOCKSMITHING LLC IOWA CITY IA	90.00	Purchased Sargent Medeco Keymark cylinder @ \$90.00 on 1/31/2020. Per handwritten note, North Shop Locks. Shipping Address Johnson Co Conservation 2048 Hwy 6 NW Oxford IA.	

Improper	Unsupported	Auditor Notes/Explanation for Classification
\$ 9.53	-	Auditor will consider improper because the case is for personal use since Mr. Schultz only receives a stipend for his phone bill and is not part of the dept's actual phone plan
-	29.91	Will consider unsupported as items purchased could be used for personal use. Per handwritten description is for Plumbing. In addition, per conversation with Dept staff - "This is questionable - he is notorious for just saying what line item to put it in - not what project"
-	72.99	
79.60	-	Will consider improper because although the Schwabb property is part of the Dept, the items were shipped to *REDACTED*, who is not an employee of the dept.
36.98	-	Will consider improper because although the Schwabb property is part of the Dept, the items were shipped to *REDACTED*, who is not an employee of the dept.
358.06	-	Will consider improper because although the Schwabb property is part of the Dept, the items were shipped to *REDACTED*, who is not an employee of the dept.
-	500.00	
-	90.00	

Report on Special Investigation
of Johnson County Conservation Department

Wade Schultz's Improper and Unsupported Credit Card Purchases
For the Period January 1, 2019 through June 30, 2024

Per Credit Card Statement

Date	Vendor Name/Description	Amount	Description per Supporting Documentation
12/18/20	AMZN MKTP US * ZD0M30VN3 AMZN.COM/BILL WA	25.00	Purchased 1 Home Basic 3 Piece Vinyl Coated Steel Dish Drainer Rack, Air Drying and Organizing Dishes, Side Mounted Cutlery Holder, Black @ \$25 on 12/17/20. Shipped to Johnson County Conservation Dept 2048 Hwy 6 NW Oxford IA.
02/28/21	SCHNOEBELEN INC 319-648-2481 IA	129.65	Purchased 1 3712201M2 Disconnect @ \$114.40 plus \$15.25 shipping, totaling \$129.65 on 2/24/21. Sold to 414 Johnson Soil & Water Con 2048 Hwy 6 Oxford IA.
04/06/21	CARROLL DIST 08 319-377-5323 IA	3,331.70	No supporting documentation provided. Per handwritten note on bank statement, Dept 85.
05/06/21	CARROLL DIST 08 MARION IA	611.60	No supporting documentation provided. Per handwritten note on bank statement, Dept 85.
05/07/21	CARROLL DIST 08 MARION IA	151.91	No supporting documentation provided. Per handwritten note on bank statement, Dept 85.
09/16/21	NOVAK AUTOMOTIVE CEDAR RAPIDS IA	47.50	Item purchased @ \$47.50 on 9/14/21. Invoice is illegible, but handwritten note states Genie lift
01/28/22	GORDON LUMBER MOUNT VERNON IA	698.00	Purchased 1 30L Eco Poxy @ \$665, 1 Eco Bucket @ \$10, 1 Metallic Pigmgnt Midnight @ \$11.50 and 1 Metallic Pigmgnt Avocado @ \$11.50, totaling \$698 on 1/26/22.
06/17/22	CARROLL DIST # 008 MARION IA	186.25	No Supporting Documentation Provided
07/10/22	CARROLL DIST # 008 MARION IA	1,165.05	No Supporting Documentation Provided
08/10/22	CREDIT VOUCHER \$ CARROLL DIST # 008 MARION IA	(89.91)	Refund received on 8/9/22 \$89.91 for refunded tax.
09/01/22	MOMAX SALES INC . OZARK MO	166.75	Purchased 5 Chemi Cure (Truck) @ \$21.10/each, 4 Inserting Tool (Truck) @ \$7.00/each and 4 Rasp/Reamer (Heavy Duty) @ \$20.80, plus \$12.45 freight, Shipped to Johnson County Conservation 2048 Hwy 6 Oxford, IA 52322 totaling \$166.75 on 8/31/22.

Improper	Unsupported	Auditor Notes/Explanation for Classification
-	25.00	
-	129.65	
-	3,331.70	
-	611.60	
-	151.91	
-	47.50	
-	698.00	
-	186.25	
-	1,165.05	
-	(89.91)	
-	166.75	

Report on Special Investigation
of Johnson County Conservation Department

Wade Schultz's Improper and Unsupported Credit Card Purchases
For the Period January 1, 2019 through June 30, 2024

Per Credit Card Statement			
Date	Vendor Name/Description	Amount	Description per Supporting Documentation
03/01/23	WALMART.COM 800-966-6546 AR	39.21	Purchased 3 CIPA Mirrors 48600 Convex Mirror Full Size @ \$36.99 plus \$2.22 taxes, totaling \$39.21 on 02/27/23. Per handwritten note, Mirrors for dump truck and electric vehicle.
05/02/23	HY - VEE F & F OTTUMWA 5505 OTTUMWA IA	52.65	No Supporting Documentation Provided.
Total		<u>\$ 7,692.43</u>	

Improper	Unsupported	Auditor Notes/Explanation for Classification
39.21	-	Per Conversation with Conservation officials they could not tie this purchase to any work done to department vehicles. Considered improper.
-	52.65	
<u>\$ 523.38</u>	<u>7,169.05</u>	

Report on Special Investigation
of the
Johnson County Conservation Department
Staff

This special investigation was performed by:

Ryan T. Jelsma, CFE, Manager
Priscilla M Ruiz Torres, Senior II Auditor
Jessica M. Wares, Staff Auditor

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

Melissa J. Finestead, CFE
Deputy Auditor of State

Appendices

**Report on Special Investigation
of the
Johnson County Conservation Department**

Report on Special Investigation
of the
Johnson County Conservation Department
Copy of Anonymous Letters Sent to Conservation Board

CONSERVATION BOARD

Report on Special Investigation
of the
Johnson County Conservation Department

Copy of Anonymous Letters Sent to Conservation Board

Concerned Conservationists,

At some point please stop the mis-management and theft. Take a look at Larry Gullett's history, multiple firings and lawsuits because he is not a good employee, and not a good person. He violates the county handbook, law, fair labor standards, and human rights non-stop. Just take a look at his history and what he is now doing in Johnson County.

Wade Shultz is stealing truckloads of material things that belong to Johnson County, this has all been documented, I will challenge the reader to find this, it is everywhere. Larry Gullett is giving Wade Schultz the approval to do this. All work done at the Schultz compound is Johnson County material, and Johnson County equipment, Conservation staff also works at the Gullett compound, all this is done with Gullett's direction.

The challenge is to visit with staff and area users, to help understand the magnitude of this. It will end in the next year then citizens will proceed to pay these two large sums of money on the backs of tax payers to their families. [REDACTED]

[REDACTED]

[REDACTED]

Report on Special Investigation
of the
Johnson County Conservation Department

Copy of Anonymous Letters Sent to Conservation Board

Parties of Concern,

It's time to stop what is going on with Johnson County Conservation Board, PLEASE. I will speak for the thousands that enjoy our local conservation system and used to be proud of it. Wade Schultz has financially destroyed this organization and Larry Gullett is allowing it. These two work together and it is all documented, just speak to the correct people, and you will see. The director has destroyed all projects on his watch, and grossly over paid for them with monies that is not his. The Operations Super has stolen from every resource conservation has, he keeps a county truck out of Johnson County, his daughter was on conservation's payroll and did not even work for conservation at the time (this does not include theft of county resources).

Larry Gullett is in the process of repeating history with Native Americans. 20K in Johnson County resources has already gone to the Iowa Tribe (in gifts and bribery), and not for the betterment of the tribe, only to make Gullett look good. Look at Gullett's history, you be the decider?

This group only wants to open your eyes, so you can decide. I hope you will look into these two and the mountains of illegal activity at the expense of the Conservation Board, and citizens of Johnson County, and all Native Americans.

We will start this off, in the past two years, has Gullett or Schultz been to work with Johnson County Conservation? Can we find them in their office? Where are they? Do they work for other agencies? How much do they get paid, are they accountable? Please look through Gullett's smooth talking, and hold him accountable.

Appendix 2

Report on Special Investigation of the Johnson County Conservation Department

Copies of Pictures of Concrete Work Done by Department
Staff at Dubuque Street Trail



Report on Special Investigation
of the
Johnson County Conservation Department

Copies of Pictures of Concrete Work Done by Department
Staff at Dubuque Street Trail



Appendix 2

Report on Special Investigation
of the
Johnson County Conservation Department

Copies of Pictures of Concrete Work Done by Department
Staff at Dubuque Street Trail



Report on Special Investigation
of the
Johnson County Conservation Department

Copies of Pictures of Concrete Work Done by Department
Staff at Dubuque Street Trail



Appendix 2

Report on Special Investigation of the Johnson County Conservation Department

Copies of Pictures of Concrete Work Done by Department
Staff at Dubuque Street Trail



Report on Special Investigation
of the
Johnson County Conservation Department

Copies of Pictures of Concrete Work Done by Department
Staff at Dubuque Street Trail



**Report on Special Investigation
of the
Johnson County Conservation Department**

Report on Special Investigation
of the
Johnson County Conservation Department

Copies of Pictures of Mr. Schultz's Removal and Use of Department
Equipment for Personal Use at his Residence



Appendix 3

Report on Special Investigation of the Johnson County Conservation Department

Copies of Pictures of Mr. Schultz's Removal and Use of Department
Equipment for Personal Use at his Residence



Report on Special Investigation
of the
Johnson County Conservation Department

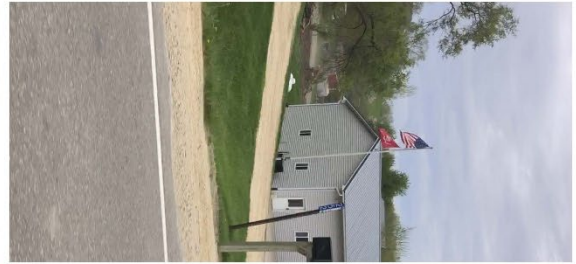
Copies of Pictures of Mr. Schultz's Removal and Use of Department
Equipment for Personal Use at his Residence



Appendix 3

Report on Special Investigation of the Johnson County Conservation Department

Copies of Pictures of Mr. Schultz's Removal and Use of Department
Equipment for Personal Use at his Residence



Report on Special Investigation
of the
Johnson County Conservation Department

Copies of Pictures of Mr. Schultz's Removal and Use of Department
Equipment for Personal Use at his Residence



Report on Special Investigation
of the
Johnson County Conservation Department

Copy of Facebook Post by Mr. Schultz's Wife of a Walnut Desk



Report on Special Investigation
of the
Johnson County Conservation Department

Copy of Facebook Post of Beams



Report on Special Investigation
of the
Johnson County Conservation Department

Copy of Picture Illustrating Department Firewood Loaded in
Mr. Schultz's County Truck



Report on Special Investigation
of the
Johnson County Conservation Department

Equipment Misuse Picture – Mr. Gullett

