



2017 Reaudit Report Findings

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Background: On November 9th, 2017 the Office of Auditor of the State of Iowa released a reaudit report for the period between July 1st, 2015 and June 30th, 2017. The reaudit was performed at the request of a County official pursuant to Section 11.6(4)(a)(2) of the Code of Iowa.

Notable Changes: Ken Rasing was the previous Emergency Management Coordinator, working for the Emergency Management Commission until March 31th, 2017. Austen Seely is the current Emergency Management Coordinator, serving from February 1st, 2017 to present.

The Emergency Management Directors' followed the Chickasaw County Handbook until September 26th, 2017 and now follow the most current edition of the Chickasaw County Emergency Management Handbook effective September 26th, 2017.

As identified in the attached report on page 5, the Auditor performed a reaudit on the following related to the Emergency Management Agency:

1. (4.) Reviewed selected timesheets for the Emergency Management Director [for proper approval and to determine whether leave was properly recorded.]
2. (5.) Reviewed the allocation method for the Emergency Management Director's salary and vacation payout to determine whether payout was properly allocated.
3. (13.) Examined certain credit card transactions to determine whether the purchases were properly supported and met the requirements of public purpose as defined in an Attorney General's Opinion dated April 25, 1979.

Transparency:

This report was reviewed and published by the Emergency Management Commission in the interest of transparency. Any questions within the document should be forwarded to the Emergency Management Office at 641-394-2406.

Detailed Findings:

Page 9 of the reaudit report identified several questionable expenditures relating to the Emergency Management Agency. Below, a list of the findings were first identified by letters and further evaluated below. A complete receipt for each expenditure can be found on file in the Emergency Management Office.

	Paid To	Purpose	Department	Amount
A	Card Services	Late fee and interest on credit card	Emergency Management	32
B	Caseys General Store	Pizza	Emergency Management	129
C	Cheesecake Factory Des Moines	Meals and drinks for five (only three guests noted on the receipt) - the Emergency Management Director, two unknown guests and two additional meals	Emergency Management	119
D	Cheesecake Factory	Meals and drinks for five (only two guests noted on the receipt) - the Emergency Management Director, one unknown guest and three additional meals	Emergency Management	132
E	EZ Custom Wristbands	500 glow in the dark wristbands	Emergency Management	193
F	Hibachi Grill Buffet West Des Moines	Unsupported meal	Emergency Management	17
G	Iowa Emergency Medical Services Association	Annual conference and trade show registration for Chickasaw Ambulance Service, Inc., a for-profit organization	Emergency Management	280
H	Jethro's BBQ Des Moines	Meals and drinks for the Emergency Management Director and five unknown guests	Emergency Management	119
I	Jethro's BBQ West Des Moines	Meals and drinks for Emergency Management Director and six unknown guests	Emergency Management	153
J	Kwik Star	King size Twix candy bar	Emergency Management	2
K	The Mint	Pizza	Emergency Management	161
L	New Hampton Southgate Inn	Local lodging for two unknown guests	Emergency Management	69
M	Texas Roadhouse Urbandale	Unsupported meal	Emergency Management	13
				1,419

A. Paid to: Card Services

Date: 01/07/2016

Amount: \$32.55

Description: Finance Charge \$32.55

Occurrence: The finance charge indicated occurred for the statement closing date of 12/20/2015.

The prior statement closed on 11/20/2015 was received on 12/11/2015 the claim was paid on 12/15/2015. The due date for this claim was on 12/14/2015. Due to claim processing time this instance was unavoidable. The Emergency Management Agency had contacted the vendor and asked if the fee could be waived, however, the vendor denied the ability to waive the fee.

Resolution: The Emergency Management Agency should contact the vendor and ask for an extended billing cycle, to allow more time between receiving the bill and paying the bill or seek other vendors that will allow similar procedure. An alternative solution would be to allow for online receipt of the statement.

B. Paid to: Casey's General Store

Date(s): 1/22/2016, 01/10/2017, 04/26/2017

Amount(s): \$27.81, \$57.74 \$42.80

Description: Pizza

Occurrence:

01/22/2016 – Pizza for the 01/20/2016 Rescue Training. Approved expenditure as defined in the retention and incentives policy. The pizza was not paid for until 01/22/2016 due to the Directors absence.

12/07/2016 – Pizza for the Rescue Meeting. Approved as defined in retention and incentives policy.

04/26/2017 – Pizza for training was picked up on Wednesday April 19th, 2017 for Rescue Training, however was not paid for until Wednesday April 26th, 2017 due to the Director being unavailable. Approved as defined in the retention and incentives policy.

Resolution: On each claim the Director or their designee, should write the purpose for purchase. For example, supportive meals during training shall be written as "monthly training" or "recruitment and retention," as defined in the First Responder/Rescue retention and incentives policy. Additionally, to alleviate the delay in purchasing, a second card holder should be identified and authorized to make purchases in the absence of the Director.

C. Paid to: Cheesecake Factory

Date(s): 11/12/2015

Amount(s): \$119.46

Description: 5 meals, 3 deserts

Occurrence: Meals for 2015 Iowa EMS Association Conference (IEMSA)

Resolution: This purchase is an approved expense as business related travel. At the time of the purchase, each member was allotted \$25.00 per day for meals. There were five personnel who attended this event. To provide future clarity, the Agency Director should submit in writing along with the claim, the names of personnel who attended and the purpose for attending. IE: John Doe – IEMSA 2015.

D. Paid to: Cheesecake Factory

Date(s): 11/10/2016

Amount(s): \$132.13

Description: 5 meals, 4 deserts

Occurrence: 2016 Iowa EMS Association Conference (IEMSA)

Resolution: This purchase is an approved expense as business related travel. At the time of the purchase, each member was allotted \$25.00 per day for meals. There were five personnel who attended this event. The allocation per day was exceeded by \$7.13. This cost was reimbursed by the previous Emergency Management Coordinator and documented in the Auditors Office. Members may continue to receive the allocation as defined in the Emergency Management Handbook. Any cost overages shall be covered by the member/employee. To provide future clarity, the Agency Director should submit in writing along with the claim, the names of personnel who attended and the purpose for attending. IE: John Doe – IEMSA 2015.

E. Paid to: EZ Custom Wristbands

Date(s): 05/02/2016

Amount(s): \$193.00

Description: "Chickasaw County 911" Glow in the Dark White Wristbands

Occurrence: 500 wristbands stating "Chickasaw County 911" were purchased as a public relations effort to promote the awareness of 911 throughout 2016. The wristbands were dispersed at public relations events such as parades and fundraisers.

Resolution: The Emergency Management Agency should create a Public Relations Policy that defines allowable expenses for public relation activities.

F. Paid to: Hibachi Grill and Buffett, West Des Moines

Date(s): 10/24/2016

Amount(s): \$16.61

Description: Meals

Occurrence: \$16.61 in meals as a result of the 2016 NENA Conference.

Resolution: This purchase is an approved expense as business related travel. At the time of the purchase, each member was allotted \$25.00 per day for meals. Receipt is not itemized. To provide future clarity, the Agency Director should submit in writing along with the claim, the names of personnel who attended and the purpose for attending. IE: John Doe – NENA 2016. Additionally, the receipt should be itemized as required in the current Emergency Management Handbook.

G. Paid to Iowa EMS Association, Conference registration for Jeremy McGrath

Date(s): 10/29/2016

Amount(s): \$280.00

Description: Conference Registration

Occurrence: IEMSA 2016 Conference Registration

Resolution: The Emergency Management Agency shall not purchase conference registration, meals, or other business-related expenses for members attending events as other agencies. In this instance, the attendee was a current member of the Rescue Squad and an outside agency. Due to the reliance on members in the agency, it should be the intent of the Agency to provide training to members regardless of "outside" commitments, with the understanding that the member shall attend the training as a member of the Rescue Squad and not represent another outside agency. The funds identified in this claim were received from the State of Iowa, Bureau of EMS and are available to public and private agencies providing EMS within Chickasaw County.

H. Paid to: Jethro's BBQ West Des Moines

Date(s): 11/15/2015

Amount(s): \$119.46

Description: 5 meals

Occurrence: 5 meals were purchased by 5 personnel attending the 2015 IEMSA conference.

Resolution: This purchase is an approved expense as business related travel. At the time of the purchase, each member was allotted \$25.00 per day for meals. There were five personnel who attended this event. To provide future clarity, the Agency Director should submit in writing along with the claim, the names of personnel who attended and the purpose for attending. IE: John Doe – IEMSA 2015.

I. Paid to: Jethro's BBQ

Date(s): 11/11/2016

Amount(s): \$153.00

Description: 5 meals

Occurrence: 2016 Iowa EMS Association Conference (IEMSA)

Resolution: This purchase is an approved expense as business related travel. At the time of the purchase, each member was allotted \$25.00 per day for meals. There were five personnel who attended this event. The allocation per day was exceeded by \$28.00. This cost was reimbursed by the membership. Members may continue to receive the allocation as defined in the Emergency Management Handbook. Any cost overages shall be covered by the member/employee. To provide future clarity, the Agency Director should submit in writing along with the claim, the names of personnel who attended and the purpose for attending. IE: John Doe – IEMSA 2016.

J. Paid to: Kwik Star

Date(s): 05/12/2017

Amount(s): \$1.99

Description: King Size Twix Ice Cream Bar

Occurrence: 2017 University of Okaboji Conference

Resolution: This purchase is an approved expense as business related travel. At the time of the purchase, each employee was allotted \$25.00 per day for meals. To provide future clarity, the Agency Director should submit in writing along with the claim, the names of personnel who attended and the purpose for attending. IE: John Doe – Okaboji Conference.

K. Paid to: The Mint Protivin

Date(s): 08/30/2016

Amount(s): \$160.50

Description: 13 Pizzas

Occurrence: 13 pizzas were purchased at The Mint by Chickasaw Rescue at 12:07pm and was for rehabilitation and replenishment for fire department and rescue staff that had performed at a prolonged incident on the indicated date.

Resolution: The Emergency Management Agency should establish a policy to define when the purchase of meals is acceptable during incidents.

L. Paid to: Southgate Inn New Hampton

Date(s): 05/26/2016

Amount(s): \$69.44

Description: 1 Night (2 Guests) at the Southgate Inn

Occurrence: A single night hotel stay was purchased at 00:00 (midnight) on 05/26/2016. The hotel was purchased by the Director for (2) two guests who were members of a dive team responding to assist the Emergency Management Agency with a search.

Resolution: The Emergency Management Agency should establish a policy defining when it is appropriate to provide temporary housing to outside agencies.

M. Paid to: Texas Roadhouse Johnston, IA

Date(s): 03/09/2016

Amount(s): \$12.86

Description: Texas Roadhouse Meals

Occurrence: 2016 NENA Conference - \$12.86 of meals were purchased.

Resolution: This purchase is an approved expense as business related travel. At the time of the purchase, each employee was allotted \$25.00 per day for meals. The receipt is not itemized. To provide future clarity, the Agency Director should submit in writing along with the claim, the names of personnel who attended and the purpose for attending. IE: John Doe – NENA 2016 Conference. Additionally, all receipts should be itemized as defined in the Emergency Management Handbook.

End of Report.