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NEWS RELEASE

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FOR RELEASE

April 18, 2023

Auditor of State Rob Sand today released a report in a special investigation of the City of Stanwood Fire Department for the period December 1, 2020 through April 30, 2022. The special investigation was requested by City officials as a result of concerns regarding how transactions from the Departments fundraising account were handled.

Sand reported the special investigation identified \$4,403.84 of improper disbursements, \$3,159.28 of unsupported disbursements and \$188.50 of undeposited collections related to the fundraising account. The \$4,403.84 of improper disbursements includes:

- \$1,713.91 of personal purchases by Ryan Pierce,
- \$2,141.43 of improper disbursements to other vendors,
- \$786.00 of ATM Withdrawals,
- \$450.00 of improper payments to fill a personal propane tank, and
- \$407.80 of improper reimbursement checks to Mr. Pierce.

The \$3,159.28 of unsupported disbursements included payments to Mr. Pierce, Tipton Family Foods, Walmart, and Dollar General. The \$188.50 of undeposited collections includes collections received for the sale of t-shirts and tickets for a gun raffle.

Sand also reported, it was not possible to determine if any additional improper disbursements were made or if all collections were properly deposited during the period of the investigation because adequate records were not available.

The report includes recommendations for the City to strengthen internal controls, such as improvements to segregation of duties, maintaining supporting documentation for all expenditures, and maintaining adequate financial records including ledgers, receipt books, and bank reconciliations.

Copies of the report have been filed with the Cedar County Sheriff's Office, the Division of Criminal Investigation, the Cedar 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
CITY OF STANWOOD FIRE DEPARTMENT
FOR THE PERIOD
DECEMBER 1, 2020 THROUGH APRIL 30, 2022**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary	
Background Information	5-6
Detailed Findings	6-16
Recommended Control Procedures	16-18
Exhibit:	<u>Exhibit</u>
Summary of Findings	A 21
Purchases from Casey's	B 22-25
Purchases from Restaurants and Grocery Stores	C 26-29
Purchased from Other Vendors	D 30-39
Staff	40



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Auditor of State's Report

To the Mayor and Officials of the City of Stanwood and
the Stanwood Fire Department:

As a result of concerns regarding the propriety of certain financial transactions of the City of Stanwood Fire Department and its fundraising account (Department), we have applied certain tests and procedures to selected financial transactions of the Department for the period December 1, 2020 through April 30 2022, except as identified. Based on a review of relevant information and discussions with current and former City officials and personnel, we performed the following procedures:

- (1) Determined if the Fire department's fundraising account was a separate legal entity.
- (2) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (3) Reviewed activity in the City's fund records for the Department to identify any unusual activity. We also examined certain deposits to the City's fire department fund accounts to determine if any of the funds were related to fundraising during the period December 1, 2020 through April 30, 2022.
- (4) Reviewed activity in the Fundraising bank account (account) to identify any unusual activity. We also examined certain deposits to the account to determine the source, purpose, and propriety of each deposit.
- (5) Examined available supporting documentation for all disbursements from the City's bank accounts for the Department's Fundraising bank account to determine if they were properly supported by adequate documentation, and appropriate for Department operations.
- (6) Reviewed available City Council meeting minutes to identify significant actions, if any, related to the Department or its Fundraising account.
- (7) Interviewed Ryan Pierce, the former Fire Chief to obtain an explanation for certain transactions from the Fundraising account.

The procedures identified \$4,403.84 of improper disbursements, \$3,159.28 of unsupported disbursements and \$188.50 of undeposited collections. We were unable to determine if additional amounts were improperly disbursed or if all donations and fundraiser collections were properly deposited because adequate documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** 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, other matters might have come to our attention which would have been reported to you.

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

We would like to acknowledge the assistance extended to us by the officials and personnel of the City of Stanwood, the Stanwood Fire Department, and the Cedar County Sheriff's Office, during the course of our investigation.

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

ROB SAND
Auditor of State

April 11, 2023

City of Stanwood Fire Department

Investigative Summary

Background Information

The Stanwood Fire and Rescue Department (Department) is located in Stanwood, Iowa in Cedar County. The Department's goal is to provide a protection program through a cost-efficient approach to emergency response, fire code application, and public fire education. The Department serves the City of Stanwood and provides mutual aid to the various cities and townships. Department operations are overseen by the Fire Chief who is appointed by the Stanwood City Council. Mr. Pierce was appointed as the Fire Chief on December 18, 2020. He resigned as Chief on April 30, 2022.

The Department's primary revenue sources are from contracts with surrounding townships to provide fire and emergency services to the townships. All funds received under the contracts are deposited with the City and recorded in the City's accounting system.

The City is responsible for paying for the operations of the Department including the purchase, repair, and maintenance of its vehicles and equipment, fuel, communication equipment, utilities, education, training, and other operating expenses. In order to pay for the operations of the Department, the City budgets funds from its General Fund annually. Additionally, the City holds a money market account for trust money given to the city for the Ambulance and Fire Department which can be used for purchasing special items such as a new fire truck. The City and Department do not bill individuals for fire and ambulance service calls.

All Department disbursements paid for by the City are made by check. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. The bills are entered into the accounting system and checks are generated prior to the meeting addressed to the vendor. After the City Council approves the bills, the Mayor signs the checks at the meeting and City Clerk countersigns the checks afterwards. The checks are then sent out to the vendor.

According to Department and City officials, the Department has a separate bank account for fundraising activities. The bank statements provided include the name "Stanwood Fire department." The City was aware of the outside account and had no oversight of the account. Mr. Pierce had access to the fundraising bank account. In addition, his wife was the Treasurer for the fundraising bank account. The Department does not have a separate association registered with the Secretary of Stats as a nonprofit corporation.

The bank statements for the City and Department's fundraising bank accounts are delivered to the City Clerk at City Hall. When the statements are received, the Clerk puts the Department's fundraising statements in a box for the Chief to pick up. The Departments fundraising bank statements are usually not opened by the City Clerk prior to the statements being given to the Department.

The main revenue sources for the fundraising account included donations and contributions received during fundraising events, including the Tenderloin supper, T-shirt fundraiser, and a gun raffle. In past years, a pancake breakfast was also held as a fundraising event. According to the current Fire Chief, a vote would be needed for money to be taken out of the fundraising account. Any votes would be documented in the Department's minutes. However, the Department could not locate copies of all minutes for the period of our investigation. The current Fire Chief also stated that supporting documentation was not required to be submitted for disbursements from the fundraising account while Mr. Pierce was the Fire Chief. In addition, prior to Mr. Peirce becoming the Fire Chief, the previous Fire Chief provided financial information to the City Council.

According to the Clerk, in April 2022 she opened the Department's fundraising bank statement and noted several unusual debit card transactions such as, plumbing supplies, multiple ATM withdrawals,

a transaction at Veridian Credit Union, and a payment to the City of Stanwood. The City Clerk looked up the payment to the City and discovered it was for a water bill associated with a property owned by Mr. Pierce. Our office followed up and discovered the water bill was for a home that Ryan and Kim Pierce owned.

After discovering these charges, the City Clerk reached out and contacted the bank where the Department's fundraising account was held. The City Clerk was told there was only \$4.00 in the account. According to the City Clerk, a bank representative told her the debit card was in Kim Pierce's name as the Treasurer. The Department's Secretary who was listed on the account was contacted by the bank. After receiving the call and the bank statements, the Department's Secretary and City Clerk went through the bank statements together. Based on their review, they identified concerns with disbursements to Plumb Supply and Veridian Credit Union.

In a letter emailed to the City and signed by Mr. Pierce on April 11, 2022, he noted a \$1,165.00 purchase from Veridian Credit Union, a \$497.00 payment to the City of Stanwood, and a payment of \$51.91 to McDonald's as being personal purchases. In the letter he stated, "These transactions were done as a result of an accident--the department credit card must have auto filled on my phone when I went to make the payment." He further stated "but I was never asked or allowed to go over the charges at the meeting with the Mayor last night. I was just accused without allowing me to explain and I was forced to resign." In a text message dated April 10, 2022, Mr. Pierces' wife also resigned as Treasurer of the Department.

As a result of the concerns identified, City officials requested the Office of Auditor of State review the City Fire Department financial records. We performed the procedures detailed in the Auditor of State's Report for the period December 1, 2020 through April 30, 2022.

Detailed Findings

The procedures performed identified \$4,403.84 of improper disbursements, \$3,159.28 of unsupported disbursements, and \$188.50 of undeposited collections from fundraising for the period December 1, 2020 through April 30, 2022.

The \$4,403.84 of the improper disbursement identified include

- \$1,713.91 of personal purchases by Ryan Pierce,
- \$2,141.43 of improper disbursements to other vendors,
- \$786 of ATM Withdrawals,
- \$450.00 of improper payments to fill a personal propane tank, and
- \$407.80 of improper reimbursement checks to Mr. Pierce.

The \$3,159.28 of unsupported disbursements included payments to Mr. Pierce, Tipton Family Foods, Walmart, and Dollar General. The \$188.50 of undeposited collections includes collections received for the sale of t-shirts and tickets for a gun raffle. The funds were collected using a Venmo account with the username "@StanwoodFire."

We conducted an interview with Mr. Pierce on December 1, 2022 to obtain explanations for the improper transactions identified. During the interview, he described certain purchases, and answered questions regarding the fundraising account and fundraising events. The information Ms. Pierce provided is described in the following sections of this report.

IMPROPER DISBURSEMENTS

As previously stated, the Department has a fundraising bank account which is administered by the Fire Chief and the Treasurer. The City does not provide any oversight of the account but was aware of the account and believed it was a separate nonprofit entity. As previously stated, Mr. Peirce was the Fire

Chief and oversaw the fundraising account. We scanned all disbursements and redeemed checks from the fundraising bank account for the period December 18, 2020 through April 30, 2022.

Using the available supporting documentation, discussions with City and Department officials, we classified disbursements from the account as improper, unsupported, or reasonable. Disbursements were classified as improper if they were personal in nature or not reasonable for operations of the Department. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to Department operations or was personal in nature. Other disbursements were classified as reasonable if it appeared they were for Department operations.

The improper disbursements identified from the Department’s fundraising account are explained in detail in the following paragraphs.

Personal Purchases

As previously stated, in a letter dated April 11, 2022 signed by Mr. Pierce, he identified three disbursements from the fundraising bank account as personal in nature. The three purchases are listed in **Table 1**.

Table 1

Post Date	Description per Bank Statement	Amount
02/22/22	DBT CRD 0658 02/22/22 00051719 MCDONALD S M2039 WEST BRANCH IA Card# 5105	\$ 51.91
03/01/22	DBT CRD 2155 02/28/22 00003030 PP*VERIDIAN CREDIT UNI WATERLOO IA Card# 5105	1,165.00
03/16/22	DBT CRD 0101 03/16/22 00089120 GPS *CITY OF STANWOOD 888-6047888 IA Card# 5105	497.00
Total		<u>\$ 1,713.91</u>

Mr. Pierce did not provide any explanation for the payments listed in **Table 1**, except for the information he included in his letter to the Mayor stating “... the department credit card must have auto filled on my phone when I went to make the payment.” **(2003.006)** The City Clerk was able to determine the \$497.00 payment made on March 16, 2022 was a “Utility Payment” of \$482.00 plus a \$15.00 fee made online for a property for Kimberly Pierce at 301 3rd Ave, Stanwood, IA.

Because Mr. Pierce identified the three disbursements listed in **Table 1** as personal, the \$1,713.91 is included in **Exhibit A** as improper disbursements.

Reimbursements to Ryan Pierce

Using the Department’s fundraising bank statements and images of the redeemed checks, we identified 10 checks issued to Ryan Pierce totaling \$2,409.65. The Department was unable to provide supporting documentation for these 10 disbursements. Based on Mr. Pierces letter, notations made on the memo line of the redeemed checks, information provided by Department and City officials, and a meeting with Mr. Pierce, three checks totaling \$407.80 were determined to be improper reimbursements to Mr. Pierce. The three checks are listed in **Table 2**.

Table 2

Check Date	Check Number	Notation on Memo Line	Amount
12/15/20	3295	Donation to Nursing Home	\$ 91.80
05/24/21	3301	Nebraska Trip	206.00
11/08/21	5325	Breakfast	110.00
Total			<u>\$ 407.80</u>

- Check number 3295 for \$91.80 issued on December 15, 2020 – The memo line on the check includes the notation “Donation to a Nursing Home.” According to the current Fire Chief, this disbursement was not related to the operations of the Department and was not approved by the Department board. Based on available minutes from Department meetings the “Donation to a Nursing Home” was not approved. In addition, Department officials also stated they do not donate to the nursing home.
- Check number 3301 for \$206.00 issued on May 24, 2021 – The memo line on the check includes the notation “Nebraska Trip.” According to Mr. Pierce, the trip was to pick up a new pump skid for the truck and the Departments gas card did not work. The minutes provided by the City and the Department do not include any discussion or approval for the purchase of a new pump skid. According to Department officials, there was no reason to go out of state for Department business.
- Check number 5325 for \$110.00 issued on November 8, 2021 – The memo line on the check includes the notation “Breakfast.” According to Mr. Pierce, there was a training and we brought breakfast for the training. The current Fire Chief stated this purchase was not related to Department operations and he did not recall the Department having a breakfast/training in November. He also stated it would not be for the Tenderloin dinner which is held in October since the did not start setting up until the afternoon.

The three reimbursement checks issued to Mr. Pierce totaling \$407.80 are included in **Exhibit A** as improper disbursements.

We also identified four checks totaling \$824.73 which included notations on the memo line of the checks indicating the items may be for the operations of the Department. The notations included “Misc. things for the FD”, “conference food”, “EMS supplies”, and “Receipts.” Because the Department could not provide support for the four reimbursements to Mr. Pierce, we could not determine if the checks were for the operations of the Department or personal in nature. As a result, the \$824.73 is included in **Exhibit A** as unsupported disbursements.

Disbursements to Vendors

As previously stated, we determined the propriety of the disbursements from the Fundraising’s bank account using available bank statements and images of redeemed checks; available supporting documentation; the type and the quantity of the items purchased; discussions with Department officials; and the vendor, frequency, and amount of the payments.

ATM Withdrawals – We identified four ATM withdrawals totaling \$786.00. Department officials could not provide supporting documentation for the four transactions. The four withdrawals are listed in **Table 3** and discussed in more detail below.

Post Date	Description/Location per Bank Statement	Amount
02/22/22	ATM W/D 1040 02/21/22 00009616 615 S DOWNEY ST WEST BRANCH IA Card# 5105	\$ 263.00
02/25/22	ATM W/D 1812 02/24/22 00003973 206 SHORT ST MECHANICSVILLIA Card# 5105	123.00
03/14/22	ATM W/D 1812 02/24/22 00003973 206 SHORT ST MECHANICSVILLIA Card# 5105	200.00
03/14/22	ATM W/D 1333 03/14/22 00852249 905 S SHORT ST DECORAH IA Card# 5105	200.00
Total		<u>\$786.00</u>

During the interview with Mr. Pierce, he stated the ATM withdraws on February 22 for \$263.00, February 25 for \$123.00, and the \$200.00 withdrawal, in Mechanicsville, on March 14, 2022 were for purchasing materials to construct a gear dryer/stick dryer to help dry Department gear. In separate interviews, the current Fire Chief and another Department official both stated that there is no gear dryer at the Department. In addition, while we were on site at the Department, a gear dryer/stick dryer could not be located.

When we asked about the remaining \$200.00 ATM withdrawal in Decorah on March 14, 2022, Mr. Pierce stated the withdrawal in Decorah was for a water meter for the new Fire Truck. Mr. Pierce was unable to provide support for the purchase of a water meter or a monitor for the truck. According to a Deputy with the County Sheriff's office, during an interview he had with Mr. Pierce, Mr. Pierce stated there was a "Cash Out" that was for a water meter he purchased in Decorah for the fire truck. According to the current Fire Chief, the trucks did not need a new monitor or water meter at this time.

Casey's General Store - During the period of our review, there were 12 disbursements totaling \$451.40 to Casey's from the Department's fundraising bank account. All 12 payments were made using the debit card associated with the account. The debit card was held by Mr. Peirce and his wife who was the Treasurer of the fundraising account during the period of our investigation. Of the 12 disbursements, we identified 11 transactions, totaling \$379.08 which were improper. The 11 improper disbursements are listed in **Exhibit C** and discussed in more detail below.

- December 9, 2021 – there were two point of sale (POS) transactions for \$75.00 each at the Casey's General Store in Tipton Iowa. Casey's was unable to provide a receipt for these transactions. In addition, Department officials were unable to provide support for these two transactions. Based on a review of the available Department Call Logs there were no calls or trainings mentioned in December 2021 in the area. According to Department officials, the Department did not usually respond to calls outside a 5-mile radius from Stanwood.

Because these disbursements are even dollar amounts, the Department does not usually respond to calls outside a 5-mile radius of Stanwood, and there were no calls or trainings noted in the Call Logs, the two POS transactions are improper.

- January 7, 2022 – there was a POS transaction for \$78.25 at a Casey's in Cedar Rapids. The receipt provided by Casey's showed it was for 24.08 gallons of Diesel fuel at \$3.25 per gallon. As previously stated, the Department did not usually respond to calls outside a 5-mile radius from Stanwood. Additionally, there were no fire call or trainings listed in the Department Call logs for the period November 20, 2021 through January 20, 2022. Department officials also stated, Mr. Pierce owned a truck which used diesel fuel.

Because Department call logs show no fire calls or training in Cedar Rapids, the distance from Stanwood, lack of supporting documents, Department officials stating this we not related to the Department, the \$78.25 was not for the operations of the Department.

- March 2, 2022 – there was a POS transaction for \$6.19 at a Casey's General Store in Mechanicsville, Iowa. Casey's was unable to provide a receipt for this transaction. Based on the dollar amount, this transaction would be for a single person and not for the operations of the Department. According to the current Fire Chief, this transaction was not related to the operations of the department.
- March 3, 2022 – there were two point of sale (POS) transactions for at a Casey's General Store in Mechanicsville Iowa. The first POS transaction was for \$5.01. The receipt provided by Casey's show one of the transactions was for a single energy drink, a pack of chewing gum, and the related taxes. The second POS transaction was for \$21.60. The receipt provide by Casey's shows the purchase was for a "Coors Lr 15 pack", the deposit, and related taxes. The current Fire Chief also stated these two transactions were not related to the operations of the Department.
- March 8 and 15, 2022 – there was a POS purchase on each of these days for \$6.08 each. Both purchases were for the same items, a piece of pizza and energy drink. Because of the quantities purchased, it is clear these are personal in nature and not for the benefit of the Department.

- March 18, 2022 – there was a POS purchase on for \$27.05 in Cedar Rapids. The receipt provided by Casey’s shows the purchase was for 6.76 gallons of unleaded 87 10% ethanol gas. According to Department officials, the department vehicles use Diesel fuel. On this same date, there was a POS purchase at a Menards in Marion, Iowa. As a result, the purchase of unleaded fuel is personal in nature.
- March 17, 2022 – there was a POS purchase for \$74.74 in Tipton, Iowa. The receipt provided by Casey’s shows the purchase was for 16.76 gallons of Diesel. According to Department officials, the Department did not usually respond to calls outside a 5-mile radius from Stanwood from reviewing the Department Call Logs, there were no calls or trainings mentioned in March 2022. Department officials also stated, Mr. Pierce owned a truck which used diesel fuel.

Because the Department does not usually respond to calls outside a 5-mile radius of Stanwood, and there were no calls or trainings noted in the Call Logs, this transaction is improper

- March 25, 2022 - there was a POS transaction for \$4.08 at the Casey’s General Store in Mechanicsville, Iowa. Based on the receipt provide by Casey’s this was a purchase of an energy drink, a donut, and related taxes. Because of the quantities purchased, it is clear these are personal in nature and not for the benefit of the Department.

Based on the receipts and discussions with the current Fire Chief, the debit card was held by Mr. Pierce and his wife, and Mr. Pierce owned a truck which also used diesel, the \$304.34 of Casey’s transactions are included in **Exhibit A** as improper disbursements.

The remaining disbursement for Casey’s was a POS purchase in Mechanicsville, IA for \$72.32 on December 8, 2021. The receipts provided by Casey’s’ shows it was for the purchase of 21.72 gallons of Diesel. A review of the 2021 Department Call Logs showed there were no calls or trainings listed for that date or location. Mechanicsville is around 6 miles from Stanwood. It is possible that this may have been related to the Department. However, due to a lack of additional support this transaction will be listed as unsupported in **Exhibit C**.

Cedar Co-Coop. – According to a Deputy with the County Sherriff’s Office, during an interview with Mr. Pierce, Mr. Pierce stated a debit card purchase made on February 9, 2022 for \$450.00 at the “CEDAR CO COOP” in Tipton, Iowa was for his propane tank. Because the purchase was for Mr. Pierce’s propane tank, the \$450.00 disbursement is included on **Exhibit A** as an improper.

Payments for Fast Food and Restaurants – We identified six disbursements totaling \$409.83 for food purchases at Chick-Fil-A, McDonalds, Jimmy Johns, Chads Pizza, and Tipton Family Foods. Of the six disbursements, five were made using the debit card associated with the Fundraising’s bank account and one was made by check. The 6 disbursements totaling \$409.83 are listed in **Exhibit C** and discussed in more detail below.

Family Foods – During our review of disbursements, we identified two disbursements to Family foods in March 2022 which are included on **Exhibit C**. The first was check number 3327 issued to Family Foods on January 1, 2022 for \$170.30 and posted to the Fundraisings bank account on March 1, 2022. The memo line includes a notation “Fall Dinner.” According to Department officials, the fall dinner is usually held in October. Department officials could not locate supporting documentation for this check. Because the fall dinner is held in October, there would be no reason for a check to be issued in January approximately 2 months after the dinner. As a result, the \$170.30 is considered improper.

The second disbursement was a debit card purchase at Tipton Family Foods on March 7, 2022 for \$116.22. Department officials could only locate a receipt for \$116.22 from Tipton Family Foods dated Sunday March 6, 2022 at 14:18:33 (2:18pm). The receipt included the purchase of beer, vegetables, cheese, buns, and patties. According to Mr. Pierce, he stated “we might have had a get together and we

got us all beer one night there.” According to Department officials, there would be no reason for this purchase, and they could not recall a get together around that time.

Of the remaining improper purchases:

- The purchases on January 7, 2022 at Chick-Fil-A for \$7.91 and a purchase at McDonalds on March 7, 2022 for \$6.62 were made using the debit card. Because the amount of each purchase was small, made at a fast-food restaurant, and by debit card, the purchases are considered personal in nature and not for the operations of the Department.
- The debit card purchase of \$89.93 at Chad’s Pizza in Cedar Falls on February 11, 2022 and the debit card purchase of \$18.95 at Jimmy Johns in Cedar Rapids on February 28, 2022 could be for multiple meals. Department officials were unable to find receipts for these purchases. Based on the call logs, there were no calls in the Cedar Rapids area from January 26, 2022 through April 11, 2022. In addition, the available Department minutes do not include any reference to training or other events in Cedar Falls. According to the current Fire Chief, these purchases were not for the operations of the Department.

The \$409.83 of disbursements for the purchase of food at restaurants and stores are included in **Exhibit A** as improper disbursements.

Menards – We identified four debit card purchases totaling \$865.63 at various Menards locations posted to the Department Fundraising bank account. Department officials could not locate support for the four purchases. As a result., we contacted Menards and obtained receipts for the four purchases identified. The four debit card purchases and the information from the receipts provided by Menards are included in **Exhibit D**.

The receipts provided by Menards list items including PVC pipe and couplings, shop towels, tools, candy, mouse traps, and other items. According to Mr. Pierce, many of the parts were used to build a gear dryer for the Department. It was cheaper to build a gear dryer than purchase one. As stated previously, Department officials stated there is no gear dryer located at the Department. In addition, while visiting the Department, we did we did not observe a gear dryer.

Because there is no gear dryer located at the Department, the \$865.63 of debit card purchases at Menards are included in **Exhibit A** as improper disbursements.

Walmart - We identified three purchases totaling \$210.90 from Walmart posted to the Department Fundraising bank account. The transactions include two purchases made by electronic check and a purchase using a debit card. Fire Department officials were unable to locate support for the three purchases. As a result., we contacted Walmart and obtained receipts for the three purchases identified. Of the three purchases, one is considered improper. The remaining two are considered unsupported. The three purchases and the information from the receipts provided by Walmart are included in **Exhibit D**.

- February 22, 2022 – A \$73.25 purchase was posted to the account for a purchase made on February 21, 2022. During our interview with Mr. Pierce, he stated the purchase made with the debit card was an accidental charge on his part. Because this was a personal purchase, it is classified as an improper disbursement.
- October 25, 2021 – A \$72.27 purchase made on October 23, 2021 was posted to the account. Based on information received from Walmart, the purchase included items such as sharpies, ice, spoons and poster board. According to Mr. Pierce, this was for the tenderloin dinner. Because the Tenderloin dinner was on October 23, 2021, the \$72.27 is reasonable for the operations of the Department. However, because the Department did not have support and we had to request the support is it include in **Exhibit D** as unsupported.

- November 1, 2021 – A \$65.38 purchase made on October 30, 2021 was posted to the account. Based on information received from Walmart, the purchase was for various types of candy. According to Mr. Pierce, they purchase a lot of candy, and it may have been for Halloween. According to Department officials, there was no event at the station. The only event they recall was the tenderloin dinner on October 23, 2021. Because there is no support and it is possible there was an event at the Station, the \$65.38 is classified as unsupported.

Checking Withdrawals – On October 22, 2021, there was a \$300.00 withdrawal from the Fundraisings bank account. The “Checking Withdrawal” slip included with the bank statements did not include a signature. As previously stated, the Department hosted a Tenderloin Dinner on October 23, 2021. The cost of the dinner was \$8.00 for a meal, \$5.00 for a sandwich, and children under 10 were free. Based on the dates, it is possible the \$300.00 was withdrawn in order to make change at the dinner.

If the withdrawal was to have a change fund, it is expected the \$300.00 would be redeposited with the proceeds from the dinner. The Fundraising’s bank statements show only one deposit after the dinner on October 23, 2021. A deposit of \$1,881.00 was made on December 6, 2021. The deposit ticket included with the bank statement shows \$1,881.00 in checks was deposited.

Because the deposit was over a month after the tenderloin dinner and did not include any cash per the deposit slip, the \$300.00 is included in **Exhibit A** as an improper disbursement.

Other Disbursements

From our review there were an additional 10 transactions identified as improper. They are discussed below and listed in **Exhibit D**:

- July 13, 2021 – check number 3302 for \$200.00 was issued to Wade Bormann. The memo line of the check includes the notation “Freezer.” According to Department officials, they stated there was no freezer at the Department. While we were onsite at the Department, we could not locate a freezer in the building. Because we could not locate a freezer and Fire Department officials stated they did not have one, the \$200.00 is improper.
- September 15, 2021 – Check number 3310 for \$160.00 issued to Tipton Fire and Rescue, Inc. postdated to the account. The check was issued on June 8, 2021, and the memo line of the check included a notation “golf.” The Tipton Fire Department Facebook page includes a reference to the “Firefighter Open 2021” on September 11, 2021. The current Fire Chief stated that this was not for the purpose of the Department. Therefore, this would be Improper.
- December 6, 2021 – A debit card purchase of \$32.02 at Theisen. The supporting documents available listed the item purchased as “Tape, 50 FT FISH” and the related sales tax. According to Theisen’s website, this is equipment used for pulling wire through walls. According to the current Fire Chief, the Department would not use this product.
- December 28, 2021 – There was a debit card purchase of \$88.81 at “Iowa 80 Trucks” in Walcott, Iowa. Department officials could not locate a receipt for the purchase. The Department’s fire logs do not include a fire call or training event around this time as a result, it is an improper disbursement.
- February 16, 2022 – A debit card purchase of \$371.32 at Plumb Supply in Cedar Rapids was posted to the account. The supporting documentation available showed it include the purchase of a Honeywell Humidifier. According to Department staff, the Department does not have a Honeywell Humidifier. While on site, we could not locate a Honeywell Humidifier. As a result, this is an improper disbursement.

- March 3, 2022 – There was a debit card purchase of \$21.40 was made at “MCW #728” in Cedar Rapids. Based on a search of the internet, “WCW #728” is a Mr. Car Wash in Cedar Rapids. Because this is a car wash, it is considered improper.
- March 4, 2022 – There was a debit card purchase of \$30.00 at “My CHIRO LLC.” Based on a search of the internet this is a walk in Chiropractor in Cedar Rapids. Department official could not provide support or a reason for the purchase. Since this service is for an individual, the \$30.00 is considered improper.

The \$902.55 in other disbursements is included in **Exhibit A** as improper disbursement.

Other Unsupported Disbursements

We also identified \$2,091.93 of disbursements from the Department’s bank account which are not discussed in the above sections. The vendors include Fiverr, Iowa Barbeque, and Theisens. In some cases, Mr. Pierce was able to provide information related to some of these purchases such as Fiverr and Iowa Barbeque. According to Mr. Peirce, Fiverr was used to design a new logo for the Department. In addition, he stated, the payment to Iowa Barbeque was for the tenderloin dinner. Department officials could not recall the purchase and could not locate supporting documents for these purchases. These purchases may be reasonable for the operations of the Department; however, Department officials and Mr. Pierce could not locate supporting documentation the \$2,091.93 is considered unsupported. These items are included in **Exhibit A** as unsupported disbursements.

Fire Department Fundraising.

During the period of our review, the Department held different fundraisers, such as a Gun Raffle, Tenderloin Dinner, and a Shirt Fundraiser. Each fundraising event had different items for sale. During our review of the Department’s fundraising bank statements, we identified issues with funds collected but not being properly deposited into the Department’s fundraising account, the cost of the event exceeding collections, and the documentation of collections with these events.

We obtained and reviewed supporting documentation for fundraising events held for the Department for the period December 1, 2020 through April 30, 2022 to determine if fundraising collections were properly deposited into the fundraising account. Based on the limited records available including, tally sheets, prenumbered tickets, or reconciliations, and related invoices it was not possible to recalculate amounts which should have been collected and deposited for the fundraising events. and we were unable to determine if all funds collected were properly recorded and subsequently deposited into the Department’s fundraising account. Using the limited records available for collections, the fundraising, bank statements, minutes for meetings, Facebook pages, discussions with Department officials and Mr. Pierce we reviewed several of the fundraising events. These events are discussed in the following paragraphs.

Gun Raffle Fundraiser – The Department held a gun raffle from March 9, 2021 to May 1, 2021. The event was posted on their Facebook page March 9, 2021. According to the Facebook page, the gun raffle tickets were \$20.00 per ticket and individuals were advised to contact Greg Pierce for more info or any of the Department’s members. According to the current Fire Chief, members also were provided tickets to sell. However, records were not maintained regarding how many tickers were provided to members or how many tickets were sold.

Based on reviewing the Department’s fundraising bank account and redeemed check images the shotgun was purchased on April 1, 2021 for \$1,460.00 from Kraklio Arms. However, supporting documentation was not available from the shotgun purchase.

According to minutes from the Department meeting, a total of \$1,360.00 was raised from the raffle. When we requested documentation for the \$1,360.00 of collections Department officials were unable to locate documentation for the number of tickets sold. Based on the review of the fundraising bank

account, there were no deposits from March 9, 2021 until December 6, 2021 when a deposit was made for the tenderloin dinner fundraiser.

According to information provided by Venmo the “@stanwoodfire” account was held in the name of Kim Pierce. The information provided also showed from December 1,2020 through April 30, 2022 there was one ticket sold for \$20.00 on May 2, 2021 related to the gun raffle. The \$20.00 was withdrawn from the Venmo account and deposited into an account not associated with the Department on May 28, 2021. Venmo was unable to provide information for this account. Because the \$20.00 was deposited to an account not associated with the Department, the \$20.00 is considered an undeposited collection and will be included in **Exhibit A** as a undeposited collections.

According to an interview conducted by law enforcement with Ryan and Kim Pierce, the Pierce’s stated to law enforcement. there is no record of cash for the gun raffle. In addition, they stated they did not make any money on the gun raffle and that they sold less than \$300.00 worth of tickets. Lastly, Kim stated they were only paid through Venmo for 1 ticket.

Tenderloin Dinner Fundraiser – The Department holds an annual Tenderloin Dinner in October. During the period of our investigation, there was a post on the Department’s Facebook page on October 17, 2021. The flyer posted on Facebook stated adults would eat for \$8/Meal and Sandwich only was \$5 and kids ate for free. The menu included Grilled Tenderloin, Cheesy Potatoes, Beans, Hot Dogs, and Chips. Additionally, a raffle was to be held with prizes donated by local businesses. The dinner was to be held on October 23, 2021.

According to Department officials, cash and checks were accepted at the door by members of the Department. In addition, some individuals made donations at the door. Department officials were unable to provide documentation such as tickets sold, collection logs, or other documentation showing the amount collected from ticket sales for the tenderloin dinner. The fundraising bank account showed a deposit on December 6, 2021 for \$1,881.00. Additionally, the deposit slip itself noted the \$1,881.00 total consisted only of checks and no cash. Next to the image of the deposit slip included with the bank statement was a note "\$ from tenderloin supper No cash deposited?". There were no other deposits prior to or after this date.

Because records were not maintained regarding the tickets sold or amounts received at the dinner, we are unble to determine the amount which should have been collected and deposited in the fundraising account.

Using the bank statements, redeemed check images, deposit slips, and discussion with Department officials, we were able to determine if the fundraiser made or lost money. **Table 5** includes this calculation.

Check Date	Check Number	Payee	Memo	Amount
10/17/21	3314	Derek Meyer	Dinner Supplies	\$ 446.50
10/22/21	3315	Aero Rentals	inflatables	612.15
10/22/21	3317	Gregory Pierce	containers	43.27
10/22/21	3320	Tipton Locker	Pork	600.00
10/22/21	3321	Iowa Barbeque	dinner sides	1,000.00
10/22/21	3318	Theisens	Raffle prizes	228.99
10/22/21	3323	Ben Vanter	Full Detail (Raffle)	100.00
Total Disbursements				3,030.91
<u>Less deposits:</u>				
12/06/21	Deposit			1,881.00
Net profit / (loss)				\$ (1,149.91)

The **Table** only includes the checks and deposits which were clearly related to the fundraiser. Other purchases of supplies and materials may have been made which are not include in the above calculation.

Shirt Fundraiser – The Department held a Shirt fundraiser from March 25, 2022 through April 29, 2022. The event was posted on their Facebook page on March 25, 2022. The flyer posted on their Facebook stated three clothing options were available for purchase from the vendor, Rickard Sign and Design.

The flyer also stated payments could be made using Venmo. The Venmo account included on the flyer was “@Stanwoodfire”. The flyer also mentioned “in notes please designate what you want in your order”. As previously stated, the “Stanwoodfire” Venmo account was controlled by Kim Pierce.

Based on information received from Venmo, the “Stanwoodfire” Venmo account included five transactions with notes referring to the purchase of clothing. The five transactions related to the t-shirt fundraising event totaled \$168.50. The five transactions were posted as follows:

- March 25, 2022 – Three transactions totaling \$102.50,
- March 26, 2022 – a transaction for \$26.00, and
- March 28, 2022 – a transaction for \$40.00

The information provided by Venmo does not show the funds being transferred to a bank account. Based on a review of the deposits made to the fundraising bank account, there were no deposits from Venmo. The information showed no transactions after March 28, 2022. In addition, there were no deposits from March 25, 2022 to April 30, 2022 that from a Venmo account, or a deposit listed from being from a fundraiser.

According to the invoice from Rickard Sign and Design, the Department was billed a total of \$1,367.00 for 106 items. According to the current Fire Chief of the 106 items, some of the t-shirts ordered were to be sold at future events.

Because the funds were not deposited in the fundraising bank account, the \$168.50 is included in **Exhibit A** as undeposited collections.

Also, from our review of the Department’s fundraising account from December 1, 2020 to April 30, 2022, we could not identify any form of purchase from Rickard Sign and Design for shirts for this fundraiser. Additionally, we identified comments on the Facebook post for the fundraiser that a few individuals have yet to get their orders. The Department’s Facebook account response to the post was "working with the company to get them ordered now". The response occurred on August 9, 2022.

Other Fundraisers and Donations events

The available Department minutes also mention several other fundraising events the Department was considering. In addition, the minutes also includes references to other donations. The following bullets include information from the Department minutes dated January 23, 2021 the following items were discussed:

- “Received \$2,000 in Donations from Flyers” – From speaking with the current Fire Chief he stated the donation should have been deposited into the Fire Department bank account and that the Department did send out flyers asking for more members to join and stating the Department is always accepting donations. According to information from the City, the City has not received or deposited any donations for the fire department since 2019.
- “\$1,500 from someone who passed” – no additional support could be identified in the Department records. There was a deposit of \$1,500 on December 18, 2020, into the Department’s bank account, less than a month before the statement made in the minutes.

- “Trip Raffle” – no additional support or deposit(s) could be identified in the Department’s records. The current Fire Chief stated they had never heard of a trip raffle.
- “Summerfest Coozie’s Sale” – no additional support or deposit(s) could be identified in the Department’s records. The current Fire Chief stated the Department did not sell any koozies.

Other Administrative Issues

The Department Board has a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of its operations and maintain the public trust. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our review, we identified the following concerns related to oversight of the Department:

- Because the Department maintained bank accounts separate from other City accounts, appropriate oversight was not provided for the disbursements from those accounts.
- Adequate supporting documentation was not maintained for disbursements made from the fundraising account.
- Adequate support was not maintained for collections at fundraising events.
- Receipts were not issued for donations or other collections received by the Department.
- The Department does not have a written policy and procedures manual which includes requirements for supporting documentation for all payments to vendors, debit card purchases, reimbursements to members and other individuals.
- The Department did not maintain minutes for Department meetings documenting approval of fundraising events, review of financial information related to the fundraising bank account, and other significant information.
- The Department was not required to present financial information to the City Council.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Stanwood and the Stanwood Fire Department to process financial transactions. 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 the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City and the Fire Department’s internal controls.

- A. Segregation of Duties - An important aspect of internal control is the segregation of duties among members to prevent an individual member from handling duties which are incompatible. The President of the Department’s had control over each of the following areas:
- (1) Receipts – collecting, preparing deposits, making deposits, billing for mutual aid and roll out charges, and applying for grants.
 - (2) Disbursements – purchasing, signing and distributing checks, and maintaining supporting documentation.

The Secretary/Treasurer for the Department had control over each of the following areas:

- (1) Receipts – collecting, preparing deposits, posting to the accounting records, and making deposits.
- (2) Disbursements – purchasing, preparing checks, signing and distributing checks, posting to the accounting records, and maintaining supporting documentation.
- (3) Bank accounts – reconciling monthly bank statements to the accounting records.
- (4) Reporting – preparing the monthly Treasurer’s Report and other reports as requested.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, City officials should review existing control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel and/or elected officials.

- B. Supporting Documentation – The Department did not maintain adequate supporting documentation for purchases from vendors or reimbursements to individuals made from the fundraising account.

Recommendation – City and Department officials should implement policies requiring adequate supporting documentation be provided in order to determine the goods and services purchased, the related quantity, and reimbursements to individuals are necessary and reasonable for the operations of the Department. All payments should be approved by the Department and/or City Council prior to disbursements. In addition, disbursements should not be approved unless adequate supporting documentation is available.

- C. Financial Accounting Records – Department officials could locate limited financial records during the period of our investigation. The following conditions were identified:

- (1) A ledger for the account was not maintained.
- (2) Pre-numbered receipts were not issued for collections for donations and fundraising activities.
- (3) Monthly bank account reconciliations were not completed, and the bank statements were delivered to and reviewed by the individual responsible for disbursing the funds from the account.
- (4) The Department did not maintain adequate supporting documentation for purchases from vendors or reimbursements to individuals made from the fundraising account.
- (5) A Venmo account was established without proper approval by the Board.

Recommendation – Departments officials should ensure all Fire Department financial transactions are processed in the same manner as all City transactions, which includes the establishment of formal accounting records to account for all receipts and disbursements. Records should include:

- Pre-numbered receipts should be issued for all donations and collections.
- Adequate supporting documentation should be maintained for disbursements, including invoices and receipts.
- Checks issued from the fundraising account should be prepared by the Department’s Treasurer and written in sequential order. Checks should be reviewed and signed by

appropriate Department officials. The review should include comparing invoices and supporting documentation to the check.

- Monthly bank reconciliations should be prepared by an independent individual and reviewed by someone independent of all financial transactions.

D. Debit Card – We identified purchases made with a debit card from the Department’s fundraising account. However, some of the purchases were not supported with adequate documentation. In addition, because purchases made using a debit card are an immediate payment, they do not allow for proper authorization.

Recommendation – Department officials should implement procedures requiring all obligations be paid by check and properly supported with original invoices, receipts, or other appropriate documentation. In addition, Department officials should remove the debit card capabilities to ensure disbursements cannot be automatically deducted from the fundraising account.

E. Separately Maintained Records – The Department’s Fundraising account was not established as a separate 504A nonprofit corporation or under 501c.3 as a tax-exempt organization. Chapter 384.20 of the Code of Iowa states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose.” As a result, the Department’s separate account is not included in the City’s accounting records.

Recommendation – Chapter 384.20 of the Code of Iowa states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose.” For better accountability, financial and budgetary control, the financial activity and balances of the Department’s fundraising account should be included in the City’s accounting records and reported to the City Council on a monthly basis.

F. Oversight – The Department Board has a fiduciary responsibility to provide oversight of the Department’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

Based on our observations and the procedures we performed, we determined that the Department’s Board failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate controls permitted a member to exercise too much control over the operations of the Department’s fundraising bank account.

Recommendation – Oversight by Department members is essential and should be an ongoing effort. Department officials should exercise due care and review all pertinent information. Department officials should also ensure sufficient information is prepared to them for making decision and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

Exhibits

City of Stanwood Fire Department

Report on Special Investigation of the
City of Stanwood Fire Department

Summary of Findings
For the Period December 1, 2022 through April 30, 2022

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements				
Personal Purchases	Table 1	\$ 1,713.91	-	1,713.91
Reimbursements to Ryan Pierce	Table 2 / Page 8	407.80	824.73	1,232.53
ATM Withdrawals	Table 3	786.00	-	786.00
Caseys	Exhibit C	379.08	72.32	451.40
Cedar Co Coop	Page 10	450.00	-	450.00
Food	Exhibit D	239.53	170.30	409.83
Other Vendors	Exhibit E	2,141.43	2,091.93	4,233.36
Total improper and unsupported		4,403.84	3,159.28	7,563.12
Undeposited Collections				
Gun Raffle Fundraiser	Page 16	20.00	-	20.00
Shirt Fundraiser	Table 6	168.50	-	168.50
Total undeposited collections		188.50	-	188.50
Total		\$ 4,592.34	3,159.28	7,751.62

Report on Special Investigation of the
City of Stanwood Fire Department

Purchases from Casey's
For the Period December 1, 2022 through April 30, 2022

Post Date	Check Number	Description	Amount
12/08/21	EP	POS DEB 0914 12/08/21 00034258 CASEYS GEN STORE MECHANICSVILLIA Card# 5105	\$ 72.32
12/09/21	EP	POS DEB 0801 12/09/21 00016205 CASEYS GEN STORE TIPTON IA Card# 5105	75.00
12/09/21	EP	POS DEB 0806 12/09/21 00002014 CASEYS GEN STORE TIPTON IA Card# 5105	75.00
01/07/22	EP	CRD 0413 01/07/22 00046151 CASEYS #2792 CEDAR RAPIDS IA Card # 5105	78.25
03/02/22	EP	POS DEB 0649 03/02/22 00028033 CASEYS GEN STORE MECHANICSVILLIA Card# 5105	6.19
03/03/22	EP	POS DEB 1107 03/03/22 00039279 CASEYS GEN STORE MECHANICSVILLIA Card# 5105	5.01
03/03/22	EP	POS DEB 1957 03/02/22 00050493 CASEYS GEN STORE MECHANICSVILLIA Card# 5105	21.60
03/08/22	EP	POS DEB 1837 03/07/22 00006460 CASEYS GEN STORE CEDAR RAPIDS IA Card# 5105	6.08

Description per Supporting Documentation	Improper	Unsupported
Diesel, 21.72 Gal qty, \$3.33 per gallon = 72.32	\$ -	72.32
<i>None</i>	75.00	-
<i>None</i>	75.00	-
Diesel, 24.08 Gal qty, \$3.25 per gallon = 78.25	78.25	-
<i>None</i>	6.19	-
Monster Rehab Strawberry Lemondade 16oz 1 qty = 2.89	2.89	-
Wrigley Extra Spearmint Slim Pak 15stk 1 qty = 1.79	1.79	-
Taxes .33	0.33	-
	<u>5.01</u>	<u>-</u>
Coors Lt 15pk 1 qty = 19.49	19.49	-
Beer Deposit 0.75	0.75	-
1.36 tax	1.36	-
	<u>21.60</u>	<u>-</u>
Pizza Slice 1qt = 2.79.	2.79	-
1qt Monster Rehab Strawberry Lemonade 2.89.	2.89	-
Tax 0.40	0.40	-
	<u>6.08</u>	<u>-</u>

Report on Special Investigation of the
City of Stanwood Fire Department

Purchases from Casey's
For the Period December 1, 2022 through April 30, 2022

Post Date	Check Number	Description	Amount
03/15/22	EP	POS DEB 1547 03/15/22 00037222 CASEYS GEN STORE URBANA IA Card# 5105	6.08
03/17/22	EP	POS DEB 1232 03/17/22 00018385 CASEYS GEN STORE TIPTON IA Card#5105	74.74
03/18/22	EP	DEB CRD 0413 03/18/22 00048066 CASEYS #2792 CEDAR RAPIDS IA Card# 5105	27.05
03/25/22	EP	POS DEB 0733 03/25/22 00047491 CASEYS GEN STORE MECHANICSVILLIA Card# 5105	4.08
			<hr/> <hr/> \$ 451.40 <hr/> <hr/>

EP - Electronic Payment

Description per Supporting Documentation	Improper	Unsupported
Pizza Slice 1qt = 2.79.	2.79	-
1qt Monster Rehab Strawberry Lemonade 2.89.	2.89	-
Tax 0.40	0.40	-
	<u>6.08</u>	<u>-</u>
Diesel, qty 16.76 Gal, \$4.70 per gallon. .24 off a gal discount = 74.74	74.74	-
Unleaded 87 10%eth. 6.76 gallons, \$4.00 per gal = 27.05	27.05	-
Monster Rehab Strawberry Lemondade16oz 1 qty = 2.89	2.89	-
Convection Donut 1 qty = .99 taxes 0.20	0.99	-
	0.20	-
	<u>4.08</u>	<u>-</u>
Total	<u>\$ 379.08</u>	<u>72.32</u>

Report on Special Investigation of the
City of Stanwood Fire Department

Purchases from Restaurants and Grocery Stores
For the Period December 1, 2022 through April 30, 2022

Post Date	Check Date	Check Number	Description / Payee
01/07/22	NA	EP	CRD 0058 01/07/22 00047581 CHICK-FIL-A #03679 WATERLOO IA Card # 5105
02/11/22	NA	EP	DBT CARD 0858 02//11/22 00039028 CHADS PIZZA - MOTO CEDAR FALLS IA Card# 5105
02/28/22	NA	EP	DBT CRD 0858 02/26/22 0004760 JIMMY JOHNS - 3496 - E CEDAR RAPIDS IA Card# 5105
03/01/22	01/20/22	3327	Family Foods
03/07/22	NA	EP	POS DEB 0811 03/07/22 09167900 MCDONALD S M2058 CEDAR RAPIDS IA Card# 5105
03/07/22	NA	EP	POS DEB 1420 03/06/22 95660800 TIPTON FAMILY FOODS TIPTON IA Card#5105

Memo	Amount	Item Description	Improper
None	\$ 7.91	None	\$ 7.91
None	89.83	None	89.83
None	18.95	None	18.95
Fall Dinner	170.30	None	170.30
None	6.62	None	6.62
None	116.22	Coors LITE 1qt = 14.99	14.99
		BOTTLE DEPOSIT 1qt = 0.75	0.75
		TYSON AF CHK ST 1qt = 9.99	9.99
		OF DOUBLE SMOKED BAC 2 qt = 11.98	11.98
		Garlic Fresh Bulk 1qt = 1.29	1.29
		OF 2% SINGLES 1qt = 3.75	3.75
		DBLE CHOC MUFFIN 1qt = 3.99	3.99
		ONIONS VALDALLIA 0.92 lb @ 1.29/ 11b = 1.19	1.19
		CRUMB COFFEE CAKE = 4.99	4.99
		TP PD SPRNG MDW 1qty = 6.17	6.17
		OF CIDER VINEGAR 1qty = 1.37	1.37
		TONE GRD ALISP 1 qty = 1.85	1.85
		SHALLOTS 1 qty = 4.59	4.59
		ONIONS GREEN 1 qty = .69	0.69
		HAMBURGER BUNS 2 qty = 5.98	5.98
		OR-IDA CC POTATOES 1qty = 7.77	7.77
		85% PATTIES VALUE 1 qty = 12.13	12.13
		85% PATTIES VALUE 1 qty = 11.98	11.98

Report on Special Investigation of the
City of Stanwood Fire Department

Purchases from Restaurants and Grocery Stores
For the Period December 1, 2022 through April 30, 2022

Post Date	Check Date	Check Number	Description / Payee
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Total

EP = Electronic Payment

Memo	Amount	Item Description	Improper
		SHULLS MILD BRICK CH 1 qty =4.83	4.83
		MONTEREY JACK CH 1 qty = 4.46	4.46
		Taxes = 1.48	1.48
			<hr/> 116.22
	<hr/> <u>\$ 409.83</u>		<hr/> <u>\$ 409.83</u>

Report on Special Investigation of the
City of Stanwood Fire Department

Purchased from Other Vendors
For the Period December 1, 2022 through April 30, 2022

Per Bank Statement and Redeemed Check Image

Post Date	Check Number	Check Date	Description	Payee	Memo
07/13/21	3302	07/09/21	Check	Wade Bormann	Freezer
09/15/21	3310	06/08/21	Check	Tipton Fire & Rescue Inc	golf
10/22/21	NA	NA	Checking Withdrawal	NA	NA
10/26/21	3321	10/22/21	Check	Iowa Barbeque	dinner sides
10/27/21	3318	10/22/21	Check	Theisens	Raffle prizes
10/28/21	3323	10/22/21	Check	<i>Illegible</i>	Full Detail (Raffle)
11/01/21	3324	NA	Purchase Wal-Mart Stores Tipt IA	Wal-Mart	NA
12/06/21	NA	NA	POS DEB 1103 12/06/21 11000056 MNRD- IOWA 2605 NAPLES IOWA CITY IA Card#5105	MNRD	NA

Per Supporting Documentaiton if available

Amount	Description	Cost	Unsupported	Improper
\$ 200.00		NA	\$ -	200.00
160.00	NA	NA	-	160.00
300.00	NA		-	300.00
1,000.00	NA	NA	1,000.00	
228.99	NA	NA	228.99	-
100.00	NA	NA	100.00	
65.38	CHILD'S PLAY HALLOWEEN CANDY 61OZ, Unit Quantity = 1	9.94	9.94	-
	DUM DUM POPS 12.5OZ , Unit Quantity = 3	6.84	6.84	-
	SKITTLES ORIGINAL FUNSIZE 10.72OZ , Unit Quantity = 2	4.56	4.56	-
	MIXED DESSERT LOVERS SUP HLWN 23.77 OZ, Unit Quantity = 1	9.94	9.94	-
	HSY ALL TIME GREATS 60CT , Unit Quantity = 1	9.94	9.94	-
	MIXED CARAMEL LOVERS HLWN 34.26 OZ , Unit Quantity = 2	19.88	19.88	-
	Sales Tax	4.28	4.28	-
			65.38	-
442.77	5-GAL AIR TANK TOOL SHOP	32.99	-	32.99
	3/4" X 5' CONDUIT 5501	7.92	-	7.92
	HOM 40SP 200A MB INDR VPKH	161.00	-	161.00
	TOOLBOX 200CT BLUE BOX 552	9.98	-	9.98
	GROUP 27&31 BATTERY BOX0	8.89	-	8.89
	TOOLBOX 1PK BLUE TOWELS 54	2.19	-	2.19
	1/2" X 25' CSST TUBING PFC	46.98	-	46.98
	1/2" CSST TEE PFTE-BBB	19.98	-	19.98
	3/4" EMT 2-HOLE STRAP	1.48	-	1.48
	2PK MOUSE SNAP TRAPS	0.98	-	0.98
	3/4" EMT-BOX OFFST CNNCTR4	6.30	-	6.30
	10" ALLIGATOR PLIERS	28.24	-	28.24
	100' NYLON FISH TAPE	69.99	-	69.99

Report on Special Investigation of the
City of Stanwood Fire Department

Purchased from Other Vendors
For the Period December 1, 2022 through April 30, 2022

Per Bank Statement and Redeemed Check Image

Post Date	Check Number	Check Date	Description	Payee	Memo
12/06/21	NA	NA	DBT CRD 0701 12/04/21 00082797 THEISEN S #6 TIPTON IA Card#5105	THEISEN	NA
12/28/21	NA	NA	POS DEB 0943 12/28/21 094538930 DOLLAR GE DG 20729107 STANWOOD IA Card # 5105	Dollar General	NA
12/28/21	NA	NA	DEB 2004 12/27/21 34281000 BP#9257809IOWA 80 TRUKCS WALCOTT IA Card # 5105	BP	NA
01/07/22	NA	NA	CRD 0057 01/14/22 00025588 IN *KIECKS CAREER APPA CEDAR RAPIS IA Card# 5105	IN *KIECKS CAREER APPA	NA
02/14/22	NA	NA	POS DEB 1416 02/12/22 14100114 MNRD-MARI 200 MEDARD L MARION IA Card# 5105	MNRD	NA

Per Supporting Documentaiton if available				
Amount	Description	Cost	Unsupported	Improper
	2 G HANDY BOX 2-1/8 DEEP	5.80	-	5.80
	1/2" CSST X MIP GAS VALVEP	14.99	-	14.99
	SALES TAX	25.06	-	25.06
	Total		-	442.77
31.02	Tape,50 FT.FISH 1 qty 28.99	28.99	-	28.99
	Taxes	2.03	-	2.03
	Total		-	31.02
43.46	NA	NA	43.46	-
88.81	NA	NA	-	88.81
58.48	4304N 1 qty 12.00	12.00	12.00	-
	722MWH (34/35 XL) 1 qty 34.95	34.95	34.95	-
	90038 Black OSFA 1qty 5.95	5.95	5.95	-
	0001 1 qty 1.75	1.75	1.75	-
	Taxes	3.83	3.83	-
	Total		58.48	-
174.50	1/2" PEX SUPRT BENDW PLATE5	2.99	-	2.99
	1/2"X1/2" COUPLING PEX-A64	4.89	-	4.89
	1/2OD X 3/8OD Q-TURN 7140A	9.99	-	9.99
	4 OX TRANSITION CEMENT	6.68	-	6.68
	1/2X1/2X1/2 TEE PEX-A641W	12.09	-	12.09
	1/2" POLY ELBOW PEX-A 642W	2.89	-	2.89
	1-1/2" ABS COUPLING C5801	1.58	-	1.58
	1-1/2" 45DEG ABS ELBOW #58	6.36	-	6.36
	4OZ ABS BLACK CEMENBT 3099	5.19	-	5.19
	1-1/2" ABS TEE #5811-1	2.59	-	2.59
	1-1/2" ABS P-TRAP PXP #588	3.99	-	3.99
	2X1-1/2 PVC COUPLING	1.79	-	1.79

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Purchased from Other Vendors
For the Period December 1, 2022 through April 30, 2022

Per Bank Statement and Redeemed Check Image

Post Date	Check Number	Check Date	Description	Payee	Memo
02/16/22	NA	NA	DBT CRD 0055 02/16/22 00004511 PLUMB SUPPLY COMPANY CEDAR RAPIDS IA Card# 5105	PLUMB SUPPLY COMPANY	NA
02/18/22	NA	NA	DBT CRD 0200 02/18/22 00072272 FIVERR 855-5859699 NY Card# 5105	FIVERR	NA
02/22/22	NA	NA	POS DEB 1406 02/21/22 12322600 MART #0841 TIPTON IA Card# 5105	WAL- WAL-MART	NA

Per Supporting Documentaiton if available				
Amount	Description	Cost	Unsupported	Improper
	DISCO PARTY LED	8.99	-	8.99
	2" OR 3" GEN PURPOSE DRAIN8	4.29	-	4.29
	LFESVRS GMIES 5 FLV	3.36	-	3.36
	GLACIER MIST WATER	0.50	-	0.50
	30" LED GIBSON ST BZ	69.99	-	69.99
	1-1/2X10 CELL CO ABS PIPES	14.96	-	14.96
	SALES TAX	11.38	-	11.38
	Total		-	174.50
371.32	1051 6" SHORT COLLAR WITH HUB 1 qty 1.86	1.86	-	1.86
	6" 30 GA 90 DEG ELBOW 1 qty 2.65	2.65	-	2.65
	6X5 Length 30GA PIPE 1 qty 8.51	8.51	-	8.51
	HE250A1005 HONEYWELL HUMIDIFIER 1 qty 334.00	334.00	-	334.00
	Taxes	24.30	-	24.30
	Total		-	371.32
216.28	NA	NA	216.28	-
73.25	AQUAPHOR HEALING OINTMENT 3.5 OZ. , Unit Quantity = 1	6.96	-	6.96
	15 PK BOTTLE DEPOSIT , Unit Quantity = 1	0.75	-	0.75
	COORS LIGHT ALUMINUM PINTS 15/16 B , Unit Quantity = 1	18.73	-	18.73
	16.4 OZ PROPANE CYLINDER , Unit Quantity = 1	4.68	-	4.68
	WN KID TOUGH JOGGER PANT , Unit Quantity = 1	10.92	-	10.92
	WN KID TOUGH JOGGER PANT , Unit Quantity = 1	10.92	-	10.92
	BOYS FLEECE PANT , Unit Quantity = 1	5.96	-	5.96
	BOYS FLEECE PANT , Unit Quantity = 1	5.96	-	5.96

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Post Date	Check Number	Check Date	Description	Payee	Memo
02/22/22	NA	NA	DBT CARD 0419 02/19/22 00113852 FiverrInc New York NY Card# 5105	FiverrInc	NA
02/22/22	NA	NA	DBT CARD 2019 02/21/22 00120822 FiverrInc New York NY Card# 5105	FiverrInc	NA
02/22/22	NA	NA	DBT CRD 0410 02/21/22 00009710 VISTAPR*VistaPrint.com 866-8936743 MA Card# 5105	VistaPrint	NA
02/28/22	NA	NA	POS DEB 1129 02/27/22 67001838 BEST BUY #20 CEDAR RAPIDS IA Card# 5105	BEST BUY	NA
03/03/22	NA	NA	DBT CRD 0055 03/03/22 00007636 MCW#728-WILLIAMS BLVD CEDAR RAPIDS IA Card# 5105	MCW	NA
03/04/22	NA	NA	POS DEB 1925 03/03/22 19208383 DOLLAR GE DG 20729107 STANWOOD IA Card# 5105	Dollar General	NA
03/04/22	NA	NA	DBT CRD 2157 03/03/22 00023046 SQ *MY CHIRO LLC Cedar Rapids IA Card#5105	SQ *MY CHIRO LLC	NA
03/08/22	NA	NA	POS DEB 1923 03/07/22 19223144 DOLLAR GE DG 20729107 STANWOOD IA Card# 5105	Dollar General	NA
03/14/22	NA	NA	DBT CRD 2012 03/13/22 00020877 PAYPAL *TSEVENTURES 4029357733 CA Card# 5105	PAYPAL	NA
03/17/22	NA	NA	DBT CRD 2157 03/16/22 00031557 STANWOOD PETRO MART STANWOOD IA Card# 5105	STANWOOD PETRO MART	NA
03/18/22	NA	NA	POS DEB 1413 03/18/22 14100110 MNRD- MARI 200 MENARD L MARION IA Card# 5105	MNRD	NA

Per Supporting Documentaiton if available				
Amount	Description	Cost	Unsupported	Improper
	MERCHANDISE , Unit Quantity = 1	5.88	-	5.88
	Coupon	(2.00)	-	(2.00)
	Sales Tax	4.49	-	4.49
			-	73.25
23.10	NA	NA	23.10	-
23.10	NA	NA	23.10	-
37.44	NA	NA	37.44	-
129.44	NA	NA	129.44	-
21.40	NA	NA	-	21.40
19.97	NA	NA	19.97	-
30.00	NA	NA	-	30.00
24.85	NA	NA	24.85	-
105.87	NA	NA	105.87	-
15.57	NA	NA	15.57	-
64.86	MIKE 7 IKE ORIGINAL 5 OZ	1.24	-	1.24
	REESE'S PIECES 4 OZ	1.24	-	1.24
	1-1/4" WH SS TRIM NAIL 1 LB	9.99	-	9.99
	SODA PEPSI CHERRY 20OZ	1.98	-	1.98
	LIFE WTR 20OZ	1.88	-	1.88
	1/2" FIP 2 PC GAS VALVE	7.99	-	7.99
	1/2" X 10 " BLACK NIPPLE 30	3.49	-	3.49
	1/2" BLACVK CAP 310 CA-12	1.16	-	1.16
	1/2" BLACK COUPLING 312 CO	1.78	-	1.78

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Post Date	Check Number	Check Date	Description	Payee	Memo
03/21/22	NA	NA	DBT CRD 2023 03/18/22 00174381 MENARDS CEDAR RAPIDS S 800-000-0000 IA Card# 5105	MENARDS	NA

Per Supporting Documentaiton if available				
Amount	Description	Cost	Unsupported	Improper
	1-3/4" COIL ROOFING NAILSG	69.99	-	69.99
	1X3X8' WHITE PVC TRIM REVE	11.35	-	11.35
	SALES TAX	7.72	-	7.72
	BOTTLE DEPOSIT	0.05	-	0.05
	CRDT Menard Card	(55.00)	-	(55.00)
	Total		-	64.86
183.50	10" STARTER STRIP VINYL LA	24.72	-	24.72
	8"X12'6" VINYL FASCIA WHIT	39.92	-	39.92
	12"X12' VENTED SOFFIT WHIT	58.74	-	58.74
	12'6" F-CHANNEL 1/2" WHITE	30.84	-	30.84
	1-1/2" PLATICAIO NAIL 1LN	15.96	-	15.96
	PICK UP AT STORE FEE	1.40	-	1.40
	SALES TAX	11.92	-	11.92
	Total		-	183.50
\$ 4,233.36			\$ 2,091.93	2,141.43

Report on Special Investigation of the
City of Stanwood Fire Department

Staff

This review was performed by:

Ridge G. Nennig, Staff Auditor

A handwritten signature in black ink, appearing to read 'J. Cunningham', with a long horizontal flourish extending to the right.

James S. Cunningham, CPA
Deputy Auditor of State