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NEWS RELEASE

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FOR RELEASE

July 30, 2025

Auditor of State Rob Sand today released a report on a special investigation of the University of Iowa (University), Department of Neuroscience and Pharmacology (Department), for the period January 1, 2016 through December 31, 2023. The special investigation was requested by University officials as a result of concerns regarding certain financial transactions processed by a member of the Department, Dr. Calvin Carter, and Charles Searby with the Department of Pediatrics. As a result, the University placed Dr. Carter on paid administrative leave effective October 11, 2023. Dr. Carter was a Department of Neuroscience and Pharmacology professor and participated in research for the Department at the time he was placed on administrative leave. Charles Searby is a Research Specialist with the Department of Pediatrics.

Sand reported the special investigation identified \$294,913.41 of improper disbursements which included \$3,182.40 of federal question costs, and \$7,257.13 of unsupported disbursements. The \$3,182.40 of question costs identified includes \$2,928.30 of purchases for Laboratory and Technology, \$31.79 of purchases for Software, and \$222.31 of purchases for Other.

The \$291,731.01 of improper disbursements identified includes \$128,463.98 of purchases for Animal and Care, \$82,252.39 of payments for Legal, \$51,222.76 of purchases for Laboratory and Technology, \$12,597.57 of purchases for Software, \$11,619.97 of purchases for Consulting and Membership, and \$5,574.34 of other purchases.

The \$7,257.13 of unsupported disbursements identified includes \$5,401.27 of purchases for Laboratory and Technology, \$225.72 of purchases for Animal and Care, \$275.46 of purchases for Software, and \$1,354.68 of other purchases.

The report includes a recommendation for University officials to continue to improve and communicate the disclosure requirements related to conflicts of interest and conflicts of commitment. The report also includes a recommendation that University officials implement procedures to ensure sufficient documentation and explanations are provided to verify the propriety of charges.

Copies of the report have been filed with the Iowa Board of Regents' Office of Internal Audit, the University of Iowa's Department of Public Safety, the 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  
UNIVERSITY OF IOWA  
DEPARTMENT OF NEUROSCIENCE AND PHARMACOLOGY  
  
FOR THE PERIOD  
JANUARY 1, 2016 THROUGH DECEMBER 31, 2023**

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Rob Sand  
Auditor of State

Auditor of State's Report

To President Wilson and the Members of  
the Board of Regents, State of Iowa:

As a result of alleged improprieties regarding certain financial transactions and at the request of University of Iowa (University) officials, we conducted a special investigation of the University of Iowa, Department of Neuroscience & Pharmacology (Department). Based on a review of relevant information and discussions with University and Department personnel and officials, we performed the following procedures for the period January 1, 2016 through December 31, 2023.

1. Reviewed information gathered by University officials and Department staff to obtain an understanding of the concerns regarding an entity established by Dr. Calvin Carter, a Department faculty member and professor.
2. Obtained an understanding of University policies and procedures related to the use of University procurement cards (Pcards), conflicts of interest and commitment disclosure forms, patents, and requisitions.
3. Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
4. Interviewed University and Department personnel to obtain an understanding of policies and how start-up companies created during employment with the University work, in particular pertaining to Dr. Carter's start-up, Geminii. In addition, we reviewed Dr. Carter's management plans for his start-up, Geminii.
5. Interviewed University and Department personnel to obtain an understanding of how Dr. Carter carried out his job duties.
6. Obtained and reviewed charges to Dr. Carter and Charles Searby's University Pcard to determine the propriety of selected charges.
7. Obtained and reviewed requisitions for Dr. Carter and Mr. Searby to determine the propriety of selected requisitions.
8. Obtained and reviewed Federal grants awarded to the University for which Dr. Carter was listed as the Principal Investigator to identify grant allowability on spending related to Federal funds received. With the allowability for each grant, we compared them to the selected disbursements for each grant to see if they fell under the allowability.
9. Obtained and reviewed all non-federal awards gifted to the University in relation to Dr. Carter's research to identify if they had any restrictions or intents related to how the funds should be spent. We also compared the disbursements from each award to see if they were allowable per the intentions of the award and/or University policies.
10. Reviewed all documentation related to patents obtained by Dr. Carter to determine compliance with University policies related to patents and intellectual property rights.
11. Reviewed all documentation and payments for legal fees in order to obtain patents for any of Dr. Carter's inventions. In addition, we reviewed the agreements for the usage of intellectual property and all the revenue the University received from them.

12. Obtained and review bank statements for accounts held by Dr. Carter, including accounts for Geminii, Inc., to determine the source of certain deposits and the disposition of funds from the accounts.
13. Interviewed Dr. Carter to obtain an understanding of his responsibility in the Department and his relationship with University and Department personnel.
14. Interviewed Mr. Searby to obtain an understanding of his responsibility in the Department and his relationship with University and Department personnel.

The procedures identified \$294,913.41 of improper disbursements which included \$3,182.40 of question costs, and \$7,257.13 of unsupported disbursements. The procedures also identified concerns with University policies and procedures related to conflicts of interest and commitment. The detailed findings and recommendations are presented in the Investigative Summary of this report and **Exhibits A** through **R**.

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 a review of the entire Department of Neuroscience and Pharmacology, other matters might have come to our attention which would have been reported to you.

Copies of the report have been filed with the Iowa Board of Regents' Office of Internal Audit, the University of Iowa's Department of Public Safety, the Division of Criminal Investigation, the Johnson County Attorney's Office, and the Attorney General's Office

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the University of Iowa during our investigation.



Rob Sand  
Auditor of State

July 23, 2025

Report on Special Investigation of the  
University of Iowa  
Department of Neuroscience and Pharmacology

Investigative Summary

**Background Information**

The Department of Neuroscience and Pharmacology (Department) is part of the University of Iowa (University), which is owned and operated by the State of Iowa and under the supervision of the Board of Regents. The Department is located in the Bowen Science Building, a component of the Health Sciences Complex. According to the University, the Department is one of five basic science departments in the Roy J. and Lucille A. Carver College of Medicine.

The Department is responsible for educating students in the pharmacological sciences by faculty members with broad research interests such as Neuroscience, Metabolism, Cancer, and Education. The Department offers programs at all levels to work side by side with faculty. In addition, the Department offers undergraduate training, a Pharmacology Graduate program, and Postdoctoral training.

According to the Department website, the graduate program provides research opportunities for students in cellular and molecular pharmacology, integrative cardiovascular and autonomic pharmacology, and cellular and integrative neuropharmacology. Research is conducted in laboratories of faculty members whose work is published in journals. The graduate training program also has a seminar series which brings scientists from around the country to the department. In addition, there are weekly journal clubs, directed by members of the faculty, which meet to present and critique the latest results from the scientific literature in pharmacology.

During his time with the University, Dr. Carter was part of different departments. Prior to joining the Neuroscience and Pharmacology Department, he was part of the Department of Pediatrics and the Department of Diabetes, both are part of the University of Iowa Health Care system. Prior to joining the University as part of the faculty, Dr. Carter obtained his PhD in Neuroscience and completed fellowships in Neuroscience and Diabetes and Metabolism at the University of Iowa.

Dr. Calvin Carter was appointed to Assistant Professor in the Department on January 5, 2022. Prior to that, he was a Postdoctoral Research Fellow with the Department of Pediatrics. Along with his Professor position, Dr. Carter was also a member of the Fraternal Order of Eagle Diabetes Research Center (FOEDRC) and the Iowa Neuroscience Institute (INI). As a faculty member, Dr. Carter was expected to develop and maintain outside funded research programs, to teach in undergraduate, graduate, and health professional courses, to mentor the scientific development of graduate students, and to serve on departmental and collegiate committees as part of responsible citizenship.

As part of his appointment in the Department of Neuroscience and Pharmacology, Dr. Carter was to receive a department start-up package to be used for his research development support. The start-up funding can be used for capital equipment, supply costs, graduate student stipend, and salaries for professional staff at Dr. Carter's discretion. The FOEDRC and INI also provided funds to Dr. Carter for his research activities during his on-boarding. In addition, Dr. Carter could apply for extramural grant funding, including federal and non-federal grants, to supplement his research activities. During his time with the University, Dr. Carter received numerous grants with different criteria and requirements.

On March 1, 2022, Dr. Carter received an agreement for a secondary appointment to the Department of Pediatrics with the rank of Assistant Professor of Pediatrics. According to the agreement, Dr. Carter was to collaborate in the areas of service, scholarship, and education between the two Departments, in particular his would contribute to the education of trainees in the Department of Pediatrics. The agreement stated Dr. Carter's salary would be paid out of this primary Department and the appointment would go through June 30, 2025 with potential for renewal at that time. In addition, Dr. Carter received laboratory space in his collaborators laboratory in order to facilitate a productive collaboration.

During his time with the University, Dr. Carter received the following grants, awards and gifts with intent. **Table 1** summarizes the type of funding, the amount received, and the funding number.

| <b>Table 1</b>        |                  |                |
|-----------------------|------------------|----------------|
| <b>Funding Number</b> | <b>Type</b>      | <b>Amount</b>  |
| 18240500              | External/Private | \$ 198,180     |
| 53465001              | Internal         | 425,000        |
| 53476900              | Internal         | None specified |
| 53709076              | Internal         | 925,000        |
| 82066009              | Gift with intent | 200,000        |
| 80491007              | Gift with intent | 200,000        |
| 80521037              | Gift with intent | 45,220         |
| 80560086              | Gift with intent | 1,205,050      |
| 82066659              | Gift with intent | 200,000        |
| 80521046              | Gift with intent | None specified |
| 82023000              | Gift with intent | 3,000,000      |
| 82066104              | Gift with intent | 93,474         |
| 82066418              | Internal/Private | 325,000        |

In addition, Dr. Carter had access to the grants, awards, and gift with intent for some of the other University professors that he collaborated with in the same areas of research. Dr. Carter had access to the grants because he was part of other departments prior to becoming part of the Department of Neuroscience, and during his time in the other departments he was assigned to the other research grants and awards for the other University professors. Once Dr. Carter moved to the Department, he was still able to access the other funding sources due his secondary appointment to the Department of Pediatrics. **Table 2** summarizes the additional grants, award, and gifts.

| <b>Table 2</b>        |                  |                   |               |               |
|-----------------------|------------------|-------------------|---------------|---------------|
| <b>Funding Number</b> | <b>Type</b>      | <b>Period</b>     | <b>Amount</b> | <b>CFDA #</b> |
| 11300000              | Federal          | 07/01/19-04/30/24 | \$ 491,564    | 93.867        |
| 11263300              | Federal          | 04/01/14-03/31/19 | 558,268       | 93.867        |
| 11323700              | Federal          | 04/15/21-02/28/26 | 468,501       | 93.847        |
| 11324900              | Federal          | 07/15/21-06/30/23 | 216,686       | 93.395        |
| 18470200              | External/Private | 04/01/20-03/31/21 | 50,000        | NA            |

### **Notification**

On June 13, 2023, Dr. Carter's University Procurement Card (Pcard) was placed on the University's delinquency list. Specifically, there was a charge on Dr. Carter's Pcard to a vendor that had been previously submitted with a requisition but had been denied because the purchasing department had concerns the services were for Dr. Carter's personal business, Geminii, Inc. (Geminii) and not the University. According to University policy, Dr. Carter's Pcard was placed on hold while the transaction was reviewed by the purchasing department at the request of the Chief Procurement Officer.

On June 15, 2023, a review was completed, and findings were discussed with the purchasing department and legal department. On June 16, 2023, University officials and personnel determined that the findings would be directed to the Board of Regents' Office of Internal Audit (Internal Audit).

According to University personnel, on June 22, 2023, several purchasing department personnel identified concerns regarding certain Pcard transactions and requisition requests which appeared to have been for Dr. Carter's personal business. As a result, University officials determined a more thorough review of Dr. Carter's purchasing transactions was needed.

On June 23, 2023, the purchasing department called a vendor who Dr. Carter had submitted the requisition for to obtain more information about the services provided and to determine if the expenses were for University equipment or Geminii equipment. According to University officials, the vendor stated Geminii owed them money for the equipment purchased but were unable to reach Dr. Carter.

On June 28, 2023, University officials and personnel identified additional invoices paid on behalf of Geminii by the University. In addition, University officials and personnel identified legal and patent fees paid by the University to outside counsel. According to University officials and personnel we spoke with, typically, all legal and patent fees are handled internally by the University of Iowa Research Foundation (UIRF) and the Office of General Counsel.

According to University staff and officials, Dr. Carter had a research specialist who worked closely with him and would submit purchasing requests via requisitions and that individual's own University Pcard on behalf of Dr. Carter's funding/research. Therefore, as part of their review, they also reviewed Charles Searby's Pcard and requisition disbursements that were done on behalf of Dr. Carter.

On July 2, 2023, University officials and personnel identified some of the vendors used by Dr. Carter were not following University policy by completing a Purchase Service Agreement with the University prior to performing services for the University. On July 6, 2023, University officials and personnel determined the patents and legal fees were to be paid by Geminii according to an agreement Geminii had with the University.

As a result of the concerns identified, University officials requested Internal Audit perform a review. On July 17, 2023, Internal Audit contacted the Office of Auditor of State and the University of Iowa Police Department outlining the concerns regarding Dr. Carter's personal business and his potential personal purchases using university fundings.

On August 8, 2023 a letter was presented to Dr. Carter informing him a formal investigation and review of his financial transactions was initiated due to concerns regarding his expenditures from the University of Iowa accounts.

On October 11, 2023, after the University concluded their preliminary review of Dr. Carter's conflict of interest documentation and purchases, University officials determined there were "several apparent financial irregularities" and "potential misuse of institutional funds". As a result, Dr. Carter was placed on paid administrative leave effective October 11, 2023.

As a result of the concerns identified by Internal Audit and University officials, we performed the procedures detailed in the Auditor of State's report for the period January 1, 2016 through December 31, 2023.

## Detailed Findings

The procedures identified \$3,182.40 of question cost purchases made by Dr. Carter and Mr. Searby with their Pcards and requisitions. In addition, we identified \$291,731.01 of improper purchases and \$7,257.13 of unsupported purchases made by Dr. Carter and Mr. Searby with their Pcards and requisitions.

The \$3,182.40 of question cost identified includes:

- \$2,928.30 of purchases related to Laboratory and Technology expenses,
- \$31.79 of purchases related to Software purchases, and
- \$222.31 of purchases related to Other expenses.

The \$291,731.01 of improper disbursements identified includes:

- \$128,463.98 of purchases related to Animals and their Care,
- \$82,252.39 of payments related to Legal expenses,
- \$51,222.76 of purchases related to Laboratory and Technology expenses,
- \$12,597.57 of purchases related to Software expenses,
- \$11,619.97 of purchases related to Consulting and Membership expenses, and
- \$5,574.34 of purchases related to Other expenses.

The \$7,257.13 of unsupported disbursements identified includes:

- \$5,401.27 of purchases related to Laboratory and Technology expenses,
- \$225.72 of purchases related to Animals and their Care,
- \$275.46 of purchases related to Software expenses, and
- \$1,354.68 of purchases related to Other expenses.

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

During the course of our fieldwork, we interviewed University officials and staff to obtain explanations for certain transactions and processes followed during Dr. Carter's employment with the department. The information University officials and staff provided is included in the following sections of the report.

We conducted an interview with Dr. Carter on June 19, 2025 to obtain a better understanding of his duties within the University, his knowledge of the policies and procedures, and certain financial transactions. Dr. Carter's attorneys were part of the interview. The information provided by Dr. Carter is described in the following sections of the report.

### ADMINISTRATIVE POLICIES AND PROCEDURES

In order to determine if purchases made by Requisition or with the University Pcards assigned to Dr. Carter and Charles Searby were necessary and reasonable, it was necessary to obtain an understanding of certain policies and procedures established by the University. The Department follows established University policies and procedures for its daily administrative operations. The following are several policies and definitions used throughout the report.

- Use of Other Resources – Chapter 16 of the Operations Manual covering ethics includes a statement within section 16.4 which states, "Staff will refrain from unauthorized use of work effort or resources for non-University business." The section also states, "Staff shall safeguard University time and property from inappropriate use, appropriation or abuse."

- Use of University Name - Chapter 33 of the University of Iowa Operations Manual states, “The use of the University name for any purpose in any non-University endeavor not previously sanctioned by the Office of the Vice President for Strategic Communication is prohibited.” The policy also prohibits the use of University’s letterhead in any non-University correspondence leading the average recipient to believe the employee is representing the University.
- Intellectual Property Rights – Chapter 30 of the Operations Manual governs the University’s Intellectual property rights. In accordance with this section, if an invention is created by University employees or postdoctoral appointees in the course of their employment or appointment or in a field or discipline reasonably related to the inventor’s field of employment or appointment, the University may have an interest in the device or research performed by the employee or appointee.
- Conflict of Interest and Commitment – The University and Department Conflict of Interest Policy require faculty and staff members to disclose their outside activities that may unduly interfere with the time necessary to fulfill their obligations to the University. The policy requires a management strategy be developed for any activity which presents a potential conflict of commitment to ensure the staff’s University obligations are not adversely affected. It also requires faculty examine the total amount of time they spend in outside activities, whether professional or non-professional, and determine whether the time devoted to these activities unduly interferes with their obligations to the University.

The University also requires staff to complete online conflict of interest and conflict of commitment statements. Staff are required to update combined conflict of interest and conflict of commitment statements at least annually. If a staff person becomes aware of or performs a service which may be a conflict of interest or commitment during the year, they are required to submit an updated online disclosure form for review and approval.

Conflict of interest is defined by the Operations Manual as “a situation in which faculty, staff, or student employees have significant financial or other personal considerations that may compromise, or have the appearance of compromising, their professional judgment or integrity in teaching, conducting or reporting research, or performing other University obligations.” Conflict of commitment is defined by the Operations Manual as “a situation in which an employee engages in an outside activity that interferes, or appears to interfere, with fulfillment of the employee’s obligations to the University, even if the outside activity is valuable to the University or contributes to the employee’s professional development and competence.”

All activities require advance disclosure to and authorization from the Department Executive Officer prior to initiating the activity. However, the University policy also states, “few activities which represent, or appear to represent, a conflict are actually prohibited.”

The policy also provides a list of prohibited activities. Specifically, the policy includes, “Undertaking a business or research opportunity ordinarily conducted by the University before the University has been offered the right of first refusal. A written waiver must be obtained by the employee before undertaking a business or research opportunity.”

Once disclosed, the potential conflict is evaluated by University personnel. There are three possible outcomes from the evaluation under the policy:

1. no action is required beyond disclosure,
2. disclosure and management (including alteration or elimination of the conflict), or
3. prohibition of the activity.

Once the conflict is evaluated, a management plan is developed which specifies how the conflict is to be handled. The management plan sets forth the guidelines under which the individual may participate in the activity. The plan may also prohibit the individual from participating in the activity if the University does not approve.

When an invention meets the criteria of a “qualifying invention” under the University Intellectual Property Policy, the University of Iowa Research Foundation (UIRF), on behalf of the University, will review the qualifying invention and determine if the University will assume ownership of the intellectual property rights or waive its rights. If the University retains the intellectual property rights, it will negotiate a license, and any royalties received will be received by the UIRF and distributed in accordance with University policy.

As a University employee, Dr. Carter was to complete an annual Conflicts of Interest and Commitment form. Based on our review of the Conflicts of Interest and Commitment forms, Dr. Carter disclosed he owned part of a business starting in 2016 along with other members of the faculty. According to his Conflicts of Interest and Commitment forms, Dr. Carter was the co-founder and owner of Geminii, Inc. along with a University of Iowa Postdoctoral Research Fellow. During our review, University officials stated other faculty members of the University were also part of Geminii.

#### **GEMINII, INC.**

According to Geminii’s website, ([www.geminiihealth.com](http://www.geminiihealth.com)), Geminii, Inc. is a medical device company that offers a new solution for diabetes with their non-invasive therapy which uses transformative technology to reduce blood sugar and reverse insulin resistance. The [www.geminiihealth.com](http://www.geminiihealth.com) website has since been taken down and can no longer be found using an internet search function.

The company was founded in 2016 by Dr. Carter, Dr. Carter’s brother, and one of Dr. Carter’s laboratory’s (lab) Postdoctoral Research Fellows. Although, at the time Dr. Carter was not an assistant professor with a lab and the Postdoctoral Research Fellow was not working in the same lab. According to [www.geminiihealth.com](http://www.geminiihealth.com), in addition to the co-founders, Geminii’s team was comprised of several University of Iowa personnel which includes a research scientist, a research specialist, and a design engineer with the Department of Physics. In addition, Geminii has University of Iowa personnel assisting in advisory roles, including the University’s Chief Innovation Officer, a Department Chair of Medicine, a professor, and an emeritus professor. According to Geminii’s website, which is no longer available, they are partnered with The FOEDRC at the University of Iowa and MERGE, a coworking space in downtown Iowa City, which are two organizations that work with the University of Iowa.

The website included pictures and names of Dr. Carter and other Geminii staff members who were listed as Advisors and team members. During our review of Geminii’s website, we identified eight members of the Geminii team are also University employees. In June 2023, the Geminii website was taken down and could not be accessed using an internet search function. The website has since been relaunched; however, the only information provided is a contact us page.

Dr. Carter disclosed in his University Conflicts of Interest and Commitment Disclosure forms he had 33% ownership of Geminii, Inc. from 2018 through 2021, but in 2022 his ownership percentage increased to 66%. Beginning on July 10, 2018, Geminii signed an exclusive license agreement with the UIRF for certain intellectual property rights invented by Dr. Carter and other members of the University’s team. According to the agreement, Geminii has or will work diligently toward obtaining the necessary product development, manufacturing, and marketing capabilities to commercialize products based on such intellectual rights.

According to information from the Secretary of State’s website, a Certificate of Organization for Geminii, Inc. was filed on October 17, 2016. The owner of the company is listed as Dr. Calvin Carter.

## COMPLIANCE WITH CONFLICTS OF INTEREST AND COMMITMENT POLICY

We reviewed Dr. Carter's Conflict of Interest and Commitment forms for calendar years 2013 through 2023. Dr. Carter did not submit a Conflict-of-Interest form in 2015, because he did not have any disclosures for that year and, Geminii did not start until 2016. The Conflict of Interest and Commitment forms included the following disclosures.

- Geminii, Inc. – The Conflicts of Interest and Commitment Disclosure forms signed by Dr. Carter included mostly yes or no answers to the questions and disclosed information on the nature of the businesses and royalties he received. The forms include disclosures related to his ownership of Geminii, Inc. and compensation. The disclosures from 2016 through 2020 also included what aspects of his professional role at the University are related to activities of Geminii, Inc., in which Dr. Carter stated he “participate(s) in research sponsored by this entity (including use of facilities, instruments, etc.)”. For the same question in 2021 he stated that he “had a titled position, recognition, or status in this institution”. For 2022 and 2023, he added he “uses expertise/professional knowledge in way that benefits the entity/assign duties to or employ UI students and/or supervisees in this outside entity”.

In addition, Dr. Carter disclosed in the Conflicts of Interest and Commitment Disclosure forms he had 33% ownership of Geminii, Inc. from 2018 through 2021, but in 2022 his ownership percentage increased to 66%.

As previously stated, Geminii, Inc. has a fully executed license agreement with the UIRF for the use of intellectual property rights for inventions made by Dr. Calvin Carter and his colleagues.

In addition to Dr. Carter's disclosure forms, we reviewed the forms for the other University staff and personnel that were listed as staff and/or Advisors in the previously published Geminii's website (no longer available). For those individuals, we identified:

- Mr. Searby, who was listed as a research specialist on Geminii's staff page, did not have the company on his Conflict-of-Interest Disclosure form. In addition, because Searby did not have a disclosure form, there was not a management plan in place for him.
- One of the University Professor's listed as an Advisor in the company's website disclosed Geminii in their Disclosures for calendar years 2020 through 2024. In the form, they stated they “give advice as to the direction the science should go” by using “expertise/professional knowledge in advising, consulting, product evaluation/development, intellectual property development/enhancement, or in some other way that benefits the entity”.

We reviewed the available management plans for any of the individuals who stated they used business days for Geminii activities in their Conflict-of-Interest forms. The University professor stated they used business days; however, they did not have any management plans in place with Geminii. The University did not follow up to see the potential University business hours spent working for Geminii.

- One of Geminii's co-founders works in Dr. Carter's lab as a Postdoctoral Research Fellow and disclosed the company in their Disclosure forms for the calendar years 2018 through 2023. For the years 2018 through 2021 they stated they “use expertise/professional knowledge in advising, consulting, product evaluation/development, intellectual property development/enhancement, or in some other way that benefits the entity”. For 2022 and 2023, they added that they also “participate in research sponsored by this entity (including use of facilities, instrumentation, etc.)”. As a co-founder, they also disclosed they have 33% ownership in Geminii based on their conflict-of-interest forms. We reviewed the available management plans for this individual since they had listed ownership of Geminii in their disclosures. The management plan detailed all the disclosures the postdoc most follow during their time with Geminii.

- A Research Scientist was listed on the company's website disclosed Geminii in their conflict-of-interest forms for the calendar years 2022 and 2023. In the 2022 form, they stated they "provide skills for metabolic measurement". However, the 2023 form did not have any details of what they provided to the company. A management plan was not received for the individual.
- One of the University's professors was listed as an Advisor on the company's website disclosed Geminii for the calendar years 2021 through 2023. In the disclosure forms, they stated their activities with the company were "Scientific Advisory Board" for all years disclosed.

We reviewed the available management plans for any of the individuals who stated they used business days for Geminii activities in their Conflict-of-Interest forms. The University professor stated they used business days; however, they did not have any management plans in place with Geminii. The University did not follow up to see the potential University business hours spent working for Geminii

- A design engineer, emeritus professor, and Chief Innovation Officer were listed as part of the Geminii staff and Advisors on the company's website did not disclose the company for 2016 through 2023 years. However, according to conversations with the design engineer and Chief Innovation Officer, they were not aware that they were listed on Geminii's website. In addition, according to the Chief Innovation Officer, they were not aware, but they encourage researchers and early start-ups to use their name because of the external credibility it brings. In addition, because they did not have a disclosure form, there was not a management plan in place for them.

We requested copies of any agreements or management plans between the University and Dr. Carter related to his disclosures. The University has only one agreement with two amendments between the UIRF and Geminii related to the licensing of intellectual property rights developed as part of Dr. Carter's research at the University.

Management Plans were created for Dr. Carter and one of his Postdoctoral Research Fellows for their part ownership of Geminii. Although, for Dr. Carter's plan stated that he would work on Geminii during normal work hours and use vacation for those hours, the University was not able to confirm that he took any time off for Geminii work. For the Postdoctoral Research Fellows' hours, since they did not accrue any vacation, the hours were going to be monitored by the Department's supervisor.

Based on the information included by Dr. Carter, the estimated amounts he received for travel and personal services related to the other entities were disclosed. However, the University did not follow-up to determine if the paid travel or other expenses which may also have been reimbursed by the entity Dr. Carter disclosed.

In addition, the University did not verify if all members of Geminii's staff and advisors disclosed their relationship to the University. In Geminii's case, four out of the nine University staff and personnel that work with Geminii did not file a Conflict of Interest and Commitment Disclosure form for Geminii. During our interview with Dr. Carter, he stated the other University personnel that were listed on Geminii's website "they weren't working, none of them did work for the company". In addition, he was told "it is advisable to have like a company website to make it look legit so we put them on there and we let them know that we were going to do that".

## **DISBURSEMENTS**

### Procurement Card (PCards):

As previously stated, Dr. Carter was assigned a University Pcard, as was Charles Searby, a Research Specialist, who worked in Dr. Carter's lab. The Pcards were to be used to make purchases for Dr. Carter's University lab and to equip his office space. The Pcards could also be used to occasionally purchase food for his lab staff and for any recruitment necessities.

University officials have established policies and procedures regarding the use of Pcards for the entire University, including the Department of Neuroscience and Pharmacology. The policies and procedures are included in the operating manual and are listed on the University's Accounts Payable and Accounts Receivable website. These policies and procedures can be accessed by all University employees. The Departments are allowed to establish policies and procedures which are more restrictive, but at a minimum they must meet the University's policy.

When a University Pcard is used, the purchase is submitted through the University's "ProTrav" system. The "ProTrav" system requires the user to complete a form and electronically scan and attach supporting documentation for the charge(s). The completed form and supporting documentation are electronically routed to the cardholder's supervisor for approval and then forwarded to the Shared Services staff assigned to the Division for final review and approval. University policy requires the employee or the Division to maintain the original supporting documentation until this process is completed and the information is loaded into the University's accounting system. Pre-approvals of purchases made with Pcards are not required.

In addition to the supporting documentation submitted by the cardholder, the University receives "Level III" information as part of the data received from the Pcard processor. This information is only provided from vendors who collect and include the data with the information they submit to the Pcard processor. This information is included in the electronic procurement card transaction file the University receives daily. Level III detail includes a description of the item(s) purchased and the price. Examples of vendors who include Level III detail include Amazon, Menards, and FedEx.

Shared Services staff compare the support scanned into the accounting system by the Pcard holder to the Level III data to confirm the items purchased agree with the information scanned by the Pcard holder. During the review process, if a Shared Services staff member identifies a concern or would like more clarification regarding a charge, they may request the original support, additional support, or clarification for the charge from the card holder.

According to University staff we spoke with, Accounts Payable staff are required to:

- Pay from invoices, not statements.
- Not pay from sale orders, acknowledgements, quotes, and estimates.
- All invoices should have vendor name, address, PO #, amount, description, and billed to the University of Iowa.

In addition, in their internal training manual it states they need to "confirm invoice is a University of Iowa invoice. If not, leave a voucher comment 'not a UI invoice.'" As a result, we determined any invoice which did not include University of Iowa as the customer were improper.

We also obtained a list of all charges made with the PCards assigned to Dr. Carter and Mr. Searby for the period January 1, 2016 through December 31, 2023. Using the supporting documentation available from ProTrav, the Level III detail, internet searches, the vendor, the frequency and amount of the payments, discussion with University staff, and University policies, we classified the payments as improper, unsupported, or reasonable. In addition, if the funding source for the disbursements was federal funding, any improper and unsupported disbursements are considered question cost in accordance with federal guidelines.

#### Requisitions (PReqs):

In addition to the PCards, University personnel can make purchases via Requisitions (PReqs) through the ePro system. The PReqs are to be used for purchases greater than \$5,000.00 and require a Purchase Order (PO) or on occasion a blanket order. Dr. Carter and Mr. Searby could either be the requester or initiator assigned to a requester for the PReqs and through them they could purchase items for their lab research. Requisitions over \$50,000.00 must go through the bidding process. The POs contains name

and a brief description of the items that are going to be purchased, in addition to the quantity and item amount.

All vendors need to be in the ePro system and have completed a vendor application that has been approved by the University purchasing department. As part of this approval, the vendor is verified for any conflict of interest. Each PReq is routed to an accounting code assigned to the requester, but the accounting code can be changed by anyone in the workflow path if a justification is provided for the change. When requesting a purchase requisition, the requester must select a vendor and enter all the necessary details for the purchase such as quantity, description, and price. In addition, an individual's University network's username (HawkID) needs to be added for the individual who will be receiving the goods or services. The PReq has to be approved by the departmental approver, usually a department head or administrator. The purchase requisition usually requires two electronic departmental approvals, then it is sent to the Purchasing department and a purchasing agent is assigned to each PReq.

As previously mentioned, any purchase greater than \$50,000.00 is required to go through the bidding process, unless there is an existing contract or there is a sole purpose justification which has been approved by the Purchasing department. The bidding is either done by a Request for Quotation (RFQ), Request For Proposal (RFP), or Reverse Auction (RA). Purchasing agents work with the department to develop specification for the process. Bids are issued and received via the University's online bidding system (eBid) application. Potential vendors are registered through the University's eBid and receive notification for bid opportunities. Any potential vendor which is not registered but wishes to bid are contacted and asked to register through eBid.

In addition, bid opportunities can also be viewed on the University's purchasing website. Potential bidders must submit their bids electronically through the eBid system, which then the bids are sealed and encrypted by the system. The bids are then evaluated by a Purchasing Agent in conjunction with the department. For our review, we obtained a list of all Requisitions made by Dr. Carter and Charles Searby for the period January 1, 2016 through December 31, 2023. Using the supporting documentation available from ePro, internet searches, the vendor, the frequency and amount of the payments, discussion with University staff, awards and grants parameters, and University policies, we classified the payments as improper, unsupported, or reasonable. In addition, if the funding source for the disbursements was federal funding, any improper and unsupported disbursements are considered question cost in accordance with federal guidelines.

During the course of our investigation, it was identified transactions were still being made using Dr. Carter's funding by his laboratory staff and personnel. As a result, we expanded our period of review to cover through December 2023, even though Dr. Carter was placed on leave on October 2023.

The improper and unsupported disbursements are detailed below.

## **FEDERAL GRANTS**

### **GRANT 11300000 – NOVEL GENOME EDITING FOR THE TREATMENT OF GLAUCOMA**

The Novel Genome Editing for the Treatment of Glaucoma is a federal grant awarded by the National Institute of Health to the University of Iowa on June 18, 2019. The grant period was July 1, 2019 through April 30, 2024 in the amount of \$491,564.00 in Year 1, \$477,939 in Year 2, \$473,396 in Year 3, \$473,396 in Year 4, and \$473,396 in Year 5. The grant was related to vision research under CFDA #93.867.

As part of the grant, an amount is included as funds awarded to the University of Texas Health Sciences Center as a Consortium. The research is to be performed in mice colonies and the Principal Investigator listed in the grant is another University professor which Dr. Carter collaborated with. Although Dr. Carter is part of the Neuroscience and Pharmacology Department, as well as the Department of

Pediatrics, according to University personnel, he mostly works out of his collaborator's lab in the Department of Pediatrics.

The budget breakdown for the award is shown in **Table 3**:

**Table 3**

| <b>Budget</b>                                        | <b>Year 1</b> | <b>Year 2</b> | <b>Year 3</b> | <b>Year 4</b> | <b>Year 5</b> |
|------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Salaries and Wages                                   | \$ 85,939     | 85,939        | 87,112        | 87,112        | 87,112        |
| Fringe Benefits                                      | 18,231        | 18,231        | 18,448        | 18,448        | 18,448        |
| Personnel Costs (subtotal)                           | 104,170       | 104,170       | 105,560       | 105,560       | 105,560       |
| Materials & Supplies                                 | 23,000        | 23,000        | 13,000        | 13,000        | 13,000        |
| Travel                                               | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         |
| Subawards/Consortium/<br>Contractual Costs           | 278,371       | 278,371       | 287,131       | 287,131       | 287,131       |
| Total Federal Direct Costs                           | 407,541       | 407,541       | 407,691       | 407,691       | 407,691       |
| Total Federal Facilities and<br>Administrative Costs | 84,023        | 70,398        | 65,705        | 65,705        | 65,705        |
| Total Cost                                           | \$ 491,564    | 477,393       | 473,396       | 473,396       | 473,396       |

#### Procurement Card (PCards):

As previously stated, we received a listing of all the procurement card transactions for Dr. Carter and Mr. Searby for the period of January 1, 2016 through December 31, 2023. During our review, we identified one transaction charged to Grant #11300000. On July 9, 2020, there was a charge to Adobe totaling \$31.79 on Mr. Searby's p-card. The support available in the ProTrav system was an invoice for a previous month's charge and had been used for multiple other transactions. According to University personnel, the University has a contract with Adobe for certain items; however, the items Dr. Carter needed were not included in the contract. We were informed University personnel attempted to obtain the invoices from Adobe for the purchases which were unsupported. However, Adobe would not provide the documentation because the transactions did not fall under the contract with the University.

As a result, the \$31.79 transaction is included in **Exhibit A** as improper and is a questioned cost for federal purposes.

#### Requisitions (PReqs):

As previously stated, we received a listing of all requisitions for Dr. Carter and Mr. Searby for the period of January 1, 2016 through December 31, 2023. During our review of the PReqs we identified six transactions charged to Grant #11300000 totaling \$2,755.50. The six transactions are listed in **Exhibit B**. As illustrated by the **Exhibit**, we identified four transactions to VectorBuilder, Inc. totaling \$2,502.00 and two transactions to Dot Scientific Inc. totaling \$253.50. However, during our review, we determined sufficient supporting documentation was not available in the ePro system. According to University personnel, all transactions should have support attached in ePro system. For any requisition transaction that did not contain support, the description per the **Exhibit** has a brief description that the purchaser enters when filling out the PO prior to making the purchase.

Because supporting documentation was not available for the six transactions totaling \$2,755.50, they are included in **Exhibit A** as improper disbursements and are question costs for federal purposes.

## GRANT 11323700 – MODULATING ROS BY ELECTROMAGNETIC FIELDS TO TREAT TYPE 2 DIABETES

The Modulating ROS by Electromagnetic Fields to Treat Type 2 Diabetes is a federal grant awarded by the National Institute of Health to the University of Iowa on April 15, 2021. The project period is April 15, 2021 through February 28, 2026 in the amount of \$461,501.00 for Year 1, \$461,501 for Year 2, \$468,507 for Year 3, \$468,507 for Year 4, and \$468,504 for Year 5.

The research is to be performed in mouse models and the Principal Investigator listed in the grant is another University professor which Dr. Carter collaborated with. The budgeted amount was to cover material and supplies, mouse costs, travel, core cost, salaries and benefits, and other expenses. For this grant, there were no subawards or consortiums.

The budget breakdown for the award is shown in **Table 4**:

**Table 4**

| Budget                                               | Year 1     | Year 2  | Year 3  | Year 4  | Year 5  |
|------------------------------------------------------|------------|---------|---------|---------|---------|
| Salaries and Wages                                   | \$ 164,887 | 164,887 | 161,586 | 161,586 | 171,647 |
| Fringe Benefits                                      | 44,568     | 44,568  | 43,782  | 43,782  | 46,508  |
| Personnel Costs (subtotal)                           | 209,455    | 209,455 | 205,368 | 205,368 | 218,155 |
| Materials & Supplies                                 | 32,277     | 32,277  | 32,148  | 32,148  | 34,186  |
| Travel                                               | 2,690      | 2,690   | 2,679   | 2,679   | 2,849   |
| Other                                                | 31,918     | 31,918  | 31,791  | 31,791  | 33,805  |
| Public Costs                                         | 0          | 0       | 4,465   | 4,465   | 4,748   |
| Equipment or Facility<br>Rental/User Fees            | 26,897     | 26,897  | 26,790  | 26,790  | 9,496   |
| Total Federal Direct Costs                           | 303,237    | 303,237 | 303,241 | 303,241 | 303,239 |
| Total Federal Facilities and<br>Administrative Costs | 165,264    | 165,264 | 165,266 | 165,266 | 165,265 |
| Total Cost                                           | \$ 465,501 | 468,501 | 468,507 | 468,507 | 568,504 |

### Procurement Card (PCards):

During our review, we identified one transaction totaling \$222.31 to FedEx on October 3, 2022 charged Mr. Searby's p-card for shipping samples to collaborators. Based on review of available supporting documentation, this transaction was divided in two subtotals in the ProTrav system. The first part of the transaction was \$7.77 for a shipment to Marion, IA by Dr. Carter. However, the transaction did not have a detail justification of what was shipped or who was the individual receiving the shipment; therefore, we were unable to determine if the shipment costs were related to University operations or personal in nature. As a result, the \$7.77 has been classified as an unsupported disbursement and are questioned costs for federal purposes.

In addition, the other subtotal of the transaction was for \$214.54 for a shipment and was sent to Dr. Carter by someone in the University. However, supporting documentation showed the shipment was shipped to Dr. Carter from another individual who worked out of the same building as Dr. Carter. Therefore, the shipment is classified as improper and considered a question cost.

The \$222.31 of charges are included in **Exhibit A** as improper disbursements and questions costs for federal purposes.

### Requisitions (PReqs):

During our review of the PReqs we identified seven transactions charged to Grant #11323700 totaling \$172.80. The seven transactions were purchases from Amazon Business with a business purpose of material for EMF research. However, according to supporting documentation, the transactions were to purchase items such as speaker cable adapters and camera connectors which are generic in use. According to University policy regarding video surveillance, the procedures include obtaining approval for the purchase, installation, and/or usage of any video surveillance equipment and systems in writing consistent with the policy. According to the policy, the approval must come from a designee for the requesting unit, campus safety, or Chief Human Resources officer. Two of the transactions had additional charges for expenses related to the purchase paid by the University totaling \$13.

**Exhibit C** lists the seven transactions totaling \$172.80 under the Modulating ROS by Electromagnetic Fields to Treat Type 2 Diabetes grant. The \$172.80 of transactions are included in **Exhibit A** as unsupported disbursements and question costs for federal purposes.

## **IMPROPER OR UNSUPPORTED DISBURSEMENTS**

### **OTHER UNIVERSITY FUNDING**

In addition to the federal grants that Dr. Carter had access to, he also had access to or received funding through the University from external entities or internal organizations such as the Fraternal Order of Eagles. These fundings were awarded to the University as a gift with intent for Dr. Carter to utilize with specifications. We obtained the award notification and agreements which included how the funding was to be used. Some of the funding had restrictions on how they were to be used; however, according to University personnel, even if the funding award did not have restrictions, Dr. Carter had to adhere to University purchasing policies and procedures.

As previously stated, Dr. Carter also received start-up funding when he joined the Neuroscience and Pharmacology Department, as well as departmental funding through the FOEDRC and INI. These funds were less restricted in how to be spent, since they were given for the operations of his University laboratory and not tied to specific research. However, in order to use this funding, Dr. Carter was to adhere to University purchasing policies and procedures. The improper and unsupported disbursements using the other University funding are detailed below.

### **AWARD 82066418 – BRIDGE TO CURE AWARD**

The Bridge to Cure Award was awarded by the Fraternal Order of Eagles Diabetes Research Center (FOEDRC) to Dr. Calvin Carter on December 9, 2020 in the amount of \$325,000.00. According to the award agreement, the “award is designed to support research that has a strong potential to moving discoveries towards potential therapies for diabetes and its complications.” In addition, the award agreement stated the awarded amount is released in three installments with the first \$125,000.00 transferred with the award notification, the second \$125,000.00 released six months after pending satisfactory progress and review by an external committee, and the last \$75,000.00 will become available with evidence of ongoing progress and agreement for the commercialization of the work. The Fraternal Order of Eagles (FOE) is willing to consider further monetary support.

The notification award was signed by multiple University faculty and professors which are part of the FOE. Dr. Carter’s proposed research for the Bridge to Cure award was “Glycemic lowering mechanisms of low-frequency electromagnetic fields in mouse models of type 2 diabetes”. On December 22, 2022, Dr. Carter presented to the advisory board the project’s progress and directions and was awarded another installment of \$175,000.00.

According to the awards budget justification, Dr. Carter stated the amount needed for Phase 1 was \$124,968.40 for a Noninvasive Insulin Sensitized which included around \$42,020.00 for engineering cost materials and supplies that would go through the University of Iowa Physics Department. The

award budget justification lists the time and cost for materials and the engineer on the project; however, the engineer was the same design engineer mentioned on Gemini's website. As previously stated, the engineer did not disclose any conflict of interest to the University regarding Gemini.

In addition to the engineering cost and materials, the award budget justification included approximately \$43,800.00 for animal costs related directly for two diabetic Ossabaw pigs through CorVus Biomedical. However, in the project description, it was mentioned the project would be for mice and not pigs. According to University personnel, Dr. Carter never received approval to perform or outsource research with pigs. The only animal Dr. Carter had approval to perform research on was mice colonies according to the Institutional Animal Care and Use Committee (IACUC).

According to IACUC's website "Prior to the initiation of any animal procedures, all research, teaching and training involving the use of vertebrate animals at the University of Iowa must be approved by the IACUC. Use of vertebrate animals must be reviewed by the IACUC to ensure compliance with Public Health Service (PHS) Policy (administered through Office of Laboratory Animal Welfare, OLAW), Animal Welfare Regulations (administered through USDA-APHIS), and The Guide for the Care and Use of Laboratory Animals (administered through accrediting body, AAALAC)." In addition, according to University policy and personnel, for a researcher to perform any internal or external research with animals, there are specific protocols that need to be followed. One of those protocols, includes meeting with the IACUC and obtaining approval. However, according to University officials and personnel we spoke with, Dr. Carter was approved to perform research on rodents and not pigs.

In addition, according to University officials, Dr. Carter was told by the Office of Animal Resources (OAR), who is responsible for maintaining the research animals at the University facilities, they were not going to be able to house and maintain Dr. Carter's proposed pigs because of limitations caused by specific needs of his research. Also, according to University officials, Dr. Carter was provided recommendations for offsite facilities that may have been able to assist him with his ideas regarding pig research. University officials we spoke with also stated in the instance a researcher uses an outside vendor to maintain and house animals, an animal care protocol has to be established by the University's IACUC for all University purchased animals. However, one was not established with Dr. Carter, as the University was not originally aware he had purchased and housed the pigs at a facility in Indiana.

Dr. Carter purchased pigs with University funding, which made them University property and had the pigs housed at a specialized out of state facility. After purchasing the pigs, the University's IACUC met with Dr. Carter and informed him that he was out of compliance and did not have approval to perform research on pigs.

During our conversation with Dr. Carter, he stated he received approval from CorVus Biomedical's IACUC and a protocol was established with them for the pigs research taking place at the CorVus Biomedical facility in Indiana. However, according to University personnel, because University funding was used to fund the research Dr. Carter also needed to obtain approval from the University's IACUC and potential establish a protocol with them. Dr. Carter also stated he was not aware of the procedures in seeking approval from the University's IACUC if he has already obtained approval and a protocol from CorVus' IACUC. Dr. Carter mentioned he met with the Advisory Board for the award and during the meetings they discussed IACUC approval, but they did not mention that it would be required to obtain both approvals.

Dr. Carter also stated during our conversation, he received approval to perform the research in pigs at the CorVus facility by the advisory board for the Bridge to Cure award. In addition, he stated this approval was received during their in person quarterly meetings and that there was no additional documentation for the approvals.

In addition, Dr. Carter did not follow protocols in choosing the vendor to purchase and house the pigs. According to University officials, any vendor housing and maintaining University owned animals, must have an agreement with the University prior to the purchases and no agreement was in place. In

addition, University officials stated once the agreement is in place, the pigs are purchased and kept at the contract research organization (COR) and OAR would have to make visits to ensure the animals are being cared for at the required standards. However, OAR was not made aware the pigs were purchased and were never asked to make the site visits to ensure the proper procedures were being followed. As a result, we determined that any costs related to the purchase, housing, or maintenance of the pigs to be improper.

#### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's and Mr. Searby's University Pcards, the related supporting documentation, budget justifications, award parameters, and Level III detail. During our review, we identified 42 purchases which were not allowable in accordance with the award agreement and/or purchases for which we could not determine if the purchase was allowable for University research made with Mr. Searby's University Pcard. The 42 purchases are listed in **Exhibit D**. Based on our review of Dr. Carter's University Pcard, we did not identify any improper or unsupported purchases for the Bridge to Cure Award.

Of the 42 purchases, we identified 25 purchases totaling \$3,269.48 of improper disbursements made with Mr. Searby's University Pcard. As illustrated by the **Exhibit**, improper Pcard purchases for the Bridge to Cure Award include:

- 19 of the transactions totaling \$2,407.11 are consider improper, because they were travel related to trips going to CorVus Medical in Indiana, where the pigs were housed. The transactions included car rental, truck rental, hotel rooms, and meals all with a line description of "CorVus for pigs research" or "Set up an experiment with our EMF equipment using diabetic pigs".
- Two of the transactions were purchases from Home Depot totaling \$485.77 to purchase materials used for the CorVus pig's experiment. The Home Depot store the materials were purchased from was in Crawfordsville, Indiana which is the closest store to the CorVus Biomedical facility.
- Three of the transactions were purchases from FedEx totaling \$86.44 for shipments to CorVus Biomedical in Indiana.
- One of the transactions was a purchase from Plastic Lumber Yard for \$290.16 for lumber to build cages for the pig research that was not approved by the University.

As previously stated, the pigs research through CorVus Biomedical was not approved by the University, the budget justification of the award, OAR or University's IACUC. Therefore, all disbursements related to pigs' research or CorVus Biomedical are considered improper.

The \$3,269.48 of purchases identified are included in **Exhibit A** as improper disbursements.

**Exhibit D** also included 1 purchase for \$254.27 of unsupported disbursements for the Bridge to Cure Award. The unsupported Pcard purchases was one transaction from Adobe, Inc. for software subscription for \$254.27 which was consider unsupported because we were not able to determine if the software was only to be used for the glycemic mouse colonies research or for other projects.

Because we were unable to determine if these items was used for Department operations, the intended use of the Award, or were personal in nature, the \$254.27 is included in **Exhibit A** as unsupported disbursements.

#### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for the Bridge to Cure Award, the related supporting documentation, budget justification, and award parameters, we identified \$163,863.74 of improper purchases.

**Exhibit E** lists the purchases made by Dr. Carter and Mr. Searby via requisitions for items not reasonable for the Bridge to Cure Award. As illustrated by the **Exhibit**, we identified 17 transactions totaling \$163,863.74 of improper disbursements. The improper requisition purchases for the Bridge to Cure Award listed in the **Exhibit** include:

- Two transactions were payments to CorVus Biomedical totaling \$124,039.50 for the purchase and care of various Ossabaw pigs at the Indiana facility for the EMF. As previously stated, the pigs research through CorVus Biomedical was not approved by the University or the University's IACUC. Therefore, all disbursements related to pig's research or CorVus Biomedical are consider improper since it did not receive the required approvals.
- One transaction was from McMaster Carr Supply Company in the amount of \$10,646.28 for high pressure copper tubing for drinking water, which we consider improper. According to conversations with University employees, the award was used to purchase items related the pigs research and not in relation to mice research. In addition, the purchase was done around the time that the pigs were purchased. The transactions had an additional \$168.12 of additional charges for expenses related to the purchase paid by the University.
- Ten transactions were payments to Amazon Business totaling \$11,077.96 for items such as handhold camera, electric screwdriver kit, power amplifier, cabinet shelf, power supply, power cord, and other similar items. The transactions were classified as improper because according to conversation with University employees they stated they used those items to build and power the cages and coils were the pigs were been housed. One transaction has \$80.99 of additional charges for expenses related to the purchase paid by the University.
- Four transactions were payments to AltaSim Technologies totaling \$18,100.00 for a project that is not related to what the Bridge to Cure funding was awarded for, nor was the project mentioned in the budget justification of the award.

Subsequent to our procedures, the University Police Department issued a subpoena to CorVus Biomedical to obtain all invoices for the University and Gemini. The information was provided to our office for review. During our review, we identified two invoices on the ePro system that did not match to the invoices provided by CorVus, specifically the line item regarding the importer information appears to have been altered.

The \$163,863.74 of requisitions identified are included in **Exhibit A** as improper disbursements.

#### **AWARD 82066659 – FOEDRC START-UP**

According to University officials, an award notification and/or agreement could not be located. However, University officials we spoke with stated the funding of award 82066659 for FOEDRC Start-Up was to be used to recruit leaders in the diabetes science and translational medicine. According to University officials, the funds are above and beyond those arising from endowed chairs, faculty fellowships, and programs to move laboratories, purchase equipment, and hire junior scientist physicians.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel, at a minimum all transactions should be allowable under the University purchasing policies.

#### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's University Pcard, the related supporting documentation, budget justification, award parameters, and Level III detail, we identified \$3,257.17 of improper disbursements. Based on our review of Mr. Searby's University PCard, we did not identify any improper or unsupported purchases for the FOEDRC Start-Up award.

**Exhibit F** list the purchases made with Dr. Carter's University Pcard which include items not reasonable for the FOEDRC Start Up award. As illustrated by the **Exhibit**, we identified 23 transactions totaling \$3,165.70 of improper disbursements. The improper PCard purchases for the FOEDRC Start-Up award included:

- Seven of the transactions were purchases from McMaster-Carr totaling \$467.21 for items such as screws, tubes, electrical tape, and other project materials to be used in Dr. Carter's research projects. We classified these seven transactions as improper because the project materials do not align with the criteria for a recruitment award. One of the transactions included additional charges for expenses related to the purchase paid by the University in the amount of \$113.77.
- Eight of the transactions were purchases from Menards totaling \$802.06 for items such as cable ties, duct tape, gloves, flashlights, pliers, tools, lube, screws, and other similar materials to be used in Dr. Carter's research. We classified these eight transactions as improper, because the research materials do not align with the criteria for the recruitment award.
- One transaction was a purchase from GoDaddy.com for \$69.99 on February 4, 2023 for a domain broker service. According to University personnel, Dr. Carter did not receive approval to have an outside website domain for his lab instead of one that had the University URL. Therefore, this purchase was considered improper.
- Seven of the transactions totaling \$1,712.67 were from various vendors for items such as yearly subscriptions, license fees, membership fees, and sales tax which are considered improper under the recruitment award.

Based on this information, the 23 transactions totaling \$3,165.70 of improper disbursement has been included in **Exhibit A** as improper and unsupported disbursements.

#### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for the FOEDRC Start-Up award, the related supporting documentation, budget justification, and award parameters, we identified \$15,108.17 of improper disbursements.

**Exhibit G** list the purchases made by Dr. Carter and Mr. Searby via requisitions, which included items not reasonable or necessary for the award. As illustrated by the **Exhibit**, we identified 35 transactions totaling \$15,108.17 of improper disbursements. The improper requisition purchases for the FOEDRC Start-Up award listed in the **Exhibit** included:

- 17 of the transactions were purchases from Amazon totaling \$2,813.38 for items such as Google Nest smoke detectors, plug adapters, utility cart, electrical tape, lab coats, test strips, storage boxes, filters, and other similar items. We classified these 17 transactions from Amazon as improper because the items purchased do not meet the criteria under a recruitment award.
- Nine of the transactions were purchases from FujiFilm Healthcare Americas Co totaling \$1,477.00 to purchase color reagents, solvents, multi calibrator lipid, and other similar research items. We classified the transactions as improper because they do not align with an award that is to be used for recruitment.
- Nine transactions were from various vendors such as RMB Company, Tecan US Inc., Life Technologies Co, and Fischer Scientific Co for purchases of research items or services performed on research equipment. The nine transactions totaled \$10,817.79 and were classified as improper because the items were all related to research performance and not recruitment as the award funding was intended to be used.

The \$15,108.17 of requisitions identified are included in **Exhibit A** as improper disbursements.

## DR. CARTER START-UP FUNDING

In addition to federal grants, awards, and gifts with intent, and Public-Private Partnership Funding, Dr. Carter received start-up funding from the Department in the amount of \$1,200,000.00. The amount was awarded to Dr. Carter in his offer letter on January 4, 2022, and it's exclusive of his salary. The amount was provided by the Department to be used for the purchase of equipment and supplies and to employ technical support for Dr. Carter's laboratory. The start-up package was to be allocated over Dr. Carter's first four years of his appointment with the Department by receiving \$500,000.00 in the first year, \$400,000.00 in second year, \$200,000.00 in the third, and \$100,000.00 in the fourth year.

In addition to the description of what the award was to be used for, there was not a budget justification available for the award. However, in order to determine allowability, we used the description and the University purchasing policy criteria. Per University personnel, at a minimum all transactions should be allowable under the University purchasing policies.

### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's University Pcard, the related supporting documentation, budget justifications, award parameters, and Level III details, we identified \$10,254.05 of improper purchases and \$181.89 of unsupported purchases.

Based on our review of Mr. Searby's University PCard, we did not identify any improper or unsupported purchases for Dr. Carter's Start Up Funding.

**Exhibit H** list the purchases made with Dr. Carter's University Pcard which include items not reasonable or necessary for Dr. Carter's Start Up Funding. As illustrated by the **Exhibit**, we identified 10 transactions totaling \$10,254.05 of improper disbursements. The improper PCard purchases for Dr. Carter's Start Up funding listed in **Exhibit H** included:

- Eight of the transactions totaling \$9,466.00 were for a vendor called Stellate Communications which helped with the design of websites and other similar services. As discussed with University officials, the University offers free domains and has a department to help with the setup of a laboratory website for no charge. Dr. Carter did not receive approval to seek outside services for an outside domain nor for the services to create and/or design a website and its logo. Therefore, these eight transactions for website and logo services are considered improper.

Moreover, per email conversations between Dr. Carter and purchasing he was informed multiple times of the policies and protocols regarding the use of outside vendors for website setups. Dr. Carter was informed multiple times that an approval was needed and upon verification we did not find any approval for an outside website from the University's IT. In addition, Dr. Carter originally submitted a requisition for this vendor that got denied due to not providing proper support, and then he trying resubmitting the purchase through a p-card transaction with the same support.

- One transaction was for \$127.20 to purchase a Google Nest. We classified this purchase as improper because it was for Google Nest cameras Aware which is a subscription for video recording storage and Dr. Carter did not receive approval to purchase cameras for his laboratory. According to University staff, the use of cameras inside the laboratories is not allowed in accordance with University Video Surveillance policy. According to the University policy, the procedures include obtaining approval for the purchase, installation, and/or usage of any video surveillance equipment and systems in writing consistent with the policy. Per the policy, the approval must come from a designee for the requesting unit, campus safety, or Chief Human Resources officer.
- One of the transactions was a purchase from GoDaddy.com for \$660.85 to purchase a domain registration; however, Dr. Carter did not have a working website with the University

and he did not need to purchase a domain through GoDaddy since he should have used a domain under the University's URLs. Therefore, the purchase was considered improper.

The \$10,254.05 of purchases identified are included in **Exhibit A** as improper disbursements.

As illustrated by **Exhibit H**, we also identified \$181.89 of unsupported purchases using Dr. Carter's Start Up Funding. On November 10, 2023, there was a purchase at Best Buy in the amount of \$181.89 for a Sony Stereo. We classified the transaction as unsupported because we were unable to determine if the item was used for Department operations, the intended use of the Award, or was personal in nature. The \$181.89 is included in **Exhibit A** as unsupported disbursements.

#### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for Dr. Carter's Start Up Funding, the related supporting documentation, budget justification, and the award parameters, we identified \$5,900.00 of improper purchases.

We identified one transaction for \$5,900.00 of improper disbursements. The transaction was from Virtue Medicine PC for payments for executive coaching and professional consultation sessions for Dr. Carter in 2022. The transaction was classified as improper because these sessions require prior approval of the Department. According to University officials, in July 2022 Dr. Carter got approved for 13 sessions; however, these sessions were beyond the number of approved sessions. According to University personnel we spoke with, they stated that the sessions "should have been for the correct amount that the department approved for the coaching". Therefore, the additional sessions are considered improper.

The \$5,900.00 of consultation sessions are included in **Exhibit A** as improper disbursements.

#### **AWARD 80560086 – DR. CARTER DRC RESEARCH FUND**

According to University personnel, award 80560086 was awarded to Dr. Carter to be used under the direction of another University professor with whom Dr. Carter collaborates with in the College of Medicine. The funding was to be used for the research and development of EMF therapy in the area of diabetes research. In the event Dr. Carter was no longer with the University, the funds are to be used by his successor or by the other professor until a successor is found.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel we spoke with, at a minimum all transactions should be allowable under the University purchasing policies.

#### Procurement Card (PCards):

Based on our review of the purchases made with Mr. Searby's University Pcard, the related supporting documentation, budget justification, award parameters, and Level III detail, we identified \$31.79 of improper purchases and \$33.97 of unsupported purchases. Based on our review of Dr. Carter's University Pcard, we did not identify any improper or unsupported purchases for the Award.

We identified one transaction on Mr. Searby's PCard for \$31.79 was from Adobe for the stock small for one month; however, it was considered improper because the same invoice was used for multiple transactions.

The \$31.79 of purchases identified are included in **Exhibit A** as improper disbursements.

We also identified two transactions totaling \$33.97 of unsupported disbursements using Mr. Searby's Pcard. One transaction was for \$21.19 from Adobe for a software subscription which we were not able

to determine if it was allowable under the terms of the award. In addition, the University has a contract with Adobe, but University personnel were not able to determine if the products were included in the contract or not. The other transaction is from Amazon for \$12.78 to purchase assorted bright colors jumbo smoothie straws and wide straws for drinking & smoothing. The transaction was classified as unsupported, because we could not determine if the purchase was for University research or personal.

Because we were unable to determine if these items were used for Department operations, the intended use of the award, or were personal in nature, the \$33.97 is included in **Exhibit A** as unsupported disbursements.

#### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby, the related supporting documentation, budget justification, and the award parameters, we identified a purchase to TopLiner Design on September 11, 2020 in the amount of \$1,925.00. Based on available supporting documentation, the purchase was for Digital Graphics – Magazine Cover Submission for a journal publication. However, the invoice was addressed to Geminii. As previously stated, Geminii was Dr. Carter's personal business and the University should not be paying for other vendors invoices without an agreement in place. We were unable to locate an agreement between the University and Geminii; therefore, the transaction is considered improper.

The \$1,925.00 of requisitions identified are included in **Exhibit A** as improper disbursements.

#### **AWARD 80521047 – USE OF ELECTROMAGNETIC FIELDS TO TREAT TYPE 2 DIABETES**

According to University personnel, award 80521047 was awarded to another University professor who Dr. Carter collaborates with. The grant was awarded in 2021 with an allotted amount of \$498,000 over three years for the research program "Use of Electromagnetic Fields to Treat Type 2 Diabetes." There were no additional guidelines for the award.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel we spoke with, at a minimum all transactions should be allowable under the University purchasing policies.

#### Procurement Card (PCards):

Based on our review of the purchases made with Mr. Searby's University Pcards, the related supporting documentation, budget justification, award parameters, and Levell III detail, we identified \$230.81 of improper purchases. Based on our review of Dr. Carter's University Pcard, we did not identify any improper or unsupported purchases for the Use of Electromagnetic Fields to Treat Type 2 Diabetes award.

**Exhibit I** list the purchases made with Mr. Searby's University Pcard which include items not reasonable or necessary under the Use of Electromagnetic Fields to Treat Type 2 Diabetes Award. As illustrated by the **Exhibit**, we identified eight transactions totaling \$230.81 of improper disbursements. Seven of the transactions totaling \$199.02 from FedEx with the business purpose of shipping samples to their collaborators. However, three of the shipping transactions were for shipments to CorVus Medical. As previously stated, pigs research through CorVus Biomedical was not approved by the University, the budget justification of the award, or University's IACUC; therefore, shipping costs incurred for pig research was considered improper. Two shipments have the same person as the sender and recipient. The other two transactions were for partial refunds that relate to the improper transactions.

The remaining transaction was \$31.79 from Adobe for stock videos for presentations. However, the supporting documentation for this transaction was a duplicate of an invoice which had been previously used to support another transaction. According to University personnel, the University has a contract with Adobe for certain items, however the items that Dr. Carter needed were not included in the contract.

We were informed that University personnel attempted to obtain the invoices from Adobe for the purchases that were unsupported, however Adobe would not provide the documentation because the transactions did not fall under the contract with the University.

The \$230.81 of purchases identified are included in **Exhibit A** as improper disbursements.

Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for the Use of Electromagnetic Fields to Treat Type 2 Diabetes Award, the related supporting documentation, budget justification, and the award parameters, we identified \$1,805.50 of improper purchases.

**Exhibit J** list the purchases made by Dr. Carter and Mr. Searby via requisitions, which included items not reasonable or necessary for the Award. As illustrated by the **Exhibit**, we identified four transactions totaling \$1,805.50 to TopLiner Design with the business purpose listed on the ePro system as “Graphic Design and modeling for EMF research”. We considered these four transactions improper as the invoices were all addressed to Geminii.

As previously stated, Geminii is Dr. Carter’s personal business and University funding should not be used to pay for other vendors disbursements unless an agreement to do so is in place. Furthermore, according to University personnel, Geminii did not reimburse the University for any of the invoices that the University paid that were addressed to Geminii nor did we received any reimbursements from Geminii to the University.

The \$1,805.50 of requisitions identified are included in **Exhibit A** as improper disbursements.

**AWARD 82066009 – RESEARCH PROGRAMS IN EXCELLENCE (RPOE) IN NEUROSCIENCE**

According to University personnel, awards 82066009 was in conjunction with award 80491007. The funding of the awards was to support three five-year cohorts of four Research Programs of Excellence (RPOE) in Neuroscience. The selected recipients are to be members of the Iowa Neuroscience Institute and recognized for outstanding leadership in neuroscience research as nominated by the Iowa Neuroscience Institute and approved by the Carver Trust Board of Trustees. The award disbursed in annual installments of \$200,000.00 per RPOE for a total of \$800,000.00 a year committed to the gift component. The progress in each of the four RPOEs are reviewed on an annual basis by the Board of Trustees, and if any recipient program is to be discontinued or compromised the balance may be transferred to other research program with the approval of the Board. The allotted amount is to be utilized for discretionary support for laboratory and research needs in each program.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel we spoke with, at a minimum all transactions should be allowable under the University purchasing policies.

#### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's and Mr. Searby's University Pcard, the related supporting documentation, budget justification, award parameters, and Level III details, we identified \$1,482.20 of improper purchases and \$32.20 of unsupported purchases. Based on our review of Dr. Carter's University Pcard, we did not identify any improper or unsupported purchases for the RPOE in Neuroscience award.

**Exhibit K** list the purchases made Mr. Searby's University Pcard which included items not reasonable or necessary for the Award. As illustrated by the **Exhibit**, we identified \$1,482.20 of improper disbursements from various vendors. The improper purchases for the Research Programs of Excellence in Neuroscience award included:

- Six transactions totaling \$499.73 of purchases from FedEx for shipments to CorVus Medical in Indiana. As previously mentioned, CorVus is a facility that works on pig research. Because Dr. Carter did not have approval for pig research these transactions of shipping to CorVus are considered improper.
- Two transactions totaling \$232.47 of purchases from Enterprise Rent-A-Car for rental vehicles for a trip to the Corvus Medical Facility in Indiana. As previously mentioned, CorVus is a facility that works on pig research. Because Dr. Carter did not have approval for pig research these transactions of shipping to CorVus are considered improper.
- One transaction totaling \$750.00 of a purchase from TopLiner Design for publication art for a journal article. This purchase was considered improper because the invoice was addressed to Geminii, Dr. Carter's personal business. As previously stated, the University should not pay for any invoices that were not addressed to the University of Iowa. Furthermore, according to University personnel, Geminii did not reimburse the University for any of the invoices that the University paid that were addressed to Geminii nor did we receive any reimbursements from Geminii to the University.

The \$1,482.20 of purchases identified are included in **Exhibit A** as improper disbursements.

As illustrated by **Exhibit K**, we also identified \$32.20 of unsupported purchases for the Research Programs of Excellence award. The unsupported purchases included:

- Five transactions totaling \$32.20 of purchases from FedEx for shipments sent from one of Dr. Carter's collaborators to a residence addresses. Since we are not able to determine what was shipped or the reason, it is considered unsupported. Per University purchasing personnel "Fedex shipping doesn't have detail of where/what/who. Due to the low dollar value, they are often approved based on good faith in the PI/PI lab".

Because we were unable to determine if these items were for Department operations, the intended use of the Award, or were personal in nature, the \$32.20 is included in **Exhibit A** as unsupported disbursements.

### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for the RPOE in Neuroscience Award, the related supporting documentation, budget justification, and the award parameters, we identified \$701.88 of unsupported purchases. **Table 5** illustrates the \$701.88 of unsupported purchases:

**Table 5**

| <b>PO ID</b> | <b>Date</b> | <b>Vendor</b>         | <b>Description #</b>                                                                                                              | <b>Unsupported Amount</b> |
|--------------|-------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 1002533451   | 10/27/21    | Dot Scientific Inc.   | Premium Fit Pipet Tips Beveled Point 1-200ul Graduated Bulk Non-Sterile Clear 1000/Bag.                                           | \$ 116.20                 |
| 1002533451   | 10/27/21    | Dot Scientific Inc.   | PCR PLT 96W 0.2ML NS NAT PRINTED AXIS 25/PK                                                                                       | 238.16                    |
| 1002533451   | 10/27/21    | Dot Scientific Inc.   | Premium Fit Pipet Tips P2/P10 Ultra Micropoint Tip 0.1-10ul Graduated at 2ul Bulk Non-Sterile Clear 1000/Bag. Replaces Part #104. | 121.80                    |
| 1002590819   | 02/18/22    | Fischer Scientific Co | APPLICATOR FOR 1005-1 TAG                                                                                                         | 42.86                     |
| 1002590819   | 02/18/22    | Fischer Scientific Co | EAR TAGS 1000 STAMPED 1-100                                                                                                       | 182.86                    |
| Total        |             |                       |                                                                                                                                   | \$ 701.88                 |

# - the description is what was entered in the purchase order prior to the purchase taking place.

As illustrated by the **Table**, the unsupported transactions total \$701.88 from various vendors during the period of October 2021 through February 2022. The three transactions totaling \$476.16 of purchases from Dot Scientific were not properly supported on the ePro system and are considered unsupported. For any requisition transaction that did not contain support, the description per the **Table** is the brief description that the purchaser enters when filling out the PO prior to making the purchase. In addition, we were informed by University personnel that multiple purchases were routed through the Pediatrics Department; therefore the transaction was missing the approval of the Neuroscience and Pharmacology Department. The Department had no knowledge of those transactions, which included the three unsupported transactions from Dot Scientific Inc..

In addition, two transactions totaling \$225.72 of purchases from Fischer Scientific were for ear tags used for research on animals. We were unable to determine if the ear tags were for Dr. Carter's approved mice research or if they were being used on the unapproved pig research, because of this these purchases are considered unsupported.

The \$701.88 of requisition identified are included in **Exhibit A** as unsupported disbursements.

### **AWARD 80491007 – RESEARCH PROGRAMS IN EXCELLENCE (RPOE) IN NEUROSCIENCE**

The funding of award 80491007 is to support 3 five-year cohorts of four Research Programs of Excellence (RPOE) in Neuroscience. The selected recipients are to be members of the Iowa Neuroscience Institute and recognized for outstanding leadership in neuroscience research as nominated by the Iowa Neuroscience Institute and approved by the Carver Trust Board of Trustees. The award disbursed in annual installments of \$200,000.00 per RPOE for a total of \$800,000.00 a year committed to the gift component. The progress in each of the four RPOEs are reviewed on an annual basis by the Board of Trustees and if any recipient program is to be discontinued or compromised the balance may be transferred to other research program with the approval of the Board. The allotted amount is to be utilized for discretionary support for laboratory and research needs in each program.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel we spoke with, at a minimum all transactions should be allowable under the University purchasing policies.

#### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's and Mr. Searby's University Pcards, the related supporting documentation, budget justification, award parameters, and Level III detail, we identified \$158.95 of improper purchases and \$1,430.54 of unsupported purchases. Based on our review of Dr. Carter's University Pcard, we did not identify any improper or unsupported purchases for the Award.

**Exhibit L** lists the purchases made with Mr. Searby's University Pcard which include items not reasonable or necessary for the Research Programs of Excellence award. As illustrated by the **Exhibit**, we identified five transactions totaling \$158.95 from Adobe for monthly subscriptions of Adobe Stock that included tax. These transactions were considered improper because the supporting documentation maintained were all duplicates of a previous month's supporting documentation that had been reused. According to University personnel, the University has a contract with Adobe for certain items; however, the items Dr. Carter needed were not included in the contract. We were informed University personnel attempted to obtain the invoices from Adobe for the purchases that were unsupported; however, Adobe would not provide the documentation because the transactions did not fall under the contract with the University.

The \$158.95 of purchases identified are included in **Exhibit A** as improper disbursements.

As illustrated by **Exhibit L**, we also identified \$1,430.54 of unsupported purchases for the Research Programs in Excellence award. The unsupported Pcard purchases for the Research Programs in Excellence award include:

- Five transactions were purchases from FedEx totaling \$290.54 for "shipping of kits for our research". The transactions were considered unsupported, because the address receiving the shipment were to personal residence or a business complex with no business that aligns with what the project was for. We were unable to determine if the shipments were for research or personal in nature. Per University purchasing personnel "Fedex shipping doesn't have detail of where/what/who. Due to the low dollar value, they are often approved based on good faith in the PI/PI lab".
- Two transactions totaling \$1,140.00 from In Technology Associates for the purchase of computer repairs, however per University purchasing personnel the purchase was actually for a Mac display and that should have been routed to ITS, unless they couldn't facilitate.

Because we were unable to determine if these items were used for Department operation, the intended use of the Award, or were personal in nature, the \$1,430.54 is included in **Exhibit A** as unsupported disbursements.

#### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for the Research Programs Of Excellence award, the related supporting documentation, budget justification, and the award parameters, we identified \$1,328.95 of improper purchases.

**Exhibit M** lists the purchases made by Dr. Carter and Mr. Searby via requisitions, which include items not reasonable or necessary for the Research Programs of Excellence award. As illustrated by the **Exhibit**, we identified three transactions totaling \$1,328.95 of improper disbursements. The improper requisition purchases listed in the **Exhibit** included:

- One transaction was a payment to Topliner Design for \$1,250.00 for digital content which per the business purpose is to be used for grant submission, however the invoice was addressed to Geminii. As previously stated, Geminii is Dr. Carter's personal business, and the University should not be paying invoices addressed to other vendors without an agreement in place. Furthermore, according to University personnel, Geminii did not reimburse the University for any of the invoices that the University paid that were addressed to Geminii nor did we received any reimbursements from Geminii to the University.
- Two transactions were payments to Amazon totaling \$78.95 for the purchase of security camera devices. We classified these as improper purchases because Dr. Carter did not receive approval to purchase cameras for his laboratory. According to University staff, the use of cameras inside the laboratories was not allowed without prior approval in accordance with University personnel. According to the University video surveillance policy, the procedures include obtaining approval for the purchase, installation, and/or usage of any video surveillance equipment and systems in writing consistent with the policy. The policy also states the approval must come from a designee for the requesting unit, campus safety, or Chief Human Resources officer.

The \$1,328.95 of requisitions identified are included in **Exhibit A** as improper disbursements.

#### **AWARD 80530147 – DR. SHEFFIELD RESEARCH FUND**

According to University personnel, award 80530147 was awarded to another University professor who Dr. Carter is a collaborator in their research which is under the Department of Pediatrics. The grant was awarded specifically for the research taking place in that professor's laboratory, with the stipulation that if the laboratory is no longer in operation the funding would be used to support similar needs within the Department of Pediatrics.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel we spoke with, at a minimum all transactions should be allowable under the University purchasing policies.

#### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's and Mr. Searby's University Pcards, the related supporting documentation, budget justification, award parameters, and the Level III details, we identified \$536.04 of improper purchases and \$106.90 of unsupported purchases. Based on our review of Dr. Carter's University Pcard, we did not identify any improper or unsupported purchases for the Award. **Exhibit N** list the purchases made with Mr. Searby's University Pcard which included items not reasonable or necessary for the Dr. Sheffield Research fund award. As illustrated by the **Exhibit**, we identified 16 transactions totaling \$536.04 of improper disbursements. The improper Pcard purchases included:

- Six transactions were purchases from Adobe totaling \$190.74 for monthly charge stock images for publications. It was noted that each month's charge used the same supporting documentation therefore, they are considered improper. According to University personnel, the University has a contract with Adobe for certain items, however the items that Dr. Carter needed were not included in the contract. We were informed that University personnel attempted to obtain the invoices from Adobe for the purchases that were unsupported, however Adobe would not provide the documentation because the transactions did not fall under the contract with the University.

- Ten transactions were purchases from FedEx totaling \$345.30 for shipments to CorVus Medical. As previously stated, the pigs research through CorVus Biomedical was not approved by the University, the budget justification of the award, OAR or University's IACUC. Therefore, all disbursements related to the pig research or CorVus Biomedical are considered improper. Per University purchasing personnel "Fedex shipping doesn't have detail of where/what/who. Due to the low dollar value, they are often approved based on good faith in the PI/PI lab".

The \$536.04 of purchases identified are included in **Exhibit A** as improper disbursements.

As illustrated by **Exhibit N**, we also identified \$106.90 of unsupported purchases for the Dr. Sheffield Research fund award. As illustrated by the **Exhibit**, there were three transactions from FedEx totaling \$106.90 for "shipping samples to collaborator", however the supporting documentation maintained on the ePro system was not complete and we were unable to determine if the shipments were related to Dr. Carter's research for the award or personal in nature.

Because we were unable to determine if these items were used for Department operations, the intended use of the Award, or were personal in nature, the \$106.90 is included in **Exhibit A** as unsupported disbursements.

#### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for the Dr. Sheffield Research fund award, the related supporting documentation, budget justification, and the award parameters, we identified \$329.99 of improper purchases.

During our review, we identified one transaction from Amazon Business for \$329.99 made on June 7, 2022 for a Google Nest camera. As previously stated, laboratory cameras require prior approval from the University and are not allowed inside the laboratories. Dr. Carter did not receive approval to maintain cameras in his laboratory; therefore, the purchase was not appropriate. According to the University video surveillance policy, the procedures include obtaining approval for the purchase, installation, and/or usage of any video surveillance equipment and systems in writing consistent with the policy. According to the policy, the approval must come from a designee for the requesting unit, campus safety, or Chief Human Resources officer.

The \$329.99 of requisitions identified are included in **Exhibit A** as improper disbursements.

#### **AWARD 80521046 – CARVER CHARITABLE TRUST**

According to University personnel, award 80491007 was awarded in 2021 to the University of Iowa from the Carver Charitable Trust to support the development of a saliva-based COVID-19 testing technique. The amount awarded to the University of Iowa was \$50,000.00. There were no additional guidelines for the award.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel we spoke with, at a minimum all transactions should be allowable under the University purchasing policies.

#### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's and Mr. Searby's University Pcards, the related supporting documentation, budget justification, award parameters, and the Level III details, we identified \$88.25 of improper purchases and \$155.02 of unsupported purchases. Based on our review of Dr. Carter's University Pcard, we did not identify any improper or unsupported purchases for the Award. **Exhibit O** list the purchases made with Mr. Searby's University Pcard which include items not

reasonable or necessary for the Carver Charitable Trust award. As illustrated by the **Exhibit**, we identified three transactions totaling \$88.25 of improper disbursements. The improper Pcard purchases included:

- One transaction was a purchase from FedEx totaling \$21.22 for shipping to CorVus BioMedical, the organization housing Dr. Carter's pigs. As previously stated, the pigs research through CorVus Biomedical was not approved by the University, the budget justification of the award, OAR or University's IACUC. Therefore, all disbursements related to the pig research or CorVus Biomedical are considered improper. Per University purchasing personnel "Fedex shipping doesn't have detail of where/what/who. Due to the low dollar value, they are often approved based on good faith in the PI/PI lab".
- Two transactions were purchases from Adobe totaling \$67.03 for monthly charge stock images for publications. It was noted that each month's charge used the same supporting documentation therefore, they are considered improper. According to University personnel, the University has a contract with Adobe for certain items, however the items that Dr. Carter needed were not included in the contract. We were informed that University personnel attempted to obtain the invoices from Adobe for the purchases that were unsupported; however, Adobe would not provide the documentation because the transactions did not fall under the contract with the University.

The \$88.25 of purchases identified are included in **Exhibit A** as improper disbursements.

**AWARD 18240500 – GLYCEMIC LOWERING MECHANISMS OF LOW-FREQUENCY ELECTROMAGNETIC FIELDS IN MOUSE MODELS OF TYPE 2 DIABETES**

According to University personnel, award 18240500 was awarded to Dr. Carter on January 30, 2019 by the American Diabetes Association in the amount of \$61,338.00 for the period of January 1, 2019 through December 31, 2019. The award is a postdoctoral minority fellowship award for three years with a schedule to end on December 31, 2021. For calendar year 2019 the amount awarded was \$61,338.00, for calendar year 2020 the amount awarded was \$69,100.00 with a carryover of \$4,895.66, and for calendar year 2021 the amount awarded was \$67,742.60 with a carryover of \$8,212.62.

The award is contingent upon approval of an annual Progress Report that includes a scientific and financial portion. Each progress report is due to the Association 60 prior to the end of the funding year. After the completion of the final year, the cumulative Final Report was due within 60 days after the expiration date of the grant. Any unexpended funds were to be returned to the Association with a final report financial reconciliation and accounting. In addition, all patents or discoveries related to the Association funding must be disclosed.

Based on our review of Dr. Carter's and Mr. Searby's University Pcards, we did not identify any improper or unsupported purchases for the Glycemic Lowering Mechanisms of Low-Frequency Electromagnetic Fields in Mouse Models of Type 2 Diabetes award.

Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby for the Glycemic Lowering Mechanisms of Low-Frequency Electromagnetic Fields in Mouse Models of Type 2 Diabetes, the related supporting documentation, budget justification, and the award parameters, we identified \$3,590.44 of unsupported purchases.

**Exhibit P** list the purchases made by Dr. Carter and Mr. Searby via requisitions that are considered unsupported under the Glycemic Lowering Mechanisms of Low-Frequency Electromagnetic Fields in Mouse Models of Type 2 Diabetes award. The unsupported requisition purchases for the award listed in the **Exhibit** include:

- One transaction was a payment to Amazon on September 3, 2021 for \$1,296.99 to purchase an LG DQHD Monitor. The purchase took place towards the end of the three-year award period and the item could be used for other grant, awards, or even for personal use. Given that the monitor can be used for other purposes we were unable to determine if the purchase was appropriate under award.
- Two transactions were payments to Amazon on December 28, 2021 totaling \$2,293.45 for a monitor and a charging stations. These items did not have a specific relation to the project performed under the award and could be used for other grants and awards, therefore we are unable to determine if the purchase was appropriate under award or personal in nature. In addition per University purchasing personnel, these items should have been purchased through HCIS, unless they couldn't facilitate the request but we were unable to determine if any attempts were made.

Because we cannot determine if these items were used for Department operations, the intended use of the Award, or were personal in nature, the \$3,590.44 is included in **Exhibit A** as unsupported disbursements.

#### **PUBLIC-PRIVATE PARTNERSHIP FUNDING – HIGH IMPACT HIRING INITIATIVE (HIHI)**

Dr. Carter received a Public-Private Partnership High Impact Hiring Initiative (HIHI) award in 2021. The funding was requested by the College of Medicine chair for Dr. Carter during his term in the Department. The amount requested was \$425,000.00 and the expected release date was January 2022. Based on available supporting documentation, this is “a request for start-up funds for equipment and postdoctoral fellow support to enable the hiring of Dr. Carter. (...) Funds will enable Dr. Carter to rapidly establish his lab at the cutting edge of the field”.

According to the budget justification, the requested amount “... includes instrumentation to measure metabolism termed Ouroboros (\$150,000) along with instrumentation to culture cells and regulate oxygenation levels (\$200,000). Support for a postdoctoral scientist will enable Dr. Carter to build his new lab at Iowa quickly (\$75,000)”. In addition, “Funds from this Public-Private Partnership HIHI program will be used to provide an important piece of equipment to enable the success of Dr. Carter's research program as well as offset some of the funds provided by the Department of Neuroscience & Pharmacology and the Iowa Neuroscience Institute”.

The Provost Office approved the application for the \$425,000.00 Public-Private Partnership funding for Dr. Carter on June 9, 2021 with the funds releasing once Dr. Carter faculty hire was confirmed.

Based on our review of Dr. Carter's and Mr. Searby's University Pcards, we did not identify any improper or unsupported purchases for the Public-Private Partnership Funding – High Impact Hiring Initiative award.

### Requisitions:

Based on our review of the requisitions made by Dr. Carter and Mr. Searby under the Public-Private Partnership HIHI funds, the related supporting documentation, budget justification, and the award parameters, we identified \$542.37 of unsupported purchases. **Table 6** illustrates the six unsupported transactions to Amazon Business.

**Table 6**

| <b>PO ID</b> | <b>Date</b> | <b>Description #</b>                                                                                                                                                                                     | <b>Unsupported Amount</b> |
|--------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 1002779689   | 02/16/23    | Fluke 1AC-A1-II VoltAlert Non-Contact Voltage Tester, Pocket-Sized, Voltage Detection Range 90 V to 1000 V AC, Audible Beeper, Silent Mode, Includes Batteries And 2 Year Warranty, CAT IV 1000 V Rating | \$ 30.05                  |
| 1002779689   | 02/16/23    | NEIKO 30249A 5 Piece Impact Socket Adapter Set, Standard SAE Socket Impact Adapter & Reducer, 1/4, 3/8, 1/2" Cr-V Steel Impact Driver & Wrench Conversion Kit Socket Reducer, Locking Socket Adapter Set | 9.99                      |
| 1002779689   | 02/16/23    | Wiha 28792 16 Piece Insulated Torque Control Driver and Slimline Blade Set                                                                                                                               | 292.36                    |
| 1002779689   | 02/16/23    | ACDelco ARM601-3 3/8" (3.7 to 37 ft-lbs.) Digital Torque Wrench with Buzzer and LED Flash Notification - ISO 6789 Standards with Certificate of Calibration                                              | 99.99                     |
| 1002780314   | 02/17/23    | ACDelco ARM601-3 3/8" (3.7 to 37 ft-lbs.) Digital Torque Wrench with Buzzer and LED Flash Notification - ISO 6789 Standards with Certificate of Calibration                                              | 99.99                     |
| 1002780314   | 02/17/23    | NEIKO 30249A 5 Piece Impact Socket Adapter Set, Standard SAE Socket Impact Adapter & Reducer, 1/4, 3/8, 1/2" Cr-V Steel Impact Driver & Wrench Conversion Kit Socket Reducer, Locking Socket Adapter Set | 9.99                      |
| Total        |             |                                                                                                                                                                                                          | <u>\$ 542.37</u>          |

# - the description is what was entered in the purchase order prior to the purchase taking place.

As illustrated by the **Table**, the unsupported transactions total \$542.37 all from Amazon Business in February 2023. Due to the nature of the items, we were not able to determine if they were to be used for Dr. Carter's laboratory research, or for his business research or personal use. Because of this, these purchases are considered unsupported.

The \$542.37 of requisitions identified are included in **Exhibit A** as unsupported disbursements.

### **AWARD 82066104 – UNIVERSITY CENTER FOR MACULAR DEGENERATION**

According to University personnel, award 80521047 for the University Center for Macular Degeneration award was awarded to the University of Iowa to be used at the discretion of the Director of the Center for Macular Degeneration. The funding was to be used for program support which includes faculty and staff recruiting, faculty development, faculty and student travel, program promotion, honorariums, fellowships, scholarships, and other items which may best serve the academic program and further patient care and research. The earnings from the fund would be used to support the research efforts for the University Center for Macular Degeneration.

In addition to the description of what the award was to be used for, there was not budget justification available for the award. However, in order to determine allowability we used the description and the University purchasing policy criteria. According to University personnel we spoke with, at a minimum all transactions should be allowable under the University purchasing policies.

### Procurement Card (PCards):

Based on our review of the purchases made with Dr. Carter's and Mr. Searby's University Pcards, the related supporting documentation, budget justification, award parameters, and the Level III details, we identified \$382.67 of unsupported purchases. **Table 7** illustrates the \$382.67 of unsupported purchases to FedEx.

**Table 7**

| <b>Voucher No</b> | <b>Date</b> | <b>Description</b>                                                                                                                                                  | <b>Unsupported Amount</b> |
|-------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| P0421312          | 06/22/20    | SHIPPING CHARGES FOR SAMPLE KITS FOR OUR RESEARCH. Sent to *redacted* 03853 by Val Sheffield from Iowa City, IA                                                     | \$ 135.24                 |
| P0421312          | 07/13/20    | SHIPPING SAMPLES. Sent to *redacted* 83014 by Val Sheffield from Iowa City, IA                                                                                      | 30.44                     |
| P0421312          | 07/20/20    | SHIPPING SAMPLES. One for \$47.01, sent to *redacted* by Val Sheffield from Iowa City, and one for \$66.04 sent to *redacted* from Val Sheffield from Iowa City, IA | 113.05                    |
| P0422900          | 07/27/20    | SHIPPING OF KITS FOR RESEARCH. Sent to *redacted* from Val Sheffield from Iowa City, IA                                                                             | 59.68                     |
| P0422900          | 08/10/20    | SHIPPING OF KITS FOR RESEARCH. Sent to *redacted* by Val Sheffield from Iowa City, IA                                                                               | 44.26                     |
| Total             |             |                                                                                                                                                                     | <u>\$ 382.67</u>          |

As illustrated by the **Table**, the unsupported transactions total \$382.67 all from FedEx for shipping costs for the period of June 2020 through August 2020. These shipments were shipped to either addresses or commercial complex addresses. We were not able to determine what was shipped or the reasoning for the shipment therefore these transactions are considered unsupported. In addition, according to University personnel "Fedex shipping doesn't have detail of where, what, or who. Due to the low dollar value, they are often approved based on good faith in the PI or PI lab", because of the lack of thorough scrutiny during the University approval process we consider the transactions unsupported.

The \$382.67 of purchases identified are included in **Exhibit A** as unsupported disbursements.

### **PATENTS AND INTELLECTUAL PROPERTY RIGHTS**

As previously mentioned, the UIRF established a fully executed license agreement with Geminii on July 10, 2018 regarding the intellectual property rights invented by Dr. Carter. According to the agreement, Geminii has or will work diligently toward obtaining the necessary product development, manufacturing, and marketing capabilities to commercialize products based on such intellectual rights. The University's policies for patents, is that if a faculty member has a product or invention that will potentially need an intellectual-property rights, they would use the University's legal counsel to obtain any applicable patents.

However, according to University officials Dr. Carter had retained outside legal counsel prior to requesting UIRF's help with legal and patent fees. After the fact, the UIRF was made aware of Dr. Carter's outside legal counsel. In this instance, UIRF approved Dr. Carter's use of outside counsel but an engagement letter between UIRF and the outside law firm, Schwegman Lundberg and Woessner (SLW) PA, was prepared explicitly stating that all legal and patent fees were the responsibility of Dr. Carter and/or Geminii. In addition, the engagement letter states that should Dr. Carter and/or Geminii become delinquent in payments to the law firm, that the University is only responsible up to \$10,000.00. The engagement letter also states that UIRF is the owner of the licensed intellectual property in accordance with University policy. A copy of the engagement letter between UIRF and the outside law firm is included as **Appendix 1**.

As illustrated by the **Appendix**, the engagement letter was sent to SLW on March 4, 2019 and it stated Geminii and SLW would follow the UIRF's deferred fee agreement and the following:

- UIRF is the client and owner of the licensed intellectual property,
- SLW will notify UIRF promptly if Geminii, Inc. is delinquent on payments, and
- If Geminii, Inc. is delinquent on payment to SLW, UIRF is only responsible up to \$10, 000.

According to the agreement, Geminii will pay UIRF a royalty of any net sales by Geminii for the device; however, Geminii has not reached that stage yet of selling any products. In addition, Geminii was to pay UIRF a maintenance fee of \$1,000.00 starting in 2022 until the year they reach the first commercial sale. Following the first commercial sale for all subsequent years, Geminii will pay a \$5,000.00 maintenance fee to UIRF. There are some additional milestones and sublicensing fees Geminii will pay to UIRF, but to date, none of those have been reached by Geminii.

For the prosecution of patents rights, according to the agreement, UIRF will pay and maintain the patent rights. However, Geminii will reimburse \$8,390.00 to UIRF 30 days after expenses are incurred by UIRF related to the intellectual rights. In addition, Geminii will reimburse UIRF for all reasonable and documented costs and expenses incurred related to the patent rights.

During our review, we reviewed all expenses related to patent rights, as well as all the fee payments UIRF received from Geminii. There were four invoices sent to Geminii during the period of review totaling \$11,303.00 which included the first reimbursement of \$8,390.00 mentioned in the agreement. Three of the invoices were paid by Geminii totaling \$10,507.00; however, we classified the unpaid invoice of \$796.00 as improper because it was due on July 28, 2022 and UIRF has still not received the payment. Based on this information the \$796.00 of patent fees has been included in **Exhibit A** as an improper disbursement.

Because of concerns identified by University officials and staff, we reviewed all payments to SLW during our period of review. **Exhibit Q** lists the purchases made by Dr. Carter and Mr. Searby via requisitions. As illustrated by the **Exhibit**, we identified 22 transactions through the requisition system to SLW totaling \$78,313.73. All the transactions were payments related to intellectual property of Dr. Carter's inventions and were addressed to Geminii. Since the University should not be paying for invoices not addressed to the University and because there was an engagement letter between SLW and the University outlining the responsibility of the patent cost, all of these payments are considered improper.

As a result, the 22 requisition transactions totaling \$78,313.73 are included in **Exhibit A** as improper disbursements.

In addition to the requisitions, we reviewed all Pcard transactions related to patent and legal fees. **Exhibit R** lists the purchases made by Dr. Carter via Pcards that are considered improper patent payments. As illustrated by the **Exhibit**, we identified five transactions to SLW totaling \$3,142.66. All the transactions were for payments related to intellectual property of Dr. Carter's inventions and were addressed to Geminii. As previously stated, the University should not be paying for invoices not addressed to the University and because there was an engagement letter between SLW and the University outlining the responsibility of the patent costs, all of these payments are considered improper.

As a result, the five Pcard transactions totaling \$3,142.66 are included in **Exhibit A** as improper disbursements.

During our interview with Dr. Carter, he stated "it's my understanding then that, ..., there's an agreement that kind of comes in place between this law firm that's writing patent and the University that per the agreement who was responsible for paying the patent related fees". In addition, he stated "I know that its your research, it's the University's property".

## **OTHER ADMINISTRATIVE ISSUES**

**Lack of University Follow-Up** – As previously stated, University staff and faculty are required to complete electronic Conflicts of Interest and Commitment Disclosure forms. These disclosures are required to be updated at least annually. If the staff become aware of, or perform, a service which may be a conflict of interest or commitment during the year, they are required to submit an updated online disclosure form for review and approval.

During our review, we determined Dr. Carter disclosed Geminii in his Conflicts of Interest and Commitment Disclosure form for 2016 through 2023. In addition, we were able to review the Management Plan for Dr. Carter which was established in April 2023. However, during the review of the management plan, we were unable to locate any information or follow up done by the University for the business days that Dr. Carter needed to use for Geminii. Also, there was no follow-up done to ensure the information listed in the Disclosure was accurate and followed.

In addition to Dr. Carter's Disclosures, we also reviewed the Disclosure forms for all the individuals listed in Geminii's website (which is no longer available). As we previously stated, not all the individuals listed filled a Disclosure form with the University and no follow up was done by the University for the ones that did fill out the form.

A management plan was established for the other co-founder. In addition, a management plan between the co-founder and Dr. Carter was established because the co-founder worked under Dr. Carter as one of his postdoctoral research fellows.

**Department Review** – During our review of the supporting documentation attached to Dr. Carter and/or Mr. Searby's Pcard and requisition purchases, we encountered a few instances where the invoice was addressed to Geminii rather than the University of Iowa. According to University personnel, the invoices that were not addressed to the University should not have been paid with University funding. However, we were unable to determine why University staff did not identify these instances and stop the payment. According to University officials, they stated that potentially the staff thought that Geminii was the name of a project and that's why they were paid with University funding.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the controls used by the University of Iowa. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or 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 University's internal controls.

- (A) Conflicts of Interest and Commitment – The University requires all employees to complete Conflicts of Interest and Commitment Disclosure forms annually and to review the Conflicts of Interest and Commitment policy. The University relies on the employees' complete understanding of the policies and ethics to properly disclose all required or potential conflicts. Such reliance is not sufficient.

Recommendation – University officials should continue to stress employees are to report concerns related to conflicts of interest, conflicts of commitment, or other concerns to the University's Compliance hotline or the Office of Internal Audit. The University should communicate this to employees during training events and during annual employee evaluations. In addition, updated forms should continue to be signed by employees which include any revisions. Furthermore, the University should ensure that the established management plans or details of the disclosures are followed up on by University staff.

Also, University officials should be observant for indications of possible conflicts. These indications may result from, but not be limited to, information included in grant applications, information included in travel documentation, and communications or notifications from employees or affiliated organizations.

- (B) Procurement Card – The University issues PCards to employees to be used for travel expenses or to purchase equipment, supplies, and other items allowed by the University. Employees are to keep copies of original receipts and include scanned copies of supporting documentation for purchases when they submit them for payment through the ProTrav system. We determined:

- Dr. Carter made purchases with his University issued PCard and submitted supporting documentation invoiced to Gemini, his personal business.
- Mr. Searby made personal purchases using his University issued PCard.
- Purchases were made for items that were not allowable per grant or award agreements.

Recommendation – The University should implement procedures which ensure sufficient documentation and/or explanations are provided which allow to verify the propriety of the charge and ensure the items are not personal in nature.

Additionally, University staff should ensure that all supporting documentation is addressed to the University or the University staff member, in cases where it's addressed to another business then the staff should ensure that an agreement is in place to allow the payment of such purchase.

In addition, the University should continue to ensure adequate review of transactions is performed and compare supporting documentation submitted by staff to the information provided by vendors as part of the information received with the procurement card statements received from the University procurement card vendor. The University should also ensure updates to PCard policies, as well as errors or questions identified for PCard purchases, are communicated to supervisors as well as the cardholders in a timely manner.

(C) Requisitions – In addition to PCard purchases, University staff and personnel can also make purchases through the Requisition process through ePro. Employees need to follow the proper procedures describe in the previous sections on how to get vendors and vouchers approved. We determined:

- Dr. Carter made purchases through requisitions and submitted supporting documentation invoiced to Gemini, his personal business.
- Mr. Searby made personal purchases through requisitions.
- Purchases were made for items that were not allowable per grant or award agreements.

Recommendation – The University should implement procedures which ensure sufficient documentation and/or explanations are provided which allow to verify the propriety of the charge and ensure the items are not personal in nature.

Additionally, University staff should ensure that all supporting documentation is addressed to the University or the University staff member, in cases where it's addressed to another business then the staff should ensure that an agreement is in place to allow the payment of such purchase.

## **Exhibits**

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Summary of Findings  
For the Period January 1, 2016 through December 31, 2023

| Description                                                                        | Exhibit/Table/<br>Page Number | Improper     |            |                           |           |                            |          |          | Subtotal   |
|------------------------------------------------------------------------------------|-------------------------------|--------------|------------|---------------------------|-----------|----------------------------|----------|----------|------------|
|                                                                                    |                               | Animal/ Care | Legal      | Laboratory/<br>Technology | Software  | Consulting/<br>Memberships | Other    |          |            |
| Federal Grants:                                                                    |                               |              |            |                           |           |                            |          |          |            |
| Grant 11300000 - Novel Genome Editing for the Treatment of Glaucoma                |                               |              |            |                           |           |                            |          |          |            |
| Pcards                                                                             | Page 15                       | \$           | -          | -                         | -         | 31.79                      | -        | -        | 31.79      |
| Requisitions                                                                       | Exhibit B                     |              | -          | -                         | 2,755.50  | -                          | -        | -        | 2,755.50   |
| Grant 11323700 - Modulating ROS by Electromagnetic Fields to Treat Type 2 Diabetes |                               |              |            |                           |           |                            |          |          |            |
| Pcards                                                                             | Page 16                       |              | -          | -                         | -         | -                          | -        | 222.31   | 222.31     |
| Requisitions                                                                       | Exhibit C                     |              | -          | -                         | 172.80    | -                          | -        | -        | 172.80     |
| Subtotal of Federal Grants Question Cost                                           |                               |              | -          | -                         | 2,928.30  | 31.79                      | -        | 222.31   | 3,182.40   |
| Improper and unsupported disbursements:                                            |                               |              |            |                           |           |                            |          |          |            |
| Award #82066418 - Bridge to Cure                                                   |                               |              |            |                           |           |                            |          |          |            |
| Pcards                                                                             | Exhibit D                     |              | 3,269.48   | -                         | -         | -                          | -        | -        | 3,269.48   |
| Requisitions                                                                       | Exhibit E                     |              | 124,039.50 | -                         | 39,787.27 | -                          | -        | 36.97    | 163,863.74 |
| Award #82066659 - FOEDRC Start-Up                                                  |                               |              |            |                           |           |                            |          |          |            |
| Pcards                                                                             | Exhibit F                     |              | -          | -                         | 772.53    | 775.66                     | 1,007.00 | 610.51   | 3,165.70   |
| Requisitions                                                                       | Exhibit G                     |              | 1,155.00   | -                         | 10,126.82 | -                          | -        | 3,826.35 | 15,108.17  |
| Dr. Carter Start-Up Funding                                                        |                               |              |            |                           |           |                            |          |          |            |
| Pcards                                                                             | Exhibit H                     |              | -          | -                         | 127.20    | 10,126.85                  | -        | -        | 10,254.05  |
| Requisitions                                                                       | Page 23                       |              | -          | -                         | -         | -                          | 5,900.00 | -        | 5,900.00   |
| Award #80560086 - Dr. Carter DRC Reserch Fund                                      |                               |              |            |                           |           |                            |          |          |            |
| Pcards                                                                             | Page 15                       |              | -          | -                         | -         | 31.79                      | -        | -        | 31.79      |
| Requisitions                                                                       | Page 24                       |              | -          | -                         | -         | -                          | 1,925.00 | -        | 1,925.00   |
| Award #80521047 - Use of Electromagnetic Fields to Treat Type 2 Diabetes           |                               |              |            |                           |           |                            |          |          |            |
| Pcards                                                                             | Exhibit I                     |              | -          | -                         | -         | 31.79                      | -        | 199.02   | 230.81     |
| Requisitions                                                                       | Exhibit J                     |              | -          | -                         | -         | -                          | 1,805.50 | -        | 1,805.50   |

| Unsupported               |                 |          |       |          |            |
|---------------------------|-----------------|----------|-------|----------|------------|
| Laboratory/<br>Technology | Animal/<br>Care | Software | Other | Subtotal | Total      |
| -                         | -               | -        | -     | -        | 31.79      |
| -                         | -               | -        | -     | -        | 2,755.50   |
| -                         | -               | -        | -     | -        | 222.31     |
| -                         | -               | -        | -     | -        | 172.80     |
| -                         | -               | -        | -     | -        | 3,182.40   |
| -                         | -               | 254.27   | -     | 254.27   | 3,523.75   |
| -                         | -               | -        | -     | -        | 163,863.74 |
| -                         | -               | -        | -     | -        | 3,165.70   |
| -                         | -               | -        | -     | -        | 15,108.17  |
| 181.89                    | -               | -        | -     | 181.89   | 10,435.94  |
| -                         | -               | -        | -     | -        | 5,900.00   |
| 12.78                     | -               | 21.19    | -     | 33.97    | 65.76      |
| -                         | -               | -        | -     | -        | 1,925.00   |
| -                         | -               | -        | -     | -        | 230.81     |
| -                         | -               | -        | -     | -        | 1,805.50   |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Summary of Findings  
For the Period January 1, 2016 through December 31, 2023

| Description                                                                                                       | Exhibit/Table/<br>Page Number | Improper      |           |                           |           |                            |          | Subtotal   |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------|-----------|---------------------------|-----------|----------------------------|----------|------------|
|                                                                                                                   |                               | Animal/ Care  | Legal     | Laboratory/<br>Technology | Software  | Consulting/<br>Memberships | Other    |            |
| Award #82066009 - Research Programs of Excellence in Neuroscience                                                 |                               |               |           |                           |           |                            |          |            |
| Pcards                                                                                                            | <b>Exhibit K</b>              | -             | -         | -                         | -         | 982.47                     | 499.73   | 1,482.20   |
| Requisitions                                                                                                      | <b>Table 1</b>                | -             | -         | -                         | -         | -                          | -        | -          |
| Award #80491007 - Research Programs of Excellence in Neuroscience                                                 |                               |               |           |                           |           |                            |          |            |
| Pcards                                                                                                            | <b>Exhibit L</b>              | -             | -         | -                         | 158.95    | -                          | -        | 158.95     |
| Requisitions                                                                                                      | <b>Exhibit M</b>              | -             | -         | 78.95                     | 1,250.00  | -                          | -        | 1,328.95   |
| Award #80530147 - Dr. Sheffield Research Fund                                                                     |                               |               |           |                           |           |                            |          |            |
| Pcards                                                                                                            | <b>Exhibit N</b>              | -             | -         | -                         | 190.74    | -                          | 345.30   | 536.04     |
| Requisitions                                                                                                      | <b>Page 30</b>                | -             | -         | 329.99                    | -         | -                          | -        | 329.99     |
| Award #80521046 - Carver Charitable Trust                                                                         |                               |               |           |                           |           |                            |          |            |
| Pcards                                                                                                            | <b>Exhibit O</b>              | -             | -         | -                         | 31.79     | -                          | 56.46    | 88.25      |
| Award #18240500 - Glycemic Lowering of Low-Frequency<br>Electromagnetic Fields in Mouse Models of Type 2 Diabetes |                               |               |           |                           |           |                            |          |            |
| Requisitions                                                                                                      | <b>Exhibit P</b>              | -             | -         | -                         | -         | -                          | -        | -          |
| P3 Funding - High Impact Hiring Initiative                                                                        |                               |               |           |                           |           |                            |          |            |
| Requisitions                                                                                                      | <b>Table 2</b>                | -             | -         | -                         | -         | -                          | -        | -          |
| Award #82066104 - University Center for Macular Degeneration                                                      |                               |               |           |                           |           |                            |          |            |
| Pcards                                                                                                            | <b>Table 3</b>                | -             | -         | -                         | -         | -                          | -        | -          |
| Patents                                                                                                           |                               |               |           |                           |           |                            |          |            |
| Pcards                                                                                                            | <b>Exhibit Q</b>              | -             | 78,313.73 | -                         | -         | -                          | -        | 78,313.73  |
| Requisitions                                                                                                      | <b>Exhibit R</b>              | -             | 3,142.66  | -                         | -         | -                          | -        | 3,142.66   |
| Unpaid Fees                                                                                                       | <b>Page 35</b>                | -             | 796.00    | -                         | -         | -                          | -        | 796.00     |
| Subtotal of improper and unsupported disbursements                                                                |                               | 128,463.98    | 82,252.39 | 51,222.76                 | 12,597.57 | 11,619.97                  | 5,574.34 | 291,731.01 |
| Total                                                                                                             |                               | \$ 128,463.98 | 82,252.39 | 54,151.06                 | 12,629.36 | 11,619.97                  | 5,796.65 | 294,913.41 |

| Unsupported               |                 |          |          |          |            |
|---------------------------|-----------------|----------|----------|----------|------------|
| Laboratory/<br>Technology | Animal/<br>Care | Software | Other    | Subtotal | Total      |
| -                         | -               | -        | 32.20    | 32.20    | 1,514.40   |
| 476.16                    | 225.72          | -        | -        | 701.88   | 701.88     |
| 1,140.00                  | -               | -        | 290.54   | 1,430.54 | 1,589.49   |
| -                         | -               | -        | -        | -        | 1,328.95   |
| -                         | -               | -        | 106.90   | 106.90   | 642.94     |
| -                         | -               | -        | -        | -        | 329.99     |
| -                         | -               | -        | -        | -        | 88.25      |
| 3,590.44                  | -               | -        | -        | 3,590.44 | 3,590.44   |
| -                         | -               | -        | 542.37   | 542.37   | 542.37     |
| -                         | -               | -        | 382.67   | 382.67   | 382.67     |
| -                         | -               | -        | -        | -        | 78,313.73  |
| -                         | -               | -        | -        | -        | 3,142.66   |
| -                         | -               | -        | -        | -        | 796.00     |
| 5,401.27                  | 225.72          | 275.46   | 1,354.68 | 7,257.13 | 298,988.14 |
| 5,401.27                  | 225.72          | 275.46   | 1,354.68 | 7,257.13 | 302,170.54 |

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Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Grant 11300000 - Novel Genome Editing for the Treatment of Glaucoma Requisitions  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>      | <b>Business Purpose</b>                                    |
|---------------------------------|----------------------------|--------------------|------------------------------------------------------------|
| W001293710                      | 12/03/19                   | Dot Scientific Inc | Pipets for our research                                    |
| W001293710                      | 12/03/19                   | Dot Scientific Inc | Pipets for our research                                    |
| W001521013                      | 09/21/21                   | VectorBuilder Inc  | Lentivirus particles for our collaboration with Gulab Zode |
| W001535803                      | 10/22/21                   | VectorBuilder Inc  | AAV viral particles for our collaboration with Gulab Zode. |
| W001535803                      | 10/22/21                   | VectorBuilder Inc  | AAV viral particles for our collaboration with Gulab Zode. |
| W001535803                      | 10/22/21                   | VectorBuilder Inc  | AAV viral particles for our collaboration with Gulab Zode. |

Total

LT - Laboratory and Technology

Note: Auditor's notations are in italics

| Purchase Order Description                                                                                                                     | Amount             | Exhibit A<br>Classification |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------|
| BioDot 10mL Serological Pipet, Individually Wrapped<br>Packed in Bags, Sterile, 50/Bag 200/Case                                                | \$ 103.80          | LT                          |
| BioDot 5mL Serological Pipet, Individually Wrapped<br>Packed in Bags, Sterile, 50/Bag 200/Case                                                 | 149.70             | LT                          |
| Lentivirus Medium-scale Packaging and Ultra-purification<br>service for: pLV[Exp]-EGFP:T2A: Puro-EF1A>mCherry<br>(VB010000-9298rtf)            | 440.00             | LT                          |
| Vector cloning service for: pLV[CRISPR]-hCas9:T2A:Neo-<br>U6>Scramble[gRNA#1] (VB211019-1366cch)                                               | 99.00              | LT                          |
| Shipping & Handling                                                                                                                            | 224.00             | LT                          |
| Lentivirus medium-scale packaging and ultra-purification<br>service for: pLV[CRISPR]-hCas9:T2A: Neo-<br>U6>Scramble[gRNA#1] (VB211019-1366cch) | 1,739.00           | LT                          |
|                                                                                                                                                | <u>\$ 2,755.50</u> |                             |

**Report on Special Investigation of the  
University of Iowa  
Department of Neuroscience and Pharmacology**

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology  
Grant 11323700 - Modulating ROS by Electromagnetic Requisitions  
For the Period January 1, 2016 through December 31, 2023

| Per University's ePro System |                     |                 |                                |                                                                                                                                                                                                       |           |  | Exhibit A      |
|------------------------------|---------------------|-----------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|----------------|
| Purchase Order Reference     | Purchase Order Date | Vendor          | Business Purpose               | Purchase Order Description                                                                                                                                                                            | Amount    |  | Classification |
| W001698197                   | 11/09/22            | Amazon Business | Materials for our EMF research | 2Packs 1M 3Feet BNC to RCA Connector Cable for Surveillance CCTV Camera System from DVR to TV                                                                                                         | \$ 6.72   |  | LT             |
| W001698197                   | 11/09/22            | Amazon Business | Materials for our EMF research | CESS-095 Speak-on Plug to Banana Female Jack Speaker Cable Adapter, 2-Channel                                                                                                                         | 12.69     |  | LT             |
| W001698197                   | 11/09/22            | Amazon Business | Materials for our EMF research | CESS-089 Speakon Plug to Female Banana Jack Speaker Cable, 2 Pack                                                                                                                                     | 12.99     |  | LT             |
| W001698197                   | 11/09/22            | Amazon Business | Materials for our EMF research | AEcreative BNC to 3.5mm Antenna Plug Adapter for shortwave Radio Receiver Eton Grundig Tecsun Sangean Degen worldradio \$19.98 and \$3.00 expense related to item purchased paid by University.       | 22.98     |  | LT             |
| W001698197                   | 11/09/22            | Amazon Business | Materials for our EMF research | BNC to RCA Adapter Connectors Kit with 10 Pcs Male BNC to Female RCA, 10 Pcs BNC Female to RCA Male and 10Pcs Male BNC to Male RCA Coaxial Cable Connectors Assortment Kit                            | 13.49     |  | LT             |
| W001698197                   | 11/09/22            | Amazon Business | Materials for our EMF research | Neutrik NA2FBNC 3 Pin Female XLR to BNC Adapter \$30.94 and \$10.00 expense related to item purchased paid by University.                                                                             | 40.94     |  | LT             |
| W001707599                   | 12/02/22            | Amazon Business | Materials for our EMF research | RV Surge Protector 50 amp, RV LED Indication Circuit Analyzer Surge Guard With Waterproof Plug Covers, ETL & UL Certified Power Voltage Defender RV Surger Protector/Monitor with Easy to Use Handles | 62.99     |  | LT             |
| Total                        |                     |                 |                                |                                                                                                                                                                                                       | \$ 172.80 |  |                |

LT - classified as Laboratory and Technology

Note: Auditor's notations are in italics

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066418 - Bridge to Cure Improper and Unsupported Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                           |            |                                                                                                                                                                                                     |
|---------------------------------|-----------------|---------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder      | Vendor                    | Voucher ID | PCV Comments                                                                                                                                                                                        |
| 02/26/21                        | SEARBY, CHARLES | U HAUL STORE 932085       | P0434789   | TRUCK RENTAL TO TRANSPORT EMF COIL FRAME TO CORVUS BIOMEDIA CLAL                                                                                                                                    |
| 03/07/21                        | SEARBY, CHARLES | PLASTIC LUMBER YARD       | P0434789   | LUMBER FOR BUILDING CAGES FOR OUR DIABETIC PIG STUDY                                                                                                                                                |
| 07/04/21                        | SEARBY, CHARLES | DESI EXOTIC NATION DEN    | P0441902   | CHARLES SEARBY - DINNER 07/04 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634618)          |
| 07/04/21                        | SEARBY, CHARLES | DESI EXOTIC NATION DEN    | P0441902   | *REDACTED* - DINNER 07/04 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634615)              |
| 07/04/21                        | SEARBY, CHARLES | DESI EXOTIC NATION DEN    | P0441902   | CALVIN CARTER - DINNER 07/04 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634616)           |
| 07/05/21                        | SEARBY, CHARLES | RADISSON HOTEL AND CONFER | P0441902   | CHARLES SEARBY - ONE NIGHT HOTEL 07/04 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634618) |

| Description Per System/Support                                                                                                                                                                                                                                                                      | Amount    | Improper | Unsupported | Reasonable | Exhibit A<br>Classification |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------|------------|-----------------------------|
| Payment for Rental of 15' Moving van for 656.10 miles at \$0.79/miles plus a \$14.00 safe move coverage, a rental charge of \$29.95, a safe trip fee of \$5.00, and fuel charge of \$17.42 on 2/25/21                                                                                               | \$ 585.69 | 585.69   | -           | -          | AC                          |
| Purchase of Structural True 4X4 Weathered wood for \$170.68 plus \$119.48 for shipping cost.                                                                                                                                                                                                        | 290.16    | 290.16   | -           | -          | AC                          |
| 1/3 of dinner purchase of 1 Fish dinner for \$13.99, 1 Masala dish for \$12.99, 3 garlic naan for \$10.47, 1 onion kulcha for \$3.49, 2 Kadai chicken for \$27.98, 1 lamb korma for \$15.99, plus tax for \$9.34. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs | 31.42     | 31.42    | -           | -          | AC                          |
| 1/3 of dinner purchase of 1 Fish dinner for \$13.99, 1 Masala dish for \$12.99, 3 garlic naan for \$10.47, 1 onion kulcha for \$3.49, 2 Kadai chicken for \$27.98, 1 lamb korma for \$15.99, plus tax for \$9.34. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs | 31.42     | 31.42    | -           | -          | AC                          |
| 1/3 of dinner purchase of 1 Fish dinner for \$13.99, 1 Masala dish for \$12.99, 3 garlic naan for \$10.47, 1 onion kulcha for \$3.49, 2 Kadai chicken for \$27.98, 1 lamb korma for \$15.99, plus tax for \$9.34. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs | 31.41     | 31.41    | -           | -          | AC                          |
| Hotel room for Charles Searby on 7/4/2021 at Radisson in Urbana, IL for \$115.00 rate plus \$6.90 state tax and \$8.05 city tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs                                                                                  | 129.95    | 129.95   | -           | -          | AC                          |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066418 - Bridge to Cure Improper and Unsupported Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                           |            |                                                                                                                                                                                                    |
|---------------------------------|-----------------|---------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder      | Vendor                    | Voucher ID | PCV Comments                                                                                                                                                                                       |
| 07/05/21                        | SEARBY, CHARLES | RADISSON HOTEL AND CONFER | P0441902   | *REDACTED* - ONE NIGHT HOTEL 07/04 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634615)    |
| 07/05/21                        | SEARBY, CHARLES | RADISSON HOTEL AND CONFER | P0441902   | CALVIN CARTER - ONE NIGHT HOTEL 07/04 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634616) |
| 07/06/21                        | SEARBY, CHARLES | TST* SEVEN SAINTS         | P0441902   | CHARLES SEARBY - DINNER 07/05 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634618)         |
| 07/06/21                        | SEARBY, CHARLES | TST* SEVEN SAINTS         | P0441902   | *REDACTED* - DINNER 07/05 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634615)             |
| 07/06/21                        | SEARBY, CHARLES | TST* SEVEN SAINTS         | P0441902   | CALVIN CARTER - DINNER 07/05 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634616)          |
| 07/06/21                        | SEARBY, CHARLES | U HAUL STORE 932085       | P0441902   | CHARLES SEARBY - TRUCK RENTAL TO TAKE EQUIPMENT TO CORVUS BIOMEDICAL IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634618)                                      |

| Description Per System/Support                                                                                                                                                                                                                                                                                                  | Amount | Improper | Unsupported | Reasonable | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------|------------|-----------------------------|
| Hotel room for *REDACTED* on 7/4/2021 at Radisson in Urbana, IL for \$115.00 rate plus \$6.90 state tax and \$8.05 city tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs                                                                                                                  | 129.95 | 129.95   | -           | -          | AC                          |
| Hotel room for Calvin Carter on 7/4/2021 at Radisson in Urbana, IL for \$115.00 rate plus \$6.90 state tax and \$8.05 city tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs                                                                                                               | 129.95 | 129.95   | -           | -          | AC                          |
| 1/3 of dinner purchase of 2 Bratswurst sliders for \$7.58, 2 California Turkey slider for \$8.58, 2 Grilled chicken slider for \$7.18, 1 greek salad for \$7.99, sweet potato fries for \$2.79, carryour charge of \$6.39 and tax for \$4.69. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs | 17.97  | 17.97    | -           | -          | AC                          |
| 1/3 of dinner purchase of 2 Bratswurst sliders for \$7.58, 2 California Turkey slider for \$8.58, 2 Grilled chicken slider for \$7.18, 1 greek salad for \$7.99, sweet potato fries for \$2.79, carryour charge of \$6.39 and tax for \$4.69. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs | 17.96  | 17.96    | -           | -          | AC                          |
| 1/3 of dinner purchase of 2 Bratswurst sliders for \$7.58, 2 California Turkey slider for \$8.58, 2 Grilled chicken slider for \$7.18, 1 greek salad for \$7.99, sweet potato fries for \$2.79, carryour charge of \$6.39 and tax for \$4.69. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs | 17.96  | 17.96    | -           | -          | AC                          |
| Payment for Rental of moving truck for 661 miles at \$0.79/miles plus a \$28.00 safe move coverage, a rental charge of \$79.90, a environmental fee of \$2.00, and fuel charge of \$7.22 on 2/25/21. Per line desc: truck was to take equipment to CorVus, which is the area for pig research                                   | 639.31 | 639.31   | -           | -          | AC                          |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066418 - Bridge to Cure Improper and Unsupported Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                           |            |                                                                                                                                                                                                     |
|---------------------------------|-----------------|---------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder      | Vendor                    | Voucher ID | PCV Comments                                                                                                                                                                                        |
| 07/10/21                        | SEARBY, CHARLES | BEST WESTERN PLUS CRAWFOR | P0441902   | CHARLES SEARBY - ONE NIGHT HOTEL 07/09 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634618) |
| 07/10/21                        | SEARBY, CHARLES | BEST WESTERN PLUS CRAWFOR | P0441902   | *REDACTED* - ONE NIGHT HOTEL 07/09 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634615)     |
| 07/10/12                        | SEARBY, CHARLES | BEST WESTERN PLUS CRAWFOR | P0441902   | CALVIN CARTER - ONE NIGHT HOTEL 07/09 FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634616)  |
| 07/09/21                        | SEARBY, CHARLES | THE HOME DEPOT 8918       | P0441902   | CHARLES SEARBY - MATERIALS FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634618)             |
| 07/09/21                        | SEARBY, CHARLES | THE HOME DEPOT 8918       | P0441902   | CHARLES SEARBY - MATERIALS FOR SET UP AN EXPERIMENT WITH OUR EMF EQUIPMENT USING DIABETIC PIGS IN CRAWFORDSVILLE, IN 07/04/2021 - 07/05/2021 AND 07/09/2021 - 07/10/2021 (TRIP# 634618)             |

| Description Per System/Support                                                                                                                                                                                                                                                                                                                                                                                                                                | Amount | Improper | Unsupported | Reasonable | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------|------------|-----------------------------|
| Hotel room for Charles Searby on 7/9/2021 at Radisson in Crawfordsville, IN for \$118.15 rate plus \$8.27 state tax and \$3.54 city tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs                                                                                                                                                                                                                                    | 129.96 | 129.96   | -           | -          | AC                          |
| Hotel room for *REDACTED* on 7/9/2021 at Radisson in Crawfordsville, IN for \$118.15 rate plus \$8.27 state tax and \$3.54 city tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs                                                                                                                                                                                                                                        | 129.96 | 129.96   | -           | -          | AC                          |
| Hotel room for Calvin Carter on 7/9/2021 at Radisson in Crawfordsville, IN for \$118.15 rate plus \$8.27 state tax and \$3.54 city tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs                                                                                                                                                                                                                                     | 129.96 | 129.96   | -           | -          | AC                          |
| Purchase of 48" Stanley ABS i-BEAM level for \$9.98, Shockwave Hole saw for \$31.94, Speedemon Spade for \$13.14, Torp Level for \$19.97, 2 Screw Zinc PHL FLT for \$1.28/ea, Dasani water for \$2.08, and Lime Watermelon AHA for \$2.08, plus \$5.58 sales tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs                                                                                                           | 87.33  | 87.33    | -           | -          | AC                          |
| Purchase of Gray flex tubing for \$11.92, 14" black tie 500pk for \$38.98, Split Loom black pack for \$9.78, Liquid tape for \$6.98, Teflon tape for \$2.36, Pipe Fastape for \$9.90, Black heavy duty tape for \$38.94, Red electric tape for \$13.14, DWV Coupling for \$56.80, Shower pan liners for \$146.00, and shower pan liner for \$37.57, plus \$26.07 sales tax. Per line desc: to Set up an experiment with our EMF equipment using diabetic pigs | 398.44 | 398.44   | -           | -          | AC                          |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066418 - Bridge to Cure Improper and Unsupported Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                       |            |                                                                                                                                                 |
|---------------------------------|-----------------|-----------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder      | Vendor                | Voucher ID | PCV Comments                                                                                                                                    |
| 07/23/21                        | SEARBY, CHARLES | FEDEX 64400260        | P0443669   | SHIPPING OF RESEARCH SAMPLES FROM OUR COLLABORATOR                                                                                              |
| 08/12/21                        | SEARBY, CHARLES | ADOBE INC             | P0443669   | ANNUAL SOFTWARE SUBSCRIPTION FOR PREPARING PRESENTATIONS AND PUBLICATIONS. SALES TAX \$14.39                                                    |
| 08/13/21                        | SEARBY, CHARLES | FEDEX 64554726        | P0443669   | SHIPPING OF RESEARCH SAMPLES TO OUR COLLABORATOR                                                                                                |
| 08/20/21                        | SEARBY, CHARLES | FEDEX 64605240        | P0443669   | SHIPPING OF RESEARCH SAMPLES TO OUR COLLABORATOR                                                                                                |
| 01/17/22                        | SEARBY, CHARLES | ENTERPRISE RENT-A-CAR | P0453082   | CHARLES SEARBY - CAR RENTAL TO COLLECT TISSUE SAMPLES FROM OUR DIABETIC PIG ST IN CRAWFORDSVILLE, IN, 01/12/2022 - 01/14/2022. TRIP ID: 643630  |
| 01/17/22                        | SEARBY, CHARLES | ENTERPRISE RENT-A-CAR | P0453082   | CALVIN S CARTER - CAR RENTAL TO COLLECT TISSUE SAMPLES FROM OUR DIABETIC PIG ST IN CRAWFORDSVILLE, IN, 01/12/2022 - 01/14/2022. TRIP ID: 643629 |

| Description Per System/Support                                                                                                                                                                                                                                                  | Amount | Improper | Unsupported | Reasonable | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------|------------|-----------------------------|
| A Purchase of \$34.07, sent from CorVus Biomedical by *REDACTED* to Charles Searby in Iowa City, IA and posted on 6/9/21.                                                                                                                                                       | 34.07  | 34.07    | -           | -          | AC                          |
| Creative Cloud All Apps for \$239.88 plus tax on 8/12/21 invoice #1464454267                                                                                                                                                                                                    | 254.27 | -        | 254.27      | -          | S                           |
| A Purchase of \$24.79, sent from Iowa City, IA by Calvin Carter to *REDACTED* at CorVus Biomedical and posted on 8/11/21.                                                                                                                                                       | 24.79  | 24.79    | -           | -          | AC                          |
| This transaction was divided into two subtotals. One for \$9.62, sent from Iowa City, IA by *REDACTED* to *REDACTED* and posted on 8/18/21. And another purchase of \$27.58, sent from Iowa City, IA by Calvin Carter to *REDACTED* at CorVus BioMedical and posted on 8/18/21. | 37.20  | 27.58    | -           | 9.62       | AC                          |
| Car rental from 1/13/22-1/14/22 for \$112.00 plus Vlc Rec of \$2.62. Per line desc: trip of CorVus for pigs research                                                                                                                                                            | 57.31  | 57.31    | -           | -          | AC                          |
| Car rental from 1/13/22-1/14/22 for \$112.00 plus Vlc Rec of \$2.62. Per line desc: trip of CorVus for pigs research                                                                                                                                                            | 57.31  | 57.31    | -           | -          | AC                          |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066418 - Bridge to Cure Improper and Unsupported Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                       |            |                                                                                                                    |
|---------------------------------|-----------------|-----------------------|------------|--------------------------------------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder      | Vendor                | Voucher ID | PCV Comments                                                                                                       |
| 03/07/22                        | SEARBY, CHARLES | ENTERPRISE RENT-A-CAR | P0456732   | CHARLES C SEARBY - CAR RENTAL FOR DIABETIC PIG STUDY IN CRAWFORDSVILLE, IN 03/04/2022 - 03/06/2022. TRIP ID:647220 |
| 03/07/22                        | SEARBY, CHARLES | ENTERPRISE RENT-A-CAR | P0456732   | CALVIN S CARTER - CAR RENTAL FOR DIABETIC PIG STUDY IN CRAWFORDSVILLE, IN 03/04/2022 - 03/06/2022. TRIP ID: 647218 |
| 03/07/22                        | SEARBY, CHARLES | ENTERPRISE RENT-A-CAR | P0456732   | *REDACTED* - CAR RENTAL FOR DIABETIC PIG STUDY IN CRAWFORDSVILLE, IN 03/04/2022 - 03/06/2022. TRIP ID: 647219      |

Total

Note: Auditor's notations are in italics

O - classified as Other

AC - classified as Animal Care

S - classified as Software

| Description Per System/Support                                                                                        | Amount      | Improper | Unsupported | Reasonable | Exhibit A<br>Classification |
|-----------------------------------------------------------------------------------------------------------------------|-------------|----------|-------------|------------|-----------------------------|
| Car rental from 3/4/22-3/6/22 for \$137.00 plus Vlc Rec of \$2.62.<br>Per line desc: trip of CorVus for pigs research | 46.54       | 46.54    | -           | -          | AC                          |
| Car rental from 3/4/22-3/6/22 for \$137.00 plus Vlc Rec of \$2.62.<br>Per line desc: trip of CorVus for pigs research | 46.54       | 46.54    | -           | -          | AC                          |
| Car rental from 3/4/22-3/6/22 for \$137.00 plus Vlc Rec of \$2.62.<br>Per line desc: trip of CorVus for pigs research | 46.54       | 46.54    | -           | -          | AC                          |
|                                                                                                                       | \$ 3,533.37 | 3,269.48 | 254.27      | 9.62       |                             |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066418 - Bridge to Cure Improper Requisitions  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                | <b>Business Purpose</b>                                   |
|---------------------------------|----------------------------|------------------------------|-----------------------------------------------------------|
| W001431143                      | 02/04/21                   | CorVus Biomedical LLC        | EMF study of diabetes in pigs                             |
| W001448289                      | 03/08/21                   | McMaster Carr Supply Company | Copper tubing for our EMF research                        |
| W001591153                      | 03/25/22                   | CorVus Biomedical LLC        | Charges for EMF study of diabetic pigs.                   |
| W001632802                      | 06/12/22                   | Amazon Business              | Temperature monitor for our research                      |
| W001667630                      | 08/31/22                   | Amazon Business              | Tools for our EMF research                                |
| W001696799                      | 11/07/22                   | Amazon Business              | Carter Lab supplies- MFk from Calvin                      |
| W001709343                      | 12/06/22                   | Amazon Business              | Carter Lab supplies- MFK and shipping address from Calvin |
| W001709352                      | 12/06/22                   | Amazon Business              | Carter Lab supplies- MFK and shipping address from Calvin |
| W001710793                      | 12/09/22                   | Amazon Business              | Carter Lab supplies- shipping and MFK from Calvin         |
| W001710814                      | 12/09/22                   | Amazon Business              | Carter Lab- MFK and shipping from Calvin                  |
| W001710814                      | 12/09/22                   | Amazon Business              | Carter Lab- MFK and shipping from Calvin                  |
| W001710814                      | 12/09/22                   | Amazon Business              | Carter Lab- MFK and shipping from Calvin                  |

| Purchase Order Description                                                                                                                                                                                  | Amount       | Exhibit A Classification |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------|
| EMF study of diabetes in pigs(50% Prepayment Required Invoice #21-0114-093, \$21,899.50)                                                                                                                    | \$ 56,077.50 | AC                       |
| 50475K34, High Pressure Copper Tubing for Drinking Water, 3/8 Tube Size, 1/2" OD, 0.049" Wall Thickness, Coil, 100 ft length \$10,478.16 and \$168.12 expense related to item purchased paid by University. | 10,646.28    | LT                       |
| STUDY COST - Phase2, Invoice #21-1210-00140, dated 12/10/2021                                                                                                                                               | 67,962.00    | AC                       |
| FLIR E8-XT - Handheld Infrared Camera - with Extended Temperature Range, MSX Image Enhancement Technology, Wi-Fi & Bluetooth for Instant Data Sharing - (320 x 240)                                         | 3,309.00     | LT                       |
| 4V Cordless Electric Screwdriver Kit, USB Rechargeable Lithium ion Battery, LED Work Light, 32 pieces Screwdriver Bits, 8 Sockets, Flex Hex Shaft, Bit Holders and Storage box, Populo Power Screwdriver    | 36.97        | O                        |
| Crown XLi3500 Two-channel, 1350-Watt at 4ERR Power Amplifier                                                                                                                                                | 2,625.00     | LT                       |
| NavePoint 2U 19-Inch Universal Vented Rack Mount Cantilever Server Cabinet Shelf 14-Inches Deep Black                                                                                                       | 169.84       | LT                       |
| AC Infinity CLOUDPLATE T2, Rack Mount Fan 1U, Top Exhaust Airflow, for Cooling AV, Home Theater, Network 19" Racks                                                                                          | 387.00       | LT                       |
| GW Instek PSU 20-76 DC Power Supply, 20 V, 76 A, 1520 W and \$80.99 expense related to item purchased paid by University.                                                                                   | 2,125.06     | LT                       |
| StarTech.com 8 Outlet Horizontal 1U Rack Mount PDU Power Strip for Network Server Racks - Surge Protection - 120V/15A - w/ 6ft Power Cord (RKPW081915)                                                      | 55.97        | LT                       |
| StarTech.com 1U Server Rack Shelf - Universal Vented Rack Mount Cantilever Tray for 19" Network Equipment Rack & Cabinet - Durable Design - Weight Capacity 55lb/25kg - 20" Deep (SHELF-1U-20-FIXED-V)      | 165.70       | LT                       |
| StarTech.com 19" 18U Server Rack Cabinet - 4-Post Adjustable Depth 2 to 30" Network Equipment Rack Enclosure w/Casters/Cable Management/1U Shelf/Locking Doors and Side Panels (RK1833BKM)                  | 628.42       | LT                       |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066418 - Bridge to Cure Improper Requisitions  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>            | <b>Business Purpose</b>                                                                    |
|---------------------------------|----------------------------|--------------------------|--------------------------------------------------------------------------------------------|
| W001710814                      | 12/09/22                   | Amazon Business          | Carter Lab- MFK and shipping from Calvin                                                   |
| W001712139                      | 12/15/22                   | AltaSim Technologies LLC | Carter Lab- outsourced lab research support per attached contract. MFK from Calvin Carter. |
| W001712139                      | 12/15/22                   | AltaSim Technologies LLC | Carter Lab- outsourced lab research support per attached contract. MFK from Calvin Carter. |
| W001712139                      | 12/15/22                   | AltaSim Technologies LLC | Carter Lab- outsourced lab research support per attached contract. MFK from Calvin Carter. |
| W001712139                      | 12/15/22                   | AltaSim Technologies LLC | Carter Lab- outsourced lab research support per attached contract. MFK from Calvin Carter. |
| Total                           |                            |                          |                                                                                            |

Note: Auditor's notations are in italics

AC - classified as Animal Care

LT- classified as Laboratory and Technology

O - classified as Other

| Purchase Order Description                                                                    | Amount               | Exhibit A<br>Classification |
|-----------------------------------------------------------------------------------------------|----------------------|-----------------------------|
| Crown XLi3500 Two-channel, 1350-Watt at 4ERR Power Amplifier                                  | 1,575.00             | LT                          |
| Deposit                                                                                       | 4,200.00             | LT                          |
| Phase 1: Material Properties, <i>per support it was for material properties of a project.</i> | 4,900.00             | LT                          |
| Phase 2: Abdomen                                                                              | 4,500.00             | LT                          |
| Phase 3: Cranium                                                                              | 4,500.00             | LT                          |
|                                                                                               | <u>\$ 163,863.74</u> |                             |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066659 - FOEDRC Start-Up Requisitions  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                |                          |            |                                                                                                                   |
|---------------------------------|----------------|--------------------------|------------|-------------------------------------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder     | Vendor                   | Voucher ID | PCV Comments                                                                                                      |
| 01/13/23                        | CARTER, CALVIN | SOCIETY FOR NEUROSCIENCE | P0477411   | Calvin Carter- Society for Neuroscience membership                                                                |
| 01/13/23                        | CARTER, CALVIN | ASCO ASSOCIATION         | P0477411   | Calvin Carter- Association for Clinical Oncology membership                                                       |
| 01/19/23                        | CARTER, CALVIN | MENARDS IOWA CITY IA     | P0477411   | Compact drill kit- sales tax not removed                                                                          |
| 01/29/23                        | CARTER, CALVIN | MENARDS MARION IA        | P0479261   | Supplies and equipment was purchased to support laboratory maintenance and experiments. Includes ear plugs (PPE). |
| 02/02/23                        | CARTER, CALVIN | MCMaster-CARR            | P0479261   | Nylon Plastic Flat-Tip Set                                                                                        |
| 02/02/23                        | CARTER, CALVIN | MCMaster-CARR            | P0479261   | Slippery Oversized UHMW Po                                                                                        |
| 02/02/23                        | CARTER, CALVIN | MCMaster-CARR            | P0479261   | Nylon 6/6 Plastic Hex Stan                                                                                        |
| 02/02/23                        | CARTER, CALVIN | MCMaster-CARR            | P0479261   | Nylon 6/6 Plastic Hex Stan                                                                                        |
| 02/02/23                        | CARTER, CALVIN | MCMaster-CARR            | P0479261   | Electrically Conductive Ea                                                                                        |
| 02/02/23                        | CARTER, CALVIN | MCMaster-CARR            | P0479261   | High-Voltage Electrical Ta                                                                                        |
| 02/02/23                        | CARTER, CALVIN | MCMaster-CARR            | P0479261   | Electrical Tape, High-Volt                                                                                        |
| 02/04/23                        | CARTER, CALVIN | DNH*GODADDY.COM          | P0479261   | Domain Used to secure Carter lab website to promote research and recruit strong candidates.                       |
| 02/05/23                        | CARTER, CALVIN | MENARDS MARION IA        | P0479261   | Supplies and equipment was purchased to support laboratory maintenance and experiments.                           |
| 02/19/23                        | CARTER, CALVIN | MENARDS IOWA CITY IA     | P0479261   | Supplies and equipment was purchased to support laboratory maintenance and experiments.                           |

| Description Per System/Support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Amount    | Exhibit A<br>Classification |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------|
| 12/31/2023 Individual Membership, Regular \$220                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 220.00 | CM                          |
| Payment for the ongoing ASCO membership fees of \$695.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 695.00    | CM                          |
| 20V 1/2" COMPACT DRILLKI for \$74.99                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 79.49     | M                           |
| 3-A:40-B:C PRO FIRE EXTINGUISHER for \$59.57, CARDIFF CLIP LED LAMP for \$13.99, FAKE DOME CAMERA DIS-CD2 for \$9.99, 31" PICKUP AND REACH TOO for \$9.99, 4MIL 8'X25' POLY CLEAR H for \$10.99, TOOLBOX WHITE RAGS 200CT for \$10.99, BUTYL II QUICK DROP 5X5 for \$9.49, EP5 EAR PLUG BLK MED EP5 for \$12.95, EP3 EAR PLUG BLK MED EP3 for \$13.95, 3M FOAM EARPLUG 7/PK 920 for \$2.97, EP7 EAR PLUG BLK MED EP7 for \$19.95, 9-GAL 4.5 PEAK HP W/D VACUUM for \$94.37, COMBUSTIBLE GAS DETECTOR for \$32.99, SMOKE I_PE 10Y BATTERY M for \$18.99, CO NAT GAS ALARM MCN400B for \$26.99 | 386.64    | M                           |
| Nylon Plastic Flat-Tip Set Screws, pack of 100 for \$9.88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 9.88      | M                           |
| Slippery Oversized UHMW Polythele Tube for \$11.27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 11.27     | LT                          |
| 10 Nylon 6/6 Plastic Hex Standoff for \$2.05/ea                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 20.50     | LT                          |
| 10 Nylon 6/6 Plastic Hex Standoff for \$1.77/ea                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 17.70     | LT                          |
| 3 Electrically Conductive Easy to Form ABS/PVC for \$91.12/ea and tax of \$113.77                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 387.13    | LT                          |
| High-Voltage Electrical Tape for \$63.39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 63.39     | M                           |
| Electrical Tape, High-Voltage 3M for \$71.11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 71.11     | M                           |
| Domain Broker Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 69.99     | S                           |
| 20V IMPACT DRIVER KIT \$79.99, 3/8" BLACK SPLITFLEX \$2.99, WHT CABLE TIE BASE- \$11.25, WHT CABLE TIE SE- \$1.29, WHITE CABLE TIE LP-101.00PCB\$9.99, HOLE SAW W/ARBOR 7/8" MA1\$10.40, T-REX WHT DUCT TAPE BULK \$8.99                                                                                                                                                                                                                                                                                                                                                                     | 136.94    | LT                          |
| RW NITRILE POLY GLOVE LX for \$4.99, COAST 100L FLASHLIGHT G2 for \$12.99, 8" WHITE CABLE TIE -500 for \$15.99, MF-BITSKT HEX 7PC SET SA for \$12.35, MF-BITSKT HEX 7PC SET MM for \$12.35, POCKET AUTO PUNCH 87 for \$8.21, 2 COMPARTMENT DRAWER ORG for \$4.49, 8 COMPARTMENT DRAWER ORG for \$4.49, 20" TOOLBOX METAL LATCH for \$15.99, 3PC MINI PLIERS 80005 for \$5.99, and UTL LIGHTER VALUE PACK M for \$4.97.                                                                                                                                                                       | 102.81    | LT                          |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066659 - FOEDRC Start-Up Requisitions  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                |                        |            |                                                                                         |
|---------------------------------|----------------|------------------------|------------|-----------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder     | Vendor                 | Voucher ID | PCV Comments                                                                            |
| 02/21/23                        | CARTER, CALVIN | MENARDS MARION IA      | P0479261   | Supplies and equipment was purchased to support laboratory maintenance and experiments. |
| 03/02/23                        | CARTER, CALVIN | IOWA BOARD OF PHARMACY | P0481408   | GOVERNMENT SERVICES                                                                     |
| 03/21/23                        | CARTER, CALVIN | MENARDS MARION IA      | P0481408   | Credit for return of the items purchasd in Feb                                          |
| 03/21/23                        | CARTER, CALVIN | MENARDS MARION IA      | P0481408   | Lab supplies.                                                                           |
| 04/12/23                        | CARTER, CALVIN | MENARDS IOWA CITY IA   | P0483390   | Lab supplies                                                                            |
| 05/02/23                        | CARTER, CALVIN | MSFT * E0800N8GE1      | P0485576   | Carter Lab- Microsoft Project management platform subscription                          |
| 05/11/23                        | CARTER, CALVIN | FS *PIXMEO.COM         | P0485576   | Carter Lab- OsiriX MD medical images viewer subscription. Sales tax credit on L5.       |
| 05/18/23                        | CARTER, CALVIN | FS *PIXMEO.COM         | P0485576   | Carter Lab- OsiriX MD medical images viewer subscription. Sales tax credit for L3.      |
| 07/02/23                        | CARTER, CALVIN | MICROSOFT*365          | P0489560   | Microsoft credit                                                                        |
| Total                           |                |                        |            |                                                                                         |

Note: Auditor's notations are in *italics*

*LT* - classified as Laboratory and Technology in Exhibit A

*S* - classified as Software in Exhibit A

*M* - classified as Miscellaneous in Exhibit A

*CM* - classified as Consulting and Memberships in Exhibit A

| Description Per System/Support                                                                                                                                                                                                                                 | Amount             | Exhibit A<br>Classification |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------|
| USB-A TO C -2PACK XCB2-1 for \$5.99, and 29PC SCREWDRIVER SET PX- for \$7.99.                                                                                                                                                                                  | 13.98              | LT                          |
| Board of Pharmacy Fees for CSA Individual of \$90 plus a service fee for \$2.00 - pharmacy license                                                                                                                                                             | 92.00              | CM                          |
| 1 20V IMPACT DRIVER KIT FL bought for \$79.99                                                                                                                                                                                                                  | (85.59)            | LT                          |
| 25' 14/3 RED LOCK CORD Z FOR \$20.99, AND A 35' PICKUP AND REACH TOOL FOR \$12.99                                                                                                                                                                              | 33.98              | LT                          |
| ROTARY TOOL KIT \$99.9, HEX KEY SET \$7.49, MM HEX-L KEY SET \$4.49, PENETRANT DRIP \$3.99, LUCAS CHAIN LUBE AEROSOL \$9.99, BUTTON HD SKCAP \$0.64, SOCKCAP \$0.49, BUTTON HD CHROM \$2.64, SOCKSET SCRW \$0.39, BTNHDSCKTSCR \$0.99, and BTNHDSCKTSCR \$1.19 | 133.81             | LT                          |
| Online Services monthly subscription charges for May 2023                                                                                                                                                                                                      | 10.00              | S                           |
| 1 OsiriX MD Yearly Subscription \$419.00, OsiriX MD License Activation (one-time fee) \$280.00, plus \$41.94 of sales tax                                                                                                                                      | 740.94             | S                           |
| Reimbursement for sales tax of \$41.94                                                                                                                                                                                                                         | (41.94)            | S                           |
| Reimbursement for sales tax of \$41.94                                                                                                                                                                                                                         | (3.33)             | S                           |
|                                                                                                                                                                                                                                                                | <u>\$ 3,165.70</u> |                             |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology  
Award #82066659 - FOEDRC Start-Up Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                  | <b>Business Purpose</b>                                                                    |
|---------------------------------|----------------------------|--------------------------------|--------------------------------------------------------------------------------------------|
| W001724077                      | 01/13/23                   | Amazon Business                | Carter Lab equipment- sensors to monitor environmental conditions for research environment |
| W001724077                      | 01/13/23                   | Amazon Business                | Carter Lab equipment- sensors to monitor environmental conditions for research environment |
| W001735715                      | 02/09/23                   | Bensons CNC                    | Materials to build research tools for use in experiments of Prof. Carter.                  |
| W001763409                      | 04/15/23                   | Technical Safety Services LLC  | Set up and Certification of a new Biological Safety Cabinet                                |
| W001764936                      | 04/19/23                   | Amazon Business                | Adapters for our EMF research                                                              |
| W001764936                      | 04/19/23                   | Amazon Business                | Adapters for our EMF research                                                              |
| W001765649                      | 04/19/23                   | Amazon Business                | Cart and supplies for our research                                                         |
| W001765649                      | 04/19/23                   | Amazon Business                | Cart and supplies for our research                                                         |
| W001765649                      | 04/19/23                   | Amazon Business                | Cart and supplies for our research                                                         |
| W001765649                      | 04/19/23                   | Amazon Business                | Cart and supplies for our research                                                         |
| W001766281                      | 04/20/23                   | Fisher Scientific Company      | Dye for our research                                                                       |
| W001767398                      | 04/24/23                   | Amazon Business                | Carter Lab supplies                                                                        |
| W001767499                      | 04/25/23                   | Amazon Business                | Carter Lab supplies                                                                        |
| W001771238                      | 05/02/23                   | VWR International Incorporated | Carter Lab supplies.                                                                       |
| W001775410                      | 05/12/23                   | Amazon Business                | Carter lab supplies.                                                                       |

| Purchase Order Description                                                                                                                                                                              | Amount    | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------|
| Google S3006WBUS Nest Protect, S3000BWES, 2nd Gen, Battery, 3-Pack Alarm-Smoke Carbon Monoxide Detector, 3, White                                                                                       | \$ 349.95 | LT                          |
| Google Nest Cam Outdoor or Indoor, Battery - 2nd Generation - 2 Count (Pack of 1)                                                                                                                       | 184.99    | LT                          |
| Water Reservoir cage dividers prototypesDesign work/3D printing                                                                                                                                         | 1,155.00  | AC                          |
| Biosafety Cabinet (A2) - Test                                                                                                                                                                           | 335.00    | LT                          |
| Pomona 1297 Adapter, Bnc(F), Phono Plug                                                                                                                                                                 | 66.87     | LT                          |
| CNCESS CESS-095 Speak-on Plug to Banana Female Jack Speaker Cable Adapter, 2-Channel                                                                                                                    | 26.30     | LT                          |
| Rubbermaid Commercial Products 2-Shelf Utility/Service Cart, Medium, Lipped Shelves, Ergonomic Handle, 500 Lbs Capacity, for Warehouse/Garage/Cleaning/Manufacturing (FG452088BIA)                      | 190.00    | M                           |
| EZGOODZ Disposable Lab Coats in Bulk. Pack of 50 Light Pink SPP 45 gsm Work Gowns XX-Large. Protective Clothing with Snaps Front, Knitted Cuffs & Collar, 3 Pockets. Unisex Knee-Length Medical Uniform | 156.38    | LT                          |
| Amazon Basics Multi-Color Cable Zip Ties - 4-Inch/100mm, 480-Piece                                                                                                                                      | 7.59      | M                           |
| Scotch Vinyl Electrical Tape Super 88, 2 in x 36 yd, Black, 1 Roll, Premium Grade, Rubber Resin Adhesive, PVC Backing, All-Season Heavy Duty Electric Tape                                              | 38.78     | M                           |
| FIX VIAB. DYE EF 780T 500 T                                                                                                                                                                             | 441.44    | LT                          |
| CONTOUR NEXT Blood Glucose Test Strips, 70 Count                                                                                                                                                        | 245.50    | LT                          |
| Advantus 34009 Rolling Storage Box, Letter/Legal, 15-Gallon Size, Clear 6 items for \$283.68, returned 2 for a refund of \$94.56                                                                        | 189.12    | LT                          |
| SYRINGE INSULIN .3CC 31G PK100                                                                                                                                                                          | 328.85    | LT                          |
| Adams Record Ledger, 8.25 x 10.75 Inches, 5 Squares per Inch, 300 Tinted Pages, Black and Maroon (ARB810R3M)                                                                                            | 414.90    | LT                          |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology  
Award #82066659 - FOEDRC Start-Up Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                            | <b>Business Purpose</b>                                          |
|---------------------------------|----------------------------|------------------------------------------|------------------------------------------------------------------|
| W001776666                      | 05/16/23                   | Amazon Business                          | Carter Lab supplies.                                             |
| W001784645                      | 06/02/23                   | Amazon Business                          | Carter Lab supplies                                              |
| W001785070                      | 06/05/23                   | Amazon Business                          | Carter lab supplies.                                             |
| W001785933                      | 06/06/23                   | Amazon Business                          | Carter Lab supplies(cart and pipet rack )                        |
| W001785933                      | 06/06/23                   | Amazon Business                          | Carter Lab supplies(cart and pipet rack )                        |
| W001786405                      | 06/07/23                   | Life Technologies Corporation            | Carter Lab supplies.                                             |
| W001786405                      | 06/07/23                   | Life Technologies Corporation            | Carter Lab supplies.                                             |
| W001794268                      | 06/26/23                   | Amazon Business                          | Carter Lab supplies- MFK from Charles Searby and updated by Lisa |
| W001853182                      | 11/10/23                   | Tecan US Incorporated                    | service agreement for the Carter lab                             |
| W001857922                      | 11/18/23                   | RMB Company Inc                          | -80 freezer repair for Calvin Carter lab                         |
| W001858226                      | 11/18/23                   | TestEquity LLC                           | Carter lab equipment requested by Charles Searby                 |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies                                              |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies                                              |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies                                              |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies                                              |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies                                              |

| Purchase Order Description                                                                                                                                                                              | Amount   | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------------------|
| EZGOODZ Disposable Lab Coats in Bulk. Pack of 50 Light Pink SPP 45 gsm Work Gowns XX-Large. Protective Clothing with Snaps Front, Knitted Cuffs & Collar, 3 Pockets. Unisex Knee-Length Medical Uniform | 312.76   | LT                          |
| EZGOODZ Disposable Lab Coats in Bulk. Pack of 50 Light Pink SPP 45 gsm Work Gowns XX-Large. Protective Clothing with Snaps Front, Knitted Cuffs & Collar, 3 Pockets. Unisex Knee-Length Medical Uniform | 312.76   | LT                          |
| 4 Packs FLT4825 HEPA Replacement Filter B Compatible with AC4825 AC4300 AC4800 AC4900 AC4850, 4 True HEPA Filters & 6 Activated Carbon Pre-Filters                                                      | 79.98    | M                           |
| Heathrow Scientific HS20612M Blue Magnetized ABS Plastic Pipet Rack                                                                                                                                     | 77.42    | LT                          |
| Saloniture Premium Locking Rolling Trolley Cart with Pocket Inserts - Black                                                                                                                             | 114.98   | LT                          |
| F4/80 Monoclonal Antibody (BM8), Brilliant Ultra Violet 563, eBioscience                                                                                                                                | 199.00   | LT                          |
| CD115 (c-fms) Monoclonal Antibody (AFS98), PerCP-eFluor 710, eBioscience                                                                                                                                | 137.00   | LT                          |
| Mesh, Nitex Nylon 120um, 40in. Roll, 1 Foot/Unit                                                                                                                                                        | 45.10    | LT                          |
| Tecan Quote 20316309: Service Contract 2206011665INSTRUMENT SPARKSerial Number: 2206011665Equipment Number: 12333889                                                                                    | 3,510.00 | M                           |
| INVOICE NO 13524WORK ORDER #: SS1917Labor and Misc Truck Charge=80 freezer                                                                                                                              | 775.50   | LT                          |
| Sorensen XPH20-20 CD Poseer Supply, Single Output, 20 V, 20 A, 400 W, XPH Series (17265.1)Quote taken from website on 11/17/2023 for processing as tax-exempt                                           | 3,936.00 | LT                          |
| QUOTE Document No 20000688HR SERIES NEFA-HR(2)COLOR REAGENT B(4x                                                                                                                                        | 253.00   | LT                          |
| HR SERIES NEFA-HR(2)COLOR REAGENT A(4xf                                                                                                                                                                 | 308.00   | LT                          |
| HR SERIES NEFA-HR(2)SOLVENT A (4x50IN)                                                                                                                                                                  | 50.00    | LT                          |
| HR SERIES NEFA-HR(2)SOLVENT B (4x25 IN)                                                                                                                                                                 | 83.00    | LT                          |
| L-TYPE TG-M COLOR A (4x60IN) (RESEARCHU                                                                                                                                                                 | 188.00   | LT                          |

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Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology  
Award #82066659 - FOEDRC Start-Up Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                            | <b>Business Purpose</b> |
|---------------------------------|----------------------------|------------------------------------------|-------------------------|
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies     |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies     |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies     |
| W001861334                      | 11/29/23                   | FujiFilm Healthcare Americas Corporation | Carter lab supplies     |

Totals

Note: *Auditor's notations are in italics*

*LT* - classified as Laboratory and Technology in Exhibit A

*M* - classified as Miscellaneous in Exhibit A

*AC* - classified as Animal Care in Exhibit A

| Purchase Order Description              | Amount              | Exhibit A<br>Classification |
|-----------------------------------------|---------------------|-----------------------------|
| L-TYPE TG-M COLOR B (4x20IN) (RESEARCHU | 128.00              | LT                          |
| MULTI CALIBRATOR LIPID                  | 209.00              | LT                          |
| CHOLESTEROL E (RESEARCH USE ONLY)       | 243.00              | LT                          |
| HANDLING WAKO                           | 15.00               | LT                          |
|                                         | <u>\$ 15,108.17</u> |                             |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Dr. Carter Start-Up Funding Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

**Per University's ProTrav System**

| <b>Transaction Date</b> | <b>Cardholder</b> | <b>Vendor</b>             | <b>Voucher ID</b> | <b>PCV Comments</b>                                                                                    |
|-------------------------|-------------------|---------------------------|-------------------|--------------------------------------------------------------------------------------------------------|
| 07/12/22                | CARTER, CALVIN    | DNH*GODADDY.COM           | P0465526          | Carter Lab website- support the recruitment, education and dissemination of work through a lab website |
| 11/09/22                | CARTER, CALVIN    | BEST BUY 00000208         | P0473519          | SONY STRDH190 2CH ST                                                                                   |
| 03/27/23                | CARTER, CALVIN    | GOOGLE *NEST              | P0483390          | GOOGLE *Nest                                                                                           |
| 06/06/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0487439          | INVOICE 2 OF 3, TOTAL = \$1                                                                            |
| 06/06/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0487439          | 2.9% CREDIT CARD FEE                                                                                   |
| 06/06/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0487439          | INVOICE 2 OF 3, TOTAL = \$3                                                                            |
| 06/06/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0487439          | INVOICE 2 OF 3 TOTALING \$1                                                                            |
| 04/17/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0483390          | INVOICE 1 OF 3, TOTAL = \$1                                                                            |
| 04/17/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0483390          | INVOICE 1 OF 3, TOTAL = \$3                                                                            |
| 04/17/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0483390          | INVOICE 1 OF 3, TOTAL = \$1                                                                            |
| 04/17/23                | CARTER, CALVIN    | IN *STELLATE COMMUNICATIO | P0483390          | 2.9% CREDIT CARD FEE                                                                                   |

Totals

Note: Auditor's notations are in *italics*

S - classified as Software in Exhibit A

LT - classified as Laboratory and Technology in Exhibit A

| Description Per System/Support                                                                | Amount       | Improper  | Unsupported | Exhibit A<br>Classification |
|-----------------------------------------------------------------------------------------------|--------------|-----------|-------------|-----------------------------|
| Science Domain Registration \$659.95, Fees \$0.90.                                            | \$ 660.85    | 660.85    | -           | S                           |
| SONY STRDH190 2CH STEREO AMPLIFIER for \$169.99 and \$11.90 for tax                           | 181.89       | -         | 181.89      | LT                          |
| Nest Aware plus for \$120.00 plus taxes                                                       | 127.20       | 127.20    | -           | LT                          |
| Invoice 2 of 3 on 5/31/23 #000336 for Custom Web Illustration for \$300                       | 300.00       | 300.00    | -           | S                           |
| Invoice 2 of 3 on 5/31/23 #000336 for payment processing of 2.9% credit card fee for \$133.00 | 133.00       | 133.00    | -           | S                           |
| Invoice 2 of 3 on 5/31/23 #000336 for Custom Logo for \$1,000                                 | 1,000.00     | 1,000.00  | -           | S                           |
| Invoice 2 of 3 on 5/31/23 #000336 for Custom Website for \$3,300.00                           | 3,300.00     | 3,300.00  | -           | S                           |
| Invoice 1 of 3 on 4/6/23 #000317 for Custom Web Illustration for \$300                        | 300.00       | 300.00    | -           | S                           |
| Invoice 1 of 3 on 4/6/23 #000317 for payment processing of 2.9% credit card fee for \$133.00  | 1,000.00     | 1,000.00  | -           | S                           |
| Invoice 1 of 3 on 4/6/23 #000317 for Custom Logo for \$1,000                                  | 3,300.00     | 3,300.00  | -           | S                           |
| Invoice 1 of 3 on 4/6/23 #000317 for Custom Website for \$3,300.00                            | 133.00       | 133.00    | -           | S                           |
|                                                                                               | \$ 10,435.94 | 10,254.05 | 181.89      |                             |

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Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #80521047 - Use of Electromagnetic Fields to Treat Type 2 Diabetes Improper and Unsupported Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                |               |                                      |
|---------------------------------|-----------------|----------------|---------------|--------------------------------------|
| Transaction<br>Date             | Cardholder      | Vendor         | Voucher<br>ID | PCV Comments                         |
| 02/08/21                        | SEARBY, CHARLES | ADOBE STOCK    | P0433078      | STOCK VIDEOS FOR PRESENTATIONS       |
| 05/02/22                        | SEARBY, CHARLES | FEDEX 66470839 | P0460707      | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 05/11/22                        | SEARBY, CHARLES | FEDEX 66081924 | P0460707      | PARTIAL REFUND OF P0456732, LINE 9   |
| 05/11/22                        | SEARBY, CHARLES | FEDEX 66138233 | P0460707      | PARTIAL REFUND OF P0456732, LINE 12  |
| 05/13/22                        | SEARBY, CHARLES | FEDEX 66575318 | P0460707      | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 05/13/22                        | SEARBY, CHARLES | FEDEX 66575535 | P0460707      | SHIPPING SAMPLES TO OUR COLLABORATOR |

| Description Per System/Support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Amount   | Improper | Reasonable | Exhibit A<br>Classification |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|------------|-----------------------------|
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ 31.79 | \$ 31.79 | -          | S                           |
| This transaction was divided into four subtotals. One for \$34.92, sent from Iowa City, IA by Calvin Carter to Eicosanoid Core Laboratory in Nashville, TN and posted on 4/27/22. A purchase of \$36.15, sent from Iowa City, IA by Calvin Carter to *redacted* at BYU in Provo, UT and posted on 4/27/22. A \$39.36 purchase sent from Calvin Carter in Iowa City, IA to *redacted* with CorVus Biomedical and posted on 4/27/22. And a \$43.96 purchase sent to Calvin Carter in Iowa City, IA from *redacted* with CorVus Biomedical and posted on 4/27/22. | 154.39   | 83.32    | 71.07      | M                           |
| This transaction dated 5/11/22 and posted on 5/12/22 had no detail available on the Protrav website.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (0.23)   | (0.23)   | -          | M                           |
| This transaction dated 5/11/22 and posted on 5/12/22 had no detail available on the Protrav website.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (0.12)   | (0.12)   | -          | M                           |
| This transaction was divided into three subtotals. One for \$39.57, sent from Iowa City, IA by Calvin Carter to *redacted* and *redacted* at UofK in Lexington, KY and posted on 5/11/22. A purchase of \$25.90, sent to Calvin Carter from *redacted* with CorVus Biomedical and posted on 5/11/22. And a \$29.56 purchase sent to Calvin Carter in Iowa City, IA from *redacted* with CorVus and posted on 5/11/22.                                                                                                                                          | 95.03    | 55.46    | 39.57      | M                           |
| This purchase is considered improper because the sender and recipient are the same person; Calvin Carter in Iowa City. Something you might want to look into.                                                                                                                                                                                                                                                                                                                                                                                                  | 4.73     | 4.73     | -          | M                           |

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Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #80521047 - Use of Electromagnetic Fields to Treat Type 2 Diabetes Improper and Unsupported Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                |               |                                                |
|---------------------------------|-----------------|----------------|---------------|------------------------------------------------|
| Transaction<br>Date             | Cardholder      | Vendor         | Voucher<br>ID | PCV Comments                                   |
| 05/20/22                        | SEARBY, CHARLES | FEDEX 66629439 | P0460707      | SHIPPING SAMPLES TO OUR COLLABORATOR           |
| 11/01/23                        | SEARBY, CHARLES | FEX            | P0496757      | Shipping samples to collaborators for analysis |

Totals

Note: Auditor's notations are in italics  
*M* - classified as Miscellaneous in Exhibit A  
*S* - classified as Software in Exhibit A

| Description Per System/Support                                                                                                                                                                                                                                                                                                                   | Amount    | Improper | Reasonable | Exhibit A<br>Classification |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|------------|-----------------------------|
| Purchase of \$27.97, sent from CorVus Biomedical by *redacted* to Calvin Carter in Iowa City, IA and posted on 5/18/22.                                                                                                                                                                                                                          | 27.97     | 27.97    | -          | M                           |
| This transaction was divided into three subtotals. One for \$42.80 sent from Charles Searby at MERF-4181 to *redacted* in *redacted*. Another for \$12.96 from Charles Searby at *redacted* to Charles Searby at *redacted*. Lastly, for \$14.93 from Charles Searby at 375 Newton Rd to Charles Searby at 375 Newton Rd. All posted on 10/10/23 | 70.69     | 27.89    | 42.80      | M                           |
|                                                                                                                                                                                                                                                                                                                                                  | \$ 384.25 | 230.81   | 153.44     |                             |

**Report on Special Investigation of the  
University of Iowa  
Department of Neuroscience and Pharmacology**

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #80521047 - Use of Electromagnetic Fields to Treat Type 2 Diabetes Requisitions  
For the Period January 1, 2016 through December 31, 2023

| Per University's ePro System |                        |                 |                                                  |                                                 |                    | Exhibit A<br>Classification |
|------------------------------|------------------------|-----------------|--------------------------------------------------|-------------------------------------------------|--------------------|-----------------------------|
| Purchase Order<br>Reference  | Purchase<br>Order Date | Vendor          | Business Purpose                                 | Purchase Order Description                      | Amount             |                             |
| W001478694                   | 06/07/21               | Topliner Design | Graphic design and modeling for our EMF research | Project Consultation and Review                 | \$ 120.00          | CM                          |
| W001478694                   | 06/07/21               | Topliner Design | Graphic design and modeling for our EMF research | 3D Cad Modeling and Scene setup for renders     | 480.00             | CM                          |
| W001478694                   | 06/07/21               | Topliner Design | Graphic design and modeling for our EMF research | Renders and Image editing (Multiples with Logo) | 150.50             | CM                          |
| W001509174                   | 08/25/21               | Topliner Design | Graphic Design for our EMF project               | sBE - Coil Bed Concept Design                   | 1,055.00           | CM                          |
| Totals                       |                        |                 |                                                  |                                                 | <u>\$ 1,805.50</u> |                             |

Note: Auditor's notations are in italics

CM - classified as Consulting and Memberships in Exhibit A

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066009 - Research Programs of Excellence in Neuroscience Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                       |            |                                                                                                                                 |
|---------------------------------|-----------------|-----------------------|------------|---------------------------------------------------------------------------------------------------------------------------------|
| Transaction Date                | Cardholder      | Vendor                | Voucher ID | PCV Comments                                                                                                                    |
| 01/09/20                        | SEARBY, CHARLES | TOPLINER DESIGN       | P0410518   | PUBLICATION ART FOR SUBMITTED JOURNAL ARTICLE.                                                                                  |
| 09/10/21                        | SEARBY, CHARLES | FEDEX 64751547        | P0445543   | SHIPPING OF RESEARCH SAMPLES TO OUR COLLABORATOR                                                                                |
| 10/01/21                        | SEARBY, CHARLES | FEDEX 64909176        | P0447475   | SHIPPING OF RESEARCH SAMPLES TO OUR COLLABORATOR                                                                                |
| 12/04/21                        | SEARBY, CHARLES | FEDEX 65362336        | P0451222   | SHIPPING SAMPLES TO OUR COLLABORATOR                                                                                            |
| 12/17/21                        | SEARBY, CHARLES | ENTERPRISE RENT-A-CAR | P0451222   | CHARLES SEARBY - CAR RENTAL TO TAKE EQUIPMENT TO CORVUS BIOMEDICAL IN CRAWFORDSVILLE, IN 12/14/2021 - 12/15/2021 (TRIP# 642098) |
| 12/17/21                        | SEARBY, CHARLES | ENTERPRISE RENT-A-CAR | P0451222   | CALVIN CARTER - CAR RENTAL TO TAKE EQUIPMENT TO CORVUS BIOMEDICAL IN CRAWFORDSVILLE, IN 12/14/2021 - 12/15/2021 (TRIP# 642097)  |
| 12/18/21                        | SEARBY, CHARLES | FEDEX 65465202        | P0451222   | SHIPPING SAMPLES TO OUR COLLABORATOR                                                                                            |

| Description Per System/Support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Amount | Improper | Unsupported | Reasonable | Exhibit A<br>Classification |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|-------------|------------|-----------------------------|
| Payment for Publication Art (Cover Image and 2D graphic) for \$750.00 on 1/3/20 invoice #19-06. Addressed to Gemini                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 750.00 | 750.00   | -           | -          | CM                          |
| This transaction was divided into three subtotals. One for \$22.66, sent from Iowa City, IA by Calvin Carter to *redacted* at CorVus Biomedical and posted on 9/8/21. One of \$42.85 sent from Iowa City, IA by Charles Searby to *redacted* at UNT and posted on 9/8/21. And a \$40.20 purchase sent to Calvin Carter in Iowa City, IA by *redacted* with CorVus Biomedical and posted on 9/8/21.                                                                                                                                                                                                                                                                                                                                        | 105.71 | 62.86    | -           | 42.85      | M                           |
| This transaction was divided into three subtotals. One for \$20.54, sent from Iowa City, IA by Calvin Carter to *redacted* with CorVus Biomedical and posted on 9/29/21. A purchase of \$70.90 sent from Iowa City, IA by Charles Searby to *redacted* and posted on 9/29/21. And a \$24.91 purchase sent to Calvin Carter in Iowa City, IA from *redacted* with CorVus Biomedical and posted on 9/29/21.                                                                                                                                                                                                                                                                                                                                 | 116.35 | 45.45    | -           | 70.90      | M                           |
| A Purchase of \$12.01, sent from Iowa City, IA by Val Sheffield to *redacted* in Chicago, IL and posted on 12/1/21.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 12.01  | -        | 12.01       | -          | M                           |
| Car rental from 12/14/21-12/17/21 for \$205.50 plus sales tax of \$12.57, excise tax of \$10.47, and Vfc Rec of \$3.93. Per line desc: trip of CorVus for pigs research                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 116.23 | 116.23   | -           | -          | CM                          |
| Car rental from 12/14/21-12/17/21 for \$205.50 plus sales tax of \$12.57, excise tax of \$10.47, and Vfc Rec of \$3.93. Per line desc: trip of CorVus for pigs research                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 116.24 | 116.24   | -           | -          | CM                          |
| This transaction was divided into six subtotals. One for \$9.48, sent from Iowa City, IA by Calvin Carter to *redacted* with Orion Industries and posted on 12/15/21. A purchase of \$52.49 sent from Iowa City, IA by Charles Searby to *redacted* at UNT in Fort Worth, TX and posted on 12/15/21. A \$13.93 purchase sent to *redacted* from Val Sheffield in Iowa City, IA and posted on 12/15/21. A \$35.14 purchase sent to Calvin Carter in Iowa City, IA from *redacted* with CorVus and posted on 12/15/21. A \$24.90 purchase sent to Calvin Carter in Iowa City, IA from *redacted* with CorVus and posted on 12/15/21. And a \$42.59 purchase sent from *redacted* to Charles Searby in Iowa City, IA and posted on 12/15/21. | 178.53 | 60.04    | 23.41       | 95.08      | M                           |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #82066009 - Research Programs of Excellence in Neuroscience Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                |            |                                      |
|---------------------------------|-----------------|----------------|------------|--------------------------------------|
| Transaction Date                | Cardholder      | Vendor         | Voucher ID | PCV Comments                         |
| 12/31/21                        | SEARBY, CHARLES | FEDEX 65569865 | P0453082   | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 01/07/22                        | SEARBY, CHARLES | FEDEX 65619603 | P0453082   | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 01/14/22                        | SEARBY, CHARLES | FEDEX 65666849 | P0453082   | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 05/11/22                        | SEARBY, CHARLES | FEDEX 65465202 | P0460707   | PARTIAL REFUND OF P0451222, LINE 13  |
| 05/11/22                        | SEARBY, CHARLES | FEDEX 65619603 | P0460707   | PARTIAL REFUND OF P0453082, LINE 5   |
| 05/11/22                        | SEARBY, CHARLES | FEDEX 65666849 | P0460707   | PARTIAL REFUND OF P0453082, LINE 9   |

Totals

Note: Auditor's notations are in italics

M - classified as Miscellaneous in Exhibit A

CM - classified as Consulting and Membership in Exhibit A

| Description Per System/Support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Amount             | Improper        | Unsupported  | Reasonable    | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|--------------|---------------|-----------------------------|
| This transaction was divided into five subtotals. One for \$32.81, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 12/29/21. A purchase of \$25.64 sent from CrorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 12/29/21. A \$24.90 purchase sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 12/29/21. A \$34.41 purchase sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 12/29/21. And a \$25.64 purchase sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 12/29/21. | 143.40             | 143.40          | -            | -             | M                           |
| This transaction was divided into two subtotals. One for \$35.93, sent from Iowa City, IA by Calvin Carter to *redacted* with CorVus and posted on 1/5/22. And another purchase of \$30.76, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 1/5/22.                                                                                                                                                                                                                                                                                                                                  | 66.69              | 66.69           | -            | -             | M                           |
| This transaction was divided into four subtotals. One for \$32.16, sent from Iowa City, IA by Calvin Carter to *redacted* at BYU in Provo, UT and posted on 1/12/22. A purchase of \$47.99, sent from Iowa City, IA by Calvin Carter to CorVus Biomedical LLC in Crawfordsville, IN and posted on 1/22/22. A \$16.37 purchase sent from Calvin Carter in Iowa City, IA to CorVus Biomedical LLC in Crawfordsville, IN and posted on 1/22/22. And a \$56.93 purchase sent to CorVus Biomedical LLC in Crawfordsville, IN from Calvin Carter in Iowa City, IA and posted on 1/12/22.                                  | 153.45             | 121.29          | -            | 32.16         | M                           |
| This transaction dated 5/11/22 and posted on 5/12/22 had no detail available on the Protrav website.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (1.15)             | -               | (1.15)       | -             | M                           |
| This transaction dated 5/11/22 and posted on 5/12/22 had no detail available on the Protrav website.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (0.13)             | -               | (0.13)       | -             | M                           |
| This transaction dated 5/11/22 and posted on 5/12/22 had no detail available on the Protrav website.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (1.94)             | -               | (1.94)       | -             | M                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <u>\$ 1,755.39</u> | <u>1,482.20</u> | <u>32.20</u> | <u>240.99</u> |                             |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #80491007 - Research Programs of Excellence Neuroscience Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                           |            |                                                                                   |
|---------------------------------|-----------------|---------------------------|------------|-----------------------------------------------------------------------------------|
| Transaction Date                | Cardholder      | Vendor                    | Voucher ID | PCV Comments                                                                      |
| 08/08/20                        | SEARBY, CHARLES | ADOBE STOCK               | P0422900   | MONTHLY CHARGE FOR GRAPHICS SOFTWARE FOR PUBLICATIONS                             |
| 09/05/20                        | SEARBY, CHARLES | FEDEX 62200655            | P0424643   | SHIPPING OF KITS FOR OUR RESEARCH                                                 |
| 09/08/20                        | SEARBY, CHARLES | ADOBE STOCK               | P0424643   | STOCK IMAGES FOR PUBLICATIONS                                                     |
| 09/11/20                        | SEARBY, CHARLES | FEDEX 62234427            | P0424643   | SHIPPING OF KITS FOR OUR RESEARCH                                                 |
| 10/01/20                        | SEARBY, CHARLES | IN *TECHNOLOGY ASSOCIATES | P0426300   | REPAIR OF LAB LAPTOP COMPUTER                                                     |
| 10/01/20                        | SEARBY, CHARLES | IN *TECHNOLOGY ASSOCIATES | P0426300   | REPAIR OF LAB LAPTOP COMPUTER                                                     |
| 10/02/20                        | SEARBY, CHARLES | FEDEX 62356752            | P0426300   | SHIPPING OF KITS FOR OUR RESEARCH                                                 |
| 10/09/20                        | SEARBY, CHARLES | FEDEX 62393905            | P0426300   | SHIPPING OF KITS FOR OUR RESEARCH                                                 |
| 10/30/20                        | SEARBY, CHARLES | FEDEX 62534028            | P0428057   | SHIPPING OF KITS FOR OUR RESEARCH                                                 |
| 11/08/20                        | SEARBY, CHARLES | ADOBE STOCK               | P0428057   | RECURRING CHARGES FOR STOCK PHOTO SUBSCRIPTION FOR PUBLICATIONS AND PRESENTATIONS |
| 12/08/20                        | SEARBY, CHARLES | ADOBE STOCK               | P0429676   | RECURRING CHARGES FOR STOCK PHOTO SUBSCRIPTION FOR PUBLICATIONS AND PRESENTATIONS |
| 01/08/21                        | SEARBY, CHARLES | ADOBE STOCK               | P0431320   | RECURRING CHARGES FOR STOCK PHOTO SUBSCRIPTION FOR PUBLICATIONS AND PRESENTATIONS |

Totals

Note: Auditor's notations are in *italics*

LT - classified as Laboratory and Technology in Exhibit A

S - classified as Software in Exhibit A

M - classified as Miscellaneous in Exhibit A

| Description Per System/Support                                                                                                                                                                                                                                            | Amount      | Improper | Unsupported | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------|-------------|-----------------------------|
| Adobe Stock Small ALL MLP DSP Ret Inv 01 month MUN for \$29.99 plus tax on 5/7/20 invoice #1191122482                                                                                                                                                                     | \$ 31.79    | 31.79    | -           | S                           |
| Transaction of \$44.37, sent to *redacted* at *redacted* by Val Sheffield from Iowa City, IA posted on 9/2/20.                                                                                                                                                            | 44.37       | -        | 44.37       | M                           |
| Adobe Stock Small ALL MLP DSP Ret Inv 01 month MUN for \$29.99 plus tax on 5/7/20 invoice #1191122482                                                                                                                                                                     | 31.79       | 31.79    | -           | S                           |
| This transaction was divided into two subtotals. One for \$31.60, sent to *redacted* at *redacted* by Val Sheffield from Iowa City, IA posted on 9/9/20. Another one for \$35.76 sent to *redacted* at *redacted* from Val Sheffield from Iowa City, IA posted on 9/9/20. | 67.36       | -        | 67.36       | M                           |
| Payment for Service repair of Display, Space Gray lab computer for \$1,020 on 9/28/20                                                                                                                                                                                     | 1,020.00    | -        | 1,020.00    | LT                          |
| Payment for Labor of repair of Display, Space Gray lab computer for 2 hours at \$60/ea on 9/28/20                                                                                                                                                                         | 120.00      | -        | 120.00      | LT                          |
| This transaction was divided into two subtotals. One for \$72.69, sent to *redacted* by Calvin Carter from Iowa City, IA posted on 9/30/20. Another one for \$30.37 sent to *redacted* at *redacted* from Val Sheffield from Iowa City, IA posted on 9/30/20.             | 103.06      | -        | 103.06      | M                           |
| Transaction of \$44.15, sent to *redacted* at *redacted* by Val Sheffield from Iowa City, IA posted on 9/23/20.                                                                                                                                                           | 44.15       | -        | 44.15       | M                           |
| Transaction of \$31.60, sent to *redacted* at *redacted* by Val Sheffield from Iowa City, IA posted on 10/28/20.                                                                                                                                                          | 31.60       | -        | 31.60       | M                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                       | 31.79       | 31.79    | -           | S                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                       | 31.79       | 31.79    | -           | S                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                       | 31.79       | 31.79    | -           | S                           |
|                                                                                                                                                                                                                                                                           | \$ 1,589.49 | 158.95   | 1,430.54    |                             |

**Report on Special Investigation of the  
University of Iowa  
Department of Neuroscience and Pharmacology**

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #8491007 Research Program of Excellence in Neuroscience Requisitions  
For the Period January 1, 2016 through December 31, 2023

| Per University's ePro System |                        |                 |                               |                                                                                                                                                                                                        |                    | Exhibit A<br>Classification |
|------------------------------|------------------------|-----------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------|
| Purchase Order<br>Reference  | Purchase<br>Order Date | Vendor          | Business Purpose              | Purchase Order Description                                                                                                                                                                             | Amount             |                             |
| W001418635                   | 12/08/20               | Topliner Design | Figure for a Grant submission | Digital Content - Grant Figure                                                                                                                                                                         | \$ 1,250.00        | S                           |
| W001556455                   | 12/13/21               | Amazon Business | Monitors for our mouse rooms  | Security Camera 2K, blurams Baby Monitor Dog Camera 360-degree for Home Security w/ Smart Motion Tracking, Phone App, IR Night Vision, Siren, Works with Alexa & Google Assistant & IFTTT, 2-Way Audio | 29.98              | LT                          |
| W001556455                   | 12/13/21               | Amazon Business | Monitors for our mouse rooms  | EZVIZ Security Camera Outdoor 1080P WiFi, Motion Alert with Strobe Light & Siren, IP66 Weatherproof, 100ft Night Vision, Two-Way Audio, Works with Alexa and Google(CTQ3W)                             | 48.97              | LT                          |
| Totals                       |                        |                 |                               |                                                                                                                                                                                                        | <u>\$ 1,328.95</u> |                             |

Note: Auditor's notations are in italics

LT - classified as Laboratory and Technology in Exhibit A

S - classified as Software in Exhibit A

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #80530147 - Dr. Sheffield Research Fund Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

Per University's ProTrav System

| Transaction Date | Cardholder      | Vendor         | Voucher ID | PCV Comments                                         |
|------------------|-----------------|----------------|------------|------------------------------------------------------|
| 03/08/21         | SEARBY, CHARLES | ADOBE STOCK    | P0434789   | MONTHLY CHARGE FOR STOCK IMAGES FOR OUR PUBLICATIONS |
| 04/08/21         | SEARBY, CHARLES | ADOBE STOCK    | P0436564   | MONTHLY CHARGE FOR STOCK IMAGES FOR OUR PUBLICATIONS |
| 05/08/21         | SEARBY, CHARLES | ADOBE STOCK    | P0438362   | MONTHLY CHARGE FOR STOCK IMAGES FOR OUR PUBLICATIONS |
| 06/08/21         | SEARBY, CHARLES | ADOBE STOCK    | P0440092   | MONTHLY CHARGE FOR STOCK IMAGES FOR OUR PUBLICATIONS |
| 06/11/21         | SEARBY, CHARLES | FEDEX 64111088 | P0440092   | SHIPPING OF PLASMIDS TO OUR COLLABORATOR             |
| 08/06/21         | SEARBY, CHARLES | FEDEX 64503403 | P0443669   | SHIPPING OF RESEARCH SAMPLES TO OUR COLLABORATOR     |
| 08/28/21         | SEARBY, CHARLES | ADOBE INC      | P0445543   | MONTHLY CHARGE FOR STOCK IMAGES FOR OUR PUBLICATIONS |
| 09/08/21         | SEARBY, CHARLES | ADOBE STOCK    | P0445543   | MONTHLY CHARGE FOR STOCK IMAGES FOR OUR PUBLICATIONS |
| 01/29/22         | SEARBY, CHARLES | FEDEX 65770260 | P0454865   | SHIPPING SAMPLES TO OUR COLLABORATOR                 |
| 02/05/22         | SEARBY, CHARLES | FEDEX 65821914 | P0454865   | SHIPPING SAMPLES TO OUR COLLABORATOR                 |
| 02/12/22         | SEARBY, CHARLES | FEDEX 65875824 | P0454865   | SHIPPING SAMPLES TO OUR COLLABORATOR                 |
| 02/18/22         | SEARBY, CHARLES | FEDEX 65922722 | P0454865   | SHIPPING SAMPLES TO OUR COLLABORATOR                 |
| 02/25/22         | SEARBY, CHARLES | FEDEX 65974064 | P0454865   | CHEMICALS/KITS FOR OUR RESEARCH                      |

| Description Per System/Support                                                                                                                                                                                                                                                                                                                                                 | Amount   |          |             |            | Exhibit A<br>Classification |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|-------------|------------|-----------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                |          | Improper | Unsupported | Reasonable |                             |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                                                                                                                            | \$ 31.79 | 31.79    | -           | -          | S                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                                                                                                                            | 31.79    | 31.79    | -           | -          | S                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                                                                                                                            | 31.79    | 31.79    | -           | -          | S                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                                                                                                                            | 31.79    | 31.79    | -           | -          | S                           |
| A transaction of \$17.44, sent to *redacted* with Orion Industries in Chicago, IL by Calvin Carter from Iowa City, IA posted on 6/9/21.                                                                                                                                                                                                                                        | 17.44    | -        | 17.44       | -          | M                           |
| This transaction was divided into two subtotals. One for \$46.73, sent from Iowa City, IA by Charles Searby to *redacted* at UNT and posted on 8/4/21. And another purchase of \$41.63, sent from Iowa City, IA by Val Sheffield to *redacted* in *redacted* and posted on 8/4/21.                                                                                             | 88.36    | -        | 41.63       | 46.73      | M                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 8/28/21 invoice #1474993078                                                                                                                                                                                                                                                                                            | 31.79    | 31.79    | -           | -          | S                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 8/28/21 invoice #1474993078                                                                                                                                                                                                                                                                                            | 31.79    | 31.79    | -           | -          | S                           |
| This transaction was divided into three subtotals. One for \$25.04, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 1/26/22. A purchase of \$37.18 sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 1/26/22. And a \$24.50 sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 1/26/22 | 86.72    | 86.72    | -           | -          | M                           |
| Purchase of \$26.55, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 2/2/22.                                                                                                                                                                                                                                                                    | 26.55    | 26.55    | -           | -          | M                           |
| Purchase of \$25.04, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 2/9/22.                                                                                                                                                                                                                                                                    | 25.04    | 25.04    | -           | -          | M                           |
| Purchase of \$25.81, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 2/16/22.                                                                                                                                                                                                                                                                   | 25.81    | 25.81    | -           | -          | M                           |
| This transaction was divided into two subtotals. One for \$20.57, sent from Iowa City, IA by Charles Searby to *redacted* at UNT in Fort Worth, TX and posted on 2/23/22. And another purchase of \$25.81, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 2/23/22.                                                                             | 46.38    | 25.81    | -           | 20.57      | M                           |

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Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #80530147 - Dr. Sheffield Research Fund Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

Per University's ProTrav System

| Transaction<br>Date | Cardholder      | Vendor         | Voucher<br>ID | PCV Comments                         |
|---------------------|-----------------|----------------|---------------|--------------------------------------|
| 03/04/22            | SEARBY, CHARLES | FEDEX 66025028 | P0456732      | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 03/12/22            | SEARBY, CHARLES | FEDEX 66081924 | P0456732      | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 04/01/22            | SEARBY, CHARLES | FEDEX 66240235 | P0458650      | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 04/22/22            | SEARBY, CHARLES | FEDEX 66410111 | P0458650      | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 05/27/22            | SEARBY, CHARLES | FEDEX 66679959 | P0462651      | SHIPPING SAMPLES TO OUR COLLABORATOR |
| 08/02/22            | SEARBY, CHARLES | FEDEX 92637430 | P0466372      | SHIPPING SAMPLES TO COLLABORATOR     |

Totals

Note: Auditor's notations are in italics

S - classified as Software in Exhibit A

M - classified as Miscellaneous in Exhibit A

| Description Per System/Support                                                                                                                                                                                                                                                                                              | Amount           | Improper      | Unsupported   | Reasonable   | Exhibit A<br>Classification |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------|---------------|--------------|-----------------------------|
| Purchase of \$26.55, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 3/2/22.                                                                                                                                                                                                                 | 26.55            | 26.55         | -             | -            | M                           |
| Purchase of \$25.36, sent from CorVus by *redacted* to Calvin Carter in Iowa City, IA and posted on 3/9/22.                                                                                                                                                                                                                 | 25.36            | 25.36         | -             | -            | M                           |
| This transaction was divided into two subtotals. One for \$27.66, sent from Iowa City, IA by Calvin Carter to Mouhamad Alloosh *redacted* with CorVus Biomedical and posted on 3/30/22. And another purchase of \$25.90, sent from CorVus Biomedical by *redacted* to Calvin Carter in Iowa City, IA and posted on 3/30/22. | 53.56            | 53.56         | -             | -            | M                           |
| Purchase of \$25.90, sent from CorVus Biomedical by *redacted* to Calvin Carter in Iowa City, IA and posted on 4/20/22.                                                                                                                                                                                                     | 25.90            | 25.90         | -             | -            | M                           |
| Purchase of \$24.00, sent from CorVus Biomedical by *redacted* to Calvin Carter in Iowa City, IA and posted on 5/25/22.                                                                                                                                                                                                     | 24.00            | 24.00         | -             | -            | M                           |
| There was not enough detail support provided for this transaction on the ProTrav System. EPAPYMT92637430per the ProTrav system.                                                                                                                                                                                             | 47.83            | -             | 47.83         | -            | M                           |
|                                                                                                                                                                                                                                                                                                                             | <u>\$ 710.24</u> | <u>536.04</u> | <u>106.90</u> | <u>67.30</u> |                             |

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Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award 80521046 – Carver Charitable Trust Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

**Per University's ProTrav System**

| <b>Transaction<br/>Date</b> | <b>Cardholder</b> | <b>Vendor</b>  | <b>Voucher<br/>ID</b> | <b>PCV Comments</b>                                  |
|-----------------------------|-------------------|----------------|-----------------------|------------------------------------------------------|
| 01/01/21                    | SEARBY, CHARLES   | FEDEX 62949499 | P0431320              | SHIPPING OF KITS FOR OUR RESEARCH                    |
| 07/08/21                    | SEARBY, CHARLES   | ADOBE STOCK    | P0441902              | MONTHLY CHARGE FOR STOCK IMAGES FOR OUR PUBLICATIONS |
| 07/09/21                    | SEARBY, CHARLES   | FEDEX 64302387 | P0441902              | SHIPPING OF RESEARCH SAMPLES TO OUR COLLABORATOR     |

Totals

Note: *Auditor's notations are in italics*

M - classified as Miscellaneous in Exhibit A

S - classified as Software in Exhibit A

| Description / Analysis Per ProTrav System                                                                                                                                                                                                                                             | Amount           | Improper     | Reasonable   | Exhibit A<br>Classification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------|--------------|-----------------------------|
| This transaction was divided into two subtotals. One for \$16.53, sent to *redacted* at UNT by Charles Searby from Iowa City, IA posted on 12/30/20. Another one for \$21.22 sent to Calvin Carter from *redacted* from Crawfordsville, IN (CorVus Biomedical) posted on 12/30/20.    | \$ 37.75         | 21.22        | 16.53        | M                           |
| Adobe Stock - 10 assets a month for \$29.99 plus tax on 10/7/20 invoice #1272907026                                                                                                                                                                                                   | 31.79            | 31.79        | -            | S                           |
| This transaction was divided into two subtotals. One for \$17.62, sent from MERF-4181 by *redacted* to Dr.Val Sheffield in MERF-4181 and posted on 7/7/21. And another purchase of \$17.62, sent from MERF-4181 by *redacted* to Dr. Val Sheffield in MERF-4181 and posted on 7/7/21. | 35.24            | 35.24        | -            | M                           |
|                                                                                                                                                                                                                                                                                       | <u>\$ 104.78</u> | <u>88.25</u> | <u>16.53</u> |                             |

**Report on Special Investigation of the  
University of Iowa  
Department of Neuroscience and Pharmacology**

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Award #18240500 Glycemic Lowering of Low-Frequency Electromagnetic Fields in Mouse Models of Type 2 Diabetes Unsupported Requisitions  
For the Period January 1, 2016 through December 31, 2023

| Purchase Order Reference | Purchase Order Date | Vendor          | Business Purpose                     | Purchase Order Description                                                                                                                                                                       | Amount             | Exhibit A Classification |
|--------------------------|---------------------|-----------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------|
| W001514272               | 09/03/21            | Amazon Business | Replacement monitor for lab computer | LG DQHD Monitor 49" 32:9 Curved DQHD (5120 x 1440) Display, 60Hz Refresh Rate, Detailed Contrast, USB-C, Adjustable, Multi-Tasking Controls - Silver                                             | \$ 1,296.99        | <i>LT</i>                |
| W001560595               | 12/28/21            | Amazon Business | Supplies for our lab                 | SAMSUNG 49-inch Odyssey G9 Gaming Monitor   QHD, 240hz, 1000R Curved, QLED, NVIDIA G-SYNC & FreeSync   LC49G95TSSNXZA Model                                                                      | 1,999.98           | <i>LT</i>                |
| W001560595               | 12/28/21            | Amazon Business | Supplies for our lab                 | CalDigit TS3 Plus Thunderbolt 3 Dock - 87W Charging, 7X USB 3.1 Ports, USB-C Gen 2, DisplayPort, UHS-II SD Card Slot, Gigabit Ethernet for Mac & PC, Thunderbolt 4 Compatible (0.7m/2.3ft Cable) | 293.47             | <i>LT</i>                |
| Totals                   |                     |                 |                                      |                                                                                                                                                                                                  | <u>\$ 3,590.44</u> |                          |

Note: Auditor's notations are in *italics*

*LT* - classified as Laboratory and Technology in Exhibit A

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Improper Patents Requisitions  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                      | <b>Business Purpose</b> | <b>Purchase Order Description</b>                                                                                                                                                                                                                              |
|---------------------------------|----------------------------|------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| W001195623                      | 03/18/19                   | Schwegman Lundberg and Woessner PA | These are patent fees   | Patent Fees for Therapeutic Systems Using Magnetic and Electric Fields; 16280551 and PCTUS2019018716. Invoice #221503. <i>Patent fees and Expenses for Therapeutic Systems using Magnetic and Electric fields 16280551 - invoiced 2/28/19 to Geminii, Inc.</i> |
| W001324917                      | 03/02/20                   | Schwegman Lundberg and Woessner PA | Attorney/Patent fees    | THERAPEUTIC SYSTEMS USING MAGNETIC AND ELECTRIC FIELDS. <i>Patent fees for Therapeutic Systems using Magnetic and Electric fields - invoiced 12/31/19 to Geminii, Inc.</i>                                                                                     |
| W001357710                      | 06/12/20                   | Schwegman Lundberg and Woessner PA | Patent Legal Fees       | Miscellaneous Intellectual Property Matter - Geminii, Inc and Closed Loop AI-Optimized EMF Treatment - Legal Services. <i>Patent fees and expenses for Miscellaneous Intellectual Property Matter - Geminii, Inc - invoiced 5/31/20 to Geminii, Inc.</i>       |
| W001369287                      | 07/16/20                   | Schwegman Lundberg and Woessner PA | Patent Legal Fees       | Therapeutic Systems Using Magnetic and Electric Fields - Legal services. <i>Patent fees and expenses for Therapeutic Systems using Magnetic and Electric fields - invoiced 6/30/20 to Geminii, Inc.</i>                                                        |
| W001390090                      | 09/15/20                   | Schwegman Lundberg and Woessner PA | Patent fees             | THERAPEUTIC SYSTEMS USING MAGNETIC FIELDS. <i>Patents fees and expenses for Therapeutic Systems using Magenitc and Electric fields - invoiced 8/31/20 to Geminii, Inc.</i>                                                                                     |

| <b>Amount</b> | <b>Improper</b> | <b>Exhibit A<br/>Classification</b> | <b>Grant<br/>Program</b> |
|---------------|-----------------|-------------------------------------|--------------------------|
| \$ 20,869.34  | 20,869.34       | <i>L</i>                            | 80521037                 |
| 512.50        | 512.50          | <i>L</i>                            | 80521037                 |
| 4,302.32      | 4,302.32        | <i>L</i>                            | 80521037                 |
| 338.00        | 338.00          | <i>L</i>                            | 80560086                 |
| 2,859.01      | 2,859.01        | <i>L</i>                            | 80560086                 |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Improper Patents Requisitions  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                      | <b>Business Purpose</b> | <b>Purchase Order Description</b>                                                                                                                                                                                           |
|---------------------------------|----------------------------|------------------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| W001410690                      | 11/12/20                   | Schwegman Lundberg and Woessner PA | Legal and Patent fees   | Therapeutic Systems Using Magnetic and Electric Fields - Legal and Patent fees. <i>Patents fees and expenses for Therapeutic Systems Using Magentic and Electric fields 2019223992 - invoiced 10/31/20 to Geminii, Inc.</i> |
| W001419869                      | 12/10/20                   | Schwegman Lundberg and Woessner PA | Patent fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND ELECTRIC FIELDS. <i>Patent fees and expenses for Therapeutic Systems Using Magnetic and Electric fields 2019223992 - invoiced 9/30/20 to Geminii, Inc.</i>                           |
| W001450836                      | 03/18/21                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND E. <i>Patent services performed on 2/14/20 for Therapeutic Systems Using Magenitc and Electric Fields 16280551 - invoiced 3/31/20 to Geminii, Inc.</i>                               |
| W001450841                      | 03/18/21                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND E. <i>Patent services performed on 7/24/19 for Therapeutic Systems Using Magenitc and Electric Fields PCTUS2019018716 - invoiced 7/31/19 to Geminii, Inc.</i>                        |
| W001450842                      | 03/18/21                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC FIELD. <i>Patent fees and expenses for Therapeutic Systems Using Magenitc Fields 62890372 - invoiced 8/31/19 to Geminii, Inc.</i>                                                        |
| W001450848                      | 03/18/21                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND E. <i>Patent fees for Therapeutic Systems using Magenitc and Electric fields - invoiced on 10/31/19 to Geminii, Inc.</i>                                                             |

| Amount     | Improper | Exhibit A<br>Classification | Grant<br>Program |
|------------|----------|-----------------------------|------------------|
| 6,054.33   | 6,054.33 | <i>L</i>                    | 80521037         |
| 8,077.57   | 8,077.57 | <i>L</i>                    | 80521037         |
| 90.00      | 90.00    | <i>L</i>                    | 80521047         |
| 820.00     | 820.00   | <i>L</i>                    | 80521047         |
| 3,036.57 * | 3,063.57 | <i>L</i>                    | 80521047         |
| 215.00     | 215.00   | <i>L</i>                    | 80521047         |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Improper Patents Requisitions  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                      | <b>Business Purpose</b> | <b>Purchase Order Description</b>                                                                                                                                                                                                                                  |
|---------------------------------|----------------------------|------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| W001465018                      | 04/23/21                   | Schwegman Lundberg and Woessner PA | Patent fees             | 247765, THERAPEUTIC SYSTEMS USING MAGNETIC AND E. <i>Patent fees and expenses for Therapeutic Systems using Magnetic and Electric fields 16280551 - invoiced 3/31/21 to Gemini, Inc</i>                                                                            |
| W001519737                      | 09/17/21                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND E CLOSED-LOOP AI-OPTIMIZED EMF TREATMENT A MONITORING EFFICACY OF MAGNETIC AND ELEC. <i>Patent fees and expenses for Therapeutic Systems using Magnetic and Electric fields 17369784 - invoiced 7/31/21 to Gemini, Inc.</i> |
| W001521942                      | 09/22/21                   | Schwegman Lundberg and Woessner PA | Patent Fees             | CLOSED LOOP AI OPTIMIZED EMF TREATMENT AND DIGITAL DELIVERY OF DATA. <i>Patent fees and expenses for Closed-Loop 17307830 - Invoiced on 5/31/21 to Gemini, Inc.</i>                                                                                                |
| W001521950                      | 09/22/21                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND ELECTRIC FIELD. <i>Patent fees and expenses for Therapeutic Systems using Magnetic and Electric Fields 197092596 - invoiced 6/30/21 to Gemini, Inc.</i>                                                                     |
| W001637152                      | 06/22/22                   | Schwegman Lundberg and Woessner PA | Patent fees             | MONITORING EFFICACY OF MAGNETIC AND ELECTRIC FIELDS USING BIOMARKERS /17503082                                                                                                                                                                                     |
| W001637154                      | 06/23/22                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND ELECTRIC FIELDS /2019223992                                                                                                                                                                                                 |
| W001637153                      | 06/23/22                   | Schwegman Lundberg and Woessner PA | Patent Fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND ELECTRIC FIELDS /2019223992                                                                                                                                                                                                 |

| <b>Amount</b> | <b>Improper</b> | <b>Exhibit A<br/>Classification</b> | <b>Grant<br/>Program</b> |
|---------------|-----------------|-------------------------------------|--------------------------|
| 7,428.82      | 7,428.82        | <i>L</i>                            | 80521047                 |
| 4,326.38      | 4,326.38        | <i>L</i>                            | 80521047                 |
| 4,403.63      | 4,403.63        | <i>L</i>                            | 80521047                 |
| 4,794.30      | 4,794.30        | <i>L</i>                            | 80521047                 |
| 3,133.08      | 3,133.08        | <i>L</i>                            | 80530147                 |
| 1,710.00      | 1,710.00        | <i>L</i>                            | 80530147                 |
| 1,605.00      | 1,605.00        | <i>L</i>                            | 80530147                 |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Improper Patents Requisitions  
For the Period January 1, 2016 through December 31, 2023

**Per University's ePro System**

| <b>Purchase Order Reference</b> | <b>Purchase Order Date</b> | <b>Vendor</b>                      | <b>Business Purpose</b> | <b>Purchase Order Description</b>                                                                                                                                                                                        |
|---------------------------------|----------------------------|------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| W001636896                      | 06/23/22                   | Schwegman Lundberg and Woessner PA | Patent fees             | THERAPEUTIC SYSTEMS USING MAGNETIC AND ELECTRIC FIELDS /16280551                                                                                                                                                         |
| W001636904                      | 06/23/22                   | Schwegman Lundberg and Woessner PA | Patent fees             | CLOSED-LOOP AI-OPTIMIZED EMF TREATMENT AND DIGITAL DELIVERY OF DATA /17307830                                                                                                                                            |
| W001673914                      | 09/27/22                   | Schwegman Lundberg and Woessner PA | Patent fees             | Therapeutic Systems Using Magnetic and Electric Fields<br>- FB Rice: Requesting examination and postponement of acceptance, paying fees and processing details                                                           |
| W001702621                      | 11/18/22                   | Schwegman Lundberg and Woessner PA | Patent fees             | Therapeutic Systems Using Magnetic and Electric Fields<br>- Paralegal services in preparing letter and forwarding issued patent to client; advising client about license, maintenance, marking and working requirements. |

Note: Auditor's notations are in *italics*

\* - Variance is due to the tranposition of the amount causing a variance of \$27.00.

L - classified as Legal in Exhibit A

| <b>Amount</b>       | <b>Improper</b>  | <b>Exhibit A<br/>Classification</b> | <b>Grant<br/>Program</b> |
|---------------------|------------------|-------------------------------------|--------------------------|
| 954.08              | 954.08           | <i>L</i>                            | 80521037                 |
| 327.10              | 327.10           | <i>L</i>                            | 80521037                 |
| 1,156.00            | 1,156.00         | <i>L</i>                            | 80530147                 |
| 1,273.70            | 1,273.70         | <i>L</i>                            | 80521047                 |
| <u>\$ 78,286.73</u> | <u>78,313.73</u> |                                     |                          |

Report on Special Investigation of the  
University of Iowa Department of Neuroscience and Pharmacology

Improper Patent Procurement Card Purchases  
For the Period January 1, 2016 through December 31, 2023

| Per University's ProTrav System |                 |                           |            |                              |
|---------------------------------|-----------------|---------------------------|------------|------------------------------|
| Transaction Date                | Cardholder      | Vendor                    | Voucher ID | PCV Comments                 |
| 05/02/19                        | SEARBY, CHARLES | SCHWEGMAN LUNDBERG AND WO | P0392918   | PATENT FEES                  |
| 09/25/19                        | SEARBY, CHARLES | SCHWEGMAN LUNDBERG AND WO | P0401751   | LEGAL FEES FOR OUR PATENTS.  |
| 09/01/20                        | SEARBY, CHARLES | SCHWEGMAN LUNDBERG AND WO | P0424643   | PATENT ATTORNEY RETAINER FEE |
| 03/01/21                        | SEARBY, CHARLES | SCHWEGMAN LUNDBERG AND WO | P0434789   | PATENT FEES                  |
| 05/20/21                        | SEARBY, CHARLES | SCHWEGMAN LUNDBERG AND WO | P0438362   | PATENT FEES FOR LAB RESEARCH |

Total

Note: Auditor's notations are in italics

L - classified as Legal in Exhibit A

| Description Per System/Support                                                                                                                                                                                                | Amount             | PROGRAM  | Exhibit A<br>Classification |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|-----------------------------|
| Payment for patent legal services of \$825.00. <i>Patent fees and Expenses for Therapeutic Systems using Magnetic and Electric fields 16280551 - invoiced 2/28/19 to Geminii, Inc.</i>                                        | \$ 825.00          | 80560086 | L                           |
| Payment for patent legal services of \$585.96. <i>Patent fees and Expenses for Therapeutic Systems using Magnetic and Electric fields 16280551 - invoiced 2/28/19 to Geminii, Inc.</i>                                        | 585.96             | 80560086 | L                           |
| Payment for legal patent attorney fees for \$855.00 invoice was <b>addressed to Geminii</b> . Patent fees and Expenses for Therapeutic Systems using Magnetic and Electric fields 16280551 - invoiced 2/28/19.                | 855.00             | 80491007 | L                           |
| Payment for legal patent attorney fees for \$340.00 invoice was <b>addressed to Geminii. Patent fees and Expenses for Therapeutic Systems using Magnetic and Electric fields 16280551 - invoiced 2/28/19 to Geminii, Inc.</b> | 340.00             | 80521047 | L                           |
| Payment for legal patent attorney fees for \$536.70 invoice was <b>addressed to Geminii. Patent fees and Expenses for Therapeutic Systems using Magnetic and Electric fields 16280551 - invoiced 2/28/19 to Geminii, Inc.</b> | 536.70             | 80521047 | L                           |
|                                                                                                                                                                                                                               | <u>\$ 3,142.66</u> |          |                             |

Report on Special Investigation of the  
University of Iowa  
Department of Neuroscience and Pharmacology

Staff

This review was performed by:

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

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

Melissa J. Finestead, CFE  
Deputy Auditor of State

## **Appendix**

Report on Special Investigation of the  
University of Iowa  
Department of Neuroscience and Pharmacology

Copy of UIRF Engagement Letter to SLW



**University of Iowa Research Foundation**

2660 University Capitol Centre  
Iowa City, IA 52242-5500

(319) 335-4546

UIRF@uiowa.edu

March 4, 2019

Marvin L. Beekman  
Schwegman Lundberg & Woessner P.A.

RE: SLW Representation of UIRF for IP Licensed to Geminii, Inc.

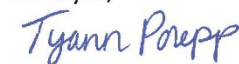
Dear Marv,

This is confirmation of our discussion regarding your firm's representation of University of Iowa Research Foundation (UIRF) for Geminii, Inc., licensed intellectual property. This includes Provisional Application No. 62/632,540; filed on February 20, 2018, and applications claiming priority to this provisional. We have reviewed the Deferred Fee Arrangement Between Geminii, Inc. and Schwegman Lundberg & Woessner P.A. (SLW) and agree so long as SLW acknowledges and agrees to the following:

- UIRF is the client and owner of the licensed intellectual property
- SLW will notify UIRF promptly if Geminii, Inc. is delinquent on payments
- If Geminii, Inc. is delinquent on payments to SLW, UIRF will be responsible up to \$10,000.

If this is acceptable to you, please sign and date below.

Thank you,



Tyann Porepp  
IP Manager, UIRF

Acknowledged:

\_\_\_\_\_

Schwegman, Lundberg & Woessner P.A.

\_\_\_\_\_  
Date

Report on Special Investigation of the  
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DEFERRED FEE ARRANGEMENT  
BETWEEN GEMINII, INC. AND SCHWEGMAN LUNDBERG & WOESSNER P.A.

BACKGROUND

Dr. Calvin Carter indicated that it is expected that Geminii, Inc. would receive an initial round of funding at the end of 2019 and requested that SLW consider an alternative fee arrangement where some of the fees could be deferred until after the funding is received.

Marvin Beekman and SLW acknowledge that building a patent portfolio will enhance the ability of Geminii, Inc. to obtain funding. Therefore, SLW and Geminii, Inc. have agreed to the following deferred fee arrangement until June 30, 2020.

DEFERRED FEE ARRANGEMENT

**Items payable Net 30 days:**

- 100% of all USPTO fees (or fees to other patent offices).
- 50% of SLW fees ((attorney / staff work performed by our firm) for preparing and filing patent applications, including applications in United States (both provisional and nonprovisional), international PCT applications, and patent applications outside of the United States.

**Items that can be deferred in a deferred payment account until June 30, 2020:**

- 50% of SLW fees ((attorney / staff work performed by our firm) for preparing and filing patent applications, including applications in United States (both provisional and nonprovisional), international PCT applications, and patent applications outside of the United States.
- Miscellaneous fees after filing (e.g. receipt of filing receipt, patent proofing, etc.) can be deferred subject to the \$20,000 maximum.
- The total amount of the "deferred payment account" should not exceed \$20,000. After reaching the \$20,000 maximum in the deferred payment account, all incurred fees after reaching the \$20,000 will be Payable Net 30 days .
- The deferred payment account will be paid in full on or before June 30, 2020.

Acknowledged:

Schwegman Lundberg & Woessner P.A.

9/26/2018

Date

*Calvin Carter*

Dr. Calvin Carter

Geminii, Inc.

9/27/2018

Date