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**NEWS RELEASE**

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FOR RELEASE

July 27, 2017

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Auditor of State Mary Mosiman today released a report on a special investigation of the permit to carry weapons classes administered by the Carroll County Sheriff's Office (Sheriff's Office) for the period January 1, 2011 through October 20, 2016. The review was initiated by the Auditor of State's Office as a result of concerns regarding the collection of fees for the classes offered and administered by employees of the Sheriff's Office.

Prior to January 1, 2011, each County Sheriff was responsible for determining which applicants were qualified to receive a permit to carry weapons. However, effective January 1, 2011, Chapter 724 of the *Code of Iowa* was revised to require Iowa County Sheriff Offices to issue weapons permits to all applicants who met the requirements established by the *Code of Iowa*.

Requirements to receive a permit to carry weapons include the completion of a valid permit to carry weapons class. The required class can be taken from any qualified instructor or through a qualified on-line class. The class does not have to be taken in the county in which the applicant resides. After completing the class, the applicant receives a certificate signed by the instructor as evidence of completing the class.

According to section 331.902(1) of the *Code of Iowa*, "Unless otherwise specifically provided by statute, the fees and other charges collected by the auditor, treasurer, recorder, and sheriff, and their deputies or employees, belong to the county." Mosiman reported the fees collected for the classes belong to the County because the individuals who administered the classes, Deputy Fransen and Shanna Balukoff, are both employees of the Sheriff's Office, the classes were taught in the Courthouse, county equipment and supplies were used for the classes, and flyers and advertisements for the class included the Sheriff's Office phone number as the primary contact number. In addition, the certificates issued to the individuals at completion of the class stated it was sponsored by the Carroll County Sheriff's Office.

Mosiman reported an estimated \$128,710.00 of fees for permit to carry weapons classes were not deposited with the County for the period January 1, 2011 to October 20, 2016.

According to Deputy Tom Fransen, former Carroll County Sheriff Doug Bass asked him in January 2011 to start teaching a permit to carry weapons class. Deputy Fransen stated he taught the classes in the Courthouse and used county equipment when teaching the classes. To help with administrative duties of the classes, Deputy Fransen asked Ms. Balukoff, an Administrative Assistant in the Sheriff's Office, to help register individuals, answer questions related to the classes, print the certificates, and help collect fees for the classes. According to Deputy Fransen, in exchange for Ms. Balukoff's help, he split the fees with her.

In addition, Mosiman reported Ms. Balukoff substituted \$20,081.97 of checks written to the Carroll County Sheriff's Office for the permit to carry weapons class fees for cash from the Sheriff's Office normal operations. During an interview with Ms. Balukoff, she stated she did this because she and Deputy Fransen could not deposit checks made out to the Sheriff's office in their personal bank accounts.

Because collections received in the Sheriff's Office were not properly deposited intact, additional testing procedures were performed to determine if all collections received by the Sheriff's Office were ultimately deposited. Mosiman reported because the amount deposited exceeded the amount recorded in the receipt log by \$2,870.47 for the period July 1, 2010 to January 31, 2017, it was determined not all receipts were properly recorded in the receipt log. As a result it is not possible to determine if all collections were properly deposited.

The report includes recommendations to strengthen the Sheriff's Office internal controls for collecting, recording, and depositing funds and to develop policies and procedures for the permit to carry weapons classes.

Copies of this report have been filed with the Division of Criminal Investigation, the Carroll 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 <https://auditor.iowa.gov/reports/1610-0014-TE00> and in the Office of Auditor of State.

# # #

**REPORT ON SPECIAL INVESTIGATION OF THE  
PERMIT TO CARRY WEAPONS CLASSES  
ADMINISTERED BY THE  
CARROLL COUNTY SHERIFF'S OFFICE**

**FOR THE PERIOD  
JANUARY 1, 2011 THROUGH OCTOBER 20, 2016**

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Auditor of State's Report

To the Board of Supervisors and  
Sheriff Ken Pingrey:

As a result of alleged improprieties regarding fees collected for permit to carry weapons classes administered by a Deputy and an Administrative Assistant in the Carroll County Sheriff's Office, we reviewed the process for teaching permit to carry weapons classes, including collecting and depositing fees for the classes. We applied certain tests and procedures related to the permit to carry weapons classes for the period January 1, 2011 through October 20, 2016, unless otherwise noted. Based on a review of relevant information and discussions with County officials and Sheriff's Office personnel, we performed the following procedures:

- 1) Interviewed Sheriff Ken Pingrey, Deputy Tom Fransen, and Shanna Balukoff to obtain information regarding how the permit to carry weapons classes are administered and how class fees are collected and deposited.
- 2) Evaluated internal controls over receipts for permit to carry weapons classes to determine whether adequate policies and procedures were in place and operating effectively.
- 3) Obtained the Sheriff's Office daily receipt log for the period July 1, 2010 through January 31, 2017 and compared the receipt log to deposits made to the Sheriff's Office bank account to determine if deposits were made intact and timely.
- 4) For selected deposits, we compared the deposit to the daily receipt log to determine if the deposits were properly accounted for and complete, and to determine the deposit makeup.
- 5) Obtained and reviewed personal bank statements for accounts held at certain financial institutions by Deputy Fransen, Ms. Balukoff, and Sheriff Pingrey to identify the source of certain deposits. We also reviewed disbursements from these accounts to determine if any payments were made to the Sheriff's Office related to the permit to carry weapons classes.
- 6) Examined supporting documentation provided for classes to determine the amount of fees collected and to determine if the fees were deposited to a bank account held by the County or to personal bank accounts held by Deputy Fransen and Ms. Balukoff.
- 7) Obtained information from surrounding counties to determine how permit to carry weapons classes are administered.

Based on these procedures, we identified an estimated \$128,710.00 of fees for permit to carry weapons classes collected by Deputy Fransen and Ms. Balukoff which were not deposited with the County in accordance with section 331.902(1) of the *Code of Iowa*. This amount includes \$20,081.97 of checks issued to the Carroll County Sheriff's Office for the permit to carry weapons classes which was improperly substituted for cash collected by Sheriff's Office.


Because sufficient records were not available, we were unable to determine the total amount of fees collected for classes. As a result, additional fees may have been collected which were not

properly deposited. In addition, because sufficient collection records were not available at the Sheriff's Office, we are unable to determine if all amounts collected were properly deposited. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** of this report. Based on these procedures, we have developed certain recommendations for the Sheriff's Office.

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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Carroll County and the Carroll County Sheriff's Office during the course of our review.

  
MARY MOSIMAN, CPA  
Auditor of State

May 16, 2017

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

Investigative Summary

**Background Information**

The Carroll County Sheriff's Office (Sheriff's Office) is located in Carroll, Iowa. The Sheriff is elected every 4 years and oversees all operations of the Sheriff's Office. Douglas Bass was the Sheriff from October 1, 1992 until March 15, 2016, when he resigned. After Sheriff Bass resigned, Ken Pingrey was appointed as the Sheriff and was elected as the County Sheriff effective January 1, 2017.

The Sheriff is responsible for the following primary areas:

- The Sheriff's Office handles all routine and emergency calls, regularly patrols all areas of the County, and provides contracted law enforcement for the various cities in the County. They also provide security at special events in the County.
- Jail – The Sheriff oversees the operations of the Carroll County Jail.
- Records – The Sheriff is responsible for ensuring records are maintained for individuals who are booked into the jail, officer's investigative reports, and permits to acquire and carry handguns.
- Civil – The Sheriff is responsible to execute and serve writs and other legal process documents including Sheriff's Sales, subpoenas, and garnishments.
- Investigate – Deputies are responsible for handling more in-depth investigations that may require additional specialized training such as burglary, robbery, sexual assault, fraud, murder, and arson.
- Reserves – The Sheriff is responsible for overseeing a division of volunteer Deputies who assist the full time Deputies and the Sheriff in many different ways, including patrol, traffic control, security, or any other area that is deemed necessary.

In addition to the responsibilities listed above, the Sheriff is responsible for approving or denying permit to carry weapons applications. Chapter 724 of the *Code of Iowa*, "Weapons", includes the requirements for individuals to apply for and receive a permit to carry.

Effective January 1, 2011, Chapter 724 of the *Code of Iowa* was revised to require training prior to issuance of a permit to carry weapons. The *Code* also authorizes Sheriff's Offices to provide the required training. Prior to January 1, 2011, each County Sheriff was responsible for determining which applicants were qualified to receive a permit to carry weapons. However, effective January 1, 2011, Chapter 724 of the *Code of Iowa* was revised to include a requirement the Iowa County Sheriff's Offices "shall issue" permits to carry weapons to all applicants who met certain requirements. The revision removed the Sheriffs' ability to deny applicants who meet the requirements established by the *Code* a permit to carry weapons. As a result, there was an increase in the number of people applying for a permit to carry weapons. Permits to carry weapons are valid for 5 years and must then be renewed. The following paragraphs describe selected sections of Chapter 724 related to training programs and the issuance of permits to carry.

- Section 724.9, Firearm training program – This section discusses acceptable firearm training programs required to apply for a permit to carry weapons. The section includes completing a "handgun safety training course available to the general public offered by a law enforcement agency, community college, college, private or public institution or organization, or firearms training school, utilizing instructors certified

by the national rifle association or the department of public safety or another state's department of public safety, state police department, or similar certifying body.”

- Section 724.11, Issuance of permit to carry weapons – “Applications for permits to carry weapons shall be made to the sheriff of the county in which the applicant resides. The sheriff or commissioner, before issuing the permit, shall determine that the requirements of sections 724.6 to 724.10 have been satisfied. However, for renewal of a permit the training program requirements in section 724.9, subsection 1, shall apply or the renewal applicant may choose to qualify on a firing range under the supervision of an instructor certified by the national rifle association or the department of public safety or another state's department of public safety, state police department, or similar certifying body. Such training or qualification must occur within the twelve-month period prior to the expiration of the applicant's current permit.”

In order to receive a permit to carry weapons, an applicant must first complete a valid permit to carry weapons class. The required class can be taken from any qualified instructor or through a qualified on-line class. The class does not have to be taken in the county in which the applicant resides. After completing the class, the applicant receives a certificate signed by the instructor as evidence of completing the class.

After completing the permit to carry weapons class, the applicant must complete and sign the application for a permit to carry. The application includes a certification the applicant meets the criteria specified in sections 724.8 and 724.9 of the *Code*. A copy of a permit application is included in **Appendix 1**. When submitting their application, the applicant must provide a copy of their class certificate and a valid driver's license with their current address. Upon receiving the application, the issuing officer must immediately conduct a criminal background check of the applicant. In accordance with Chapter 724, the Sheriff or Commissioner of Public Safety must approve or deny the application within 30 days of receipt.

If the applicant passes the background check, a permit is issued to the applicant and the issuing officer (Sheriff's Office) collects \$50.00 for a new permit or \$25.00 for a renewal or duplicate permit.

Section 724.11 of the *Code of Iowa* states “the issuing officer shall notify the commissioner of public safety of the issuance of any permit at least monthly and forward to the commissioner an amount equal to ten dollars for each permit issued and five dollars for each renewal or duplicate permit issued.”

On July 7, 2016 the Sheriff's Office received a Freedom of Information Act (FOIA) requesting the following information:

- Schedule of all weapons permits classes sponsored by, promoted by, or facilitated by the Carroll County Sheriff's Office from July 1, 2016 through June 30, 2016.
- List of participants for each class.
- Costs charged for each class.
- Deposit slips for the class fees, or disclosure of to whom the collections were disbursed and related documentation.
- Who instructed the class and how they were compensated and was the compensation separate from the Sheriff's Office payroll.
- Whether the County received any compensation for the use of facilities for the classes and any related documents.



A copy of the request is included in **Appendix 2**. On July 22, 2016, the County Attorney responded to the FOIA request. In his response, the County Attorney referred to section 23A.2 of the *Code of Iowa* which states, in part, “A state agency or political subdivision shall not, unless specifically authorized by statute, rule, ordinance, or regulation: Engage in the manufacturing, processing, sale, offering for sale, rental, leasing, delivery, dispensing, distributing, or advertising of goods or services to the public which are also offered by private enterprise unless such goods or services are for use or consumption exclusively by the state agency or political subdivision.” The response also stated there were “no public records responsive to your request.” A copy of the County Attorney’s response is included in **Appendix 3**.

In August 2016, we received information pertaining to the permit to carry weapons classes. The information indicated the Sheriff’s Office’s website included a link to a class schedule and flyers advertising the classes, which included a reference to the Sheriff’s Office, were often posted in the Courthouse prior to the FOIA request. The information received also indicated after the FOIA request was filed with the Sheriff’s Office, the link on the website was deactivated and flyers advertising the classes were no longer posted in the Courthouse. In addition, classes were moved from the Courthouse to a local business in town.

The information provided indicated the classes appeared to be sponsored by the Sheriff’s Office. Section 331.902(1) of the *Code of Iowa* states, in part, “Unless otherwise specifically provided by statute, the fees and other charges collected by the auditor, treasurer, recorder, and sheriff, and their deputies or employees, belong to the county.”

As a result of the information received, the FOIA request and related response, and requirements established by section 331.902(1) of the *Code of Iowa*, we performed the procedures detailed in the Auditor of State’s Report for the period January 1, 2011 through October 20, 2016.

### **Detailed Findings**

As a result of the procedures performed, we identified the following:

- An estimated \$128,710.00 of permit to carry weapons class fees collected by 2 employees of the Sheriff’s Office which were not deposited with the County in accordance with section 331.902(1) of the *Code of Iowa*.
- Checks written to the Carroll County Sheriff’s Office, totaling \$20,081.97, for the permit to carry weapons class fees were substituted for cash from the Sheriff’s Office daily deposits from July 1, 2010 to January 31, 2017. The cash that was substituted was split between 2 employees of the Sheriff’s Office.

Because adequate records were not readily available, it was not possible to determine the actual total amount of receipts from the classes. In addition, because sufficient collection records were not available at the Sheriff’s Office, we are unable to determine if all amounts collected were properly deposited. We also identified concerns with the controls used by the Sheriff’s Office for recording and depositing receipts. Our findings are discussed in more detail below.

### **UNDEPOSITED COLLECTIONS**

**Undeposited Class Fees** – Deputy Tom Fransen and Shanna Balukoff, an Administrative Assistant in the Sheriff’s Office, coordinated permit to carry weapons classes and collected a fee from each participant who attended the classes. Fees were paid by check or cash. Deputy Fransen and Ms. Balukoff stated they encouraged people to pay in cash. The fees were not deposited with the County, but were retained by Deputy Fransen and Ms. Balukoff.

According to Deputy Tom Fransen, former Sheriff Bass asked him in January of 2011 to start teaching the permit to carry weapons classes. Deputy Fransen stated the former Sheriff believed it was better to have a deputy who was certified to teach the class than some of the on-line

providers and it showed the Sheriff's Office supported the requirements to receive a permit to carry weapons.

According to Deputy Fransen, prior to January 1, 2011 the former Sheriff did not accept on-line class certificates in order to receive a permit to carry weapons. However, as a result of the change in the law, the Sheriff's Office is accepting on-line class certificates. There are still some websites which state Carroll County does not accept on-line classes.

According to Deputy Fransen, the former Sheriff told him the classes were considered to be separate from his job duties as a Deputy. Because the classes were intended to be separate from the County and not part of his job duties, Deputy Fransen was allowed to collect and keep any fees for teaching the class. We confirmed Deputy Fransen did not receive any additional compensation from the County for teaching the classes.

As previously stated, Deputy Fransen stated former Sheriff Bass asked him in January of 2011 to start teach the permit to carry weapons classes. However, when we spoke with former Sheriff Bass, he stated Deputy Fransen came to him to ask if he could teach the classes. Former Sheriff Bass stated he gave Deputy Fransen "the go ahead" to teach the classes but gave him no specific instructions on how to handle the classes. He also stated they did not have any discussions regarding whether the classes were to be handled through the Sheriff's Office or any discussions regarding how to advertise the classes.

Former Sheriff Bass also stated Deputy Fransen taught the classes on his own time and his salary from the Sheriff's Office did not include compensation for teaching the classes. He also stated he understood Deputy Fransen collected and retained the class fees.

In order to help administer the class, Deputy Fransen asked Ms. Balukoff to help him coordinate the classes and collect the fees for the classes. In exchange for Ms. Balukoff's help, he split the fees collected with her equally.

As previously stated, Ms. Balukoff is employed as an Administrative Assistant in the Sheriff's Office. Her job duties include collecting receipts, recording receipts in the receipt log books, maintaining documentation for receipts, preparing the deposit which is given to the County Treasurer, answering phone calls, responding to emails, and preparing any financial reports.

According to Ms. Balukoff, the time she spends answering questions and collecting permit to carry weapons class fees are not part of her job duties and she did not receive any additional pay from the County for these duties. However, Ms. Balukoff also stated she answers phone calls and responds to emails related to the permit to carry weapons classes during her normal work hours. Ms. Balukoff also stated she did not receive payments at the office or in the mail related to the permit to carry weapons class. All class fees were collected at the time of the class.

According to Ms. Balukoff, when classes are held, she attends the class to collect the fees and help with any paperwork. As previously stated, she received half of the fees collected for helping Deputy Fransen with the permit classes.

According to Deputy Fransen and information from other sources, the classes were typically held in the public meeting room available in the Carroll County Courthouse after normal business hours. According to County officials we spoke with, the room is available to the general public and the County does not charge a rental fee for its use as long as the purpose is in the best interest of the public. According to County officials, they believed teaching the classes was in the best interest of the public and as a result they should be able to be taught in the Courthouse.

The room is reserved by contacting the County Auditor's Office and requesting the time and date the room is needed. The County Auditor keeps track of reservations by writing on their calendar the time, date, and who made the reservation. According to the County Auditor and a review of

the calendar maintained, we determined Deputy Fransen and Ms. Balukoff did not reserve the meeting room through the County Auditor. Because the Sheriff's Office has a key to the meeting room, Deputy Fransen and Ms. Balukoff were able to use the room at their convenience and without reserving it through the County Auditor's Office.

The classes were advertised using flyers, radio advertising, and newspaper ads. The flyers were originally posted around town in areas such as the post office and outside the Sheriff's Office. The flyers are no longer posted outside the Sheriff's Office. The newspaper advertisements stated the classes were sponsored by the Carroll County Sheriff's Office and include the Sheriff's Office phone number. The flyers posted in the Sheriff's Office and attached to emails include the Sheriff's Office phone number, shows the location of the class is the County Courthouse, and includes "WE ARE OFFERING IOWA PERMIT TO CARRY CLASSES." As a result, the flyers appear to be from the Sheriff's Office. Copies of a newspaper advertisement and several flyers are included in **Appendix 4**.

Deputy Fransen stated he advertised the classes using radio and newspaper, but no longer does. Ms. Balukoff and Sheriff Pingrey stated that the Sheriff's Office did not pay for any of these advertisements. We confirmed with the County Auditor the County did not pay for advertisements related to the permit to carry weapons classes.

The Sheriff's Office web page also included a link to the class schedule. According to an email dated July 26, 2016 from Ms. Balukoff to a member of the Information Technology Department she stated "...could you please delete the weapons permit schedule off the website when you have a moment. It will no longer be posted on there." A copy of the email is included in **Appendix 5**. After the link was removed from the Sheriff's Office web page, Ms. Balukoff posted the class dates on her personal Facebook page.

According to Deputy Fransen, he used a laptop and a projector during the classes which belonged to the County. According to the IT Director, the laptop was old and outdated and kept in a storage room in the Courthouse. Deputy Fransen also stated he now uses his own laptop and the projector located in the meeting room at the Courthouse. According to Deputy Fransen, he recently switched to his own laptop since the County laptop was old and was breaking down.

The current class fees are \$50.00 for a new permit or \$30.00 for a renewal permit and is due prior to or the day of the class. According to Deputy Fransen, class participants are not required to register for the class in advance; "they just have to show up to the class." While Ms. Balukoff stated she did not receive payments at the Sheriff's Office, Deputy Fransen stated participants dropped off the class fee at the Sheriff's Office in some cases. The classes held meet the requirements for both new and renewal permits. According to Deputy Fransen, they will hold the class even if only one person shows up.

According to Ms. Balukoff, when she receives payment for the class, she does not issue a receipt to the individual. According to Deputy Fransen and Ms. Balukoff, only cash and checks were accepted for the payment of the class fees. Ms. Balukoff also stated, prior to November 2016 many of the checks received for the classes were written to "CCSO", (Carroll County Sheriff's Office). Because the checks were written to the County Sheriff's Office, Deputy Fransen and Ms. Balukoff were unable to deposit these checks to their personal bank accounts. Instead, Ms. Balukoff stated she exchanged the checks for cash from the Sheriff's Office deposit bag which contained cash collected from other fees paid at the Office. The cash would then be split between Deputy Fransen and herself.

In November 2016, Deputy Fransen and Ms. Balukoff both opened new bank accounts, both accounts were titled "Gun Class" in order to deposit fees received from the classes. According to Deputy Fransen, checks for the class are now written to "Gun Class" and can be deposited by Deputy Fransen or Ms. Balukoff to their respective "Gun Class" accounts.

According to Deputy Fransen, prior to November 2016 he did not deposit his portion of the fees received but used the cash for daily expenses. Ms. Balukoff stated she deposited her portion of the cash to her personal bank account or kept some on hand for daily expenses.

After completion of the class, each participant is given a certificate signed by Deputy Fransen as evidence that they have passed the class. The certificate includes a signature line and text below the line stating "Deputy Tom Fransen is a certified firearms instructor." The certificate also includes a statement "Sponsored by the Carroll County Sheriff's Office." Copies of certificates are included in **Appendix 6**.

Class participants who apply for their permit in Carroll County may fill out their application at the end of the class with the help of Deputy Fransen. Ms. Balukoff takes the applications with her and files them in the Sheriff's Office for Sheriff Pingrey to review and run a background check. When the applicant comes in to the Sheriff's Office, their application is already on file so they just need to bring their class certificate and driver's license or non-operator I.D. to receive their permit.

The *Code of Iowa* includes several sections relevant to providing services which are also offered by private enterprise and collecting fees for these services. As previously stated, section 23A.2 of the *Code of Iowa* states in part a state agency or political subdivision shall not, unless specifically authorized by statute, rule, ordinance, or regulation with a private enterprise. Because Chapter 724 of the *Code of Iowa* allows the Sheriff's Office to provide permit to carry classes, section 23A.2 is not applicable.

Based on section 331.902(1) of the *Code of Iowa* and the items below, the fees collected by Deputy Fransen and Ms. Balukoff should have been deposited with the County and are considered undeposited collections:

- The classes were advertised using flyers, radio advertising, and newspaper ads. The flyers were posted around town in areas such as the post office and outside the Sheriff's Office. The advertisements stated the classes were sponsored by the Carroll County Sheriff's Office and included the Sheriff's Office phone number as the main contact number.
- Deputy Fransen routinely used a room in the Courthouse for the classes. According to the County Auditor, he was not required to pay rent for the use of the room as the County does not charge anyone to use the room. We reviewed the calendars provided by the County Auditor; however, the calendars did not include any dates or times the room had been reserved for classes. Because Deputy Fransen has access to a key to the Courthouse room, he is able to use the room at his convenience and without reserving it with the County Auditor's Office.
- Ms. Balukoff helped collect the class fees prior to and at the time of the class. Prior to November 2016, some checks were written to "CCSO" (Carroll County Sheriff's Office) for the class fees. Because the checks were written to "CCSO", Ms. Balukoff and Deputy Fransen were unable to deposit the checks to their personal accounts. Ms. Balukoff stated she exchanged the checks for cash from the Sheriff's Office deposit bag. According to Ms. Balukoff, after the checks were exchanged for cash, the cash was split between Deputy Fransen and Ms. Balukoff. Checks issued to "CCSO" demonstrate individuals who registered for the classes thought they were sponsored by the Sheriff's Office.
- Deputy Fransen used a laptop owned by the County when teaching the classes. He also used the projector located in the meeting room. According to Deputy Fransen, former Sheriff Bass told him he could use the laptop.
- According to Deputy Fransen, he did not wear his uniform or other clothing indicating he was instructing the class on behalf of the Sheriff's Office, except when a class would be held immediately after he was off duty. Deputy Fransen recalled this happening on

only 1 occasion. However, Ms. Balukoff stated she recalls Deputy Fransen wore his uniform or other clothing items which showed he was a member of the Sheriff's Office on several occasions.

- Upon completion of the class, each participant received a "Certificate of Completion." Copies of "Certificate of Completion" are included in **Appendix 6**. As illustrated by the **Appendix**, the certificates include a signature line and text below the line stating "Deputy Tom Fransen is a certified firearms instructor." The certificate also includes a statement "Sponsored by the Carroll County Sheriff's Office."
- According to Ms. Balukoff, the certificates were printed on the Sheriff's Office printer in the office.
- County employees were not required to pay for the class.
- As a result of the FOIA request, the class location was moved from the County Courthouse and advertisements for the class were removed from the Sheriff's website and the Courthouse.

Based on the items discussed above, it is clear the permit to carry weapons classes were sponsored by the Sheriff's Office and class participants would have the same expectation. As a result, section 331.902(1) of the *Code of Iowa*, requires the funds collected for the classes be remitted to the County Treasurer for deposit to the County's bank account.

In order to determine the total amount of class fees collected, we requested a list/roster of class participants, dates and times classes were held, receipts issued for class fees received, or any other support showing the number of people and dates of classes. According to Deputy Fransen and Ms. Balukoff, they did not maintain a class list/roster and did not issue receipts.

Because records were not maintained by Deputy Fransen and Ms. Balukoff, we attempted to develop a calendar of classes held using emails retained by the County, flyers, and advertising. The emails retained by the County included emails from/to Ms. Balukoff regarding questions on upcoming classes. Using the information available, we identified 65 classes held during the period January 1, 2011 through October 20, 2016.

After preparing the list of classes, we requested Deputy Fransen and Ms. Balukoff review the list. Deputy Fransen and Ms. Balukoff were unable to confirm or deny classes were held on the dates identified, but they agreed the list appeared reasonable. However, they could not determine if it was complete or provide the number of participants who attended each session.

In order to determine the number of individuals who had taken a class, we used the Sheriff's Office listing of all weapons permits issued. However, the permits are only for those issued in Carroll County and would not include individuals from other counties who took the class. We also attempted to use the applications for a permit to carry; however, according to Ms. Balukoff, they do not routinely maintain a copy of the permit to carry weapons class certificates. Sheriff Office staff copied and attached certificates issued for on-line classes or for classes held by other entities. The application and supporting documentation is only kept for approximately a year after which it is shredded. As a result, we could not use the applications as a basis to determine the number of individuals who attended the class from Deputy Fransen.

Because class records, fees collected, or certificates issued were not maintained by Deputy Fransen and Ms. Balukoff, we estimated the total undeposited collections using the list of permits issued by the Sheriff's Office for the period January 1, 2011 to October 20, 2016.

The list of permits was sorted to determine the number of new and renewed permits issued. Using the number of new and renewed permits and the fees charged for the classes, we estimated the total fees collected for the classes. **Table 1** summarizes the total estimated fees collected based on the permits issued in Carroll County.

**Table 1**

<b>Permit Type</b>	<b>Class Fee</b>	<b>Number of Permits</b>	<b>Estimated Total Fees</b>
New permits	\$ 50.00	2,135	\$ 106,750.00
Renewal permit	30.00	732	21,960.00
Total		2,867	\$ 128,710.00

As illustrated by the **Table**, we calculated estimated collections of \$128,710.00 which were not deposited with the County. As previously stated, Deputy Fransen and Ms. Balukoff split the fees equally. The estimated collections calculated in **Table 1** would be affected by the following:

- The number of individuals from other Counties who took Deputy Fransen’s class but were issued a permit by the County where they reside. This would cause an increase to the amount calculated in **Table 1**.
- The number of Carrol County residents who took a class in another County, on-line, or from another qualified instructor. This would cause a decrease to the amount calculated in **Table 1**.
- Individuals who took the class but did not apply for a permit within a year of taking the class. This would cause a timing difference.
- Members of the Military who provide a certificate of completion of basic training, or members of the military who received an honorable or general discharge and file the proper form are not required to take a permit to carry class. This would cause a decrease to the amount calculated in **Table1**.
- County employees and their spouses were not charged for taking the classes. This would cause a decrease to the amount calculated in **Table1**.
- As previously stated, we identified 65 classes held during the period January 1, 2011 through October 20, 2016. Deputy Fransen and Ms. Balukoff were unable to confirm or deny classes were held on the dates identified, but they agreed the list appeared reasonable. However, they could not determine if it was complete or provide the number of participants who attended each session. Because we cannot determine the number of classes or participants, this could cause an increase or decrease in the amount calculated in **Table 1**.

Had sufficient records been maintained by Deputy Fransen or Ms. Balukoff, we would have been able to determine the actual undeposited collections. We were unable to determine if the fees received by Deputy Fransen or Ms. Balukoff were reported as income on their tax returns.

**Cash Substitution** - As previously stated, Ms. Balukoff stated she exchanged checks written to “CCSO” for the permit classes for cash from the Sheriff’s Office because she and Deputy Fransen could not deposit the checks to their personal bank accounts. Based on this information, we obtained the bank statements for the Sheriff’s separately maintained bank account and the Sheriff’s Office’s receipt listing for the period July 1, 2010 to January 31, 2017.

We compared the cash recorded on the receipt list to the cash recorded on the deposit slips included with the bank statements to determine the amount of checks substituted for cash. **Exhibit A** summarizes the comparison.

The **Exhibit** shows the cash collected per the receipt listing was \$109,881.66 and the cash deposited to the Sheriff’s separately maintained bank account was \$89,799.69. The variance of \$20,081.97 represents the amount of cash Ms. Balukoff substituted with checks which were issued to the Carroll County Sheriff’s Office (CCSO) for the classes.

In addition to comparing the amount of cash collections recorded on the receipt listing to the cash recorded on the deposit slips, we compared total collections recorded on the receipt listing to bank deposits to determine if collections were deposited intact and in a timely manner. Based on this comparison, we determined the amount deposited exceeded the amount recorded in the receipt listing by \$2,870.47 for the period July 1, 2010 through June 30, 2016.

By comparing the dates of the receipts to the dates of the deposits, we identified variances between the amounts recorded in the receipt listing and the amounts deposited during the period July 1, 2010 through June 30, 2016. The variances were a result of timing differences between when funds were collected and deposited. If the deposit was made after the banks cutoff for posting deposits, the deposit would be posted on the next business day. In addition, we identified receipts received on the same day were not always deposited on the same day. This is due to collections being received after the deposit was prepared and taken to the bank. Receipts received after the deposit was taken to the bank were made with the next deposit. For the period July 2016 through January 2017, there were no variances between the collections recorded in the receipt log to the amount deposited each month.

Because not all amounts deposited were properly recorded in the receipt log, it is apparent not all collections were properly recorded in the receipt log. As a result, it is not possible to determine if all collections were properly deposited.

## **OTHER ADMINISTRATIVE ISSUES**

**Use of County Property** – As previously stated, Deputy Fransen used a room in the Courthouse, a county computer, and county projector to teach the permit to carry weapons classes. According to County officials, people or groups are allowed to use the Courthouse provided it serves the public interest and is in the public's benefit. An Attorney General's opinion dated April 25, 1979 states, in part, "The key is 'public purpose'; public monies may be spent only for the public benefit. Iowa Constitution, Article III, Section 31." Officials also stated there was no rental fee charged for the use of the Courthouse as long as the purpose is in the best interest of the public. According to the Sheriff and Deputy Fransen, they believed teaching the classes was in the best interest of the public and as a result they should be able to be taught in the Courthouse.

County officials we spoke with also stated the Courthouse has been used by various organizations in addition to political groups and individuals running for office. Examples of groups who have used the Courthouse which were listed on a calendar maintained by the County Auditor include the Democratic Party, United Way, AFLAC (insurance booth), Heidman Law, and Toastmasters International. According to the County Auditor, the County did not charge the groups or individuals for the use of the room. In addition, there were no agreements relieving the County of any liability issues related to the use of the Courthouse.

Section 721.2 of the *Code of Iowa* is titled "Nonfelonious misconduct in office" and provides, in part, any public officer or employee who "uses or permits any other person to use the property owned by the state or any subdivision or agency of the state for any private purpose and for personal gain, to the detriment of the state or any subdivision thereof" commits a serious misdemeanor. Because Deputy Fransen and Ms. Balukoff are employees of the County and used county property for personal gain, they may have violated this *Code* section.

Allowing County employees to use the Courthouse to teach the class and not charging rent for its use provides them an unfair advantage over private companies who provide the same service.

## **COMPARISON TO OTHER COUNTIES**

Section 724.9b of the *Code of Iowa* states, in part, "completion of any handgun safety training course available to the general public offered by a law enforcement agency, community college, college, private or public institution or organization, or firearms training school, utilizing instructors certified by the national rifle association or the department of public safety or another

state's department of public safety, state police department, or similar certifying body." Based on this section, the County Sheriffs' Offices are authorized to offer firearm training programs required to obtain a permit to carry weapons.

We contacted Sheriff's Offices from 5 surrounding counties to determine if permit to carry weapons classes were provided by the County or private companies. Of the 4 Sheriff's Offices which responded to our inquiry,

- 2 Sheriffs stated they do not offer classes and staff are not involved in teaching classes.
- 1 Sheriff stated classes are taught by the Sheriff's Office Deputies. The classes are taught during the Deputy's normal shift and they do not receive any other compensation other than their regular salary. All fees collected are deposited with the county into a separate fund.
- 1 Sheriff stated classes are taught by a Sheriff's Office Deputy. The Deputy is required to do it on his own time, find his own venue for the class, certificates issued do not show he is a member of the Sheriff's Office, and he does not wear his uniform. In January 2017, the Sheriff's Office received requests to hold a class and based on scheduling, it was decided the Deputy who usually teaches the class would do it as part of his normal shift. All fees collected for the class were deposited with the County and recorded in the Sheriff's Office account in the County's accounting system. Because the class was taught during the Deputy's shift, he did not receive any additional compensation for the class. According to the Sheriff, neither the Sheriff's Office nor the Deputy have offered or taught a class since January 2017. The Sheriff stated the change was made at the request of the Deputy, because he did not have enough off duty time to teach the class.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Sheriff's Office to process cash receipts and the County's policies and procedures related to the use of County property. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of an individual will act as a check on those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the County's internal controls.

- (A) Undeposited Fees – Section 331.902(1) of the *Code of Iowa* states, "Unless otherwise specifically provided by statute, the fees and other charges collected by the auditor, treasurer, recorder, and sheriff, and their deputies or employees, belong to the county."

Because Deputy Fransen and Ms. Balukoff did not pay for the use of County facilities, used County equipment and supplies, answered inquiries concerning the class during normal office hours, and classes were identified as sponsored by the Sheriff's Office, the estimated \$128,710.00 of class fees are undeposited collections. In addition, we identified the following:

- A class listing/roster was not maintained to keep track of when classes were held and who attended.
- Receipts were not issued for all class fees collected.
- Ms. Balukoff job duties included collecting and recording of receipts received by the Sheriff's Office. As a result, she was able to substitute checks made payable to the "CCSO" for the permit to carry classes for cash received by the Sheriff's Office.



- County employees and their spouses were not charged for taking the classes.

Recommendation – The Sheriff’s Office should implement policies and procedures to ensure all collections received are deposited in a County bank account in a timely manner. In addition, policies and procedures should be developed for providing permit to carry weapons classes, including the use of pre-numbered receipts, maintaining class rosters, reconciling receipts to deposits, and ensuring preferential treatment is not given to county employees.

(B) Personal Use of County Equipment – Deputy Fransen taught the classes in the Courthouse and used county equipment to teach the classes. Ms. Balukoff also received phone calls and emails during her normal work hours at the Sheriff’s Office. In addition, other organizations are allowed to use the Courthouse without paying any rent for its use. We also identified the following:

- The County has not developed policies or procedures for the use of the Courthouse including who can use the Courthouse and fees to be charged for its use.
- The County Auditor did not consistently maintain a calendar or other records including the date, time, and name of the organization or individual who reserved the Courthouse.
- Allowing Deputy Fransen to use the Courthouse and other county property without charging a fee provides an advantage over private companies which may provide the same service.

Section 721.2 of the *Code of Iowa* is titled “Nonfelonious misconduct in office” and provides, in part, any public officer or employee who “uses or permits any other person to use the property owned by the state or any subdivision or agency of the state for any private purpose and for personal gain, to the detriment of the state or any subdivision thereof” commits a serious misdemeanor. Because Deputy Fransen and Ms. Balukoff are employees of the County and used county property for personal gain, they may have violated this *Code* section.

Recommendation – County officials should develop policies or procedures for the use of the Courthouse and other county facilities. Policies should include the fees to be charged, any restrictions on who can use the Courthouse (non-profit, for profit, political organizations etc.), and consider the County’s liability for use of the Courthouse.

(C) Code Compliance – Section 724.9b of the *Code of Iowa* states “completion of any handgun safety training course available to the general public offered by a law enforcement agency, community college, college, private or public institution or organization, or firearms training school, utilizing instructors certified by the national rifle association or the department of public safety or another state’s department of public safety, state police department, or similar certifying body.” Based on this section, County Sheriff Offices are authorized to offer firearm training programs required to obtain a permit to carry weapons.

Recommendation – If it is determined permit to carry weapons classes should be offered by the Sheriff’s Office, County officials should ensure adequate procedures are developed which include:

- Documentation required to be kept and how long it should be maintained. Specifically, applications, background checks, certificates from classes taken, and records related to classes sponsored by the Sheriff’s Office, such as class rosters and collections received.

- Procedures to ensure compliance with all requirements established by the *Code of Iowa*, including, but not limited to, sections 331.902(1) and 721.2.
- Employees acting on behalf of the Sheriff's Office (in appearance or in fact) should not receive additional compensation from by the County because instructing the classes is part of his/her job duties.
- Documentation fees charged for the classes cover the costs of providing the class.

If County officials decide not to provide permit to carry weapons classes, but allow County employees to teach classes on their own, County officials should develop policies to prohibit County employees using county resources. The policies should also include:

- Procedures to be followed and practices to avoid when classes are taught by a member of the Sheriff's Office but the classes are not associated with the Sheriff's Office in any manner. These procedures and practices should ensure class participants and the public clearly understand the Sheriff's Office is not sponsoring or financially benefiting from the classes and the classes are solely the responsibility of the instructor.
- The employee must clearly separate administration of the classes from their employment with the County.
- Specific provisions the employee will not be provided any support including the use of County property or resource which would provide them an unfair advantage over other private businesses providing the same service.

## **Exhibits**

**Exhibit A**

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

Comparison of Cash Receipts to Cash Deposits  
For the period January 1, 2011 through October 20, 2016

<b>Month</b>	<b>Total Monthly Cash Per Receipt Log</b>	<b>Total Cash Per Monthly Bank Statement Deposit Slips</b>	<b>Difference</b>
July, 2010	\$ 244.00	754.00	510.00
August, 2010	1,296.50	266.50	(1,030.00)
September, 2010	904.00	1,714.00	810.00
October, 2010	694.00	874.00	180.00
November, 2010	1,306.00	1,107.00	(199.00)
December, 2010	309.00	564.00	255.00
January, 2011	8,356.50	3,776.50	(4,580.00)
February, 2011	2,815.00	1,445.00	(1,370.00)
March, 2011	282.18	912.18	630.00
April, 2011	2,260.55	2,215.55	(45.00)
May, 2011	1,475.00	633.00	(842.00)
June, 2011	800.00	680.00	(120.00)
July, 2011	624.00	274.00	(350.00)
August, 2011	3,390.56	3,055.56	(335.00)
September, 2011	427.50	565.00	137.50
October, 2011	3,446.02	2,493.52	(952.50)
November, 2011	1,907.75	1,612.75	(295.00)
December, 2011	1,296.50	1,156.50	(140.00)
January, 2012	1,410.75	1,310.75	(100.00)
February, 2012	2,158.96	1,617.96	(541.00)
March, 2012	1,335.50	200.50	(1,135.00)
April, 2012	1,094.00	1,405.00	311.00
May, 2012	355.00	344.00	(11.00)

Report on Special Investigation of the  
 Permit to Carry Weapons Classes Administered by the  
 Carroll County Sheriff's Office

Comparison of Cash Receipts to Cash Deposits  
 For the period January 1, 2011 through October 20, 2016

<b>Month</b>	<b>Total Monthly Cash Per Receipt Log</b>	<b>Total Cash Per Monthly Bank Statement Deposit Slips</b>	<b>Difference</b>
June, 2012	1,725.00	1,695.00	(30.00)
July, 2012	585.00	318.45	(266.55)
August, 2012	931.12	821.12	(110.00)
September, 2012	1,214.50	874.50	(340.00)
October, 2012	912.00	817.00	(95.00)
November, 2012	2,691.33	641.33	(2,050.00)
December, 2012	2,298.76	1,788.76	(510.00)
January, 2013	2,018.88	1,748.00	(270.88)
February, 2013	1,654.00	1,424.00	(230.00)
March, 2013	1,456.58	772.54	(684.04)
April, 2013	945.28	319.92	(625.36)
May, 2013	362.41	672.41	310.00
June, 2013	972.22	542.22	(430.00)
July, 2013	445.00	270.00	(175.00)
August, 2013	594.50	305.00	(289.50)
September, 2013	235.00	155.00	(80.00)
October, 2013	900.00	895.00	(5.00)
November, 2013	731.34	267.00	(464.34)
December, 2013	1,257.50	1,017.50	(240.00)
January, 2014	1,052.56	242.56	(810.00)
February, 2014	849.46	744.46	(105.00)
March, 2014	1,240.00	980.00	(260.00)
April, 2014	5,026.17	4,966.17	(60.00)

**Exhibit A**

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Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

Comparison of Cash Receipts to Cash Deposits  
For the period January 1, 2011 through October 20, 2016

<b>Month</b>	<b>Total Monthly Cash Per Receipt Log</b>	<b>Total Cash Per Monthly Bank Statement Deposit Slips</b>	<b>Difference</b>
May, 2014	580.00	465.00	(115.00)
June, 2014	940.00	825.00	(115.00)
July, 2014	314.50	399.50	85.00
August, 2014	609.00	349.00	(260.00)
September, 2014	590.00	380.00	(210.00)
October, 2014	1,807.00	1,647.00	(160.00)
November, 2014	275.00	210.00	(65.00)
December, 2014	860.00	705.00	(155.00)
January, 2015	1,515.44	485.00	(1,030.44)
February, 2015	1,417.97	1,868.41	450.44
March, 2015	1,245.00	915.00	(330.00)
April, 2015	855.00	725.00	(130.00)
May, 2015	460.00	375.00	(85.00)
June, 2015	952.00	1,497.00	545.00
July, 2015	270.00	310.00	40.00
August, 2015	455.00	375.00	(80.00)
September, 2015	630.00	360.00	(270.00)
October, 2015	953.50	538.50	(415.00)
November, 2015	803.75	438.75	(365.00)
December, 2015	1,543.50	213.00	(1,330.50)
January, 2016	2,769.00	5,359.00	2,590.00
February, 2016	1,395.00	1,810.00	415.00
March, 2016	2,202.60	2,872.60	670.00

Report on Special Investigation of the  
 Permit to Carry Weapons Classes Administered by the  
 Carroll County Sheriff's Office

Comparison of Cash Receipts to Cash Deposits  
 For the period January 1, 2011 through October 20, 2016

<b>Month</b>	<b>Total Monthly Cash Per Receipt Log</b>	<b>Total Cash Per Monthly Bank Statement Deposit Slips</b>	<b>Difference</b>
April, 2016	1,093.50	743.50	(350.00)
May, 2016	1,329.75	729.25	(600.50)
June, 2016	862.20	667.20	(195.00)
July, 2016	2,890.05	1,980.00	(910.05)
August, 2016	1,888.25	1,653.50	(234.75)
September, 2016	1,871.69	1,749.69	(122.00)
October, 2016	1,405.00	1,030.00	(375.00)
November, 2016	1,630.08	1,785.08	155.00
December, 2016	1,548.00	1,521.50	(26.50)
January, 2017	3,632.00	3,562.00	(70.00)
<b>Total</b>	<b>\$ 109,881.66</b>	<b>89,799.69</b>	<b>(20,081.97)</b>

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
James S. Cunningham, CPA, Manager  
Christian E. Cottingham, Senior Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State



## **Appendices**

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copy of Permit Application

**IOWA APPLICATION FOR PERMIT TO CARRY WEAPONS**

[For a permit to be issued on or after January 1, 2011]

INFORMATION PROVIDED ON THIS FORM IS PUBLIC RECORD

New Application  
 Renewal Application – Permit Number \_\_\_\_\_ Permit Expiration Date \_\_\_\_\_  
Renewal applications must be received by the issuing officer at least thirty days prior to the expiration of the applicant's current permit

Type of Permit:

Professional Permit (WP1)  Peace Officer Permit (WP7)  
 Nonprofessional Permit (WP2)  Reserve Peace Officer Permit (WP10)

Training Documentation:

Photocopy of certificate of handgun training  Honorable/general discharge or DD-214  
 Affidavit attesting to completion of handgun training  Certificate of completion of military basic training  
 Qualified on a firing range under the supervision of a certified instructor (applies to renewal application only)

Name \_\_\_\_\_ Alias(s) \_\_\_\_\_  
(last) (first) (middle) (other names ever used)  
Birthdate \_\_\_\_/\_\_\_\_/\_\_\_\_ Sex M F Phone (\_\_\_\_) \_\_\_\_ - \_\_\_\_ Phone (\_\_\_\_) \_\_\_\_ - \_\_\_\_  
MM DD YYYY Circle  
Residence \_\_\_\_\_  
(city) (state) (zip)  
Driver's License or Non-Operator ID# \_\_\_\_\_ Driver's License/ID State \_\_\_\_\_  
Place of Birth (state or country) \_\_\_\_\_ Country of Citizenship \_\_\_\_\_  
If not US citizen, alien registration # (ARN) or I-94 nonimmigrant admission # \_\_\_\_\_

**Authorization for Release – Weapon Permit Applications**

I, (print name here) \_\_\_\_\_, do hereby authorize a review and full disclosure of all records concerning myself, as required by Iowa Code Ch. 724 and Iowa Administrative Code 661—Ch 91, to any duly authorized agent of an Iowa sheriff or the Commissioner of the Iowa Department of Public Safety, whether the said records are of a public, private or confidential nature.

The intent of this authorization is to give my consent for full and complete disclosure of records of psychiatric treatment, substance abuse treatment, consultation and/or court ordered involuntary committal for treatment including those records held by hospitals, clinics, private practitioners, the U.S. Veteran's Administration and clerks of court, as necessary to verify that I meet the requirements of the state of Iowa and the United States for the acquisition and possession of a firearm. I understand that the information contained in these records will be used for no purpose other than those stated above, and will be kept strictly confidential by the office of the issuing official.

I understand that any information obtained which is developed directly or indirectly, in whole or part, upon this release authorization will be considered in determining my qualification for obtaining a permit to carry weapons in the state of Iowa. I also certify that any person(s) who may furnish such information concerning me shall not be held accountable for providing accurate information, and I do hereby release said person(s) from any and all liability which may be incurred as a result of furnishing such information.

I understand that information provided on this application form is considered public record and may be disclosed upon request.

I certify that all information, including supporting documentation, provided in this application is true and correct, and I understand that I may be convicted of a class "D" felony pursuant to Iowa Code section 724.10(3) if I make what I know to be a false statement of material fact on this application or if I submit what I know to be any materially falsified or forged documentation in connection with this application.

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

Answer all questions on reverse side and complete employer authorization section (if applicable)

Report on Special Investigation of the
Permit to Carry Weapons Classes Administered by the
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copy of Permit Application

WP5 Rev. 2011.1 10/29/2010

All of the following questions must be answered:

Yes No

- 1. Do you have charges pending in any state for a felony, or any other crime for which the court could sentence you to imprisonment for more than one year?
2. Have you ever been convicted in any court of a felony, or any other crime involving a firearm or explosives for which the court could have sentenced you to imprisonment for more than one year, even if you received a shorter sentence including probation?
3. Have you been convicted in any court within the previous three years of a serious or aggravated misdemeanor defined in Iowa Code Ch. 708 not involving a firearm or explosives for which the court could have imprisoned you for more than one year, even if you received a shorter sentence including probation?
4. Are you a fugitive from justice (outstanding arrest warrants)?
5. Are you an unlawful user of, or addicted to, any controlled substance?
6. Have you ever been adjudicated mentally defective (which includes a determination by a court, board, commission, or other lawful authority that you are a danger to yourself or to others or are incompetent to manage your own affairs) OR have you ever been committed to a mental institution?
7. Have you been discharged from the Armed Forces under dishonorable conditions?
8. Are you subject to a court order restraining you from harassing, stalking, or threatening your child or an intimate partner or child of such partner?
9. Have you ever been convicted in any court of a misdemeanor crime of domestic violence?
10. Are you a citizen of the United States? (IF NO, immigrant must provide alien registration number (ARN); nonimmigrant must provide I-94 registration number and documentation showing an exception to the nonimmigrant alien prohibition (e.g., valid hunting license issued in any state, letter from the U.S. Attorney General granting a waiver, etc.).
11. Have you ever renounced your United States citizenship?

EMPLOYER AUTHORIZATION (required for Professional Permit only)

Employer Name Telephone

Employer Address

Employment Justification

Employer Signature Date

ISSUING OFFICER (Iowa Sheriff or Commissioner of Public Safety)

Application: Approved Denied Date

Reason Denied:

Written Denial Notice Provided By (method) on (date)

Signature Sheriff of County, Iowa
Commissioner of the Iowa Department of Public Safety

**Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office**

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copy of FOIA Request

July 7<sup>th</sup>, 2016

Sheriff Ken Pingrey  
Carroll County Sheriff's Office  
114 6<sup>th</sup> St. # 7  
Carroll, IA 51401

Sheriff Pingrey:

I am making a public records request pursuant to Iowa Code Chapter 22.

I am requesting information and documentation as outlined below:

1. The schedules for all "weapon permit carry classes" sponsored by, promoted by, or facilitated by the Carroll County Sheriff's Office between 7/1/11 – 6/30/16
2. A list of participants for each class for the time periods as outlined above
3. The cost charged to each participant for each class from 7/1/11 through 6/30/16
4. Deposit slips for monies collected from the classes as outlined above. If no deposit slips are available, to whom were disbursements made from the monies collected?
  - a. How were the disbursements above documented and copies of any documentation relating to the disbursement of funds collected from these classes.
5. An explanation as to who instructed each class and how the instructor was compensated; specifically, if such compensation was part of a secondary employment agreement with the agency or if instructors were compensated through the payroll related to the Sheriff's Office.
6. Did the county receive any compensation for use of its facilities for the classes outlined above? If so how much per class and how was this documented?

If an electronic version of this information is available, please email it to [jon.thomas@carrollcountyia.gov](mailto:jon.thomas@carrollcountyia.gov). Please indicate what program the file is in if it is sent electronically. Should you expect the cost of completing this request to exceed \$100 please let me know before completing this request and provide an explanation as to the cost as well.

Please do not hesitate to contact me if you need additional information related to this request at 515-281-1234 and thank you for the valuable work you do as well as your commitment public safety for the citizens of Carroll County.

Sincerely  
Jon Thomas

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copy of County Attorney Response



**CARROLL COUNTY  
ATTORNEY**

225 East 7th Street  
Carroll, IA 51401-2413  
712 792-8013  
Fax 712 792-6981

**JOHN C. WERDEN**  
County Attorney  
jwerden@carrollcountyattorney.org

[www.co.carroll.ia.us/Attorney/attorney.htm](http://www.co.carroll.ia.us/Attorney/attorney.htm)

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July 22, 2016

Jon Thomas

VIA EMAIL: jon.thomas [REDACTED]

Dear Mr. Thomas:

I am somewhat taken aback by the implicit premise of your inquiry – that Carroll County is in the business of selling weapon permit instruction courses. This would be an apparent violation of Iowa law.

Iowa Code §23A.2 State agencies and political subdivisions not to compete with private enterprise.

1. A state agency or political subdivision shall not, unless specifically authorized by statute, rule, ordinance, or regulation:
  - a. Engage in the . . . sale, offering for sale . . . services to the public which are also offered by private enterprise unless such goods or services are for use or consumption exclusively by the state agency or political subdivision.

Your letter of July 7, 2016, addressed to Sheriff Ken Pingrey has been referred to me for response. Generally speaking, examination of public records is provided for in Iowa Code Ch. 22. A "lawful custodian" currently in physical possession of a public record must provide access to "public records".

Iowa Code Ch. 724 provides for applicants to demonstrate knowledge of firearm safety by any of the following means:

- a. Completion of any national rifle association firearm safety training course.

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copy of County Attorney Response

- b. Completion of any handgun safety training course available to the general public offered by a law enforcement agency, community college, college, private or public institution or organization, or firearms training school, utilizing instructors certified by the national rifle association or the department of public safety or another state's department of public safety, state police department or similar certifying body.
- c. Completion of any handgun safety training course offered for security guards, investigators, special deputies, or any division or subdivision of a law enforcement or security enforcement agency approved by the department of public safety.
- d. Completion of small arms training while serving with the armed forces of the United States as evidenced by any of the following:
  - 1. For personnel released or retired from active duty, possession of an honorable discharge or general discharge under honorable conditions.
  - 2. For personnel on active duty or serving in one of the national guard or reserve components of the armed forces of the United States, possession of a certificate of completion of basic training with a service record of successful completion of small arms training and qualification.
- e. Completion of a law enforcement agency firearms training course that qualifies a peace officer to carry a firearm in the normal course of the peace officer's duty.

The Carroll County Sheriff pursuant to Iowa Code Ch. 724 accepts and recognizes any lawful certificate or proof as allowed by Iowa Code §724.9.

There are no public records responsive to your request.

Please do not hesitate to contact me if you request public records.

Sincerely,

*John C. Werden*

John C. Werden

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Advertisements

**Carroll County Sheriff's Department is sponsoring a**  
**PERMIT TO CARRY WEAPONS CLASS**  
**FOR ANYONE WISHING TO GET A NEW OR RENEW AN EXISTING PERMIT TO CARRY**  
**Classes scheduled for**  
**Tuesday Jan 25th at 5:30 pm**  
**and Saturday Jan 29th at 9:00 am**  
We will fill these classes and if there is enough demand we will start a second class for the 25th at 7:30 pm and the 29th at 11:00 am  
**Class held at the Carroll County Courthouse on the 3rd floor in the court room.**



The new 2011 Iowa law states that to renew an existing permit you must attend a class within 12 months prior to renewal.

Please call the sheriff's office at  
**712-792-4393**  
to reserve your spot for the training





Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Advertisements

**WEAPON PERMIT TO CARRY CLASSES**

**WE ARE OFFERING IOWA PERMIT TO CARRY CLASSES  
New Permit or Refresher Course**

**Where:** Carroll County Court House

(Court room on top floor)

**When:**

**SATURDAY MARCH 5TH @ 9AM**

**OR**

**MONDAY MARCH 14TH @ 7PM**

**OR**

**SUNDAY MARCH 20TH @ 1PM**

**OR**

**WEDNESDAY MARCH 30TH @ 7PM**

**OR**

**MONDAY APRIL 4<sup>TH</sup> @ 7PM**

(YOU ONLY NEED TO ATTEND 1 OF THE CLASSES)

YOU DO NOT NEED TO REGISTER

**Cost:** RENEWAL CLASS- \$30.00 (45MINUTES TO HOUR)

NEW PERMIT CLASS-\$50.00 (1.5 TO 2 HOURS)

712/792-4393 between 8:00am-4:30pm only.

Sheriff's Office  
Phone Number

Sheriff's Office  
Business Hours

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Advertisements

**WEAPON PERMIT TO CARRY CLASSES**

**WE ARE OFFERING IOWA PERMIT TO CARRY CLASSES  
New Permit or Refresher Course**

**Where:** Carroll County Court House  
(GROUND FLOOR MEETING ROOM)

**When:**

**SATURDAY APRIL 16TH @ 9AM  
OR  
MONDAY APRIL 25TH @ 7PM**

(YOU ONLY NEED TO ATTEND 1 OF THE CLASSES)  
YOU DO NOT NEED TO REGISTER

**Cost:** RENEWAL CLASS- \$30.00 (45MINUTES TO HOUR)  
NEW PERMIT CLASS-\$50.00 (1.5 TO 2 HOURS)

712/792-4393 between 8:00am-4:30pm only.

Sheriff's Office  
Phone Number

Sheriff's Office  
Business Hours

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
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**WEAPON PERMIT TO CARRY CLASSES**

**WE ARE OFFERING IOWA PERMIT TO CARRY CLASSES  
New Permit or Refresher Course**

**Where:** Carroll County Court House  
(GROUND FLOOR MEETING ROOM)

**When:**

**THURSDAY MAY 12<sup>TH</sup> @ 7PM**

**OR**

**MONDAY MAY 23<sup>RD</sup> @ 7PM**

(YOU ONLY NEED TO ATTEND 1 OF THE CLASSES)

YOU DO NOT NEED TO REGISTER

**Cost:** RENEWAL CLASS- \$30.00 (45MINUTES TO HOUR)  
NEW PERMIT CLASS-\$50.00 (1.5 TO 2 HOURS)

712/792-4393 between 8:00am-4:30pm only.

Sheriff's Office  
Phone Number

Sheriff's Office  
Business Hours

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For the Period January 1, 2011 through October 20, 2016

Copies of Class Advertisements

**WEAPON PERMIT TO CARRY CLASSES**

**WE ARE OFFERING IOWA PERMIT TO CARRY CLASSES  
New Permit or Refresher Course**

**Where:** Carroll County Court House  
(GROUND FLOOR MEETING ROOM)

**When:**

**MONDAY JUNE 13TH @ 7PM**

YOU DO NOT NEED TO REGISTER

**Cost:** RENEWAL CLASS- \$30.00 (45MINUTES TO HOUR)  
NEW PERMIT CLASS-\$50.00 (1.5 TO 2 HOURS)

712/792-4393 between 8:00am-4:30pm only.

Sheriff's Office  
Phone Number

Sheriff's Office  
Business Hours

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copy of Email Request

**From:** Shanna Balukoff  
**To:** [Carl Wilbum <cwilbum@carrollcountyiowa.org>](mailto:Carl.Wilbum@carrollcountyiowa.org) ([cwilbum@carrollcountyiowa.org](mailto:cwilbum@carrollcountyiowa.org))  
**Date:** Tuesday, July 26, 2016 1:06:02 PM

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Hey Carl could you please delete the weapons permit schedule off the website when you have a moment. It will no longer be posted on there. Thanks,

Shanna Balukoff  
Administrative Assistant  
Carroll County Sheriff's Office  
712/792-4393

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Has completed the Iowa Permit to Carry Refresh Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\*VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

PRESENTED BY:   
DEPUTY TOM FRANZEN IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: September 12, 2015

IOWA DRIVER LICENSE  
Class: [REDACTED]  
L [REDACTED]  
None [REDACTED]  
NONE [REDACTED]  
ED [REDACTED]

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Has completed the Iowa Permit to Carry Refresh Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\*VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

PRESENTED BY:   
DEPUTY TOM FRANSEN IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: December 3, 2015

**IOWA**  
TRANSFER LICENSE  
DL No. [REDACTED] EXP [REDACTED]  
ISS [REDACTED]  
CLASS C [REDACTED] NONE [REDACTED]  
NONE [REDACTED]  
DOB [REDACTED]  
DD [REDACTED]

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Has completed the Iowa Permit to Carry Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\*VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

**IOWA** [REDACTED]

PRESENTED BY:   
DEPUTY TOM PHANGELL IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: December 3, 2015

[REDACTED]

DL No.	ISS	EXP
Class	Class	Class
DOB	DOB	DOB



Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Completed the Iowa Permit to Carry Refresh Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\*VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

PRESENTED BY:   
DEPUTY TOM FRANZEN IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: December 6, 2015

*[Left side of certificate contains a partially visible Iowa Driver License with fields for Name, Sex, Class, Exp, None, Birthdate, and DOB, and a USA stamp.]*

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Has completed the Iowa Permit to Carry Refresh Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\*VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

PRESENTED BY:   
DEPUTY TOM FRANSEN IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: December 10, 2015

*(Note: An Iowa Driver License is partially visible on the left side of the certificate, with fields for DL No., Sex, Hair, Eyes, Height, Weight, DOB, and Address, many of which are redacted.)*

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Has completed the Iowa Permit to Carry Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\* VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

PRESENTED BY:   
DEPUTY TOM FRANSEN IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: December 19, 2015

**IOWA DRIVER LICENSE**  
064 1A  
[REDACTED]  
CLASS C EXP NONE  
RESTRICTIONS  
DOB DOB

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Has completed the Iowa Permit to Carry Refresh Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\*VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

PRESENTED BY:   
DEPUTY TOM FRANZEN IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: January 7, 2016

**IOWA DRIVER LICENSE**  
USA IOWA  
DOB [REDACTED]  
SEX [REDACTED]  
HAIR [REDACTED]  
EYES [REDACTED]  
CLASSIFICATION [REDACTED]  
B [REDACTED]  
DOB [REDACTED]  
DD [REDACTED]

Report on Special Investigation of the  
Permit to Carry Weapons Classes Administered by the  
Carroll County Sheriff's Office

For the Period January 1, 2011 through October 20, 2016

Copies of Class Certifications

**CERTIFICATE *Of* COMPLETION**

[REDACTED]

Has completed the Iowa Permit to Carry Refresh Course as prescribed by law in 724.9(1)(b) of Code of Iowa.  
\*\*VALID FOR 1 YEAR FROM DATE ISSUED

Sponsored by the  
**CARROLL COUNTY SHERIFF'S OFFICE**

PRESENTED BY:   
DEPUTY TOM FRANZEN IS A CERTIFIED FIREARMS INSTRUCTOR

ON THIS DAY: 1/9/17



Iowa Driver License details:  
IOWA DRIVER LICENSE  
USA IA  
DL No. [REDACTED]  
ISS [REDACTED]  
Class B  
Restrictions NONE  
DOB [REDACTED]  
DD [REDACTED]