

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Richard D. Johnson, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Warren G. Jenkins, CPA
Chief Deputy Auditor of State

NEWS RELEASE

Contact: Warren Jenkins
(515/281-4889)
or Tami Kusian
(515/281-5515)

FOR RELEASE August 13, 2002

Auditor of State Richard Johnson today issued a report following a review of selected child care assistance payments made by the Department of Human Services.

Through an internal investigation in May, the Department identified five warrants totaling \$18,752.63 that were issued between June 21, 2001 and April 12, 2002 for child care services that were not provided. The payments were issued to an individual that was not an authorized child care provider and were a result of fraudulent invoices prepared and processed by a former employee of the Department, Ms. Wilma ("Susie") Brown. Ms. Brown was able to establish a vendor authorized for payment, create payment invoices and process the payments to disburse the Department's funds.

Johnson reported that the review conducted by his Office did not identify any additional unauthorized disbursements. Johnson also reported the Department has recovered \$17,369.93 from Ms. Brown. Johnson recommended that the Department continue to seek reimbursement of the remaining \$1,382.70.

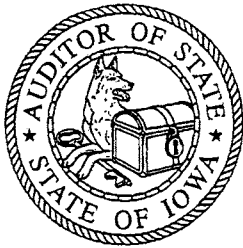
Johnson also recommended that staff in the Department's Central Office compare claims for child care service invoices that are over 90 days old to the listing of authorized child care providers. Child care payments should not be issued to individuals that are not authorized child care providers. Johnson also recommended other improvements be made to the internal controls over the disbursements made by the Department.

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

A copy of the report is available for review at the Department of Human Services and the Office of Auditor of State. A copy of the report is also available on the Auditor of State's web site at www.state.ia.us/government/auditor/reports.

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REPORT ON REVIEW OF
DEPARTMENT OF HUMAN SERVICES
SELECTED CHILD CARE ASSISTANCE PAYMENTS
JULY 1, 1999 THROUGH MAY 31, 2002



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Richard D. Johnson, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Warren G. Jenkins, CPA
Chief Deputy Auditor of State

Auditor of State's Report

To the Director and the Council Members of
the Department of Human Services:

On June 3, 2002, we met with Jan Clausen, Chief Financial Officer, and Jeanette Wiig, Bureau Chief, at their request to discuss several unauthorized day care payments issued by the Department of Human Services. As a result of concerns discussed at that meeting, and at the Department's request, we applied tests and procedures to selected financial transactions of the Department for the period July 1, 1999 through May 31, 2002. This report details the procedures we performed and the resulting findings. We also have summarized our understanding of the payment processes employed by the Department for purchase of child care services, and we have made recommendations to improve the controls over those expenditures.

Background Information

The Department's Social Services Policy Manual provides the following overview of the Child Care Assistance program:

"Child Care Assistance (CCA) may be provided to the children of income-eligible parents who are absent for a portion of the day due to employment or participation in academic or vocational training or PROMISE JOBS activities. Assistance may also be available for a limited period of time to the children of a parent looking for employment or when the parent who normally cares for the child is absent from the home due to hospitalization, physical or mental illness, or death."

"Child care services are provided to people participating in activities approved under the PROMISE JOBS program and people who are recipients of the Family Investment Program (FIP) without regard to Child Care Assistance eligibility requirements if there is a need for child care services. PROMISE JOBS staff administer Child Care Assistance for child care needed to participate in PROMISE JOBS activities."

"Child care services for a child with protective needs are provided without regard to income. To receive protective child care services, the family must meet specific requirements, and child care must be identified in the child's case permanency plan as a necessary service."

"Child care may be provided in a licensed child care center, a registered family or group child care home, a nonregistered child care home, the child's own home, or by a child care program which is exempt from licensing or registration."

"Child Care Assistance is funded with state child care assistance and protective funds and the federal Child Care and Development Fund. All requirements, policies, and procedures found in this manual apply, regardless of the funding source."

After Department representatives have established eligibility for the Child Care Assistance program and the child has received services, the child care provider is to submit an invoice for the services to the Department. After reviewing the invoice at the appropriate local office for reasonableness, a designated clerical staff member signs the invoice and enters the billing information into the electronic Purchase of Service data system (POSS). Following the data input, a local DHS caseworker reviews the claim for accuracy and applies an electronic approval to the claim allowing for the payment to process through POSS. POSS system edit checks verify that the provider and case numbers are valid and that the provider has submitted only one invoice for the month. POSS then authorizes preparation of payment if the edit checks are accurately completed.

A provider invoice that remains unpaid after the end of the fiscal year is not processed through POSS. Rather, the invoices are processed manually as administrative appeal board claims. The invoices are to be reviewed and approved at the appropriate local office for accuracy. The invoices are then to be submitted to the Department's Central Office where one of two employees prepares a payment voucher and enters the invoice onto the Iowa Financial Accounting System (IFAS) for payment. The employee also prepares an administrative appeal board claim form. The payment voucher is reviewed for accounting codes and approved by a member of management (or their designee) within the Bureau of Purchasing, Payments and Receipts. The provider invoice and payment voucher are attached to the appeal board claim form and submitted to the Department of Revenue and Finance for final approval. Despite the terminology, the claims are not presented to the State Appeal Board for approval.

In May, an employee reviewing the listing of appeal board claims identified a payment for child care services being made to a family member of Wilma ("Susie") Brown. Ms. Brown, an Accounting Technician 2, was one of two employees responsible for the processing of the administrative appeal board claims. Upon further review, Department representatives determined that the payment had not been properly authorized and was based on a fraudulent invoice.

Department representatives also reviewed previous child care payments to determine if other warrants had been issued to the same individual. The following five payments totaling \$18,752.63 were identified by the Department.

| Warrant Date | Payee | Warrant Number | Amount | Appendix |
|--------------|-----------|----------------|--------------|----------|
| 06/21/01 | Lori Kirk | 07537358 | \$ 3,166.18 | A |
| 07/31/01 | Lori Kirk | 07887521 | 4,712.00 | B |
| 09/25/01 | Lori Kirk | 02366172 | 4,854.00 | C |
| 11/29/01 | Lori Kirk | 02917595 | 3,622.45 | D |
| 04/12/02 | Lori Kirk | 04388355 | 2,398.00 | E |
| | | | \$ 18,752.63 | |

The Department determined that each of the payments was a result of a fraudulent invoice. The invoices had not been properly approved at the local office because the signatures contained on the invoices were not legitimate. In addition, the provider numbers and address on the invoices were fictitious and the child care services listed were not provided. The Department also determined that Ms. Brown had established Lori Kirk as an active vendor on IFAS on June 14, 2001. Copies of the five warrants and the related invoices are included in **Appendices A through E**.

As illustrated by the copies of the invoices, the documentation supporting the warrant issued on June 21, 2001 indicates that a set of children residing in Black Hawk County received child care services in March and April, 2000 from a provider that lived in Des Moines. The invoices supporting the warrant issued on July 31, 2001 indicated that a second set of children also received child care services from the same provider in March and April, 2000; however, these children were to have resided in Linn County.

The invoices supporting the warrant issued on September 25, 2001 indicate that Lori Kirk provided child care services to children in Woodbury County and her address was 1910 10th Street in Sioux City. Ms. Kirk's address as shown in the State's vendor file is 1910 10th Street in Des Moines.

The warrant issued on November 29, 2001 is supported by invoices that show a set of children in Scott County received child care services from Lori Kirk in March and April of 2001. The invoices show Ms. Kirk's address was in Davenport; however, the warrant was mailed to Ms. Kirk at a Des Moines address.

The warrant issued on April 12, 2002 is also supported by invoices that show a set of children residing in Polk County received child care services from Lori Kirk in March and April of 2001. The invoice shows Ms. Kirk resided at a Des Moines address.

During an interview held with an agent of the Division of Criminal Investigation (DCI), Ms. Brown admitted to creating invoices that resulted in day care payments being issued to Ms. Kirk. Ms. Brown also stated that she picked up some of the warrants from the Department's Central Office and the rest were mailed to Ms. Kirk.

Because Ms. Brown also performed certain procedures in the payroll process, the Department reviewed the Human Resource Information System (HRIS) for any unauthorized pay that Ms. Brown may have received for the period April 1, 1999 through the date of Ms. Brown's resignation, June 3, 2002. The Department did not identify any significant discrepancies. While Ms. Brown resigned on Monday, June 3, 2002, she was placed on administrative leave by the Department on the morning of Friday, May 31.

The Department also searched for payments made to other relatives of Ms. Brown that may have been processed in a similar manner as those made to Ms. Kirk. As a result of their review, the Department did not identify any other unauthorized payments.

As of July 12, 2002, the Department recovered \$17,369.93 of the unauthorized payments identified above, from Ms. Brown's IPERS account and from her last salary and vacation pay out warrant. Ms. Brown endorsed the two warrants to be payable to the State of Iowa.

Procedures Performed

Based on our understanding of the POSS and the administrative appeal board process, we performed the procedures listed below and drew the following conclusions:

- (1) We reviewed internal controls to determine whether adequate policies and procedures were in place and operating effectively.

We identified concerns with the internal controls over the disbursements prepared by Ms. Brown. Recommended improvements to the internal controls are summarized in the next section of this correspondence.

- (2) We reviewed the five unauthorized disbursements identified by the Department. We also reviewed the supporting documentation related to the five disbursements.

Based on our review, we concur with the Department's conclusion that the five warrants were unauthorized and issued as a result of fraudulent claims. In addition, we determined that Ms. Brown used the "address override" function available on IFAS for at least two of the warrants to change the address of the vendor printed on the warrant from the address shown in the vendor file.

Because Ms. Brown had the ability to change vendor addresses, she had the ability to send warrants she authorized for disbursement to any address desired. We were unable to identify warrants for which Ms. Brown employed the address override function because a history of such changes is not maintained. As a result, additional unauthorized disbursements may have occurred that have not been identified.

- (3) We reviewed administrative appeal board payments made by the Department for the period July 1, 2000 through May 31, 2002 for additional payments made to Ms. Kirk, Ms. Brown or relatives of Ms. Brown identified by the Department.

We did not identify any additional unauthorized payments for outdated day care services.

- (4) We reviewed day care payments made through IFAS to Ms. Brown or relatives of Ms. Brown identified by the Department for the period July 1, 2000 through May 31, 2002.

We did not identify any additional unauthorized payments made to Ms. Brown or to the relatives identified by the Department.

- (5) For vendors that were established on IFAS by Ms. Brown, we reviewed child care assistance payments for the period July 1, 1999 through May 31, 2002.

We did not identify any additional unauthorized vendors or payments established on IFAS by Ms. Brown.

- (6) We electronically compared day care payments processed through IFAS to approved providers listed in POSS to determine if the payments were issued to approved providers for the period July 1, 1999 through May 31, 2002.

We did not identify any additional day care payments through IFAS to unapproved providers.

- (7) We reviewed other job duties of Ms. Brown, including payroll, travel voucher and payment voucher approval/pre-auditing and releasing invoices on the Family and Children Services (FACS) system for payment.

We did not identify any other irregularities.

- (8) We reviewed bank statements and certain supporting bank documents for savings and checking accounts held jointly or individually by Ms. Brown, Robert Turner (Ms. Brown's son) and Ms. Kirk for the period July 1, 2000 through June 14, 2002.

We did not identify any unauthorized payments from the Department that were deposited to Ms. Brown's bank accounts.

We verified that the five state warrants issued to Ms. Kirk for day care services were deposited to the account she held jointly with Robert Turner or the savings account held by Mr. Turner. As stated previously, the five warrants totaled \$18,752.63. Of that amount, \$13,080.63 was withheld from the deposits in cash.

Recommended Control Procedures

As part of our review, we evaluated the procedures used by the Department to process child care assistance disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide that the actions of one 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. During our review of the internal control structure, the existing procedures were evaluated in order to determine that incompatible duties, from a control standpoint, are not performed by the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty and, therefore, maximizes the accuracy of the Department's disbursements. Based on our findings, observations and discussions with personnel from the Department, DCI and Revenue and Finance, the following recommendations are made to further strengthen the Department's internal control.

- (1) We determined that Ms. Brown was able to establish a vendor authorized for payment, create an "authorized" payment invoice and process the payment to disburse Departmental funds. Departmental personnel that have authority to establish vendors on IFAS (or change the mailing address of the vendors) should not be allowed to process claims for disbursements. Prior to establishing a vendor on IFAS or changing their mailing address, proper documentation should be prepared by appropriate personnel that have no disbursement duties.


We also determined that Ms. Brown had the ability to disburse funds using IFAS from Department accounts other than the Child Care Assistance account. This ability, coupled with the ability to override the address of vendors, enabled Ms. Brown (and possibly other employees not addressed during our review) to issue unauthorized payments to authorized vendors but have those payments delivered to unauthorized addresses. Segregating the functions of disbursement processing and changes to the vendor file within the Department will improve the internal controls over disbursements until IFAS is modified to electronically segregate the ability to establish vendors and modify their addresses from the ability to approve disbursements.

- (2) Administrative appeal board claims for child care service invoices over 90 days old should be compared to the listing of authorized child care providers by a member of management (or their designee) within the Bureau of Purchasing, Payments and Receipts. Child care payments should not be issued to individuals that are not authorized child care providers. While this review may not prevent all fraudulent invoices from being processed, it would provide an additional deterrent to the filing of improper claims.
- (3) The Department should enforce the policy that warrants be delivered directly to the employee responsible for mailing the payment and who is not otherwise involved in claims processing and that all warrants be mailed.
- (4) The Department should continue to seek reimbursement from Ms. Brown for the remaining \$1,382.70.

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

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

We would like to acknowledge the assistance and many courtesies extended to us by the personnel of the Department of Human Services, the Department of Revenue and Finance and the Division of Criminal Investigation during the course of our investigation.



RICHARD D. JOHNSON, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

July 12, 2002

Report on Review
Department of Human Services

Staff

This audit was performed by:

Annette K. Campbell, CPA, Director
Suzanne R. Hanft, CPA, Manager
Deborah J. Moser, CPA, Senior Auditor II
Kimberly M. Knight, Staff Auditor



Tamera S. Kusian, CPA
Acting Deputy Auditor of State

APPENDICES

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

June 21, 2001

ACCOUNT NUMBERS **State of Iowa Warrant**
 0001-01-413-N56-4115-4309 VOID MONTHS AFTER **06-21-01** No. 07537358

50 TO THE **Treasurer of State**
Des Moines, Iowa 50319 33-72
 730

| DEPARTMENTAL REFERENCE NO'S | AMOUNT |
|-------------------------------------|-----------------|
| 41356060076 [REDACTED] FY00 DAYCARE | 3 *****3,166.18 |

Pay to the order of
KIRK, LORI
1910 10TH ST
DES MOINES IA

50314
 914020101700056
 DATE 06/27/01

64994768FD6F6D70
 G. D. SAH
 IOWA REVENUE & FINANCE
 AUTHORIZED SIGNATURE

[REDACTED] [REDACTED] 00000316618

JE of 26
0730-0091-4

06 18 01
4 273174407
DES MOINE
315-243-0994

ANY ADDRESS: [REDACTED]
 CITY: [REDACTED]
 STATE: [REDACTED]
 ZIP: [REDACTED]

CALLER: [REDACTED]
 REGISTERED: [REDACTED]
 SICK: [REDACTED]
 Residing: [REDACTED]

Lori Kirk

IN VIEW OF PERSON CASHING
 THIS CHECK, THE SIGNATURE OF THE
 PERSON CASHING IS REQUIRED.

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

June 21, 2001

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

AE 1891

DHS use only
Invoice No.

Agreement No. 38-07-482
Provider Name Lori Kirk
Provider Addr 1910 10th
City/State Des Moines IA zip 50314

Billing Period Mar 1-31-00 State/Local F
County No. and Name 07 / Black Hawk

| | Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits |
|--------|--------------|--------------------------------------|--------------|--------|-----------------|--------------|-----------------|----------------|------|---------|----------------|
| | | | Beginning | Ending | | | | | | | |
| 01 | <u>00000</u> | <u>[REDACTED]</u> | | | <u>1501</u> | <u>10.50</u> | <u>32</u> | <u>336.00</u> | | | <u>336.00</u> |
| 02 | <u>00000</u> | <u>[REDACTED]</u> | | | <u>1516</u> | <u>7.36</u> | <u>32</u> | <u>235.52</u> | | | <u>235.52</u> |
| 03 | <u>00110</u> | <u>[REDACTED]</u> | | | <u>1617</u> | <u>7.19</u> | <u>43</u> | <u>309.17</u> | | | <u>309.17</u> |
| 04 | <u>00120</u> | <u>[REDACTED]</u> | | | <u>1602</u> | <u>8.19</u> | <u>43</u> | <u>352.17</u> | | | <u>352.17</u> |
| 05 | | | | | | | | | | | |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| TOTALS | | | | | | | | <u>1232.86</u> | | | <u>1232.86</u> |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 5/30/01
Approval Eron Klein (ls) Date 6/12/01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

June 21, 2001

IOWA DEPARTMENT OF HUMAN SERVICES
PURCHASE OF SERVICES PROVIDER INVOICE

Page _____ of _____
AE JUN 13 2001

DHS use only
Invoice No. _____

Billing Period April 01-30/01 State/Local F
County No./Name 07 / Black Hawk
(Please print or type)

Agreement No. 3807-482
Provider Name Lori Kirk
(Please print or type)

| Case Number | Last | Client's Name | | M. | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Cost | | |
|-------------|------------|---------------|------------|----|--------------|--------|--------------|-----------|--------------|------------|------|---------|----------|--|--|
| | | First | | | Beginning | Ending | | | | | | | | | |
| 01 | [REDACTED] | [REDACTED] | [REDACTED] | | | | 1501 | 10.50 | 43 | 451.50 | | | 451.50 | | |
| 02 | [REDACTED] | [REDACTED] | [REDACTED] | | | | 1516 | 7.36 | 43 | 316.48 | | | 316.48 | | |
| 03 | [REDACTED] | [REDACTED] | [REDACTED] | | | | 1617 | 7.19 | 43 | 309.17 | | | 309.17 | | |
| 04 | [REDACTED] | [REDACTED] | [REDACTED] | | | | 1602 | 8.19 | 43 | 352.17 | | | 352.17 | | |
| 05 | [REDACTED] | [REDACTED] | [REDACTED] | | | | 1616 | 9.00 | 28 | 252.00 | | | 252.00 | | |
| 06 | [REDACTED] | [REDACTED] | [REDACTED] | | | | 1646 | 9.00 | 28 | 252.00 | | | 252.00 | | |
| 07 | | | | | | | | | | | | | | | |
| 08 | | | | | | | | | | | | | | | |
| 09 | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | |
| | | | | | | | | | | TOTALS | | | 1933.32 | | |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 5/30/01

Approval Erin Klink (S) Date 6/12/01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

July 31, 2001

ACCOUNT NUMBERS *State of Iowa Warrant*
 0001-01-413-N56-4115-4309 VOID 6 MONTHS AFTER 07-31-01 No. 07887521

TO THE **Treasurer of State**
Des Moines, Iowa 50319

Pay to the order of

| DEPARTMENTAL REFERENCE NO'S | AMOUNT |
|--|-----------------|
| 41356070110 [REDACTED] FY00 DAYCARE | 3 *****4,712.00 |

KIRK, LORI
 1910 10TH ST
 DES MOINES, IA 50314

914870109800084
 DATE 08/06/01

G. D. BAH
 DIR. REVENUE & FINANCE
 AUTHORIZED SIGNATURE

0F4A8868F77FDA40
 210700145 2183 2184 17 08-02-01

0000471200

CAUTION: THIS IS A PAYMENT OF CHILD CARE ASSISTANCE. THE PAYEE MUST SIGN THIS CHECK AT THE TIME OF DEPOSIT OR WITHIN 10 DAYS OF DEPOSIT. IF THE CHECK IS NOT DEPOSITED WITHIN 10 DAYS, THE STATE WILL WITHHOLD THE PAYMENT.

MY ADDRESS IS _____
 STREET _____
 CITY _____ STATE _____ ZIP _____

Donna Kirk

UNION
 DES MOINES, IOWA
 AUG 01 2001
 210700145 2183 2184 17 08-02-01

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments

July 31, 2001

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

JUL 19 2001

DHS use only
 Invoice No.

Agreement No. 38-57-210

Provider Name Lori Kirk

Billing Period Mar 01-31, 00 State/Local F

Provider Addr 1910 10th St

County No. and Name 57 / Linn

City/State DM Ia Zip 50316

| Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits | |
|-------------|--------------------------------------|--------------|--------|-----------------|--------------|-----------------|---------------|--------|---------|----------------|--------|
| | | Beginning | Ending | | | | | | | | |
| 01 | [REDACTED] 00111 | | | 1601 | 1000 | 42 | 42000 | | | 42000 | |
| 02 | [REDACTED] 00121 | | | 1646 | 900 | 42 | 37800 | | | 37800 | |
| 03 | [REDACTED] 00141 | | | 1646 | 900 | 42 | 37800 | | | 37800 | |
| 04 | [REDACTED] 00131 | | | 1601 | 1000 | 42 | 42000 | | | 42000 | |
| 05 | [REDACTED] 00151 | | | 1646 | 900 | 42 | 37800 | | | 37800 | |
| 06 | [REDACTED] 00110 | | | 1601 | 1000 | 38 | 38000 | | | 38000 | |
| 07 | [REDACTED] 00120 | | | 1646 | 900 | 38 | 34200 | | | 34200 | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | 267600 | | | 267600 | |
| TOTALS | | | | | | | | 267600 | | | 267600 |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 9-30-00

Approval [Signature] Date 5-24-01

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments

July 31, 2001

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

JUL 19 2001

DHS use only
 Invoice No.

Agreement No. 38-57-210
 Provider Name Lori Kirk
 Provider Addr 1910 10th St
 City/State DM Ia Zip 50316

Billing Period April 01-30,00 State/Local F
 County No. and Name 57 / Linn

| Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits | |
|-------------|--------------------------------------|--------------|--------|--------------|-----------|--------------|------------|--------|---------|-------------|----------|
| | | Beginning | Ending | | | | | | | | |
| 01 | [REDACTED] | | | 1601 | 1000 | 34 | 34000 | | | 34000 ✓ | |
| 02 | [REDACTED] | | | 1646 | 900 | 34 | 30600 | | | 30600 ✓ | |
| 03 | [REDACTED] | | | 1646 | 900 | 34 | 30600 | | | 30600 ✓ | |
| 04 | [REDACTED] | | | 1601 | 1000 | 28 | 28000 | | | 28000 ✓ | |
| 05 | [REDACTED] | | | 1646 | 900 | 28 | 25200 | | | 25200 ✓ | |
| 06 | [REDACTED] | | | 1601 | 1000 | 28 | 28000 | | | 28000 ✓ | |
| 07 | [REDACTED] | | | 1646 | 900 | 28 | 25200 | | | 25200 ✓ | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| TOTALS. | | | | | | | | 201600 | | | 201600 ✓ |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 9-30-00
 Approval [Signature] Date 5-24-01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

September 25, 2001

ACCOUNT NUMBERS: 0001-02-413-4115-4309

State of Iowa Warrant

VOID 6 MONTHS AFTER 09-25-01 No. 02366172

TO THE Treasurer of State
Des Moines, Iowa 50319

33-72
730

Pay to the order of KIRK, LORI

DEPARTMENTAL REFERENCE NO'S AMOUNT

D U P L I C A T E D 2 *****4,854.00

D U P L I C A T E

DATE 10/01/01 213902660 2311 2311 17 10-03-01

0335771

000001880000

STATE OF IOWA
DEPT. REVENUE & FINANCE
070088886994FAD

273074407
COMMUNITY CHOICE CR.UN.
VISA/MASTERCARD
JOHNSTON, IOWA

PHLR DES ME 515-334-8100 OCT 02 2001
213902660 2311 2311 17 10-03-01

Handwritten: *Caro Kirk*

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments

September 25, 2001

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only
 Invoice No.

Agreement No: 3897956
 Provider Name: Lori Kirk
 Provider Addr: 1910 10th
 City/State: Sioux City Ia Zip: 51103

Billing Period: May 1-31, 01 State/Local: f
 County No. and Name: 97 / Woodbury

| Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits |
|-------------|--------------------------------------|--------------|--------|--------------|-----------|--------------|------------|------|---------|-------------|
| | | Beginning | Ending | | | | | | | |
| 01 | [REDACTED] | | | 1646 | 900 | 42 | 37800 | | | |
| 02 | [REDACTED] | | | 1616 | 900 | 42 | 37800 | | | |
| 03 | [REDACTED] | | | 1646 | 900 | 40 | 36000 | | | |
| 04 | [REDACTED] | | | 1616 | 900 | 42 | 37800 | | | |
| 05 | [REDACTED] | | | 1601 | 1000 | 40 | 40000 | | | |
| 06 | [REDACTED] | | | 1601 | 1000 | 42 | 42000 | | | |
| 07 | SEP 25 2001 | | | | | | | | | |
| 08 | | | | | | | | | | |
| 09 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | | | | | | | | |
| TOTALS | | | | | | | 231400 | | | |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant: Lori Kirk Date: 9-11-01
 Approval: [Signature] Date: 9-12-01

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments
 September 25, 2001

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only
 Invoice No.

Agreement No. 38 97 956
 Provider Name Lori Kirk
 Provider Addr 19 10 10th
 City/State Sioux City Ia Zip 51103

Billing Period June 1-30, 01 State/Local f
 County No. and Name 97 / Woodbury

| Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits | |
|-------------|--------------------------------------|--------------|--------|-----------------|--------------|-----------------|---------------|---------|---------|----------------|--|
| | | Beginning | Ending | | | | | | | | |
| 01 | [REDACTED] | | | 1646 | 9.00 | 44 | 396.00 | | | | |
| 02 | [REDACTED] | | | 1616 | 9.00 | 44 | 396.00 | | | | |
| 03 | [REDACTED] | | | 1646 | 9.00 | 46 | 414.00 | | | | |
| 04 | [REDACTED] | | | 1616 | 9.00 | 46 | 414.00 | | | | |
| 05 | [REDACTED] | | | 1601 | 10.00 | 46 | 460.00 | | | | |
| 06 | [REDACTED] | | | 1601 | 10.00 | 46 | 460.00 | | | | |
| 07 | SEP 25 2001 | | | | | | | | | | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| TOTALS | | | | | | | | 2540.00 | | | |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 9-11-01
 Approval [Signature] Date 1-10-01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

November 29, 2001

ACCOUNT NUMBERS: 0001-02-413-N56-4115-4309

State of Iowa Warrant

VOID 5 MONTHS AFTER 11-29-01 No. 02917595

TO THE Treasurer of State
Des Moines, Iowa 50319

33-72
730

| DEPARTMENTAL REFERENCE NO'S | AMOUNT |
|--|--------|
| 41356110492 [REDACTED] 7 *****3,622.45 | |
| FY01 DAYCARE | |
| 237599506-2037-2037 17 12-03-01 | |

Pay to the order of
KIRK, LORI
BLDG C APT 6
2519 CLARKSON AVE
DES MOINES-IA

50319
917350104100844
DATE 12/04/01

G. D. BAIR
DIR. REVENUE & FINANCE

69A0DF8A34FD3D0

AUTHORIZED SIGNATURE

[REDACTED]

0000362245

FHLB DES MOINES
237599506 2037 2037 17 12-03-01
COMMUNITY CHOICE CR UN
VISA/MASTERCARD
JOHNSTON, IOWA 515-334-8100

Account

CAUTION - ENDORSE IN VIEW OF PERSON CASHING ON
RESTRICTED INSTRUMENT FOR DEPOSIT ONLY. AND
SIGN YOUR NAME

Lori Kirk

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments

November 29, 2001

Iowa Department of Human Services

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PURCHASE OF SERVICE PROVIDER INVOICE

NOV 21 2001

DHS use only
 Invoice No.

Agreement No. ⁸² 39 ~~38~~ 458

Provider Name Kirk, Lori

Billing Period 3-1/3-31-01 State/Local f

Provider Addr 1910 Walnut

County No. and Name 82-Scott

City/State Davenport Ia Zip 52802

| | Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits |
|--------|-------------|--------------------------------------|--------------|--------|-----------------|--------------|-----------------|---------------|------|---------|----------------|
| | | | Beginning | Ending | | | | | | | |
| 01 | 000110 | [REDACTED] | | | 1501 | 1245 | 25 | 31145 | | | 31145 |
| 02 | 000120 | [REDACTED] | | | 1516 | 1050 | 25 | 26250 | | | 26250 |
| 03 | 00110 | [REDACTED] | | | 1601 | 900 | 30 | 27000 | | | 27000 |
| 04 | 00120 | [REDACTED] | | | 1601 | 900 | 30 | 27000 | | | 27000 |
| 05 | 00130 | [REDACTED] | | | 1646 | 1000 | 34 | 34000 | | | 34000 |
| 06 | 00140 | [REDACTED] | | | 1646 | 1050 | 34 | 34000 | | | 34000 |
| 07 | | | | | | | | | | | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| TOTALS | | | | | | | | 179395 | | | 179395 |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 5-10-01

Approval [Signature] Date 10/31/01

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments

November 29, 2001

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only
 Invoice No.

Agreement No. ~~39~~ ⁸² 39 458 NOV 21 2001

Billing Period 4-1/30-01 State/Local f
 County No. and Name 82-Scott

Provider Name Kirk, Lori
 Provider Addr 1910 Walnut
 City/State Davenport Ia Zip 52802

| Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits | |
|-------------|--------------------------------------|--------------|--------|-----------------|--------------|-----------------|---------------|--------|---------|----------------|--------|
| | | Beginning | Ending | | | | | | | | |
| 01 | [REDACTED] | | | 1501 | 1245 | 30 | 37350 | | | 37350 | |
| 02 | [REDACTED] | | | 1516 | 1050 | 30 | 31500 | | | 31500 | |
| 03 | [REDACTED] | | | 1601 | 900 | 30 | 27000 | | | 27000 | |
| 04 | [REDACTED] | | | 1601 | 900 | 30 | 27000 | | | 27000 | |
| 05 | [REDACTED] | | | 1646 | 1000 | 30 | 30000 | | | 30000 | |
| 06 | [REDACTED] | | | 1646 | 1000 | 30 | 30000 | | | 30000 | |
| 07 | | | | | | | | | | | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| TOTALS | | | | | | | | 182850 | | | 182850 |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 5-16-01
 Approval [Signature] Date 10/31/01

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

April 12, 2002

ACCOUNT NUMBERS State of Iowa Warrant
 0001-02-413-NSL-4115-4309 VOID MONTHS AFTER 04-12-02 No. 04388355

TO THE **Treasurer of State**
 Des Moines, Iowa 50319

Pay to the order of **DEPARTMENTAL REFERENCE NOS** **AMOUNT**
 KIRK, LORI 4095L030477 4 *****2,378.00
 2514 CLARKSON AVE # C-1 FY00 DAYCARE
 DES MOINES IA 50310
 AUTHORIZED SIGNATURE
 00000238800

060262807
 060262807 04-18-02
 060262807 9008-9008 00

FHLB DES MOINES
 206412704 2096 2099 17 04-17-02
 COMMUNITY CHOICE CRUM
 VISA / MASTERCARD
 JOHNSTON IOWA 515-391-8100 APR 16 2002

Postoffice: *STOW*
 City Address: *STOW*

Review of the Department of Human Services
 Copies of Selected Child Care Assistance Payments

April 12, 2002

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only
 Invoice No.

Agreement No. 38-77-410
 Provider Name Lori Kirk
 Provider Addr. 2519 Clarkson Ave. c#6
 City/State Des Moines IA Zip 50310

Billing Period March 1 - March 31, 01 State/Local F
 County No. and Name 77/Polk

| Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits | |
|-------------|--------------------------------------|--------------|------------------------|-----------------|--------------|-----------------|---------------|------|---------|-------------------|--------|
| | | Beginning | Ending | | | | | | | | |
| 01 | [REDACTED] | March 1 | March 31 ⁰¹ | 1646 | 9.00 | 21 | 189 | | | 189 ⁰⁰ | |
| 02 | [REDACTED] | March 1 | March 31 ⁰¹ | 1646 | 9.00 | 21 | 189 | | | 189 ⁰⁰ | |
| 03 | [REDACTED] | March 1 | March 31 ⁰¹ | 1646 | 9.00 | 21 | 189 | | | 189 ⁰⁰ | |
| 04 | [REDACTED] | March 1 | March 31 ⁰¹ | 1612 | 10.00 | 24 | 240 | | | 240 ⁰⁰ | |
| 05 | | | | | | | | | | | |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| 08 | | | | | | | | | | | |
| 09 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| TOTALS | | | | | | | | 807 | | | 807.00 |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 4-01
 Approval _____ Date _____

Review of the Department of Human Services
Copies of Selected Child Care Assistance Payments

April 12, 2002

Iowa Department of Human Services

Page 1 of 1

PURCHASE OF SERVICE PROVIDER INVOICE

DHS use only
Invoice No.

Agreement No. 38-77-410
Provider Name Lori Kirk
Provider Addr 2519 Clarkson Ave. C#6
City/State Des Moines IA Zip 50310

Billing Period April - April 30, 01 State/Local F
County No. and Name 77 / Polk

| | Case Number | Client's Name Last, First, Middle | Service Date | | Service Code | Unit Cost | No. of Units | Total Cost | Fees | Credits | Net Credits | |
|--------|------------------|--------------------------------------|--------------|--------------|--------------|-----------|--------------|------------|------|---------|-------------|---------|
| | | | Beginning | Ending | | | | | | | | |
| 01 | [REDACTED] 00110 | [REDACTED] | April 1 | April 30, 01 | 1646 | 9.00 | 43 | 387 | | | 387.00 | |
| 02 | [REDACTED] 00120 | [REDACTED] | April 1 | April 30, 01 | 1646 | 9.00 | 43 | 387 | | | 387.00 | |
| 03 | [REDACTED] 00130 | [REDACTED] | April 1 | April 30, 01 | 1646 | 9.00 | 43 | 387 | | | 387.00 | |
| 04 | [REDACTED] 00140 | [REDACTED] | April 1 | April 30, 01 | 16110 | 10.00 | 43 | 430 | | | 430.00 | |
| 05 | | | | | | | | | | | | |
| 06 | | | | | | | | | | | | |
| 07 | | | | | | | | | | | | |
| 08 | | | | | | | | | | | | |
| 09 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| TOTALS | | | | | | | | | | | 1591 | 1591.00 |

I certify that the items for which payment is claimed were provided and are unpaid.

Claimant Lori Kirk Date 8-1-01
Approval _____ Date _____

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