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NEWS RELEASE

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FOR RELEASE

February 18, 2026

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Auditor of State Rob Sand today released a report on a special investigation of the City of Spencer for the period January 1, 2018 through June 30, 2024. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former Finance Assistant, Ms. LaVonne Bell.

Sand reported the special investigation identified \$38,767.56 in undeposited landfill fees, \$7,141.76 of improper disbursements and \$188.81 of unsupported disbursements. However, because City records were not sufficiently maintained, it was not possible to determine if additional collections were not properly deposited during the period reviewed because adequate documentation was not available.

Sand reported the \$38,767.56 of undeposited landfill fee revenue was identified by comparing landfill fees collected at the Northern Plains Regional Landfill to the amounts recorded in the City's accounting system between January 1, 2018 and June 30, 2024.

The \$7,141.76 of improper disbursements identified includes \$5,207.30 of improper payroll costs and excess vacation leave, comp time, and personal leave payments issued to Ms. Bell; and \$1,934.46 in improper credit card purchases. The \$188.81 of unsupported expenses were reimbursements issued to Ms. Bell.

Sand recommended City officials implement procedures to ensure the City's internal controls are strengthened, including segregation of duties, performing landfill and dumpster rental fee revenue reconciliations, and ensuring all disbursements are properly supported, approved, and paid in a timely manner.

Copies of the report have been filed with the Clay County Sheriff's Office, the Iowa Division of Criminal Investigation, the Clay County Attorney's Office, and the Iowa Attorney General's Office. A copy of the report is available for review on the Auditor of State's website at [Special Interest Reports](#).

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF SPENCER  
  
FOR THE PERIOD  
JANUARY 1, 2018 THROUGH JUNE 30, 2024**

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Rob Sand  
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Auditor of State's Report

To the Honorable Mayor and  
Members of the City Council:

As a result of concerns regarding certain financial transactions processed by the former Finance Assistant and at your request, we have conducted a special investigation of the City of Spencer. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2018 through June 30, 2024, unless otherwise specified. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the City's bank account to identify any unusual activity.
- (3) Examined dumpster billings, adjustment reports, and collection records to determine if billings were properly billed, collections were properly accounted for and deposited.
- (4) Compared landfill collections recorded in the City's accounting system to detailed records for certain bank deposits to determine if collections were properly deposited.
- (5) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (6) Interviewed City officials and personnel to determine the purpose of certain disbursements to vendors and reimbursements to employees.
- (7) Examined payroll disbursements and reimbursements issued to the former Finance Assistant, LaVonne Bell, to determine the propriety of the payments.
- (8) Reviewed the City's credit card statements to identify any unusual activity. We examined supporting documentation for selected purchases to determine if they were properly approved, supported by adequate documentation, and appropriate for the City's operations.
- (9) Interviewed Ms. Bell to obtain an understanding of how she carried out her job duties and explanations for certain disbursements.

These procedures identified \$38,767.56 of undeposited landfill fees, \$7,141.76 of improper disbursements, and \$188.81 of unsupported disbursements. We were unable to determine if additional disbursements were improperly disbursed or if additional collections were not properly deposited during the period reviewed because adequate documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A through G** of this report.

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

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

We would like to acknowledge the assistance extended to us by officials and personnel of the City of Spencer and the Clay County Sheriff's Office during the course of our investigation.

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

ROB SAND  
Auditor of State

December 17, 2025

## City of Spencer

### Investigative Summary

#### **Background Information**

The City of Spencer (City) is located in Clay County and has a population of approximately 11,451. The City has seven Departments including Administration, Public Safety, Public Works, Planning, Recreation and Leisure, City Golf Course, and Cemetery.

LaVonne Bell began employment with the City as the Finance Assistant in the Administration Department on January 2, 2018. As the Finance Assistant, Ms. Bell was responsible for the following functions:

- Landfill fee receipts – posting all collections to the accounting records, and preparing and making bank deposits;
- Disbursements – making certain purchases, receiving certain goods and services, maintaining supporting documentation, preparing checks and posting to the account records for certain purchases;
- Credit cards – making certain purchases, and maintaining supporting documentation;
- Payroll – calculating payroll amounts, signing, and distributing checks, and filing required payroll reports; and
- Dumpster billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits.

According to City officials we spoke with, Ms. Bell's position was a full-time position, and she was expected to work 40 hours a week. Ms. Bell was paid bi-weekly at an hourly rate for the number of hours worked. In addition, Ms. Bell was eligible for overtime, vacation time, sick leave, personal days, and compensatory time. Ms. Bell was also eligible to receive raises as approved by City Council throughout her employment.

According to City officials, Ms. Bell was eligible for reimbursement of travel costs, such as mileage and meals, for training and/or conferences she attended. Travel expenses were approved by Council prior to attendance.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Clay County and remitted to the City. The City receives payments from the State and County electronically. Revenue is also received from customers of the City's landfill operations and dumpster rentals. Landfill payments are collected at the Northern Plains Regional Landfill and were turned over to Ms. Bell to record the collections in the City's accounting system. Once the fees were recorded, Ms. Bell was responsible for taking the collections to the bank to be deposited. According to City officials, Ms. Bell did not prepare landfill reconciliations, and the City Council did not request the information.

As previously stated, Ms. Bell was responsible for billing, collecting, recording, and depositing revenue for the City's dumpster rental services. Once the bills were prepared, the bills were printed and mailed by Ms. Bell. The rates charged by the City for dumpster rentals are established by City ordinance. According to City officials, Ms. Bell did not prepare dumpster rental reconciliations, and the City Council did not request the information.

City disbursements are made by check, with the exception of payroll, payments to IPERS, the IRS, employee benefits, and loan providers which are paid by electronic funds transfers (EFT). In addition, supplies may be purchased with a City credit card. The City assigned a credit card to Ms. Bell. All

disbursements are required to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk prepares and signs the checks. The checks are then provided to the Mayor to be countersigned. According to City officials, all bills and credit card statements were mailed to City Hall.

The City established a bank account which is used for all City operations. The monthly bank statements for the City's bank account are mailed directly to City Hall and opened by the City Clerk. According to City officials, the monthly statements and related images of redeemed checks were reviewed by the City Council and reconciled by the Finance Director.

In June 2024, while Ms. Bell was on vacation, City staff were unable to locate a cash deposit from a law enforcement testing class where candidates paid cash to take their test. Ms. Bell was contacted while she was on vacation because the cash envelope could not be located by City staff. When Ms. Bell returned to the office, the envelope was given to a City employee which contained \$100.00 bills. It was noted that class participants had paid in denominations of \$20.00, \$10.00, \$5.00 and/or \$1.00. As a result, Ms. Bell's employment with the City was terminated on June 14, 2024.

In addition, according to City officials, the following were concerns which led to Ms. Bell's termination:

- Landfill fees collections were not properly being deposited.
- Dumpster rental collections were not properly being deposited.
- Leave taken by Ms. Bell.

On July 22, 2024, the former City Manager contacted the Office of Auditor of State with concerns regarding cash receipts from the landfill operations not being deposited in the City's bank account. Due to flooding in Spencer during the summer of 2024, City officials asked that we provide them with time to deal with unforeseen issues in the City.

On November 3, 2024, City officials provided our office with results from an internal review of the City's landfill collections. The City's internal review identified approximately \$31,500.00 of undeposited cash collections from landfill fees.

As a result of the concerns identified, City officials requested the Office of Auditor of State to review the City's financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2018 through June 30, 2024.

### **Detailed Findings**

The procedures performed identified \$38,767.56 of undeposited landfill fees, \$7,141.76 of improper disbursements, and \$188.81 of unsupported disbursements for the period January 1, 2018 through June 30, 2024.

The \$38,767.56 was identified by comparing landfill fees collected at the Northern Plains Regional Landfill to the amounts recorded in the City's accounting system.

The \$7,141.76 of improper disbursements identified includes:

- \$5,207.30 of improper payroll costs and excess vacation leave, comp time, and personal leave payments issued to Ms. Bell; and
- \$1,934.46 in improper purchases using the City's VISA credit card, late fees, and interest.

We also identified \$188.81 of unsupported disbursements, which were reimbursements issued to Ms. Bell.

We were unable to determine if additional amounts were improperly disbursed or if additional collections were improperly recorded or not properly billed and/or collected because adequate supporting documentation was not available. All findings are summarized in **Exhibit A**, and a detailed explanation of each finding follows.

At the completion of fieldwork, we interviewed Ms. Bell to obtain explanations for certain transactions and processes followed during Ms. Bell's employment with the City. The information Ms. Bell provided is described in the following paragraphs.

## **UNDEPOSITED COLLECTIONS**

As previously stated, Ms. Bell was responsible for recording landfill collections, receiving the related payments, depositing collections, and maintaining the City's landfill system during her employment. She did not prepare landfill reconciliations.

As previously stated, landfill fees were paid by customers to a City employee at the Northern Plains Regional Landfill. When a customer enters the landfill, a landfill ticket is created as the customer enters the scale. The vehicle bringing waste to the landfill is weighed before and after dumping waste. Based on the weight of the waste, the customer is charged by the ton, with a one-ton minimum charge on all loads. The landfill fee for in-state customers starts at \$64.00 per ton, while the fee for out-of-state customers starts at \$80.27 per ton. In addition, there is a \$25.00 fee for any unsecured loads.

Landfill customers tickets were paid by cash, check, or credit card. After being reviewed and approved by the landfill superintendent, the daily deposit report, landfill tickets, cash and check deposits are placed in a locked bank bag and transported to City Hall and given directly to Ms. Bell. Ms. Bell was to enter the daily collections into the City's accounting system, prepare the receipts to be deposited, and make the landfill deposits into the City's bank account.

According to City officials, there was not a review conducted of the collections, receipts and deposits of landfill fees. In addition, City officials we spoke with stated there were several complaints from other City employees regarding landfill collections not being properly entered into the accounting system nor deposited in the months leading up to Ms. Bell's termination. In addition, an internal review identified approximately \$31,500.00 of undeposited landfill cash collections.

As a result of the concerns identified and results from the internal review, we compared all cash receipts listed on the City's landfill tickets to the City's accounting system for the period of January 1, 2018 through June 30, 2024. City officials provided landfill tickets for all customers for the period of January 1, 2018 through June 30, 2024. Using the landfill tickets for all customers, we scheduled all tickets identified as having paid cash. In addition, we obtained a landfill receipt listing from the City's accounting system which included all landfill collections entered as receipts on the City's accounting system for the period of July 1, 2019 through June 30, 2024. The landfill receipt listing lists each payment posted to the accounting system and identifies each payment as cash, check or credit card. The City's accounting system could not provide detailed receipt information for the period of January 1, 2018 through June 30, 2019.

Using the cash receipts marked on the landfill tickets, we compared the cash collected to the cash receipted in the City's accounting system to verify the landfill fee collections were properly recorded by Ms. Bell before being deposited.

**Exhibit B** illustrates the comparison by month of the amount collected in the City's landfill records to the amount recorded in the City's accounting system by calendar year. As illustrated by the **Exhibit**, the collections recorded in the City's landfill records exceed the amount recorded in the City's accounting system by \$38,767.56.

As shown by **Exhibit B**, we identified that from September 2023 to June 2024, there was \$19,291.23 in cash collections at the Landfill with \$1,596.10 in cash receipts entered on the City's accounting system. City officials stated Ms. Bell's supervisor had left employment with the City effective August 31, 2023.

During our interview with Ms. Bell, we asked her about the landfill fee cash collections we identified as not being recorded in the City's accounting system. Ms. Bell stated, "I don't have it." We reiterated she was responsible for the receipting and depositing of the landfill fee collections and asked if she took the cash. Ms. Bell stated, "I'm going to be honest with you, yes. And I'm going to tell you right now that if I could have confessed to it a long time ago without knowing what not to do, I don't know." In addition, we asked Ms. Bell if she started taking the cash collections prior to her former supervisor leaving, she stated "I honestly don't know." We also asked Ms. Bell why she began taking the cash collections, she stated "I don't really want to get into it, lots of personal things going on, my husband has been sick and he wasn't working ... And I know it was wrong, believe me I know it was wrong and I am trying to be a better person and it was keeping me up all the time."

The \$38,767.56 of undeposited landfill cash collections listed in **Exhibit B** is included in **Exhibit A**.

### **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

As previously stated, City disbursements are made by check or with the City's credit card. We scanned all disbursements, redeemed checks, and credit card purchases from the City's bank account from January 1, 2018 through June 30, 2024 to determine propriety.

Using the supporting documentation available from the City, information obtained from selected vendors, internet searches, the vendor, the frequency and amount of the payments, discussions with City officials, and approved disbursement listings, we classified payments as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for operations of the City. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to City operations or was personal in nature. Other disbursements were classified as reasonable if it appeared they were for City operations based on available supporting documentation, the vendor, frequency and amount of the payments, and/or discussions with the Mayor and City Clerk.

The improper and unsupported disbursements identified in the City's bank account and the improper and unsupported charges to Ms. Bell's credit card are explained in detail in the following paragraphs.

#### **Checks Issued to Lavonne Bell**

As previously stated, Ms. Bell began employment with the City in January 2018. An employment agreement was drafted and issued to Ms. Bell on December 14, 2017. Ms. Bell's hourly rate was established at \$17.436 effective January 2, 2018 for the position of Finance Assistant. She was to be paid on a biweekly basis and was eligible for reimbursement of expenses related to City operations if she submitted supporting documentation.

The employment offer letter states, "Please report for full-time work on Tuesday, January 2, 2018 at 8:00 A.M. The normal work shift is 8:00 AM to 5:00 PM, Monday through Friday. You will begin at Step 1, Finance Assistant at \$17.436 per hour and will advance per the Salary Matrix. The position is subject to a six-month probationary period."

The City's employee handbook authorizes Tier 1 employees to receive personal leave, sick leave, vacation leave, holidays, compensatory time for hours worked over 40 hours per week. According to City officials, Ms. Bell was a Tier 1 employee. The City's employee handbook states vacation leave for Tier 1 employees is earned at a rate of 3.33 hours per month for the first year and 6.67 hours per month after two years of service.

In addition, the City's employee handbook states comp time will be earned for hours worked in excess of 40 hours in any workweek. For personal leave, the City's employee handbook states new employees receive a prorated number of hours of personal leave to be used in their first year based on when the employee's start date falls in the fiscal year. In addition, the employee handbook states after each employee receives 32 hours of personal leave on July 1 of a new fiscal year to be used by June 30 of the same fiscal year.

As previously stated, City officials had concerns regarding Ms. Bell using leave entitlements she did not earn. Because of these concerns, we reviewed payments issued to her from the City to determine propriety. Each type of disbursement issued to Ms. Bell is discussed in more detail in the following paragraphs.

**Excess Wages** – We compared the gross pay amount recorded in the City's records for each check to Ms. Bell's authorized gross pay for each pay period to determine the propriety of the payroll checks issued to Ms. Bell. Ms. Bell's authorized gross pay for each pay period was determined by multiplying the number of hours worked by her authorized pay rates.

As previously stated, Ms. Bell received an hourly wage when she was hired and prepared time sheets on a bi-weekly basis which summarized the time she worked each day and overtime hours worked, holidays, and paid time taken off, including vacation, sick leave and comp time. Each of Ms. Bell's timesheets should have been reviewed and approved by the Finance Director.

Using the scheduled timesheets and the hours logged, we reviewed the number of hours reported on Ms. Bell's timesheet per pay period to determine if the gross amount paid to Ms. Bell was appropriate. Any instances of excess hours on her time sheet were considered improper. **Exhibit C** shows the review for each pay period.

As illustrated by the **Exhibit**, we identified 29 payroll checks which included gross pay in excess of the amount expected resulting in \$2,090.05 of excess gross wages. In addition to the excess gross payroll amounts identified in **Exhibit C**, the City incurred the City's share of FICA and IPERS contributions for the excess payroll, which total \$159.89, and \$197.30 respectively.

According to City officials we spoke with, City employees pay rates are only increased in July of each fiscal year and new employees are not eligible for their first increase until July after their 1-year anniversary. However, during our review, we identified 26 of the 29 excess payroll checks occurred between the July 6, 2018 pay period and June 21, 2019. As a result, Ms. Bell received increases beginning in July 2018 which she was not authorized to receive.

During our interview with Ms. Bell, we asked her about the 29 instances of payroll checks in excess of the amount expected. Ms. Bell stated, "I did not do that, payroll was checked by \*Redacted\* (Ms. Bell's supervisor). When we discussed the timing of 26 of the 29 instances, Ms. Bell stated, "That would have been ... probably a pay increase ... I don't think there ever was a year that I didn't get a pay increase. I have no idea."

The \$2,447.27 of excess gross wages and employer's share of payroll related FICA and IPERS are included in **Exhibit A** as improper disbursements.

**Excess Vacation Leave Payments** – As previously stated, the City's employee handbook states vacation leave for employees is earned at a rate of 3.33 hours per month for the first year and 6.67 hours per month after two years of service. In addition, as previously stated, Ms. Bell was an hourly employee.

We reviewed the vacation leave recorded as earned on her timesheets to determine compliance with the City's policy and to determine if the amounts of vacation leave paid out to Ms. Bell were appropriate. We also used information recorded on Ms. Bell's timesheets and pay stubs regarding vacation earned and used to determine the mathematical accuracy of the vacation balances recorded in the City's records for Ms. Bell.

In addition, we recalculated the gross pay to be issued to Ms. Bell when she redeemed portions of the vacation leave balance, she had accumulated by multiplying the number of vacation hours she was redeeming by her authorized hourly wage rate. By performing these procedures, we identified instances where Ms. Bell had taken vacation leave when she had not earned or did not have the hours to take.

**Exhibit D** shows the comparison of vacation leave earned and taken for each pay period. As illustrated by the **Exhibit**, we identified six payroll checks which include vacation leave hours paid out as part of her gross payroll totaling 62.632 hours. These six instances in excess vacation hours paid to Ms. Bell for vacation hours she had not earned, resulting in \$1,524.31 of gross payroll. In addition to the excess vacation leave amounts identified in **Exhibit D**, the City incurred the City's share of FICA and IPERS contributions for the excess payroll, which total \$116.61 and \$143.89, respectively.

During our interview with Ms. Bell, she confirmed she was responsible for tracking vacation earned and taken for all employees based on the individual's entries on their timesheet. In addition, we asked Ms. Bell about the instances of vacation leave being paid out when her balance did not support the hours paid. She could not provide an explanation for these instances, and that she was in over her head and at times felt like she did not have guidance from her supervisor.

The \$1,784.81 of excess vacation leave payments and employer's share of payroll related FICA and IPERS are included in **Exhibit A** as improper disbursements.

**Excess Compensatory Time Payments** – As previously stated, the City's employee handbook states compensatory time will be earned for hours worked in excess of 40 in any workweek. In addition, Ms. Bell was an hourly employee and eligible for comp time.

We reviewed the compensatory time recorded as earned on her timesheets to determine compliance with the City's policy and to determine if the amounts of compensatory time earned, used, and paid out to Ms. Bell were appropriate. In addition, we compared the compensatory time earned and used on Ms. Bell's pay stubs to determine if the time off taken was comp time or another form of leave. We also used information recorded on Ms. Bell's time sheets and pay stubs regarding compensatory time earned and used to determine the mathematical accuracy of the compensatory time balances recorded in the City's records for Ms. Bell.

In addition, we recalculated the gross pay to be issued to Ms. Bell when she redeemed portions of the compensatory time balance, she had accumulated by multiplying the number of compensatory time hours she was redeeming by her authorized hourly wage rate. By performing these procedures, we identified the following concerns:

- The City's handbook stated, in part, "Paid Leaves (Vacation time, personal leave and Comp Time) are not considered work time for the purpose of determining overtime."

We identified instances for which Ms. Bell recorded on her timesheet she earned compensatory time even though she used vacation leave, personal leave or compensatory time during the same week. In accordance with City policy, she was not eligible to earn compensatory time for these instances. As a result, we recalculated the balance of compensatory time for which Ms. Bell was eligible for during her employment.

- An instance where Ms. Bell had taken compensatory time when she had not earned or did not have the hours to take.

**Exhibit E** shows the comparison of overtime, compensatory time earned, and compensatory time taken for each pay period. As illustrated by the **Exhibit**, we identified ten payroll checks which included compensatory time hours paid out as part of her gross payroll totaling 26.04 hours. These ten instances in excess compensatory time hours paid to Ms. Bell that she had not earned, resulting in \$598.23 of gross payroll. In addition to the excess compensatory time amounts identified in **Exhibit E**, the City incurred the City's share of FICA and IPERS contributions for the excess payroll, which total \$45.77 and \$56.47, respectively.

During our interview with Ms. Bell, she confirmed that she was responsible for tracking overtime, compensatory time earned and compensatory time taken for all employees based on the individual's entries on their timesheet. In addition, we asked Ms. Bell about the instances of compensatory time hours being paid out when her balance did not support the hours paid. She could not provide an explanation for these instances, but stated, "they did not like overtime."

The \$700.47 of excess compensatory time payments and employer's share of payroll related FICA and IPERS are included in **Exhibit A** as improper disbursements.

**Excess Personal Leave Payments** – As previously stated, the City's employee handbook states personal leave for employees is prorated for the first year of employment based on start date and then earned at a rate of 32 hours per fiscal year. In addition, the employment handbook states personal leave earned in a fiscal year must be used by June 30 of the fiscal year it was earned in.

We reviewed the personal leave recorded as earned on her timesheets to determine compliance with the City's policy and to determine if the amounts of personal leave paid out to Ms. Bell were appropriate. We also used information recorded on Ms. Bell's timesheets and pay stubs regarding personal leave earned and used to determine the mathematical accuracy of the personal balances recorded in the City's records for Ms. Bell.

In addition, we recalculated the gross pay to be issued to Ms. Bell when she redeemed portions of the personal leave balance, she had accumulated by multiplying the number of personal hours she was redeeming by her authorized hourly wage rate. By performing these procedures, we identified instances where Ms. Bell had taken personal leave when she did not have the hours to take.

**Exhibit F** shows the comparison of personal leave earned and taken for each pay period. As illustrated by the **Exhibit**, we identified four payroll checks which include personal leave hours paid out as part of her gross payroll totaling 12.00 hours. These four instances in excess personal leave hours paid to Ms. Bell that she had not earned, resulting in \$234.68 of gross payroll. In addition to the excess comp time amounts identified in **Exhibit F**, the City incurred the City's share of FICA and IPERS contributions for the excess payroll, which total \$17.95 and \$22.15, respectively.

During our interview with Ms. Bell, she confirmed that she was responsible for tracking personal leave earned and taken for all employees based on the individual's entries on their timesheet. In addition, we asked Ms. Bell about the instances of vacation leave being paid out when her balance did not support the hours paid. She could not provide an explanation for these instances, and that she was in over her head and at times felt like she did not have guidance from her supervisor.

The \$274.78 of excess personal leave payments and employer's share of payroll related FICA and IPERS are included in **Exhibit A** as improper disbursements.

**Reimbursements** – As previously stated, we scanned all disbursements and redeemed checks from the City's bank account from January 1, 2018 through June 30, 2024 to determine propriety. According to City officials we spoke with, Ms. Bell was entitled to reimbursement of travel costs for training and/or conferences she attended. We reviewed all reimbursement checks issued to Ms. Bell for the period of January 1, 2018 her termination on June 14, 2024.

We identified Ms. Bell received nine reimbursement checks totaling \$893.81 for the period of January 2018 through June 2024. During our review of the nine reimbursement checks issued to Ms. Bell we identified the following:

- A reimbursement dated October 12, 2020 totaling \$39.58 was not properly supported with documentation in the City's records.
- A reimbursement dated January 22, 2021 totaling \$42.79 was not properly supported with documentation in the City's records.

- A reimbursement dated June 24, 2022 totaling \$63.12 was not properly supported with documentation in the City's records.
- Four per diem reimbursements from August 2022, August 2023, October 2023, and April 2024 totaling \$505.00 were per diem expenses for approved trainings attended in Ames and Des Moines by Ms. Bell. The per diem expenses paid to Ms. Bell were in accordance with City policy, approved by the City Council, and classified as reasonable.
- A reimbursement dated May 12, 2023 totaling \$43.32 was not properly supported with documentation in the City's records.
- A reimbursement check dated November 24, 2023 totaling \$200.00 for the City's healthy life program through the City's insurance for a family gym membership. This reimbursement was in accordance with City policy, approved by the City Council, and classified as reasonable.

During our interview with Ms. Bell, we asked about her reimbursements which were not properly supported. She stated, "I don't remember, ok now I remember they switched to a per diem. I guess I don't know what else they would be."

The four reimbursements totaling \$188.81 issued to Ms. Bell are included in **Exhibit A** as unsupported disbursements.

**Garnishments Not Withheld** – During our review of Ms. Bell's payroll reports, we determined the City was to deduct garnishments from her bi-weekly payroll. We reviewed her wage garnishment orders from the Polk, Clay, and Linn County Sheriff's Offices that were provided by the City and compared them to the amounts withheld from her pay to verify that they were all paid.

We identified \$13.30 for which the amounts paid to the Linn County Sheriff's Office were not properly deducted from her pay. Specifically, we determined Ms. Bell was ordered to pay \$5,823.57 in garnishments during the period of her employment, but the City only withheld \$5,810.27. The difference between what Ms. Bell was ordered to pay and what was garnished from her wages was \$13.30 less than what she was required to pay. Because this is not a loss to the City, the \$13.30 is not included in **Exhibit A**.

During our interview with Ms. Bell, we asked about the garnishments against her that should have been deducted from her payroll. Ms. Bell stated she was unaware the amount garnished from her payroll was less than the full amount and that she has not received anything from the courts about an outstanding amount.

### **Credit Card Charges**

As previously stated, Ms. Bell was issued a credit card to make purchases approved by the Finance Director for City operations for the period April 2021 through June 2024. We obtained copies of the credit card statements for Ms. Bell's City credit card and reviewed them for propriety. We also reviewed the supporting documentation maintained by the City for the purchases made with Ms. Bell's credit card to determine propriety.

Purchases were considered improper if the type of item and/or the quantity purchased appeared to be personal in nature or was not reasonable for City operations. When specific purchase information appeared consistent with City operations, based on the item, quantity and/or frequency of the purchase, they were classified as reasonable. When specific purchase information was not available, the purchases were classified as unsupported.

**Exhibit G** lists the purchases made with Ms. Bell's City credit card that included items not reasonable or necessary for City operations. As illustrated by **Exhibit**, we identified \$1,934.46 of improper purchases, which included items such as:

- Five charges totaling \$1,815.23 to Verizon Wireless. According to City officials, the City does not have cell phone service with Verizon Wireless. Additionally, during our interview with Ms. Bell she confirmed that these charges were for her personal cell phone. She stated that she banks at the same bank as the card provider and that her husband inadvertently grabbed the wrong card from her purse when paying their monthly bill. When we asked about there being more than one instance of charges to Verizon Wireless, she provided the explanation that the card “got saved on my profile and I selected the wrong one.”
- Four transactions totaling \$119.23 which were interest and late fee charges.

The \$1,934.46 of improper purchases listed in **Exhibit G** are included in **Exhibit A**.

During our review of Ms. Bell’s credit card statements, we identified three payments posted to the account that did not tie to payments issued from the City’s bank account. According to City officials, these were payments made by Ms. Bell directly to the City’s credit card company from her personal account.

We obtained confirmation from the City’s credit card company that Ms. Bell issued three checks from her personal bank to the City’s credit card company. The three checks identified were dated March 7, 2024, January 16, 2024, and February 7, 2024 in the amounts of \$470.00, \$395.13, and \$330.67, respectively. These three checks totaled \$1,195.80.

Because these payments posted to the City’s credit card account were made from Ms. Bell’s personal bank account, the \$1,195.80 is included in **Exhibit A** as repayments.

During our interview with Ms. Bell, when we asked why some of the improper charges were repaid by her, but the others were not, she stated, “I thought I had paid it all back.”

## **OTHER ADMINISTRATIVE ISSUES**

During our testing and fieldwork, we identified additional items discussed in detail in the following paragraphs.

**Dumpster Billings** – As previously stated, Ms. Bell was responsible for preparing dumpster account billings, receiving the related payments, depositing collections, and maintaining the City’s dumpster account system during her employment. She did not prepare dumpster account reconciliations. According to City officials, there were several complaints from residents regarding not receiving their dumpster account billings in the last few months of Ms. Bell’s employment with the City.

As a result of the concern identified, City officials provided an Invoice History report for all account holders for the months of January 1, 2018 through June 30, 2024 from the City’s accounting system. The Invoice History report list each invoice date, due date, billing date, amount due, amount paid, and the new balance amount for each account holder. During our review of the Invoice History report, we identified the following:

- Customers with outstanding balances as of June 30, 2024 indicating the City had not collected receipts for services billed.
- Entries which indicated dumper accounts were not billed for more than 30 days after their service date indicating dumpster accounts were not billed timely and regularly.
- Penalties not assessed on outstanding balances and/or on payments that were posted more than 30 days from the billing date.
- Adjustments made to individual dumpster accounts in the City’s billing system which reduced the balances owed and adjustments which removed credit balances on certain accounts.

During our testing, we determined the instances described above overlapped and were interrelated at times. While each of these instances resulted in lost revenue to the City, we are unable to determine which specific transactions, if any, were dumpster account billing payments received by the City which were not properly deposited in the City's bank account.

In addition, because of the concerns identified above and inconsistencies in billings, we were unable that all dumpster billing collections were properly paid and were properly deposited.

**Accounts Payable** – As previously stated, Ms. Bell was involved in the disbursement process for the City during her employment. Because of concerns identified during our procedures, we attempted to review disbursement transactions processed by Ms. Bell. However, according to City officials and staff we spoke with, the City was unable to provide a number of transactions that Ms. Bell was involved with due to practice of the City's finance staff during Ms. Bell's employment of sharing logins and passwords to the City's accounting system. As a result, we were unable to determine if additional disbursements were improperly disbursed.

**Oversight** – City officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the City's operations and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we determined the City officials did not provide sufficient oversight of the City's financial transactions and did not:

- Properly review payroll supporting documentation prior to issuance.
- Require and maintain original, itemized receipts for all disbursements, including employee reimbursements, and review the supporting documentation to ensure the public purpose of the disbursements.
- Review the City's credit card statements.
- Require and review Dumpster rental billings and reconciliation.
- Require and review Landfill collections and reconciliations.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the City of Spencer to perform process receipts, disbursements, and payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former Finance Assistant had control over each of the following areas:
- (1) Landfill Fee Receipts – collecting, posting to the accounting records, and preparing and making bank deposits.
  - (2) City Dumpster Rental Receipts – preparing and mailing billings, collecting, posting to accounting records, and preparing and making bank deposits.
  - (3) Payroll – calculating payroll amounts and filing required payroll reports with the City Clerk for processing.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the Finance Assistant, the Finance Director, the Mayor, and Councilmembers. In addition, the Mayor and Councilmembers should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Also, bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Receipts – During our review of available records related to collections we determined that the City did not track landfill fee and dumpster rental collections, receipts, or deposits.

Recommendation – City officials should establish procedures to ensure that all city dumpster rental and landfill fees are tracked from receipt to deposit and that a reconciliation of those receipts is regularly performed.

- C. Reconciliation of City Dumpster Rental Billings, Collections, and Deposits – The former Finance Assistant had sole responsibility for preparing billings, collecting payments, and recording the payments in the accounting system for dumpster rental fee collections. We determined reconciliations of City dumpster account revenues were not required, prepared, or reviewed by the City Council.

Recommendation – Procedures should be established to ensure City dumpster rental fee are reconciled to subsequent collections and delinquent accounts for each billing period. The City Council, or an independent individual designated by the City Council, should review the reconciliations and monitor account adjustments.

- D. Reconciliation of City Landfill Fee Collections and Deposits – The former Finance Assistant had sole responsibility for collecting payments and recording the payments in the accounting system for landfill fee collections. We determined reconciliations of landfill fees were not required, prepared, or reviewed by the City Council.

Recommendation – Procedures should be established to ensure City landfill fee revenues are reconciled to subsequent collections for each period. The City Council, or an independent individual designated by the City Council, should review the reconciliations.

- E. Payroll – During our review of payroll, we determined Ms. Bell was improperly paid for wages in excess of approved amounts, vacation, compensatory leave, and personal leave.

Recommendation – City officials should implement procedures to ensure appropriate payroll records are maintained. City officials should also periodically review payroll records to ensure payroll and leave entitlements are calculated properly.

In addition, a City official who is familiar with the Finance Assistant's actions should review and approve the Finance Assistant's timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer, and the date of approval and information from the timesheets should be periodically compared to the information recorded in the City's payroll system.

- F. Credit Card – The has credit cards for use by the Finance Assistant as well as other City employees for purchases related to City operations. We determined not all supporting documentation was available for purchases made with the City's credit cards and documentation was not always maintained which identified if individual purchases were for City operations. In addition, we determined the following:

- The City incurred late fees and finance charges because the former Finance Assistant did not pay the balance on the credit card each month and/or did not make payments in a timely manner.
- City Council officials did not review the credit card statements to ensure purchases were for the City and not personal.
- Credit Card purchases were not approved prior to purchase.

Recommendation – City officials should ensure all credit card purchases are supported by appropriate receipts and the receipts, invoices, or other supporting documentation should be attached to the monthly credit card statement during reconciliation. All purchases should receive prior approval from the City Council. Payments should be remitted in a timely manner to ensure late fees are not incurred. In addition, a timely review of the credit card statements by an independent person should be conducted and the date and initials of the review should be documented on the statement.

- G. Oversight – City officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the City's operations, and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we determined the City officials did not provide sufficient oversight of the City's financial transactions and did not:

- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements and revenues.
- Review the supporting documentation to ensure an appropriate purpose of the disbursements and verify accuracy of reported revenues.
- Require and maintain a revenue tracking supporting documentation for landfill and dumpster rental revenue.
- Require approval of vacation, sick leave, and time sheets for the Director.

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

## **Exhibits**

Report on Special Investigation of the  
City of Spencer

Summary of Findings  
For the Period January 1, 2018 through June 30, 2024

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Uncollected and undeposited collections				
Undeposited landfill cash collections	<b>Exhibit B</b>	\$ 38,767.56	-	38,767.56
Total undeposited collections		38,767.56	-	38,767.56
Improper and unsupported disbursements:				
Checks issued to LaVonne Bell:				
Excess Wages	<b>Exhibit E</b>	2,447.24	-	2,447.24
Excess vacation leave payments	<b>Exhibit F</b>	1,784.81	-	1,784.81
Excess comp time payments	<b>Exhibit G</b>	700.47	-	700.47
Excess personal leave payout	<b>Exhibit H</b>	274.78	-	274.78
Reimbursement Checks	<b>Page 6</b>	-	188.81	188.81
Improper Credit Card Purchases	<b>Exhibit I</b>	1,934.46	-	1,934.46
Subtotal of improper and unsupported disbursements		7,141.76	188.81	7,330.57
Total		\$ 45,909.32	188.81	46,098.13
Less: Repayments by Lavonne Bell				
Personal Payment to City Credit Card	<b>Page 13</b>			(1,195.80)
Net Amount				\$ 44,902.33

Report on Special Investigation of the  
City of Spencer

Undeposited Landfill Fee Cash Collections  
For the Period January 1, 2018 through June 30, 2024

<b>Month</b>	<b>Collections per Landfill Receipts</b>	<b>Collections per Accounting System</b>	<b>Undeposited Landfill Collections</b>
July 2019	\$ 1,734.09	1,710.67	23.42
August 2019	592.96	678.38	(85.42)
September 2019	1,060.43	1,095.43	(35.00)
October 2019	74.53	86.53	(12.00)
November 2019	132.95	221.95	(89.00)
December 2019	-	2.00	(2.00)
Subtotal 2019	<u>3,594.96</u>	<u>3,794.96</u>	<u>(200.00)</u>
January 2020	58.42	58.42	-
February 2020	-	-	-
March 2020	58.42	58.42	-
April 2020	323.64	116.84	206.80
May 2020	58.42	206.80	(148.38)
June 2020	293.28	360.70	(67.42)
July 2020	133.26	-	133.26
August 2020	577.05	499.12	77.93
September 2020	628.14	839.33	(211.19)
October 2020	237.96	237.96	-
November 2020	336.11	276.62	59.49
December 2020	65.44	124.93	(59.49)
Subtotal 2020	<u>2,770.14</u>	<u>2,779.14</u>	<u>(9.00)</u>
January 2021	59.49	59.49	-
February 2021	-	-	-
March 2021	-	-	-
April 2021	314.11	82.69	231.42
May 2021	154.08	385.50	(231.42)
June 2021	262.35	262.35	-
July 2021	998.37	998.37	-
August 2021	172.66	172.66	-

Report on Special Investigation of the  
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Undeposited Landfill Fee Cash Collections  
For the Period January 1, 2018 through June 30, 2024

<b>Month</b>	<b>Collections per Landfill Receipts</b>	<b>Collections per Accounting System</b>	<b>Undeposited Landfill Collections</b>
September 2021	1,146.78	924.45	222.33
October 2021	168.41	390.74	(222.33)
November 2021	341.69	341.69	-
December 2021	110.25	110.25	-
Subtotal 2021	<u>3,728.19</u>	<u>3,728.19</u>	<u>-</u>
January 2022	-	-	-
February 2022	164.17	164.17	-
March 2022	370.15	370.15	-
April 2022	1,245.53	1,306.11	(60.58)
May 2022	1,395.77	1,192.22	203.55
June 2022	1,701.69	1,739.85	(38.16)
July 2022	2,328.42	1,516.51	811.91
August 2022	3,341.06	800.86	2,540.20
September 2022	2,866.59	1,105.46	1,761.13
October 2022	865.04	-	865.04
November 2022	152.40	-	152.40
December 2022	-	-	-
Subtotal 2022	<u>14,430.82</u>	<u>8,195.33</u>	<u>6,235.49</u>
January 2023	-	-	-
February 2023	125.25	-	125.25
March 2023	607.75	-	607.75
April 2023	1,916.41	-	1,916.41
May 2023	1,081.30	-	1,081.30
June 2023	2,178.99	429.43	1,749.56
July 2023	5,291.06	1,044.40	4,246.66
August 2023	5,381.85	62.84	5,319.01
September 2023	6,949.49	-	6,949.49
October 2023	2,023.65	1,596.10	427.55

Report on Special Investigation of the  
City of Spencer

Undeposited Landfill Fee Cash Collections  
For the Period January 1, 2018 through June 30, 2024

<b>Month</b>	<b>Collections per Landfill Receipts</b>	<b>Collections per Accounting System</b>	<b>Undeposited Landfill Collections</b>
November 2023	858.37	-	858.37
December 2023	223.71	-	223.71
Subtotal 2023	26,637.83	3,132.77	23,505.06
January 2024	125.68	-	125.68
February 2024	272.10	-	272.10
March 2024	1,222.67	-	1,222.67
April 2024	2,412.71	-	2,412.71
May 2024	2,847.90	-	2,847.90
June 2024	2,354.95	-	2,354.95
Subtotal 2024	9,236.01	-	9,236.01
Total	\$60,397.95	21,630.39	38,767.56

Report on Special Investigation of the  
City of Spencer

Excess Wages Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Payroll Records				Improper City Share Of		
Period Ending	Payment Date	Bi-Weekly Gross Pay	Authorized Bi-Weekly Gross Pay	Gross Payroll	FICA (7.65%)	IPERS
01/05/18	01/12/18	\$ 557.95	\$ 557.95	\$ -	-	-
01/19/18	01/26/18	1,394.88	1,394.88	-	-	-
02/02/18	02/09/18	1,394.88	1,394.88	-	-	-
02/16/18	02/23/18	1,394.89	1,394.89	-	-	-
03/02/18	03/09/18	1,394.88	1,394.88	-	-	-
03/16/18	03/23/18	1,394.88	1,394.88	-	-	-
03/30/18	04/06/18	1,394.88	1,394.88	-	-	-
04/13/18	04/20/18	1,394.88	1,394.88	-	-	-
04/30/18	05/04/18	1,394.88	1,394.88	-	-	-
05/11/18	05/18/18	1,394.88	1,394.88	-	-	-
05/25/18	06/01/18	1,394.88	1,394.88	-	-	-
06/08/18	06/15/18	1,394.88	1,394.88	-	-	-
06/22/18	06/29/18	1,394.88	1,394.88	-	-	-
07/06/18	07/13/18	1,446.80	1,394.88	51.92	3.97	4.90
07/20/18	07/27/18	1,446.81	1,394.88	51.93	3.97	4.90
08/03/18	08/10/18	1,446.80	1,394.88	51.92	3.97	4.90
08/17/18	08/24/18	1,446.80	1,394.88	51.92	3.97	4.90
08/31/18	09/07/18	1,446.80	1,394.88	51.92	3.97	4.90
09/14/18	09/21/18	1,446.80	1,394.88	51.92	3.97	4.90
09/28/18	10/05/18	1,446.80	1,394.88	51.92	3.97	4.90
10/12/18	10/19/18	1,446.80	1,394.88	51.92	3.97	4.90
10/26/18	11/02/18	1,446.80	1,394.88	51.92	3.97	4.90
11/09/18	11/16/18	1,446.80	1,394.88	51.92	3.97	4.90
11/23/18	11/30/18	1,446.81	1,394.88	51.93	3.97	4.90
12/07/18	12/14/18	1,446.80	1,394.88	51.92	3.97	4.90
12/21/18	12/28/18	1,446.81	1,394.88	51.93	3.97	4.90
01/04/19	01/11/19	1,466.96	1,394.88	72.08	5.51	6.80
01/18/19	01/25/19	1,504.88	1,394.88	110.00	8.42	10.38
02/01/19	02/08/19	1,504.88	1,394.88	110.00	8.42	10.38
02/15/19	02/22/19	1,504.88	1,394.88	110.00	8.42	10.38

Report on Special Investigation of the  
City of Spencer

Excess Wages Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Payroll Records			Authorized Bi-Weekly Gross Pay	Improper City Share Of		
Period Ending	Payment Date	Bi-Weekly Gross Pay		Gross Payroll	FICA (7.65%)	IPERS
03/01/19	03/08/19	1,504.88	1,394.88	110.00	8.42	10.38
03/15/19	03/22/19	1,504.88	1,394.88	110.00	8.42	10.39
03/29/19	04/05/19	1,504.88	1,394.88	110.00	8.42	10.39
04/12/19	04/19/19	1,504.88	1,394.88	110.00	8.42	10.39
04/26/19	05/03/19	1,504.88	1,394.88	110.00	8.42	10.39
05/10/19	05/17/19	1,504.88	1,394.88	110.00	8.42	10.39
05/24/19	05/31/19	1,504.88	1,394.88	110.00	8.41	10.39
06/07/19	06/14/19	1,504.88	1,394.88	110.00	8.41	10.39
06/21/19	06/28/19	1,504.87	1,394.88	109.99	8.41	10.38
07/05/19	07/12/19	1,560.68	1,556.78	3.89	0.30	0.37
07/19/19	07/26/19	1,558.25	1,556.78	1.47	0.11	0.14
08/02/19	08/09/19	1,556.79	1,556.79	-	-	-
08/16/19	08/23/19	1,556.79	1,556.79	-	-	-
08/30/19	09/06/19	1,556.79	1,556.79	-	-	-
09/13/19	09/20/19	1,556.79	1,556.79	-	-	-
09/27/19	10/04/19	1,556.79	1,556.79	-	-	-
10/11/19	10/18/19	1,556.79	1,556.79	-	-	-
10/25/19	11/01/19	1,556.79	1,556.79	-	-	-
11/08/19	11/15/19	1,556.79	1,556.79	-	-	-
11/22/29	11/29/19	1,556.79	1,556.79	-	-	-
12/06/19	12/13/19	1,556.79	1,556.79	-	-	-
12/20/19	12/27/19	1,556.79	1,556.79	-	-	-
01/03/20	01/10/20	1,569.76	1,569.76	-	-	-
01/17/20	01/24/20	1,621.68	1,621.68	-	-	-
01/31/20	02/07/20	1,621.68	1,621.68	-	-	-
02/14/20	02/21/20	1,621.68	1,621.68	-	-	-
02/28/20	03/06/20	1,621.68	1,621.68	-	-	-
03/13/20	03/20/20	1,621.67	1,621.67	-	-	-
03/27/20	04/03/20	1,621.68	1,621.68	-	-	-
04/10/20	04/17/20	1,621.68	1,621.68	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Wages Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Payroll Records				Improper City Share Of		
Period Ending	Payment Date	Bi-Weekly Gross Pay	Authorized Bi-Weekly Gross Pay	Gross Payroll	FICA (7.65%)	IPERS
04/24/20	05/01/20	1,621.68	1,621.68	-	-	-
05/08/20	05/15/20	1,621.67	1,621.67	-	-	-
05/22/20	05/29/20	1,621.68	1,621.68	-	-	-
06/05/20	06/12/20	1,621.68	1,621.68	-	-	-
06/19/20	06/26/20	1,621.67	1,621.67	-	-	-
07/03/20	07/10/20	1,676.99	1,676.99	-	-	-
07/17/20	07/24/20	1,676.99	1,676.99	-	-	-
07/31/20	08/07/20	1,676.99	1,676.99	-	-	-
08/14/20	08/21/20	1,676.99	1,676.99	-	-	-
08/28/20	09/04/20	1,676.99	1,676.99	-	-	-
09/11/20	09/18/20	1,676.99	1,676.99	-	-	-
09/25/20	10/02/20	1,676.99	1,676.99	-	-	-
10/09/20	10/16/20	1,676.99	1,676.99	-	-	-
10/23/20	10/30/20	1,676.98	1,676.98	-	-	-
11/06/20	11/13/20	1,676.99	1,676.99	-	-	-
11/20/20	11/27/20	1,676.99	1,676.99	-	-	-
12/04/20	12/11/20	1,676.99	1,676.99	-	-	-
12/18/20	12/24/20	1,676.99	1,676.99	-	-	-
01/01/21	01/08/21	1,676.99	1,676.99	-	-	-
01/15/21	01/22/21	1,676.99	1,676.99	-	-	-
01/29/21	02/05/21	1,676.99	1,676.99	-	-	-
01/12/21	02/19/21	1,676.99	1,676.99	-	-	-
02/26/21	03/05/21	1,676.98	1,676.98	-	-	-
03/12/21	03/19/21	1,676.99	1,676.99	-	-	-
03/26/21	04/02/21	1,676.99	1,676.99	-	-	-
04/09/21	04/16/21	1,676.99	1,676.99	-	-	-
04/23/21	04/30/21	1,676.99	1,676.99	-	-	-
05/07/21	05/14/21	1,676.99	1,676.99	-	-	-
05/21/21	05/28/21	1,676.99	1,676.99	-	-	-
06/04/21	06/11/21	1,676.98	1,676.98	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Wages Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Payroll Records				Improper City Share Of		
Period Ending	Payment Date	Bi-Weekly Gross Pay	Authorized Bi-Weekly Gross Pay	Gross Payroll	FICA (7.65%)	IPERS
06/18/21	06/25/21	1,676.99	1,676.99	-	-	-
07/02/21	07/09/21	1,794.38	1,794.38	-	-	-
07/16/21	07/23/21	1,794.39	1,794.39	-	-	-
07/30/21	08/06/21	1,794.38	1,794.38	-	-	-
08/13/21	08/20/21	1,794.38	1,794.38	-	-	-
08/27/21	09/03/21	1,794.38	1,794.38	-	-	-
09/10/21	09/17/21	1,794.39	1,794.39	-	-	-
09/24/21	10/01/21	1,794.39	1,794.39	-	-	-
10/08/21	10/15/21	1,794.38	1,794.38	-	-	-
10/22/21	10/29/21	1,794.39	1,794.39	-	-	-
11/05/21	11/12/21	1,794.38	1,794.38	-	-	-
11/19/21	11/26/21	1,794.39	1,794.39	-	-	-
12/03/21	12/10/21	1,794.39	1,794.39	-	-	-
12/17/21	12/24/21	1,794.38	1,794.38	-	-	-
12/31/21	01/07/22	1,794.39	1,794.39	-	-	-
01/14/22	01/21/22	1,794.38	1,794.38	-	-	-
01/28/22	02/04/22	1,794.38	1,794.38	-	-	-
02/11/22	02/18/22	1,794.38	1,794.38	-	-	-
02/25/22	03/04/22	1,794.39	1,794.39	-	-	-
03/11/22	03/18/22	1,794.39	1,794.39	-	-	-
03/25/22	04/01/22	1,794.38	1,794.38	-	-	-
04/08/22	04/15/22	1,794.39	1,794.39	-	-	-
04/22/22	04/29/22	1,794.38	1,794.38	-	-	-
05/06/22	05/13/22	1,794.39	1,794.39	-	-	-
05/20/22	05/27/22	1,794.38	1,794.38	-	-	-
06/03/22	06/10/22	1,794.38	1,794.38	-	-	-
06/17/22	06/24/22	1,794.39	1,794.39	-	-	-
07/01/22	07/08/22	1,881.04	1,881.04	-	-	-
07/15/22	07/22/22	1,881.04	1,881.04	-	-	-
07/29/22	08/05/22	1,881.04	1,881.04	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Wages Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Payroll Records				Improper City Share Of		
Period Ending	Payment Date	Bi-Weekly Gross Pay	Authorized Bi-Weekly Gross Pay	Gross Payroll	FICA (7.65%)	IPERS
08/12/22	08/19/22	1,881.04	1,881.04	-	-	-
08/26/22	09/02/22	1,881.04	1,881.04	-	-	-
09/09/22	09/16/22	1,881.03	1,881.03	-	-	-
09/23/22	09/30/22	1,881.03	1,881.03	-	-	-
10/07/22	10/14/22	1,881.04	1,881.04	-	-	-
10/21/22	10/28/22	1,881.04	1,881.04	-	-	-
11/04/22	11/10/22	1,881.04	1,881.04	-	-	-
11/18/22	11/25/22	1,881.04	1,881.04	-	-	-
12/02/22	12/09/22	1,881.03	1,881.03	-	-	-
12/16/22	12/23/22	1,881.04	1,881.04	-	-	-
12/30/22	01/06/23	1,881.02	1,881.02	-	-	-
01/13/23	01/20/23	1,881.02	1,881.02	-	-	-
01/27/23	02/03/23	1,881.04	1,881.04	-	-	-
02/10/23	02/17/23	1,881.04	1,881.04	-	-	-
02/24/23	03/03/23	1,881.04	1,881.04	-	-	-
03/10/23	03/17/23	1,881.04	1,881.04	-	-	-
03/24/23	03/31/23	1,881.04	1,881.04	-	-	-
04/07/23	04/14/23	1,881.04	1,881.04	-	-	-
04/21/23	04/28/23	1,881.04	1,881.04	-	-	-
05/05/23	05/12/23	1,881.03	1,881.03	-	-	-
05/19/23	05/26/23	1,881.05	1,881.05	-	-	-
06/02/23	06/09/23	1,898.67	1,881.04	17.63	1.35	1.66
06/16/23	06/23/23	1,881.03	1,881.03	-	-	-
06/30/23	07/07/23	1,970.45	1,970.45	-	-	-
07/14/23	07/21/23	1,970.46	1,970.46	-	-	-
07/28/23	08/04/23	1,970.45	1,970.45	-	-	-
08/11/23	08/18/23	1,970.48	1,970.48	-	-	-
08/25/23	09/01/23	1,970.45	1,970.45	-	-	-
09/08/23	09/15/23	1,970.46	1,970.46	-	-	-
09/22/23	09/29/23	1,970.45	1,970.45	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Wages Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Payroll Records			Authorized Bi-Weekly Gross Pay	Improper City Share Of		
Period Ending	Payment Date	Bi-Weekly Gross Pay		Gross Payroll	FICA (7.65%)	IPERS
10/06/23	10/13/23	1,970.45	1,970.45	-	-	-
10/20/23	10/27/23	1,970.45	1,970.45	-	-	-
11/03/23	11/10/23	1,970.46	1,970.46	-	-	-
11/17/23	11/24/23	1,970.50	1,970.50	-	-	-
12/01/23	12/08/23	1,970.46	1,970.46	-	-	-
12/15/23	12/22/23	1,970.45	1,970.45	-	-	-
12/29/23	01/05/24	1,970.45	1,970.45	-	-	-
01/12/24	01/19/24	1,970.45	1,970.45	-	-	-
01/26/24	02/02/24	1,970.45	1,970.45	-	-	-
02/09/24	02/16/24	1,970.45	1,970.45	-	-	-
02/23/24	03/01/24	1,970.45	1,970.45	-	-	-
03/08/24	03/15/24	1,970.45	1,970.45	-	-	-
03/22/24	03/29/24	1,970.45	1,970.45	-	-	-
04/05/24	04/12/24	1,970.45	1,970.45	-	-	-
04/19/24	04/26/24	1,970.45	1,970.45	-	-	-
05/03/24	05/10/24	1,970.46	1,970.46	-	-	-
05/17/24	05/24/24	1,970.45	1,970.45	-	-	-
05/31/24	06/07/24	1,970.46	1,970.46	-	-	-
06/11/24	06/21/24	1,798.07	1,798.07	-	-	-
Total		\$ 287,143.73	\$ 285,053.67	\$ 2,090.05	159.89	197.30

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Improper City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
01/05/18	1.665	-	1.665	1.665	-	1.665	-	\$ 17.44	\$ -	-	-
01/19/18	1.665	-	3.330	1.665	-	3.330	-	17.44	-	-	-
02/02/18	1.665	-	4.995	1.665	-	4.995	-	17.44	-	-	-
02/16/18	1.665	-	6.660	1.665	-	6.660	-	17.44	-	-	-
03/02/18	1.665	-	8.325	1.665	-	8.325	-	17.44	-	-	-
03/16/18	1.665	-	9.990	1.665	-	9.990	-	17.44	-	-	-
03/30/18	1.665	-	11.655	1.665	-	11.655	-	17.44	-	-	-
04/13/18	1.665	-	13.320	1.665	-	13.320	-	17.44	-	-	-
04/30/18	1.665	-	14.985	1.665	-	14.985	-	17.44	-	-	-
05/11/18	1.665	-	16.650	1.665	-	16.650	-	17.44	-	-	-
05/25/18	1.110	-	17.760	1.110	-	17.760	-	17.44	-	-	-
06/08/18	1.110	-	18.870	1.110	-	18.870	-	17.44	-	-	-
06/22/18	1.110	-	19.980	1.110	-	19.980	-	17.44	-	-	-
07/06/18	1.665	-	21.645	1.665	-	21.645	-	17.44	-	-	-
07/20/18	1.665	-	23.310	1.665	-	23.310	-	17.44	-	-	-
08/03/18	1.665	-	24.975	1.665	-	24.975	-	17.44	-	-	-
08/17/18	1.665	-	26.640	1.665	-	26.640	-	17.44	-	-	-
08/31/18	1.665	-	28.305	1.665	-	28.305	-	17.44	-	-	-
09/14/18	1.665	-	29.970	1.665	-	29.970	-	17.44	-	-	-
09/28/18	1.665	-	31.635	1.665	-	31.635	-	17.44	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Improper City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
10/12/18	1.665	-	33.300	1.665	-	33.300	-	17.44	-	-	-
10/26/18	1.110	-	34.410	1.110	-	34.410	-	17.44	-	-	-
11/09/18	1.110	-	35.520	1.110	-	35.520	-	17.44	-	-	-
11/23/18	1.110	-	36.630	1.110	-	36.630	-	17.44	-	-	-
12/07/18	1.665	-	38.295	1.665	-	38.295	-	17.44	-	-	-
12/21/18	1.665	-	39.960	1.665	-	39.960	-	17.44	-	-	-
01/04/19	1.665	-	41.625	1.665	-	41.625	-	17.44	-	-	-
01/18/19	1.665	-	43.290	1.665	-	43.290	-	17.44	-	-	-
02/01/19	1.665	1.750	43.205	1.665	1.750	43.205	-	17.44	-	-	-
02/15/19	1.665	8.000	36.870	1.665	8.000	36.870	-	17.44	-	-	-
03/01/19	1.665	-	38.535	1.665	-	38.535	-	17.44	-	-	-
03/15/19	1.665	2.000	38.200	1.665	2.000	38.200	-	17.44	-	-	-
03/29/19	1.665	2.750	37.115	1.665	2.750	37.115	-	17.44	-	-	-
04/12/19	1.665	-	38.780	1.665	-	38.780	-	17.44	-	-	-
04/26/19	1.110	0.750	39.140	1.110	0.750	39.140	-	17.44	-	-	-
05/10/19	1.110	-	40.250	1.110	-	40.250	-	17.44	-	-	-
05/24/19	1.110	-	41.360	1.110	-	41.360	-	17.44	-	-	-
06/07/19	1.665	-	43.025	1.665	-	43.025	-	17.44	-	-	-
06/21/19	1.665	-	44.690	1.665	-	44.690	-	17.44	-	-	-
07/05/19	1.665	-	46.355	1.665	-	46.355	-	19.46	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Improper City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
07/19/19	1.665	-	48.020	1.665	-	48.020	-	19.46	-	-	-
08/02/19	1.665	-	49.685	1.665	-	49.685	-	19.46	-	-	-
08/16/19	1.665	-	51.350	1.665	-	51.350	-	19.46	-	-	-
08/30/19	1.665	-	53.015	1.665	-	53.015	-	19.46	-	-	-
09/13/19	1.665	24.000	30.680	1.665	24.000	30.680	-	19.46	-	-	-
09/27/19	1.665	-	32.345	1.665	-	32.345	-	19.46	-	-	-
10/11/19	1.665	-	34.010	1.665	-	34.010	-	19.46	-	-	-
10/25/19	1.110	-	35.120	1.110	-	35.120	-	19.46	-	-	-
11/08/19	1.110	-	36.230	1.110	-	36.230	-	19.46	-	-	-
11/22/29	1.110	-	37.340	1.110	-	37.340	-	19.46	-	-	-
12/06/19	1.665	-	39.005	1.665	-	39.005	-	19.46	-	-	-
12/20/19	1.665	-	40.670	1.665	-	40.670	-	19.46	-	-	-
01/03/20	3.334	40.000	4.003	3.334	40.000	4.003	-	19.46	-	-	-
01/17/20	3.334	-	7.337	3.334	-	7.337	-	20.27	-	-	-
01/31/20	3.334	-	10.671	3.334	-	10.671	-	20.27	-	-	-
02/14/20	3.334	-	14.004	3.334	-	14.004	-	20.27	-	-	-
02/28/20	3.334	-	17.338	3.334	-	17.338	-	20.27	-	-	-
03/13/20	3.334	-	20.671	3.334	-	20.671	-	20.27	-	-	-
03/27/20	3.334	-	24.005	3.334	-	24.005	-	20.27	-	-	-
04/10/20	3.334	-	27.338	3.334	-	27.338	-	20.27	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Imposer City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
04/24/20	2.222	-	29.560	2.222	-	29.560	-	20.27	-	-	-
05/08/20	2.222	-	31.783	2.222	-	31.783	-	20.27	-	-	-
05/22/20	2.222	-	34.005	2.222	-	34.005	-	20.27	-	-	-
06/05/20	3.334	-	37.339	3.334	-	37.339	-	20.27	-	-	-
06/19/20	3.334	1.380	39.292	3.334	1.380	39.292	-	20.27	-	-	-
07/03/20	3.334	-	42.626	3.334	-	42.626	-	20.96	-	-	-
07/17/20	3.334	-	45.959	3.334	-	45.959	-	20.96	-	-	-
07/31/20	3.334	8.000	41.293	3.334	8.000	41.293	-	20.96	-	-	-
08/14/20	3.334	-	44.626	3.334	-	44.626	-	20.96	-	-	-
08/28/20	3.334	-	47.960	3.334	-	47.960	-	20.96	-	-	-
09/11/20	3.334	-	51.293	3.334	-	51.293	-	20.96	-	-	-
09/25/20	2.222	-	53.515	2.222	-	53.515	-	20.96	-	-	-
10/09/20	2.222	-	55.738	2.222	-	55.738	-	20.96	-	-	-
10/23/20	2.222	-	57.960	2.222	-	57.960	-	20.96	-	-	-
11/06/20	3.334	-	61.294	3.334	-	61.294	-	20.96	-	-	-
11/20/20	3.334	-	64.627	3.334	-	64.627	-	20.96	-	-	-
12/04/20	3.334	-	67.961	3.334	-	67.961	-	20.96	-	-	-
12/18/20	3.334	-	71.294	3.334	-	71.294	-	20.96	-	-	-
01/01/21	3.334	-	74.628	3.334	-	74.628	-	20.96	-	-	-
01/15/21	3.334	-	77.961	3.334	-	77.961	-	20.96	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Imposer City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
01/29/21	3.334	-	81.295	3.334	-	81.295	-	20.96	-	-	-
01/12/21	3.334	8.000	76.628	3.334	8.000	76.628	-	20.96	-	-	-
02/26/21	3.334	8.000	71.962	3.334	8.000	71.962	-	20.96	-	-	-
03/12/21	3.334	-	75.295	3.334	-	75.295	-	20.96	-	-	-
03/26/21	2.222	8.000	69.517	2.222	8.000	69.517	-	20.96	-	-	-
04/09/21	2.222	-	71.740	2.222	-	71.740	-	20.96	-	-	-
04/23/21	2.222	8.000	65.962	2.222	8.000	65.962	-	20.96	-	-	-
05/07/21	3.334	8.000	61.296	3.334	8.000	61.296	-	20.96	-	-	-
05/21/21	3.334	-	64.629	3.334	-	64.629	-	20.96	-	-	-
06/04/21	3.334	-	67.963	3.334	-	67.963	-	20.96	-	-	-
06/18/21	3.334	-	71.296	3.334	-	71.296	-	20.96	-	-	-
07/02/21	3.334	-	74.630	3.334	-	74.630	-	22.43	-	-	-
07/16/21	3.334	-	77.963	3.334	-	77.963	-	22.43	-	-	-
07/30/21	3.334	-	81.297	3.334	-	81.297	-	22.43	-	-	-
08/13/21	3.334	-	84.630	3.334	-	84.630	-	22.43	-	-	-
08/27/21	3.334	-	87.964	3.334	-	87.964	-	22.43	-	-	-
09/10/21	3.334	-	91.297	3.334	-	91.297	-	22.43	-	-	-
09/24/21	2.222	8.000	85.519	2.222	8.000	85.519	-	22.43	-	-	-
10/08/21	2.222	-	87.742	2.222	-	87.742	-	22.43	-	-	-
10/22/21	2.222	40.000	49.964	2.222	40.000	49.964	-	22.43	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Imposer City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
11/05/21	3.334	-	53.298	3.334	-	53.298	-	22.43	-	-	-
11/19/21	3.334	8.000	48.631	3.334	8.000	48.631	-	22.43	-	-	-
12/03/21	3.334	8.000	43.965	3.334	8.000	43.965	-	22.43	-	-	-
12/17/21	3.334	-	47.298	3.334	-	47.298	-	22.43	-	-	-
12/31/21	3.334	8.000	42.632	3.334	8.000	42.632	-	22.43	-	-	-
01/14/22	3.334	-	45.965	3.334	-	45.965	-	22.43	-	-	-
01/28/22	3.334	-	49.299	3.334	-	49.299	-	22.43	-	-	-
02/11/22	3.334	-	52.632	3.334	-	52.632	-	22.43	-	-	-
02/25/22	3.334	-	55.966	3.334	-	55.966	-	22.43	-	-	-
03/11/22	3.334	16.000	43.299	3.334	16.000	43.299	-	22.43	-	-	-
03/25/22	2.222	-	45.521	2.222	-	45.521	-	22.43	-	-	-
04/08/22	2.222	-	47.744	2.222	-	47.744	-	22.43	-	-	-
04/22/22	2.222	-	49.966	2.222	-	49.966	-	22.43	-	-	-
05/06/22	3.334	8.000	45.300	3.334	8.000	45.300	-	22.43	-	-	-
05/20/22	3.334	-	48.633	3.334	-	48.633	-	22.43	-	-	-
06/03/22	3.334	-	51.967	3.334	-	51.967	-	22.43	-	-	-
06/17/22	3.334	44.000	11.300	3.334	44.000	11.300	-	22.43	-	-	-
07/01/22	3.334	5.000	9.634	3.334	5.000	9.634	-	23.51	-	-	-
07/15/22	3.334	-	12.967	3.334	-	12.967	-	23.51	-	-	-
07/29/22	3.334	-	16.301	3.334	-	16.301	-	23.51	-	-	-

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City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Improper City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
08/12/22	3.334	-	19.634	3.334	-	19.634	-	23.51	-	-	-
08/26/22	2.222	8.000	13.856	2.222	8.000	13.856	-	23.51	-	-	-
09/09/22	2.222	-	16.079	2.222	-	16.079	-	23.51	-	-	-
09/23/22	2.222	-	18.301	2.222	-	18.301	-	23.51	-	-	-
10/07/22	3.334	-	21.635	3.334	-	21.635	-	23.51	-	-	-
10/21/22	3.334	-	24.968	3.334	-	24.968	-	23.51	-	-	-
11/04/22	3.334	-	28.302	3.334	-	28.302	-	23.51	-	-	-
11/18/22	3.334	-	31.635	3.334	-	31.635	-	23.51	-	-	-
12/02/22	3.334	8.000	26.969	3.334	8.000	26.969	-	23.51	-	-	-
12/16/22	3.334	-	30.302	3.334	-	30.302	-	23.51	-	-	-
12/30/22	3.334	24.000	9.636	3.334	24.000	9.636	-	23.51	-	-	-
01/13/23	3.334	16.000	(3.031)	3.334	16.000	(3.031)	3.031	23.51	71.27	5.45	6.73
01/27/23	3.334	-	0.303	3.334	-	0.303	-	23.51	-	-	-
02/10/23	3.334	-	3.636	3.334	-	3.636	-	23.51	-	-	-
02/24/23	2.222	-	5.858	2.222	-	5.858	-	23.51	-	-	-
03/10/23	2.222	-	8.081	2.222	-	8.081	-	23.51	-	-	-
03/24/23	2.222	4.000	6.303	2.222	4.000	6.303	-	23.51	-	-	-
04/07/23	3.334	8.000	1.637	3.334	8.000	1.637	-	23.51	-	-	-
04/21/23	3.334	-	4.970	3.334	-	4.970	-	23.51	-	-	-
05/05/23	3.334	16.000	(7.696)	3.334	16.000	(7.696)	7.696	23.51	180.96	13.84	17.08

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Imposer City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
05/19/23	3.334	-	(4.363)	3.334	-	(4.363)	-	23.51	-	-	-
06/02/23	3.334	-	(1.029)	3.334	-	(1.029)	-	23.51	-	-	-
06/16/23	3.334	8.000	(5.696)	3.334	8.000	(5.696)	5.696	23.51	133.93	10.25	12.64
06/30/23	3.334	-	(2.362)	3.334	-	(2.362)	-	24.63	-	-	-
07/14/23	3.334	-	0.971	3.334	-	0.971	-	24.63	-	-	-
07/28/23	3.334	-	4.305	3.334	-	4.305	-	24.63	-	-	-
08/11/23	3.334	8.000	(0.362)	3.334	8.000	(0.362)	0.362	24.63	8.91	0.68	0.84
08/25/23	2.222	-	1.860	2.222	-	1.860	-	24.63	-	-	-
09/08/23	2.222	-	4.083	2.222	-	4.083	-	24.63	-	-	-
09/22/23	2.222	13.000	(6.695)	2.222	13.000	(6.695)	6.695	24.63	164.90	12.62	15.57
10/06/23	3.334	-	(3.361)	3.334	-	(3.361)	-	24.63	-	-	-
10/20/23	3.334	-	(0.028)	3.334	-	(0.028)	-	24.63	-	-	-
11/03/23	3.334	-	3.306	3.334	-	3.306	-	24.63	-	-	-
11/17/23	3.334	-	6.639	3.334	-	6.639	-	24.63	-	-	-
12/01/23	3.334	-	9.973	3.334	-	9.973	-	24.63	-	-	-
12/15/23	3.334	-	13.306	3.334	-	13.306	-	24.63	-	-	-
12/29/23	3.334	-	16.640	3.334	-	16.640	-	24.63	-	-	-
01/12/24	3.334	-	19.973	3.334	-	19.973	-	24.63	-	-	-
01/26/24	3.334	-	23.307	3.334	-	23.307	-	24.63	-	-	-
02/09/24	3.334	-	26.640	3.334	-	26.640	-	24.63	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Vacation Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time				Hourly Rate	Improper City Share of		
Period Ending	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Vacation Hours Accrued	Vacation Hours Taken	Vacation Balance	Hours		Gross Payroll	FICA (7.65%)	IPERS
02/23/24	2.222	-	28.862	2.222	-	28.862	-	24.63	-	-	-
03/08/24	2.222	-	31.085	2.222	-	31.085	-	24.63	-	-	-
03/22/24	2.222	-	33.307	2.222	-	33.307	-	24.63	-	-	-
04/05/24	3.334	-	36.641	3.334	-	36.641	-	24.63	-	-	-
04/19/24	3.334	-	39.974	3.334	-	39.974	-	24.63	-	-	-
05/03/24	3.334	16.000	27.308	3.334	16.000	27.308	-	24.63	-	-	-
05/17/24	3.334	7.500	23.141	3.334	7.500	23.141	-	24.63	-	-	-
05/31/24	3.334	8.000	18.475	3.334	8.000	18.475	-	24.63	-	-	-
06/11/24	3.334	60.960	(39.152)	3.334	60.000	(39.152)	39.152	24.63	964.34	73.77	91.03
Total							62.632		\$ 1,524.31	116.61	143.89

Report on Special Investigation of the  
City of Spencer

Excess Comp Time Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs							Calculated Comp Time							Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Total Hours	OT	Time Off Taken	Comp Time Taken	Comp Time Accrued	Comp Time Balance	Total Hours	OT	Time Off Taken	Comp Time Taken	Hours Worked	Comp Time Accrued	Comp Time Balance			Gross Pay	FICA (7.65%)	IPERS (9.44%)
01/05/18	32.00	-	-	-	-	-	32.00	-	-	-	32.00	-	-	-	\$ 17.44	\$ -	-	-
01/19/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
02/02/18	80.00	-	1.00	-	-	-	80.00	-	1.00	-	79.00	-	-	-	17.44	-	-	-
02/16/18	80.00	-	9.00	-	-	-	80.00	-	9.00	-	71.00	-	-	-	17.44	-	-	-
03/02/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
03/16/18	80.00	-	4.00	-	-	-	80.00	-	4.00	-	76.00	-	-	-	17.44	-	-	-
03/30/18	80.00	-	1.50	-	-	-	80.00	-	1.50	-	78.50	-	-	-	17.44	-	-	-
04/13/18	80.00	-	0.50	-	-	-	80.00	-	0.50	-	79.50	-	-	-	17.44	-	-	-
04/30/18	80.00	-	2.00	-	-	-	80.00	-	2.00	-	78.00	-	-	-	17.44	-	-	-
05/11/18	80.00	-	0.75	-	-	-	80.00	-	0.75	-	79.25	-	-	-	17.44	-	-	-
05/25/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
06/08/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
06/22/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
07/06/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
07/20/18	80.00	-	5.00	-	-	-	80.00	-	5.00	-	75.00	-	-	-	17.44	-	-	-
08/03/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
08/17/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
08/31/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
09/14/18	80.00	-	24.00	-	-	-	80.00	-	24.00	-	56.00	-	-	-	17.44	-	-	-
09/28/18	80.00	-	10.00	-	-	-	80.00	-	10.00	-	70.00	-	-	-	17.44	-	-	-
10/12/18	80.00	-	1.50	-	-	-	80.00	-	1.50	-	78.50	-	-	-	17.44	-	-	-
10/26/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
11/09/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
11/23/18	80.00	-	4.25	-	-	-	80.00	-	4.25	-	75.75	-	-	-	17.44	-	-	-
12/07/18	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
12/21/18	80.00	-	1.00	-	-	-	80.00	-	1.00	-	79.00	-	-	-	17.44	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Comp Time Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs							Calculated Comp Time							Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Total Hours	OT	Time Off Taken	Comp Time Taken	Comp Time Accrued	Comp Time Balance	Total Hours	OT	Time Off Taken	Comp Time Taken	Hours Worked	Comp Time Accrued	Comp Time Balance			Gross Pay	FICA (7.65%)	IPERS (9.44%)
01/04/19	80.00	-	18.00	-	-	-	80.00	-	18.00	-	62.00	-	-	-	17.44	-	-	-
01/18/19	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
02/01/19	80.00	-	2.00	-	-	-	80.00	-	2.00	-	78.00	-	-	-	17.44	-	-	-
02/15/19	80.00	-	8.00	-	-	-	80.00	-	8.00	-	72.00	-	-	-	17.44	-	-	-
03/01/19	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
03/15/19	80.00	-	4.00	-	-	-	80.00	-	4.00	-	76.00	-	-	-	17.44	-	-	-
03/29/19	80.00	-	3.75	-	-	-	80.00	-	3.75	-	76.25	-	-	-	17.44	-	-	-
04/12/19	80.00	-	-	-	-	-	80.00	-	-	-	80.00	-	-	-	17.44	-	-	-
04/26/19	80.00	-	0.75	-	-	-	80.00	-	0.75	-	79.25	-	-	-	17.44	-	-	-
05/10/19	82.00	2.00	-	-	3.00	3.00	82.00	2.00	-	-	82.00	3.00	3.00	-	17.44	-	-	-
05/24/19	80.00	-	-	2.00	-	1.00	80.00	-	-	2.00	78.00	-	1.00	-	17.44	-	-	-
06/07/19	80.00	-	-	-	-	1.00	80.00	-	-	-	80.00	-	1.00	-	17.44	-	-	-
06/21/19	80.00	-	-	-	-	1.00	80.00	-	-	-	80.00	-	1.00	-	17.44	-	-	-
07/05/19	83.25	3.05	-	1.00	4.58	4.58	83.25	2.05	-	1.00	82.25	3.08	3.08	-	19.46	-	-	-
07/19/19	80.05	-	1.15	-	-	4.58	80.00	-	1.15	-	78.90	-	3.08	-	19.46	-	-	-
08/02/19	80.00	-	-	-	-	4.58	80.00	-	8.00	-	72.00	-	3.08	-	19.46	-	-	-
08/16/19	80.00	-	-	-	-	4.58	80.00	-	-	-	80.00	-	3.08	-	19.46	-	-	-
08/30/19	82.25	2.25	8.00	-	3.38	7.96	80.50	0.50	8.00	-	72.50	0.75	3.83	-	19.46	-	-	-
09/13/19	80.00	-	24.00	-	-	7.96	80.00	-	24.00	-	56.00	-	3.83	-	19.46	-	-	-
09/27/19	80.00	-	-	-	-	7.96	80.00	-	-	-	80.00	-	3.83	-	19.46	-	-	-
10/11/19	81.50	1.50	1.00	-	2.25	10.20	81.50	1.50	1.00	-	80.50	2.25	6.58	-	19.46	-	-	-
10/25/19	80.00	-	5.50	-	-	10.20	80.00	-	5.50	-	74.50	-	6.08	-	19.46	-	-	-
11/08/19	80.00	-	-	4.00	-	6.20	80.00	-	-	4.00	76.00	-	2.08	-	19.46	-	-	-
11/22/29	83.00	3.00	24.00	-	4.50	10.70	83.00	3.00	24.00	-	59.00	4.50	6.58	-	19.46	-	-	-
12/06/19	81.30	1.30	8.00	-	1.95	12.65	81.30	-	8.00	-	73.30	-	6.58	-	19.46	-	-	-
12/20/19	80.00	-	-	-	-	12.65	80.00	-	-	-	80.00	-	6.58	-	19.46	-	-	-

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City of Spencer

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Period Ending	Total Hours	OT	Time Off Taken	Comp Time Taken	Comp Time Accrued	Comp Time Balance	Total Hours	OT	Time Off Taken	Comp Time Taken	Hours Worked	Comp Time Accrued	Comp Time Balance			Gross Pay	FICA (7.65%)	IPERS (9.44%)
01/03/20	80.00	-	44.00	-	-	12.65	80.00	-	44.00	-	36.00	-	6.58	-	19.46	-	-	-
01/17/20	81.95	1.95	-	-	2.93	15.58	81.95	1.95	-	-	81.95	2.93	9.50	-	20.27	-	-	-
01/31/20	80.00	-	-	1.00	-	14.58	80.00	-	-	1.00	79.00	-	8.50	-	20.27	-	-	-
02/14/20	80.00	-	1.00	-	-	14.58	80.00	-	1.00	-	79.00	-	8.50	-	20.27	-	-	-
02/28/20	80.00	-	-	-	-	14.58	80.00	-	-	-	80.00	-	8.50	-	20.27	-	-	-
03/13/20	80.00	-	1.45	-	-	14.58	80.00	-	1.45	-	78.55	-	8.50	-	20.27	-	-	-
03/27/20	80.00	-	-	-	-	14.58	80.00	-	-	-	80.00	-	8.50	-	20.27	-	-	-
04/10/20	80.00	-	-	-	-	14.58	80.00	-	-	-	80.00	-	8.50	-	20.27	-	-	-
04/24/20	80.00	-	8.00	-	-	14.58	80.00	-	8.00	-	72.00	-	8.50	-	20.27	-	-	-
05/08/20	80.00	-	1.75	-	-	14.58	80.00	-	1.75	-	78.25	-	8.50	-	20.27	-	-	-
05/22/20	80.00	-	8.00	-	-	14.58	80.00	-	8.00	-	72.00	-	8.50	-	20.27	-	-	-
06/05/20	80.00	-	1.00	-	-	14.58	80.00	-	1.00	-	79.00	-	8.50	-	20.27	-	-	-
06/19/20	80.00	-	1.38	14.62	-	(0.05)	80.00	-	1.38	14.62	64.00	-	(6.12)	6.12	20.27	124.06	9.49	11.71
07/03/20	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	20.96	-	-	-
07/17/20	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	20.96	-	-	-
07/31/20	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
08/14/20	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	20.96	-	-	-
08/28/20	80.00	-	12.00	-	-	(0.05)	80.00	-	12.00	-	68.00	-	(6.12)	-	20.96	-	-	-
09/11/20	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
09/25/20	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
10/09/25	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
10/23/20	80.00	-	1.00	-	-	(0.05)	80.00	-	1.00	-	79.00	-	(6.12)	-	20.96	-	-	-
11/06/20	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	20.96	-	-	-
11/20/20	80.00	-	16.00	-	-	(0.05)	80.00	-	16.00	-	64.00	-	(6.12)	-	20.96	-	-	-
12/04/20	80.00	-	32.00	-	-	(0.05)	80.00	-	32.00	-	48.00	-	(6.12)	-	20.96	-	-	-
12/18/20	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-

Report on Special Investigation of the  
City of Spencer

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For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs							Calculated Comp Time							Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Total Hours	OT	Time Off Taken	Comp Time Taken	Comp Time Accrued	Comp Time Balance	Total Hours	OT	Time Off Taken	Comp Time Taken	Hours Worked	Comp Time Accrued	Comp Time Balance			Gross Pay	FICA (7.65%)	IPERS (9.44%)
01/01/21	80.00	-	12.00	-	-	(0.05)	80.00	-	12.00	-	68.00	-	(6.12)	-	20.96	-	-	-
01/15/21	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
01/29/21	80.00	-	32.00	-	-	(0.05)	80.00	-	32.00	-	48.00	-	(6.12)	-	20.96	-	-	-
02/12/21	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
02/26/21	80.00	-	9.75	-	-	(0.05)	80.00	-	9.75	-	70.25	-	(6.12)	-	20.96	-	-	-
03/12/21	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	20.96	-	-	-
03/26/21	80.00	-	16.00	-	-	(0.05)	80.00	-	16.00	-	64.00	-	(6.12)	-	20.96	-	-	-
04/09/21	80.00	-	16.00	-	-	(0.05)	80.00	-	16.00	-	64.00	-	(6.12)	-	20.96	-	-	-
04/23/21	80.00	-	16.00	-	-	(0.05)	80.00	-	16.00	-	64.00	-	(6.12)	-	20.96	-	-	-
05/07/21	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
05/21/21	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	20.96	-	-	-
06/04/21	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	20.96	-	-	-
06/18/21	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	20.96	-	-	-
07/02/21	80.00	-	-	-	-	(0.05)	80.00	-	-	-	80.00	-	(6.12)	-	22.43	-	-	-
07/16/21	80.00	-	8.00	-	-	(0.05)	80.00	-	8.00	-	72.00	-	(6.12)	-	22.43	-	-	-
07/30/21	83.00	3.00	-	-	4.50	4.46	83.00	3.00	-	-	83.00	4.50	(1.62)	-	22.43	-	-	-
08/13/21	80.00	-	-	-	-	4.46	80.00	-	-	-	80.00	-	(1.62)	-	22.43	-	-	-
08/27/21	80.00	-	-	-	-	4.46	80.00	-	-	-	80.00	-	(1.62)	-	22.43	-	-	-
09/10/21	80.00	-	-	-	-	4.46	80.00	-	-	-	80.00	-	(1.62)	-	22.43	-	-	-
09/24/21	80.00	-	40.00	-	-	4.46	80.00	-	40.00	-	40.00	-	(1.62)	-	22.43	-	-	-
10/08/21	80.00	-	-	-	-	4.46	80.00	-	-	-	80.00	-	(1.62)	-	22.43	-	-	-
10/22/21	80.00	-	40.00	-	-	4.46	80.00	-	40.00	-	40.00	-	(1.62)	-	22.43	-	-	-
11/05/21	80.00	-	-	-	-	4.46	80.00	-	-	-	80.00	-	(1.62)	-	22.43	-	-	-
11/19/21	80.00	-	8.00	-	-	4.46	80.00	-	8.00	-	72.00	-	(1.62)	-	22.43	-	-	-
12/03/21	80.00	-	8.00	-	-	4.46	80.00	-	8.00	-	72.00	-	(1.62)	-	22.43	-	-	-
12/17/21	80.00	-	-	-	-	4.46	80.00	-	-	-	80.00	-	(1.62)	-	22.43	-	-	-

Report on Special Investigation of the  
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Per Timesheets and Paystubs							Calculated Comp Time							Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Total Hours	OT	Time Off Taken	Comp Time Taken	Comp Time Accrued	Comp Time Balance	Total Hours	OT	Time Off Taken	Comp Time Taken	Hours Worked	Comp Time Accrued	Comp Time Balance			Gross Pay	FICA (7.65%)	IPERS (9.44%)
12/31/21	80.00	-	8.00	-	-	4.46	80.00	-	8.00	-	72.00	-	(1.62)	-	22.43	-	-	-
01/14/22	80.00	-	29.50	-	-	4.46	80.00	-	29.50	-	50.50	-	(1.62)	-	22.43	-	-	-
01/28/22	80.00	-	-	1.00	-	3.46	80.00	-	-	1.00	79.00	-	(2.62)	1.00	22.43	22.43	1.72	2.12
02/11/22	80.00	-	-	-	-	3.46	80.00	-	-	-	80.00	-	(2.62)	-	22.43	-	-	-
02/25/22	80.00	-	8.00	-	-	3.46	80.00	-	8.00	-	72.00	-	(2.62)	-	22.43	-	-	-
03/11/22	80.00	-	41.00	1.00	-	2.46	80.00	-	41.00	1.00	38.00	-	(3.62)	1.00	22.43	22.43	1.72	2.12
03/25/22	80.00	-	13.00	-	-	2.46	80.00	-	13.00	-	67.00	-	(3.62)	-	22.43	-	-	-
04/08/22	80.00	-	31.00	-	-	2.46	80.00	-	31.00	-	49.00	-	(3.62)	-	22.43	-	-	-
04/22/22	80.00	-	3.25	-	-	2.46	80.00	-	3.25	-	76.75	-	(3.62)	-	22.43	-	-	-
05/06/22	80.00	-	8.00	-	-	2.46	80.00	-	8.00	-	72.00	-	(3.62)	-	22.43	-	-	-
05/20/22	80.00	-	3.50	-	-	2.46	80.00	-	3.50	-	76.50	-	(3.62)	-	22.43	-	-	-
06/03/22	80.00	-	-	2.50	-	(0.05)	80.00	-	-	2.50	77.50	-	(6.12)	2.50	22.43	56.07	4.29	5.29
06/17/22	80.00	-	46.00	-	-	(0.05)	80.00	-	46.00	-	34.00	-	(6.12)	-	22.43	-	-	-
07/01/22	80.00	-	5.00	-	-	(0.05)	80.00	-	5.00	-	75.00	-	(6.12)	-	23.51	-	-	-
07/15/22	80.00	3.00	-	-	4.50	4.46	80.00	-	-	-	80.00	-	(6.12)	-	23.51	-	-	-
07/29/22	85.50	2.50	-	-	3.75	8.21	85.50	5.50	-	-	85.50	8.25	2.13	-	23.51	-	-	-
08/12/22	80.00	-	-	-	-	8.21	80.00	-	-	-	80.00	-	2.13	-	23.51	-	-	-
08/26/22	80.00	-	8.00	-	-	8.21	80.00	-	8.00	-	72.00	-	2.13	-	23.51	-	-	-
09/09/22	80.00	-	1.00	8.00	-	0.20	80.00	-	1.00	8.00	71.00	-	(5.87)	5.87	23.51	138.02	10.56	13.03
09/23/22	80.00	-	24.00	-	-	0.20	80.00	-	24.00	-	56.00	-	(5.87)	-	23.51	-	-	-
10/07/22	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	23.51	-	-	-
10/21/22	80.00	-	4.00	-	-	0.20	80.00	-	4.00	-	76.00	-	(5.87)	-	23.51	-	-	-
11/04/22	80.00	-	8.00	-	-	0.20	80.00	-	8.00	-	72.00	-	(5.87)	-	23.51	-	-	-
11/18/22	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	23.51	-	-	-
12/02/22	80.00	-	35.50	-	-	0.20	80.00	-	35.50	-	44.50	-	(5.87)	-	23.51	-	-	-
12/16/22	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	23.51	-	-	-

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Per Timesheets and Paystubs							Calculated Comp Time							Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Total Hours	OT	Time Off Taken	Comp Time Taken	Comp Time Accrued	Comp Time Balance	Total Hours	OT	Time Off Taken	Comp Time Taken	Hours Worked	Comp Time Accrued	Comp Time Balance			Gross Pay	FICA (7.65%)	IPERS (9.44%)
12/30/22	80.00	-	32.00	-	-	0.20	80.00	-	32.00	-	48.00	-	(5.87)	-	23.51	-	-	-
01/13/23	80.00	-	40.00	-	-	0.20	80.00	-	40.00	-	40.00	-	(5.87)	-	23.51	-	-	-
01/27/23	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	23.51	-	-	-
02/10/23	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	23.51	-	-	-
02/24/23	80.00	-	8.00	-	-	0.20	80.00	-	8.00	-	72.00	-	(5.87)	-	23.51	-	-	-
03/10/23	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	23.51	-	-	-
03/24/23	80.00	-	4.00	-	-	0.20	80.00	-	4.00	-	76.00	-	(5.87)	-	23.51	-	-	-
04/07/23	80.00	-	8.00	-	-	0.20	80.00	-	8.00	-	72.00	-	(5.87)	-	23.51	-	-	-
04/21/23	80.00	-	1.50	-	-	0.20	80.00	-	1.50	-	78.50	-	(5.87)	-	23.51	-	-	-
05/05/23	80.00	-	16.00	-	-	0.20	80.00	-	16.00	-	64.00	-	(5.87)	-	23.51	-	-	-
05/19/23	80.00	-	9.00	-	-	0.20	80.00	-	9.00	-	71.00	-	(5.87)	-	23.51	-	-	-
06/02/23	80.50	-	5.50	-	-	0.20	80.50	-	5.50	-	75.00	-	(5.87)	-	23.51	-	-	-
06/16/23	80.00	-	32.00	-	-	0.20	80.00	-	32.00	-	48.00	-	(5.87)	-	23.51	-	-	-
06/30/23	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	24.63	-	-	-
07/14/23	80.00	-	-	-	-	0.20	80.00	-	-	-	80.00	-	(5.87)	-	24.63	-	-	-
07/28/23	89.00	9.00	-	-	13.50	13.71	89.00	9.00	-	-	89.00	13.50	7.63	-	24.63	-	-	-
08/11/23	80.00	-	40.00	-	-	13.71	80.00	-	40.00	-	40.00	-	7.63	-	24.63	-	-	-
08/25/23	80.00	-	-	2.00	-	11.71	80.00	-	-	2.00	78.00	-	5.63	-	24.63	-	-	-
09/08/23	81.75	1.75	-	-	2.66	14.36	81.75	1.75	-	-	81.75	2.66	8.29	-	24.63	-	-	-
09/22/23	80.50	0.50	13.00	-	0.75	15.11	80.50	0.50	13.00	-	67.50	0.75	9.04	-	24.63	-	-	-
10/06/23	80.00	-	-	-	-	15.11	80.00	-	-	-	80.00	-	9.04	-	24.63	-	-	-
10/20/23	80.00	-	5.25	12.00	-	3.11	80.00	-	5.25	12.00	62.75	-	(2.97)	2.97	24.63	73.15	5.60	6.91
11/03/23	83.50	3.50	30.00	-	5.25	8.36	83.50	3.50	30.00	-	53.50	5.25	2.29	-	24.63	-	-	-
11/17/23	80.00	-	80.00	-	-	8.36	80.00	-	80.00	-	-	-	2.29	-	24.63	-	-	-
12/01/23	83.50	3.50	4.00	8.00	5.25	5.61	83.50	3.50	4.00	8.00	71.50	5.25	(0.47)	0.47	24.63	11.58	0.88	1.09
12/15/23	81.30	1.30	-	-	1.95	7.56	81.30	1.30	-	-	81.30	1.95	1.49	-	24.63	-	-	-

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Per Timesheets and Paystubs							Calculated Comp Time							Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Total Hours	OT	Time Off Taken	Comp Time Taken	Comp Time Accrued	Comp Time Balance	Total Hours	OT	Time Off Taken	Comp Time Taken	Hours Worked	Comp Time Accrued	Comp Time Balance			Gross Pay	FICA (7.65%)	IPERS (9.44%)
12/29/23	80.00	-	6.00	-	-	7.56	80.00	-	6.00	-	74.00	-	1.49	-	24.63	-	-	-
01/12/24	80.00	-	7.00	-	-	7.56	80.00	-	7.00	-	73.00	-	1.49	-	24.63	-	-	-
01/26/24	81.50	1.50	-	-	2.25	9.81	81.50	1.50	-	-	81.50	2.25	3.74	-	24.63	-	-	-
02/09/24	80.00	-	6.00	-	-	9.81	80.00	-	6.00	-	74.00	-	3.74	-	24.63	-	-	-
02/23/24	80.00	-	-	2.00	-	7.81	80.00	-	-	2.00	78.00	-	1.74	-	24.63	-	-	-
03/08/24	80.00	-	4.00	-	-	7.81	80.00	-	4.00	-	76.00	-	1.74	-	24.63	-	-	-
03/22/24	80.00	-	-	5.00	-	2.81	80.00	-	-	5.00	75.00	-	(3.27)	3.27	24.63	80.54	6.16	7.60
04/05/24	80.00	-	-	-	-	2.81	80.00	-	-	-	80.00	-	(3.27)	-	24.63	-	-	-
04/19/24	80.00	-	-	-	-	2.81	80.00	-	-	-	80.00	-	(3.27)	-	24.63	-	-	-
05/03/24	80.00	-	21.50	0.25	-	2.56	80.00	-	21.50	0.25	58.25	-	(3.52)	0.25	24.63	6.16	0.47	0.58
05/17/24	80.00	-	7.50	-	-	2.56	80.00	-	7.50	-	72.50	-	(3.52)	-	24.63	-	-	-
05/31/24	80.00	-	8.00	-	-	2.56	80.00	-	8.00	-	72.00	-	(3.52)	-	24.63	-	-	-
06/11/24	73.00	-	29.53	2.59	-	(0.03)	73.00	-	29.53	2.59	40.88	-	(6.11)	2.59	24.63	63.79	4.88	6.02
Total														26.04		\$ 598.23	45.77	56.47

Report on Special Investigation of the  
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For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
01/05/18	16.00	-	16.00	16.00	-	16.00	-	\$ 17.44	\$ -	-	-
01/19/18	-	-	16.00	-	-	16.00	-	17.44	-	-	-
02/02/18	-	1.00	15.00	-	1.00	15.00	-	17.44	-	-	-
02/16/18	-	9.00	6.00	-	9.00	6.00	-	17.44	-	-	-
03/02/18	-	-	6.00	-	-	6.00	-	17.44	-	-	-
03/16/18	-	-	6.00	-	-	6.00	-	17.44	-	-	-
03/30/18	-	-	6.00	-	-	6.00	-	17.44	-	-	-
04/13/18	-	-	6.00	-	-	6.00	-	17.44	-	-	-
04/30/18	-	2.00	4.00	-	2.00	4.00	-	17.44	-	-	-
05/11/18	-	-	4.00	-	-	4.00	-	17.44	-	-	-
05/25/18	-	-	4.00	-	-	4.00	-	17.44	-	-	-
06/08/18	-	-	4.00	-	-	4.00	-	17.44	-	-	-
06/22/18	-	-	4.00	-	-	4.00	-	17.44	-	-	-
07/06/18	32.00	-	32.00	32.00	-	32.00	-	17.44	-	-	-
07/20/18	-	1.00	31.00	-	1.00	31.00	-	17.44	-	-	-
08/03/18	-	-	31.00	-	-	31.00	-	17.44	-	-	-
08/17/18	-	-	31.00	-	-	31.00	-	17.44	-	-	-
08/31/18	-	-	31.00	-	-	31.00	-	17.44	-	-	-
09/14/18	-	24.00	7.00	-	24.00	7.00	-	17.44	-	-	-
09/28/18	-	4.00	3.00	-	4.00	3.00	-	17.44	-	-	-

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Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
10/12/18	-	-	3.00	-	-	3.00	-	17.44	-	-	-
10/26/18	-	-	3.00	-	-	3.00	-	17.44	-	-	-
11/09/18	-	-	3.00	-	-	3.00	-	17.44	-	-	-
11/23/18	-	1.75	1.25	-	1.75	1.25	-	17.44	-	-	-
12/07/18	-	-	1.25	-	-	1.25	-	17.44	-	-	-
12/21/18	-	1.00	0.25	-	1.00	0.25	-	17.44	-	-	-
01/04/19	-	4.00	(3.75)	-	4.00	(3.75)	3.75	17.44	65.39	5.00	6.17
01/18/19	-	-	(3.75)	-	-	(3.75)	-	17.44	-	-	-
02/01/19	-	0.25	(4.00)	-	0.25	(4.00)	0.25	17.44	4.36	0.33	0.41
02/15/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
03/01/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
03/15/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
03/29/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
04/12/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
04/26/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
05/10/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
05/24/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
06/07/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
06/21/19	-	-	(4.00)	-	-	(4.00)	-	17.44	-	-	-
07/05/19	32.00	-	32.00	32.00	-	32.00	-	19.46	-	-	-

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Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
07/19/19	-	-	32.00	-	-	32.00	-	19.46	-	-	-
08/02/19	-	8.00	24.00	-	8.00	24.00	-	19.46	-	-	-
08/16/19	-	-	24.00	-	-	24.00	-	19.46	-	-	-
08/30/19	-	8.00	16.00	-	8.00	16.00	-	19.46	-	-	-
09/13/19	-	-	16.00	-	-	16.00	-	19.46	-	-	-
09/27/19	-	-	16.00	-	-	16.00	-	19.46	-	-	-
10/11/19	-	-	16.00	-	-	16.00	-	19.46	-	-	-
10/25/19	-	-	16.00	-	-	16.00	-	19.46	-	-	-
11/08/19	-	-	16.00	-	-	16.00	-	19.46	-	-	-
11/22/29	-	-	16.00	-	-	16.00	-	19.46	-	-	-
12/06/19	-	8.00	8.00	-	8.00	8.00	-	19.46	-	-	-
12/20/19	-	-	8.00	-	-	8.00	-	19.46	-	-	-
01/03/20	-	4.00	4.00	-	4.00	4.00	-	19.46	-	-	-
01/17/20	-	-	4.00	-	-	4.00	-	20.27	-	-	-
01/31/20	-	-	4.00	-	-	4.00	-	20.27	-	-	-
02/14/20	-	-	4.00	-	-	4.00	-	20.27	-	-	-
02/28/20	-	-	4.00	-	-	4.00	-	20.27	-	-	-
03/13/20	-	-	4.00	-	-	4.00	-	20.27	-	-	-
03/27/20	-	-	4.00	-	-	4.00	-	20.27	-	-	-
04/10/20	-	-	4.00	-	-	4.00	-	20.27	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Personal Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
04/24/20	-	8.00	(4.00)	-	8.00	(4.00)	4.00	20.27	81.08	6.20	7.65
05/08/20	-	-	(4.00)	-	-	(4.00)	-	20.27	-	-	-
05/22/20	-	-	(4.00)	-	-	(4.00)	-	20.27	-	-	-
06/05/20	-	-	(4.00)	-	-	(4.00)	-	20.27	-	-	-
06/19/20	-	-	(4.00)	-	-	(4.00)	-	20.27	-	-	-
07/03/20	32.00	-	32.00	32.00	-	32.00	-	20.96	-	-	-
07/17/20	-	-	32.00	-	-	32.00	-	20.96	-	-	-
07/31/20	-	-	32.00	-	-	32.00	-	20.96	-	-	-
08/14/20	-	-	32.00	-	-	32.00	-	20.96	-	-	-
08/28/20	-	8.00	24.00	-	8.00	24.00	-	20.96	-	-	-
09/11/20	-	-	24.00	-	-	24.00	-	20.96	-	-	-
09/25/20	-	8.00	16.00	-	8.00	16.00	-	20.96	-	-	-
10/09/20	-	8.00	8.00	-	8.00	8.00	-	20.96	-	-	-
10/23/20	-	-	8.00	-	-	8.00	-	20.96	-	-	-
11/06/20	-	-	8.00	-	-	8.00	-	20.96	-	-	-
11/20/20	-	-	8.00	-	-	8.00	-	20.96	-	-	-
12/04/20	-	-	8.00	-	-	8.00	-	20.96	-	-	-
12/18/20	-	-	8.00	-	-	8.00	-	20.96	-	-	-
01/01/21	-	12.00	(4.00)	-	12.00	(4.00)	4.00	20.96	83.85	6.42	7.92
01/15/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-

Report on Special Investigation of the  
City of Spencer

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Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
01/29/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
01/12/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
02/26/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
03/12/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
03/26/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
04/09/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
04/23/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
05/07/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
05/21/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
06/04/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
06/18/21	-	-	(4.00)	-	-	(4.00)	-	20.96	-	-	-
07/02/21	32.00	-	32.00	32.00	-	32.00	-	22.43	-	-	-
07/16/21	-	-	32.00	-	-	32.00	-	22.43	-	-	-
07/30/21	-	-	32.00	-	-	32.00	-	22.43	-	-	-
08/13/21	-	-	32.00	-	-	32.00	-	22.43	-	-	-
08/27/21	-	-	32.00	-	-	32.00	-	22.43	-	-	-
09/10/21	-	-	32.00	-	-	32.00	-	22.43	-	-	-
09/24/21	-	32.00	-	-	32.00	-	-	22.43	-	-	-
10/08/21	-	-	-	-	-	-	-	22.43	-	-	-
10/22/21	-	-	-	-	-	-	-	22.43	-	-	-

Report on Special Investigation of the  
City of Spencer

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For the Period January 1, 2018 through June 30, 2024

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Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
11/05/21	-	-	-	-	-	-	-	22.43	-	-	-
11/19/21	-	-	-	-	-	-	-	22.43	-	-	-
12/03/21	-	-	-	-	-	-	-	22.43	-	-	-
12/17/21	-	-	-	-	-	-	-	22.43	-	-	-
12/31/21	-	-	-	-	-	-	-	22.43	-	-	-
01/14/22	-	-	-	-	-	-	-	22.43	-	-	-
01/28/22	-	-	-	-	-	-	-	22.43	-	-	-
02/11/22	-	-	-	-	-	-	-	22.43	-	-	-
02/25/22	-	-	-	-	-	-	-	22.43	-	-	-
03/11/22	-	-	-	-	-	-	-	22.43	-	-	-
03/25/22	-	-	-	-	-	-	-	22.43	-	-	-
04/08/22	-	-	-	-	-	-	-	22.43	-	-	-
04/22/22	-	-	-	-	-	-	-	22.43	-	-	-
05/06/22	-	-	-	-	-	-	-	22.43	-	-	-
05/20/22	-	-	-	-	-	-	-	22.43	-	-	-
06/03/22	-	-	-	-	-	-	-	22.43	-	-	-
06/17/22	-	-	-	-	-	-	-	22.43	-	-	-
07/01/22	32.00	-	32.00	32.00	-	32.00	-	23.51	-	-	-
07/15/22	-	-	32.00	-	-	32.00	-	23.51	-	-	-
07/29/22	-	-	32.00	-	-	32.00	-	23.51	-	-	-

Report on Special Investigation of the  
City of Spencer

Excess Personal Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
08/12/22	-	-	32.00	-	-	32.00	-	23.51	-	-	-
08/26/22	-	-	32.00	-	-	32.00	-	23.51	-	-	-
09/09/22	-	-	32.00	-	-	32.00	-	23.51	-	-	-
09/23/22	-	24.00	8.00	-	24.00	8.00	-	23.51	-	-	-
10/07/22	-	-	8.00	-	-	8.00	-	23.51	-	-	-
10/21/22	-	-	8.00	-	-	8.00	-	23.51	-	-	-
11/04/22	-	-	8.00	-	-	8.00	-	23.51	-	-	-
11/18/22	-	-	8.00	-	-	8.00	-	23.51	-	-	-
12/02/22	-	-	8.00	-	-	8.00	-	23.51	-	-	-
12/16/22	-	-	8.00	-	-	8.00	-	23.51	-	-	-
12/30/22	-	8.00	-	-	8.00	-	-	23.51	-	-	-
01/13/23	-	-	-	-	-	-	-	23.51	-	-	-
01/27/23	-	-	-	-	-	-	-	23.51	-	-	-
02/10/23	-	-	-	-	-	-	-	23.51	-	-	-
02/24/23	-	-	-	-	-	-	-	23.51	-	-	-
03/10/23	-	-	-	-	-	-	-	23.51	-	-	-
03/24/23	-	-	-	-	-	-	-	23.51	-	-	-
04/07/23	-	-	-	-	-	-	-	23.51	-	-	-
04/21/23	-	-	-	-	-	-	-	23.51	-	-	-
05/05/23	-	-	-	-	-	-	-	23.51	-	-	-

Report on Special Investigation of the  
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Excess Personal Leave Issued to LaVonne Bell  
For the Period January 1, 2018 through June 30, 2024

Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
05/19/23	-	-	-	-	-	-	-	23.51	-	-	-
06/02/23	-	-	-	-	-	-	-	23.51	-	-	-
06/16/23	-	-	-	-	-	-	-	23.51	-	-	-
06/30/23	32.00	-	32.00	32.00	-	32.00	-	24.63	-	-	-
07/14/23	-	-	32.00	-	-	32.00	-	24.63	-	-	-
07/28/23	-	-	32.00	-	-	32.00	-	24.63	-	-	-
08/11/23	-	32.00	-	-	32.00	-	-	24.63	-	-	-
08/25/23	-	-	-	-	-	-	-	24.63	-	-	-
09/08/23	-	-	-	-	-	-	-	24.63	-	-	-
09/22/23	-	-	-	-	-	-	-	24.63	-	-	-
10/06/23	-	-	-	-	-	-	-	24.63	-	-	-
10/20/23	-	-	-	-	-	-	-	24.63	-	-	-
11/03/23	-	-	-	-	-	-	-	24.63	-	-	-
11/17/23	-	-	-	-	-	-	-	24.63	-	-	-
12/01/23	-	-	-	-	-	-	-	24.63	-	-	-
12/15/23	-	-	-	-	-	-	-	24.63	-	-	-
12/29/23	-	-	-	-	-	-	-	24.63	-	-	-
01/12/24	-	-	-	-	-	-	-	24.63	-	-	-
01/26/24	-	-	-	-	-	-	-	24.63	-	-	-
02/09/24	-	-	-	-	-	-	-	24.63	-	-	-

Report on Special Investigation of the  
City of Spencer

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Per Timesheets and Paystubs				Calculated Vacation Time			Improper Hours	Hourly Rate	Improper City Share of		
Period Ending	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance	Personal Hours Accrued	Personal Hours Taken	Personal Leave Balance			Gross Payroll	FICA (7.65%)	IPERS
02/23/24	-	-	-	-	-	-	-	24.63	-	-	-
03/08/24	-	-	-	-	-	-	-	24.63	-	-	-
03/22/24	-	-	-	-	-	-	-	24.63	-	-	-
04/05/24	-	-	-	-	-	-	-	24.63	-	-	-
04/19/24	-	-	-	-	-	-	-	24.63	-	-	-
05/03/24	-	-	-	-	-	-	-	24.63	-	-	-
05/17/24	-	-	-	-	-	-	-	24.63	-	-	-
05/31/24	-	-	-	-	-	-	-	24.63	-	-	-
06/11/24	-	-	-	-	-	-	-	24.63	-	-	-
Total							12.00		\$ 234.68	17.95	22.15

Report on Special Investigation  
City of Spencer

LaVonne Bell Improper Credit Card Purchases  
For the Period January 1, 2018 through June 30, 2024

Per Credit Card Statement			
Date	Description	Amount	Description per Support
01/24/23	VERIZONWRLSS * RTCCR VN 800-922-0204 FL \$ PBUS01 24692163024109300053576	470.00	<i>No Supporting Documentation Provided</i>
01/01/24	VZWRLSS * BILL PAY VN 800-922-0204 FL PBUS01 24692164001102883811382	330.67	Handwritten Note stating 01/01/24 Personal Cell Phone charge of \$330.67.
01/16/24	PBUS01 24692164016104580782505 VZWRLSS * BILL PAY VN 800-922- 0204 FL	395.13	<i>No Supporting Documentation available.</i>
02/12/24	PBUS01 24692164043102755401288 VZWRLSS*BILL PAY VN 800-922- 0204 FL	324.42	<i>No Supporting Documentation Provided</i>
02/12/24	PBUS01 24692164043102755401270 VZWRLSS*BILL PAY VN 800-922- 0204 FL	295.01	<i>No Supporting Documentation Provided</i>
04/12/24	INTEREST CHARGE PURCHASE PBUS01 74009774103983103464003	17.45	Interest Charge
04/12/24	LATE FEE PBUS01 74009774103984103562002	40.00	Late Fee Charge
05/13/24	LATE FEE PBUS01 74009774134828134962009	40.00	Late Fee Charge
05/13/24	INTEREST CHARGE PURCHASE PBUS01 74009774134827134864009	21.78	Interest Charge
Total		<u>\$ 1,934.46</u>	

NOTE: Auditor's notations are italics.

Report on Special Investigation  
of the  
City of Spencer  
Staff

This special investigation was performed by:

Ryan T. Jelsma, CFE, Manager  
Richard D. Flenory, CFE, CIA Senior Auditor  
Jessica M. Wares, Staff Auditor

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

Melissa J. Finestead, CFE  
Deputy Auditor of State