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OFFICE OF CITY AUDITOR  
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October 4, 2007

TO: Distribution List  
FROM: Phil Wood *Phil Wood*  
SUBJECT: Internal Audit Special Project report

Enclosed is a report on a special project requested by the Mayor and former Chief of Police. Redaction (xxxxxxxxxx) indicates confidential information requested to be protected from public disclosure by the Police Department in order to not jeopardize or compromise an investigation, the identity of any informant or the safety of any victim, witness or police officer. The City Attorney has advised that the Police Department may rightfully withhold the protected information from disclosure, at least unless and until a court orders that disclosure is in the public interest.

We would like to express our appreciation to the members of the TPD Office of Integrity and Compliance for their cooperation, assistance and efforts to improve controls which are the subject of this report

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# INTEROFFICE CORRESPONDENCE

**FROM:** Ron Maxwell *Ron Maxwell*  
Chief Internal Auditor

**DATE:** October 4, 2007

Steve Jackson *Steve Jackson*  
Internal Audit Manager

**TO:** **Distribution List**

**SUBJECT:** Special Project  
Report- TPD  
The Office of Integrity and  
Compliance

Following is a report on a special project requested by the Tulsa Police Department (TPD).

## **DESCRIPTION OF PROJECT**

The Tulsa Police Department contacted Internal Auditing for consultation and assistance in a financial audit and inspection of the TPD Detective Division budget, internal controls, funds, and expenditures. The request was due to complaints received by TPD regarding questionable expenditures made through a Detective Division demand deposit account (DDA) and purchasing card (P-card) during the period of approximately August 2005 to September 2006. This project was performed jointly by Internal Auditing and the TPD Office of Integrity and Compliance (TOIC), formerly "Internal Affairs". The scope specifically included administration and expenditures of the Detective Division demand deposit account and purchase card.

## **PROJECT LIMITATIONS**

The nature of the project involved TOIC investigation of police officers and expenditures by Police Department personnel for police operations including criminal investigations. Internal Auditing does not have staff with expertise in the legal aspects of internal affairs investigations of police officers, police science or law enforcement practices. Additionally, a high level of confidentiality was necessary in order to not compromise sensitive information regarding police operating practices. For these reasons, Internal Auditing was dependent upon and had to rely on TOIC personnel assigned to the project for communications with police personnel, consultants/contractors used by TPD and professional judgments regarding whether some expenditures were for valid law enforcement purposes.

Some records necessary for the review and testing of the Detective Division demand deposit account were not generated by the City, maintained by the City or available through City accounting or record keeping systems. As such, these records had to be obtained from the financial institution providing the account (xxxxxxxxxxxxxx). Internal Auditing is not a signer on the account and does not have authorization to directly access the Detective Division demand deposit account records. Accordingly, Internal Auditing was dependent upon and had to rely on TPD personnel who are signers on the account to obtain records from the financial institution.

**Note: Redaction (xxxxxxxxxxxx) indicates confidential information requested to be protected from public disclosure by the Police Department in order to not jeopardize or compromise an investigation, the identity of any informant or the safety of any victim, witness or police officer.**

## **SUMMARY**

Following is a summary of procedures planned for the project and related conclusions, status and comments.

- Development of an audit plan and audit programs for review of demand deposit account controls, transactions, and reconciliations; and P-card controls and expenditures.

Conclusion/Summary Status: Complete.

- Review of demand deposit account controls, transactions and reconciliations performed by the Detective Division.

Conclusion/Summary Status: Unsatisfactory. TOIC work pending.

- Review of P-card controls and expenditures of the Detective Division

Conclusion/Summary Status: Needs Improvement. TOIC work pending.

- Evaluation of whether the system of internal controls over the Detective Division demand deposit account and P-card usage is adequate and effective.

Conclusion/Summary Status: Demand Deposit Account – Unsatisfactory.  
P-card – Needs Improvement.

- Testing of whether Detective Division demand deposit account and P-card expenditures are appropriate, properly authorized, and approved.

Conclusion/Summary Status: Needs Improvement.  
Verification of cost center charges, P-card travel and DDA case expenditures is pending.

- Development of a list of tangible items purchased with the Detective Division P-card for TOIC to physically verify custody and location of the items in TPD.

Conclusion/Summary Status: Listing complete.  
Verification pending.

- Testing of whether administrative and transaction activity of the Detective Division demand deposit account and P-card usage complies with City policies, procedures, and applicable law.

Conclusion/Summary Status: No conclusion made due to pending receipt of records & performance of verification procedures for review of endorsements, verification of DDA case and P-card expenditures.

## METHODOLOGY

Internal Auditing developed an audit plan and audit programs for review of controls, transactions, and reconciliations of the Detective Division demand deposit account and P-card for the period August 2005 through September 2006. Following are the detailed procedures performed by Internal Auditing in this special project.

## RECONCILIATION OF THE DEMAND DEPOSIT ACCOUNT

At start of the project, the former account custodian/P-card holder had transferred within TPD. Account records were in a state of disarray, and no reconciliations were located by TOIC. Consequently, Internal Auditing had to establish the actual balance for the accounting records of the demand deposit account. Internal Auditing prepared a reconciliation of the Detective Division demand deposit account as of September 30, 2006. Transactions were analyzed by scheduling deposits and withdrawals from the account for the period August 2005 through September 2006. Check number 782 for \$10.29 was noted as being deducted twice from the check register but has since been corrected by the current account custodian. The account is currently in balance with the financial institution account statement. The reconciliation is provided as Exhibit 1 of this report.

Financial Magnitude:	Account Balance as of 9/30/2006	\$ 5,087.10
	Total expenditures 8/2005 to 9/2006	\$ 4,609.99

## BACKGROUND REVIEW OF DEMAND DEPOSIT ACCOUNT

1. Requested documentation of account authorization and setup.
2. Reviewed for proper approval of the account and authorized signers.
3. Determined whether Finance Department Treasury Division had record of the account.
4. Reviewed demand deposit administration to determine person(s) responsible for the account and custody of check stock and account records.
5. Evaluated check issuance procedures, payment approvals, account reconciliations and replenishments.

## REVIEW AND TEST OF DEMAND DEPOSIT TRANSACTIONS

1. Reviewed payments for concentrations among payees, unusual payees and checks payable to cash. A specific review was made to ensure there were no duplicate payments between the demand deposit account and P-card transactions. **No duplicate payments were noted. Payee concentrations noted were referred to TOIC for verification of validity. No checks payable to cash were noted.** The purposes of the payments were determined and reviewed for unusual items or susceptibility of conversion to personal use. Payments were tested for proper authorization, approval, and recording. Validity of the payments was reviewed by tracing to supporting documentation such as receipts and invoices. Compliance with applicable policy requirements such as the purchasing ordinance, travel ordinance, and food purchase policy was reviewed for all transactions during the period.
2. Reviewed a sample of paid check endorsements to determine reasonableness and consistency with the payee. Unusual or questionable endorsements were referred to TOIC for verification of receipt of funds by the payees. **Note: Completion of endorsements review is pending receipt of complete sample of check copies**

**requested from TOIC; TOIC verification of receipt of funds by the payee for three unusual endorsements noted by Internal Auditing; and, completion of endorsements review by TOIC for remaining sample items not yet received.**

3. Verification of tangible item purchases through the demand deposit account was not necessary since there were no such purchases during the review period.
4. Discussed with TOIC the potential for kickbacks from demand deposit transactions for TOIC consideration in performing interviews and determination of validity of payments for a valid law enforcement purpose. **Note: Many of the payments from the demand deposit account were payable to TPD Officers/Detectives. Internal Auditing relied on TOIC for verification of the propriety of these payments (i.e., items reimbursed were for valid law enforcement purpose, valid case number, etc.)**

## **REVIEW OF PURCHASING CARD TRANSACTIONS**

1. Reviewed payees and dates of P-card payments for concentrations among payees, unusual payees and to ensure double payments were not made to payees included in the Detective Division demand deposit test work. Determined purpose of the p-card expenditures and reviewed for unusual items or items susceptible to conversion to personal use. Determined the expenditures were properly authorized, approved, and recorded. Determined the expenditures were valid by tracing to supporting documentation such as receipts and invoices. Reviewed compliance of expenditures with applicable policy requirements such as the purchasing and travel ordinances and food purchase policy.
2. Prepared a schedule of tangible items purchased with the P-card for verification of physical existence of the items by TOIC. **Note: Completion of the verification of tangible items by TOIC is pending. The schedule of tangible items is provided as Exhibit 2 of this report.**

Financial Magnitude:            Total P-card expenditures 7/2005 to 9/2006:    \$26, 424.01  
   Card limits:    \$999.99 /transaction            \$6,000.00 /month

A monthly analysis of P-card expenditures by the Detective Division is presented as Exhibit 3 of this report.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **OBSERVATION 1**

#### **Demand Deposit Account Not Authorized by Mayor and City Council**

Internal Auditing inquiry with the Treasury Division determined there is no record of approval by the Mayor and City Council of a TPD Detective Division demand deposit account at the financial institution providing the account. The financial institution did not produce a corporate resolution on file which properly authorized establishment of the TPD Detective Division demand deposit account. The Treasury Division was unaware of the account and was not maintaining control of the cash transactions of the account. Title 6, Chapter 3, Section 303 of the Tulsa Revised Ordinances states:

*The City Treasurer shall deposit all monies of the City of Tulsa with such institutions in the City as shall have been named as city depositories by the Council of the city of Tulsa. It shall be the responsibility of the City Treasurer to make certain that all such deposits, as well as all surety bonds, are fully collateralized as required by the City Charter, the Revised Ordinances of the City of Tulsa, the statutes of the state of Oklahoma, and/or by policies adopted by the City Council.*

Title 29, Chapter 6, Section 600, Creation of Imprest Account, of the Tulsa Revised Ordinances states:

*There is hereby created a Police Department Imprest Account ("Imprest Account") to be established as a separate checking account in a bank to be designated by the Treasurer of the City of Tulsa. Disbursements from the Imprest Account shall be made by the Police Department to obtain evidence for criminal investigations. The Imprest Account shall be maintained by charging the items paid out of it to the Police Department budget appropriation to obtain evidence and by the issuance of a warrant to reimburse the account.*

This ordinance describes the TPD Special Investigation Division Imprest Account, not the Detective Division demand deposit account. The Detective Division account is not being maintained on an imprest basis, and account signers are not consistent with Title 29, Chapter 6, Section 600.

#### **Recommendation 1**

- a. TPD should seek authorization from the Mayor and City Council for the Detective Division demand deposit account as required by Title 6, Chapter 3, Section 303, of the Tulsa Revised Ordinances.
- b. Controls should be implemented for opening depository accounts by City departments to assure compliance with these provisions, as well as to assure proper controls for administration and reconciliation of the accounts are established and functioning.

## **OBSERVATION 2**

### **Signature Card was not produced for Former Account Custodian**

Internal Auditing requested to review the signature card for those authorized to sign checks for the Detective Division demand deposit account for the period under review. A signature card listing the former account custodian as an authorized signer on the Detective Division account was not produced. All checks reviewed by Internal Auditing during the review period were signed by the former account custodian.

### **Recommendation 2**

TPD should determine if the former account custodian was an authorized signer on the Detective Division demand deposit account during the review period.

## **OBSERVATION 3**

### **Demand Deposit Account was not being reconciled by TPD or the Finance Department**

The Finance Department was unaware of the TPD Detective Division demand deposit account and was not reconciling the account transactions with the financial institution account statement or the general ledger. Account reconciliations could not be located in TPD. Currently, the Detective Division Administrative Sergeant is reconciling the account.

### **Recommendation 3**

- a. Controls should be implemented to ensure that the Finance Department is reconciling all demand deposit accounts of the City of Tulsa to account statements from the financial institutions and the general ledger on a monthly basis.
- b. Supervisory review and approval should be documented on the demand deposit account reconciliations.

## **OBSERVATION 4**

### **Adequate Financial Records were not Maintained for the Demand Deposit Account**

The Detective Division was not maintaining adequate financial records for the demand deposit account. Check carbons were the only financial records maintained by the Detective Division for the demand deposit account during the period August 2005 through September 2006. Financial information such as check register balance of the account was not maintained, and check or deposit amount, and purpose of the transaction were frequently omitted from the check stubs. Check carbons were blank for three checks issued during the August 2005 through September 2006 review period.

### **Recommendation 4**

Controls should be implemented to assure the TPD Detective Division properly maintains financial records for the demand deposit account to provide adequate documentation of all transactions occurring from the account.

## **OBSERVATION 5**

### **Controls for disbursements from the Detective Division Account need Improvement**

In a sample of 25 disbursements during the review period August 2005 through September 2006, the following were noted:

- 16 had no check voucher and no approval,
- three involved check amounts that did not agree with supporting documentation,
- three had sales tax included in check amount,
- three were noncompliant with City policy requiring mayoral approval and submission of travel documentation to Accounts Payable Section of Finance Department,
- two requests for estimated fuel expense for travel were paid and not adjusted to actual costs,
- three had no supporting documentation,
- one check was dated earlier than TPD payment request, and
- three check dates did not correspond to supporting documentation.

### **Recommendation 5**

Internal controls should be improved involving the administration of the Detective Division account to ensure each disbursement is adequately supported with vendor's invoice, approval for payment by appropriate TPD personnel, and compliance with Accounts Payable policies and procedures for processing payments including ordinances and executive orders involving expenditures for travel and food.

## **OBSERVATION 6**

### **Review of Check Endorsements**

Internal Auditing selected a sample of 35 checks for review of endorsements. Of the 35 checks requested, only 11 checks were provided to Internal Auditing. Endorsements of checks appeared reasonable and consistent with the payee for eight of the 11 sample items.

The endorsements for the remaining three checks were not properly endorsed, and follow-up should be performed by TOIC to ensure the payee appropriately received the funds from the demand deposit account.

### **Recommendation 6**

- a. The Office of Integrity and Compliance should follow up on the three checks which were not properly endorsed to ensure the payee received the funds.
- b. The Office of Integrity and Compliance should review the remaining 24 checks selected for review by Internal Auditing to determine whether the endorsements of the checks were reasonable and consistent with the payee.

## **OBSERVATION 7**

### **Financial Information was not Organized and Filed in a Secure Area**

Internal Auditing was provided only the check carbons at the beginning of this project. Other financial information such as financial institution account statements and paid vendor invoices could not be provided at that time because the files were in considerable disarray and, consequently, could not easily be retrieved since they were not filed in an organized manner. Internal Auditing was informed that considerable improvements have since occurred to the organization and security of this financial information.

### **Recommendation 7**

Controls should be implemented to assure that financial records such as the check supply, check stubs, account statements, and vendor invoices are filed in an organized manner and secured in lockable files to prevent unauthorized access to this information.

## **OBSERVATION 8**

### **Controls need improvement related to On-Line Access to Detective Division Demand Deposit Account**

On-line account access for the Detective Division demand deposit account maintained at the financial institution may have weaknesses. Discussion with authorized account signers for the Detective Division demand deposit account indicated the login ID and password used to access their personal account information at the financial institution also brings up the Detective Division demand deposit account information. A concern exists that joint owners of personal accounts of Detective Division personnel who are authorized signers on the demand deposit account may also have access to account information and possibly the capability to conduct unauthorized on-line transactions on the Detective Division demand deposit account.

### **Recommendation 8**

TPD should consider moving the Detective Division demand deposit account to another financial institution under the City's master banking agreement. Alternatively, TPD should work with the financial institution providing the account to establish that controls in their on-line banking system ensure access to the Detective Division account is restricted to only the authorized signers approved by the City.

## **OBSERVATION 9**

### **Transactions for the Detective Division Demand Deposit Account are not Consistent with the Main Purpose Stated for the Account**

Discussions with TPD personnel indicated the main purpose of the Detective Division demand deposit account is for making payments to confidential informants. Review of the demand deposit account activity did not note transactions consistent with payments to confidential informants during the review period.

### **Recommendation 9**

TPD should review the purpose for the Detective Division demand deposit account, make revisions of the purpose if needed, and establish policy to ensure usage of the account is consistent with the authorized purpose(s).

## **OBSERVATION 10**

### **Voided Checks**

The procedure for voiding checks at the time of our review consisted of writing "VOID" across the face of the check. Additional protective procedures should be performed when voiding checks to improve controls.

### **Recommendation 10**

In addition to writing "VOID" across the face of the check, the financial institution routing number and account numbers should be torn off the bottom of the checks to prevent the possibility of their misuse with application of ink-removal chemicals.

## **OBSERVATION 11**

### **Training**

The administrative sergeant is currently the account custodian of the Detective Division demand deposit account. Police sergeants are usually rotated into this administrative position without receiving any training prior to assuming the administrative duties and responsibilities of maintaining the financial records for the Detective Division account.

### **Recommendation 11**

Police sergeants should receive sufficient training prior to becoming account custodian and assuming the duties and responsibilities of administering and maintaining the financial records for the Detective Division account.

## **OBSERVATION 12**

### **Written Policies and Procedures**

There are no clear, written policies and procedures for administration of the Detective Division demand deposit account. Policies and procedures which are clearly written, properly distributed, and thoroughly understood provide a valuable framework for assisting the account custodian perform his work in accordance with management directives.

### **Recommendation 12**

Clear, written policies and procedures should be prepared for administration of the Detective Division demand deposit account, including responsibilities for maintaining the records for the checking account, check writing, replenishments, approvals, access, check stock, files, check voiding, and reconciliation of the accounts.

## **OBSERVATION 13**

### **P-card Lost/Delayed Document Affidavits were Excessive and Incomplete**

There were 166 P-card expenditures totaling \$26,424.01 during the 14-month period July 21, 2005 through September 20, 2006. A monthly analysis of P-card expenditures by the Detective Division is presented as Exhibit 3 of this report. During this 14-month period, a total of 29 of the 166 transactions substituted a Lost/Delayed Document Affidavit form for original payment documentation such as receipts or invoices. Lost Document Affidavits comprised five of the 29 while the remaining 24 represented Delayed Document Affidavits. Internal Auditing reviewed the 24 Delayed Document transactions and noted only three documents were later submitted. City Purchasing Card Policies and Procedures, Section 1500.1 states, "A 'delayed' document upon its receipt shall be sent to Accounts Payable Section informing the P-Card Accountant that the document is to replace the Delayed Document Affidavit previously submitted with the last log....."

### **Recommendation 13**

A review should be made to determine if supporting documents can be located for the 21 transactions supported with a Delayed Document Affidavit. Diligent efforts should be made to submit the original supporting documents with the P-Card Log each month. If a transaction must be supported with a Delayed Document Affidavit, the delayed document should be submitted upon its receipt to the Accounts Payable Section as required by City Purchasing Card Policies and Procedures, Section 1500. A policy should be developed establishing criteria regarding excessive numbers of lost/delayed documents, including remedial training and progressive disciplinary action. The Finance Department should consider reporting of excessive lost/delayed documents to P-card holder supervisors and/or division managers/department heads.

## **OBSERVATION 14**

### **Split-Ticket Transaction**

One split-ticket transaction was apparent in the review of P-card expenditures during the review period. On July 25, 2005, three Pelican 1660 Roll Model shipping cases were purchased for \$253.60 each, plus shipping costs of \$131.00, for a total of \$891.80. On August 3, 2005, another Pelican 1660 Roll Model shipping case was purchased by p-card for \$253.60 from the same vendor. By splitting the purchase of the four cases into two transactions, the maximum single transaction limit of \$999.99 allowed for P-card purchases was avoided. Section 500.G, "Exceeding the Single Transaction Limit", of the City Purchasing Cards Policies and Procedures states, "The single transaction limit of \$999.99 is set by ordinance as found in TRO: Title 6, Chapter 4, Section 407. The only legal way to exceed the single transaction limit is if the purchase is against an existing Blanket Purchase Order."

### **Recommendation 14**

Purchases exceeding \$999.99 should be made in accordance with City Purchasing Cards Policies and Procedures Section 500.G1.

## **OBSERVATION 15**

### **Tangible items P-Card Purchases**

A number of tangible items were purchased by P-card for TPD during the review period. A schedule of these purchases is provided in Exhibit 2 of this report.

### **Recommendation 15**

The Office of Integrity and Compliance Division should verify the physical existence and location in TPD of selected items in Exhibit 2 of this report.

## **OBSERVATION 16**

### **Cell Phone Replacements**

Several P-card expenditures were made for cell phone replacements during the review period. A schedule of these cell phone replacements is provided in Exhibit 4 of this report. Two expenditures of \$49.95 were noted for the same cell phone number on May 4, 2006 and June 27, 2006 and could represent a duplicate payment.

### **Recommendation 16**

The Office of Integrity and Compliance Division should determine whether the number of cell phone replacements was reasonable and seek a refund of \$49.95 if follow-up determines a duplicate payment was made.

## **OBSERVATION 17**

### **Travel expenditures**

Travel-related expenditures made with the Detective Division P-card totaled \$8,144.96 for several different TPD personnel during the review period. A schedule of these travel expenditures is provided as Exhibit 5 of this report.

### **Recommendation 17**

The Office of Integrity and Compliance Division should determine whether the travel expenditures were appropriate for payment with the Detective Division P-card. Accuracy of the fund, account, and cost center to which the travel expenditures were coded should be verified to determine the charges were applied to the appropriate cost centers.

**Exhibit 1**  
**TPD Detective Division Checking Account**  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**Reconciliation at 9/30/06**

Balance per TPD records, 9/30/06	\$5,076.81
Add: Check #782, cleared 9/8/05	10.29
Adjusted Balance	\$5,087.10

Balance per bank statement, 9/30/06	\$7,157.10
Less: Outstanding checks	
#792	1,800.00
#794	40.00
#797	40.00
#801	150.00
#804	40.00
	2,070.00
Adjusted Balance, as above	\$5,087.10

**Exhibit 2- Schedule of Tangible Item P-Card Purchases during the Review Period**

Purchase Date	Description	Vendor	Qty	Unit Cost	Total Cost	Cost Center
	XXXXXXXXXXXXXXXXXXXXXXXXXXXX					
7/22/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Office Depot Office	1	\$ 99.99	\$ 99.99	031036
7/22/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	109.99	109.99	031036
7/28/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Staples	2	129.99	259.98	031036
7/28/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Staples Office	2	99.95	199.90	031036
8/2/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	209.99	209.99	031036
8/18/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	135.19	135.19	031011
8/18/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	209.99	209.99	031011
8/18/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	199.99	199.99	031011
8/18/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	79.99	79.99	031011
8/24/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	175.34	175.34	031036
8/24/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot Office	1	174.66	174.66	031036
8/24/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot	1	52.60	52.60	031036
9/14/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Staples	1	79.94	79.94	031036
7/25/05						
8/3/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	CPD Industries	4	253.60	1,014.40	031011
10/25/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Walmart	1	49.87	49.87	031036
		Office Depot				
11/1/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Depot	4	49.99	199.96	031036
12/29/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Best Buy	1	379.99	379.99	031036
		BMI				
1/18/2006	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Systems	1	632.00	632.00	031036
2/14/2006	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Staples	1	99.98	99.98	031036
3/20/2006	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Staples	1	129.99	129.99	Omitted
4/4/2006	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Scott Rice	1	209.81	209.81	Omitted
6/17/2006	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Comp USA	1	129.99	129.99	031036
	Total			\$3,692.83	\$4,833.54	

**Exhibit 3  
P-Card Activity  
Summary  
For the period July 2005 through September 2006**

<b>Date</b>	<b>Number Transactions</b>	<b>Total Activity</b>
7/21/05--8/22/05	20	\$ 5,453.07
8/23/05--9/20/05	8	1,322.90
9/21/05--10/20/05	18	3,040.16
10/21/05--11/21/05	16	4,303.12
11/22/05--12/20/05	5	566.11
12/21/05--1/20/06	13	3,428.22
1/21/06--2/20/06	17	1,058.68
2/21/06--3/20/06	8	358.89
3/21/06--4/20/06	11	1,563.98
4/21/06--5/20/06	12	1,259.22
5/21/06--6/20/06	8	556.19
6/21/06--7/20/06	18	2,660.37
7/21/06--8/21/06	7	467.70
8/22/06--9/20/06	5	385.40
<b>Total</b>	166	\$ 26,424.01

**Exhibit 4- Schedule of Cellular Phone P-Card Expenditures during the Review Period**

<b>Purchase Date</b>	<b>Description</b>	<b>Vendor</b>	<b>Cost</b>	<b>Additional Comments</b>
7/27/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	US Cellular	\$ 500.00	
8/9/2005	Replace broken cell phone xxxxxxxxxx	US Cellular	49.95	
9/14/2005	Replace damaged phone xxxxxxxxxx	US Cellular	129.99	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
9/28/2005	Replace Nokia 6019i	US Cellular	29.00	
10/20/2005	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	US Cellular	500.00	
12/22/2005	Replace phone charger	US Cellular	39.90	For xxxxxxxxx/2 charges on receipt
1/26/2006	Replacement phone Nokia 6019i	US Cellular	29.00	XXXXXXXXXX
5/4/2006	Replacement phone Moto 266	US Cellular	49.95	XXXXXXXXXX
6/27/2006	Replacement phone Moto 266	US Cellular	49.95	XXXXXXXXXX
	Total		<hr/> \$1,377.74	

**Exhibit 5- Schedule of P-Card Travel Expenditures during the Review Period**

<b>Name of Individual</b>	<b>Description</b>	<b>Vendor</b>	<b>Cost</b>	<b>Cost Center</b>	<b>Fund</b>	<b>Account</b>
Xxxxxxxxxx	Internat'l Homicide Investigators Assoc July 31-August 5, 2005 San Francisco, California	Hilton Hotels	\$ 821.10	031011	1080	5331107
Xxxxxxxxxx	Certification in Homeland Security San Diego, California	American Airlines	258.30	031101	1080	5331101
Xxxxxxxxxx	EVAW Conference October 3-5, 2005 Baltimore, Maryland	Northwest Airlines	264.29	031036	2320	5331101
Xxxxxxxxxx	Sex Offender Training October 3-5, 2005 Baltimore, Maryland	Renaissance Hotels	670.52	031011	omitted	Omitted
Xxxxxxxxxx	Purpose not given Oct. 30, 2005 Tulsa-Dallas-Santa Anna Nov. 5, 2005 Santa Anna-Dallas- Tulsa	American Airlines	315.30	031011	omitted	Omitted
Xxxxxxxxxx	Purpose not given Date of travel not given	Delta Airlines	469.79	031011	omitted	Omitted
Xxxxxxxxxx	UAAPP-04108 Class Nov. 18, 2006 Edmond, Ok.	Dept of Mental Health	65.00	031036	2320	5331102
Xxxxxxxxxx XXXXXXXXXX	UAAPP Class Nov. 18, 2006 Edmond, Ok.	Dept of Mental Health	325.00	031036	2320	5331102
Xxxxxxxxxx XXXXXXXXXX	VRTA Conference/Training 11/30/05-12/2/05 Austin, Texas	Specialized Training	1,137.00	031036	2320	5331102
Xxxxxxxxxx	Emergency Summit 11/10/2005 Oklahoma City, Oklahoma	NAMI-Oklahoma	15.00	031036	2320	5331102
Xxxxxxxxxx	Negotiation Training 11/29/2005-12/2/2005 Austin, Texas	Marriott Austin South	396.75	031036	2320	5331107
Xxxxxxxxxx	SANE Training 1/16/2006-1/18/2006 Bozeman, Utah	Delta	572.80	031036	1080	5331101
Xxxxxxxxxx XXXXXXXXXX	Visit LVMPD/Linear Systems 1/22/2006-1/26/2006 Las Vegas, Nv.	Worry Free Vaca- tions	1,038.30	031036	1080	5331101
Xxxxxxxxxx	Visit LVMPD/Linear Systems 1/22/2006-1/26/2006 Las Vegas, Nv.	Stratosphere Hotel	79.47	031011	1080	5331107
Xxxxxxxxxx	Visit LVMPD/Linear Systems 1/22/2006-1/26/2006 Las Vegas, Nv.	Stratosphere Hotel	23.00	031011	1080	5331107
Xxxxxxxxxx	Visit LVMPD/Linear Systems 1/22/2006-1/26/2006 Las Vegas, Nv.	Stratosphere Hotel	20.00	031011	1080	5331107
Name not listed	Class registration	Alamo Car Rental Dallas Child-	47.07 450.00	031011 031036	1080 2320	5331107 5331102

Name not listed	Class registration	ren's Advocates Dallas Child- ren's Advocates	450.00	031036	2320	5331102
Name not listed	Class registration	Dallas Child- ren's Advocates	450.00	031036	2320	5331102
Xxxxxxxxxx	Homicide Conference 7/9/2006-7/12/2006 Lawrence, Kansas	Springhill Suites	276.27	031036	2320	5331107
	Total		<hr/>			
			<u>\$8,144.96</u>			

## **Distribution List**

Mayor Kathy Taylor  
Councilor Jack Henderson  
Councilor Rick Westcott  
Councilor Roscoe Turner  
Councilor Maria Barnes  
Councilor Bill Martinson  
Councilor Dennis Troyer  
Councilor John Eagleton  
Councilor Bill Christiansen  
Councilor Cason Carter  
City Auditor Phil Wood  
Deputy Mayor Tom Baker  
Police Chief Ron Palmer  
Captain Paul Fields  
Sergeant Jonathan Brooks  
Council Administrator, Don Cannon  
Council Secretary, Dana Burks  
Director of Finance, Mike Kier  
Senior Administrative Services Officer, Wendy Martin  
Controller, David Bryant  
Treasury Division Manager, Stan Jones  
Interim City Attorney, Deirdre Dexter

Note: Redaction (xxxxxxxxxxx) indicates confidential information requested to be protected from public disclosure by the Police Department in order to not jeopardize or compromise an investigation, the identity of any informant or the safety of any victim, witness or police officer.