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NEWS RELEASE

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FOR RELEASE January 26, 2017

Auditor of State Mary Mosiman today released a report on a special investigation of the Center for Nondestructive Evaluation (CNDE) at Iowa State University (University) and QNDE Programs (QNDE), a nonprofit corporation which hosts an annual conference for which CNDE provides administrative support. The report includes the period August 1, 2013 through January 29, 2016. The special investigation was requested by University officials as a result of concerns regarding certain financial transactions processed by Pamela Backstrom, a former CNDE Administrative Specialist. Ms. Backstrom was employed by the University from August 12, 2013 until her resignation on January 28, 2016.

Mosiman reported QNDE and its predecessor, Quantitative Nondestructive Evaluation Working Group, Inc., were created as legally separate organizations to account for the activity of the annual conference. In addition, a bank account held separately from University accounts was established for QNDE operations. Ms. Backstrom was responsible for administration of the QNDE bank account during her employment with the University.

Mosiman reported the special investigation identified \$71,490.93 of improper and unsupported disbursements from the QNDE bank account. The procedures performed did not identify any improper or unsupported disbursements from CNDE funds. The \$68,319.87 of improper disbursements identified includes \$61,800.00 of cash withdrawals at ATMs and bank branches using counter withdrawal slips. On 10 occasions the amount of cash withdrawn from QNDE's bank account was the same amount of cash deposited to Ms. Backstrom's personal bank account on the same day. In addition, in 1 instance the same amount was deposited to Ms. Backstrom's personal bank account a day after a withdrawal from QNDE's bank account. Also, 13 deposits were identified to Ms. Backstrom's personal bank account which were on the same day cash was withdrawn from QNDE's bank account, but the deposit amount was less than the amount withdrawn from the QNDE bank account.

Mosiman also reported the improper disbursements identified include \$6,519.87 of purchases made from the QNDE bank account with a debit card for travel, registration fees related to International Association of Administrative Professionals events, and personal items.

Mosiman reported the \$3,171.06 of unsupported disbursements identified include purchases from various vendors for which sufficient supporting documentation was not available. Mosiman also reported because supporting documentation for registration fees was not maintained, it was not possible to determine if all QNDE collections were properly deposited.

In addition, Mosiman reported the University reimbursed Ms. Backstrom \$1,490.74 for moving expenses from Indiana to Iowa. Because Ms. Backstrom's position with the University did not require any distinct qualifications, it is unclear how paying the moving expenses met the University's policy of being "necessary to attract specific personnel," and, as a result, was an unnecessary cost.

The report includes recommendations to strengthen internal controls and overall operations, such as improvements to segregation of duties, ensuring all disbursements are properly supported, and financial reports and bank reconciliations are reviewed by an independent party in a timely manner.

Copies of the report have been filed with the Board of Regents' Office of Internal Audit, the University's Department of Public Safety, the Iowa Division of Criminal Investigation, the Story County Attorney's Office, and the Iowa Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1661-8020-BE00>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
IOWA STATE UNIVERSITY
CENTER FOR NONDESTRUCTIVE EVALUATION AND
QNDE PROGRAMS**

**FOR THE PERIOD
AUGUST 1, 2013 THROUGH JANUARY 29, 2016**

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Auditor of State's Report

To the Members of the Board of Regents State of Iowa:

As a result of concerns regarding certain disbursements and at your request, we conducted a special investigation of the Center for Nondestructive Evaluation (CNDE) at Iowa State University (University) and the QNDE Programs (QNDE), a nonprofit corporation which hosts an annual conference for which CNDE provides administrative support. We have applied certain tests and procedures to selected financial transactions of CNDE and QNDE for the period August 1, 2013 through January 29, 2016. Based on a review of relevant information and discussions with CNDE 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) Interviewed CNDE personnel to obtain an understanding of how Pamela Backstrom carried out her job duties as the Administrative Specialist for CNDE and QNDE.
- (3) Examined disbursements from QNDE's bank account for reasonableness. We also obtained and reviewed images of redeemed checks and other bank documents and examined certain disbursements to determine if they were for appropriate purposes, properly approved, and supported by adequate documentation.
- (4) Examined certain deposits to QNDE's bank account to determine the source, purpose, and propriety of each deposit.
- (5) Obtained and reviewed all non-payroll payments from the University and QNDE to Ms. Backstrom to identify any additional compensation, such as bonuses, travel reimbursements, vacation payouts, and other reimbursements, and determine the propriety of the payments.
- (6) Examined CNDE financial transactions processed by Ms. Backstrom to determine propriety.
- (7) Obtained and reviewed Ms. Backstrom's personal bank statements to identify the source of certain deposits.

These procedures identified \$71,490.93 of improper and unsupported disbursements from the QNDE bank account. The procedures performed did not identify any improper or unsupported disbursements from CNDE funds. We were unable to determine if all QNDE collections were properly deposited because supporting documentation for registration fees was not maintained. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** 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 Iowa State University's Center for Nondestructive Evaluation, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the University's Department of Public Safety, the Board of Regents' Office of Internal Audit, Iowa State University, and the Iowa State University's Center of Nondestructive Evaluation during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

January 20, 2017

Report on Special Investigation of the
Iowa State University
Center of for Nondestructive Evaluation and
QNDE Programs
Investigative Summary

Background Information

The Center for Nondestructive Evaluation (CNDE) was established in 1985 at Iowa State University (University) as a National Science Foundation Industry/University Cooperative Research Center. CNDE plays an important role in ensuring the safe use of engineered systems ranging from offshore oil facilities, to bridges and roadways. CNDE works with industries to provide cost-effective tools and solutions which address relevant problems for a variety of industrial sectors which include Aerospace and Defense Systems, Energy, Infrastructure and Transportation, and Petro-Chemical.

CNDE is overseen by a Director and includes over 30 scientists and engineers. Many of the scientists and engineers perform research and are professors at the University. CNDE is supported by 6 administrative staff. As part of the University, CNDE follows University policies and procedures.

In October 1994, QNDE Programs (QNDE) was incorporated as a 504A nonprofit corporation. It was preceded by the Quantitative Nondestructive Evaluation Working Group, Inc., which was incorporated in July 1988 but administratively dissolved in August 2013. The Director of CNDE acts as the President of QNDE, and CNDE provides administrative support for QNDE. According to the Director, a separately maintained bank account was opened for QNDE to account for all revenue and disbursements related to its operations. This was done in order to keep QNDE separate from CNDE and the University.

Because CNDE staff members are employees of the University who also work on QNDE, QNDE reimburses the University on a quarterly basis for a portion of staff salary and other administrative expenses. Because QNDE does not have its own staff, we will refer to the University staff members who provide administrative support to QNDE as CNDE staff when discussing their activities related to the operations of QNDE.

QNDE sponsors the Annual Review of Progress in Quantitative Nondestructive Evaluation conference. The week-long conference is usually held in July and in a different state every year. The conference includes special sessions and keynote speakers related to the field of nondestructive evaluation. The conference is funded through registrations and 3 primary financial sponsors.

Individuals interested in attending the annual conference may register using a credit card through the QNDE conference website or by calling the CNDE office. Late registrants may pay the required fees at the conference site using a credit card. According to CNDE staff we spoke with, they occasionally receive registration checks in the mail for larger groups, but this is infrequent.

Typical expenses for QNDE include payments for rental of conference facilities, hotel rooms for staff and speakers, audio visual equipment, meals, snacks and receptions during the conference, speaker fees, and related travel expenses. Conference expenses are typically paid with checks issued from QNDE's bank account. Checks are required to have 2 signatures and be supported by documentation.

A debit card associated with the account was also available to pay expenses related to the annual conference if payment with a check was not possible, such as on-line reservations for airfare and lodging and car rentals. Debit card charges are required to be supported by a receipt from the vendor or other supporting documentation. According to the Director, debit card charges should be limited during the conference, such as last minute expenses for supplies or printing charges.

According to the Director, he made his own travel arrangements and submitted reimbursement requests for his travel expenses, except hotel reservations for the annual QNDE conference which were billed directly to QNDE. CNDE staff who attended the conference were allowed to use the debit card to purchase their airline tickets for the conference, reserve rental cars, purchase gas for the rental car, and pay for last minutes supplies and printing related to the conference. All other staff travel expenses were to be reimbursed after submitting a request for reimbursement and the supporting documentation. Conference speakers were required to submit a travel reimbursement request for their travel expenses not paid directly by QNDE. The reimbursement requests are processed by CNDE staff and a check issued from the QNDE bank account.

According to CNDE staff, minimal travel expenses were reimbursed to staff because QNDE paid for all hotel rooms directly and meals were normally provided during the conference. Staff would have some meal charges and maybe some incidental expenses for the 2 days prior to the conference when they were helping coordinate the final set-up of the conference rooms and complete any last minute printing for the conference.

Once the conference was complete and all bills paid, CNDE staff prepared an income and loss statement for the annual conference. The CNDE Director stated the conference was intended to be self-sustaining with the income from the conference providing the funds necessary to pay for staff, supplies, required deposits for next year's conference, and other costs related to QNDE operations.

Pamela Backstrom was hired by CNDE on August 12, 2013 as an Administrative Specialist II. According to her job description, her duties included planning and coordinating CNDE events, processing scholar/student applications/forms, office management and supervision of 2 clerical staff, and maintaining records. Her job duties also included assisting with QNDE operations including helping organize the annual QNDE conference, paying bills for QNDE, preparing the income and loss statement for the annual conferences and bank reconciliations, and providing QNDE's CPA firm with the necessary information to prepare and submit QNDE's tax returns.

In October of 2015, the Director requested Ms. Backstrom provide him the financial reports for the July 2015 QNDE conference. According to the Director, Ms. Backstrom did not respond to his requests. The Director stated he continued to request the reports over the next several months and in early January 2016, he demanded to see the QNDE bank statements.

Prior to Ms. Backstrom's employment, CNDE staff used a credit card to make hotel reservations and purchase airfare for conferences, purchase supplies, and other necessary items for QNDE's operations. However, the former assistant cancelled the credit card when she left CNDE's employment because it was in her name.

Information is not readily available to determine when the debit card was established for the QNDE bank account; however, the first purchase made with the debit card was made on December 6, 2013. According to the QNDE Director, when Ms. Backstrom requested to establish a new card, she did not specify if she was requesting a credit card or a debit card. The Director stated he understood she was establishing a credit card as had previously been done. However, she established a debit card.

On Thursday, January 28, 2016, the Director e-mailed Ms. Backstrom requesting to see the QNDE bank statements. Ms. Backstrom was out of the office but replied to the Director via e-mail stating the bank statements were in a file located on her desk. In the e-mail, she also stated she would not be in on Friday. When the Director went to her office on Friday to retrieve the bank statements he noticed her office had been cleaned out. He also noticed an envelope on the side of her computer screen which included her resignation letter dated January 28, 2016 and effective immediately. A copy of the letter is included in **Appendix 1**.

According to the Director, when he began scanning the bank statements he identified a cash withdrawal for \$500. As he continued to review the bank statements, he found additional cash

withdrawals. After he had identified several more withdrawals, he contacted Internal Audit. He also closed the QNDE bank account effective January 29, 2016.

Internal Audit staff reviewed the bank statements and identified approximately \$60,000 of cash withdrawals and several other disbursements which were questionable. After completing their review, a representative from Internal Audit contacted the Office of Auditor of State to report the incident and provided our office with the information compiled during their review.

As a result of the procedures performed by Internal Audit staff, the Director of Internal Audit requested the Office of Auditor of State review the concerns identified during the Internal Audit review. We performed the procedures detailed in the Auditor of State’s report for the period August 1, 2013 through January 29, 2016.

Detailed Findings

The procedures performed identified \$71,490.93 of improper and unsupported disbursements from the QNDE bank account. The \$68,319.87 of improper disbursements identified includes \$61,800.00 of cash withdrawals at ATMs and bank branches using counter withdrawal slips. The improper disbursements identified also include \$6,519.87 of purchases made from the QNDE bank account with a debit card for travel and personal items.

The \$3,171.06 of unsupported disbursements identified includes purchases from various vendors for which supporting documentation was not available to determine if the purchases may have been personal in nature. It was not possible to determine if all QNDE collections were properly deposited because supporting documentation for registration fees was not maintained.

The procedures performed did not identify any improper or unsupported disbursements from CNDE funds. All findings are summarized in **Table 1**. A detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all disbursements from QNDE’s bank account for the period August 1, 2013 through January 29, 2016. Based on our review of the available supporting documentation, the vendor, the frequency and amount of the payments, and discussions with CNDE officials, we classified payments as reasonable, improper, or unsupported. Payments were classified as improper if they were personal in nature or not reasonable for QNDE operations. Payments were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the payment was related to QNDE operations or personal in nature. Other payments were classified as reasonable based on the vendor, the frequency and amount of the payments, and discussions with CNDE staff. **Table 1** summarizes the improper and unsupported disbursements identified.

Table 1				
Description	Exhibit	Improper	Unsupported	Total
Cash withdrawals	A	\$ 61,800.00	-	61,800.00
Vendor payments	B	6,519.87	3,171.06	9,690.93
Total		\$ 68,319.87	3,171.06	71,490.93

As previously stated, checks from the QNDE bank account are to have 2 signatures. During our review of disbursements from the QNDE bank account, we determined checks issued prior to Ms. Backstrom’s employment date were signed by 2 individuals. However, after she began issuing checks from the QNDE bank account, they included only her signature. The \$71,490.93 of improper and unsupported disbursements included in **Table 1** are explained in more detail in the following paragraphs.

Cash Withdrawals – During our review of QNDE’s bank statements, we identified \$61,800.00 of cash withdrawals at ATMs and bank branches. According to CNDE officials we spoke with, there is no reason for cash to be withdrawn from the bank or at ATMs. Most QNDE expenses were to be paid by check. However, a debit card associated with QNDE’s bank account was available for certain types of purchases including conference registration, airfare, and other necessary items for the conference. According to CNDE officials, these transactions were infrequent.

We obtained and reviewed bank statements for Ms. Backstrom’s personal bank account to identify the source of certain deposits. During our review, we identified a number of cash deposits to Ms. Backstrom’s personal bank account.

Exhibit A compares the ATM and customer withdrawals from QNDE’s bank account to cash deposits made to Ms. Backstrom’s personal bank account for the period August 1, 2013 through January 29, 2016. As illustrated by **Exhibit A**, we identified 50 cash deposits totaling \$39,490.00 to Ms. Backstrom’s personal bank account which closely matched amounts withdrawn from QNDE’s bank account. During our review of Ms. Backstrom’s personal bank statements, we determined on 4 occasions 2 deposits were made on the same day.

Of the 46 days cash was deposited to Ms. Backstrom’s bank account, we determined the balance of her bank account was in a negative position when she made 8 of the deposits. In addition, the balance of her account was less than \$100.00 the day before the deposit on 11 occasions, was more than \$100.00 but less than \$250.00 on 14 occasions, and over \$250.00 of 13 occasions.

During our review of Ms. Backstrom’s personal bank statements, we also identified a number of electronic ACH transfers to another bank account held by USAA. We were unable to obtain any information regarding the account held by USAA.

The **Exhibit** also illustrates on 10 occasions the amount of cash deposited to Ms. Backstrom’s personal bank account was the same amount of cash withdrawn from QNDE’s bank account on the same day. In addition, \$500.00 cash was deposited to Ms. Backstrom’s personal account on March 28, 2015, a day after \$500.00 cash was withdrawn from the QNDE bank account on March 27, 2015. We also identified 13 deposits to Ms. Backstrom’s personal bank account which were on the same day cash was withdrawn from QNDE’s bank account, but the deposit amount was less than the amount withdrawn from QNDE’s bank account.

As illustrated by **Exhibit A**, the cash deposited to Ms. Backstrom’s personal bank account were in even dollar amounts. The amounts of cash deposited ranged from \$75.00 to \$2,500.00. The **Exhibit** also shows 70 customer withdrawals from QNDE’s bank account which were determined to be improper. The withdrawals ranged from \$300.00 to \$5,000.00. There was also a \$20.00 withdrawal on December 10, 2015. The majority of cash withdrawals from QNDE’s bank account were not near the time of the annual QNDE conference held in July each year.

As shown by the **Exhibit**, 50 withdrawals totaling \$24,300.00 were made at ATMs and 20 withdrawals totaling \$37,500.00 were made at bank branch locations. Of the 50 ATM withdrawals:

- 42 withdrawals totaling \$21,000.00 were at ATMs located in Urbandale and West Des Moines. Based on the documents retrieved from Ms. Backstrom’s home under a search warrant, many of these ATM withdrawals were at an ATM located near Ms. Backstrom’s home. **Appendix 2** includes copies of selected ATM withdrawal documents recovered from Ms. Backstrom’s home. The **Appendix** also includes deposit slips for certain transactions which illustrate Ms. Backstrom made a deposit to her personal bank account on the same day or shortly after a withdrawal was made from the QNDE bank account.

- 7 withdrawals totaling \$2,800.00 were at ATMs located in Ames. According to the Director, since QNDE is located in Ames there would be no reason to withdraw cash from a local ATM. Ms. Backstrom should have used the checkbook for any QNDE costs which were incurred in the local area and only used the debit card if it was an emergency.
- 1 withdrawal for \$500.00 was at the Lindbergh terminal in St. Paul, Minnesota on June 12, 2015. On the same day, Ms. Backstrom flew from that airport to Salt Lake City. According to support from the event planning company QNDE contracts with, company staff were in Salt Lake City in mid-June 2015 for a site visit related to an upcoming QNDE conference. As previously stated, CNDE staff stated costs related to the conference and QNDE operations were to be paid with a check from the QNDE bank account or with the debit card associated with the QNDE bank account. There would be no reason to access cash for QNDE operations. Because Ms. Backstrom had access to both the QNDE checkbook and debit card, she would not need to withdraw cash from the QNDE bank account.

Because Ms. Backstrom had access to the debit card and checkbook for QNDE, there would be no need to withdraw cash at ATMs. As previously stated, 49 withdrawals were at ATMs in Urbandale, West Des Moines, and Ames where Ms. Backstrom lived and worked. According to CNDE officials we spoke with, there would be no need for cash to be withdrawn at these locations for supplies or other expenses related to QNDE operations.

The remaining 20 withdrawals listed in **Exhibit A** were made at US Bank branches using a counter withdrawal slip. Of the 20 withdrawal slips, 19 were signed with Ms. Backstrom's name. **Appendix 3** includes copies of selected withdrawal slips signed with Ms. Backstrom's name. The **Appendix** also includes deposit slips for certain transactions which illustrate Ms. Backstrom made a deposit to her personal bank account on the same day or shortly after a withdrawal was made from the QNDE bank account. CNDE staff could not locate any support for the cash withdrawals listed in **Exhibit A**.

According to CNDE staff, on rare occasions they would need a certified cashier's check issued to a hotel or conference center for a future QNDE conference. We identified 3 cash withdrawals associated with a cashier's check. However, according to a US Bank representative, bank documents show none of the 20 transactions listed in **Exhibit A** were associated with a certified cashier's check. The US Bank representative also stated the transactions were for cash. According to CNDE staff, there was no reason for cash to be withdrawn since QNDE expenses were to be paid by check or, in an emergency, with the debit card which Ms. Backstrom held.

We also identified a customer withdrawal prior to Ms. Backstrom's employment date. The \$80.00 was withdrawn on February 7, 2013. Supporting documentation was not available for the transaction; however, according to CNDE staff, the cash was used for expenses related to an on-site visit at a potential conference location.

We attempted to meet with Ms. Backstrom to determine why cash withdrawals were made from the QNDE bank account, but she declined to meet with us. Because we were able to closely match amounts withdrawn from QNDE's bank account to deposits in Ms. Backstrom's personal bank account, the 50 ATM withdrawals totaling \$24,300.00 and the 20 withdrawals totaling \$37,500.00 made at US Bank branches are included in **Table 1** as improper disbursements.

Payments to Vendors - During our review of disbursements from QNDE's bank account, we identified payments to vendors which appeared unusual for QNDE's operations. As stated previously, we reviewed documentation provided by CNDE staff to determine if the disbursements were appropriate. However, supporting documentation was not available for certain disbursements. As a result, we discussed the disbursements with CNDE officials to determine propriety. CNDE staff also contacted certain vendors directly to help determine if disbursements were appropriate.

Based on the support available and discussion with CNDE staff, we identified \$6,519.87 of improper disbursements and \$3,171.06 of unsupported disbursements. The improper and unsupported disbursements identified are included in **Exhibit B**. The disbursements determined to be reasonable for QNDE operations include payments for staff travel, supplies, and payments to the University for a portion of CNDE staff payroll costs. The reasonable disbursements identified are not included in **Exhibit B**. However, because portions of certain disbursements were determined to be improper while other portions of the same disbursements were reasonable, **Exhibit B** includes a limited number of reasonable disbursements.

We attempted to meet with Ms. Backstrom to discuss the disbursements listed in **Exhibit B**, but she declined to meet with us. The improper and unsupported disbursements identified are included in **Table 1** and discussed in detail in the following paragraphs.

International Association of Administrative Professionals (IAAP) and Notary Public - We identified 4 debit card payments totaling \$1,021.00 to IAAP and \$388.00 paid to Metcalf Education, which provides educational materials to study for the Certified Administrative Professionals exam. According to CNDE officials, Ms. Backstrom was actively involved in the IAAP. Being a member of the IAAP was not required for Ms. Backstrom's job duties.

In addition to the payments to IAAP, we determined \$30.00 was paid to the Secretary of State for Ms. Backstrom's application to be a Notary Public. Also, \$70.66 was paid to Notary Rotary, a supplier of Notary stamps and other supplies. However, according to CNDE officials, if they needed anything notarized they contacted the Office of University Counsel or went to a bank. According to CNDE staff, no one approved Ms. Backstrom using QNDE funds for these costs.

Because no one approved the payments and Ms. Backstrom was not required to be a member of the IAAP or a Notary, the \$1,509.66 paid by QNDE for Ms. Backstrom to be a member of the IAAP and a Notary are improper disbursements.

Conference supplies - Officials stated they purchase supplies needed for QNDE from local office supply stores or through the University as needed. We identified \$654.07 of improper purchases from Wal-Mart and Office Depot using QNDE's debit card. Based on the support available at QNDE and discussions with CNDE officials, the improper purchases included candy and pop and purchases made at Office Depot and Wal-Mart in the Des Moines metro area. In addition, according to CNDE officials, there would be no reason to buy supplies outside of Ames, unless it was during the annual QNDE conference. For example, QNDE purchased supplies in Boise, Idaho for the QNDE conference held there.

We also identified a \$290.00 purchase on July 14, 2014 from Genesis Art Supply. Based on a web search, Genesis Art Supply is located in Chicago Illinois. According to CNDE officials there would be no reason for QNDE to purchase art supplies from this vendor. As a result, the \$290.00 purchase is considered an improper disbursement.

Because there is no business purpose for the \$654.07 of supply purchases outside of Ames and the \$290.00 in supplies purchased from Genesis Art Supply, the \$944.07 of disbursements are improper.

Travel - As previously stated, Ms. Backstrom's job duties included coordinating the annual conference, attending the conference to provide administrative support, and visiting potential conference sites with QNDE's event coordinating firm to determine if a site was suitable for a future conference. QNDE does not have a formal written travel policy but follows most University policies except when QNDE officials feel lodging and meal reimbursement rates are not adequate for certain destinations. During the review of travel expenses related to QNDE, we identified the following improper travel disbursements.

- Travel insurance - We identified \$207.43 for the purchase of travel insurance related to various flights. University policy does not allow the purchase of travel insurance.
- Atlanta, Georgia site visit – Ms. Backstrom performed a site visit to Atlanta, Georgia from February 25, 2014 to March 3, 2014. The visit was to determine if Atlanta would be a suitable location for a future QNDE conference.

We reviewed an itinerary from Orbitz which documented a reservation was made for Ms. Backstrom on February 5, 2014 for a trip departing from Des Moines and arriving in Atlanta, GA on February 25, 2014. The itinerary also documented Ms. Backstrom was to depart from Atlanta and return to Des Moines on March 1, 2014. We observed payments to Orbitz and American Airlines from the QNDE bank account on February 6, 2014 and February 7, 2014, respectively, for the trip. However, we also identified a \$167.00 debit card purchase on February 24, 2014 to “Airtranair” for a flight from Atlanta to Des Moines on March 2, 2014. According to CNDE officials, they recall Ms. Backstrom explaining the additional cost was incurred because she missed her flight due to weather issues. However, because the charge was incurred prior to her trip to Atlanta, it is apparent the charge was related to changing the date of the return trip rather than the weather.

Because there is no justification for this additional airfare purchase, the \$167.00 one-way ticket is an improper disbursements.

- Boise, Idaho QNDE conference – The annual QNDE conference was held in Boise, Idaho from July 20 through July 25, 2014. According to CNDE staff we spoke with, Ms. Backstrom, the CNDE Director, a CNDE staff member, and the owner of Main Stay Events, the event coordinator, attended the conference. We identified the following payments related to travel to the Boise conference.
 - Debit purchase for \$592.00 from American Airlines on May 15, 2014 – We reviewed documentation that this payment was for a round trip flight for Ms. Backstrom to Boise with a layover in Seattle. According to CNDE officials, Ms. Backstrom flew out early for a few days of vacation with her fiancé, Jack Ostrander. She was to be in Boise on July 16, 2014 to help organize and prepare for the conference. According to vacation records, Ms. Backstrom was on vacation on July 14 and 15, 2014.

We also identified a debit purchase of \$715.00 from American Airlines posted to QNDE’s bank account on May 15, 2014 and a \$6.99 booking fee from Orbitz posted on May 14, 2014. Supporting documentation showed the payment was airfare for Mr. Ostrander. A copy of the supporting documentation is included in **Appendix 4**. As illustrated by the **Appendix**, Mr. Ostrander’s flight originated in Des Moines and included stops in Seattle and Boise. CNDE officials confirmed Ms. Backstrom’s fiancé joined her in Seattle and at the conference in Boise.

Ms. Backstrom’s fiancé was not employed by CNDE and would have no reason to attend the conference other than for personal reasons. According to CNDE staff, family may attend the conference provided they pay their own expenses related to the trip, including airfare, food, and any increase in lodging costs as a result of sharing a room with their family member or having their own room.

- We also identified 2 additional baggage fees charges for a trip to Seattle. The first was for \$60.00 on July 18, 2014 for Ms. Backstrom to travel from Seattle to Boise on July 16, 2014. If Ms. Backstrom had not stayed in Seattle for vacation prior to the conference in Boise, she would have had a connecting flight into Boise from Seattle and QNDE would not have

incurred the additional baggage fee. The second charge of \$50.00 was on July 21, 2014 for her fiancé's baggage fee from Seattle to Boise.

- o The QNDE conference was held at the Grove Hotel in Boise. We reviewed the room charges for Ms. Backstrom and other CNDE staff for the dates of the conference. Based on the review, we identified \$310.30 of hotel charges to Ms. Backstrom's room for room service, restaurant charges, and valet parking. Because the conference includes meals for participants, including Ms. Backstrom, and free parking was available at the hotel, QNDE should not have paid the \$310.30 of hotel charges.

The \$715.00 air fare and \$6.99 booking fee for Ms. Backstrom's fiancé, \$110.00 of baggage fees from Seattle to Boise, and \$310.30 of hotel charges should not have been paid by QNDE because they were personal in nature.

- Minneapolis site visit – As previously stated, prior to each annual conference, CNDE staff and a representative of MainStay Events visit potential site locations to determine viability of hosting a conference. The site visits are typically done 2 years prior to the conference. As a result, the site visit to Minneapolis for the 2015 annual conference was performed in early 2013. According to CNDE staff we spoke with, the Minneapolis site visit was performed by Ms. Backstrom's predecessor.

We identified a \$88.80 payment to Enterprise Rental Car in Urbandale, Iowa on September 16, 2014 and a \$304.34 payment to the Hyatt Regency Hotel in Minneapolis on September 17, 2014. Based on a copy of the final rental bill from Enterprise, the car was rented from Thursday, September 11 through Monday, September 15, 2014. The final bill included total miles driven of 516 miles. According to MapQuest, a round trip between Urbandale and Minneapolis is approximately 490 miles.

Because the Minneapolis site visit was performed in 2013 and CNDE officials stated there was no reason for Ms. Backstrom to travel to Minneapolis for QNDE, the total payments of \$393.14 are considered improper.

- Arlington, VA – We identified a \$541.64 payment to the Renaissance Hotel in Arlington, VA on January 12, 2015 from QNDE's bank account. The QNDE bank statement also stated the charge was incurred on January 10, 2015. Based on documentation Ms. Backstrom submitted to CNDE for reimbursement from the University, she attended a conference sponsored by the National Science Foundation, Industry/University Cooperative Research Centers from January 7, 2015 through January 9, 2015. The documentation Ms. Backstrom submitted also included a portfolio from the Renaissance Hotel which totaled \$541.64 for lodging, room service, and taxes. As a result, the University reimbursed Ms. Backstrom for the \$541.64 of costs.

The conference related to Ms. Backstrom's job duties for CNDE. It did not relate to any administrative support she provided to QNDE. As a result, QNDE should not have paid the \$541.64 cost. Based on our review of the deposits to the QNDE bank account, Ms. Backstrom did not provide reimbursement to QNDE for the costs she was reimbursed by the University. As a result, the \$541.64 is an improper disbursement of QNDE funds.

- Minneapolis QNDE conference – The 2015 QNDE conference was held at the Hyatt Regency Hotel in Minneapolis from July 27 through July 31, 2015.

We reviewed the hotel charges paid by QNDE for the conference. Because the charges billed to Ms. Backstrom's room exceeded those of other CNDE staff members, we

requested additional information. With assistance of CNDE officials, we obtained a detailed listing of the charges billed to Ms. Backstrom's room. The charges included multiple meals. CNDE officials also provided us the dates and meals which were provided by QNDE as part of the conference and workshops leading up to the conference. We also reviewed charges incurred by other CNDE staff members to identify which meals they incurred costs for. Because certain meals were provided by QNDE to Ms. Backstrom and other CNDE staff members did not incur costs for certain meals, QNDE should not have paid for all of the meals charged to Ms. Backstrom's room.

In addition to the detailed listing of charges billed to Ms. Backstrom's room, CNDE officials obtained copies of receipts for the meals charged to Ms. Backstrom's room. The receipts illustrate some charges include beverages and meals for 2 people. According to CNDE officials, Ms. Backstrom's fiancé traveled to Minneapolis with Ms. Backstrom and stayed at the Hyatt during the conference. QNDE should not have paid for any meals for Ms. Backstrom's fiancé.

Using the dates and meals provided by QNDE and the detailed receipts obtained by CNDE officials, we were able to identify meals which should not have been paid by QNDE. In order to determine the cost of the meals QNDE should not have paid for, we identified the value of the least expensive beverage and entrée when more than 1 beverage and entrée were included on a receipt. We also determined a proportional share of the gratuity and tax for the least expensive meal. The cost of the meals improperly paid by QNDE also include meals which may have been for Ms. Backstrom, but were served at a time when QNDE had provided a meal as part of the conference.

During our review of the receipts, we identified 19 meals which were paid by QNDE but should not have been. The 19 meals totaled \$319.62. A number of the meals identified which were improperly paid by QNDE were ordered through room service and a number of the meals were ordered late in the evening after QNDE conference and reception events had ended.

According to CNDE officials, CNDE staff drove to Minneapolis from Ames. Ms. Backstrom and her fiancé drove separately to the conference. According to CNDE officials, Ms. Backstrom left the conference early on July 31 to fly to a personal event. As a result, CNDE staff and Ms. Backstrom's fiancé loaded the equipment and supplies into vehicles for the return trip to Ames after the conference ended.

We identified a debit card purchase of \$687.20 from Delta Airlines on July 10, 2015, prior to the start of the conference. According to QNDE officials, staff from MainStay Events was reimbursed for their expenses after the conference. Based on the bank statements and redeemed checks, MainStay Events was reimbursed on September 1, 2015 for travel related expenses, including airfare, totaling \$1,536.66 for the Minneapolis conference. As a result, QNDE did not pay Delta Airlines directly for any airfare for MainStay Events staff. Also, as previously stated, CNDE staff drove to Minneapolis.

Because Ms. Backstrom was the only individual with access to the debit card for the QNDE bank account, it appears she made the purchase from Delta Airlines on July 10, 2015. CNDE officials contacted Delta for additional information regarding the purchase, but were unable to obtain any related documentation or information. CNDE staff we spoke with stated there would be no reason or other events which would have required the purchase of airfare in July 2015.

Because MainStay Events was reimbursed for its travel expenses and CNDE staff drove to the conference, the \$687.20 debit charge to Delta Airlines is an improper disbursement from the QNDE bank account.

In addition to the above travel expenses, we also identified the following improper expenses:

- \$215.44 debit purchase for Enterprise Rental Car in Urbandale, IA on February 12, 2015. As previously stated, Ms. Backstrom lives in Urbandale. According to the CNDE officials, there were no QNDE related events which would require a car to be rented in Urbandale in February 2015. As a result, the payment to Enterprise Rental car is improper.
- \$19.95 debit purchase for GOGOAIR.COM on June 15, 2015. GOGOAIR is an inflight entertainment and internet service provider. Internet charges related to an individual's job duties are allowed under University policy.

The 2017 annual conference will be held in Utah. As a result, Ms. Backstrom traveled to Utah in June 2015 to perform a site visit. However, according to CNDE officials, there would be no reason a CNDE staff member would need internet access while flying to and from a location. As previously stated, Ms. Backstrom was the only individual with access to the debit card for the QNDE bank account. As a result, it appears she made the purchase. Because the purchase was personal in nature, the payment to GOGOAIR.COM is improper.

- \$196.88 debit purchase at Wal-Mart in Ames on July 10, 2014. According to the information on QNDE's bank statement, there was a notation "You Requested \$100 In Cash Back". Because staff had access to the debit card, there would be no reason for requesting \$100.00 cash back. As a result, the \$100.00 cash back is improper.

We also reviewed the receipt for the purchase and confirmed \$100.00 change was received. We also determined \$3.46 was spent for 2 bottles of Mt. Dew. As a result, **Exhibit B** includes \$103.46 of improper disbursements for the transaction.

- **Exhibit B** also includes purchases of candy totaling \$4.75, 2 personal power supply chargers for phones or other electronic devices totaling \$91.71, \$26.50 in late fees, and \$40.00 at a Kum & Go in Ames, Iowa. Because there is no reason QNDE would need to purchase candy, incur late fees, and the power supplies were not located at QNDE, the purchases are improper.

UNSUPPORTED DISBURSEMENTS

In addition to the improper payments, we identified \$3,171.06 of unsupported disbursements to vendors during the period of our investigation. QNDE purchases supplies, reimburses travel expenses, and other items which are used for the operations of QNDE. However, as previously stated, adequate supporting documentation was not maintained which included a description of all items purchased and the purpose of all disbursements. The \$3,171.06 includes:

- \$1,128.00 paid to Heidi Long, the former CNDE Administrative Specialist, on November 25, 2013. According to CNDE officials, Ms. Long was paid to help train Ms. Backstrom on QNDE operations. However, CNDE officials could not provide support for the number of hours worked or a written agreement for the services provided. Because Ms. Long is also a University employee, the amount paid should have been processed through the University payroll system to ensure taxes were properly withheld.

- A \$537.20 electronic payment to American Airlines on May 4, 2015. CNDE officials contacted American Airlines regarding the purchase. However, American Airlines was unable to provide any information regarding the airline ticket purchased without more detailed information. CNDE officials stated there was a site visit in June 2015 to Salt Lake City which Ms. Backstrom would have attended; however, they were unable to locate documentation regarding her airfare for the trip.
- A \$289.74 electronic payment from Staples on July 22, 2015. According to CNDE staff, the purchase may relate to supplies for the 2015 QNDE conference in Minneapolis in July 2015. However, without the related receipt, it is not possible to determine if the items purchased were for QNDE operations or personal in nature.

The remaining unsupported disbursements include baggage fees, food, supplies, and clothing.

As previously stated, QNDE did not maintain supporting documentation for the \$3,171.06 of unsupported payments listed in **Exhibit B**. As a result, we were unable to determine if the \$3,171.06 were necessary and reasonable for QNDE's operations or personal in nature.

OTHER ADMINISTRATIVE ISSUES

Oversight - During our investigation, we determined CNDE officials did not properly carry out their fiduciary responsibilities, including requesting and comparing disbursements to supporting documentation and checks regularly reviewing the financial reports and/or bank statements, and maintaining supporting documentation for event registrations.

Tax returns - As previously stated, Ms. Backstrom was responsible for providing a copy of QNDE's financial information from the electronic QuickBooks® files she maintained to QNDE's CPA firm to prepare and submit QNDE's tax returns. We compared the disbursements from QNDE's bank account for the calendar years 2013 and 2014 to financial information from the QuickBooks® file provided to QNDE's CPA firm. During our comparison, we determined the disbursements from the bank account exceeded the disbursements recorded in the QuickBooks® electronic file by \$19,397.00 and \$26,220.00, respectively. According to a representative of QNDE's CPA firm, they will amend QNDE's tax returns as necessary for 2013, 2014, and 2015.

Moving expenses - University policy allows for the payment of moving expenses when it is "believed it is necessary to attract specific personnel." The policy also specifies "reimbursement of expenses for packing and moving a new employee's household goods and other personal effects may be authorized from available and approved department funds."

CNDE reimbursed Ms. Backstrom \$1,490.74 for her moving expenses from Indiana to Iowa. As previously stated, Ms. Backstrom resided in the Des Moines metropolitan area while she was employed by CNDE. Because we were unable to identify any distinct qualifications held by Ms. Backstrom, it is unclear how paying her moving expenses met the University's policy of being "necessary to attract specific personnel." As a result, the \$1,490.74 reimbursement to Ms. Backstrom was an unnecessary cost. The position she was hired for could have been filled by qualified individuals who did not require moving expenses.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by QNDE to perform bank reconciliations and 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 QNDE'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 Administrative Specialist had control over each of the following areas:
- (1) Receipts – collecting, posting to the accounting records, and preparing and making bank deposits,
 - (2) Disbursements – making purchases, receiving certain goods and services, maintaining supporting documentation, preparing, signing and distributing checks, and posting to the accounting records,
 - (3) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
 - (4) Reporting – preparing financial reports for the QNDE annual conference and other reports requested by QNDE officials.

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 CNDE staff. In addition, the Director should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Also, bank statements should be delivered to an individual who does not collect or disburse QNDE funds. The 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. Disbursements – During our review of disbursements, the following were identified:
- (1) Disbursements were not always supported by invoices or other documentation.
 - (2) There was no evidence disbursements were approved by the Director, or another individual independent of purchasing.
 - (3) Late fees were incurred as a result of the former Administrative Specialist not paying bills in a timely manner.

In addition, documentation was not available which showed travel costs, such as airline tickets, car rentals, and lodging accommodations, were approved prior to being incurred and described the purpose of the trips.

Recommendation – All QNDE disbursements, including travel costs paid in advance, should be approved by the Director or an individual independent of the purchasing process prior to payment, with the exception of those specifically allowed by an approved policy. In addition, all disbursements should be supported by original documentation which provides enough detail to identify the individual items or services purchased. Also,

all payments should be remitted in a timely manner to ensure late fees and interest are not incurred.

To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to a second independent person for review and countersignature.

- C. Debit Card – QNDE maintains a debit card for on-line purchases, reservations, and to purchase supplies during the annual conference. However, purchases made with debit cards are not subject to review and approval prior to disbursement of funds from QNDE’s bank account. In addition, purchases made at certain vendors with a debit card may result in the vendor placing a hold on amounts in excess of the actual cost.

Recommendation – To strengthen controls and provide for approval of disbursements prior to payment, QNDE should eliminate the use of the debit card. We understand it is necessary to have a method to make certain payments electronically. However, the University has established procedures for the use of a Procurement Card which can be used for these types of purchases. In addition, CNDE staff have already been assigned Procurement Cards. If University policy allows, CNDE staff should use their assigned University Procurement card(s) to make authorized purchases for QNDE. QNDE should then reimburse the University for any purchases made with the Procurement Card.

Alternatively, QNDE should establish a separate credit card. If a separate credit card is established for QNDE operations, written policies should be established which ensure personal use of the credit card is strictly prohibited. However, if the credit card is used for personal purposes, a policy provides for immediate repayment when CNDE officials become aware of the improper use. The policy should also provide for payroll withholding if repayment is not made upon request. In addition, the policy should include guidelines which clearly specify the disciplinary action that will occur when personal purchases are identified.

- D. Travel Policy – While QNDE does not have a formal written travel policy, University travel policies are applied with the exception of lodging and meal reimbursement rates. QNDE uses the federal reimbursement rates for meals when staff attend conferences or other events for QNDE.

Recommendation – QNDE officials should develop a written travel policy which includes guidelines for submitting requests for travel reimbursements, requires supporting documentation, and specifies maximum reimbursement rates for meals, lodging, and mileage.

In addition, QNDE officials should consider using the QNDE credit card to make hotel reservations, purchase airfare, and pay for registration fees directly rather than reimbursing staff for these costs.

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Iowa State University
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Exhibits

Report on Special Investigaton of the
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Comparison of Cash Withdrawals to Cash Deposits
For the period August 1, 2013 through January 29, 2016

Withdrawals from QNDE's Bank Account					
Date Posted	Transaction Date^	Description	Name on Withdrawal Slip	Location of ATM, per bank statement	Withdrawal Amount
12/04/13	12/04/13	Customer Withdrawal	Pamela Backstrom	-	\$ 2,500.00
12/13/13	12/13/13	Customer Withdrawal	Pamela Backstrom	-	1,000.00
12/17/13	-	-	-	-	-
01/13/14	01/11/14	Customer Withdrawal	Pamela Backstrom	-	2,000.00
02/07/14	02/06/14	Customer Withdrawal	Pamela Backstrom	-	1,000.00
03/20/14	03/19/14	Customer Withdrawal	Pamela Backstrom	-	1,500.00
04/17/14	04/16/14	Customer Withdrawal	Pamela Backstrom	-	1,500.00
05/08/14	05/08/14	Customer Withdrawal	<i>None</i>	-	2,500.00
06/10/14	06/10/14	Customer Withdrawal	Pamela Backstrom	-	2,000.00
06/18/14	-	-	-	-	-
06/23/14	-	-	-	-	-
06/23/14	-	-	-	-	-
07/11/14	07/11/14	Customer Withdrawal	Pamela Backstrom	-	5,000.00
07/22/14	-	-	-	-	-
09/08/14	09/08/14	ATM Withdrawal	-	US BANK AMES UNI AMES IA	300.00
09/10/14	09/10/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
09/11/14	09/11/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
09/12/14	-	-	-	-	-
09/15/14	09/15/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
09/17/14	09/17/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
09/17/14	09/17/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
09/22/14	09/22/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
09/23/14	09/23/14	ATM Withdrawal	-	US BANK AMES UNI AMES IA	500.00
10/15/14	10/15/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
10/16/14	-	-	-	-	-

Deposits to Pamela Backstrom's Personal Bank Account

Deposit Date	Description per statement	Deposit Amount
-	-	\$ -
-	-	-
12/17/13	Deposit Shared Branch #143319 COMMUNITY CREDIT U 2710 S ANKENY BLVD ANKENY IA	700.00
01/11/14	Deposit Shared Branch #03229 MIDLAND CREDIT UNION 2891 106H ST URBANDALE IA	2,000.00
02/07/14	Deposit Shared Branch #008209 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,000.00
03/20/14	Deposit Shared Branch #001556 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,400.00
04/19/14	Deposit Shared Branch #007424 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,400.00
05/09/14	Deposit Shared Branch #011272 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,500.00
06/11/14	Deposit Shared Branch #002673 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,000.00
06/18/14	Deposit Shared Branch #004155 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	200.00
06/23/14	Deposit Shared Branch #005195 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	100.00
06/23/14	Deposit Shared Branch #005192 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	300.00
07/11/14	Deposit Shared Branch #008576 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	2,500.00
07/22/14	Deposit Shared Branch #050673 DOWNTOWN BRANCH 249 N9TH ST BOISE ID	300.00
-	-	-
-	-	-
-	-	-
09/12/14	Deposit Shared Branch #007967 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	600.00
09/15/14	Deposit Shared Branch #008797 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	500.00
-	-	-
-	-	-
-	-	-
09/23/14	Deposit Shared Branch #010669 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	500.00
10/15/14	Deposit Shared Branch #000882 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	500.00
10/16/14	Deposit	225.00

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Comparison of Cash Withdrawals to Cash Deposits
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Withdrawals from QNDE's Bank Account					
Date Posted	Transaction Date^	Description	Name on Withdrawal Slip	Location of ATM, per bank statement	Withdrawal Amount
10/21/14	10/21/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
10/22/14	-	-	-	-	-
10/22/14	-	-	-	-	-
11/07/14	11/07/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
11/10/14	11/10/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
11/13/14	11/13/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
11/17/14	11/15/14	Customer Withdrawal	Pamela Backstrom	-	1,500.00
12/02/14	12/02/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
12/03/14	-	-	-	-	-
12/08/14	12/08/14	ATM Withdrawal	-	US BANK WESTOWN W DES MOINES IA	500.00
12/15/14	12/15/14	ATM Withdrawal	-	US BANK WESTOWN W DES MOINES IA	500.00
12/15/14	12/15/14	ATM Withdrawal	-	US BANK WESTOWN W DES MOINES IA	500.00
12/18/14	12/18/14	ATM Withdrawal	-	US BANK WESTOWN W DES MOINES IA	500.00
12/19/14	12/19/14	ATM Withdrawal	-	US BANK WESTOWN W DES MOINES IA	500.00
12/22/14	12/22/14	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
12/24/14	12/24/14	Customer Withdrawal	Pamela Backstrom	-	2,000.00
01/20/15	01/20/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
01/20/15	01/20/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
01/27/15	01/27/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
02/13/15	02/13/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
02/20/15	02/20/15	Customer Withdrawal	Pamela Backstrom	-	1,000.00
03/16/15	03/16/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
03/19/15	03/19/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
03/21/15	-	-	-	-	-

Deposits to Pamela Backstrom's Personal Bank Account

Deposit Date	Description per statement	Deposit Amount
-	-	-
10/22/14	Deposit	75.00
10/22/14	Deposit Shared Branch #002569 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	440.00
-	-	-
11/10/14	Deposit Shared Branch #007050 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	400.00
-	-	-
11/15/14	Deposit Shared Branch #008215 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	2,000.00
-	-	-
12/03/14	Deposit Shared Branch #011770 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	700.00
-	-	-
12/15/14	Deposit Shared Branch #013501 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	545.00
-	-	-
-	-	-
-	-	-
-	-	-
12/26/14	Deposit Shared Branch #014682 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,500.00
01/20/15	Deposit Shared Branch #001301 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	500.00
-	-	-
-	-	-
-	-	-
02/20/15	Deposit Shared Branch #002718 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	900.00
03/16/15	Deposit Shared Branch #003864 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	500.00
-	-	-
03/21/15	Deposit Shared Branch #004146 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	300.00

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Date Posted	Transaction Date^	Description	Name on Withdrawal Slip	Location of ATM, per bank statement	Withdrawal Amount
03/27/15	03/27/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
03/28/15	-	-	-	-	-
03/30/15	03/30/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
04/06/15	04/04/15	Customer Withdrawal	Pamela Backstrom	-	2,000.00
04/18/15	-	-	-	-	-
05/06/15	05/06/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
05/11/15	05/09/15	Customer Withdrawal	Pamela Backstrom	-	2,000.00
05/16/15	-	-	-	-	-
05/22/15	05/22/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
05/23/15	-	-	-	-	-
05/26/15	05/26/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
06/04/15	06/04/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
06/06/15	-	-	-	-	-
06/08/15	06/08/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
06/08/15	06/08/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
06/12/15	06/12/15	ATM Withdrawal	-	LINDBERGH TERMIN SAINT PAUL MN	500.00
06/18/15	06/18/15	Customer Withdrawal	Pamela Backstrom	-	1,000.00
07/13/15	07/13/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
07/15/15	07/15/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
07/16/15	-	-	-	-	-
07/22/15	07/22/15	ATM Withdrawal	-	US BANK AMES UNI AMES IA	500.00
07/23/15	07/23/15	Customer Withdrawal	Pamela Backstrom	-	1,500.00
07/27/15	-	-	-	-	-
07/28/15	-	-	-	-	-

Deposits to Pamela Backstrom's Personal Bank Account

Deposit Date	Description per statement	Deposit Amount
-	-	-
03/28/15	Deposit Shared Branch #004461 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	500.00
-	-	-
04/04/15	Deposit Shared Branch #004831 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,000.00
04/18/15	Deposit Shared Branch #005506 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,000.00
-	-	-
05/09/15	Deposit Shared Branch #006541 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,000.00
05/16/15	Deposit Shared Branch #006913 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	650.00
-	-	-
05/23/15	Deposit Shared Branch #007269 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	750.00
-	-	-
-	-	-
06/06/15	Deposit Shared Branch #007973 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,500.00
-	-	-
-	-	-
-	-	-
06/18/15	Deposit Shared Branch #008546 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	1,000.00
-	-	-
-	-	-
07/16/15	Deposit Shared Branch #009831 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	730.00
-	-	-
07/23/15	Deposit Shared Branch #010175 MIDLAND CREDIT UNION 2891 106TH ST URBANDALE IA	250.00
07/27/15	Deposit	75.00
07/28/15	Deposit Shared Branch #283534 SPIRE CREDIT UNION 3117 UNIVERSITY AVE SE MINNEAPOLIS MN	1,700.00

Report on Special Investigaton of the
Iowa State University Center for Nondestructive Evaluation and
QNDE Programs

Comparison of Cash Withdrawals to Cash Deposits
For the period August 1, 2013 through January 29, 2016

Withdrawals from QNDE's Bank Account					
Date Posted	Transaction Date^	Description	Name on Withdrawal Slip	Location of ATM, per bank statement	Withdrawal Amount
08/17/15	08/17/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
08/19/15	08/18/15	Customer Withdrawal	Pamela Backstrom	-	1,500.00
08/20/15	-	-	-	-	-
08/26/15	08/25/15	Customer Withdrawal	Pamela Backstrom	-	3,000.00
10/08/15	10/08/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
10/15/15	10/15/15	ATM Withdrawal	-	US BANK AMES AMES IA	500.00
10/26/15	10/26/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
11/06/15	11/06/15	Customer Withdrawal	Pamela Backstrom	-	1,500.00
11/12/15	-	-	-	-	-
11/19/15	-	-	-	-	-
11/19/15	-	-	-	-	-
11/27/15	11/27/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
12/07/15	12/07/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
12/08/15	12/08/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
12/10/15	12/10/15	ATM Withdrawal	-	US BANK AMES AMES IA	20.00
12/10/15	12/10/15	ATM Withdrawal	-	US BANK AMES AMES IA	480.00
12/11/15	12/11/15	ATM Withdrawal	-	US BANK URBANDAL URBANDAL IA	500.00
12/14/15	12/14/15	ATM Withdrawal	-	US BANK AMES AMES IA	500.00
12/16/15	12/16/15	ATM Withdrawal	-	US BANK WESTOWN W DES MOINES IA	500.00
12/21/15	12/21/15	Customer Withdrawal	Pamela Backstrom	-	1,500.00
12/21/15	-	-	-	-	-
Total					\$ 61,800.00

^ - Date of Withdrawal Slip or date ATM withdrawal was posted per the bank statement.

Deposits to Pamela Backstrom's Personal Bank Account		
Deposit Date	Description per statement	Deposit Amount
-	-	-
-	-	-
08/20/15	Deposit Shared Branch COMMUNITY CHOICE CREDIT U 212 E LINCOLN WAY AMES IA	1,800.00
-	-	-
10/08/15	Deposit Shared Branch #230073 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	500.00
10/15/15	Deposit Shared Branch #231002 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	500.00
-	-	-
-	-	-
11/12/15	Deposit Shared Branch #234826 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	500.00
11/19/15	Deposit Shared Branch #235812 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	200.00
11/19/15	Deposit Shared Branch #235811 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	300.00
-	-	-
-	-	-
-	-	-
12/10/15	Deposit Shared Branch #239049 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	800.00
-	-	-
-	-	-
12/14/15	Deposit Shared Branch #239518 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	800.00
-	-	-
12/21/15	Deposit	350.00
12/21/15	Deposit Shared Branch #240637 COMMUNITY CHOICE CREDIT U 212 E. LINCOLN WAY AMES IA	1,000.00
		\$ 39,490.00

Report on Special Investigaton of the
Iowa State University Center for Nondestructive Evaluation and
QNDE Programs

Improper and Unsupported Payments to Vendors
For the period August 1, 2013 through January 29, 2016

Disbursements from QNDE's Bank Account

Date Posted	Check Number	Payee / Vendor	Memo Line
09/06/13	1195	Leonard Bond	Travel Reimbursement
11/13/13	1198	Secretary of State	Notary
11/25/13	1301	Heidi Long	QNDE Programs Transition
12/06/13	EP	Notary Rotary on 12/05/13 515-309-1351 IA	NA
12/06/13	EP	INT'L ASSOC OF A on 12/05/13 816-891-6600 MO	NA
01/29/14	EP	Kum & Go #215 Ames IA ON 12814 NETSTER REF 083877	NA
02/06/14	EP	Travel Insurance on 02/05/14 800-729-6021 VA	NA
02/24/14	EP	Travelocity.com on 02/23/14 877-270-4536 WA	NA
02/24/14	EP	AIRTRANAIR 3327 on 02/22/14 Bellevue WA	NA
02/25/14	EP	Target T2129 Peachtree City, GA on 02/25/14	NA
02/26/14	EP	HUDSON NEWS OHAR on 02/25/14 Des Plaines, IL	NA
02/27/14	EP	WYNDHAM on 02/26/14 Fairburn GA	NA
02/27/14	EP	PARADIES #034 on 02/25/14 515-256-5640 IA (Vendor at Des Moines Airport)	NA
03/03/14	EP	CLEVELAND TEXACO on 03/*02/14 Atlanta GA	NA
05/14/14	EP	Travel Insurance on 05/13/14 8700-729-6021 VA	NA
05/14/14	EP	Travel Insurance on 05/13/14 800-729-6021 VA	NA
05/14/14	EP	OWW*ORBITZ.COM on 05/13/14 888-656-4546 IL	NA
05/15/14	EP	American AI 0017 on 05/13/14 Chicago IL	NA
06/02/14	EP	TRAVELOCITY.COM on 05/30/14 877-270-4536	NA
07/01/14	EP	Wal-mart Superstore AMES IA on 07/01/14	NA
07/02/14	EP	WAL-MART STORES DES MOINES IA on 07/01/14	NA
07/10/14	EP	Wal-Mart Superstore AMES IA on 07/10/14 You Requested \$100 In Cash Back	NA
07/10/14	1324	Sigler Inc.	2014 5K Fun Run Tshirts
07/14/14	EP	AMERICAN AI on 07/12/14 Des Moines IA	NA
07/14/14	EP	GENESIS ART SUPP on 07/11/14 773-292-2992 IL	NA

Amount	Improper	Unsupported	Reasonable	Description per Support or CNDE Officials
\$ 407.46	-	407.46	-	None
30.00	30.00	-	-	Application for notary public. Per CNDE official, CNDE did not request Pamela Backstrom to become a Notary Public.
1,128.00	-	1,128.00	-	Payment to former employee who provided assistance when Pam Backstrom was hired. Could not locate an agreement or timesheet.
70.66	70.66	-	-	Per CNDE official, CNDE did not request Pamela Backstrom to become a Notary Public.
114.00	114.00	-	-	International Association of Administrative Professionals
40.00	40.00	-	-	12.9 gallons of gas
21.12	21.12	-	-	Travel insurance. ISU policy does not allow purchase of travel insurance.
19.95	19.95	-	-	Travel insurance. ISU policy does not allow purchase of travel insurance.
167.00	167.00	-	-	Per itinerary, this return flight was booked on 02/24/14. Pamela Backstrom's original flight was on American Airlines and was to return on 03/01/14. Flight from Atlanta to Des Moines on 03/02/14.
37.09	37.09	-	-	MBL Charger (Mobile Phone Charger per phone call to Target in West Des Moines)
54.62	54.62	-	-	Portable power supply. Not located at CNDE.
2.00	-	2.00	-	None
4.75	4.75	-	-	Twizzlers Strawberry and Diet Coke
3.55	-	3.55	-	No detail on receipt
38.93	38.93	-	-	Travel insurance. ISU policy does not allow purchase of travel insurance.
46.93	46.93	-	-	Travel insurance. ISU policy does not allow purchase of travel insurance.
6.99	6.99	-	-	None
715.00	715.00	-	-	Per CNDE official, flight for Pamela Backstrom's partner.
46.98	46.98	-	-	Travel insurance. ISU policy does not allow purchase of travel insurance.
33.09	6.98	-	26.11	M&Ms, tackle box, white 6up
44.36	44.36	-	-	Clear org, Duracell batteries AAA16, deep org, document box
196.88	103.46	-	93.42	Mt. Dew, badge holder, thermal 4x6, restick dots, luggage/bags, white half, plus \$100.00 cash back
294.25	-	294.25	-	QNDE 2014 5K Fun Run t-shirts
25.00	-	25.00	-	Baggage fee for undeterminable trip
290.00	290.00	-	-	None

Report on Special Investigaton of the
Iowa State University Center for Nondestructive Evaluation and
QNDE Programs

Improper and Unsupported Payments to Vendors
For the period August 1, 2013 through January 29, 2016

Disbursements from QNDE's Bank Account

Date Posted	Check Number	Payee / Vendor	Memo Line
07/18/14	EP	OFFICE DEPOT 00 BOISE ID on 07/17/14	NA
07/18/14	EP	OFFICE DEPOT 00 BOISE ID on 07/17/14	NA
07/18/14	EP	ALASKA AIR on 07/16/14 Seattle WA	NA
07/21/14	EP	ALASKA AIR on 07/16/14 Seattle WA	NA
07/24/14	EP	OFFICE DEPOT #25 on 07/22/14 Boise ID	NA
08/01/14	EP	THE GROVE HOTEL on 07/26/14 Boise ID	NA
09/12/14	1342	Vernon Company	335900
09/16/14	EP	ENTERPRISE RENT on 09/15/14 Urubandale IA	NA
09/17/14	EP	HYATT HOTELS MNP on 09/15/14 Minneapolis MN	NA
10/22/14	1345	Ping Chlou	WENDEC Reimbursement
12/02/14	EP	INT'L ASSOC OF A on 12/11/14 816-891-6600 MO	NA
12/03/14	EP	METCALF EDUCATIO on 12/02/14 435-753-2222	NA
01/12/15	EP	RENAISSANCE HTL on 01/10/15 Arlington VA	NA
02/12/15	EP	ENTERPRISE RENT on 02/11/15 Urbandale IA	NA
02/27/15	EP	INT'L ASSOC OF A on 02/26/15 816-891-6600 MO	NA
05/01/15	EP	TRAVEL INSURANCE on 04/30/15 800-729-6021 VA	NA
05/04/15	EP	AMERICAN AI 0017 on 04/30/15 Chicago IL	NA
06/15/15	EP	DELTA AIR 0060 on 06/12/15 Atlanta GA	NA
06/15/15	EP	GOGOAIR.COM on 06/12/15 877-350-0038 IL	NA
07/09/15	EP	TRAVEL INSURANCE on 07/08/15 800-729-6021 VA	NA
07/10/15	EP	DELTA AIR 0067 on 07/08/15 Chicago IL	NA
07/17/15	EP	Wal-Mart Sup CORALVILLE IA on 07/17/15	NA
07/22/15	EP	KUM & GO #302 CLEAR LAKE IA on 07/22/15	NA

Amount	Improper	Unsupported	Reasonable	Description per Support or CNDE Officials
38.00	2.39	-	35.61	Candy, sheet protectors, labels
48.90	6.37	-	42.53	Soda, Twizzlers, candy, glue dots, paper, portoflios
60.00	60.00	-	-	Baggage fee for Pamela Backstrom travel to Boise
50.00	50.00	-	-	Baggack check fee in Seattle for Pamela Backstrom
64.33	2.19	-	62.14	Twizzlers, pastel labels, 650 copies
4,014.25	310.30	-	3,703.95	Per CNDE official, room service and valet parking portion of hotel bill were not appropriate for QNDE. Charges were for the room assigned to Pamela Backstrom.
1,793.32	26.50	-	1,766.82	1,000 3/4" knitted laynards (includes late fee of \$26.50)
88.80	88.80	-	-	Car rental in Urbandale for Thursday, 09/11/14, to Monday, 09/15/14. 516 miles driven.
304.34	304.34	-	-	<i>No QNDE purpose per CNDE officials. Based on car rental, appears this was for a personal trip for Ms. Backstrom (See Enterprise rental car on 09/16/14.)</i>
361.64	-	361.64	-	<i>None</i>
550.00	550.00	-	-	Per CNDE official and web search, vendor is International Association of Administrative Professionals.
388.00	388.00	-	-	Per web search, payment was for review course services for Certified Administrative Professionals.
541.64	541.64	-	-	Lodging costs for conference event in Arlington, VA hosted by National Science Foundation Industry-University Cooperative Research Centers Program. Not related to QNDE.
215.44	215.44	-	-	Car rental in Urbandale
75.00	75.00	-	-	Per CNDE official and web search, payment was made to International Association of Administrative Professionals.
28.20	28.20	-	-	<i>Travel insurance. ISU policy does not allow purchase of travel insurance.</i>
537.20	-	537.20	-	<i>None</i>
8.99	-	8.99	-	<i>None</i>
19.95	19.95	-	-	No receipt. Per CNDE official and web search, inflight entertainment and internet services.
46.39	46.39	-	-	<i>Travel insurance. ISU policy does not allow purchase of travel insurance.</i>
687.20	687.20	-	-	No Receipt. Per CNDE officials, there is no reason for Pamela Backstrom to travel on behalf of CNDE at this time.
41.21	41.21	-	-	No receipt. Per CNDE officials, no reason to make a purchase for QNDE in Coralville, IA.
23.00	-	23.00	-	<i>None</i>

Report on Special Investigaton of the
Iowa State University Center for Nondestructive Evaluation and
QNDE Programs

Improper and Unsupported Payments to Vendors
For the period August 1, 2013 through January 29, 2016

Disbursements from QNDE's Bank Account

Date Posted	Check Number	Payee / Vendor	Memo Line
07/22/15	EP	PIZZA HUT on 07/20/15 IA	NA
07/22/15	EP	Staples, Inc AMES IA on 07/22/15	NA
07/23/15	EP	MPLS-NICOLET MA Minneapolis MN on 07/23/15	NA
08/31/15	1366	Hyatt Hotels	NA
11/16/15	EP	OFFICE DEPOT 00 WEST DES MOI IA on 11/15/15	NA
12/07/15	EP	PROJECT MANAGEME on 12/04/15 610-356-4600 PA	NA
12/07/15	EP	INT'L ASSOC OF A on 12/04/15 816-891-6600 MO	NA
01/19/16	EP	OFFICE DEPOT 00 DES MOINES IA on 01/16/16	NA

Total

EP - Electronic payment made with debit card.

NA - Not applicable

Auditor's notations are in italics.

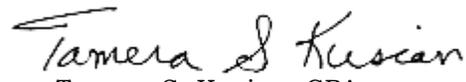
Amount	Improper	Unsupported	Reasonable	Description per Support or CNDE Officials
25.00	-	25.00	-	<i>None</i>
289.74	-	289.74	-	<i>None</i>
65.23	-	65.23	-	<i>None</i>
30,682.02	319.62	-	30,362.40	Hotel charges for the Minneapolis Conference. Per CNDE staff, includes food charges which were not allowable.
338.08	338.08	-	-	Per CNDE officials, there was no reason to purchase supplies in Des Moines.
169.00	169.00	-	-	Membership fee. Ms. Backstrom was not required to have a membership for her job duties.
282.00	282.00	-	-	Per CNDE official and web search, payment was made to International Association of Administrative Professionals.
108.43	108.43	-	-	Per CNDE officials, there was no reason to purchase supplies in Des Moines.
\$ 45,783.91	6,519.87	3,171.06	36,092.98	

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Stephen J. Hoffman, Senior Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copy of Resignation Letter

28 January 2016

Leonard,

I have thought about this a great deal over the last week while I was sick.

The workload of my position is crushing, and continues to grow. I have found myself with little work – life balance. I dream about the tasks that are waiting.

While I enjoy thoroughly the people I have worked with, I have come to the realization that this position is no longer a good fit for me.

Therefore I have accepted employment in the Des Moines metropolitan area. I am submitting my resignation effective immediately.

I appreciate all the opportunities for growth this position presented.

Thank you.

Dan Backstrom

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copies of Selected ATM Receipts and Deposit Slips

09/23/14 15:51 50527163
09/23/14 POSTING DATE
US BANK AMES UNIVERSITY
AMES IA

CARD *****
RECORD NO. 7206
WITHDRAWAL \$500.00
FROM CHECKING
U.S. BANK
TOTAL \$500.00
ACCT BAL \$141,829.19
AVAIL BAL \$141,829.19

SEND THE GIFT OF MONEY
WITH WESTERN UNION AT U.S. BANK!

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

IN	CASH	OUT
	1	
	5	
	10	
	20	
	50	
	100	

Guest Account Number A/c Type Amount Balance Available
TO ***** Share/SD 500.00 445.71 445.71
Cash In: 500.00
Cash In \$500.00 US
Denominations
\$20.00 x 25 = \$500.00
PAMELA K BACKSTROM & JACK C OSTRANDER

Transaction Seq: 10669

Vch659(1) 23 SEP 14 16:47 Br 1 Op 12 Net Amt 500.00 X Cash In 500.00

LIKE US WWW.FACEBOOK.COM/MIDLANDCREDITUNION

Report on Special Investigation of the
Iowa State University
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QNDE Programs

Copies of Selected ATM Receipts and Deposit Slips



10/21/14 17:17 30520446
10/21/14 POSTING DATE
US BANK URBANDALE
URBANDALE IA
CARD *****
RECORD NO. 9151
WITHDRAWAL \$500.00
FROM CHECKING
U.S. BANK
TOTAL \$500.00X
ACCT BAL \$146,360.51
AVAIL BAL \$146,360.51
SEND THE GIFT OF MONEY
WITH WESTERN UNION AT U.S. BANK!

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

IN	CASH	OUT
	1	
	5	
	10	
	20	
	50	
	100	

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ***** Share/SD 440.00 666.33 666.33
Cash In: 440.00
Cash In \$440.00 US
Denominations
~~\$50.00 x 8 =~~ \$400.00 \$20.00 x 2 = \$40.00
PAMELA K BACKSTROM & JACK C OSTRANDER

Transaction Seq: 2569

Vch924(1) 22 OCT 14 16:40 Br 1 Op 6 Net Amt 440.00x Cash In 440.00

LIKE US WWW.FACEBOOK.COM/MIDLANDCREDITUNION

Report on Special Investigation of the
Iowa State University
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QNDE Programs

Copies of Selected ATM Receipts and Deposit Slips

02/13/15 17:26 SUS26446
02/13/15 POSTING DATE
US BANK URBANDALE
URBAN DALE IA

CARD ***** [REDACTED]

RECORD NO. 8188
WITHDRAWAL \$500.00
FROM CHECKING
***** [REDACTED]
U.S. BANK
TOTAL \$500.00
ACCT BAL \$92,797.97
AVAIL BAL \$92,797.97

GET YOUR TAX REFUND LOADED TO YOUR
CONTOUR PREPAID CARD. MEMBER FDIC

03/16/15 13:29 SUS26446
03/16/15 POSTING DATE
US BANK URBANDALE
URBAN DALE IA

CARD ***** [REDACTED]

RECORD NO. 3186
WITHDRAWAL \$500.00
FROM CHECKING
***** [REDACTED]
U.S. BANK
TOTAL \$500.00
ACCT BAL \$98,100.62
AVAIL BAL \$98,100.62

GET YOUR TAX REFUND LOADED TO YOUR
CONTOUR PREPAID CARD. MEMBER FDIC

Report on Special Investigation of the
Iowa State University
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Copies of Selected ATM Receipts and Deposit Slips

03/19/15 17:58 SUS26446
03/19/15 POSTING DATE
US BANK URBANDALE
URBAN DALE IA

CARD ***** [REDACTED]
RECORD NO. 3692
WITHDRAWAL \$500.00
FROM CHECKING
**** [REDACTED]
U.S. BANK \$500.00
TOTAL \$500.00
ACCT BAL \$97,600.62
AVAIL BAL \$97,600.62

GET YOUR TAX REFUND LOADED TO YOUR
CONTOUR PREPAID CARD. MEMBER FDIC

Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
*** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
***** [REDACTED] Share/SD 500.00 518.37 518.37
sh In: 500.00
sh In: 500.00 US
denominations
\$50.00 x 8 = \$400.00 \$20.00 x 5 = \$100.00
PAMELA K BACKSTROM & JACK C OSTRANDER
***** Transaction Seq: 3664

sh1294(1) 16 MAR 15 13:40 Br 1 Op 34 Net Amt 500.00 Cash In 500.00

Report on Special Investigation of the
Iowa State University
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QNDE Programs

Copies of Selected ATM Receipts and Deposit Slips

03/27/15 06:09 SUS26446
03/27/15 POSTING DATE
US BANK URBANDALE
URBAN DALE IA

CARD ***** [REDACTED]
RECORD NO. 4821
WITHDRAWAL \$500.00X
FROM CHECKING
**** [REDACTED]
U.S. BANK
TOTAL \$500.00
ACCT BAL \$96,694.12
AVAIL. BAL \$96,694.12

GET YOUR TAX REFUND LOADED TO YOUR
CONTOUR PREPAID CARD. MEMBER FDIC

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

IN	CASH	OUT
	1	
	5	
	10	
	20	
	50	
	100	

**** CASH DEPOSIT - Indiana University
Guest Account Number A/c Type
TO ***** [REDACTED] Share 30
Cash In: 500.00 Balance Available
Cash In \$500.00 US \$43.66 \$3.66
Denominations
\$50.00 x 10 = \$500.00
PAMELA K BACKSTROM & JACK C GSTRAND

Vch1675(1) 28 MAR 15 09:27 Br 1 Dp 34 Net Amt 500.00 X 500.00

LIKE US WWW.FACEBOOK.COM/MIDLANDCREDITUNION

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copies of Selected ATM Receipts and Deposit Slips



10/15/15 12:04 SUS28194
10/15/15 POSTING DATE
US BANK AMES
AMES IA
CARD ***** [REDACTED]
RECORD NO. 8795
WITHDRAWAL \$500.00
FROM CHECKING
**** [REDACTED]
U. S. BANK
TOTAL \$500.00X
ACCT BAL \$124,681.99
AVAIL BAL \$124,681.99

GET YOUR TAX REFUND LOADED TO YOUR
CONTOUR PREPAID CARD. MEMBER FDIC



usbank.com

All transactions are subject to final
proof and verification. Member FDIC

CU Service Centers - COMMUNITY CHOICE CREDIT UNION 212 E. LINCOLN WAY AMES, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ***** Share/SD 500.00 480.73 480.73
Cash In: 500.00



COMMUNITY
CHOICE
CREDIT UNION

PAMELA K BACKSTROM & JACK C OSTRANDER
[REDACTED]

Transaction Seq: 231002

PO Box 4885 Des Moines, IA 50306
www.comchoicecu.org

Uch7414(1) 15 OCT 15 12:15 Br 7 Op 33 Net Amt 500.00 Cash In 500.00

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copies of Selected ATM Receipts and Deposit Slips

usbank

12/10/15 16:12 SUS28194
~~12/10/15~~ POSTING DATE
US BANK AMES
AMES IA

CARD ***** [REDACTED]

RECORD NO. 7553
WITHDRAWAL \$20.00
FROM CHECKING
***** [REDACTED]
U. S. BANK
TOTAL \$20.00
ACCT BAL \$113,117.00
AVAIL BAL \$113,117.00

NEED A HOLIDAY GIFT?
GIVE A U. S. BANK VISA GIFT CARD.

 **usbank.com**
All transactions are subject to final
proof and verification. Member FDIC

usbank

12/10/15 16:13 SUS28194
~~12/10/15~~ POSTING DATE
US BANK AMES
AMES IA

CARD ***** [REDACTED]

RECORD NO. 7554
WITHDRAWAL \$480.00
FROM CHECKING
***** [REDACTED]
U. S. BANK
TOTAL \$480.00
ACCT BAL \$112,637.00
AVAIL BAL \$112,637.00

NEED A HOLIDAY GIFT?
GIVE A U. S. BANK VISA GIFT CARD.

 **usbank.com**
All transactions are subject to final
proof and verification. Member FDIC

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copies of Selected ATM Receipts and Deposit Slips

usbank
12/11/15 17:38 SUS26446
12/11/15 POSTING DATE
US BANK URBANDALE
URBANDALE IA
CARD ***** [REDACTED]
RECORD NO. 2668
WITHDRAWAL \$500.00
FROM CHECKING
**** [REDACTED]
U. S. BANK
TOTAL \$500.00
ACCT BAL \$112,137.00
AVAIL BAL \$112,137.00
GET YOUR TAX REFUND LOADED TO YOUR
ONTOUR PREPAID CARD. MEMBER FDIC
 **usbank.com**
All transactions are subject to final
proof and verification. Member FDIC
EQUAL OPPORTUNITY
LENDER

usbank
12/14/15 13:11 SUS28194
12/14/15 POSTING DATE
US BANK AMES
AMES IA
CARD ***** [REDACTED]
RECORD NO. 8031
WITHDRAWAL \$500.00
FROM CHECKING
**** [REDACTED]
U. S. BANK
TOTAL \$500.00
ACCT BAL \$111,637.00
AVAIL BAL \$111,637.00
NEED A HOLIDAY GIFT?
GIVE A U. S. BANK VISA GIFT CARD.
 **usbank.com**
All transactions are subject to final
proof and verification. Member FDIC
EQUAL OPPORTUNITY
LENDER

Report on Special Investigation of the
Iowa State University
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Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #36
Account No.: [REDACTED] Check No.: 0 Sequence No.: 004198004349
Amount: \$1000.00 Routing No.: 56068052 Date: 02/07/2014
Front:

COUNTER WITHDRAWAL
QNDE Programs
WITHDRAWN ON THE ACCOUNT OF
one thousand + 00/100 DOLLARS
Samira K. Backstrom
SIGNATURE REQUIRED

ACCOUNT NUMBER
* [REDACTED]

AMOUNT
\$ 1 000.00
02/07/2014 04:28 USB
SAVINGS WD H
[REDACTED]
\$1,000.00

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT

usbank
All of US serving you
DATE 6 Feb 2014

2008 (04/10)

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #35
Account No. [REDACTED] Check No.: 0 Sequence No.: 004195708301
Amount: \$1500.00 Routing No.: 56068052 Date: 03/20/2014

Front:

COUNTER WITHDRAWAL
QNDE Programs
WITHDRAWN ON THE ACCOUNT OF
one thousand five hundred DOLLARS
Pamela K Backstrom
SIGNATURE REQUIRED

ACCOUNT NUMBER
* [REDACTED]

AMOUNT
\$ 1500.-
03/20/2014 04:42 USB

US BANK CK H

\$1,500.00

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.

usbank
All of us serving you™
DATE 3/19/14

(alt) 3008

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

IN	CASH	OUT
	1	
	5	
	10	
	20	
	50	
	100	

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ##### Share/SD 1400.00 1408.67 1408.67
Cash In: 1400.00
Cash In \$1,400.00 US
Denominations
\$100.00 x 14 = \$1,400.00
PAMELA K BACKSTROM & JACK C OSTRANDER

Transaction Seq: 1556

Vch5881(1) 20 MAR 14 08:33 Br 1 Op 2 Net Amt 1400.00 X Cash In 1400.00

LIKE US WWW.FACEBOOK.COM/MIDLANDCREDITUNION

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Iowa State University
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QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #29
Account No.: [REDACTED] Check No.: 0 Sequence No.: 004193128041
Amount: \$2500.00 Routing No.: 56068052 Date: 05/08/2014

Front:

COUNTER WITHDRAWAL
QNDE Programs
WITHDRAWN ON THE ACCOUNT OF
Two thousand five hundred - DOLLARS
James K Bachstrom
SIGNATURE REQUIRED

ACCOUNT NUMBER
* [REDACTED]

usbank.
All of us serving you™
DATE 8 May 2014

AMOUNT
\$ 2500.00
05/08/2014 12:30 USB
US BANK CR H [REDACTED]

\$2,500.00

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ##### [REDACTED] Share/SD 1500.00 2253.05 2253.05
Cash In: 1500.00
Cash In \$1,500.00 US
Denominations
\$100.00 x 5 = \$500.00 \$50.00 x 16 = \$800.00
\$20.00 x 10 = \$200.00

CASH		OUT
IN	1	
	5	
	10	
	20	
	50	
	100	

Vch7886(2) 09 MAY 14 15:12 Br 1 Op 2 Net Amt 1500.00 X Cash In 1500.00

LIKE US WWW.FACEBOOK.COM/MIDLANDCREDITUNION

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QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #25
Account No.: [REDACTED] Check No.: 0 Sequence No.: 008351702338
Amount: \$2000.00 Routing No.: 56068052 Date: 06/10/2014

Front:

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.

COUNTER WITHDRAWAL
QNDE Programs
WITHDRAWN ON THE ACCOUNT OF
Two Thousands + 00/100 DOLLARS
Pamela K Backstrom
SIGNATURE REQUIRED

USbank
All of us serving you™
DATE 10 June 2014

AMOUNT
2000.00
06/10/2014 12:12 USE
H
\$2,000.00

ACCOUNT NUMBER
* [REDACTED]

TR CK [REDACTED]

MIDLAND
CREDIT UNION

CASH		OUT
IN	1	
	5	
	10	
	20	
	50	
	100	

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ***** Share/SD 1000.00 966.51 966.51
Cash In: 1000.00
Cash In \$1,000.00 US
Denominations
\$100.00 x 10 = \$1,000.00
PAMELA K BACKSTROM & JACK C OSTRANDER

***** Transaction Seq: 2673

Vch1050(1) 11 JUN 14 16:43 Br 1 Op 12 Net Amt 1000.00X Cash In 1000.00

LIKE US WWW.FACEBOOK.COM/MIDLANDCREDITUNION

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Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #21
Account No.: [REDACTED] Check No.: 0 Sequence No.: 009251476090
Amount: \$5000.00 Routing No.: 56068052 Date: 07/11/2014
Front:

COUNTER WITHDRAWAL
QNDE Programs
WITHDRAWN ON THE ACCOUNT OF
Two thousand + 100 DOLLARS
Pamela K Backstrom
SIGNATURE REQUIRED

ACCOUNT NUMBER
00 [REDACTED] \$

AMOUNT
5000.00
07/11/2014 09:05 USB
US BANK CK H
[REDACTED]
\$5,000.00

usbank.
All of us serving you™
DATE 11 July 2014

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.
HARLAND CLARKE 20094(173) 30495763



2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

CASH		OUT	
IN	1		
	5		
	10		
	20		
	50		
	100		

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
***** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ***** [REDACTED] Share/SD 2500.00 2676.63 2676.63
Cash In: 2500.00
Cash In \$2,500.00 US
Denominations
\$100.00 x 25 = \$2,500.00
PAMELA K BACKSTROM & JACK C OSTRANDER

Transaction Seq: 8576

Vch627(1) 11 JUL 14 09:20 Br 1 Op 12 Net Amt 2500.00x Cash In 2500.00

Your Friendly Neighborhood Credit Union

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #6
Account No. [REDACTED] Check No.: 0 Sequence No.: 008052961424
Amount: \$1500.00 Routing No.: 56068052 Date: 11/17/2014
Front:

COUNTER WITHDRAWAL
QNDE Programs
WITHDRAWN ON THE ACCOUNT OF
One thousand five hundred ⁰⁰/₁₀₀ DOLLARS
Pamela K Backstrom
SIGNATURE REQUIRED

usbank
All of us serving you
DATE 15 Nov 2014

20096 (04/10)

ACCOUNT NUMBER [REDACTED] AMOUNT \$ 1500.00
11/17/2014 09:14 USB
US BANK CK H [REDACTED]
\$1,500.00

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ***** [REDACTED] Share/SD 2000.00 1955.52 1955.52
Cash In: 2000.00
Cash In \$2,000.00 US
Denominations
\$100.00 x 15 = \$1,500.00 \$50.00 x 10 = \$500.00
PAMELA K BACKSTROM & JACK C OSTRANDER

***** Transaction Seq: 8215

CASH		OUT	
IN	1		
	5		
	10		
	20		
	50		
	100		

Vch11245(1) 15 NOV 14 09:24 Br 1 Op 34 Net Amt 2000.00X Cash In 2000.00

Your Friendly Neighborhood Credit Union

Report on Special Investigation of the
Iowa State University
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QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #25
Account No.: [REDACTED] Check No.: 0 Sequence No.: 009252485336
Amount: \$1000.00 Routing No.: 56068052 Date: 02/20/2015

Front:

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT

COUNTER WITHDRAWAL
WITHDRAWN ON THE ACCOUNT OF
Pamela Backstrom
One Wisconsin DOLLARS
Pamela K Backstrom
SIGNATURE REQUIRED

usbank.
All of US serving you
DATE *2/20/15*

ACCOUNT NUMBER * [REDACTED] AMOUNT \$ 1000.00
02/20/2015 02:58 US\$
US BANK CK H [REDACTED]
\$1,000.00

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

IN	CASH	OUT
	1	
	5	
	10	
	20	
	50	
	100	

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ***** Share/SD 900.00 870.00 870.00
Cash In: 900.00
Cash In \$900.00 US
Denominations
\$100.00 x 9 = \$900.00
PAMELA K BACKSTROM & JACK C OSTRA, 157

Transaction Seq: 2718

Vch2090(1) 20 FEB 15 15:13 Br 1 Op 2 RACHEL Net Amt 900.00 X Cash In 900.00

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Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
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Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #22
Account No. [REDACTED] Check No.: 0 Sequence No.: 008056554422
Amount: \$2000.00 Routing No.: 56068052 Date: 04/06/2015

Front:

COUNTER WITHDRAWAL
QNDE
WITHDRAWN ON THE ACCOUNT OF
two thousand DOLLARS
Pamela K Backstrom
SIGNATURE REQUIRED

ACCOUNT NUMBER
[REDACTED]

AMOUNT
2000
04/06/2015 09:37 USB
[REDACTED]
\$2,000.00

usbank.
All of us serving you™
DATE 4/4/15

US BANK CK H

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.
HARLAND CLARKE 20088 (1/13) 13313385

MIDLAND CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

IN	OUT
CASH	CASH
1	5
5	10
10	20
20	50
50	100
100	

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ##### Share/SD 1000.00 2177.22 2177.22
Cash In: 1000.00
Cash In \$1,000.00 US
Denominations
~~\$100.00~~ x 10 = \$1,000.00
PAMELA K-BACKSTROM & JACK C-OSTRANDER

Transaction Seq: 4831

Vch661(1) 04 APR 15 09:53 Br 1 Op 2 RACHEL Net Amt 1000.00X Cash In 1000.00

Your Friendly Neighborhood Credit Union

Report on Special Investigation of the
Iowa State University
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Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #21
Account No. [REDACTED] Check No.: 0 Sequence No.: 008055661214
Amount: \$2000.00 Routing No.: 56068052 Date: 05/11/2015
Front:

COUNTER WITHDRAWAL
Qnde Programs Center
WITHDRAWN ON THE ACCOUNT OF
Two Thousand & 00/100 DOLLARS
Pamela K Backstrom
SIGNATURE REQUIRED

usbank.
All of us serving you™
DATE 9 May 2015

AMOUNT
2000
05/11/2015 10:21 USB

* [REDACTED] \$
US BANK CK H

\$2,000.00

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.

2008 (04/10)

MIDLAND
CREDIT UNION

2891 106th Street
Urbandale, IA 50322
(515) 278-1994
www.midlandcu.org

CU Service Centers - Midland Credit Union 2891 106TH ST URBANDALE, IA
**** CASH DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ##### [REDACTED] Share/SD 1000.00 1110.10 1110.10
Cash In: 1000.00
Cash In \$1,000.00 US
Denominations
\$100.00 x 10 = \$1,000.00
PAMELA K BACKSTROM & JACK C OSTRANDER

Transaction Seq: 6541

IN	CASH	OUT
	1	
	5	
	10	
	20	
	50	
	100	

Vch413(1) 09 MAY 15 10:35 Br 1 Op 14 Net Amt 1000.00X Cash In 1000.00

Your Friendly Neighborhood Credit Union

Report on Special Investigation of the
Iowa State University
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QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #10
Account No.: [REDACTED] Check No.: 0 Sequence No.: 008654110314
Amount: \$1500.00 Routing No.: 56068052 Date: 08/19/2015
Front:

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT. HARLANR CLARKE 2008 (2/15) 50774184

COUNTER WITHDRAWAL

QNDE Programs
ACCOUNT TITLE (PRINT)

Fifteen hundred DOLLARS

SIGNATURE REQUIRED
Pamela K Backstrom

ACCOUNT NUMBER [REDACTED]

usbank
All of us serving you™
DATE 8-18-15

AMOUNT
\$ 1500.00
08/19/2015 04:19 USE

\$1,500.00

CU Service Centers - COMMUNITY CHOICE CREDIT UNION 212 E. LINCOLN WAY AMES, IA
**** CASH DEPOSIT - Indiana University CU
TO Guest Account Number A/c Type Amount Balance Available
***** Share/SD 1800.00 1800.00 1800.00
Cash In: 1800.00



**COMMUNITY
CHOICE
CREDIT UNION**

PAMELA K BACKSTROM & JACK C OSTRANDER

Transaction Seq: 222758

PO Box 4885 Des Moines, IA 50306

www.comchoicecu.org

Vch7212(1) 20 AUG 15 11:10 Br 7 Op 334 Net Amt 1800.00 Cash In 1800.00

Report on Special Investigation of the
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QNDE Programs

Copies of Selected Counter Withdrawal Slips and Deposit Slips

Item #9
Account No. [REDACTED] Check No.: 0 Sequence No.: 008654115247
Amount: \$3000.00 Routing No.: 56068052 Date: 08/26/2015
Front:

Cash ok
④

COUNTER WITHDRAWAL
QNDE Program 5
ACCOUNT TITLE (PRINT)
Three thousand
P Backstrom
SIGNATURE REQUIRED

ACCOUNT NUMBER [REDACTED] AMOUNT \$ 3000.00
08/26/2015 04:21 USB
US BANK CK H
\$3,000.00

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THE ACCOUNT.
HARLAND CLARKE 20094 (2/15) 50174164

CU Service Centers - COMMUNITY CHOICE CREDIT UNION 212 E. LINCOLN WAY AMES, IA
**** CHECK DEPOSIT - Indiana University CU
Guest Account Number A/c Type Amount Balance Available
TO ##### [REDACTED] Share/SD 3000.00 3419.76 619.76
Checks: 3000.00



**COMMUNITY
CHOICE
CREDIT UNION**

PANELA K BACKSTROM & JACK C OSTRANDER
[REDACTED]

Transaction Seq: 223702

PO Box 4885 Des Moines, IA 50306

www.comchoicecu.org

Uch7413(1) 27 AUG 15 11:44 Br 7 Op 33 Net Amt 3000.00

Report on Special Investigation of the
Iowa State University
Center for Nondestructive Evaluation and
QNDE Programs

Copy of Ticket Receipt for Jack Ostrander

U.S AIRWAYS
BSEQRH/US 26JUL14 24096DPA E-TICKET RECEIPT
OSTRANDER/JACK ARRIVAL FROM TO
1100A US SURCHRG FTF US 9958 Y 26JUL 530P FEE FEE FTF FEE

FP CAXXXXXXXXXXXXX8238/XXXX/N975624 /FC 26JUL14 BOI US PHX 5.00 YPTH US
DSM 5.00 YPTH TOTAL 10.00 END 0017417662409201405131201407260592801.PHX.
DSM.(C50WGJ)

FARE USD 10.00 DOCUMENT NUMBER 0372367123327
TAX US 0.00
TAX XT 0.00 NO CASH VALUE
TOTALUSD 10.00

THANK YOU FOR FLYING
US AIRWAYS

OSTRANDER/Jack
ADDITIONAL FEES RECEIPT ** PAID BAGS **

Flight	From	To	Date	
2331 T	Spokane Operated by Horizon Air	Seattle	23JUL14	Ticket Date: 23JUL14
2217 T	Seattle Operated by Horizon Air	Boise		Record Locator: KUCKZI

Total Charged: \$25.00 USD

Ticket No. 0272151753360
FOP: CAXXXXXXXXXXXXX8261

OSTRANDER/Jack
****TICKET RECEIPT****

Flight	From	To	Date	
1305 s	Des Moines	Dallas-Ft. Worth	12JUL14	Ticket Date: 13MAY14
2361 s	Dallas-Ft. Worth	Seattle		Record Locator: KUCKZI
2231	Seattle	Spokane		
2331 T	Spokane	Seattle		

Base Fare: \$616.74 TAX: \$98.26 NONREF/SVCCH... Ticket No. 0017417662408-09
\$715.00 USD FOP: VI XXXXXXXXXXXXXXX3003