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STATE OF IOWA**

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NEWS RELEASE

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FOR RELEASE January 6, 2022

Auditor of State Rob Sand today released a report on a special investigation of the Woodbury County Sheriff's Office (Sheriff's Office) for the period July 1, 2017 through December 31, 2020. The special investigation was requested as a result of alleged improprieties regarding certain financial transactions related to the trade in of Sheriff's Office vehicles. The special investigation was conducted with assistance from the Iowa Department of Transportation.

Sand reported the procedures performed did not identify any Sheriff's Office vehicles which were traded in or sold for an unreasonable value. Specifically, the Sheriff's Office received \$163,746.00 trade-in value for 36 vehicles traded in from July 1, 2017 through December 31, 2020 which were subsequently sold by the dealers where they were traded in for a total of \$164,133.21. However, the procedures also determined the Sheriff's Office did not maintain documentation regarding the condition of its vehicles, which may help determine their value when being traded in.

In addition, Sand reported a vehicle traded by the Sheriff's Office for \$100.00 was sold by the dealer to another dealer within 14 days. The vehicle was then sold to an employee of the Sheriff's Office for \$500.00 70 days after the second dealership took title to the vehicle. Based on the timing of the sales, the sale to the employee is considered an arm's length transaction and did not provide a benefit to the employee.

Sand recommended the Sheriff's Office develop written policies and procedures for the sale and trade-in of vehicles and other equipment and maintain information on the condition of the Office's fleet to help determine their value.

Copies of this report have been filed with the Woodbury County Sheriff's Office, the Division of Criminal Investigation, the Woodbury County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://www.auditor.iowa.gov/reports/file/67294/embed>.

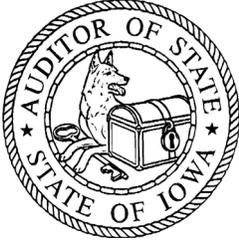
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**REPORT ON SPECIAL INVESTIGATION
OF THE
WOODBURY COUNTY SHERIFF'S OFFICE

FOR THE PERIOD
JULY 1, 2017 THROUGH DECEMBER 31, 2020**

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Auditor of State's Report

To Chad Sheehan, Woodbury County Sheriff, and
Members of the Woodbury County Board of Supervisors:

As a result of alleged improprieties regarding certain financial transactions related to the trade in of Sheriff's Office vehicles, and at your request, we conducted a special investigation of the Woodbury County Sheriff's Office (Sheriff's Office). We have applied certain tests and procedures to Sheriff's Office vehicles traded in during the period July 1, 2017 through December 31, 2020. Based on discussions with Sheriff's Office personnel and a review of relevant information, we performed the following procedures.

- (1) Evaluated internal controls surrounding the trade-in of vehicles to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed County and Sheriff's Office officials and personnel to obtain an understanding of the procedures used for trading in vehicles.
- (3) With the assistance of personnel from the Iowa Department of Transportation, we obtained detailed sales records of Sheriff Office vehicles that were traded in. We also compared the trade-in values and subsequent sales amounts (when available) of each vehicle to the National Automobile Dealers Association (NADA) value at the time of the trade-in to determine the reasonableness of the trade-in value received by the Sheriff's Office.
- (4) Interviewed Sheriff's Office officials and personnel to obtain any additional information regarding the traded vehicles which was not documented in the records.
- (5) Interviewed representatives of the dealerships that purchased the traded vehicles to obtain any information regarding the trade-in value not documented in records available from the Sheriff's Office.

The procedures performed did not identify any Sheriff's Office vehicles which were traded in or sold for an unreasonable value. Specifically, the Sheriff's Office received \$163,746.00 trade-in value for 36 vehicles traded in from July 1, 2017 through December 31, 2020 which were subsequently sold by the dealers where they were traded in for a total of \$164,133.21. However, the procedures also determined the Sheriff's Office did not maintain documentation regarding the condition of its vehicles, which may help determine their value when being traded in.

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

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

We would like to acknowledge the assistance extended to us by officials and personnel of the Iowa Department of Transportation and the Woodbury County Sheriff's Office during the course of our investigation.

ROB SAND
Auditor of State

November 22, 2021

Report on the Special Investigation of the
Woodbury County Sheriff's Office

Investigative Summary

Background Information

The Woodbury County Sheriff's Office (Sheriff's Office) is located in Sioux City, Iowa. The Sheriff is elected every 4 years and oversees all operations of the Sheriff's Office. Specifically, the Sheriff is responsible for patrol and security within the County, operating the County's correctional center, maintaining certain records, processing civil documents, performing investigations, and overseeing staff members and reserve officers. To fulfill these responsibilities, the Sheriff's Office has been organized in five divisions, including the Civil, Jail, Patrol, Investigation, K9 Divisions, and Administration. In total the Office has approximately 120 employees. Chad Sheehan was sworn in as the Sheriff on January 2, 2021.

To carry out the duties of the Office, the office currently has approximately 40 sworn officers and hires other individuals to fill various positions to help carry out the Office's administrative responsibilities. The Deputies of the Sheriff's Office conduct traffic stops, serve warrants, respond to 911 calls, and make arrests. The Office has approximately 60 vehicles in its fleet which consists of patrol vehicles, reserve officer vehicles, transport vehicles, and unmarked vehicles used to commute to training.

Vehicles are routinely purchased from a local dealership in Sioux City. When a new vehicle is purchased, one or more of the older vehicles is traded in at the same time to reduce the cost of the new vehicle. According to the Sheriff, a primary factor in deciding when to purchase vehicles is the available budget. There are also several factors considered in deciding which older vehicle(s) will be traded in, including mileage, known repairs needed, and the vehicle's overall condition. For example, if a vehicle's transmission is starting to go or if there are issues with it starting, it may be more cost beneficial to trade in the vehicle then to pay for a repair which may not extend its life.

Beginning in July 2020, Captain Willie Garret was the primary employee responsible for trading in vehicles and acquiring new vehicles. When he began handling the trade ins, he kept notes on the mileage and condition of the vehicles which were traded in. According to the Sheriff and other staff, the dealership usually sent someone to look at the vehicles prior to trade-in and let the Office know an approximate trade value.

According to the Sheriff, the Office does not have a formal policy for the purchase and sale or trade-in of vehicles. However, the County Board of Supervisors has approved a Fixed Asset Inventory Policy and a Personal Property Disposition Policy which are "applicable to all departments, office, employees, and elected officials within the County." All vehicles are titled and resighted to the County and are included on the DOT Automated Registration and Title Software system (ARTS).

ARTS is used by County Treasurers and the DOT to record transactions related to vehicle sales, titles, and registrations. The County Treasurers' Offices issue vehicle titles and registrations, collect the required fees, record the transaction in the DOT system and the counties' accounting systems, and deposit the collections in the counties' bank accounts for the county share and the amount to be remitted to the State. Once a vehicle is sold to a dealer or individual outside of Iowa, the DOT system will not show any additional activity for the vehicle unless the vehicle is re-registered in Iowa.

The Sheriff also reported when a vehicle is traded, the office tries to get the best deal possible. However, the final trade-in value is set by the dealership.

During a Board meeting held on January 26, 2021, a Board member asked the Sheriff about the purchase of a vehicle from a used car dealer and the four cars traded in for the vehicle purchased. It was also disclosed at the meeting that a member of the Sheriff's Office purchased one of the four vehicles that was traded in. A Board member voiced his concern the trade-in value received for the four vehicles were lower than appropriate and that Deputies of the Sheriff's Office may be benefiting from the disposal of the vehicles.

As a result of the concerns identified, the Sheriff requested the Office of Auditor of State review the Sheriff's Office's policies and procedures for trading in vehicles and the disposition of vehicles traded in. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2017 through December 31, 2020.

Detailed Findings

The procedures performed did not identify Sheriff's Office vehicles which were traded in or sold for an unreasonable value. Specifically, the Sheriff's Office received \$163,746.00 trade-in value for 36 vehicles traded in from July 1, 2017 through December 31, 2020 which were subsequently sold by the dealers where they were traded in for a total of \$164,133.21. However, the procedures also determined the Sheriff's Office did not maintain documentation regarding the condition of its vehicles which may help determine their value when being traded in.

POLICIES AND PROCEDURES

As previously stated, the Sheriff's Office does not have a formal Office policy for the purchase, sale or trade-in of vehicles. However, the County Board of Supervisors has approved a Fixed Asset Inventory Policy and a Property Disposition Policy which is "applicable to all departments, offices, employees, and elected officials within the County." As a result, these policies apply to the Sheriff's Office.

County officials also reported each department, office, and elected official is to handle the disposition of their department or office property in accordance with the Property Disposition Policy. Based on our testing, the Sheriff's Office files all vehicle titles with the County Auditor as required by the County's Fixed Asset policy. In addition, the County fixed asset listing includes the vehicles purchased by the Sheriff's Office. We did not identify any instances for which the Sheriff's Office did not comply with the County's Property Disposition Policy regarding trade-ins.

TRADE-IN VALUES

Trade-in value is a car dealership's valuation of a vehicle when the owner opts to trade-in a currently owned vehicle as part of a transaction to purchase a new vehicle. However, there is a difference between the trade-in value granted by the automobile dealership and what the vehicle is actually worth when sold in the market.

As previously stated, factors considered when identifying vehicles to be traded in by the Sheriff's Office include mileage, needed repairs, safety, and reliability. Sheriff's Office staff also reported the vehicles traded in usually have high mileage, may need repair, and have been driven more aggressively than a normal vehicle would be. According to Sheriff's Office staff we spoke with, they use the trade-in value identified by the National Automobile Dealers Association (NADA) as a resource to determine a starting trade-in value. However, also as previously stated, the dealership determines the actual trade-in value offered to the Sheriff's Office. As a result, it is not unusual for the trade in value determined by the dealers to be less than the trade-in value identified by NADA for the year and model of the vehicle.

Exhibit A lists the 36 vehicles traded-in by the Sheriff's Office from July 1, 2017 through December 31, 2020 and any notes provided by the Sheriff's Office for the vehicles. The **Exhibit** also includes the trade-in value obtained from NADA for each vehicle and the amount received by the Sheriff's Office for the trade-in. As illustrated by the **Exhibit**, we compared the trade-in value received from the dealers to the NADA value for the vehicles. NADA provides several values for specified years and models of vehicles based on the condition of the vehicles. Specifically, NADA provides trade-in values for the categories of Rough, Average, and Clean. We used the lowest value (Rough Trade-in) listed by NADA to be conservative when determining the propriety of the trade-in values received by the Sheriff's Office. The NADA value used was obtained from DOT representatives and was the value at the approximate date of the trade in rather than the value at the time of testing.

As illustrated by the **Exhibit**, the Sheriff's Office traded four vehicles in on July 2, 2020 for a purchase made at the Ideal Wheels dealership in Sioux City. The trade-in value received by the Sheriff's Office

for the four vehicles totaled \$400.00; however, the purchase agreement lists a \$200.00 allowance for each of the four vehicles. As a result, the Sheriff's Office should have received \$800.00 total trade-in allowance rather than the \$400.00 they received. A copy of the purchase agreement is included in **Appendix 1**. When we spoke with a representative of the dealership and the Sheriff, neither was able to provide an explanation for the inconsistency.

The **Exhibit** also includes nine additional instances where two or three vehicles were traded in together for the purchase of a single vehicle. For these instances, the sales and trade-in documents listed one trade-in value for all the vehicles traded. In these cases, we compared the total trade-in amount received by the Sheriff's Office to the sum of the traded vehicles' NADA values.

For the remaining 13 vehicles traded by the Sheriff's Office, **Exhibit A** shows the trade-in value provided by the dealership for 8 vehicles was less than the NADA value. The difference between the NADA value and the trade-in value received from the dealerships for the 8 vehicles ranged from \$329.00 to \$14,207.00. The **Exhibit** also shows 5 vehicles were traded-in for more than the NADA value. The difference between the trade-in value of the 5 vehicles and the NADA values ranged from \$850.00 to \$14,630.00.

We contacted officials from Woodhouse Automotive Group in Sioux City, Iowa and asked how trade-in values were determined for vehicles listed in the **Exhibit** where the trade-in value received by the Sheriff's Office was \$1,500.00 less or \$1,500.00 more than the NADA value. However, Woodhouse officials could not provide any additional information regarding how the trade-in values were determined. As a result, we are unable to determine why trade-in values for those vehicles were less than or exceeded the NADA value.

While **Exhibit A** shows the total NADA value of the 36 vehicles traded by the Sheriff's Office from July 1, 2017 through December 31, 2020 exceeded their total \$163,746.00 trade-in value, the **Exhibit** also shows the 36 vehicles were subsequently sold by the dealers where they were traded in for a total of \$164,133.21. As previously stated, the vehicles traded by the Sheriff's Office have typically been driven more aggressively than a normal vehicle. As a result, it is reasonable the subsequent sale price of the vehicles is more reflective of the vehicles' value than their NADA value.

SUBSEQUENT SALES

As stated previously, a Board member expressed concern Deputies may be benefiting from the disposal of vehicles. Specifically, it was alleged a vehicle traded in by the Sheriff's Office was subsequently sold by the dealership to a Deputy at a favorable price. As a result, we requested sale records from DOT officials for the vehicles listed in **Exhibit A** to determine who subsequently purchased the vehicles and the sales amounts. The **Exhibit** includes information regarding the subsequent sales based on the records provided by DOT officials from the ARTS systems and records they obtained directly for the automotive dealers.

As the **Exhibit** shows, 27 of the 36 vehicles were purchased by an auction house located in Nebraska and one was purchased by a Nebraska auto dealer. Of these 28 vehicles, four were subsequently titled by individuals in Iowa who have no known affiliation with the Sheriff's Office. The remaining 24 vehicles were not subsequently titled in Iowa as of November 9, 2021 and we are unable to determine the current owner.

The **Exhibit** also shows five individuals each purchased one of the traded vehicles from the dealer where they were traded in and one individual purchased three of the vehicles on July 14, 2020. According to Sheriff's Office staff, the individual who purchased three vehicles owns a used car lot.

The information provided by DOT showed that seven vehicles were subsequently sold to individuals who registered them in Iowa. **Table 1** summarizes the date and sales amounts for these vehicles.

Table 1

Date Traded	Description	First Sale's Price	Second Sale			Number of Days from Date Traded
			Purchaser	Date	Price	
07/26/17	2007 Ford Expedition	\$ 3,533.31	^ Individual	10/22/18	\$ 2,800.00	453
05/07/18	2007 Ford Crown Victoria	2,858.31	^ Individual	07/26/18	6,595.00	80
08/06/18	2012 Dodge Charger	5,333.31	^ Individual	06/06/19	8,575.00	304
02/26/20	2011 Ford Interceptor	500.00	# Individual	03/08/21	100.00	376
07/02/20	2008 Chevrolet Impala	250.00	@ Individual	09/22/20	500.00	82
07/02/20	2010 Grand Marquis	250.00	@ Individual	02/19/21	7,300.00	232
08/08/20	2014 Dodge Ram W1500	9,803.67	^ Individual	10/30/20	16,995.00	83

^ - Initially sold to Nebraska auction house.

- Initially sold to an individual.

@ - Initially sold to individual who owned a used car lot.

Using records provided by DOT officials, we also determined one of the vehicles purchased by the owner of a used car lot was subsequently sold to a Deputy. **Table 2** summarizes information regarding the vehicle purchased by the Deputy.

Table 2

Transaction Date	Description	Purchaser/New Owner	Amount
10/07/08	Original Purchase	Woodbury Co Sheriff's Office	Not readily available
07/02/20	Trade-in	Ideal Wheels, Sioux City	##
08/04/20	Sale	Owner of used car lot	\$ 250.00
09/22/20	Sale	Sheriff's Office Deputy	500.00
11/25/20	Sale	Owner of used car lot	NA

- One of four vehicles traded in for a total of \$400.00.

NA - Not available.

The **Table** shows the vehicle was sold from Ideal Wheels in Sioux City where it was traded-in to the owner of a used car lot. According to the Deputy and we confirmed with DOT records, he paid \$500.00 for the vehicle. He also reported he later returned the vehicle when he decided he did not need it.

As previously stated, **Exhibit A** includes notes the Sheriff's Office kept, including notes for the vehicle subsequently sold to the Deputy. The notes for this vehicle state it had significant hail damage and insurance had determined it as a total loss when it was traded in by the Sheriff's Office on July 2, 2020. The **Exhibit** also illustrates the vehicle had a NADA trade-in value of \$1,825.00; however, that value does not take into consideration the "totaled" condition of the vehicle. The vehicle, which was one of four vehicles traded in for which the Sheriff's Office received a total allowance of \$400.00, was purchased by the Deputy 82 days after it was traded in. These factors, taken in total, do not provide an indication the sale improperly benefited the Deputy.

Exhibit A shows a 1997 Ford Expedition traded by the Sheriff's Office on September 19, 2019 was resold the same day. However, we did not identify any affiliations with the Sheriff's Office for the individual listed on the purchase agreement we reviewed. Based on the information available, the remaining vehicles for which we had information were sold to another dealership or individuals with no known association to the Sheriff's Office. Based on the information available and discussion with Sheriff's Office staff, the individuals who purchased the vehicles were not employed by or related to employees of the Sheriff's Office.

The vehicle sale to the Deputy summarized in **Table 2** was discussed during the January 26, 2021 Board of Supervisors' meeting. During that meeting, a Board member stated a vehicle was sold to a member of the Sheriff's Office after it was traded based on the records provided to him by the County Treasurer. The individual who was the County Treasurer in January 2021 retired on April 2, 2021. We were unable to verify the Board member received the information from the former County Treasurer or a member of the Treasurer's Office. Providing such detailed sale information would be a violation of DOT policy. We have informed DOT officials that information may have been improperly shared by the Treasurer's Office.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Woodbury County Sheriff's Office to trade-in vehicles when purchasing replacements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Sheriff's Office internal controls.

- A. Supporting documentation – The Sheriff's Office was unable to provide notes or records on the condition of its vehicles for many of the vehicles listed in **Exhibit A**.

Recommendation – The Office should develop written procedures for maintaining records showing the condition of each vehicle assigned to the Sheriff's Office. These records should include routine maintenance procedures performed for each vehicle, notations regarding inspections at the time of maintenance procedures, any damage, needed but not completed repairs, mileage at the time of repairs or maintenance, cosmetic conditions, periodic photos, and other factors which would impact the value of the vehicle. These records, along with an estimated value of the vehicle, should be used when determining which vehicles are selected for trade-in when the Sheriff's Office replaces its vehicles and maintained to support such decisions.

Exhibit

Report on Special Investigation
of the
Woodbury County Sheriff's Office

Trade-in Values of Sheriff's Office Vehicles
For the Period July 1, 2017 through December 31, 2020

Date of Trade	Year/Make/Model of Vehicle Traded		Mileage Per Trade Documents	Trade-in Value Per Sales Agreement
07/26/17	2007 Ford Expedition 4WD XLT XLT 4X4 4-DR 5.4L V8/ 5.4L SOHC V8	*	133,243	//
07/26/17	2010 Ford Crown Interceptor 4D, 4.6L 2V V8 FFV	*	156,230	//
				<u>4,658.00</u>
07/26/17	2009 Ford Crown Victoria 4.6L Police Interceptor 4DR SD, 2V V8 FFV	*	155,481	//
07/26/17	2007 Ford Crown Victoria 4.6L LX 4-DR SEDAN, SOHC FFV V8	*	110,353	//
				<u>3,250.00</u>
07/26/17	2005 Ford Crown Victoria 4.6L LX 4-DR SEDAN V-8	*	149,256	//
07/26/17	2011 Ford Interceptor 4.6L, 2V V8 FFV/ GAS	*	137,277	//
				<u>2,400.00</u>
11/16/17	2007 Chevrolet Suburban 4x4 5.3L LTZ V8 FLEXFUEL CYL DEACTIVATE SFI	*	170,757	6,000.00
12/04/17	2008 Ford Crown Victoria LX 4-DR SD 4.6L SOHC V-8 FFV	*	124,912	3,079.00
12/04/17	2010 Ford Interceptor 4D, 4.6L 2V V8 FFV	*	130,162	2,579.00
05/07/18	2013 Dodge Charger 5.7L Police LHD RWD 4DR, 8 CYL GAS NON-TURBO	*	94,176	//
05/07/18	2009 Ford Crown Victoria POLICE INTERCEPTOR 4D SD, 4.6L 2V V8 FFV	*	128,699	//
05/07/18	2007 Ford Crown Victoria LX 4-DR SEDAN 4.6L, SOHC FFV V8	*	113,227	//
				<u>8,901.00</u>
08/06/18	2011 Ford Escape 4x4 FF 4D MPV3.0L 4V V6	*	57,394	//
08/06/18	2002 Ford Econoline Wagon E-350 Super Ext 4X2 7.3L D-TURBO-DI V8 DIESEL NAVISTAR	*	158,879	//
				<u>11,400.00</u>

		First Sale				
NADA Value^	Trade-in Value in Excess of / (Less Than) NADA value	Date	Purchaser	Sale Price	Sale Price in Excess/(Less Than) NADA Value	Number of days from date traded
2,900.00	//	09/01/17	NE auction house	\$ 3,533.31	633.31	37
1,100.00	//	10/20/17	NE auction house	783.31	(316.69)	86
<u>4,000.00</u>	<u>658.00</u>				<u>316.62</u>	
925.00	//	09/03/17	NE auction house	1,833.31	908.31	39
1,450.00	//	09/22/17	NE auction house	1,633.31	183.31	58
<u>2,375.00</u>	<u>875.00</u>				<u>1,091.62</u>	
600.00	//	09/15/17	NE auction house	448.67	(151.33)	51
1,600.00	//	10/27/17	NE auction house	2,175.00	575.00	93
<u>2,200.00</u>	<u>200.00</u>				<u>423.67</u>	
5,150.00	850.00	12/16/17	Individual 6	8,991.00	3,841.00	30
1,275.00	1,804.00	01/26/18	NE auction house	2,508.31	1,233.31	53
1,650.00	929.00	12/04/17	NE auction house	1,508.31	(141.69)	0
8,875.00	//	07/06/18	NE auction house	6,814.00	(2,061.00)	60
1,400.00	//	06/20/18	NE auction house	1,160.67	(239.33)	44
1,400.00	//	07/06/18	NE auction house	2,858.31	1,458.31	60
<u>11,675.00</u>	<u>(2,774.00)</u>				<u>(842.02)</u>	
6,350.00	//	10/04/18	NE auction house	11,158.31	4,808.31	59
2,975.00	//	12/20/18	NE auction house	3,603.67	628.67	136
<u>9,325.00</u>	<u>2,075.00</u>				<u>5,436.98</u>	

Report on Special Investigation
of the
Woodbury County Sheriff's Office

Trade-in Values of Sheriff's Office Vehicles
For the Period July 1, 2017 through December 31, 2020

Date of Trade	Year/Make/Model of Vehicle Traded		Mileage Per Trade Documents	Trade-in Value Per Sales Agreement
08/06/18	2012 Dodge Charger 4x2 5.7L POLICE LHD RWD 4DR, 8 CYL GAS NON-TURBO	*	139,473	//
08/06/18	2008 Ford Crown Victoria LX 4-DR SD 4.6L SOHC V-8 FFV	*	139,680	//
				<u>8,000.00</u>
08/06/18	2013 Dodge Charger 5.7L Police LHD RWD 4DR, 4x2 8 CYL GAS NON-TURBO	*	121,934	6,000.00
01/17/19	2013 Dodge Ram W1500 4x4 CC 5.7L 8 CYL GAS NON-TURBO	*	117,246	//
01/17/19	2008 GMC Yukon SLE 4x2 1500 1/ 2 TN SIERRA, 4.8L V8 SFI	*	158,515	//
				<u>15,600.00</u>
04/18/19	2013 Dodge Ram W1500 4x4 CC 5.7L 8 CYL GAS NON-TURBO, QUAD CAB SRW 4WD LHD	*	117,167	4,368.00
08/12/19	2007 Mercury Grand Marquis 4DR SEDAN LS 4.6L SOHC FFV V8	*	126,158	1,321.00
09/19/19	1997 Ford Expedition 4x4 Eddie Bauer 4.6L EFI-SOHC V8(R)/ 14.6L CAT.3406E	*	163,974	15,980.00
09/19/19	2013 Ford Taurus AWD PI POLICE INTRCPTR AWD 4D 2.5L I4/ 3.5L GTDI V6	*	137,394	15,780.00
09/19/19	2012 Chevrolet Tahoe Police 4x2 1500, 5.3L V8 SFI OHV CYL DEAC IRON FFV	*	172,433	1,000.00
09/19/19	2013 Chevrolet Equinox AWD 3.6L LT 6CY SIDI DOHC VVT E85 MAX ALUM	*	67,930	22,280.00
02/25/20	2013 Dodge Charger 5.7L LHD RWD 4DR, 8 CYL GAS NON-TURBO	*	71,493	4,000.00
02/26/20	2014 Dodge Charger R/T 5.7 L V8 LHD RWD 4DR, 8 CYL GAS NON-TURBO	*	149,385	//
02/26/20	2011 Ford Interceptor 4.6L 2V V8 FFV/ GAS	*	141,163	//
				<u>2,000.00</u>
07/02/20	2008 Crown Victoria Police Interceptor 4.6L V8	@ (1)	112,000	^^
07/02/20	2008 Chevrolet Impala LT 3.5L V6 SFI (FLEX FUEL, 4 DR SEDAN)	@ # (2)	160,000	^^
07/02/20	2010 Mercury Grand Marquis LS 4.6L V8 Silver 4DR, 8 CYL	@ (3)	154,000	^^
07/02/20	2010 Grand Marquis LS 4.6: V8 4 DR SD	@ # (4)	115,241	^^
				<u>400.00</u>

		First Sale				
NADA Value^	Trade-in Value in Excess of / (Less Than) NADA value	Date	Purchaser	Sale Price	Sale Price in Excess/(Less Than) NADA Value	Number of days from date traded
6,200.00	//	10/18/18	NE auction house	5,333.31	(866.69)	73
1,025.00	//	10/04/18	NE auction house	2,433.31	1,408.31	59
<u>7,225.00</u>	<u>775.00</u>				<u>541.62</u>	
8,775.00	(2,775.00)	12/27/18	NE auction house	4,858.76	(3,916.24)	143
14,075.00	//	01/18/20	Individual 3	19,785.00	5,710.00	366
8,675.00	//	05/16/19	NE auction house	1,670.00	(7,005.00)	119
<u>22,750.00</u>	<u>(7,150.00)</u>				<u>(1,295.00)</u>	
18,575.00	(14,207.00)	05/23/19	NE auction house	13,758.31	(4,816.69)	35
1,650.00	(329.00)	09/06/19	NE auction house	2,070.00	420.00	25
1,350.00	14,630.00	09/19/19	Individual 5	773.00	(577.00)	0
18,575.00	(2,795.00)	03/05/20	NE auction house	2,680.40	(15,894.60)	168
6,450.00	(5,450.00)	11/13/19	Nebraska Auto Dealer	1,725.00	(4,725.00)	55
8,500.00	13,780.00	10/17/19	NE auction house	10,814.00	2,314.00	28
9,925.00	(5,925.00)	03/17/20	NE auction house	7,358.31	(2,566.69)	21
8,050.00	//	04/10/20	NE auction house	3,558.31	(4,491.69)	44
1,475.00	//	03/10/20	Individual 4	500.00	(975.00)	13
<u>9,525.00</u>	<u>(7,525.00)</u>				<u>(5,466.69)</u>	
750.00	^^	07/14/20	Individual 1	250.00	(500.00)	12
1,825.00	^^	07/14/20	Individual 1	250.00	(1,575.00)	12
3,225.00	^^	07/14/20	Individual 2	250.00	(2,975.00)	12
3,200.00	^^	07/14/20	Individual 1	250.00	(2,950.00)	12
<u>9,000.00</u>	<u>(8,600.00)</u>				<u>(8,000.00)</u>	

Report on Special Investigation
of the
Woodbury County Sheriff's Office

Trade-in Values of Sheriff's Office Vehicles
For the Period July 1, 2017 through December 31, 2020

Date of Trade	Year/Make/Model of Vehicle Traded		Mileage Per Trade Documents	Trade-in Value Per Sales Agreement
08/08/20	2014 Dodge Ram W1500 CC 4x4 5.7L SSV SB 4WD 8 CYL GAS NON-TURBO	(5)	155,308	//
08/08/20	2008 Chevrolet Suburban 4WD 4dr 2500 LT 4X4, 3/ 4TN SLVRDO/ SUB/ AVALNCH 6.0L V8 SFI	(6)	104,711	//
				<u>10,250.00</u>
12/14/20	2014 Dodge Ram W1500 CC 4x4 5.7L SSV SB SSV CRW CB SHORT BED 4WD 8 CYL	(7)	124,713	10,000.00
12/14/20	2014 Dodge Charger 4x4 5.7L GTL Police LHD AWD 4D SD, 8 CYL GAS NON-TURBO	(7)	138,146	4,500.00
Total				<u>\$ 163,746.00</u>

// - Two or more vehicles were traded-in on the purchase of a single new vehicle. Purchase agreement did not specify separate values for each vehicle traded in.

^^ - Four vehicles were traded-in on the purchase of a single new vehicle. The total trade in value on the purchase agreement did not agree with the separate values shown for each vehicle traded in.

^ - The trade value listed is for a vehicle in "Rough" condition based on the NADA value.

- Mileage was not included on the trade documents. Mileage shown is per a Carfax report.

@ - Vehicle was traded-in at Ideal Wheels in Sioux City. All other vehicles listed were traded-in at Woodhouse Chrysler Dodge Jeep Ram of Sioux City.

* - Notes regarding the vehicle were not available from the Sheriff's Office. However, notes were available for eight vehicles sold after July 1, 2020. They are listed below.

(1) - Engine light on, engine misfires, jail vehicle

(2) - 160,000 miles, hail damage insurance set it as a total loss, needs shocks and battery

(3) - Bad rust on underside, stained seats and carpet, needs shocks

(4) - Bad rust on underside, stained seats and carpet, needs shocks, need new battery, heater issue, tires at 50-80%

(5) - 157,000 miles

(6) - Lots of rust, needs shocks, pretty beat up

(7) - 125,000 miles

		First Sale				
NADA Value^	Trade-in Value in Excess of / (Less Than) NADA value	Date	Purchaser	Sale Price	Sale Price in Excess/(Less Than) NADA Value	Number of days from date traded
15,400.00	//	09/17/20	NE auction house	9,803.67	(5,596.33)	40
10,000.00	//	09/17/20	NE auction house	9,225.00	(775.00)	40
<u>25,400.00</u>	<u>(15,150.00)</u>				<u>(6,371.33)</u>	
16,600.00	(6,600.00)	05/02/21	NE auction house	11,603.67	(4,996.33)	139
10,325.00	(5,825.00)	02/11/21	NE auction house	6,173.67	(4,151.33)	59
<u>212,275.00</u>	<u>(48,529.00)</u>			<u>\$ 164,133.21</u>	<u>(48,141.79)</u>	

Report on Special Investigation
of the
Woodbury County Sheriff's Office

Staff

This special investigation was performed by:

James S. Cunningham, CPA, Director
Holly Ewing, Auditor Investigator

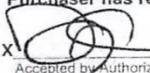


Annette K. Campbell, CPA
Deputy Auditor of State

Appendix

Report on Special Investigation
of the
Woodbury County Sheriff's Office

Copy of Purchase Agreement

PURCHASE AGREEMENT		DATE: 7/02/2020	STOCK #: 211395
PURCHASER INFORMATION: Woodbury County Sheriffs Office 407 7th St Sioux City, IA 51101 COUNTY: Woodbury HOME: _____ CELL: _____ WORK: _____ D.L./STATE ID #: _____ STATE: IA EXP. DATE: _____ D.O.B.: _____		SELLER INFORMATION: IDEAL WHEELS 1901 E 6TH ST SIOUX CITY, IA 51101 712-233-2277 Fax: 712-233-1107 SALESPERSON: Doug	
VEHICLE INFORMATION: YEAR: 2019 COLOR: WHITE REGISTRATION MONTH: _____ MAKE: NISSAN BODY: 4DR VIN: 1N4BL4BV7KC211395 MODEL: ALTIMA STYLE: S TRANS: CVT CYL: 4		ODOMETER READING: 37955 A* <small>*The Vehicle Odometer Reading is "A" if actual, "NA" if not actual, or "E" if it exceeds mechanical limits. Refer to the Federal Odometer Statement for full disclosure.</small>	
TRADE-IN INFORMATION: 2008 FORD CROWN VICTORIA ODOMETER READING: _____ A* COLOR: _____ BODY: 4DR VIN: 2FAFP71V28X126081 PLATE NUMBER: _____ BALANCE OWED TO: _____ BALANCE OWED: \$ 0.00 GOOD THROUGH: _____ ALLOWANCE: \$ 200.00 QUOTED BY: _____ ----- TRADE #2 ----- 2008 CHEVROLET IMPALA VIN: 2G1WT58K481375015 MILEAGE: _____ BALANCE OWED: \$ 0.00 ALLOWANCE: \$ 200.00 BALANCE OWED TO: _____		SETTLEMENT VEHICLE PRICE 14,995.00 Documentary Fee N/A DOCUMENTARY FEE. A DOCUMENTARY FEE IS NOT AN OFFICIAL FEE. A DOCUMENTARY FEE IS NOT REQUIRED BY LAW, BUT MAY BE CHARGED TO A BUYER FOR THE PREPARATION OF DOCUMENTS AND THE PERFORMANCE OF RELATED SERVICES. THE MAXIMUM AMOUNT THAT MAY BE CHARGED FOR A DOCUMENTARY FEE IS DETERMINED BY IOWA CODE SECTION 322.19A. THIS NOTICE IS REQUIRED BY LAW. SUBTOTAL 14,995.00 Sales Tax: N/A Title Fee: 25.00 License Fee: 0.00 Lien Fee: 0.00 Mailing Fee: 0.00 Payoff on Trade-in: N/A TOTAL DUE 15,020.00	
INSURANCE INFORMATION: COMPANY: _____ AGENT: _____ POLICY #: _____ PHONE: _____		LIEN HOLDER INFORMATION # 3 COMPANY: 2010 Gr Malaxis # 200 ⁰⁰ STREET: 2MEBMTFXAXL635091 CITY, STATE, ZIP: _____ FEIN: _____	
REMARKS: Trade # 4 2010 Gr Malaxis 2MEBMTFV3AXL636387 # 200 ⁰⁰		I authorize an investigation of my credit and employment history, the release of my credit including the payoff on my trade-in vehicle, if any, and the release of the title to Ideal Wheels.	
WARRANTY DISCLAIMER: Unless Seller provides a written warranty, or enters into a service contract within 90 days from the date of this contract, this vehicle is being sold "AS IS - WITH ALL FAULTS" and Seller makes no warranties, express or implied, on the vehicle, and there will be no implied warranties of merchantability or of fitness for a particular purpose. This disclaimer does not affect any warranties by the vehicle manufacturer. Seller neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of the vehicle and the related products and services.		CONTRACTUAL DISCLOSURE STATEMENT (USED VEHICLES ONLY) The information you see on the window form for this vehicle is part of this contract. Information on the window form overrides any contrary provisions in the contract of sale. Spanish Translation: Guía para compradores de vehículos usados. La información que ve en el formulario de la ventanilla para este vehículo forma parte del presente contrato. La información del formulario de la ventanilla deja sin efecto toda disposición en contrario contenida en el contrato de venta.	
Purchaser hereby declares that he/she is of legal age to transact business and that no unfair inducement has been made by Seller. This agreement and the related documents that Purchaser signs contemporaneously with this agreement, including any retail installment contract, contain the entire agreement between Purchaser and Seller and cancels and supersedes any prior agreement including oral agreements relating to the sale of the motor vehicle. Any change to this agreement must be in writing and Seller must sign it.		Purchaser understands that liability insurance coverage which would protect Purchaser under the Iowa Motor Vehicle Financial and Safety Responsibility Act IS NOT INCLUDED in the purchase of the motor vehicle described above. Purchaser has received a copy of this statement.	
X  7/02/20 Accepted by Authorized Representative of Seller Date		X 7/02/20 Purchaser Date	
		X _____ 7/02/20 Co-Purchaser Date	
		_____ Date	
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