



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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June 7, 2010

Rachel Daugherty
Hall County Special Prosecutor
Myers & Daugherty, P.C.
611 North Diers Ave, Ste. 1
Grand Island, NE 68803

Dear Ms. Daugherty:

In July 2009, Todd Reckling of the Department of Health and Human Services (DHHS) called our office to inform us that there had been allegations of financial impropriety made against Sondra Schwehn, the former director of the Central Nebraska Child Advocacy Center (Child Advocacy Center) in Grand Island. Sondra Schwehn was removed from her position by her board in September 2008. The Child Advocacy Center received some of its funding from the State of Nebraska through DHHS.

In November 2008, a search warrant had been served on Sondra Schwehn, her husband, and their Grand Island residence by the Nebraska State Patrol. Criminal Case 09-4648 was filed on December 28, 2009, State v. Sondra Schwen (sic). The charge was a Class 3 Felony, theft-unlawful taking over \$1,500.

On September 29, 2009, you provided the Child Advocacy Center's backup copy of QuickBooks data file for the period January 2007 through June 2008, the Child Advocacy Center bank statement information for the period January 2007 through September 2008. A copy of the November 2008 search warrant information served on Sondra Schwehn was obtained from the JUSTICE system, which allows access to most of the Nebraska State Trial Court's case information. We subsequently requested some missing bank statement records and official names of Child Advocacy Center employees from Holly Bellis. The Auditor of Public Accounts (APA) evaluated these financial records. The evaluation procedures performed and the summary of information are included below.

During this evaluation, the APA was not provided supporting documentation for expenditures, such as invoices or receipts. Therefore, the APA could not determine if expenditures were appropriate for the Child Advocacy Center. The APA only evaluated the financial information provided to accumulate alleged theft, alleged forgeries, and questionable transactions.

Procedures Performed

According to Corporation information filed with the Nebraska Secretary of State's office, the Central Nebraska Child Advocacy Center is a nonprofit organization advocating for and interviewing abused and neglected children. The principal office location is in Grand Island, Nebraska.

Sondra Schwehn was employed with the Child Advocacy Center on October 1, 2003, per the Child Advocacy Center's QuickBooks files. She was terminated from the Child Advocacy Center on September 25, 2008.

The APA restored the Child Advocacy Center's QuickBooks data file with financial transactions through June 2008. The data was exported into an Excel spreadsheet and filtered for all transactions between January 2007 and June 2008.

Copies of the Child Advocacy Center's bank statements from Home Federal Bank were provided for the period January 2007 through September 2008. Since the QuickBooks information was not provided subsequent to June 2008, the APA compiled the July 2008 through September 2008 financial activity from the bank statements. The APA manually entered the cleared date, the description of transaction or payee on the check image, and the amount from the bank statements for July 2008 through September 2008 into an Excel file.

The APA performed the following procedures for the period January 2007 through September 2008:

- Compared the QuickBooks financial records and the bank statements to identify variances in the payee descriptions between QuickBooks and the actual copies of the checks from the bank statements.
- Accumulated and summarized all payments made to Sondra Schwehn.
- Accumulated and summarized all ATM withdrawals.
- Accumulated and summarized all overdraft/NSF/returned check charges.
- Noted all checks that cleared the bank, but a check image was not available nor provided.
- Accumulated and summarized all deposits made and verified funds received from the State of Nebraska.

Summary of the Child Advocacy Center's financial information provided to APA.

The bank activity for the Child Advocacy Center was summarized and evaluated by the APA. The brief summary of the activity is as follows:

Time Period	Deposits/Credits	Withdrawals/Debits
January 2007 through December 2007	\$252,275.42	\$250,912.20
January 2008 through September 2008	\$152,797.67	\$153,276.65
Total Bank Activity for Period	\$405,073.09	\$404,188.85

Alleged Theft:

The APA's evaluation of transactions between January 2007 and September 2008 indicated probable fraud, which led to the allegation of theft from the Child Advocacy Center. The APA has accumulated \$47,494 in transactions, which appear to be fraudulent and are alleged as theft. See **Exhibit A**. A brief summary follows:

Time Period - Category	Amount	See
January 2007 to September 2008 – Alleged Theft	\$19,073	Exhibit A
January 2007 to September 2008 – Possible Forged Checks	\$24,946	Exhibit A
Sub-Total Alleged Theft and Forgery	\$44,019	Exhibit A
		See Note 2 under State NIS Payments Below
Withdrawal Main Office same day as large Deposit	\$3,475	Exhibit A
Total Alleged Theft and Forgery	\$47,494	

In the search warrant, a Child Advocacy Center board member indicated the Child Advocacy Center never made purchases from Wal-Mart, Skagway, Younkers, and Kmart. The APA accumulated purchases made through these vendors and they are reflected on **Exhibit A**.

Additional information regarding the Alleged Theft and Forgery follows; all items are on **Exhibit A** with pink background:

- Check number 2855 dated January 30, 2008, to Hall County in the amount of \$2,485 was for a garnishment related to a civil case between Capitol One Bank and Sondra Schwehn, according to the search warrant. Through examination of the payroll entries recorded in QuickBooks, it does not appear this amount was ever withheld from Sondra's paycheck. The garnishment was directly paid from Child Advocacy Center funds.
- Two payments to Kim's Auto were for the Schwehns' personal vehicle repair, according to the search warrant. A debit card transaction dated February 12, 2007, for \$105, and check number 2895 dated April 15, 2008, for \$1,650. Check 2895 also appeared to have a forged signature on the check.
- On December 23, 2007, \$578 was charged to the Child Advocacy Center's debit card for the purchase of a 32 inch Dynex flat panel television, which was located at the Schwehns' home, according to the search warrant. In addition, a Best Buy Reward Zone card belonging to Sondra Schwehn's daughter was used to accumulate points on this purchase.

The APA observed instances of possible forged checks through the evaluation of the check images included with the bank statements. It appeared certain signatures on the checks varied from check to check. **Exhibit D** includes examples of the varied signatures on the checks. While there are numerous examples of checks that appear to have been forged, the APA identified \$24,946 of possible forged checks directly or indirectly benefiting Sondra Schwehn, thus also appearing to be alleged thefts. See **Exhibit A**.

The APA traced all payments made from the State of Nebraska Information System (NIS) to the Child Advocacy Center for the period January 2007 through September 2008. There was a total of \$209,251.39 paid from DHHS, which makes up over 50% of the Child Advocacy Center revenue. It appears there is an alleged theft of \$3,475. A deposit of \$28,169.57 was made on April 2, 2007 from monies received from the State. The same day a bank withdrawal was made

for \$3,475. The net amount of these two transactions is \$24,694.57, which was recorded in QuickBooks as the deposit. See **Note 2** below with the summary of State NIS payments:

QuickBooks Information				Per Bank Statements			State NIS Information	
Type	Date	Description	Amount	Date	Description	Amount	Payment #	Date
Deposit	02/02/2007	State of Nebraska	\$28,169.57	2/2/2007	Deposit	\$28,169.57	15533965	1/31/2007
Deposit	04/03/2007	DHHS	\$24,694.57	4/2/2007	Main Office Deposit	\$28,169.57	15836052	3/30/2007
Note 2.	4/2/2007	Withdrawal Main Office (Per Bank)	\$3,475.00					
Deposit	07/24/2007	Grants	\$29,500.00	7/20/2007	Main Office Deposit	\$29,500.00	16246111	7/18/2007
Deposit	10/29/2007	DHHS	\$29,500.00	10/29/2007	Main Office Deposit	\$29,500.00	16523282	10/26/2007
Deposit	01/30/2008	DHHS	\$29,500.00	1/31/2008	Main Office Deposit	\$29,500.00	16804421	1/29/2008
Deposit	04/29/2008	DHHS	\$29,500.00	4/29/2008	Main Office Deposit	\$29,500.00	17251100	4/28/2008
Deposit		Note 1.		7/28/2008	State of NE Deposit	\$34,412.25	43979205	7/28/2008
Deposit		Note 1.		9/25/2008	State of NE Deposit	\$500.00	44071891	9/25/2008
Total			\$174,339.14			\$209,251.39		

Sum Note 1. \$34,912.25

Reconciled Total. \$209,251.39

Note 1: Transactions were obtained directly from the bank statements. None of these transactions were listed in the QuickBooks backup data provided for the Child Advocacy Center.

Note 2: This appears to be an alleged theft. The deposit from the State was made in its entirety on 4/2/2007. On the same day a withdrawal of \$3,475 was made from the Main Office. On QuickBooks, the two transactions were netted together to give the appearance the deposit was only for \$24,694.57.

Questionable Transactions:

While evaluating and comparing the QuickBooks data information with the bank statement information for the Child Advocacy Center, the APA noted numerous discrepancies between the records. It appears the bank statements were not fully reconciled to the QuickBooks data. Additionally, Sondra Schwehn made numerous changes, voided numerous entries, and entered wrong names and information into the QuickBooks data. The Child Advocacy Center does not appear to have adequate internal controls established for reviewing their financial information. Some of these expenditures may be appropriate for the Child Advocacy Center; however, due to not having documentation and the discrepancies between QuickBooks data and what information was provided on the bank statements, the APA felt these items were questionable and may need further clarification.

The APA has accumulated in excess of \$121,000 in questionable transactions for the period between January 2007 and September 2008, which are broken down as follows. See **Exhibit B**.

Description of Questionable Transaction	Amount
Additional Support Needed to Determine if Proper	\$64,916
Payee in QuickBooks does not agree to Payee on Bank Statements	\$3,570
Sondra Schwehn Expense Reimbursements	\$3,324
ATM Withdrawals	\$19,896
Transactions on Bank Statements but not in QuickBooks	\$3,497
No Check Image Provided on Bank Statement	\$20,791
Overdraft/NSF Charges	\$3,085
Sub-Total Per Bank Statements	\$119,079
Transactions in QuickBooks but not on Bank Statements (Note 1)	\$2,383
January 2007 through September 2008 Total	\$121,462

(Note 1): The total in this table does not agree to the “Per Bank Statement” column of Exhibit B because the transaction amounts recorded in QuickBooks but never cleared on Bank Statements amount from above and in Exhibit B. \$2,383 is not reflected in the bank statement amount.

Payments to Sondra Schwehn:

The APA accumulated all payments specifically paid to Sondra Schwehn for the period January 2007 through September 2008. See **Exhibit C**.

- A total of \$84,066.81 cleared the bank as payable to Sondra Schwehn.
- The APA identified the pay periods and paychecks that appear to account for the correct pay Sondra Schwehn was to receive from the Child Advocacy Center. They are highlighted in yellow on **Exhibit C**. Several extra checks were noted as payroll checks which appear to be duplicates and part of the alleged theft and they were included in **Exhibit A**.
- Numerous checks were written to Sondra Schwehn and the memo line on the checks indicated reimburse advance to Child Advocacy Center; however, in QuickBooks the vendor name may have been different at times. These all appear to be forged checks and are included in **Exhibit A** as part of the alleged theft and forgeries.

Other Issues Noted

- The APA observed numerous instances in which Sondra Schwehn was either the sole signature on the check or cosigned the check with a Board member. Through discussion with Holly Bellis, Director of the Child Advocacy Center, only Board members are authorized to sign checks.
- The APA also determined through our evaluation of the payroll liabilities in QuickBooks that the Child Advocacy Center owed \$21,982.69 in payroll taxes as of June 27, 2008. Payroll taxes were not paid consistently during the period examined. The APA did not obtain documentation as to the current status of the Child Advocacy Center’s payroll tax liability.

- The APA found one deposit for \$2,500 which cleared the bank almost a month after the date shown in QuickBooks. The difference in the date of deposit could indicate the funds were used as a loan for non-business related activities prior to deposit to the bank.

QuickBooks Information				Per Bank Statements		
Date	Memo	Split	Amount	Date	Description	Amount
03/31/2007	Deposit	Medical Reimbursement -SANE	2,500.00	4/28/2007	Deposit - Conestoga North	2,500.00

- The APA also noted a deposit in QuickBooks for \$20,000, but the corresponding bank deposit was for \$19,979. Without obtaining support we were unable to determine why there was a discrepancy in the amounts.

QuickBooks Information				Per Bank Statements		
Date	Memo	Split	Amount	Date	Description	Amount
11/30/2007	Deposit	Other Income	20,000.00	12/6/2007	Main Office Deposit	19,979.00

Based on the lack of controls over the Child Advocacy Center financial records and issuance of checks; the APA feels strongly that additional monies are missing. The APA has reasonable assurance that several of the questioned transactions are likely to result in additional alleged theft dollars. The overall lack of segregation of duties and lack of proper monitoring of the financial record process significantly contributed to the alleged theft of these monies.

The APA staff members involved in this evaluation were:

Acacia Crist, CFE, Auditor II
Marta Schrock, Auditor-In-Charge
Cindy Janssen, Audit Manager
Mary Avery, Special Audits and Finance Manager

If you have any questions regarding the above information, please contact our office.
Sincerely,

Signed Original on File

Mike Foley
State Auditor

Mary Avery
Special Audits and Finance Manager

CHILD ADVOCACY CENTER (CAC)
ALLEGED THEFTS AND POSSIBLE FORGED TRANSACTIONS
 January 2007 through September 2008

Exhibit A

QuickBooks Information					Bank Statements Information			APA Notes
Type	Date	Num	Name	Amount	Date	Description	Amount	
Alleged Theft								
Liability Check	1/30/2008	2855	Hall County	(\$2,484.98)	2/14/2008	Hall County (Note 1)	(\$2,484.98)	This check was included in search warrant. The payment was for a garnishment as a result of a court judgment. This amount was never withheld from Sondra Schwehn's paycheck.
Check	4/15/2008	2895	Kim Cares	(\$1,650.00)	4/17/2008	Kim's Auto - auto service	(\$1,650.00)	This check was included in search warrant, which indicated payments were for repairs to personal vehicle. It appears a signature on the check may have been forged.
Check	2/12/2007	db	Kim's Auto	(\$105.55)	2/14/2007	Kim's Auto Repair - POS	(\$105.55)	This transaction was included in search warrant, which indicated payments were for repairs to personal vehicle.
Check	12/23/2007	db	Best Buy	(\$577.78)	12/24/2007	Best Buy - POS	(\$577.78)	This transaction was included in search warrant. A board member indicated the TV purchased was not located at the CAC.
Check	7/13/2007	2696	VOIDED CHECKS		7/17/2007	Sondra Schwehn - PP 7/1/07 thru 7/15	(\$1,103.33)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The two signatures on the check also appear to be forged.
Check	7/25/2007	2706	Sondra G. Schwehn	(\$1,103.34)	7/27/2007	Sondra Schwehn - PP 7/16/07 thru 7/31	(\$1,103.34)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The two signatures on the check also appear to be forged.
Check	3/17/2008	2882	Sondra G. Schwehn	(\$679.40)	3/20/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.
Check	3/21/2008	2885	Sondra G. Schwehn	(\$679.40)	3/25/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.
Check	04/17/2008	2898	Sondra Schwehn	(\$1,388.79)	4/18/2008	Sondra Schwehn - PP 3/1/08 thru 3/15	(\$1,388.79)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payment.
Check	01/13/2007	db	Wal-Mart	(\$119.68)	1/13/2007	Wal-Mart - POS	(\$119.68)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	02/05/2007	db	Wal-Mart	(\$166.80)	2/5/2007	Wal-Mart - POS	(\$166.80)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.

CHILD ADVOCACY CENTER (CAC)
ALLEGED THEFTS AND POSSIBLE FORGED TRANSACTIONS
 January 2007 through September 2008

Exhibit A

QuickBooks Information					Bank Statements Information			APA Notes
Type	Date	Num	Name	Amount	Date	Description	Amount	
Alleged Theft								
Check	02/09/2007	db	Wal-Mart	(\$67.56)	2/9/2007	Wal-Mart - POS	(\$67.56)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	03/28/2007	db	Wal-Mart	(\$50.33)	3/28/2007	Wal-Mart - POS	(\$50.33)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	04/02/2007	db	Wal-Mart	(\$63.94)	4/3/2007	Wal-Mart - POS	(\$63.94)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	04/14/2007	db	Wal-Mart	(\$154.89)	4/14/2007	Wal-Mart - POS	(\$154.89)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	04/30/2007	db	Wal-Mart	(\$169.38)	4/30/2007	Wal-Mart - POS	(\$169.38)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/19/2007	db	Wal-Mart	(\$151.22)	7/19/2007	Wal-Mart - POS	(\$151.22)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/27/2007	db	Wal-Mart	(\$121.22)	7/27/2007	Wal-Mart - POS	(\$121.22)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	08/17/2007	db	Wal-Mart	(\$114.26)	8/17/2007	Wal-Mart - POS	(\$114.26)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	09/22/2007	db	Wal-Mart	(\$61.52)	9/22/2007	Wal-Mart - POS	(\$61.52)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	11/11/2007	db	Wal-Mart	(\$79.81)	11/12/2007	Wal-Mart - POS	(\$79.81)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	04/29/2008	db	Wal-Mart	(\$95.68)	4/29/2008	Wal-Mart - POS	(\$95.68)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	05/03/2008	db	Wal-Mart	(\$173.63)	5/5/2008	Wal-Mart - POS	(\$173.53)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	06/14/2008	db	Wal-Mart	(\$153.00)	6/14/2008	Wal-Mart - POS	(\$153.00)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/15/2007	db	Skagway Discount Dept. Stores, Inc.	(\$36.91)	1/15/2007	Skagway - POS	(\$36.91)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/17/2007	db	Skagway Discount Dept. Stores, Inc.	(\$86.60)	1/17/2007	Skagway - POS	(\$86.60)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.

CHILD ADVOCACY CENTER (CAC)
ALLEGED THEFTS AND POSSIBLE FORGED TRANSACTIONS
 January 2007 through September 2008

Exhibit A

QuickBooks Information					Bank Statements Information			APA Notes
Type	Date	Num	Name	Amount	Date	Description	Amount	
Alleged Theft								
Check	01/20/2007	db	Skagway Discount Dept. Stores, Inc.	(\$206.81)	1/20/2007	Skagway - POS	(\$206.81)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	02/20/2007	db	Skagway Discount Dept. Stores, Inc.	(\$20.30)	2/20/2007	Skagway - POS	(\$20.30)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	04/07/2007	DB	Skagway Discount Dept. Stores, Inc.	(\$180.47)	4/7/2007	Skagway - POS	(\$180.47)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	04/27/2007	db	Skagway Discount Dept. Stores, Inc.	(\$211.68)	4/28/2007	Skagway - POS	(\$211.68)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	05/15/2007	db	Skagway Discount Dept. Stores, Inc.	(\$61.05)	5/15/2007	Skagway - POS	(\$61.05)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/15/2007	db	Skagway Discount Dept. Stores, Inc.	(\$31.25)	7/16/2007	Skagway - POS	(\$31.25)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/25/2007	db	Skagway Discount Dept. Stores, Inc.	(\$12.84)	7/25/2007	Skagway - POS	(\$12.84)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/30/2007	db	Skagway Discount Dept. Stores, Inc.	(\$156.31)	7/30/2007	Skagway - POS	(\$156.31)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	08/20/2007	db	Skagway Discount Dept. Stores, Inc.	(\$56.89)	8/21/2007	Skagway - POS	(\$56.89)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	08/27/2007	db	Skagway Discount Dept. Stores, Inc.	(\$76.44)	8/30/2007	Skagway - POS	(\$76.44)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	10/30/2007	2801	Skagway Discount Dept. Stores, Inc.	(\$256.18)	11/6/2007	Skagway Discount Dept Store	(\$256.18)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	11/11/2007	db	Skagway Discount Dept. Stores, Inc.	(\$32.48)	11/12/2007	Skagway - POS	(\$32.48)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	12/01/2007	db	Skagway Discount Dept. Stores, Inc.	(\$24.50)	12/1/2007	Skagway - POS	(\$24.50)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	12/10/2007	db	Skagway Discount Dept. Stores, Inc.	(\$84.40)	12/12/2007	Skagway - POS	(\$84.40)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/12/2008	db	Skagways	(\$62.33)	1/12/2008	Skagway - POS	(\$62.33)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.

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ALLEGED THEFTS AND POSSIBLE FORGED TRANSACTIONS
 January 2007 through September 2008

Exhibit A

QuickBooks Information					Bank Statements Information			APA Notes
Type	Date	Num	Name	Amount	Date	Description	Amount	
Alleged Theft								
Check	03/25/2008	2894	Skagway Discount Dept. Stores, Inc.	(\$113.09)	4/15/2008	Skagway Discount Dept Store	(\$113.09)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	03/09/2008	db	Younkers	(\$105.04)	3/10/2008	Younkers - POS	(\$105.04)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/13/2007	db	K-Mart	(\$25.00)	1/13/2007	K-Mart - POS	(\$25.00)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/26/2007	db	K-Mart Pharmacy	(\$95.00)	1/26/2007	K-Mart - POS	(\$95.00)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/29/2007	db	K-Mart Pharmacy	(\$25.00)	1/29/2007	K-Mart - POS	(\$25.00)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	03/31/2007	db	K-Mart	(\$153.99)	3/31/2007	Kmart - POS	(\$153.99)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	03/31/2007	db	K-Mart	(\$19.97)	3/31/2007	Kmart - POS	(\$19.97)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/24/2007	db	K-Mart	(\$160.35)	7/25/2007	K-mart - POS	(\$160.35)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	09/20/2007	db	K-Mart Pharmacy	(\$215.23)	9/19/2007	K-mart - POS	(\$215.23)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	12/06/2007	db	K-Mart	(\$64.43)	12/6/2007	K-mart - POS	(\$64.43)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	12/06/2007	db	K-Mart	(\$123.24)	12/6/2007	K-mart - POS	(\$123.24)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Paycheck	12/12/2007	2822	Sondra G. Schwehn	(\$1,380.43)	12/17/2007	Sondra Schwehn - PP 12/16 thru 12/31	(\$1,380.43)	The memo line on the check indicates it is a paycheck, but already paid for this period and in advance.
Note 4.		2947			7/3/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	The memo line on the check indicates it is a paycheck; however, it is a duplicate payment. This period was already paid.

CHILD ADVOCACY CENTER (CAC)
ALLEGED THEFTS AND POSSIBLE FORGED TRANSACTIONS
 January 2007 through September 2008

Exhibit A

QuickBooks Information					Bank Statements Information			APA Notes
Type	Date	Num	Name	Amount	Date	Description	Amount	
Alleged Theft								
Note 4.		2967			8/1/2008	Sondra Schwehn - reimbursement for hotel-San Diego	(\$1,389.00)	Check amount is similar to Sondra's regular net paycheck; however, this check is questionable because the memo line of the check indicated it was a hotel reimbursement. It does not appear Sondra had been paid for September 2008, so further follow up is necessary to determine the purpose of this payment.
Note 4.		DB			7/28/2008	Skagway - POS	(\$143.08)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			9/10/2008	Skagway - POS	(\$87.16)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			9/20/2008	Skagway - POS	(\$147.27)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			7/29/2008	Wal-Mart - POS	(\$32.07)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			8/6/2008	Wal-Mart - POS	(\$292.51)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Subtotal Alleged Theft				(\$14,490.37)			(\$19,073.48)	The variance between QuickBooks and bank is due to Check 2696 indicated as Void in QuickBooks, but check actually cleared the bank for \$1,103.33. 5/3/2008 Wal-Mart Debit was .10 higher in QuickBooks than on bank statement. These are highlighted in blue above. Note 4 Activity on the bank statements not in QuickBooks totals \$3,479.88.

CHILD ADVOCACY CENTER (CAC)
ALLEGED THEFTS AND POSSIBLE FORGED TRANSACTIONS
 January 2007 through September 2008

Exhibit A

QuickBooks Information					Per Bank Statements			APA Notes	
Type	Date	Num	Name	Amount	Date	Description	Amount	Board Member Signature	
Possible Forged Checks								Signature One	Signature Two
Check	5/14/2007	2644	SMALL VOICES	(\$2,500.00)	5/15/2007	Sondra Schwehn - Travel to Lincoln State Dir. Mtg.	(\$2,500.00)	Robert Cashoili	Kristi Dowse
Check	6/8/2007	2665	Project Harmony	(\$1,855.00)	6/11/2007	Sondra Schwehn - Advance Exp Reimbursement	(\$1,855.00)	Robert Cashoili	Kristi Dowse
Check	6/20/2007	2672	Association for Child Abuse Prevention	(\$1,721.34)	6/22/2007	Association for Child Abuse Prevention (Note 2)	(\$1,721.34)	Kristi Dowse	Robert Cashoili
Check	6/22/2007	2687	NE Alliance of CACs	(\$2,000.00)	6/25/2007	Sondra Schwehn - Training Fees	(\$2,000.00)	Jennifer Galvan	Kristi Dowse
Check	7/24/2007	2705	NE Alliance of CACs	(\$500.00)	7/25/2007	Sondra Schwehn - Reimbursement	(\$500.00)	Robert Cashoili	Kristi Dowse
Check	8/27/2007	2750	Sondra G. Schwehn	(\$542.00)	8/28/2007	Sondra Schwehn - Reimburse expenses PCAN Conference	(\$542.00)	Robert Cashoili	Jennifer Galvan
Check	9/17/2007	2766	National Children's Advocacy Center	(\$2,800.00)	9/13/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$2,800.00)	Robert Cashoili	Sondra Schwehn
Check	9/18/2007	2769	Heritage Disposal/Bonnie Vess	(\$4,000.00)	9/19/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$4,000.00)	Robert Cashoili	Sondra Schwehn
Check	9/21/2007	2770	Family Resources of Greater Nebraska	(\$1,800.00)	9/24/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$1,800.00)	Robert Cashoili	Jennifer Galvan
Check	10/10/2007	2784	Sondra G. Schwehn	(\$325.00)	10/12/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$325.00)	Jennifer Galvan	Sondra Schwehn
Check	10/13/2007	2785	Sondra G. Schwehn	(\$1,103.34)	10/16/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$1,103.34)	Jennifer Galvan	Sondra Schwehn
Check	10/18/2007	2795	Sondra G. Schwehn	(\$2,500.00)	10/19/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$2,500.00)	Robert Cashoili	Sondra Schwehn
Check	12/1/2007	2816	Sondra G. Schwehn	(\$1,103.34)	12/10/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$1,103.34)	Robert Cashoili	Sondra Schwehn
Check	1/4/2008	2834	Sondra G. Schwehn	(\$604.25)	1/9/2008	Sondra Schwehn	(\$604.25)	Robert Cashoili	Sondra Schwehn
Check	1/25/2008	2844	Sondra G. Schwehn	(\$484.25)	1/28/2008	Sondra Schwehn - DHHS Training	(\$484.25)	Robert Cashoili	Sondra Schwehn
Check	1/18/2008	2843	Sondra G. Schwehn	(\$74.25)	2/1/2008	Sondra Schwehn - travel reimbursement	(\$74.25)	Robert Cashoili	Sondra Schwehn
Check	2/1/2008	2866	Sondra G. Schwehn	(\$233.00)	2/6/2008	Sondra Schwehn - NE Alliance Meeting	(\$233.00)	Robert Cashoili	Sondra Schwehn
Check	4/2/2008	2890	Sondra G. Schwehn	(\$500.00)	4/3/2008	Sondra Schwehn - nothing in memo	(\$500.00)	Kristi Dowse	Sondra Schwehn
Check	4/18/2008	2904	Assoc. For Child Abuse Prevention	(\$300.00)	4/23/2008	Association for Child Abuse Prevention (Note 2)	(\$300.00)	Robert Cashoili	Sondra Schwehn
Subtotal Possible Forged Checks				(\$24,945.77)			(\$24,945.77)		
Total Alleged Theft and Possible Forgery				(\$39,436.14)			(\$44,019.25)	Variance between Bank and Books is \$4,583.11. See notes on Subtotal lines.	

- Note 1:** Check made payable to Hall County for a personal garnishment payment on behalf of Sondra Schwehn. However, the garnishment was not being withheld from Sondra's paycheck.
- Note 2:** Sondra Schwehn was the president of the Association of Child Abuse Prevention, so the APA has identified these as possible thefts due to this relationship.
- Note 3:** The memo line of these checks noted the payment was to reimburse Sondra for advances she made to the Child Advocacy Center. In addition, it appears Sondra forged the signature on these checks. Documentation was not provided to determine if or how much Sondra ever loaned the Child Advocacy Center.
- Note 4:** Not entered in QuickBooks per backup data provided to APA. Information was taken from Child Advocacy Center bank statements.

These are the signatures which were possibly forged.

Source: Information was accumulated by APA from the November 2008 search warrant information for Sondra Schwehn and Child Advocacy Center's QuickBooks's data files and bank statements.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
Questionable Transactions - Need Additional Support to Determine if Proper								
01/15/2007	2545	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$825.00)	1/24/2007	Home Federal Bank - Loan W Koening	(\$825.00)	This appears to be Loan Payment on CAC property; however, payments were not consistent, see others below.
01/31/2007	2580	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$825.00)	4/9/2007	NO IMAGE	(\$825.00)	This appears to be Loan Payment on CAC property; however, payments were not consistent, see others below. QuickBooks says check was dated 1/31/2007 and cleared bank on 4/9/2007.
04/03/2007	2614	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$825.00)	4/9/2007	NO IMAGE	(\$825.00)	This appears to be Loan Payment on CAC property; however, payments were not consistent, see others below.
05/31/2007	2663	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$825.00)	6/19/2007	Home Federal Bank - Loan W Koening	(\$825.00)	This appears to be Loan Payment on CAC property; however, payments were not consistent, see others below.
06/15/2007	2670	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$825.00)	6/19/2007	Home Federal Bank - Loan W Koening	(\$825.00)	This appears to be Loan Payment on CAC property; however, payments were not consistent, see others below.
06/22/2007	2688	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$788.78)	9/20/2007	Main Office Withdrawal	(\$788.78)	Per bank statements, check 2688 has not cleared the bank. A bank withdrawal was made for the same amount. APA can not verify who received the payment from the withdrawal.
10/30/2007	db	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$3,319.26)	10/30/2007	Withdrawal Main Office	(\$3,319.26)	APA cannot determine what this payment is for. A bank withdrawal was made for the same amount. APA can not verify who received the payment from the withdrawal.
12/21/2007	2831	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$840.00)	12/24/2007	Home Federal Bank - Loan W Koening	(\$840.00)	This appears to be Loan Payment on CAC property; however, payments were not consistent, see others below.
01/31/2008	2863	Home Federal Bank	Loan 10882200-721 W. Koenig	(\$6,885.29)	2/1/2008	Home Federal Bank Withdrawal	(\$6,885.29)	Per bank statements, check has not cleared the bank. A bank withdrawal was made for the same amount. APA can not verify who received the payment from the withdrawal.
02/01/2008	2864	Home Federal Bank	Loan 10882200-721 W. Koenig	(\$2,405.20)	2/1/2008	Home Federal Bank Withdrawal	(\$2,405.20)	Per bank statements, check has not cleared the bank. A bank withdrawal was made for the same amount. APA can not verify who received the payment from the withdrawal.
04/30/2008	db	Home Federal Bank	Loan 10882200-721 W. Koenig	(\$9,291.06)	4/29/2008	Home Federal Bank Withdrawal	(\$9,291.06)	APA cannot determine what this payment is for. A bank withdrawal was made for the same amount. APA can not verify who received the payment from the withdrawal.
07/31/2007	db	Bonnie Vess - Heritage Disposal		(\$8,000.00)	8/9/2007	Main Office Withdrawal	(\$8,000.00)	APA could not determine if this withdrawal was reasonable. QuickBooks indicated payment was to Board member.
11/09/2007	db	Bonnie Vess		(\$5,000.00)	11/9/2007	Withdrawal Main Office	(\$5,000.00)	APA could not determine if this withdrawal was reasonable. QuickBooks indicated payment was to Board member.
05/01/2008	db	Internal Revenue Service		(\$1,937.30)	4/29/2008	Main Office Withdrawal	(\$1,937.30)	Bank statements list this amount as a withdrawal. APA could not verify if payment was made to IRS, as indicated in QuickBooks.
Note 1.	DB				7/29/2008	Withdrawal Main Office	(\$10,000.00)	APA cannot determine the purpose of this withdrawal.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
Note 1.	DB				7/29/2008	Withdrawal Main Office	(\$6,880.54)	APA cannot determine the purpose or use of this withdrawal.
Note 1.	DB				7/29/2008	Withdrawal Main Office	(\$2,405.77)	APA cannot determine the purpose or use of this withdrawal.
Note 1.	DB				9/25/2008	Withdrawal Main Office	(\$820.00)	APA cannot determine the purpose or use of this withdrawal.
Note 1.	DB				9/25/2008	Withdrawal Main Office	(\$200.00)	APA cannot determine the purpose or use of this withdrawal.
Note 1.	DB				9/29/2008	Auth by Jennifer Galvan	(\$622.50)	APA cannot determine the purpose or use of this withdrawal.
Note 1.	2977				8/21/2008	Danielle Griesenbrock	(\$600.00)	Name doesn't appear on employee listing provided by Advocacy Center, but appears this is a payroll check.
Note 1.	2980				9/3/2008	Danielle Griesenbrock PP 8/16/08-8/31	(\$600.00)	Name doesn't appear on employee listing provided by Advocacy Center, but appears this is a payroll check.
Note 1.	2970				8/14/2008	Hy-Vee Deli	(\$153.32)	Handwritten check only signed by Sondra. Need documentation to support payment.
Note 1.	2955				7/29/2008	Snak Shak	(\$41.66)	Handwritten check only signed by Sondra. Need documentation to support payment.
Subtotal				(\$42,591.89)			(\$64,915.68)	\$22,323.79 due to Note 1 items above.
Payee in QuickBooks does not agree to Payee on Bank Statements								
06/12/2007	db	Mid-Nebraska Disposal		(\$186.00)	6/12/2007	Charter Communications - POS	(\$186.00)	Payee on bank statement did not agree to payee in QuickBooks.
07/27/2007	db	Snack Shak -Vaero Oil	gasoline	(\$30.00)	7/30/2007	Coffin's Corner - POS	(\$30.00)	Payee on bank statement did not agree to payee in QuickBooks.
07/30/2007	db	Snack Shak -Vaero Oil	gasoline	(\$18.20)	7/30/2007	Coffin's Corner - POS	(\$18.20)	Payee on bank statement did not agree to payee in QuickBooks.
06/12/2007	db	CellularOne	Cell Phone 7/18/06-9/18/06	(\$197.75)	6/12/2007	Home Depot - POS	(\$197.75)	Payee on bank statement did not agree to payee in QuickBooks.
07/30/2007	db	State of Nebraska		(\$48.00)	7/31/2007	MyFamily.com & Georgia Vital Records	(\$48.00)	Bank statements indicated two different transactions that were not related to the State of Nebraska, as indicated in QuickBooks.
01/12/2007	db	ACE HARDWARE	SUPPLIES for House Renovation	(\$27.00)	1/12/2007	POS Transaction - 1515 W 2nd St	(\$27.00)	APA searched Google for the address and it appears to be for a Walgreens.
02/05/2007	db	Super Saver		(\$64.17)	2/5/2007	POS Transaction - 1515 W 2nd St	(\$64.17)	APA searched Google for the address and it appears to be for a Walgreens.
02/19/2007	db	Pump and Pantry	gasoline purchase	(\$41.55)	2/19/2007	POS Transaction - 1515 W 2nd St	(\$41.55)	APA searched Google for the address and it appears to be for a Walgreens.
04/11/2007	db	Copy Cat Printing	printing costs	(\$66.75)	4/11/2007	POS Transaction - 1515 W 2nd St	(\$66.75)	APA searched Google for the address and it appears to be for a Walgreens.
06/11/2007	db	ACE HARDWARE	SUPPLIES for House Renovation	(\$57.37)	6/11/2007	POS Transaction - 1515 W 2nd St	(\$57.37)	APA searched Google for the address and it appears to be for a Walgreens.
07/27/2007	db	U. S. Postal Service	stamps	(\$6.00)	7/27/2007	POS Transaction - 1515 W 2nd St	(\$6.00)	APA searched Google for the address and it appears to be for a Walgreens.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
07/30/2007	db	Pump and Pantry	gasoline purchase	(\$57.37)	7/30/2007	POS Transaction - 1515 W 2nd St	(\$57.37)	APA searched Google for the address and it appears to be for a Walgreens.
08/01/2007	db	Pump and Pantry	gasoline purchase	(\$57.37)	8/1/2007	POS Transaction - 1515 W 2nd St	(\$57.37)	APA searched Google for the address and it appears to be for a Walgreens.
01/12/2007	DB	Pump and Pantry	gasoline purchase	(\$41.23)	1/12/2007	POS Transaction - 1602 W 2nd St	(\$41.23)	APA searched Google for the address and it appears to be for a Super Saver.
03/03/2007	db	Magic Show - Grand Island	expense to be reimbursed from proceeds of show	(\$137.51)	3/3/2007	POS Transaction - 1602 W 2nd St	(\$137.51)	APA searched Google for the address and it appears to be for a Super Saver.
03/17/2007	db	Magic Show - Grand Island	expense to be reimbursed from proceeds of show	(\$117.47)	3/17/2007	POS Transaction - 1602 W 2nd St	(\$117.47)	APA searched Google for the address and it appears to be for a Super Saver.
08/13/2007	db	Afternooners Restaurant		(\$44.37)	8/15/2007	POS Transaction - 1602 W 2nd St	(\$44.37)	APA searched Google for the address and it appears to be for a Super Saver.
06/15/2007	db	Skagway Discount Dept. Stores, Inc.		(\$48.50)	6/15/2007	Shell Oil - POS	(\$48.50)	Payee on bank statement did not agree to payee in QuickBooks.
03/09/2008	db	ACE HARDWARE	SUPPLIES for House Renovation	(\$9.58)	3/10/2008	Tattered Bookstore - POS	(\$9.58)	Payee on bank statement did not agree to payee in QuickBooks.
09/25/2007	2774	Krishna Niemoth		(\$2,100.00)	10/3/2007	Tim Platte Realty	(\$2,100.00)	Payee on bank statement did not agree to payee in QuickBooks.
04/02/2008	db	Oriental Trading		(\$46.92)	4/15/2008	Transfer Transaction	(\$46.92)	Bank statement indicated this was a transfer transaction, which does not agree to QuickBooks.
06/11/2007	db	Love's Travel Stop	gasoline - DEC mtg. Lincoln	(\$64.85)	6/11/2007	Walgreens - POS	(\$64.85)	Payee on bank statement did not agree to payee in QuickBooks.
06/28/2007	db	Petty Cash	Petty Cash fund	(\$7.37)	6/23/2007	Walgreens - POS	(\$57.37)	Amount on bank statement did not agree to amount in QuickBooks. It appears \$50 of this transaction was included in the 6/22/07 ATM withdrawal, below.
02/15/2008	db	Love's Travel Stop	gasoline - DEC mtg. Lincoln	(\$44.90)	2/6/2008	www.ctbil.com - POS	(\$44.90)	Payee on bank statement did not agree to payee in QuickBooks.
Subtotal				(\$3,520.23)			(\$3,570.23)	\$50.00 Variance, see blue items above.
Sondra Schwehn Possible Expense Reimbursements - Supporting Documentation Not Available to Determine Appropriateness.								
01/30/2008	2856	Sondra G. Schwehn	DHHS Training - 2 days	(\$80.00)	2/1/2008	Sondra Schwehn - DHHS Training	(\$80.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.
04/30/2008	2919	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$239.62)	5/2/2008	Sondra Schwehn - Roberto Dansie Presentation Coffee	(\$239.62)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.
05/14/2008	2926	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$147.00)	5/19/2008	Sondra Schwehn - Roberto Dansie Presentation Coffee	(\$147.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.
02/27/2007	2595	Sondra G. Schwehn	travel to Lincoln - State Director Mtg.	(\$200.00)	3/14/2007	Sondra Schwehn - Travel to Lincoln	(\$200.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
04/28/2008	2908	Super Saver		\$0.00	4/25/2008	Sondra Schwehn - Roberto Dansie Presentation Coffee	(\$100.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable. Payee on bank statement did not agree to payee in QuickBooks. Check was only signed by Sondra Schwehn.
Note 1.	2956				7/28/2008	Sondra Schwehn	(1,679.00)	Check was only signed by Sondra Schwehn. Unable to determine purpose or use.
Note 1.	2953				7/18/2008	Sondra Schwehn - reimburse airfare for training	(\$564.00)	More documentation needed for travel reimbursement. Check was only signed by Sondra Schwehn.
Note 1.	2971				8/14/2008	Sondra Schwehn - reimburse travel expenses	(\$228.00)	More documentation needed for travel reimbursement.
Note 1.	2979				8/28/2008	Sondra Schwehn - reimburse travel expenses	(\$86.00)	More documentation needed for travel reimbursement.
Subtotal				(\$666.62)			(\$3,323.62)	\$2,557.00 due to Note 1 items above. \$100 due to blue highlighted items above.
ATM withdrawals - Supporting Documentation Not Available to Determine who Received Payment or Purpose								
01/05/2007	DB	Sharon Mangussen	counseling	(\$140.00)	1/12/2007	ATM - 120 S Locust	(\$140.00)	
01/17/2007	db	Debra Erickson, MA LMHP CADAC	Client Services - S. Magnussen	(\$400.00)	1/17/2007	ATM - 3419 West State St	(\$400.00)	
01/19/2007	db	Petty Cash	Petty Cash fund	(\$60.00)	1/19/2007	ATM - 3507 E Bismark	(\$60.00)	
01/22/2007	db	Petty Cash	Petty Cash fund	(\$200.00)	1/22/2007	ATM - 120 S Locust	(\$200.00)	
01/23/2007	db	New Life Community Center		(\$400.00)	1/23/2007	ATM - 3311 W Stolley Park	(\$400.00)	
01/26/2007		Darkness to Light, Sunflower House	Training materials	(\$200.00)	1/26/2007	ATM - 120 S Locust	(\$200.00)	
01/29/2007	db	City of Grand Island	Utilities -721 W. Koenig Feb. 15,2007 UTILITIES	(\$140.00)	1/30/2007	ATM - 120 S Locust	(\$140.00)	
01/29/2007	db	Petty Cash	Petty Cash fund	(\$60.00)	1/29/2007	ATM - 3419 West State St	(\$60.00)	
01/31/2007	db	Sherwin Williams		(\$60.00)	1/31/2007	ATM - 120 S Locust	(\$60.00)	
02/02/2007	db	Center for Healing & Change		(\$200.00)	2/2/2007	ATM - 120 S Locust	(\$200.00)	
02/02/2007	db	Petty Cash	Petty Cash fund	(\$160.00)	2/5/2007	ATM - 120 S Locust	(\$160.00)	
02/07/2007	db	Petty Cash	Petty Cash fund	(\$100.00)	2/7/2007	ATM - 1516 S Locust	(\$100.00)	
02/09/2007	db	Voices for Children	Awards Banquet Tickets	(\$360.00)	2/9/2007	ATM - 120 S Locust	(\$360.00)	
02/12/2007	db	Petty Cash	Petty Cash fund	(\$100.00)	2/12/2007	ATM - 120 S Locust	(\$100.00)	
02/12/2007	db	Voices for Children	Awards Banquet Tickets	(\$100.00)	2/13/2007	ATM - 120 S Locust	(\$100.00)	
02/15/2007	db	Sharon Mangussen	counseling	(\$20.00)	2/15/2007	ATM - 120 S Locust	(\$20.00)	

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
02/21/2007	db	Voices for Children in Nebraska	2006 Associate Membership	(\$360.00)	2/21/2007	ATM - 120 S Locust	(\$360.00)	
03/09/2007	db	Meeting Expenses	State Chpt - Peer Review	(\$360.00)	3/9/2007	ATM - 1516 S Locust	(\$360.00)	
03/13/2007	db	Supplies for new house		(\$400.00)	3/13/2007	ATM - 120 S Locust	(\$400.00)	
03/14/2007	db	Magic Show - Grand Island	expense to be reimbursed from proceeds of show	(\$160.00)	3/14/2007	ATM - 120 S Locust	(\$160.00)	
03/14/2007	db	Sharon Mangussen	counseling	(\$100.00)	3/14/2007	ATM - 1516 S Locust	(\$100.00)	
03/15/2007	db	Petty Cash	Petty Cash fund	(\$60.00)	3/15/2007	ATM - 1516 S Locust	(\$60.00)	
03/27/2007	db	Sharon Mangussen	counseling	(\$60.00)	3/27/2007	ATM - 1516 S Locust	(\$60.00)	
03/28/2007	db	Magic Show - Grand Island	expense to be reimbursed from proceeds of show	(\$60.00)	3/28/2007	ATM - 518 N Eddy	(\$60.00)	
03/29/2007	db	Magic Show - Grand Island	breakfast for magic show	(\$60.00)	3/29/2007	ATM - 1516 S Locust	(\$60.00)	
03/30/2007	db	Dollar General		(\$100.00)	3/30/2007	ATM - 3507 E Bismark	(\$100.00)	
03/30/2007	db	Magic Show - Grand Island	magic show-current materials	(\$200.00)	3/30/2007	ATM - 120 S Locust	(\$200.00)	
03/31/2007	db	Magic Show - Grand Island		(\$100.00)	3/31/2007	ATM - 120 S Locust	(\$100.00)	
04/02/2007	db	Making a Difference Award		(\$400.00)	4/2/2007	ATM - 1516 S Locust	(\$400.00)	
04/02/2007	db	Petty Cash	Petty Cash fund	(\$101.50)	4/2/2007	ATM - 1204 Allen Drive	(\$101.50)	
04/05/2007	DB	AMY ROBINSON	DEDUCTIBLE	(\$200.00)	4/5/2007	ATM - 1607 S Locust	(\$200.00)	
04/06/2007	DB	Bryan LGH College of Science	training registration - SANE/SART	(\$200.00)	4/6/2007	ATM - 120 S Locust	(\$200.00)	
04/07/2007	DB	SMALL VOICES		(\$300.00)	4/7/2007	ATM - 1607 S Locust	(\$300.00)	
04/09/2007	DB	Sharon Mangussen	counseling	(\$40.00)	4/9/2007	ATM - 3507 E Bismark	(\$40.00)	
04/10/2007	DB	Making a Difference Award		(\$200.00)	4/11/2007	ATM - 3311 W Stolley Park	(\$200.00)	
04/14/2007	db	Paulette Sombke	April 2007 Interview Fees	(\$380.00)	1/15/2007	ATM - 1607 Locust	(\$380.00)	This January ATM charge didn't agree to anything in QuickBooks, except for this April 2007 transaction.
04/16/2007	db	SMALL VOICES		(\$340.00)	4/16/2007	ATM - 120 S Locust	(\$340.00)	
04/17/2007	db	Sharon Mangussen	counseling	(\$100.00)	4/17/2007	ATM - 120 S Locust	(\$100.00)	
04/18/2007	db	Meeting Expenses	State Chpt - Peer Review	(\$360.00)	4/18/2007	ATM - 3311 W Stolley Park	(\$360.00)	
04/19/2007	db	Petty Cash	Petty Cash fund	(\$102.00)	4/19/2007	ATM - 2223 S Locust	(\$102.00)	
04/25/2007	db	Roses for You		(\$300.00)	4/25/2007	ATM - 120 S Locust	(\$300.00)	
04/30/2007	db	Sharon Mangussen	counseling	(\$100.00)	4/30/2007	ATM - 1607 S Locust	(\$100.00)	
05/02/2007	db	Meeting Expenses	Meals for Equal Justice Conference	(\$800.00)	5/3/2007 5/4/2007	ATM - 120 S Locust	(\$800.00)	The bank statement had two separate \$400 ATM withdrawals, on two separate days.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information				Per Bank Statements			APA Notes	
Date	Check Number or Debit	Name	Memo	Amount	Date	Description		Amount
05/12/2007	db	Meeting Expenses	Meals for Equal Justice Conference	(\$240.00)	5/12/2007	ATM - 1516 S Locust	(\$240.00)	
05/14/2007	db	Sharon Mangussen	counseling	(\$40.00)	5/14/2007	ATM - 3501 S Locust	(\$40.00)	
05/17/2007	db	John Ascuaga's Nugget Hotel and Casino	Lodging - Equal Justice Child Abuse Conf.	(\$300.00)	5/18/2007	ATM - 1607 S Locust	(\$300.00)	
05/17/2007	db	Petty Cash	Petty Cash fund	(\$80.00)	5/17/2007	ATM - 3507 E Bismark	(\$80.00)	
05/22/2007	db	Sharon Mangussen	counseling	(\$40.00)	5/22/2007	ATM - 3311 W Stolley Park	(\$40.00)	
06/08/2007	db		Supplies for new house	(\$340.00)	6/8/2007	ATM - 120 S Locust	(\$340.00)	
06/11/2007	db	Petty Cash	Petty Cash fund	(\$180.00)	6/11/2007	ATM - 1516 S Locust	(\$180.00)	
06/13/2007	db	Best Buy	window air for Advocacy Room	(\$200.00)	6/13/2007	ATM - 1607 S Locust	(\$200.00)	
06/14/2007	db	Sharon Mangussen	counseling	(\$140.00)	6/14/2007	ATM - 120 S Locust	(\$140.00)	
06/18/2007	db	Business Telecommunication		(\$240.00)	6/18/2007	ATM - 1607 S Locust	(\$240.00)	
06/19/2007	db	Darkness to Light, Sunflower House	Training materials	(\$200.00)	6/20/2007	ATM - 3404 W 13th Street	(\$200.00)	
06/20/2007	db	Client Services		(\$100.00)	6/21/2007	ATM - 120 S Locust	(\$100.00)	
06/20/2007	db	Heartland Lutheran High School		(\$100.00)	6/20/2007	ATM - 3404 W 13th Street	(\$100.00)	
06/29/2007			Service Charge	(\$250.00)	6/22/2007	ATM - 3419 West State St	(\$200.00)	Amount on bank statement did not agree to amount in QuickBooks. QuickBooks entry had an extra \$50, which was offset by the Walgreens POS transaction from the bank statement on 6/23/07, as noted above.
07/13/2007	db	Heartland Lutheran High School		(\$200.00)	7/13/2007	ATM - 3404 W 13t St	(\$200.00)	
07/23/2007	db	Bonnie Vess - Heritage Disposal		(\$800.00)	7/24/2007	ATM - 1516 S Locust	(\$800.00)	The bank statement had two separate \$400 ATM withdrawals, on two separate days.
07/26/2007	db	Petty Cash	Petty Cash fund	(\$140.00)	7/25/2007	ATM - 3419 W State St	(\$800.00)	
07/26/2007	db	Sharon Mangussen	counseling	(\$80.00)	7/26/2007	ATM - 120 S Locust	(\$140.00)	
07/26/2007	db				7/26/2007	ATM - 1110 G Street (Central City)	(\$80.00)	
07/30/2007	db	Chicken Coop Restaurant	Executive Committee Meeting	(\$101.50)	7/27/2007	ATM - 120 East 3rd	(\$101.50)	
08/06/2007	db	Michael Nelson	Meals for Child Death Investigation-Indianapolis	(\$200.00)	8/6/2007	ATM - 120 S Locust	(\$200.00)	
08/06/2007	db	Tony Kavan		(\$160.00)	8/6/2007	ATM - 120 S Locust	(\$160.00)	
08/13/2007	db	Brenda Dankert	SANE EXAM	(\$200.00)	8/13/2007	ATM - 120 S Locust	(\$200.00)	
08/13/2007	db	Jennifer Galvan	SANE FEE-	(\$400.00)	8/13/2007	ATM - 1516 S Locust	(\$400.00)	

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
08/20/2007	db	APA Removed Name, LCSW	Client Services - APA Removed	(\$300.00)	8/20/2007	ATM - 120 S Locust ATM - 1516 S Locust	(\$300.00)	The bank statement had two separate withdrawals at two different ATM's. The first one was \$200 and the second one was \$100.
08/22/2007	db	Best Buy	window air for Advocacy Room	(\$160.00)	8/22/2007	ATM - UBT 1602 W 2nd St	(\$160.00)	
08/27/2007	db	Meeting Expenses	Meals for Equal Justice Conference	(\$380.00)	8/25/2007 8/27/2007	ATM - 120 S Locust ATM - 1616 S Locust	(\$380.00)	The bank statement had two separate withdrawals at two different ATM's. The first one was \$60 and the second one was \$320.
09/07/2007	db	Sharon Mangussen	counseling	(\$140.00)	9/7/2007	ATM - 1516 S Locust	(\$140.00)	
09/20/2007	db	Best Buy	window air for Advocacy Room	(\$80.00)	9/20/2007	ATM - 3507 E Bismark	(\$80.00)	
09/26/2007	db	Petty Cash	Petty Cash fund	(\$140.00)	9/26/2007	ATM - 3501 S Locust	(\$140.00)	
10/03/2007	db	ACE HARDWARE	SUPPLIES for House Renovation	(\$140.00)	10/3/2007	ATM - 3507 E Bismark	(\$140.00)	
10/16/2007	db	Petty Cash	Petty Cash fund	(\$160.00)	10/16/2007 10/17/2007 10/29/2007	ATM - 120 S Locust ATM - 1607 S Locust ATM - 620 W State St	(\$160.00)	The bank statement had three separate withdrawals at three different ATM's on three separate days. The first one was \$60, the second one was \$60, and the third one was \$40.
10/31/2007	db	United States Postal Service	postage and mailing	(\$60.00)	10/31/2007	ATM - 1607 S Locust	(\$60.00)	
11/05/2007	db	Petty Cash	Petty Cash fund	(\$100.00)	11/5/2007	ATM - 1515 W 2nd Street	(\$100.00)	
11/06/2007	db	APA Removed Name		(\$200.00)	11/6/2007	ATM - 200 North Broadwell	(\$200.00)	
11/06/2007	db	Meeting Expenses	Travel to Lincoln - NE Alliance	(\$100.00)	11/7/2007	ATM - 120 S Locust	(\$100.00)	
11/11/2007	db	Project Harmony		(\$200.00)	11/12/2007	ATM - 120 S Locust	(\$200.00)	
11/19/2007	db	Brenda Dankert	SANE EXAM	(\$300.00)	11/16/2007	ATM - 120 S Locust	(\$300.00)	
11/19/2007	db	Snack Shak - Vaero Oil	Trip for Nuckolls 1184 Team Mtg.	(\$60.00)	11/19/2007	ATM - 1607 S Locust	(\$60.00)	
11/26/2007	db	Miscellaneous Expenses		(\$280.00)	11/26/2007	ATM - 120 S Locust ATM - 3311 W Stolley Park Rd	(\$280.00)	The bank statement had two separate withdrawals at two different ATM's. The first one was \$40 and the second one was \$240.
11/29/2007	db	Project Harmony		(\$180.00)	11/29/2007	ATM - 3507 E Bismark ATM - 2228 No Webb Rd	(\$180.00)	The bank statement had two separate withdrawals at two different ATM's. The first one was \$100 and the second one was \$80.
11/30/2007	db	Miscellaneous Expenses		(\$240.00)	11/30/2007	ATM - 1516 S Locust ATM - 1515 W 2nd St	(\$240.00)	The bank statement had two separate withdrawals at two different ATM's. The first one was \$200 and the second one was \$40.
12/01/2007	db	Best Buy	window air for Advocacy Room	(\$60.00)	12/1/2007	ATM - 3507 E Bismark	(\$60.00)	
12/24/2007	db	Darkness to Light, Sunflower House	Training materials	(\$360.00)	12/24/2007	ATM - 120 S Locust	(\$360.00)	This withdrawal was taken on Christmas Eve.
12/31/2007	db	Wellness Center - GISH		(\$140.00)	12/31/2007	ATM - 120 S Locust	(\$140.00)	This withdrawal was taken on New Year's Eve.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
01/01/2008	db	Petty Cash	Petty Cash fund	(\$100.00)	1/2/2008	ATM - UBT - 1602 W 2nd St	(\$100.00)	
01/09/2008	db	Petty Cash	Petty Cash fund	(\$100.00)	1/9/2008	ATM - 704 W 2nd Street	(\$100.00)	
01/15/2008	db	hOLIDAY STATION		(\$40.00)	1/15/2008	ATM - 120 S Locust	(\$40.00)	
02/01/2008	db	Shari Schnuelle, LMPH	APA Removed - 8/11,16,17,30/05	(\$100.00)	2/4/2008	ATM - 2028 E Hwy 20	(\$100.00)	
02/06/2008	db	Wal-Mart		(\$300.00)	2/7/2008	ATM - 120 S Locust	(\$300.00)	
02/12/2008	db	Petty Cash	Petty Cash fund	(\$300.00)	2/12/2008	ATM - 120 S Locust	(\$300.00)	
02/15/2008	db	APA Removed Name, LCSW	Client Services - APA Removed	(\$160.00)	2/14/2008	ATM - 1516 S Locust	(\$160.00)	
02/19/2008	db	Ruth E Rauert	reimbursement - travel to Linocln	(\$100.00)	2/18/2008	ATM - 120 S Locust	(\$100.00)	
02/22/2008	db	Petty Cash	Petty Cash fund	(\$200.00)	2/25/2008	ATM - 120 S Locust	(\$200.00)	
03/08/2008	db	Petty Cash	Petty Cash fund	(\$60.00)	3/10/2008	ATM - 3404 W 13th Street	(\$60.00)	
03/09/2008	db	Super Saver		(\$80.00)	3/10/2008	ATM - UBT - 1602 W 2nd St	(\$82.00)	Bank statement included a \$2 charge for ATM activity that was added to the \$80 withdrawal. The \$2 fee does not appear to be in QuickBooks.
03/25/2008	db	Petty Cash	Petty Cash fund	(\$161.50)	3/25/2008	ATM - 1516 W Locust St ATM - 115 Wilmar Ave	(\$163.50)	The bank statement had two separate withdrawals at two different ATM's. The first one was \$100 and the second one was \$60. The bank statement also included a \$2 charge for ATM activity and a \$1.50 terminal surcharge.
03/29/2008	db	Petty Cash	Petty Cash fund	(\$102.00)	3/29/2008	ATM - Holiday Gas Station	(\$102.00)	
05/30/2008	db	Penny Hauf		(\$100.00)	5/30/2008	ATM - UBT - 1602 W 2nd St	(\$100.00)	
06/01/2008	db	Petty Cash	Baker,Holdeman,Nichols	(\$140.00)	6/2/2008	ATM - 3507 E Bismark	(\$140.00)	
06/01/2008	db	Wal-Mart		(\$100.00)	5/31/2008	ATM - 3404 W 13th Street	(\$100.00)	
06/02/2008	db	Sharon Mangussen	counseling	(\$40.00)	6/2/2008	ATM - 3404 W 13th Street	(\$40.00)	
06/14/2008	db	Marriott - Courtyard	lodging-Mental health training conf	(\$203.00)	6/17/2008	ATM - Washington DC	(\$203.00)	The bank statement had a \$200 withdrawal in Washington DC and a \$3 terminal surcharge.
06/14/2008	dv	Petty Cash	Baker,Holdeman,Nichols	(\$400.00)	6/14/2008	ATM - 120 S Locust	(\$400.00)	
Subtotal				(\$19,941.50)			(\$19,895.50)	\$46.00 Variance, see blue items above.
Transactions on the Bank Statements but not recorded in QuickBooks Data Provided								
		Not on books			1/16/2008	ATM - 704 W 2nd Street	(\$40.00)	
		Not on books			2/5/2008	ATM - 200 North Broadwell	(\$100.00)	
		Not on books			2/7/2008	USPS - POS	(\$41.00)	
		Not on books			2/16/2008	Love Gas - Aurora - POS	(\$42.00)	
		Not on books			2/19/2008	ATM - Conestoga Drive	(\$140.00)	
		Not on books			3/3/2008	ATM - 518 N Eddy	(\$80.00)	
		Not on books			3/7/2008	ATM - 120 East 3rd	(\$41.50)	The bank statement included a \$1.50 terminal surcharge.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
		Not on books			3/10/2008	ATM - 120 S Locust	(\$40.00)	
		Not on books			3/10/2008	Copy Cat Printing - POS	(\$25.89)	
		Not on books			3/10/2008	Walgreens - POS	(\$57.37)	
		Not on books			3/11/2008	ATM - 120 S Locust	(\$200.00)	
		Not on books			3/12/2008	ATM - 1607 S Locust	(\$40.00)	
		Not on books			3/13/2008	ATM - 120 S Locust	(\$20.00)	
		Not on books			4/1/2008	ATM - 620 W State Street	(\$220.00)	
		Not on books			4/2/2008	ATM - 1516 S Locust	(\$200.00)	
		Not on books			5/13/2008	Preferred Mail Service - POS	(\$14.64)	
		Not on books			5/30/2008	Interest Income	\$0.51	
		Not on books			6/30/2008	Interest Income	\$0.04	
		Not on books			June 2008	Overdraft / NSF Charge	(\$175.00)	The bank statement included seven overdraft charges of \$25 each.
		Not on books			1/4/2008	ATM - 200 North Broadwell	(\$60.00)	
Note 1.	DB				7/9/2008	ATM - 120 S Locust	(\$100.00)	
Note 1.	DB				7/14/2008	ATM - 120 S Locust	(\$360.00)	
Note 1.	DB				7/15/2008	ATM - 1615 Howard Street (Omaha)	(\$140.00)	
Note 1.	DB				8/4/2008	ATM - 1516 S Locust	(\$240.00)	
Note 1.	DB				8/11/2008	ATM - 1516 S Locust	(\$100.00)	
Note 1.	DB				9/10/2008	ATM - 1607 S Locust	(\$400.00)	
Note 1.	DB				9/11/2008	ATM - 704 W 2nd	(\$60.00)	
Note 1.	DB				9/12/2008	ATM - 120 S Locust	(\$40.00)	
Note 1.	DB				9/15/2008	ATM - 3419 West State St	(\$220.00)	
Note 1.	DB				9/19/2008	ATM - 120 S Locust	(\$80.00)	
Note 1.	DB				9/22/2008	ATM - 3507 E Bismark	(\$60.00)	
Note 1.	DB				9/22/2008	ATM - 3507 E Bismark	(\$100.00)	
Note 1.	DB				9/23/2008	ATM - 120 S Locust	(\$60.00)	
Subtotal				\$0.00			(\$3,496.85)	
Amounts recorded in QuickBooks but never cleared on Bank Statements								
08/02/2007	db	Member Services-Natl Children Alliance		(\$1,103.33)				This amount is the same as Sondra Schwehn's paycheck, but it doesn't appear to have cleared the bank. See check #2696 on Exhibit A, which was voided.
12/05/2007	db	Home Federal Bank	Loan 10882100-721 W. Koenig	(\$21.00)				
01/12/2008	db	Home Federal Bank	Loan 10882200-721 W. Koenig	(\$2.00)				
02/18/2008	db	Association for Child Abuse Prevention		(\$160.00)				
02/20/2008	db	Petty Cash	Petty Cash fund	(\$160.00)				
02/22/2008	db	Project Harmony		(\$103.00)				

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
03/02/2008	db	Petty Cash	Petty Cash fund	(\$308.41)				
04/01/2008	db	APA Removed Name, LCSW	Client Services - APA Removed	(\$200.00)				
04/02/2008	db	acap		(\$200.00)				
06/02/2008	db	Home Federal Bank	Loan 10882200-721 W. Koenig	(\$125.00)				
Subtotal				(\$2,382.74)			\$0.00	None of these cleared the Bank Statements
Transactions in which there was no image of the check on the attached bank statements								
02/15/2007	2589	Heartland Lutheran High School		(\$50.00)	4/19/2007	NO IMAGE	(\$50.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
03/14/2007	2608	Cheryl A. Schreiber	C1-04-2980	(\$277.11)	4/27/2007	NO IMAGE	(\$277.11)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
03/30/2007	2610	Kristen L. Halpine		(\$681.24)	4/3/2007	NO IMAGE	(\$681.24)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
03/30/2007	2611	Ruth E Rauert		(\$459.57)	4/3/2007	NO IMAGE	(\$459.57)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
03/30/2007	2612	Sondra G. Schwehn		(\$1,103.33)	4/4/2007	NO IMAGE	(\$1,103.33)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/03/2007	2618	Cheryl A. Schreiber	C1-04-2980	(\$277.11)	4/27/2007	NO IMAGE	(\$277.11)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/03/2007	2623	Eakes Office Plus	Office Supplies	(\$1,500.00)	4/13/2007	NO IMAGE	(\$1,500.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/03/2007	2621	Heartland Lutheran High School		(\$100.00)	4/19/2007	NO IMAGE	(\$100.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/03/2007	2622	Kelly Supply Company	Service for six months	(\$119.70)	4/9/2007	NO IMAGE	(\$119.70)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/03/2007	2620	Mike Lehman Roofing		(\$3,750.00)	4/20/2007	NO IMAGE	(\$3,750.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/03/2007	2615	Obermeillr Seamless, INC.	1/2 payment for siding 721 W. Koenig	(\$6,000.00)	4/6/2007	NO IMAGE	(\$6,000.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/03/2007	2613	Paulette Sombke	Mar 2007 Interview Fees	(\$600.00)	4/6/2007	NO IMAGE	(\$600.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
04/03/2007	2616	Rachel Rauert		(\$41.91)	4/13/2007	NO IMAGE	(\$41.91)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/12/2007	2625	Dr. Michael McGahan	Medical Director Fees Jan. Feb. Mar 2007	(\$1,500.00)	4/16/2007	NO IMAGE	(\$1,500.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/13/2007	2630	Kristen L. Halpine		(\$681.23)	4/17/2007	NO IMAGE	(\$681.23)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/13/2007	2627	Rachel Rauert		(\$62.34)	4/18/2007	NO IMAGE	(\$62.34)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/13/2007	2628	Ruth E Rauert		(\$459.57)	4/18/2007	NO IMAGE	(\$459.57)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/13/2007	2629	Sondra G. Schwehn		(\$1,103.33)	4/16/2007	NO IMAGE	(\$1,103.33)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
04/18/2007	2631	Krishna Niemoth	Services - Deductible - Robinson	(\$175.00)	4/26/2007	NO IMAGE	(\$175.00)	Check number cleared the bank statement; however, no image or name was provided with bank statement to verify information.
08/31/2007	2753	Sondra G. Schwehn		(\$1,103.33)	9/5/2007	NO IMAGE	(\$1,103.33)	This particular image was not provided so APA couldn't observe pay date on check.
10/17/2007	2791	VOIDED CHECKS		\$0.00	10/19/2007	NO IMAGE		Per bank statement, check 2791 for \$10,000 was posted on 10/19/2007; however, on 10/22/2007, it was returned unpaid with a \$25 fee.
04/16/2008	2902	Nebraska Dept. of Revenue	21-8529175	(\$314.74)	5/1/2008	NO IMAGE	(\$314.74)	Per bank statement, check 2902 for \$314.74 was posted on 4/25/2008; however, on 4/28/2008, it was returned with a \$25 fee. Check 2902 then posted to bank on 5/1/2008, but the image of the check was not provided by the bank.
04/16/2008	2903	Nebraska Dept. of Revenue	21-8529175	(\$431.16)	5/1/2008	NO IMAGE	(\$431.16)	Per bank statement, check 2903 for \$431.16 was posted on 4/24/2008; however, on 4/25/2008, it was returned with a \$25 fee. Check 2903 then posted to bank on 5/1/2008, but the image of the check was not provided by the bank.
04/23/2008	2907	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$100.00)	4/24/2008	NO IMAGE		Per bank statement, check 2907 for \$26.17 was posted on 4/24/2008; however, on 4/25/2008, it was returned with a \$25 fee.
Subtotal				(\$20,890.67)			(\$20,790.67)	\$100 Variance, see blue items above.
Overdraft and Non-sufficient Fund Charges								
01/31/2007			Service Charge	(\$100.00)	January 2007	Overdraft / NSF Charge	(\$100.00)	Four overdraft charges of \$25 each.
02/28/2007			Service Charge	(\$25.00)	2/22/2007	Overdraft / NSF Charge	(\$25.00)	One overdraft charge of \$25.

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
03/31/2007			Service Charge	(\$225.00)	March 2007	Overdraft / NSF Charge	(\$225.00)	Nine overdraft charges of \$25 each.
05/31/2007			Service Charge	(\$100.00)	May 2007	Overdraft / NSF Charge	(\$100.00)	Four overdraft charges of \$25 each.
06/30/2007			Service Charge	(\$150.00)	June 2007	Overdraft / NSF Charge	(\$150.00)	Six overdraft charges of \$25 each.
07/29/2007			Service Charge	(\$150.00)	July 2007	Overdraft / NSF Charge	(\$150.00)	Six overdraft charges of \$25 each.
09/29/2007			Service Charge	(\$225.00)	September 2007	Overdraft / NSF Charge	(\$225.00)	Eight overdraft charges of \$25 each and one stop payment charge of \$25.
10/31/2007			Service Charge	(\$360.00)	October 2007	Overdraft / NSF Charge	(\$360.00)	Eleven overdraft charges of \$25 each, three returned check charges at \$25 each, and one returned deposit item charge at \$10.
12/31/2007			Service Charge	(\$100.00)	December 2007	Overdraft / NSF Charge	(\$100.00)	Four overdraft charges of \$25 each.
02/29/2008			Service Charge	(\$225.00)	January 2008	Overdraft / NSF Charge	(\$225.00)	Nine overdraft charges of \$25 each.
04/14/2008			Service Charge	(\$175.00)	March 2008	Overdraft / NSF Charge	(\$175.00)	Seven overdraft charges of \$25 each.
04/30/2008			Service Charge	(\$425.00)	April 2008	Overdraft / NSF Charge/ Returned Check fee	(\$475.00)	Fourteen overdraft charges of \$25 each and 5 charges for return checks at \$25 each. \$50.00 not entered in QuickBooks.
Note 1.	DB				7/1/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/2/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/2/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/3/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/7/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/7/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/17/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/21/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				8/22/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				8/22/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				8/29/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/3/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/4/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/4/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/8/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/8/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/8/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/9/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/9/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/10/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/16/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/16/2008	Overdraft/NSF Charge	(\$25.00)	

CHILD ADVOCACY CENTER
QUESTIONABLE TRANSACTIONS
 January 2007 through September 2008

Exhibit B

QuickBooks Information					Per Bank Statements			APA Notes
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	
Note 1.	DB				9/17/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/24/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/24/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/25/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/25/2008	Overdraft/NSF Charge	(\$25.00)	
Subtotal				(\$2,260.00)			(\$3,085.00)	\$775 variance due to Note 1 items above. \$50.00 variance, see blue items above.
Total				(\$92,253.65)			(\$119,077.55)	

Note 1: All of these transactions were obtained directly from the bank statements. None of these transactions were listed in the QuickBooks backup data provided for the Child Advocacy Center.

CHILD ADVOCACY CENTER
PAYMENTS TO SONDR A SCHWEHN
 January 2007 through September 2008

Exhibit C

QuickBooks Information						Per Bank Statements			APA Notes		
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
Payments to Sondra Schwehn not related to Payroll.											
Check	2/27/2007	2595	Sondra G. Schwehn	travel to Lincoln - State Director Mtg.	(\$200.00)	3/14/2007	Sondra Schwehn - Travel to Lincoln	(\$200.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.	Exhibit B-Sondra	
Check	5/14/2007	2644	SMALL VOICES		(\$2,500.00)	5/15/2007	Sondra G. Schwehn (travel to Lincoln State Dir. Mtg.)	(\$2,500.00)		Exhibit A-Forgery	
Check	6/8/2007	2665	Project Harmony		(\$1,855.00)	6/11/2007	Sondra Schwehn - Advance Exp Reimbursement	(\$1,855.00)		Exhibit A-Forgery	
Check	6/22/2007	2687	NE Alliance of CACs		(\$2,000.00)	6/25/2007	Sondra Schwehn - Training Fees	(\$2,000.00)		Exhibit A-Forgery	
Check	7/24/2007	2705	NE Alliance of CACs	meetings and conferences	(\$500.00)	7/25/2007	Sondra Schwehn - Reimbursement	(\$500.00)		Exhibit A-Forgery	
Check	8/27/2007	2750	Sondra G. Schwehn	reimburse expenses PCAN Conference.	(\$542.00)	8/28/2007	Sondra Schwehn - Reimburse Exp PCAN Conference	(\$542.00)		Exhibit A-Forgery	
Check	9/17/2007	2766	National Children's Advocacy Center		(\$2,800.00)	9/13/2007	Sondra Schwehn - Reimburse advance to CAC	(\$2,800.00)	Check was signed by Sondra.	Exhibit A-Forgery	
Check	9/18/2007	2769	Heritage Disposal/Bonnie Vess		(\$4,000.00)	9/19/2007	Sondra Schwehn - Reimburse advance to CAC	(\$4,000.00)		Exhibit A-Forgery	
Check	9/21/2007	2770	Family Resources of Greater Nebraska		(\$1,800.00)	9/24/2007	Sondra Schwehn - Reimburse advance to CAC	(\$1,800.00)		Exhibit A-Forgery	
Check	10/10/2007	2784	Sondra G. Schwehn	reimburse advance to CAC	(\$325.00)	10/12/2007	Sondra Schwehn - Reimburse advance to CAC	(\$325.00)		Exhibit A-Forgery	
Check	10/13/2007	2785	Sondra G. Schwehn	reimburse advance to CAC	(\$1,103.34)	10/16/2007	Sondra Schwehn - Reimburse advance to CAC	(\$1,103.34)		Exhibit A-Forgery	
Check	10/18/2007	2795	Sondra G. Schwehn	reimburse advance to CAC	(\$2,500.00)	10/19/2007	Sondra Schwehn - Reimburse advance to CAC	(\$2,500.00)		Exhibit A-Forgery	
Check	12/1/2007	2816	Sondra G. Schwehn		(\$1,103.34)	12/10/2007	Sondra Schwehn - Reimburse advance to CAC	(\$1,103.34)		Exhibit A-Forgery	
Check	1/4/2008	2834	Sondra G. Schwehn		(\$604.25)	1/9/2008	Sondra Schwehn	(\$604.25)		Exhibit A-Forgery	
Check	1/18/2008	2843	Sondra G. Schwehn	travel reimbursement	(\$74.25)	2/1/2008	Sondra Schwehn - travel reimbursement	(\$74.25)		Exhibit A-Forgery	
Check	1/25/2008	2844	Sondra G. Schwehn	DHHS Training - 2 days	(\$484.25)	1/28/2008	Sondra Schwehn - DHHS Training	(\$484.25)		Exhibit A-Forgery	

CHILD ADVOCACY CENTER
PAYMENTS TO SONDRA SCHWEHN
 January 2007 through September 2008

Exhibit C

QuickBooks Information						Per Bank Statements			APA Notes		
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
Check	1/30/2008	2856	Sondra G. Schwehn	DHHS Training - 2 days	(\$80.00)	2/1/2008	Sondra Schwehn - DHHS Training	(\$80.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.	Exhibit B-Sondra	
Check	2/1/2008	2866	Sondra G. Schwehn	Nebraska Alliance Meeting	(\$233.00)	2/6/2008	Sondra Schwehn - NE Alliance Meeting	(\$233.00)		Exhibit A-Forgery	
Check	4/2/2008	2890	Sondra G. Schwehn		(\$500.00)	4/3/2008	Sondra Schwehn - nothing in memo	(\$500.00)		Exhibit A-Forgery	
Check	4/23/2008	2907	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$100.00)	4/24/2008	NO IMAGE	\$0.00	Tried to clear this date, but was returned unpaid. The amount of check noted on statement was \$26.17. Since unpaid, it is not included on alleged theft or forgery exhibits.	Note 3.	
Check	4/28/2008	2908	Super Saver		\$0.00	4/25/2008	Sondra Schwehn - Roberto Dansie Presentations Coffee	(\$100.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable. Payee on bank statement did not agree to payee in QuickBooks. Check was only signed by Sondra Schwehn.	Exhibit B-Sondra	
Check	4/30/2008	2919	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$239.62)	5/2/2008	Sondra Schwehn - Coffee Presentation	(\$239.62)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.	Exhibit B-Sondra	
Check	5/14/2008	2926	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$147.00)	5/19/2008	Sondra Schwehn - Coffee Presentation	(\$147.00)	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable.	Exhibit B-Sondra	
Note 1.		2956				7/28/2008	Sondra Schwehn	(\$1,679.00)	Check was only signed by Sondra Schwehn. Unable to determine purpose or use.	Exhibit B-Sondra	
Note 1.		2953				7/18/2008	Sondra Schwehn - reimburse airfare for training	(\$564.00)	More documentation needed for travel reimbursement. Check was only signed by Sondra Schwehn.	Exhibit B-Sondra	
Note 1.		2967				8/1/2008	Sondra Schwehn - reimburse hotel san diego	(\$1,389.00)	Check amount is similar to Sondra's regular net paycheck; however, this check is questionable because the memo line of the check indicated it was a hotel reimbursement. It does not appear Sondra had been paid for September 2008, so further follow up is necessary to determine the purpose of this payment.	Exhibit A-Theft	

CHILD ADVOCACY CENTER
PAYMENTS TO SONDR SCHWEHN
 January 2007 through September 2008

Exhibit C

QuickBooks Information						Per Bank Statements			APA Notes		
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
Note 1.		2971				8/14/2008	Sondra Schwehn - reimburse travel expenses	(\$228.00)	More documentation needed for travel reimbursement.	Exhibit B-Sondra	
Note 1.		2979				8/28/2008	Sondra Schwehn - reimburse travel expenses	(\$86.00)	More documentation needed for travel reimbursement.	Exhibit B-Sondra	
Payments to Sondra Schwehn that appear to be related to Payroll.											
Paycheck	1/15/2007	2540	Sondra G. Schwehn		(\$1,103.32)	1/22/2007	Sondra Schwehn - PP 1/1/07 thru 1/15/07	(\$1,103.32)	Appears to be a normal Payroll Check.	Note 2.	1/15/2007
Paycheck	1/31/2007	2574	Sondra G. Schwehn		(\$1,112.35)	2/2/2007	Sondra Schwehn - PP 1/16 thru 1/31	(\$1,112.35)	Appears to be a normal Payroll Check.	Note 2.	1/31/2007
Paycheck	2/15/2007	2586	Sondra G. Schwehn		(\$1,103.32)	2/21/2007	Sondra Schwehn - PP 2/16 thru 2/28	(\$1,103.32)	Appears to be a normal Payroll Check. Wrong Pay period dates on Check.	Note 2.	2/15/2007
Paycheck	2/27/2007	2592	Sondra G. Schwehn		(\$1,103.33)	3/8/2007	Sondra Schwehn - PP 3/1/07 thru 3/15	(\$1,103.33)	Appears to be a normal Payroll Check. Wrong Pay period dates on Check.	Note 2.	2/28/2007
Paycheck	3/14/2007	2607	Sondra G. Schwehn		(\$1,103.33)	3/19/2007	Sondra Schwehn - PP 3/1/07 thru 3/15	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	3/15/2007
Paycheck	3/30/2007	2612	Sondra G. Schwehn		(\$1,103.33)	4/4/2007	NO IMAGE	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	3/31/2007
Paycheck	4/13/2007	2629	Sondra G. Schwehn		(\$1,103.33)	4/16/2007	NO IMAGE	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	4/15/2007
Paycheck	4/30/2007	2634	Sondra G. Schwehn		(\$1,103.33)	5/8/2007	Sondra Schwehn - PP 4/16 thru 4/30	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	4/30/2007
Paycheck	5/15/2007	2647	Sondra G. Schwehn		(\$1,103.32)	5/29/2007	Sondra Schwehn - PP 5/1 thru 5/15	(\$1,103.32)	Appears to be a normal Payroll Check.	Note 2.	5/15/2007
Paycheck	5/30/2007	2654	Sondra G. Schwehn		(\$1,103.34)	6/5/2007	Sondra Schwehn - PP 5/16 thru 5/31	(\$1,103.34)	Appears to be a normal Payroll Check.	Note 2.	5/30/2007
Paycheck	6/15/2007	2669	Sondra G. Schwehn		(\$1,103.32)	6/18/2007	Sondra Schwehn - PP 6/1 thru 6/15	(\$1,103.32)	Appears to be a normal Payroll Check.	Note 2.	6/15/2007
Paycheck	6/22/2007	2681	Sondra G. Schwehn		(\$1,103.33)	6/26/2007	Sondra Schwehn - PP 6/16 thru 6/30	(\$1,103.33)	Nobody else's last half of June check was cut until 6/29. Appears to be a normal Payroll Check.	Note 2.	6/30/2007
Check	7/13/2007	2696	VOIDED CHECKS		\$0.00	7/17/2007	Sondra Schwehn - PP 7/1 thru 7/15	(\$1,103.33)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The two signatures on the check also appear to be forged. Voided Check per QuickBooks, but Check cleared the bank.	Exhibit A-Theft	
Paycheck	7/13/2007	2699	Sondra G. Schwehn		(\$1,103.33)	7/23/2007	Sondra Schwehn - PP 7/1 thru 7/15	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	7/15/2007

CHILD ADVOCACY CENTER
PAYMENTS TO SONDR SCHWEHN
 January 2007 through September 2008

Exhibit C

QuickBooks Information						Per Bank Statements			APA Notes		
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
Paycheck	7/31/2007	2716	Sondra G. Schwehn		(\$1,103.33)	8/2/2007	Sondra Schwehn - PP 7/16 thru 7/31	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	7/31/2007
Check	7/25/2007	2706	Sondra G. Schwehn	03	(\$1,103.34)	7/27/2007	Sondra Schwehn - PP 7/16 thru 7/31	(\$1,103.34)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The two signatures on the check also appear to be forged.	Exhibit A-Theft	
Paycheck	8/15/2007	2747	Sondra G. Schwehn		(\$1,103.33)	8/16/2007	Sondra Schwehn - PP 8/1 thru 8/15	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	8/15/2007
Paycheck	8/31/2007	2753	Sondra G. Schwehn		(\$1,103.33)	9/5/2007	Sondra Schwehn- No Image Provided	(\$1,103.33)	Appears to be a normal Payroll Check.	Note 2.	8/31/2007
Paycheck	9/17/2007	2767	Sondra G. Schwehn		(\$1,103.32)	9/24/2007	Sondra Schwehn - PP 9/1 thru 9/15	(\$1,103.32)	Check was signed by Sondra. Appears to be a normal Payroll Check.	Note 2.	9/15/2007
Paycheck	9/28/2007	2780	Sondra G. Schwehn		(\$1,103.34)	10/1/2007	Sondra Schwehn - PP 9/16 thru 9/30	(\$1,103.34)	Check was signed by Sondra. Appears to be a normal Payroll Check.	Note 2.	9/30/2007
Paycheck	10/16/2007	2788	Sondra G. Schwehn		(\$1,103.32)	10/22/2007	Sondra Schwehn - PP 10/1 thru 10/15	(\$1,103.32)	Check was signed by Sondra. Appears to be a normal Payroll Check.	Note 2.	10/15/2007
Paycheck	10/30/2007	2799	Sondra G. Schwehn		(\$1,380.44)	11/1/2007	Sondra Schwehn - PP 12/1 thru 12/15	(\$1,380.44)	Appears to be a normal Payroll Check. Wrong Pay period dates on Check.	Note 2.	10/31/2007
Paycheck	11/14/2007	2808	Sondra G. Schwehn		(\$1,380.44)	11/15/2007	Sondra Schwehn - PP 11/1 thru 11/15	(\$1,380.44)	Appears to be a normal Payroll Check.	Note 2.	11/15/2007
Paycheck	11/30/2007	2812	Sondra G. Schwehn		(\$1,380.44)	12/4/2007	Sondra Schwehn - PP 11/16 thru 11/30	(\$1,380.44)	Appears to be a normal Payroll Check.	Note 2.	11/30/2007
Paycheck	12/10/2007	2817	Sondra G. Schwehn		(\$1,380.44)	12/13/2007	Sondra Schwehn - PP 12/1 thru 12/15	(\$1,380.44)	Appears to be a normal Payroll Check.	Note 2.	12/15/2007
Paycheck	12/12/2007	2820	Sondra G. Schwehn		(\$1,380.44)	12/14/2007	Sondra Schwehn - PP 12/16 thru 12/31	(\$1,380.44)	Paid in advance, but appears to be Payroll Check.	Note 2.	12/31/2007
Paycheck	12/12/2007	2822	Sondra G. Schwehn		(\$1,380.43)	12/17/2007	Sondra Schwehn - PP 12/16 thru 12/31	(\$1,380.43)	The memo line on the check indicates it is a paycheck, but already paid for this period and in advance.	Exhibit A-Theft	
Paycheck	1/16/2008	2837	Sondra G. Schwehn		(\$1,388.78)	1/22/2008	Sondra Schwehn - PP 1/1/08 thru 1/15	(\$1,388.78)	Appears to be a normal Payroll Check.	Note 2.	1/15/2008
Paycheck	1/30/2008	2846	Sondra G. Schwehn		(\$1,388.80)	2/1/2008	Sondra Schwehn - PP 1/16/08 thru 1/31	(\$1,388.80)	Appears to be a normal Payroll Check.	Note 2.	1/31/2008
Paycheck	2/9/2008	2867	Sondra G. Schwehn		(\$1,388.78)	2/12/2008	Sondra Schwehn - PP 2/1/08 thru 2/15	(\$1,388.78)	Paid in advance, but appears to be Payroll Check.	Note 2.	2/15/2008
Paycheck	2/15/2008	2869	Sondra G. Schwehn		(\$1,388.79)	2/20/2008	Sondra Schwehn - PP 2/16/08 thru 2/29	(\$1,388.79)	Paid in advance, but appears to be Payroll Check.	Note 2.	2/29/2008

CHILD ADVOCACY CENTER
PAYMENTS TO SONDRA SCHWEHN
 January 2007 through September 2008

Exhibit C

QuickBooks Information						Per Bank Statements			APA Notes		
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
Check	3/17/2008	2882	Sondra G. Schwehn	1/2 salary period ending 2/28/2008	(\$679.40)	3/20/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.	Exhibit A-Theft	
Check	3/21/2008	2885	Sondra G. Schwehn	1/2 salary period ending 2/28/2008	(\$679.40)	3/25/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.	Exhibit A-Theft	
Paycheck	3/29/2008	2887	Sondra G. Schwehn		(\$1,388.79)				Doesn't look like this check ever cleared the bank.	Note 4.	
Paycheck	4/14/2008	2906	Sondra G. Schwehn		(\$1,388.79)	4/28/2008	Sondra Schwehn - PP 3/1/08 thru 3/15	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	3/15/2008
Paycheck	4/14/2008	2905	Sondra G. Schwehn		(\$1,388.79)	4/28/2008	Sondra Schwehn - PP 3/16/08 thru 3/31/08	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	3/31/2008
Paycheck	4/14/2008	2913	Sondra G. Schwehn		(\$1,388.79)	5/2/2008	Sondra Schwehn - PP 4/1/08 thru 4/15	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	4/15/2008
Check	4/17/2008	2898	Sondra Schwehn	Reimbursement Retirement - 2/16 to 2/28/06	(\$1,388.79)	4/18/2008	Sondra Schwehn - PP 3/1/08 thru 3/15	(\$1,388.79)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payment.	Exhibit A-Theft	
Paycheck	4/30/2008	2915	Sondra G. Schwehn		(\$1,388.78)	5/6/2008	Sondra Schwehn - PP 4/16/08 thru 4/30	(\$1,388.78)	Appears to be a normal Payroll Check.	Note 2.	4/30/2008
Paycheck	5/14/2008	2923	Sondra G. Schwehn		(\$1,388.80)	5/19/2008	Sondra Schwehn - PP 5/1/08 thru 5/15	(\$1,388.80)	Appears to be a normal Payroll Check.	Note 2.	5/15/2008
Paycheck	6/2/2008	2932	Sondra G. Schwehn		(\$1,388.78)	6/4/2008	Sondra Schwehn - PP 5/16/08 thru 5/31	(\$1,388.78)	Appears to be a normal Payroll Check.	Note 2.	5/31/2008
Paycheck	6/19/2008	2937	Sondra G. Schwehn		(\$1,388.79)	6/24/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	Appears to be a normal Payroll Check. Wrong Pay period dates on Check.	Note 2.	6/15/2008
Paycheck	6/27/2008	2945	Sondra G. Schwehn		(\$1,388.79)	6/30/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	6/30/2008
Note 1.		2947				7/3/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	The memo line on the check indicates it is a paycheck. This appears to be a duplicate payment.	Exhibit A-Theft	
Note 1.		2952				7/17/2008	Sondra Schwehn	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	7/15/2008

CHILD ADVOCACY CENTER
PAYMENTS TO SONDRA SCHWEHN
 January 2007 through September 2008

Exhibit C

QuickBooks Information					Per Bank Statements			APA Notes			
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
Note 1.		2975				8/21/2008	Sondra Schwehn - PP 7/16/08 thru 7/31	(\$1,388.07)	Appears to be a normal Payroll Check.	Note 2.	7/31/2008
Note 1.		2978				9/2/2008	Sondra Schwehn - PP 8/1/08 thru 8/15	(\$1,389.51)	Appears to be a normal Payroll Check.	Note 2.	8/15/2008
Total Paid to Sondra Schwehn for Period.					(\$74,851.11)			(\$84,066.81)	Variance due to amount in QuickBooks not entered or different than bank.		

Note 1. Transactions were obtained directly from the bank statements. None of these transactions were listed in the QuickBooks backup data provided for the Child Advocacy Center.

Note 2. Appear to be normal Payroll Check, highlighted in yellow.

Note 3. Check was returned unpaid so not included on exhibits as possible theft or questioned item.

Note 4. Check was entered in QuickBooks; however, it never cleared the bank statements, so not included on exhibits as possible theft or questioned item.

CHILD ADVOCACY CENTER
EXAMPLES OF POSSIBLY FORGED CHECKS
 January 2007 through September 2008

Exhibit D

Central Nebraska Child Advocacy Center
 207 N Pine Suite 106
 Grand Island, NE 68801
 308-385-5238

HOME FEDERAL SAVINGS
 Grand Island, NE 68801
 78-71942049

2767
 9/17/2007

PAY TO THE ORDER OF: Sondra G. Schwohn \$ **1,103.32

One Thousand One Hundred Three and 32/100

Sondra G. Schwohn
 P. O. Box 1056
 3618 E Bismark
 Grand Island, NE 68802

Pay Period: 09/01/2007 - 09/15/2007

002767

Appears to be Robert Cashoili's signature.

#2767

\$1,103.32

Central Nebraska Child Advocacy Center
 207 N Pine Suite 106
 Grand Island, NE 68801
 308-385-5238

HOME FEDERAL SAVINGS
 Grand Island, NE 68801
 78-71942049

2766
 9/11/2007

PAY TO THE ORDER OF: Sondra G. Schwohn \$ **2,800.00

Two Thousand Eight Hundred and 00/100

Sondra G. Schwohn
 P. O. Box 1056
 3618 E Bismark
 Grand Island, NE 68802

reimburse advance to CAC

002766

#2766

\$2,800.00

Central Nebraska Child Advocacy Center
 207 N Pine Suite 106
 Grand Island, NE 68801
 308-385-5238

HOME FEDERAL SAVINGS
 Grand Island, NE 68801
 78-71942049

2769
 9/18/2007

PAY TO THE ORDER OF: Sondra G. Schwohn \$ **4,000.00

Four Thousand and 00/100

Sondra G. Schwohn
 P. O. Box 1056
 3618 E Bismark
 Grand Island, NE 68802

reimburse advance to CAC

002769

#2769

\$4,000.00

Shows the variation in Robert Cashoili's signature from what appears to be his actual signature above.

Source: Checks are copies which cleared the bank as attached to the Child Advocacy Bank Statements.

Central Nebraska Child Advocacy Center
 207 N Pine Suite 106
 Grand Island, NE 68801
 308-385-5238

HOME FEDERAL SAVINGS
 Grand Island, NE 68801
 78-71942049

2770
 9/21/2007

PAY TO THE ORDER OF: Sondra G. Schwohn \$ **1,800.00

One Thousand Eight Hundred and 00/100

Sondra G. Schwohn
 P. O. Box 1056
 3618 E Bismark
 Grand Island, NE 68802

reimburse advance to CAC

002770

#2770

\$1,800.00