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NEWS RELEASE

FOR RELEASE

December 19, 2019

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Auditor of State Rob Sand today released a report on a special investigation of the Metro Waste Authority (MWA) for the period January 1, 2011 through June 30, 2018. The special investigation was requested by the Executive Director of MWA as a result of concerns regarding disbursements to certain vendors, including payments to Britad Enterprises LLC (Britad), which was owned and operated by Jeff Dworek. Mr. Dworek was also MWA's Director of Operations until he resigned in March 2017.

Sand reported the procedures performed for the special investigation identified \$1,834,696.75 of improper disbursements and \$458,711.47 of unsupported disbursements. The improper disbursements identified includes \$1,177,713.00 of payments to Britad. The reasons the disbursements to Britad were determined to be improper include:

- Mr. Dworek did not disclose to MWA officials he and/or his wife owned and operated Britad.
- Mr. Dworek or his wife prepared the Britad invoices sent to MWA. Mr. Dworek, as the Director of Operations for MWA, approved the invoices, personally picked up checks issued to Britad, and deposited them into a bank account for which he was listed as an account holder.
- MWA staff involved in maintenance and repair of wells at the landfills, who would have been handling Britad-related work, reported they had not heard of Britad. They could not identify any good or services MWA obtained from Britad.

The improper disbursements identified also includes \$656,983.75 of payments to Lemar Programming Company, LLC (LPC). LPC was established by Tracy Lemar, who also frequently provided services to MWA as an employee of Barker Lemar Engineering Consultants. During an interview held with Mr. Dworek, he described Mr. Lemar as a good friend. Sand reported bank records illustrate a payment was frequently issued to Britad (Mr. Dworek) from LPC's bank account by Mr. Lemar after Mr. Dworek authorized payments from MWA to LPC. The payments to Britad were for 50% or more of amounts LPC (Mr. Lemar) received from MWA (Mr. Dworek). In

addition, MWA employees reported they were not aware of any goods or services provided to MWA by LPC.

Sand reported the unsupported disbursements identified are composed of payments to International Telemetry Technologies, LLC (ITT). ITT was established by Mr. Lemar and other employees of Barker Lemar Engineering Consultants. MWA employees other than Mr. Dworek confirmed MWA received goods and services from ITT. However, because the goods and services MWA received from ITT were not procured through a competitive process, it was not possible to determine the cost the marketplace would have identified for them. In addition, relationships were identified between the individuals involved with ITT and Mr. Dworek, who authorized all MWA payments to ITT. These relationships may have resulted in Mr. Dworek colluding with ITT officials to improperly inflate the costs MWA paid to ITT. Because it is not possible to determine what portion of the costs MWA paid to ITT was reasonable for the goods and services MWA received, the total payments MWA made to ITT were determined to be unsupported.

The report includes recommendations for MWA to strengthen internal controls, such as improving segregation of duties, developing procurement requirements, and documenting verification of good and services received.

Copies of the report have been filed with the Polk County Attorney's Office, the Attorney General's Office, the U.S. Attorney's Office for the Southern District of Iowa, and the Federal Bureau of Investigation. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
METRO WASTE AUTHORITY

FOR THE PERIOD
JANUARY 1, 2011 THROUGH JUNE 30, 2018**

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Rob Sand
Auditor of State

Auditor of State's Report

To the Members of the Metro Waste Authority
Board and Executive Director:

As a result of concerns regarding certain purchases and at your request, we conducted a special investigation of the Metro Waste Authority (MWA). We have applied certain tests and procedures to financial transactions of MWA for the period January 1, 2011 through June 30, 2018, unless otherwise noted. Based on a review of relevant information and discussions with MWA officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the accounting records and bank accounts held by MWA to identify any unusual activity.
- (3) For selected disbursements, we examined available supporting documentation to determine whether the related payments were appropriate, properly approved, and properly supported.
- (4) Interviewed MWA personnel to obtain an understanding of MWA operations and to determine the propriety of certain disbursements.
- (5) Interviewed personnel from an engineering firm engaged by MWA to determine the nature and propriety of services the firm provided to MWA and to obtain an understanding of the relationships between the engineering firm and entities established by the firm's employees, including International Telemetry Technologies, LLC (ITT) and Lemar Programming Company, LLC (LPC).
- (6) Interviewed individuals associated with ITT to obtain an understanding of the entity's creation, the intended purpose of the business, and goods or services provided to MWA. We were unable to interview the individual who established LPC because he is deceased.
- (7) Interviewed Jeff Dworek, former MWA Director of Operations, to obtain an understanding of his job duties at MWA and disbursements made to certain vendors. In addition, to obtain an understanding of his involvement in Britad Enterprises LLC (Britad), ITT, and LPC.
- (8) Obtained and reviewed bank statements for Britad and personal bank accounts held by Mr. and Mrs. Dworek for the period January 1, 2011 through July 31, 2018 to identify the source of certain deposits. We also reviewed disbursements from the accounts to determine if they appeared unusual and if any payments were made to MWA.
- (9) Obtained and reviewed bank statements for accounts held by ITT and LPC for the period January 1, 2011 through October 31, 2018 to identify the source of certain deposits. We also reviewed disbursements from the accounts to determine if they appeared reasonable and if any payments were made to MWA.

As a result of these procedures, we identified \$1,834,696.75 of improper and \$458,711.47 of unsupported disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Copies of this report have been filed with the Polk County Attorney's Office, the Attorney General's Office, the U.S. Attorney's Office for the Southern District of Iowa, and the Federal Bureau of Investigation.

We would like to acknowledge the assistance extended to us by personnel of the Metro Waste Authority and the Federal Bureau of Investigation during the course of our investigation.

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

Rob Sand
Auditor of State

December 9, 2019

Report on Special Investigation
of the
Metro Waste Authority
Investigative Summary

Background Information

Metro Waste Authority (MWA) was formed in 1969 in accordance with Chapter 28E of the *Code of Iowa* by a majority of the local governmental jurisdictions surrounding the Des Moines metropolitan area. MWA's governing body, the Board of Directors, consists of an elected or appointed representative from each of the 16 member cities and a representative from Polk County. The member cities include: Altoona, Ankeny, Bondurant, Clive, Des Moines, Elkhart, Grimes, Johnston, Mitchellville, Norwalk, Pleasant Hill, Polk City, Runnells, Urbandale, West Des Moines, and Windsor Heights.

The purpose of MWA is to provide for the economic collection and disposal, of all solid waste produced or generated in the metropolitan area. MWA operates sanitary landfills, transfer stations, a regional collection center, and a compost facility, as well as managing volume reduction and recycling programs. In addition, MWA provides disposal services to private contractors. Jeff Dworek began employment with MWA as the Operations Manager on November 4, 1996 and was promoted to Director of Operations in August 2001, a position he held until he left employment with MWA in March 2017.

As Operations Manager and subsequently as Director of Operations, Mr. Dworek was responsible for operation of the sanitary landfills, transfer station, and compost center. In addition, according to Mr. Dworek's position description, he was responsible for:

- Preparing annual operating budgets and capital plan for the sanitary landfills, transfer station, and compost center.
- Identifying and developing major capital projects.
- Achievement of short term and long term financial and operational objectives through efficiency and expense reduction.
- Identifying, analyzing, and reacting to information on productivity, expenses, price, and volume/cost to manage the operations and predict and correct trends.
- Ensuring organizational policies and governmental regulations are followed by maintaining standard operating procedures, keeping current with mandated regulations, and auditing contractors for program compliance.
- Maintaining knowledge of latest technological developments and providing subject matter expertise in these areas.

According to MWA staff and officials, Mr. Dworek implemented the use of purchase orders (POs) which were to be completed and approved by Mr. Dworek prior to purchases. The PO was also to be included with the invoice of the item(s) purchased. After Mr. Dworek reviewed and approved invoices, they were provided to the MWA accounting department for payment. Disbursements were made by check which were to be mailed to the vendor.

In January 2016, the MWA Board of Directors named Michael McCoy as interim Executive Director after the resignation of the former Executive Director. Mr. McCoy was subsequently extended a contract by the Board of Directors to serve as the Executive Director. According to Mr. McCoy, early in his tenure he reviewed the vendors listed on the monthly check listings and visited the sanitary landfills to obtain a better understanding of operations. During the visits he also reviewed invoices and asked Mr. Dworek questions about certain vendors, including ITT, LLC. According to Mr. McCoy, there were a significant number of payments to ITT, LLC and he was not able to obtain a complete understanding of the goods and/or services purchased from the vendor.

Mr. McCoy also stated Mr. Dworek avoided answering his questions about ITT, LLC. As a result, he stopped asking Mr. Dworek questions but was still concerned about the payments to ITT, LLC.

According to Mr. McCoy, he resumed asking questions about ITT, LLC during the fall of 2016 and began researching the entity to determine who owned it. Using the Articles of Organization he located for ITT, LLC, which were filed with the Secretary of State in Florida, he determined an employee of an engineering firm engaged by MWA and a co-founder of the same engineering firm were listed as “Managers/Members” of the organization. As a result of the concerns identified and at the recommendation of MWA attorneys, Mr. McCoy requested an employee of the engineering firm who was frequently onsite at MWA to sign an affidavit related to ownership of ITT, LLC. According to Mr. McCoy, the employee was hesitant to sign the document; however, subsequently signed the affidavit at the beginning of 2017.

Mr. McCoy reported he also identified concerns regarding the number and amount of payments to Britad Enterprises LLC and LPC, LLC. Like ITT, LLC, he was not able to obtain a complete understanding of the goods and/or services provided by these vendors.

On March 10, 2017, Mr. McCoy held a performance review meeting with Mr. Dworek. During the meeting, Mr. McCoy asked Mr. Dworek to sign an affidavit regarding his relationship with ITT, LLC. However, according to Mr. McCoy, Mr. Dworek refused to sign the affidavit and stated he was resigning. Mr. McCoy also reported he asked Mr. Dworek about Britad Enterprises LLC but Mr. Dworek stated he did not have to tell him anything. Mr. Dworek’s resignation was effective March 24, 2017. Copies of the resignation letter and the affidavit Mr. Dworek refused to sign are included in **Appendices 1** and **2**, respectively.

As a result of the concerns regarding the payments MWA made to the vendors identified by the Executive Director, MWA officials contacted Denman and Company in May 2018 to perform procedures to determine the propriety of certain disbursements. Because of the nature of Denman and Company’s findings, the Office of Auditor of State was notified in October 2018 of irregularities identified. We performed procedures detailed in the Auditor of State’s report for the period January 1, 2011 through June 30, 2018.

Detailed Findings

These procedures identified \$1,834,696.75 of improper disbursements and \$458,711.47 of unsupported disbursements. The improper disbursements identified includes \$1,177,713.00 of payments to Britad. Among the reasons the disbursements to Britad were determined to be improper include:

- Mr. Dworek did not disclose to MWA officials he and/or his wife owned and operated Britad.
- Mr. Dworek or his wife prepared the Britad invoices sent to MWA. Mr. Dworek, as the Director of Operations for MWA, approved the invoices, personally picked up checks issued to Britad, and deposited them into a bank account for which he was listed as an account holder.
- MWA staff involved in maintenance and repair of wells at the landfills, who would have been handling Britad-related work, had never heard of Britad before.

The improper disbursements identified also includes \$656,983.75 of payments to Lemar Programming Company, LLC (LPC). LPC was established by Tracy Lemar who was an employee of Barker Lemar Engineering Consultants (Barker Lemar) and frequently provided services to MWA. As a service provider, Mr. Lemar often worked on projects at MWA with Mr. Dworek. Bank records illustrate a payment was frequently issued to Britad (Mr. Dworek) from LPC’s bank account by Mr. Lemar after Mr. Dworek authorized payments from MWA to LPC. The payments to Britad were for 50% or more of amounts LPC (Mr. Lemar) received from MWA (Mr. Dworek). In

addition, MWA employees reported they were not aware of any goods or services provided to MWA by LPC.

The unsupported disbursements identified includes payments to International Telemetry Technologies, LLC (ITT). ITT was established by Mr. Lemar and other employees of Barker Lemar Engineering Consultants. MWA employees other than Mr. Dworek confirmed MWA received goods and services from ITT. However, because the goods and services MWA received from ITT were not procured through a competitive process, we were unable to determine the cost the marketplace would have identified for them. In addition, relationships were identified between the individuals involved with ITT and Mr. Dworek, who authorized all MWA payments to ITT. These relationships may have resulted in Mr. Dworek colluding with ITT officials to improperly inflate the costs MWA paid to ITT. Because we were unable to determine what portion of the costs MWA paid to ITT was reasonable for the goods and services MWA received, the total payments MWA made to ITT were determined to be unsupported.

On August 16, 2019, an interview was conducted with Mr. Dworek by representatives of the Federal Bureau of Investigations (FBI). During the interview, he provided information regarding his job duties as MWA's Director of Operations. He also provided information regarding his relationship with certain vendors paid by MWA. Throughout fieldwork, we also interviewed a number of MWA employees, employees from an engineering firm engaged by MWA, and others identified during the course of our fieldwork. A representative of the FBI also participated in some of these interviews. However, we were not able to interview Tracy Lemar because he passed away in June 2018. Mr. Lemar was a co-founder of an engineering firm engaged by MWA and associated with several other vendors paid by MWA.

The improper and unsupported disbursements identified are summarized in **Exhibit A** and detailed explanations of each finding are provided in subsequent sections of this report. In addition, **Table 1** summarizes interrelationships identified between individuals associated with or employed by MWA and certain vendors. Additional information regarding each vendor is provided after the **Table**.

Table 1

Individual	Role / Relationship with Entity Listed				
	MWA	Barker Lemar	Britad	LPC	ITT
Jeff Dworek	Operations Director	Approved payments by MWA to each of these vendors			
		-	Owner/operator	Received payments from LPC via Britad.	(1)Worked with Tracy Lemar at MWA sites. (2)Britad received payments and supplies from ITT.
Tracy Lemar	Provided services to MWA as an employee of Barker Lemar. Billed MWA on behalf of LPC and ITT.	Co-founder and Principal Engineer until his resignation in April 2018.	Worked with Jeff Dworek and provided supplies to Britad through ITT.	Founder	Co-founder
Mike Barker	-	Co-founder, retired in 2015	-	-	Co-founder
Tim Buelow	-	Employee, Principal Engineer	-	-	Co-founder
Ted Rumph	-	Employee, Chief Financial Officer	-	-	Responsible for record keeping. Brought in as a partner after establishment.

- Barker Lemar – Barker Lemar Engineering Consultants was founded in 1995 by Mike Barker and Tracy Lemar. According to their website, Barker Lemar Engineering Consultants partners with solid waste, industrial, and environmental clients to develop innovative compliance, design, and technological solutions. They focus on areas including solid waste engineering and compliance, petroleum release assessment and remediations, compliance tracking and training, as well as air, land, and water regulatory services. Barker Lemar has provided engineering services to MWA since 1999.
- Britad – The Articles of Organization for Britad Enterprises LLC (Britad) were filed with the Secretary of State in South Dakota on October 23, 2012. While the Articles of Organization do not specify Mr. Dworek as a party to the organization, the document lists the address of Mr. Dworek's personal residence in 2012 as Britad's office location. During an interview with FBI agents, Mr. Dworek reported he "may have done the legwork" to establish Britad; however, Britad was his wife's company and she and his daughters operated it.

Notations from the interview with the FBI agents also document Mr. Dworek made the decision to hire Britad to "do work for MWA." Based on invoices we reviewed, Mr. Dworek approved MWA's payments of the Britad invoices. No one else at MWA approved the disbursements and no one at MWA was aware Mr. Dworek and/or his wife owned Britad.

In addition, notations from the interview with the FBI agents also document Mr. Dworek reported Britad received materials and supplies for free from ITT, which was one of Tracy Lemar's companies.

- Lemar Programming Company, LLC (LPC) – A Certificate of Organization was filed with the Iowa Secretary of State for Lemar Programming Company, LLC (LPC) on June 7, 2013 and a Statement of Dissolution was filed on March 29, 2019. While the Certificate of Organization do not specify Mr. Lemar as a party to the organization, the document lists the address of his personal residence as LPC's office location.

As an employee of Barker Lemar, Mr. Lemar frequently provided technical services related to pumps and telemetry equipment while onsite at MWA facilities. He worked with Mr. Dworek and other MWA employees during these visits.

Mr. Lemar passed away in June 2018. During an interview with FBI agents, Mr. Dworek reported he was not familiar with LPC; however, he acknowledged he approved a number of invoices for payment to LPC by MWA. Mr. Dworek also stated during the interview he believed LPC must have been handling the "engineering side of things" for MWA and the invoices from LPC were the result of Mr. Lemar and others coming on site. However, according to MWA employees we spoke with, they believed the engineering services provided to MWA by Mr. Lemar were on behalf of Barker Lemar. MWA employees we spoke with were not familiar with LPC and were not aware of services provided to MWA by LPC.

- International Telemetry Technologies LLC (ITT) – Articles of Organization were filed with the Secretary of State in Florida on September 14, 2009 which identified the managers/members of the organization as Mike Barker and Tim Buelow.

With the assistance of an FBI agent, we interviewed Tim Buelow, Principal Engineer at Barker Lemar, regarding ITT. According to Mr. Buelow, Mr. Lemar (who was also a Principal Engineer at Barker Lemar) requested a meeting with him and Mike Barker (who was the President of Barker Lemar at the time) in approximately 2009. At the meeting Mr. Lemar reported Mr. Dworek had told him MWA was no longer going to purchase control panels from Barker Lemar because they were not working. During the meeting Mr. Lemar also stated Mr. Dworek believed he could build the control panels himself. Mr. Buelow reported Mr. Lemar proposed during the meeting that Mr. Lemar, Mr. Buelow,

and Mr. Barker create a new entity, ITT, which would build the control panels and sell them to Barker Lemar.

Mr. Buelow also reported, based on what Mr. Lemar told him, he understood Mr. Dworek would be building the control panels. Mr. Buelow also stated he was not sure what Mr. Lemar's involvement was with the control panels, but he assumed they were built by Mr. Dworek because if Mr. Lemar knew how to build them, Barker Lemar would not have needed to outsource them.

Mr. Buelow reported he and Mr. Barker's role in ITT was to provide a financial contribution when ITT was established. They did not have an active role in ITT operations. He also reported Ted Rumph, Barker Lemar's Chief Financial Officer, was subsequently given a 10% interest in ITT in exchange for maintaining ITT's financial records. According to Mr. Buelow, Mr. Lemar initially kept ITT's books, but that was not working out well.

It is also helpful to understand the amount of the transactions we identified between the entities previously described. **Appendix 3** includes a flowchart identifying the payments we identified between the entities listed in **Table 1** for the period January 1, 2011 through June 30, 2018. The flowchart also includes brief descriptions, such as the principals of the entities, dates the entities existed, and the types of goods provided or services performed by the entities.

The following sections of the report describe documentation we reviewed and interviews held with individuals associated with the vendors listed previously. Based on the documentation, information obtained during the interviews, and the actions taken by Mr. Dworek and Mr. Lemar, it is apparent there was a relationship between them which caused us to conclude transactions between the parties were not conducted at "arm's length." The frequency and amount of (1) payments from MWA to Britad, LPC, and ITT; (2) payments from LPC to Britad; and (3) payments from ITT to Britad contributed to our conclusion a relationship existed between Mr. Dworek and Mr. Lemar which led to improper payments from MWA that Mr. Dworek authorized. As stated previously, the improper and unsupported disbursements identified are summarized in **Exhibit A** and detailed explanations of each finding are provided in the following sections of this report.

SUMMARY OF EVENTS PRIOR TO FIELDWORK

As previously stated, during Mr. McCoy's review of invoices submitted to MWA early during his tenure, he developed questions regarding invoices received from ITT. As a result, he asked Mr. Dworek for clarification or additional information about the invoices and/or the vendor. However, according to Mr. McCoy, Mr. Dworek avoided answering his questions. According to Mr. McCoy, he did not pursue the issue with Mr. Dworek again until the fall of 2016.

According to Mr. McCoy, he subsequently discovered ITT had filed documents with the Secretary of State Florida. He also learned Mike Barker, one of the co-founders of Barker Lemar, and a Principal Engineer of Barker Lemar were listed as the owners of ITT. Because of Mr. McCoy's concerns and at the recommendation of MWA's attorneys, he asked Mr. Lemar, who was also employed at Barker Lemar and frequently worked onsite at MWA, to sign an affidavit regarding ownership of ITT. According to the Mr. McCoy, Mr. Lemar reluctantly signed an affidavit in June 2017; however, the affidavit Mr. Lemar signed and electronically sent to Mr. McCoy had been revised from the affidavit Mr. McCoy provided to him. Copies of the original unsigned affidavit and the signed affidavit Mr. Lemar emailed to Mr. McCoy are included in **Appendix 4**. As illustrated by the **Appendix**, the affidavits contain language similar to that included in the affidavit Mr. Dworek refused to sign.

In March 2017, Mr. McCoy met with Mr. Dworek for his annual performance evaluation. During the meeting, Mr. McCoy discussed invoices from ITT and Britad and asked Mr. Dworek to sign an affidavit regarding any knowledge he had regarding any MWA Board member or employee who currently or previously had been an owner, board member, employee, or agent of any vendor or

business that provided goods or services to MWA. According to Mr. McCoy, Mr. Dworek refused to sign the affidavit because he was resigning and “he did not have to tell him anything.” Mr. McCoy also reported Mr. Dworek stated he did not have any interest in ITT.

After Mr. Dworek’s resignation, Mr. McCoy became the acting Director of Operations. While reviewing and approving invoices as the Director of Operations, Mr. McCoy determined invoices from ITT, Britad, and LPC were no longer received by MWA after Mr. Dworek’s resignation.

Using information from MWA’s accounting system, we determine the frequency of payments to Barker Lemar also decreased after Mr. McCoy became the acting Director of Operations. According to Mr. McCoy, after Mr. Dworek’s resignation, he remained concerned about the relationships of individuals associated with certain vendors, including Barker Lemar. As a result, under his direction, MWA started to obtain professional services previously provided by Barker Lemar from other qualified vendors. By the spring of 2018, MWA had significantly decreased the number of goods and services purchased from Barker Lemar.

On April 26, 2018, Mr. McCoy met with the CEO of Barker Lemar. While Mr. McCoy described the content of the meeting to us, we also interviewed the CEO of Barker Lemar with the assistance of an FBI agent. According to the CEO, Mr. McCoy told her during the meeting he believed Mr. Dworek and Mr. Lemar had worked together to improperly bill MWA. According to Mr. McCoy, he asked the CEO during the meeting if she was aware of ITT, Britad, and/or LPC. Mr. McCoy reported the CEO stated she was familiar with ITT but its operations had ended during the summer of 2016 and ITT was currently operating as a component of Barker Lemar. Mr. McCoy also reported the CEO expressed surprise when he told her MWA continued to be billed by ITT through February 2017 and provided her copies of the invoices. During our interview with the CEO, she reported Mr. McCoy informed her during the meeting he was terminating MWA’s relationship with Barker Lemar. According to Mr. McCoy, the CEO contacted him shortly after their meeting to report Mr. Lemar was resigning from Barker Lemar.

Also during our interview with the CEO, she stated she contacted Mr. Lemar after meeting with Mr. McCoy. She reported she questioned Mr. Lemar about ITT continuing operations into 2017. The CEO stated Mr. Lemar initially ignored her questions; however, when she mentioned Britad and LPC, Mr. Lemar told her she needed to terminate him. According to the CEO, Mr. Lemar told her Britad was Mr. Dworek’s company and LPC was his company but he would not elaborate or answer any other questions. Mr. Lemar resigned his position at Barker Lemar the following Monday morning.

As previously stated, we were unable to speak with Mr. Lemar. According to his obituary, he passed away at his home on June 19, 2018.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

Because of the concerns identified, we obtained and reviewed invoices MWA received from selected vendors, check registers obtained from MWA, and images of redeemed checks issued to certain vendors by MWA for the period January 1, 2011 through June 30, 2018. We also obtained and reviewed bank statements for accounts held by certain vendors and individuals along with images of checks redeemed from the accounts and documentation of the source of deposits to the accounts. In addition, we conducted interviews and reviewed notations of additional interviews held by FBI agents to obtain an understanding of the creation and operation of certain vendors. The vendors selected for testing will be discussed in further detail in subsequent sections of the report.

We classified the MWA disbursements tested as improper, unsupported, or reasonable using (1)available supporting documentation; (2)information obtained from MWA staff and officials, selected vendors and internet searches; (3)information obtained from bank records; and (4)the frequency and amount of the payments.

Disbursements were classified as improper if they were (1)not necessary or reasonable for operations of MWA, (2)originated from an entity established and controlled by Mr. Dworek but not disclosed to MWA officials, or (3)originated from an entity with close ties to Mr. Dworek and the resulting transactions were from less than an arm's length. Disbursements were classified as unsupported if it was not possible to determine if the costs billed to MWA were reasonable. Other disbursements were classified as reasonable based on the vendor, frequency, and amount of the payments, and discussions with the MWA staff and officials regarding the types of goods and services provided. The improper and unsupported disbursements identified are explained in detail in the following paragraphs.

Britad Enterprises LLC (Britad)

As previously stated, Mr. McCoy reported he asked Mr. Dworek about his knowledge of Britad after he identified a concern regarding payments to the vendor shortly into his tenure at MWA in early 2016. However, Mr. Dworek refused to answer his questions in both early 2016 and later that year when Mr. McCoy made a subsequent inquiry. Mr. McCoy also reported he asked the CEO of Barker Lemar in 2018 if she had any knowledge of Britad. Mr. McCoy stated the CEO reported she had not heard of Britad; however, he later received an email from her with Britad's Articles of Organization attached.

The Articles of Organization document was filed with the Secretary of State in South Dakota on October 23, 2012. While the document did not identify Mr. Dworek, it listed the address of his personal residence in 2012 as Britad's office. A document filed with the South Dakota Secretary of State's office on April 20, 2015 illustrates Britad was administratively dissolved due to failure to file the annual report when due.

We reviewed invoices from Britad for the period January 1, 2011 through June 30, 2018 to determine if the goods and/or services provided were reasonable for MWA operations. Information from the invoices and a listing of payments issued to Britad are summarized in **Exhibit B**. The number and amount of the payments are summarized in **Table 2** by calendar year. The **Table** also includes the number of invoices associated with the payments.

Table 2

Period	Number of Invoices*	Number of Payments	Amount
08/08/12 – 12/31/12	6	5	\$ 74,235.00
01/01/13 – 12/31/13	33	18	244,015.00
01/01/14 – 12/31/14	32	20	167,400.00
01/01/15 – 12/31/15	32	21	247,953.00
01/01/16 – 12/31/16	43	34	407,510.00
01/01/17 – 01/26/17	3	3	36,600.00
Total	149	101	\$ 1,177,713.00

*- Invoices were matched with the payments from MWA for the period.

As illustrated by **Exhibit B**, MWA received invoices from Britad with dates from August 5, 2012 through January 24, 2017. The 149 invoices total \$1,177,713.00 and the invoices ranged from \$480.00 to \$23,000.00. In addition, the 101 payments issued to Britad between August 8, 2012 and January 26, 2017 totaled \$1,177,713.00. There were no payments issued to Britad after Mr. Dworek resigned from MWA.

As illustrated by the **Exhibit**, the invoices include a number of professional services, including creation of various manuals which could not be located at MWA facilities. Other professional services listed on the Britad invoices included, but were not limited to:

- Design and integration of proposed methane and leachate systems into SCADA
- Modify SCADA for pressure sensors
- Design SCADA system
- Revise layout of system to maintenance bldg. 1 location
- Review data and existing design details. Develop model for analysis.
- Review leachate volumetrics
- Evaluate well pump installations for upgrade
- Review Wonderware GIS systems. Identify screenshots for new monitoring solution.
- Develop RFP for flyash hauling
- Response and revise monitoring requirements per IDNR permit
- Develop reference manual for use by MWA for managing landfill gas at MPW and MPE locations

We reviewed these services with Mr. McCoy who reported many of the services described should have been performed by an MWA engineer or a third party vendor with whom a scope of work had been developed. MWA did not establish any agreements with Britad. As a result, MWA should not have paid Britad for these types of services. In addition, when Mr. Dworek was interviewed by the FBI, he stated Britad built “control boxes.” He did not report Britad provided any professional services.

As illustrated by **Exhibit B**, the invoices Britad submitted to MWA included various types of boxes at various prices, not just the “control boxes” described by Mr. Dworek. However, we identified four invoices in 2016 which listed pump control boxes as the products provided. In each of the four instances, the unit cost of the pump control boxes was \$1,850.00. During the interview with the FBI agent, Mr. Dworek reported he/Britad could build the control boxes for less than the \$1,200.00 per unit MWA had previously paid another vendor. We also identified 2016 invoices which include descriptions of “rebuild pump boxes” at a cost in excess of \$1,300.00 per unit. As a result, it is apparent Britad did not provide goods to MWA at a lower cost as Mr. Dworek reported to the FBI agent.

Because the descriptions on the invoices for good/services provided were inconsistent, not complete, and technical in nature and the unit prices varied between invoices, we discussed the goods and/or services listed on the invoices with MWA staff to obtain a more detailed description and to determine if the goods and/or services were provided and appropriate for MWA operations. According to an MWA staff member we spoke with who routinely works with the technical equipment required for MWA operations and engineering consultants engaged by MWA, he had not heard of Britad. In addition, the MWA staff member stated he never saw invoices from Britad and work orders were not completed for Britad.

During an interview with an FBI agent, Mr. Dworek stated Britad was his wife’s company and that she and his daughters operated it. However, Mr. Dworek subsequently stated he “may have done the legwork” to create the company and put her name on it. According to Mr. Dworek, the company was created under his wife’s name because there were benefits of having a female-owned business; however, he could not recall the specific benefits.

In addition, Mr. Dworek also told the FBI agent he made the decision to hire Britad to perform work for MWA without any MWA officials knowing that his wife was the owner of Britad. In addition, Mr. Dworek acknowledged he was the only MWA employee who approved the

expenditures prior to payment. We reviewed the invoices to MWA from Britad and confirmed no one other than Mr. Dworek approved them.

Mr. Dworek told the FBI agent he regularly worked with the engineering firm Barker Lemar, including Mike Barker, Tim Buelow, and “especially Tracy Lemar.” He also described Mr. Lemar as a good friend. As previously stated, according to Mr. Dworek, MWA had been purchasing control boxes from a vendor for approximately \$1,200 per box but he determined his wife and daughters could build the boxes at a lesser cost which led to the creation of Britad. Mr. Dworek stated his wife and daughters built the boxes according to the specifications provided by Mr. Lemar. However, Mr. Dworek later stated his wife and daughters performed the repetitive physical assembly work, such as screwing pieces together or cutting wires, while he performed the engineering/building work. Although Britad sent invoices to MWA, Mr. Dworek stated he did not typically deliver the boxes to MWA; instead, they were provided to Mr. Lemar for final software programming.

During the interview with Mr. Dworek, he stated the Britad invoices were primarily prepared by his wife. As MWA’s Director of Operations, Mr. Dworek approved the invoices from Britad then sent them to the accounts payable staff at MWA for payment. Checks were issued to Britad based on the approved invoices and placed in an envelope for Mr. Dworek to pick up in person. During the interview with the FBI agent, Mr. Dworek insisted the work performed and billed by Britad had occurred.

Mr. Dworek also acknowledged during the interview his involvement in Britad, while he was also an employee of MWA, was a conflict of interest. As previously stated, Mr. Dworek’s position description which listed his duties as the Director of Operations for MWA included maintaining knowledge of the latest technological developments and providing subject matter expertise in those areas. Mr. Dworek’s signature on this statement, dated November 1, 2011, documents his acknowledgment of these duties.

We also reviewed a document obtained from MWA and signed by Mr. Dworek on October 15, 2015. The document stated, in part, “I have received a copy of the MWA Employee Handbook dated October 2015 and have read and understand the policies described herein. I understand that if I have any questions, I am to talk with my supervisor or the Executive Director.” The MWA Employee Handbook dated October 2015 contained the following statements.

“No employee shall accept or engage in any activity, business, or employment, either during or after working hours, that conflicts with MWA’s interests. A conflict of interest occurs when there is a divergence between an employee’s private, personal relations or interest and his/her employment obligations such that an independent observer might reasonably question whether the individual’s employment actions or decisions are determined by considerations of personal benefit, gain or advantage.”

The Employee Handbook also stated:

“Specifically, employees must refrain from business dealings with outside companies that may result in unusual gains for those firms or provide personal benefits to the employee. Unusual gain refers to bribe, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the employer, the employee, or both. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of a MWA business dealing. For purposes of this policy, a relative is any person who is related by blood or marriage (including in-law and ‘step’ relationships).”

The employee acknowledgment statement signed by Mr. Dworek on October 15, 2015 documents he understood MWA’s policy regarding conflicts of interest. However, as illustrated by **Table 2**, Mr. Dworek began approving MWA payments to Britad in 2012. By December 31, 2014, he had approved over \$485,000 of payments to Britad and in 2015 he approved an additional amount of approximately \$248,000.

A copy of the affidavit Mr. Dworek refused to sign for Mr. McCoy is included in **Appendix 2**. As illustrated by the **Appendix**, it stated in part, “6. To my knowledge, no MWA Board member or employee is now or has ever done any work for any vendor or business that does work for MWA, has ever received payments from any vendor or business that does work for MWA, and/or solicited any other MWA Board member or employee on behalf of a vendor or business to get work from MWA.” The document also included a statement Mr. Dworek would have certified the accuracy of the statements on the affidavit under penalty of perjury had he signed it. His refusal to sign the affidavit indicates he was aware his actions involving Britad conflicted with the statements on the affidavit and he was aware of the conflict at the time he met with Mr. McCoy.

When the FBI agent asked Mr. Dworek why he did not resign from MWA to focus on building boxes as it was a profitable business, Mr. Dworek reported to the FBI agent “it was not sustainable.” Mr. Dworek was also asked what customers, other than MWA, purchased goods/services from Britad. Mr. Dworek reported Barker Lemar, possibly ITT and others but he could not recall their names. As illustrated by **Appendix 3**, based on Britad’s bank statements and deposit detail obtained from the bank, Britad received payments from ITT; however, Britad did not receive any payments from Barker Lemar.

During our review of Britad’s bank statements from January 1, 2011 through July 31, 2018, we traced \$1,146,563.00 of the \$1,177,713.00 of checks issued from MWA to deposits in the Britad bank account. We also identified \$108,841.00 of checks from ITT and \$281,825.75 of checks from LPC deposited to the account. Using LPC’s bank records we also identified an additional \$23,750.00 of cash provided to Britad by LPC and an additional \$13,000 check to Britad from LPC which was deposited to Mr. Dworek’s personal bank account. According to the bank statements, the bank account for Britad was held by Mr. and Mrs. Dworek.

We also reviewed disbursements from the Britad bank account to identify vendors from which supplies may have been purchased to build the control boxes described by Mr. Dworek. However, we did not identify any vendors to which payments were issued for supplies. The disbursements from Britad’s bank account were personal in nature, such as mortgage payments, disbursements to retail vendors, and transferring funds to Mr. and Mrs. Dworek’s personal accounts. During his interview with the FBI agents, Mr. Dworek stated Britad had no operating expenses for items such as payroll, supplies, or materials. He also stated Britad received materials and supplies for free from ITT. He also stated revenues were transferred into the Dworek’s personal bank account in lieu of payroll. During the interview Mr. Dworek also stated he did not believe any tax returns were filed for Britad; instead, he believed he reported the proceeds from Britad on his personal tax return.

Because Mr. Dworek stated the company was his wife’s company, representatives of FBI met with Mrs. Dworek to discuss Britad. According to Mrs. Dworek, Britad was a company created by Mr. Dworek and Mr. Lemar around 2012. According to notations of the meeting, she also stated Mr. Dworek “told her that he and Tracy Lemar came up with the idea to build control boxes and sell them to various customers.” Mrs. Dworek also stated she did not take any steps to incorporate Britad and she believed this was completed by Mr. Dworek.

According to Mrs. Dworek, her level of involvement in Britad was “virtually none” because she was busy raising her children. In addition, Mrs. Dworek stated she did not maintain the accounting records for Britad. She stated that “at one point [Mr. Dworek] tried to teach her how to prepare Britad invoices on their home computer. However, she was not good at it, so [Mr. Dworek] ended up doing all the invoicing.”

Mrs. Dworek was asked why Britad did not continue to build control boxes after Mr. Dworek left employment with MWA. She stated she asked Mr. Dworek but was told “that was not possible” and he would not elaborate.

According to Mrs. Dworek, “the Britad revenue was not used to cover business expenses because the company had none. Instead it was used for personal items.” In addition, Mrs. Dworek stated Mr. Lemar provided the supplies necessary to make the boxes.

The disbursements to Britad Enterprises LLC have been determined to be improper for the following reasons:

- Mr. Dworek did not disclose to MWA officials he and/or his wife owned and operated Britad. Mr. Dworek acknowledged during an interview with the FBI his involvement in Britad, while he was also an employee of MWA, was a conflict of interest. He also signed an employee acknowledgment statement stating he was aware of and understood MWA’s policies, including prohibitions against conflicts of interest.
- Many of the professional services listed on the invoices from Britad should have been performed by an MWA engineer or performed by a third party vendor with whom a scope of work had been developed. Because MWA had not established any agreements with Britad, MWA should not have paid Britad for the services on the invoices.
- MWA staff directly involved in maintenance and repair of wells at the landfills reported they had not heard of Britad and reported they obtained goods and services from Barker Lemar for repairs and maintenance of MWA wells and related job sites. Invoices from Barker Lemar confirm the information provided by MWA staff members.
- Mr. and/or Mrs. Dworek prepared the invoices on behalf of Britad. Mr. Dworek also approved the invoices as an MWA employee, personally picked up the checks issued to Britad, and deposited the checks into a bank account with his name listed as an account holder.
- Britad no longer sent invoices to MWA after Mr. Dworek left MWA’s employment. In addition, according to Mr. Dworek, Britad discontinued making control boxes after Mr. Dworek left employment with MWA.

As a result, the \$1,177,713.00 of checks issued to Britad Enterprises has been included in **Exhibit A** as improper disbursements.

Lemar Programming Company, LLC (LPC)

As previously stated, LPC was a company created by Mr. Lemar. The Certificate of Organization for LPC was filed with the Iowa Secretary of State on June 7, 2013 and listed LPC’s business office location as Mr. Lemar’s personal residence. LPC, was subsequently dissolved by Mrs. Lemar on March 29, 2019.

MWA received invoices from LPC for services totaling \$649,583.75 for the period July 16, 2013 through November 10, 2016. The invoices and payments to LPC are listed in **Exhibit C**. As illustrated by **Exhibit**, there were 67 invoices submitted to MWA. The invoice numbers from LPC were in numerical sequence which implies MWA was LPC’s only customer for the period we tested. In addition, the invoice amounts ranged from \$850.00 to \$30,800.00 for goods and/or services, such as operating procedure manuals, weather stations, programming, and adding alarms to the system.

The checks MWA issued to LPC are also listed in **Exhibit C**. The number and amount of the payments are summarized in **Table 3** by calendar year. The **Table** also includes the number of invoices associated with the payments.

Table 3

Period	Number of Invoices*	Number of Payments	Amount
07/17/13 – 12/31/13	7	4	\$ 84,160.00
01/01/14 – 12/31/14	19	13	171,080.00
01/01/15 – 12/31/15	22	11	229,843.75
01/01/16 – 11/11/16	19	11	171,900.00
Total	67	39	\$ 656,983.75

*- Invoices were matched with the payments from MWA for the period.

As illustrated by the **Table** and **Exhibit C**, MWA issued 39 checks to LPC totaling \$656,983.75 between July 17, 2013 and November 11, 2016. Mr. Dworek was the only MWA employee to see the invoices for LPC and was the only one to approve the invoices. Other MWA staff we spoke with stated they did not know LPC was a vendor for MWA and they did not see the invoices for LPC. In addition, according to MWA staff, checks issued to LPC were not mailed but were picked up by Mr. Lemar or Mr. Dworek.

We reviewed the invoices from LPC for reasonableness and held discussions with MWA staff to determine if goods and/or services were provided. Based on discussions with MWA staff, the services described on the LPC invoices include the programming unit in the control boxes. However, the MWA employees were unable to say with certainty what, if anything, was provided by LPC because Barker Lemar employees maintained and serviced the control boxes and responded to service calls when there were problems with the equipment. MWA staff also reported the control boxes described on the invoices are also referred to as control panels.

We obtained and reviewed bank statements from July 1, 2013 through October 31, 2018 for an account established for LPC. Based on bank records we reviewed, disbursements from the account were authorized by Mr. Lemar. During our review of the bank statements we traced the payments listed in **Exhibit C** to deposits in LPC's bank account. During our review of the bank statements, we also determined LPC issued 37 checks to Britad which totaled \$294,825.75 between August 3, 2013 and November 15, 2016, which was shortly after MWA's last check issued to LPC. Using LPC's bank records, we also identified an additional \$23,750.00 of cash which was provided to Britad from LPC's bank account.

We also determined 36 of the 37 checks LPC issued to Britad occurred near the time MWA made a payment to LPC. Specifically, we identified a number of instances where a payment was issued from LPC's bank account by Mr. Lemar to Britad. For these instances, the payment by LPC to Britad was typically for 50% of the payment Mr. Dworek authorized from MWA to LPC. However, in some instances, the payment by LPC to Britad was approximately 70% or more. The instances identified are listed in **Exhibit D**.

As illustrated by the **Exhibit**, some of the instances include cash payments. For example, Mr. Dworek authorized a \$14,850.00 payment to LPC for which a check was issued from MWA on February 25, 2014. Bank records show half of that amount, or \$7,425.00, was deposited to Mr. Lemar's personal bank account and the remaining half was deposited to LPC's bank account. While the deposit slips for these transactions were manually dated Saturday, March 1, 2014, both were processed by the bank on Monday, March 3, 2014. Check number 1013 from the LPC bank account and payable to Britad for \$6,425.00 was also manually dated March 1, 2014 but processed by the bank on March 3, 2014. In addition, check number 1015 was issued from the LPC bank account for \$1,000.00 on March 4, 2014. It was payable to cash and included the notation "BRITAD PAYMENT" in the memo portion of the check.

In addition, **Exhibit D** illustrates on September 23, 2014 a \$25,500.00 check from MWA was deposited to LPC's bank account. Also on September 23, 2014, check number 1025 was issued to Britad from LPC's bank account for \$15,000.00. The memo portion of the check included the

notation "+ 2.5 K CASH." Also on September 23, 2014, \$2,500.00 of cash was withdrawn from LPC's bank account. The **Exhibit** includes 12 additional instances where a notation on the check to Britad refers to an additional payment which matches or is close to the same amount as a cash withdrawal or cash withheld from a deposit.

As previously stated, MWA employees we spoke with who would have worked with the goods or services described on the LPC invoices were not aware of any goods or services provided by LPC. However, **Exhibit D** summarizes transactions in LPC's bank account which originated with a deposit from MWA which Mr. Dworek authorized. The deposits were made at or near the time LPC directed funds to Britad through a check or cash. Britad is an entity Mr. Dworek established and controlled. The nature of these transactions, when considered together, meet the definition of a kickback scheme. As a result, we have included all payments by MWA to LPC in **Exhibit A** as improper disbursements.

Also as previously stated, Mr. Dworek signed an acknowledgment on October 15, 2015 stating he had read MWA's Employee Handbook and he understood the policies it included. The "Conflicts of Interest" policy in the Handbook stated, in part, "Specifically, employees must refrain from business dealing with outside companies that may result in unusual gains for those firms or provide personal benefits to the employee." The Handbook also specified, "Personal gain may result not only in cases where an employee or relative has a significant ownership in a company with which MWA does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealing involving MWA." The payments Britad received from LPC clearly demonstrate Mr. Dworek did not comply with this policy when he approved payments to LPC in his role as MWA's Director of Operations.

International Telemetry Technologies, LLC (ITT)

As previously stated, ITT's Articles of Organization were filed with the Florida Secretary of State's Office on September 14, 2009. With the assistance of an FBI agent, we interviewed Tim Buelow, Principal Engineer at Barker Lemar who was also listed on ITT's Articles of Organization. According to Mr. Buelow, Mr. Lemar (who was also a Principal Engineer at Barker Lemar) requested a meeting with him and Mike Barker (who was the President of Barker Lemar at the time) in approximately 2009. At the meeting Mr. Lemar reported Mr. Dworek had told him MWA was no longer going to purchase control panels [boxes] from Barker Lemar because they were not working. During the meeting Mr. Lemar also stated Mr. Dworek believed he could build the control panels himself. Mr. Buelow reported Mr. Lemar proposed during the meeting that he, Mr. Buelow, and Mr. Barker create a new entity, ITT, which would build the control panels and sell them to Barker Lemar.

Mr. Buelow also stated he believed Mr. Dworek would build the control panels for ITT because if Mr. Lemar knew how to build them Barker Lemar would not outsource the production of them, instead Mr. Lemar would build them as a Barker Lemar employee. However, Mr. Buelow also stated he never observed Mr. Dworek building the control panels. In addition, Mr. Buelow reported he and Mr. Barker did not have a role in ITT's operations and only made an initial financial contribution to establish ITT. Mr. Buelow also stated he understood Mr. Dworek asked ITT to bill MWA directly for the control panels because he did not want MWA to pay a marked-up price for the control panels sold through Barker Lemar. However, Barker Lemar employees continued to install, maintain, and repair the control panel boxes at MWA locations.

As previously stated, Mr. Lemar initially maintained ITT's accounting records; however, according to Mr. Buelow, that arrangement was not working well. As a result, Barker Lemar's Chief Financial Officer (CFO) was asked to maintain the financial records for ITT, for which he was given 10% ownership interest in ITT. When we spoke with Ted Rumph, Barker Lemar's CFO, he confirmed he maintained ITT's accounting records which included sending out invoices for services, collecting and recording payments, and paying bills for ITT. Mr. Rumph also reported Mr. Lemar provided him with the information to include on the invoices.

Based on the interviews we held, it is unclear when Barker Lemar employees became aware of who was associated with ITT's operations. Specifically, during our interviews we learned the following.

- According to Mr. Buelow, Barker Lemar employees were aware of ITT operations and believed ITT was Mr. Lemar's company. He stated he and Mr. Lemar were content with people assuming that Mr. Lemar was responsible for ITT.
- According to Mr. Rumph, Barker Lemar employees were not aware of ITT until a staff member found his name on a filing with the Secretary of State's office. Shortly after that, the CEO confronted Mr. Rumph, Mr. Buelow, and Mr. Lemar regarding ITT's ownership. During our interview with the CEO, she confirmed these statements.

The CEO also reported prior to learning who owned ITT, she suspected Mr. Lemar was performing the labor billed to Barker Lemar by ITT. However, despite repeated inquiries, Mr. Lemar would not tell her who worked for ITT. The CEO also stated she told Mr. Lemar she needed more detailed invoices from ITT regarding the division of costs between parts and labor but Mr. Lemar responded that if she demanded additional information ITT would stop supporting the products which Barker Lemar needed to maintain MWA's business.

According to the CEO, when she learned who owned ITT and she confronted Mr. Lemar, Mr. Buelow, and Mr. Rumph regarding ITT's ownership, they assured her all the work ITT had billed Barker Lemar was legitimate. They explained they had formed ITT to build certain products Barker Lemar could not because it did not have staff with sufficient knowledge and because poor credit previously prevented Barker Lemar from obtaining materials from certain vendors. The CEO reported the three individuals stated during the meeting they would shut down ITT and bring all the work in-house at Barker Lemar. The CEO believed ITT operations, separate from Barker Lemar, ceased after the meeting in 2016. However, after meeting with Mr. McCoy in April 2018, she learned ITT continued to bill MWA into 2017.

As previously stated, during our interview with the CEO she stated she contacted Mr. Lemar after meeting with Mr. McCoy in April 2018. She reported she questioned Mr. Lemar about ITT continuing operations into 2017. The CEO stated Mr. Lemar initially ignored her questions; however, when she mentioned Britad and LPC, Mr. Lemar told her she needed to terminate him. According to the CEO, Mr. Lemar told her Britad was Mr. Dworek's company and LPC was his company but he would not elaborate or answer any other questions. Mr. Lemar resigned his position at Barker Lemar the following Monday morning.

During separate interviews, both Mr. Buelow and Mr. Rumph reported they met Mr. Lemar for lunch shortly after his resignation and both reported they asked Mr. Lemar if ITT ever billed customers without providing the product. They both reported Mr. Lemar stated ITT did not bill customers when the product was not provided. However, the price of the product was not addressed. Mr. Buelow reported Mr. Lemar also stated his biggest regret in life was that he had ever met Mr. Dworek. During Mr. Rumph's interview he also stated Mr. Lemar let them know he was not happy with Mr. Dworek and regretted ever having met him. Both Mr. Buelow and Mr. Rumph stated Mr. Lemar would not provide any additional details but indicated he would at a later date. We were unable to discuss ITT with Mr. Lemar because he passed away in June 2018, which was prior to the start of our fieldwork.

We obtained and reviewed bank statements for a bank account held by Mr. Barker and Mr. Rumph for ITT. During our review of the bank statements, we did not identify any unusual transactions and we did not identify any consistent patterns between deposits of checks from MWA and payments to Britad or any other parties as we did for MWA payments to LPC. However, we determined ITT paid Britad \$113,791.00 and LPC \$59,223.00 between January 1, 2011 and June 30, 2018.

As illustrated by **Appendix 4**, Mr. Lemar provided a signed affidavit to Mr. McCoy in June 2017 which stated, in part, "6. To my knowledge, no MWA employee has done work for ITT, has ever received payments from ITT, or ..." However, ITT issued a number of checks to Britad, a company

owned and operated by Mr. Dworek. According to Mr. Rumph, the checks were issued by ITT at Mr. Lemar's direction. Because, accounting staff at MWA reported checks for Britad, LPC, ITT, and/or Barker Lemar were to be picked up by Mr. Dworek or Mr. Lemar rather than mailed, it is clear Mr. Lemar would have knowledge checks to Britad were to be delivered to Mr. Dworek. As a result, it is apparent the statement Mr. Lemar attested to on the affidavit is inaccurate.

We discussed the payments from ITT to Britad and LPC with Mr. Rumph who reported Britad was a vendor. Mr. Rumph stated he did not know specifically what Britad was doing because he understood Mr. Lemar was doing most of the work. However, he was instructed by Mr. Lemar to pay the invoices ITT received from Britad. He also stated LPC was established by Mr. Lemar for tax reasons. After the establishment of LPC, Mr. Rumph issued Mr. Lemar's checks to LPC rather than Mr. Lemar.

Because ITT billed Barker Lemar and MWA for control panel boxes, we requested copies of invoices ITT sent to Barker Lemar and MWA for the period January 1, 2011 through June 30, 2018. We compared the invoices to determine if ITT billed both MWA and Barker Lemar for the same goods or services simultaneously. We also reviewed the invoices submitted to MWA to determine the propriety of the services provided.

During our review of invoices we did not identify any goods or services which were simultaneously billed to both Barker Lemar and MWA. We also did not identify any goods or services billed to MWA by both Barker Lemar and ITT which would have resulted in a duplicate billing. After comparing the invoices, we reviewed the invoices submitted to MWA from ITT to determine if the services provided were reasonable.

The invoices and payments MWA issued to ITT are included in **Exhibit E**. The number and amount of the payments are summarized in **Table 4** by calendar year. The **Table** also includes the number of invoices associated with the payments.

Table 4			
Period	Number of Invoices*	Number of Payments	Amount
03/03/11 – 12/31/11	16	11	\$ 22,609.95
01/01/12 – 12/31/12	26	15	68,619.20
01/01/13 – 12/31/13	21	14	112,880.32
01/01/14 – 12/31/14	9	3	80,102.50
01/01/15 – 12/31/15	7	6	53,667.50
01/01/16 – 11/11/16	10	9	91,307.00
01/01/17 – 02/22/17	3	3	29,525.00
Total	92	61	\$ 458,711.47

*- Invoices were matched with the payments from MWA for the period.

As illustrated by the **Exhibit**, services and/or goods billed to MWA included batteries, data radios, monitors, sensor upgrades, and control panels. As illustrated by both the **Exhibit** and the **Table**, we identified 61 payments to ITT by MWA totaling \$458,711.47 between March 3, 2011 and February 22, 2017. The payments ranged from \$112.00 to \$39,022.50. As illustrated by the **Exhibit**, MWA did not receive an invoice from ITT after Mr. Dworek resigned from MWA.

As previously stated, Mr. Dworek implemented the use of POs. The POs were to be included with the invoice of the items purchased and were to be reviewed by Mr. Dworek. As a result, we met with MWA staff to discuss the services and review other supporting documentation available such as POs and work orders.

According to MWA staff we spoke with, Mr. McCoy had MWA staff match work orders with invoices. MWA staff were able to match ITT invoices to a completed work order. However, according to MWA staff, POs were not prepared for ITT invoices. Because Mr. Dworek was the only MWA to approve the invoices for payment, he should have been aware POs were not prepared for ITT invoices. While there were work orders completed, Mr. Dworek did not follow the PO process he implemented for all invoices.

Because MWA staff who are familiar with the technical operations of the MWA facilities were able to match workorders created by MWA to invoices from ITT and determined the goods and services described on the invoices were necessary for MWA operations, we did not classify the payment to ITT as improper. However, we are unable to determine the reasonableness of the costs ITT billed MWA for the goods and services specified on the invoices because of the interrelationships which existed between individuals involved with ITT, MWA, and Barker Lemar. Specifically:

- Mr. Lemar was instrumental in the establishment of ITT and held an ownership interest. He was active in operating ITT.
- Mr. Lemar, who was a co-founder of Barker Lemar, was also instrumental in ensuring ITT products were purchased by Barker Lemar. Some of the products purchased from ITT by Barker Lemar were subsequently sold to MWA.
- Mr. Dworek was responsible for authorizing payments by MWA to ITT. He also played a key role in determining the vendors MWA obtained goods and services from. MWA did not receive any invoices from ITT after Mr. Dworek's resignation.
- Based on statements from Mr. Buelow, Mr. Dworek was instrumental in building products sold by ITT.
- We identified payments from ITT in Britad's bank account, which was held by Mr. and/or Mrs. Dworek.

Because of these interrelationships, the costs of the goods and services paid for by MWA (directly to ITT or indirectly through Barker Lemar) were not established at an arm's length. As a result, we have classified the \$458,711.47 of payments from MWA to ITT as unsupported and included the total in **Exhibit A**. We are unable to determine what portion of the payments MWA made to Barker Lemar were based on costs from ITT.

ADMINISTRATIVE PROCESSES

In order to ensure goods and/or services obtained from vendors are appropriate for MWA operations, several internal controls or "best business practices" should be in place to identify any concerns or irregularities in a timely manner. The necessary controls and/or best business practices are addressed in the following paragraphs.

- Procurement Process – According to Mr. McCoy, procurement of construction projects at MWA follow a competitive procurement process. Mr. McCoy also reported an informal "scope of work" (SOW) is obtained for projects MWA undertakes, such as implementing and maintaining SCADA. (SCADA is an acronym for supervisory control and data acquisition and is a computer system for gathering and analyzing real time data to monitor and control MWA equipment.) However, MWA has not established procedures requiring a competitive procurement process to be followed for the purchase of goods and/or services needed for ongoing operations.

Table 5 summarizes the amounts MWA paid Britad, LPC, and ITT by calendar year for 2011 through 2017. As illustrated by the **Table**, MWA paid these vendors over \$400,000 per year from 2013 through 2016. In addition, the total paid to the three vendors increased by more than 26% per year from 2014 through 2016. MWA did not follow a competitive procurement process or obtain any SOWs for the goods and services obtained from the three vendors.

Table 5

Calendar Year	Total Payments from MWA			
	Britad (Table 2)	LPC (Table 3)	ITT (Table 4)	Total
2011	\$ -	-	22,609.95	22,609.95
2012	74,235.00	-	68,619.20	142,854.20
2013	244,015.00	84,160.00	112,880.32	441,055.32
2014	167,400.00	171,080.00	80,102.50	418,582.50
2015	247,953.00	229,843.75	53,667.50	531,464.25
2016	407,510.00	171,900.00	91,307.00	670,717.00
2017	36,600.00	-	29,525.00	66,125.00
Total	\$ 1,177,713.00	656,983.75	458,711.47	2,293,408.22

Best practices show a fair, open, and objective competitive procurement process allows entities to achieve optimum value. Consideration should be given to when it is in MWA's best interest to obtain goods and services through an informal or formal procurement process.

- Purchasing Authority - As MWA's Director of Operations, Mr. Dworek had authority to make purchases up to \$25,000 without any anyone else's review and approval. During our review of invoices approved by Mr. Dworek and paid by MWA, we did not identify any individual invoices from Britad, LPC, or ITT which exceeded \$25,000. However, we identified multiple invoices from Britad and LPC with the same date which, when added together, would have exceeded \$25,000. These purchases may have been split to avoid the \$25,000 limit of Mr. Dworek's purchasing authority.
- Purchase orders / work orders - Purchase orders (POs) and work orders are used to control the quantity, types, and cost of goods and/or services obtained from vendors. In accordance with the PO process implemented at MWA by Mr. Dworek, all invoices were to be matched to a PO; however, POs were not created for invoices received from Britad, LPC, and ITT.
- Inventory and maintenance records - MWA did not maintain inventory records for pumps, control panels, or other equipment necessary for MWA operations. As a result, we were unable to trace purchases made from vendors into inventory records. The lack of sufficient maintenance records for individual wells also prevented us from determining if specific equipment purchased was necessary.
- Approval of invoices - As previously stated, Mr. Dworek was responsible for approving disbursements to vendors. Based on our review of invoices from Britad, LPC, and ITT, Mr. Dworek was the only MWA employee who approved the invoices from these vendors. In addition, because there were no POs for the invoices from Britad and LPC, no one at MWA other than Mr. Dworek had the opportunity to ensure the types, quantities and costs of goods and services listed on the invoices were appropriate. However, as previously stated, MWA staff were able to match ITT invoices to work orders prepared by MWA staff other than Mr. Dworek.

There were no internal controls in place which ensured the amounts approved by Mr. Dworek for payment by MWA were for goods and/or services actually received by MWA and the price paid for the items listed on the invoices were reasonable and appropriate.

- Disbursement of payments - The checks issued to Britad, LPC, and ITT were not mailed as MWA does for other vendors. Instead, the payments to these vendors were placed in an envelope and picked up by either Mr. Dworek or Mr. Lemar.

During our review of MWA's check register, we determined checks issued to ITT, Britad, and LPC ended between November 2016 and February 2017 which was shortly before Mr. Dworek resigned from MWA in March 2017. In addition, MWA did not receive any invoices from these three companies after Mr. Dworek left employment.

A flowchart illustrating the vendors discussed in the report, the associated payments, and short descriptions for each vendor are included in **Appendix 3**. As illustrated by the **Appendix**, Britad received revenue from MWA, ITT, and LPC; however, Britad did not have any expenses for supplies or payroll and Britad did not issue checks to any of the vendors identified in this report.

Based on the supporting documentation available, bank records, and the discussions held with various individuals, it is apparent there are a number of relationships between the individuals primarily responsible for ITT, Britad, and LPC. This is demonstrated not only by personal interactions between these individuals but it is also demonstrated by payments made between the entities.

Recommended Control Procedures

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

- (A) Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Director of Operations had control over a number of the disbursement duties, including making certain purchases, receiving certain goods and services and approving certain purchases.

In addition, while MWA had established sufficient internal controls surrounding the distribution of payments to vendors, the former Director of Operations circumvented the controls and was able to divert payments from normal distribution processes and pick them up directly from the accounting office.

Recommendation – We realize segregation of duties is difficult with a limited number of employees at the landfill. However, MWA should review its control procedures to obtain the maximum internal control possible. Purchase orders should be completed for all invoices and invoices should be approved by a different individual than the one making the purchase. In addition, policies and procedures already implemented for the distribution of checks should not be overridden for certain vendors.

- (B) Vendor Concerns – We identified several instances in which Mr. Dworek procured goods and/or services from vendors which were represented by an individual with whom he had a previous association or from a vendor for which Mr. Dworek owned and operated. Specifically, Mr. Dworek procured good and/or services from ITT, LLC, Britad Enterprises LLC, and LPC, LLC. We determined the following:

- Britad Enterprises LLC was owned and operated by Mr. Dworek. In addition, Mr. Dworek did not make MWA officials aware of the relationship between him and Britad Enterprises LLC.
- ITT, LLC and LPC, LLC were co-owned and operated by Mr. Lemar who was an associate of Mr. Dworek's. MWA was invoiced by these two companies for goods and/or services provided by Barker Lemar. In addition, Barker Lemar employees maintained, repaired, and replaced pumps and control boxes as necessary. As a result, MWA staff believed Barker Lemar billed MWA for the goods and/or services provided.

Recommendation – MWA officials should ensure a review is performed for all new vendors, including owners of the company, to identify any possible related party transactions or conflicts of interest. MWA officials should ensure decisions regarding procurements should not be made by a single individual or an individual who can use undue influence over others.

- (C) Procurement of Goods and Services – Collectively, MWA paid Britad, LPC, and ITT over \$2 million and Barker Lemar over \$3.8 million during the period of our review. However, MWA did not procure goods and services from these vendors in a competitive manner. Because a competitive procurement process was not followed, MWA has no assurance the best value was obtained.

Recommendation – To ensure the best value is obtained for goods and services purchased, MWA officials should establish a competitive selection process that is fair,

open, and objective. This may be achieved through informal competition, such as quotes or estimates, or through formal competition, such as requests for proposals. MWA officials should also consider establishing thresholds for when it would be appropriate to use an informal competitive process rather than a formal competitive process.

MWA officials should also establish contracts with vendors from whom significant purchases will be made and ensure the contracts include sufficient monitoring requirements.

We also recommend that the Iowa legislature consider extending to government subdivisions the bidding requirements for state agencies found at Section 8A.311 of the Iowa Code, or similar requirements, to good and services of a certain value. There seems to be little reason to restrict competitive bidding requirements at the local level to only be required for construction projects, as the law currently stands.

- (D) Verification of Goods and Services Received – Purchase orders were to be created for all goods and services procured by MWA; however, purchase orders were not created for goods and services obtained from Britad, LPC, or ITT. In addition, MWA did not maintain sufficient inventory and maintenance records.

Recommendation – To ensure goods and services are properly received and the related billings are appropriate, MWA officials should develop and implement procedures which ensure:

- Purchase orders are completed as required.
- Sufficient inventory records are maintained which include additions to inventory, the dates of additions, the uses of equipment removed from inventory and the related date, signatures or individuals removing equipment from inventory, and the amount of inventory on hand.
- Inventory records should be periodically compared to inventory on hand.
- Maintenance records are maintained for each well at MWA facilities. The maintenance records should include dates of repairs, the equipment repaired or replaced, the employee or contractor performing the maintenance/repair, and the signature of an individual authorized to approve such a repair. The maintenance records should also be sufficient to allow comparison to equipment removed for inventory to facilitate the repair needed.
- Receiving reports should be prepared which allow independent verification goods and services billed to MWA were received. The receiving reports should specify the date the goods and/or services were received, the well or other facility in which the goods / services were used (or if the goods were placed in inventory), and the name of the individual who received the goods or services on behalf of MWA. The individual who received the goods or services should be prevented from approving the payment to the vendor.

- (E) Notification – Section 11.6(7) of the *Code of Iowa* requires the Office of Auditor of State be notified by the CPA and the governmental subdivision immediately upon suspicion of embezzlement, theft, or other significant financial irregularities. When the Executive Director had concerns, he took the concerns to MWA attorney. The decision was made to hire a CPA firm; however, no notice was provided to the State Auditor's Office as required regarding the concerns identified.

Recommendation – MWA should ensure if any suspected irregularities are identified in the future, they are properly reported to the State Auditor's Office as required by the *Code of Iowa*.

Exhibits

Report on Special Investigation of the
Metro Waste Authority

Summary of Findings
For the Period January 1, 2011 through June 30, 2018

Description	Exhibit	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Britad Enterprises, LLC	Exhibit B	\$ 1,177,713.00	-	1,177,713.00
LPC, LLC	Exhibit C	656,983.75	-	656,983.75
ITT, LLC	Exhibit E	-	458,711.47	458,711.47
Total improper and unsupported disbursements		<u>\$ 1,834,696.75</u>	<u>458,711.47</u>	<u>2,293,408.22</u>

Report on Special Investigation of the
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Britad Enterprises LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
08/05/12	12030	^^	MWA Liquids System	\$ 11,700.00
				2,500.00
				14,200.00
09/05/12	12042	# ^^	MWA Liquids System	5,400.00
				2,500.00
				1,275.00
				9,175.00
09/30/12	12042	# 30-5410-000	P-42 CCR Silo & Humification Facility	7,750.00
				6,235.00
				525.00
				14,510.00
10/31/12	12055	30-5410-000	P-42 CCR Silo & Humification Facility	12,350.00
				2,100.00
10/31/12	12056	30-5410-000	Pump Station	4,500.00
				3,100.00
				22,050.00
11/30/12	12063	30-5170	Pump Station	2,300.00
				12,000.00
				14,300.00
12/28/12	13010301	00-2600-003	SCADA SYSTEM	4,750.00
				4,400.00
				9,150.00
01/30/13	13013022	30-5105	SCADA Box Updates	2,200.00
				1,650.00
		30-5410	SCADA SYSTEM	4,750.00
				8,600.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Control panel design and assembly (3) development schematics and operations manuals	08/08/12	23410	\$ 14,200.00
Control panel design and assembly (2) revise Project P42 design system modifications	09/13/12	104170	9,175.00
Professional services - moisture addition design professional services - panel systems COGS: reimbursables	10/25/12	104574	14,510.00
Professional services - moisture addition design Professional services - panel systems Professional services - control loop design professional services - system integration	11/08/12	104701	22,050.00
Professional services - pump system design 1 dual pump control station	12/06/12	104949	14,300.00
Professional services - SCADA system design refab of 8 extraction well pump boxes	01/03/13	105191	9,150.00
Refab of 4 GU boxes Refab of 3 temp boxes Professional services - SCADA system design	01/31/13	105479	8,600.00

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Britad Enterprises LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
02/26/13	13022636	00-2600-003	SCADA Box Updates	6,050.00
02/26/13	13022637	00-2601-004	West Methane Design	10,675.00
				<hr/> 16,725.00 <hr/>
03/08/13	13031324	35-5750	Weather Station	4,190.00
				<hr/> 4,190.00 <hr/>
03/26/13	13032526	00-2601-004	Methane Project	15,500.00
		00-2600-003	Pressure Sensors	3,300.00
				<hr/> 18,800.00 <hr/>
04/02/13	13042810	00-2601-004	Methane Project	4,250.00
04/02/13	13042902		Liquids Container Project	3,500.00
				275.00
04/02/13	13043003		LFG Investigation	10,500.00
				<hr/> 18,525.00 <hr/>
04/30/13	13051004	00-2600-003	LFG Investigation	8,750.00
04/30/13	1501005	00-2601-004	Methane Project	2,500.00
04/30/13	13051006	00-2600-003	Leachate Investigation	8,000.00
				<hr/> 19,250.00 <hr/>
06/01/13	13060507	30-5410	GIS Monitoring Project	4,000.00
06/01/13	13060508	00-2600-003	Leachate Investigation	3,200.00
06/01/13	13060509	00-2601-004	Methane Monitoring System	1,250.00
06/01/13	13060511	30-5410	Methane Operations Manual	1,200.00
				<hr/> 7,200.00 <hr/>
				<hr/> 16,850.00 <hr/>

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Refab of 11 leachate extraction boxes			
Professional services - design and integration of proposed methane and leachate systems into SCADA	02/28/13	105714	16,725.00
Weather station (1)			
	03/14/13	105820	4,190.00
Professional services - design SCADA system			
Professional services - modify scada for pressure sensors	03/28/13	105936	18,800.00
Professional services - design SCADA system			
Professional services - revise layout of system to maintenance bldg 1 location			
revise schematics			
Professional services - review data and existing design details. Develop model for analysis	04/11/13	106049	18,525.00
Professional services - review data and existing design details. Develop model for analysis			
Professional service - design scada and electric systems.			
Professional services - review leachate volumetrics			
	05/02/13	106239	19,250.00
Review Wonderware GIS systems. Identify screenshots for new monitoring solution			
Finalize leachate evaluation of LFG piping system for Phase 1 disposal area			
Professional services - revise proposed SCADA monitoring system			
Professional services - identify goals and scope of manual			
Develop outline - 40% draft	06/06/13	106592	16,850.00

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Britad Enterprises LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
06/25/13	13062512	30-5410	Methane Operations Manual	480.00
06/25/13	13062514	30-5120	Tarp Leachate Design	23,000.00
				<u>23,480.00</u>
07/14/13	13071415	30-5410	Methane Operations Manual	3,720.00
07/14/13	13071416	00-1559	Silo Water Supply	12,250.00
				<u>15,970.00</u>
07/31/13	13080117	30-5170	Evaporator	12,250.00
07/31/13	13080118	30-5410	SCADA	875.00
07/31/13	13080119	30-5145	Flyash Liquids	1,200.00
07/31/13	13080120	30-5410	GIS Monitoring Project	4,200.00
				<u>18,525.00</u>
08/30/13	130904121	30-5410	GIS Monitoring Project	5,600.00
08/30/13	130904122	30-5170	Silo Water Supply	1,250.00
08/30/13	13090123	30-5410	SCADA	11,600.00
				<u>18,450.00</u>
09/30/13	13093024	00-2601-003	MPW LFG System	14,800.00
09/30/13	13093025	30-5410	SCADA	3,000.00
				<u>17,800.00</u>

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Manual draft - continuing progress			
Develop Tarp Mechanism to apply leachate during daily cover operations	06/27/13	106790	23,480.00
Manual draft - 60% complete			
Develop spec for water supply to silo - control loop and piping details	07/17/13	107046	15,970.00
Develop spec for water supply to evaporator - control loop, piping details & control valves			
Professional services - review SCADA monitoring for leachate recirculation and flow monitoring			
Professional services - review SCADA monitoring for flyash silo and liquid addition			
Professional services - develop conceptual screenshots of leachate layouts, air compressors	08/01/13	107190	14,325.00
	08/15/13	107335	4,200.00
Refine screenshots of leachate layout, air compressors. Develop conceptual screenshots for larger monitor. Research spec of hardware needs.			
Modify control loop desc. Design pressure allowances and flow rate capacities.			
Professional services - integrate phase 1 pump and level monitor data. Develop metric analysis. Modify data presentation	09/05/13	107534	18,450.00
Leachate and LFG extraction pump monitoring system (4)			
Programming schematic layout and design (20 hrs)	10/03/13	107789	14,800.00
	10/10/13	107863	3,000.00

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Britad Enterprises LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
10/11/13	13100126	30-5410	SCADA	10,800.00
				1,500.00
10/31/13	13103031	30-5410	Leachate Forcemain	12,250.00
				24,550.00
12/02/13	13120135	30-5410	Leachate Forcemain	3,750.00
12/02/13	13120137	00-2601-004	LFG System	9,400.00
				13,150.00
12/02/13	13120136	*		1,200.00
12/02/13	13120138	* 30-5410	SCADA Project	8,500.00
				9,700.00
12/16/13	13122042	30-5410	Flyash Specs	1,800.00
				1,800.00
01/06/14	1401047	30-5410	Leachate Evaporator	1,800.00
				6,500.00
				8,300.00
01/06/14	1401048	30-5145	Misc Engr	2,400.00
01/06/14	1401049	00-2601-004	LFG Monitors	3,200.00
				5,600.00
01/06/14	1401050	30-5170	Leachate Processing	7,400.00
				7,400.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Professional services - install software, dev data mirroring, create multi views for GIU			
Programming tag input output structure			
Finalize leachate controls and routing for water supply to silo and evaporator			
	10/31/13	108055	12,300.00
	11/07/13	108123	12,250.00
Professional services - finalize drawings and specifications for Modbus Settings and Control Loop Diagrams			
Professional services - finalize drawings and specs for flare facility, electrical service entry, flare control loop scada			
	12/05/13	108464	13,150.00
Professional services to revise SCADA monitoring system for: Sullair air compressor, Flyash silo telemetry, Water flow metering and valving			
	01/16/14	108801	9,700.00
Professional services - revise per MWA requirements			
	01/02/14	108665	1,800.00
Professional services - revise per MWA requirements develop monitoring system to meet IDNR requirements			
	01/30/14	108946	8,300.00
Professional services - dev RFP for flyash hauling			
Professional services - revise SCADA for flare manufacturer requirements			
	01/23/14	108876	5,600.00
Professional services - revise SCADA for leachate to silo, leachate to evaporator, tagging of existings plc's			
	02/13/14	109072	7,400.00

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Britad Enterprises LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
02/07/14	1402054	30-5410	SCADA	7,500.00
02/07/14	1402055	30-5410	SCADA	2,200.00
				9,700.00
03/03/14	1403062	30-5410	SCADA	3,750.00
03/03/14	1403063	30-5410	SCADA	1,200.00
03/03/14	1403064	30-5170	Leachate Processing	4,200.00
				9,150.00
03/25/14	1403082	30-5410	SCADA	4,600.00
				4,600.00
04/04/14	1404069	30-5155	IPAD Project	7,800.00
04/04/14	1404070		Operations Manual	7,250.00
				15,050.00
04/06/14	1404064	30-5410	SCADA	3,750.00
				3,750.00
05/02/14	1404074	30-5170	Evaporator Manual	2,100.00
05/02/14	1404075	^^	Operations Manual	5,800.00
				7,900.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Professionals services - revise SCADA for air compressors modbus, integration of building plc's			
Professional service - troubleshoot IP and PLC communication issues			
	02/25/14	109203	9,700.00
Professional services - revise scada for air compressor modbus, integration of building plc's			
Professional services - scan reception area and evaluate band repeater locations. Investigate reception issue (8 hrs)			
Professional services - response and revise monitoring requirements per IDNR permit			
	03/13/14	109321	9,150.00
Professional services - revise SCADA			
	03/27/14	109442	4,600.00
Development and mod IPAD dashboard screens - include condensate GCP1, and GCP2, Level monitor, revise alarm screen, include temp; update leachate well			
Develop ref manual for use by MWA for managing landfill gas at MPW and MPE locations.			
	04/24/14	109695	15,050.00
Professional services - revise scada for air compressor modbus, integration of building plc's			
Develop outline and structure for an operating manual for the neptune leachate evaporator (14 hrs)			
Work on LFG reference manual for managing landfill gas at MPE and MPW (90% complete)			
	05/08/14	109825	7,900.00

Report on Special Investigation of the
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Britad Enterprises LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
06/02/14	1406080	30-5170	Evaporator Manual	3,600.00
06/02/14	1406081	30-5410	IPAD Project	5,400.00
				9,000.00
06/30/14	1406084	30-5170	Evaporator Manual	4,800.00
06/30/14	1406085	00-2601-003	MPW LFG System	12,000.00
06/30/14	1406086	30-5410	SCADA	3,750.00
				20,550.00
08/15/14	1408088	00-2600-003	MPE Phase 1	7,200.00
				7,200.00
09/01/14	1409090	00-2600-003	Pump Module Updates	4,800.00
				4,800.00
10/01/14	1401091	00-2600-003	Pump Module Updates	9,300.00
				9,300.00
10/01/14	1401092	30-5410	Dashboard Update	6,500.00
				6,500.00
11/03/14	1401193	00-2600-003	Pump Module Updates	7,200.00
				7,200.00
11/28/14	1401197	00-2600-003	Pump Module Updates	10,500.00
				10,500.00
12/03/14	1401202	30-5170	Mister	3,000.00
				700.00
				3,700.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Revisions to draft operating manual for the Neptune Leachate evaporator (24 hrs)			
Develop IPAD dashboard data screens	06/27/14	110276	12,750.00
Revisions to draft operating manual for the Neptune Leachate evaporator (32 hrs)			
Leach well monitoring system for LFP gas - Scada - well liquid level, lfg flow, lfg temp			
Professional services - revise SCADA for air compressors modbus, integration of building plc's	07/17/14	110506	20,550.00
Rebuild 6 pump boxes, salvage 6	08/28/14	110855	7,200.00
Rebuild 4 pump boxes, salvage 4	09/11/14	110958	4,800.00
Rebuild 7 pump boxes, salvage 4; 34 remain	10/02/14	111114	9,300.00
Modifications to address iOS8 mobile and provide 2 revised dashboards	10/30/14	111345	6,500.00
Rebuild 6 pump boxes, salvage 6; 28 remain	11/13/14	111487	7,200.00
Rebuild 8 pump boxes, salvage 5; 20 remain	12/04/14	111684	10,500.00
Upgrade control boxes to new control system (2)			
Repair sensors damaged by water	12/31/14	111922	3,700.00

Report on Special Investigation of the
Metro Waste Authority

Britad Enterprises LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
11/28/14	1401199	00-2600-003	Repeater Rebuild	1,500.00
12/03/14	1401203	00-2600-003	Repeater Rebuild	4,200.00
				5,700.00
01/05/15	1501206	00-2600-003	Repeater Rebuild	9,600.00
01/05/15	1501207	30-5145	SCADA	3,400.00
01/05/15	1501208	30-5410	Solar Panel	600.00
				13,600.00
01/30/15	1501210	00-2600-003	Equipment Rebuild	12,900.00
01/30/15	1501211	30-5170	Misting System	4,700.00
				2,500.00
				20,100.00
02/28/15	1501313	30-5145	Flyash Silo	2,250.00
03/28/15	1501314	& 00-2600-003	Equipment Rebuild	5,700.00
				7,950.00
03/31/15	1504316	00-2600-003	Equipment Rebuild	12,200.00
03/31/15	1504317	30-5145	Flyash Silo	6,400.00
				18,600.00
04/15/15	1504319	30-5145	Leachate Forcemain	7,200.00
				7,200.00
05/04/15	1501518	00-2600-003	Equipment Rebuild	12,600.00
				12,600.00
05/04/15	1504320	30-5145	Flyash Silo	4,300.00
				4,300.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Rebuild/upgrade repeater/transmitter at MPE			
Rebuild 3 pump boxes, salvage 1; 17 remain	12/18/14	111794	5,700.00
Rebuild 8 pump boxes, salvage 8; 9 remain			
Professional services - revise SCADA - connect silo modbus, integrate modbus i/o, dev screenshots			
Review install of solar system at MPE (4 hrs)	01/22/15	112083	13,600.00
Rebuild 9 pump boxes, salvage 2			
Repair and replace components to misting system SCADA			
Radio replacement (2)	02/05/15	112187	20,100.00
Review PLC system at silo for integration into SCADA			
Rebuild 4 pump boxes, salvage 1	03/05/15	112436	7,950.00
Rebuild 9 pump boxes, salvage 4			
Flyash silo SCADA system development	04/02/15	112657	18,600.00
Revise leachate controls for silo and evaporator	04/23/15	112817	7,200.00
Rebuild 9 pump boxes, salvage 3	05/14/15	112989	12,600.00
Flyash silo SCADA system development - graphics and testing	05/21/15	113058	4,300.00

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Per Invoices^				
Date	Invoice Number	Purchase Order Number~	Job Name	Amount
06/02/15	155322	00-2600-003	MPE Phase 1	14,700.00
06/02/15	1505321	30-5145	Fly ash Silo	2,250.00
				16,950.00
06/02/15	1505324	00-2600-003	MPE Phase 1	4,800.00
06/02/15	1505325	30-5410	Leachate Evaporator	1,800.00
				5,500.00
				12,100.00
06/02/15	1505326	30-5410	Leachate Evaporator	5,550.00
				5,550.00
07/30/15	1507327	00-2600-003	MPE Phase 1	11,400.00
				11,400.00
07/30/15	1507390	00-2600-003	MPE Phase 1	13,200.00
				13,200.00
07/31/15	1505328	30-5410	SCADA Repeaters	11,100.00
07/31/15	1505329	30-5170	Leachate Evaporator	3,750.00
				14,850.00
09/02/15	1508392	30-5170-000	Leachate Evaporator	1,500.00
				4,750.00
09/02/15	1508393	30-5110	SCADA Repeaters	5,550.00
				11,800.00
09/02/15	1508394	00-2600-003	MPE Phase 1	8,700.00
				57.00
				8,757.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Rebuild 11 pump boxes, salvage 6			
Flyash silo SCADA system development - interface and testing (15 hrs)	06/05/15	113185	16,950.00
Evaluate well pump installations for upgrade (32 hrs)			
professional services - respond to revisions as per MWA requirements			
revise monitoring system to meet new IDNR permit requirements	06/25/15	113300	12,100.00
Repair 2 comm system components (water)			
	07/23/15	113577	5,550.00
Rebuild 8 pump boxes, salvage 2			
	07/30/15	113689	11,400.00
Rebuild 9 pump boxes, salvage 1			
	09/03/15	113980	13,200.00
Repair 4 comm system components (lightning)			
Revision in monitoring protocol and control loops - weather and soil moisture (25 hrs)	08/11/15	113750	14,850.00
professional services - respond to revisions as per MWA requirements			
revise monitoring system, integrate with SCADA			
Replace 2 comm system components	09/14/15	114057	11,800.00
Rebuild 6 pump boxes, salvage 1			
1 additional relay	10/02/15	114197	8,757.00

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Date	Invoice Number	Purchase Order Number~	Job Name	Amount
10/01/15	1510396	00-2600-003	MPE Phase 1	14,100.00
				171.00
				14,271.00
10/01/15	1510398	30-5170	Leachate Evaporator	1,500.00
				3,250.00
10/01/15	1510399	30-5145	Silo	600.00
				2,000.00
				7,350.00
11/02/15	1510401	30-5155	MPE Phase 1	11,675.00
				11,675.00
11/15/15	1510402	30-5155	MPE Phase 1	12,850.00
				12,850.00
11/15/15	1511403	30-5145	Silo	1,800.00
				3,600.00
11/15/15	1511404	30-5150	Methane condensate	4,250.00
				1,750.00
				750.00
				12,150.00
12/02/15	1512407	30-5155	MPE Phase 1	10,700.00
				10,700.00
01/03/16	1512409	00-2600-003	MPE Phase 1	15,750.00
				15,750.00
01/03/16	1512410	30-5150	Disposal area wells	11,100.00
				11,100.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Rebuild 11 pump boxes, salvage 8 3 additional relay	10/09/15	114272	14,271.00
professional services - respond to revisions as per MWA requirements revise and adjust communications to integrate with SCADA Revisions per MWA (4 hrs) develop PLC modbus communication	10/23/15	114407	7,350.00
Rebuild 8 pump boxes, salvage 1	11/05/15	114534	11,675.00
Rebuild 9 pump boxes, salvage 2	11/20/15	114607	12,850.00
Revisions per MWA (12 hrs) develop modbus communication to new SCADA data package Modify monitoring component for new condensate tank radio replacement revise configuration to SCADA (5 hrs)	12/04/15	114723	12,150.00
Rebuild 8 pump boxes, salvage 4	12/11/15	114799	10,700.00
Rebuild 11 pump boxes, salvage 2	01/07/16	114995	15,750.00
6 pump control boxes	01/22/16	115118	11,100.00

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Date	Invoice Number	Purchase Order Number~	Job Name	Amount
01/03/16	1512411	35-5155	MPW pump upgrades	4,250.00
				1,650.00
				5,900.00
02/01/16	1511403	30-5170	Silo valves	3,150.00
02/01/16	1601412	30-5170	Leachate Recirculation	12,750.00
				1,200.00
02/01/16	1601413	00-2600-003	MPE Phase 1	9,525.00
02/01/16	1601414	30-5110	SCADA Repeaters	8,325.00
				34,950.00
03/01/16	1601417	00-2600-003	MPE Phase 1	16,375.00
				16,375.00
03/01/16	1601418	00-2600-003	MPE pump station replace	6,500.00
				1,200.00
				7,700.00
03/30/16	1603420	00-2600-003	MPE Phase 1	15,725.00
				15,725.00
03/30/16	1603421	30-5110	MPE data communication	8,325.00
03/30/16	1603422	30-5410	Dashboard update	5,700.00
				750.00
				14,775.00
03/30/16	1603423	30-5110	MPE data communication	9,285.00
				9,285.00
04/15/16	1604424	00-2600-003	MPE Phase 1 Post-closure	14,100.00
				14,100.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Modify pump station tank monitoring revise SCADA (11 hrs)	01/28/16	115187	5,900.00
Revisions per MWA (21 hrs), develop PLC modbus communication			
Develop monitoring system for recirculating trench (3) revise SCADA (8 hrs)			
Rebuild 7 pump boxes, salvage 3			
Repair 3 comm system components	02/12/16	115312	23,475.00
	02/25/16	115481	11,475.00
Rebuild 12 pump boxes, salvage 5	03/15/16	115654	16,375.00
Modify pump station #1 monitoring (2) revise SCADA (8 hrs)	03/24/16	115700	7,700.00
Rebuild 12 pump boxes, salvage 7	04/01/16	115792	15,725.00
Replace 3 comm system components Modify data from wonderware revised view (1)	04/15/16	115887	14,775.00
Replace 3 telemetry system components (storm); investigate damage (8 hrs)			
Rebuild 11 pump boxes, salvage 8	04/28/16	115983	14,100.00

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Date	Invoice Number	Purchase Order Number~	Job Name	Amount
04/30/16	1604425	30-5170	Mister	6,000.00
				900.00
				6,900.00
04/30/16	1604427	00-2600-003	Leachate Investigation	4,000.00
				4,000.00
04/30/16	1604429	00-2601-003	MPW pump station	3,250.00
				1,200.00
				4,450.00
05/31/16	1605432	00-2601-003	MPW extraction pumps	9,750.00
				1,200.00
				10,950.00
05/31/16	1605433	00-2600-003	MPE Phase 1 Post-closure	17,100.00
				17,100.00
05/31/16	1605434	Crossed out	Pump monitoring	1,800.00
				2,100.00
06/06/16	1605436	30-5150	Disposal area wells	7,400.00
				11,300.00
06/28/16	1606447	00-2600-003	MPE Phase 1 Post-closure	16,800.00
				16,800.00
06/28/16	1606448	30-5410	Dashboard update	4,250.00
				1,500.00
06/28/16	1606449	30-5150	Disposal area wells	9,250.00
				15,000.00
07/26/16	1607501	00-2600-003	MPE Phase 1 Post-closure	14,100.00
				14,100.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Replace 4 control system components (water) repair wiring and sensors damaged (6 hrs)	05/06/16	116027	6,900.00
Review Wonderware GIS system	05/06/16	116092	4,000.00
Modify pump station monitoring components revise SCADA (8 hrs)	05/12/16	116104	4,450.00
Replace 3 control systems revise SCADA (8 hrs)	06/03/16	116371	14,850.00
Rebuild 12 pump boxes, salvage 3	06/10/16	116388	17,100.00
Revisions per MWA (12 hrs) develop modbus communication to new SCADA data package 4 pump control boxes w/ monitoring	06/17/16	116444	16,685.00
Rebuild 12 pump boxes, salvage 4	06/29/16	116525	16,800.00
Modify data from wonderware provide 2 revised views 5 pump control boxes w/ monitoring	07/15/16	116633	15,000.00
Rebuild 10 pump boxes, salvage 3	07/27/16	116744	14,100.00

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Date	Invoice Number	Purchase Order Number~	Job Name	Amount
07/26/16	1607502	30-5150	Disposal area wells	5,550.00
				5,550.00
08/08/16	1608505	00-2601-006	MPW radios	8,325.00
08/08/16	1608506	00-2600-003	MPE Phase 1 Post-closure	10,800.00
				19,125.00
08/08/16	1608507	00-2600-003	MPE extraction pumps	6,500.00
				300.00
				6,800.00
09/09/16	1608509	00-2600-003	MPE Phase 1 Post-closure	14,700.00
				14,700.00
09/09/16	1608513	30-5150	MPE air pressure	8,325.00
09/09/16	1608514	30-5150	MPE level monitors	5,550.00
				13,875.00
10/03/16	1609515	00-2600-003	MPE Phase 1 Post-closure	11,700.00
				11,700.00
10/03/16	1609516	30-5055	MPE extraction pumps	3,250.00
				150.00
				3,400.00
10/26/16	1610519	00-2600-003	MPE Phase 1 Post-closure	12,600.00
				12,600.00
11/01/16	1610520	30-5155	MPE extraction pumps	6,500.00
				6,500.00
11/10/16	1610522	00-2600-003	MPE Phase 1 Post-closure	14,400.00
				14,400.00

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
3 pump control boxes w/ monitoring	08/04/16	116843	5,550.00
Replace 3 communication radios (lightning)			
Rebuild 8 pump boxes, salvage 4	08/12/16	116926	19,125.00
Replace 2 comm systems			
revise SCADA (2 hrs)	08/24/16	117022	6,800.00
Rebuild 11 pump boxes, salvage 6	09/15/16	117171	14,700.00
Replace 3 airline pressure monitoring devices			
Replace 2 level monitoring devices	09/23/16	117226	13,875.00
Rebuild 9 pump boxes, salvage 6	10/06/16	117357	11,700.00
Replace 1 control system			
revise SCADA (1 hr)	10/19/16	117434	3,400.00
Rebuild 9 pump boxes, salvage 3	10/28/16	117552	12,600.00
Replace 2 control systems	11/04/16	117592	6,500.00
Rebuild 10 pump boxes, salvage 2	11/11/16	117639	14,400.00

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Date	Invoice Number	Purchase Order Number~	Job Name	Amount
11/11/16	1611521	30-5165	MPE CWTS repeater	6,500.00
				6,500.00
11/22/16	1611523	30-5155	MPE extraction pumps	3,250.00
11/22/16	1611524	00-2600-003	MPE Phase 1 Post-closure	12,300.00
				15,550.00
12/01/16	1611526	30-5155	MPE extraction pumps	9,750.00
				9,750.00
12/05/16	1612527	00-2600-003	MPE Phase 1 Post-closure	17,550.00
				17,550.00
12/05/16	1612528	30-5155	MPE extraction pumps	3,250.00
				3,250.00
01/03/17	1701531	00-2600-003	MPE Phase 1 Post-closure	15,850.00
				15,850.00
01/17/17	1701532	30-5155-000	MPE	6,500.00
				6,500.00
01/24/17	1701536	00-2600-003	MPE Phase 1 Post-closure	14,250.00
				14,250.00
Total				\$ 1,177,713.00

^ - As provided to us in electronic format. We compared the information provided to invoices to ensure they materially agreed.

~ - Purchase orders were not created by MWA for these purchases. The information shown in this field are MWA account codes.

- Same invoice number was used by Britad on both invoices.

* - Unable to locate invoice. Information was obtained from Metro Waste Authority's check stub.

& - Based on the due date shown on the invoice and the date it was approved, it appears the invoice date should have been 02/28/15.

^^ - Purchase order not listed on invoice.

Description	Per MWA Check Register		
	Check Date	Check Number	Amount
Replace 2 radio repeaters (lightning)	12/23/16	117986	6,500.00
Replace 1 control system			
Rebuild 9 pump boxes, salvage 4	11/23/16	117733	15,550.00
Replace 3 control systems; revise SCADA (8 hrs)	12/02/16	117832	9,750.00
Rebuild 13 pump boxes, salvage 6	12/08/16	117865	17,550.00
Replace 1 control system	12/14/16	117933	3,250.00
Rebuild 11 pump boxes, salvage 2	01/06/17	118125	15,850.00
Replace 2 SCADA system components	01/20/17	118254	6,500.00
Replace 5 level pump control transmitters and radios (outdated)	01/26/17	118316	14,250.00
			<u>\$ 1,177,713.00</u>

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Per Invoice^				
Date	Invoice Number	Purchase Order Number	Job Name	Amount
07/16/13	1002	-	Parts	\$ 19,500.00
			Parts	1,800.00
07/16/13	1001	-	MPW Flare system	9,500.00
				30,800.00
08/28/13	1004	-	Well Control System	9,500.00
08/28/13	1003	-	Flow Meter	5,500.00
				15,000.00
10/24/13	1005	-	Weather Station	9,600.00
				9,600.00
12/04/13	1006	-	MPW Flare system	3,500.00
12/04/13	1008	-	SCADA MPE pump system	18,960.00
12/04/13	1007	-	SCADA alarm manuals	2,000.00
			SCADA alarm manuals	4,300.00
				28,760.00
01/13/14	1009	-	SCADA and parts	3,900.00
			SCADA and parts	112.50
			SCADA and parts	1,000.00
				5,012.50
01/29/14	1010	-	SCADA alarm MPE	7,000.00
				7,000.00
02/14/14	1011	00-2600-003	SCADA evaluation	14,850.00
				14,850.00

Description	Per Check Register		
	Check Date	Check Number	Amount
Weather station (2)			
1 laptop computer system and SCADA software			
Develop specs for MPW Flare System	07/17/13	107074	\$ 30,800.00
Development of Well Control system for Air Compressor at MPW			
Develop drawings for Flow Meter and Flow Control Manholes	08/29/13	107503	15,000.00
Weather station software programming (2)	10/31/13	108088	9,600.00
Shop drawing review for MPW Flare System			
Screen shot development and programming for MPE Pump SCADA Master System			
SCADA Alarm Standard Operating Procedure Manual- MPW			
SCADA Alarm Standard Operating Procedure Manual MPE	12/19/13	108599	28,760.00
RFID devices for proof of concept development (2)			
RFID tags (15)			
programming	01/16/14	108827	5,012.50
SCADA alarm identification-MPE	01/30/14	108980	7,000.00
Phase 1 SCADA evaluation- identify non working items, evaluate non working equipment	02/25/14	109228	14,850.00

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Date	Invoice Number	Purchase Order Number	Job Name	Amount
04/07/14	1012	00-2600-003	Controller construction	4,000.00
			Controller construction	2,750.00
			Controller construction	2,500.00
			Controller construction	575.00
			Controller construction	380.00
			Controller construction	500.00
				<u>10,705.00</u>
05/20/14	1016	-	SCADA flare	2,750.00
			SCADA flare	2,450.00
05/20/14	1015	-	SCADA flare	12,200.00
05/20/14	1014	-	Evaporator installation	8,750.00
				<u>26,150.00</u>
05/20/14	1017	-	SCADA evaporator	9,550.00
				<u>9,550.00</u>
06/30/14	1019	PHASE 1	Firmware updates MPE	3,500.00
			Firmware updates MPE	13,000.00
				<u>16,500.00</u>

Description	Per Check Register		
	Check Date	Check Number	Amount
Main level controller construction labor			
solar controller construction labor			
deconstruction of panels and test components (5 panels)			
solar controllers (5)			
thermistors for gas wells (4)			
differential pressure sensors for gas wells (4)			
	04/10/14	109585	10,705.00
SCADA system- flare system upgrades			
Addition of 6 pressure sensors			
SCADA system flare and well installation - lift station monitoring and alarms, well pumping system monitoring and alarms, gas well flow and temperature monitoring, flare system monitoring and alarms, and level monitoring and alarms			
Evaporator system installation - two radios, radio configuration, misc. equipment			
	05/22/14	109992	26,150.00
Evaporation system SCADA installation, SCADA system development			
	06/05/14	110121	9,550.00
	06/12/14	110183	7,400.00 *
Process development and confirmation of firmware upgrade process,			
device firmware upgrade (52)- remotely upgrade software associated with TS units in Phase 1 at MPE. 30 units remaining			
	07/17/14	110522	16,500.00

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Date	Invoice Number	Purchase Order Number	Job Name	Amount
07/30/14	1021	30-5155	Recirculation system	5,000.00
07/30/14	1022	30-5170	SCADA evaporator	6,000.00
07/30/14	1020	2600-003	Firmware updates	7,500.00
				18,500.00
09/15/14	1024	00-2600-004	Parts	15,500.00
09/15/14	1023	30-5155	Recirculation system	10,000.00
				25,500.00
10/15/14	1027	20-5410	Flow modeling	6,800.00
10/15/14	1025	30-5410	Wonderware	2,875.00
10/15/14	1026	20-5410	Evaluate logistics	3,700.00
				13,375.00
12/03/14	1028R	20-5410-002	SCADA System Development- MTS	500.00
			SCADA System Development- MTS	4,000.00
			SCADA System Development- MTS	2,362.50
			SCADA System Development- MTS	2,025.00
			SCADA System Development- MTS	-
				8,887.50
12/03/14	1029	20-5410	Flow modeling	7,650.00
				7,650.00
01/28/15	1030	30-5041	Equipment tracking	17,437.50
				17,437.50

Description	Per Check Register		
	Check Date	Check Number	Amount
Development of automated recirculation system for potential use in new cells(MPE) (25%)			
Update SCADA system for Evaporator (Mister)			
Device Firmware Upgrade (30) - remotely upgrade software associated with TS units in Phase 1 at MPE	08/07/14	110689	18,500.00
Temperature monitors (5)			
Development of automated recirculation system for potential use in new cells(MPE) (75%)	09/19/14	111058	25,500.00
Flow modeling for waste projections at transfer stations (40%), complete			
evaluate replacement of Wonder Ware software at MPE			
Evaluate system logistic processes at MWTS	10/16/14	111281	13,375.00
Hardware specification and procurement assistance			
SCADA system development			
RFID system development and reporting			
sump system report and alarm systems			
alarm system notification and testing report	12/04/14	111708	8,887.50
Complete - Flow Modeling for waste projections at Xfer Stations	12/18/14	111823	7,650.00
75% Phase 1 Equipment task tracking program- conceptual layout, alpha stage development, beta stage development, release candidate, production software	01/29/15	112178	17,437.50

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Per Invoice^				
Date	Invoice Number	Purchase Order Number	Job Name	Amount
02/28/15	1031	20-5410	Flow modeling	850.00
02/28/15	1033	20-5410-002	SCADA Weather System Development-MNTS	2,700.00
			SCADA Weather System Development-MNTS	900.00
			SCADA Weather System Development-MNTS	900.00
			SCADA Weather System Development-MNTS	1,350.00
02/28/15	1032	20-5410-002	SCADA System Development- MPW	4,500.00
			SCADA System Development- MPW	3,750.00
			SCADA System Development- MPW	3,000.00
			SCADA System Development- MPW	1,800.00
			SCADA System Development- MPW	1,500.00
				21,250.00
04/27/15	1034	00-2600-003	PHASE 1 Water Well System Evaluation	10,650.00
			PHASE 1 Water Well System Evaluation	3,525.00
				14,175.00
05/15/15	1038	20-5415-001	Zonar System Intergration	1,500.00
05/15/15	1037	20-5415-003	SCADA Weather System Development-MNTS	4,600.00
05/15/15	1039	30-51-70	Evaporation System Pump Sizing	13,631.25
05/15/15	1036	00-2600-003	PHASE 1 Water Well System Evaluation	-
			PHASE 1 Water Well System Evaluation	8,225.00
				27,956.25
06/02/15	1040	00-2600-003	SCADA System Development- PHASE I MPE	12,750.00
			SCADA System Development- PHASE I MPE	5,200.00
			SCADA System Development- PHASE I MPE	312.50
			SCADA System Development- PHASE I MPE	-
				18,262.50

Description	Per Check Register		
	Check Date	Check Number	Amount
Flow modeling for waste projections at transfers stations			
Add graphing limits			
add additional error messaging and reporting			
add additional data recording			
system testing and verification			
Add graphing limits			
add radio communication error messaging and reporting			
add user configurable alarm settings			
add additional charting capabilities			
system testing and verification			
	03/05/15	112472	21,250.00
Preliminary evaluation of system			
development of system as built and system summary			
	04/30/15	112910	14,175.00
initial product review labor			
generate daily summary report of pertinent weather parameters			
evaluation for potential pump upsizing, review existing pump sizing, develop sizing recommendations			
Preliminary evaluation of system			
development of system as built and system summary			
	05/14/15	113025	27,956.25
convert system to new format-			
configure large format touch screen			
conversion of existing node			
initial deployment and punch list			
	06/05/15	113186	18,262.50

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Per Invoice^				
Date	Invoice Number	Purchase Order Number	Job Name	Amount
06/30/15	1042	00-2600-003	SCADA System Development- PHASE I MPE	-
			SCADA System Development- PHASE I MPE	1,300.00
			SCADA System Development- PHASE I MPE	937.50
			SCADA System Development- PHASE I MPE	1,250.00
06/30/15	1041	00-2600-003	SCADA System Development- PHASE II MPE	12,500.00
			SCADA System Development- PHASE II MPE	4,500.00
			SCADA System Development- PHASE II MPE	3,750.00
				<u>24,237.50</u>
07/30/15	1044	00-2600-003	SCADA System Development- Addon	12,625.00
			SCADA System Development- Addon	5,355.00
				<u>17,980.00</u>
09/15/15	1047	20-5410-002	SCADA System Development- MPW	3,500.00
			SCADA System Development- MPW	2,250.00
			SCADA System Development- MPW	2,250.00
			SCADA System Development- MPW	1,500.00
			SCADA System Development- MPW	500.00
09/15/15	1046	00-2600-003	SCADA System Development- Phase III MPE	-
			SCADA System Development- Phase III MPE	-
			SCADA System Development- Phase III MPE	6,000.00
09/15/15	1045	00-2600-003	SCADA System Development- Addon	-
			SCADA System Development- Addon	2,295.00
				<u>18,295.00</u>
10/15/15	1049	20-5410-002	SCADA System Development- MPW	3,500.00
			SCADA System Development- MPW	2,750.00
			SCADA System Development- MPW	2,000.00
			SCADA System Development- MPW	500.00

Description	Per Check Register		
	Check Date	Check Number	Amount
Convert system to new format- configure large format touch screen conversion of existing node Initial deployment and punch list add graphing for pertinent parameters- add graphing limits add radio communication error messaging and reporting	07/02/15	113396	24,237.50
preliminary design equipment for emergency generator monitor preliminary design SCADA system layout operation	08/11/15	113789	17,980.00
Completed- add L-3 to sump control add L-3 error messaging/reporting add user configurable alarm settings add additional chart capabilities system testing and verification add user configurable alarm settings add user configurable email/text messaging system testing and verification preliminary design equipment for emergency generator monitor Preliminary design - SCADA system layout operation	09/24/15	114168	18,295.00
Add Weather Parameters to Well Field SCADA for Flare Control Add new Shutdown Error Messaging and Reporting Add User Configurable Alarm Setting and Graphical Display System Testing and Verification			

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LPC, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoice^				
Date	Invoice Number	Purchase Order Number	Job Name	Amount
10/15/15	1048	20-5410-002	SCADA System Development- MPW	3,500.00
			SCADA System Development- MPW	2,750.00
			SCADA System Development- MPW	2,750.00
			SCADA System Development- MPW	2,000.00
			SCADA System Development- MPW	1,000.00
				<u>20,750.00</u>
11/15/15	1048X	30-5410	SCADA System Development	4,000.00
			SCADA System Development	3,250.00
			SCADA System Development	3,500.00
			SCADA System Development	1,500.00
			SCADA System Development	1,500.00
11/15/15	1049X	30-5170	Leachate Recirculation Pilot System Development	5,250.00
			Leachate Recirculation Pilot System Development	7,500.00
			Leachate Recirculation Pilot System Development	-
			Leachate Recirculation Pilot System Development	-
				<u>26,500.00</u>
12/15/15	1050	30-5170	Leachate Recirculation Pilot System Development	-
			Leachate Recirculation Pilot System Development	-
			Leachate Recirculation Pilot System Development	4,750.00
			Leachate Recirculation Pilot System Development	6,250.00
12/15/15	1051	30-5155	Leachate Disposal System Analysis	12,000.00
			Leachate Disposal System Analysis	-
				<u>23,000.00</u>
01/05/16	1053	30-5155	Leachate Recirculation Phase II	6,500.00
01/05/16	1052	-	Develop Concept for Verification of Extraction Depth	7,500.00
			Develop Concept for Verification of Extraction Depth	6,500.00
				<u>20,500.00</u>

Description	Per Check Register		
	Check Date	Check Number	Amount
Add New Sump to Sump Control			
Add New Sump Error Messaging and Reporting			
Add User Configurable Alarm Setting and Graphical Display			
Add Additional Charting Capabilities for New Sump			
System Testing and Verification	10/30/15	114506	20,750.00
Add Temperature Sensors (3)			
Add Error Messaging and Reporting			
Add User Configurable Alarm Setting and Graphical Display			
Add Additional Charting Capabilities			
System Testing and Verification			
Develop Leachate Recirculation Concept			
Determine Pilot Study Parameters			
Determine SCADA Monitoring Requirements and Design			
Assist in Data Review	11/20/15	114653	26,500.00
develop leachate recirculation concept			
determine pilot study parameters			
determine SCADA monitoring requirements and design			
assist in data review			
develop leachate concepts			
assist in data review	12/18/15	114941	23,000.00
develop additional concepts of disposal (SW tubes)			
develop monitoring concept			
procure/build prototype	01/07/16	115022	20,500.00

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Per Invoice^				
Date	Invoice Number	Purchase Order Number	Job Name	Amount
02/03/16	1054	30-5155	Leachate Disposal System Analysis	-
			Leachate Disposal System Analysis	7,500.00
02/03/16	1055	-	Odor Historical Data Analysis	5,500.00
			Odor Historical Data Analysis	4,500.00
			Odor Historical Data Analysis	-
				17,500.00
03/15/16	1056	00-2000-003	SCADA System Development- Phase III MPE	10,250.00
			SCADA System Development- Phase III MPE	4,500.00
			SCADA System Development- Phase III MPE	750.00
03/15/16	1057	00-1599-00	Development of 900 mHz prototype NWTs	2,250.00
			Development of 900 mHz prototype NWTs	250.00
				18,000.00
04/01/16	1059	00-2600-003	SCADA System Development- MPE	5,000.00
			SCADA System Development- MPE	2,200.00
			SCADA System Development- MPE	3,500.00
04/01/16	1060	00-2000-003	SCADA System Development- MPW	2,500.00
			SCADA System Development- MPW	1,800.00
			SCADA System Development- MPW	2,000.00
				17,000.00
04/01/16	1058	00-2600-003	SCADA System Development- MPE	-
			SCADA System Development- MPE	-
			SCADA System Development- MPE	6,750.00
				6,750.00
05/15/16	1062	-	Wonderware	7,000.00
05/15/16	1061	-	Radio devices	18,000.00
				25,000.00

Description	Per Check Register		
	Check Date	Check Number	Amount
Completed- develop leachate concepts			
assist in data review			
review available weather data			
development of metrics			
development of data analysis techniques			
	02/05/16	115270	17,500.00
add user configurable alarm settings			
add user configurable email			
system testing and verification			
15 labor hrs			
materials (antenna, power, etc.)			
	03/15/16	115668	18,000.00
add ability to monitor recirculation trench			
add alarm section for recirculation trench			
add reporting for recirculation trench			
add ability to monitor recirculation trench			
add alarm section for recirculation trench			
add reporting for recirculation trench			
	04/01/16	115812	17,000.00
add ability to monitor recirculation trench			
add alarm section for recirculation trench			
System testing and verification			
	04/15/16	115927	6,750.00
review of Wonderware System for future upgrades			
radio related devices (90)			
	05/12/16	116143	25,000.00

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LPC, LLC Invoices to MWA and Related Payments
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Per Invoice^				
Date	Invoice Number	Purchase Order Number	Job Name	Amount
06/01/16	1063	-	SCADA evaporator	7,000.00
			SCADA evaporator	3,000.00
			SCADA evaporator	2,000.00
				<u>12,000.00</u>
06/27/16	1064	-	Flow reporting	4,500.00
			Flow reporting	4,500.00
				<u>9,000.00</u>
07/27/16	1065	-	Groundwater Monitor	18,000.00
				<u>18,000.00</u>
08/31/16	1066	-	SCADA evaluation	4,500.00
			SCADA evaluation	3,750.00
08/31/16	1067	-	MWTS weather station	4,200.00
08/31/16	1068	-	SCADA software update	3,200.00
				<u>15,650.00</u>
11/10/16	1070	-	Evaluate power BI	5,500.00
11/10/16	1069	-	Parts	7,000.00
				<u>12,500.00</u>
Total				<u><u>\$ 649,583.75</u></u>

^ - As provided to us in electronic format. We compared the information provided to invoices to ensure they materially agreed.

* - Unable to locate an invoice in the amount of \$7,400.00 to match with the payment made by MWA on June 12, 2014.

Description	Per Check Register		
	Check Date	Check Number	Amount
Update SCADA system for new evap flow meter add new control panels to system add alarms to system	06/03/16	116376	12,000.00
develop flow reporting for evaporation systems develop flow reporting for recirculation systems	06/29/16	116539	9,000.00
realtime monitoring system evaluation for groundwater monitoring at GU-4, methane handheld and via drone	07/27/16	116746	18,000.00
evaluation of options for connectivity and SCADA system viewing evaluation of pump monitoring device for real time electrical usage and motor performance MWTS weather station software update (pre-deployment) SCADA software update (fountain control)	09/01/16	117119	15,650.00
evaluate power BI for use with waste works database for special waste/pes program Replace Repeater	11/11/16	117673	12,500.00
			<u>\$ 656,983.75 *</u>

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Per Bank Records

Bank Date	Check Date	Check Number	Description of Deposit / Check Payee	Memo on check from LPC Account	Deposit / (Payment)	Portion of Deposit from MWA Remitted to Britad
08/30/13	-	-	Deposit from MWA		15,000.00	
08/30/13	-	-	Cash withdrawal		(500.00)	
09/03/13	09/03/13	1006	Britad	None	(5,500.00)	
09/03/13	09/03/13	1007	Cash	None	(1,000.00)	46.67%
12/20/13	-	-	Deposit of \$28,760.00 MWA check and \$350.00 check from ITT		29,110.00	
12/20/13	12/20/13	1010		None	(14,350.00)	49.90%
02/03/14	-	-	Deposit from MWA		7,000.00	
02/04/14	-	-	Cash withdrawal		(1,000.00)	
02/05/14	02/03/14	1011	Britad	1010	(2,500.00)	50.00%
03/03/14	-	-	Deposit of \$14,850.00 MWA check less \$7,425.00 cash withheld from deposit		7,425.00	
03/03/14	03/01/14	1013	Britad	None	(6,425.00)	
03/04/14	03/04/14	1015	Cash	BRITAD PAYMENT	(1,000.00)	50.00%
04/15/14	-	-	Deposit of \$10,705.00 MWA check less \$5,500.00 cash withheld from deposit		5,205.00	
04/16/14	04/15/14	1017	Britad	Payment + \$1 K C	(3,500.00)	42.04% ^

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Per Bank Records						
Bank Date	Check Date	Check Number	Description of Deposit / Check Payee	Memo on check from LPC Account	Deposit / (Payment)	Portion of Deposit from MWA Remitted to Britad
05/27/14	-	-	Deposit from MWA		26,150.00	
05/27/14	05/24/14	1019	Britad	INV.	(13,000.00)	49.71%
06/09/14	-	-	Deposit from MWA		9,550.00	
06/10/14	06/10/14	1020	Britad	INV. 14077	(4,775.00)	50.00%
06/17/14	-	-	Deposit of \$7,400.00 check MWA and \$3,000.00 check from ITT		10,400.00	
06/18/14	06/18/14	1021	Britad	INV.	(3,700.00)	50.00%
07/29/14	-	-	Deposit from MWA		16,500.00	
07/30/14	07/29/14	1022	Britad	None	(8,250.00)	50.00%
08/12/14	-	-	Deposit from MWA		18,500.00	
08/12/14	08/12/14	1023	Britad	+ 3K INVS	(10,000.00)	
08/12/14	-	-	Cash withdrawal		(2,950.00)	70.27%
09/23/14	-	-	Deposit from MWA		25,500.00	
09/23/14	09/23/14	1025	Britad	+ 2.5 K CASH	(15,000.00)	
09/23/14	-	-	Cash withdrawal		(2,500.00)	68.63%
10/20/14	-	-	Deposit from MWA		13,375.00	

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Per Bank Records						
Bank Date	Check Date	Check Number	Description of Deposit / Check Payee	Memo on check from LPC Account	Deposit / (Payment)	Portion of Deposit from MWA Remitted to Britad
10/22/14	10/20/14	1028	Britad	INV.	(9,350.00)	69.91%
12/09/14	-	-	Deposit from MWA		8,887.50	
12/09/14	-	-	Cash withdrawal		(1,000.00)	
12/11/14	12/09/14	1032	Britad	+ 1K	(3,821.00)	54.24%
12/22/14	-	-	Deposit from MWA		7,650.00	
12/22/14	-	-	Cash withdrawal		(1,300.00)	
12/23/14	12/22/14	1034	Britad	+ 1K	(4,350.00)	69.93%
01/30/15	-	-	Deposit from MWA		17,437.50	
01/30/15	02/01/15	1037	Britad	+ 1K	(7,718.75)	
01/30/15	-	-	Cash withdrawal		(1,000.00)	50.00%
03/09/15	-	-	Deposit from MWA		21,250.00	
03/09/15	-	-	Cash withdrawal		(1,000.00)	
03/11/15	03/09/15	1042	Britad	+ 1K	(10,965.00)	56.31%
05/01/15	-	-	Deposit from MWA		14,175.00	
05/04/15	05/03/15	1044	Britad	+ 1K	(6,087.00)	
05/06/15	-	-	Cash withdrawal		(1,000.00)	50.00%
05/15/15	-	-	Deposit from MWA		27,956.25	

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Per Bank Records

Bank Date	Check Date	Check Number	Description of Deposit / Check Payee	Memo on check from LPC Account	Deposit / (Payment)	Portion of Deposit from MWA Remitted to Britad
05/18/15	05/15/15	1046	Britad	FULL PAYMENT	(10,915.00)	39.04%
06/11/15	-	-	Deposit from MWA		18,262.50	
06/12/15	06/12/15	1051	Britad	None	(9,131.00)	50.00%
07/06/15	-	-	Deposit from MWA		24,237.50	
07/08/15	07/07/15	1054	Britad	INV.	(12,115.00)	49.98%
08/12/15	-	-	Deposit from MWA		17,980.00	
08/12/15	08/12/15	1055	Britad	INV.	(8,990.00)	50.00%
09/28/15	-	-	Deposit from MWA		18,295.00	
09/30/15	09/29/15	1058	Britad	INV.	(9,150.00)	50.01%
11/02/15	-	-	Deposit of \$20,750.00 check MWA plus \$2,975.00 check from ITT		23,725.00	
11/02/15	11/02/15	1060	Britad	+ 2.5 K C.	(7,875.00)	
11/02/15	-	-	Cash withdrawal		(2,500.00)	50.00%

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Per Bank Records

Bank Date	Check Date	Check Number	Description of Deposit / Check Payee	Memo on check from LPC Account	Deposit / (Payment)	Portion of Deposit from MWA Remitted to Britad
11/23/15	11/20/15	1062	Britad	Invoices	(13,250.00)	
12/31/15	12/31/15	1064	Britad	Partial #1	(10,500.00)	
01/04/16	-	-	Deposit of MWA checks for \$26,500 & \$23,000 dated 11/20/15 & 12/18/15, respectively.		49,500.00	47.98%
01/11/16	-	-	Deposit from MWA		20,500.00	
01/12/16	01/12/16	1066	Britad	INV	(10,250.00)	50.00%
02/10/16	-	-	Deposit from MWA		17,500.00	
02/10/16	02/10/16	1067	Britad	INV.	(8,750.00)	50.00%
03/16/16	-	-	Deposit from MWA		18,000.00	
03/16/16	-	-	Cash withdrawal		(2,500.00)	
03/18/16	03/16/16	1069	Britad	+ 2.5 K	(5,258.00)	43.10%
04/06/16	-	-	Deposit from MWA		17,000.00	
04/07/16	04/06/16	1073	Britad	None	(8,500.00)	50.00%
04/19/16	-	-	Deposit from MWA		6,750.00	
04/20/16	04/18/16	1074	Britad	None	(3,375.00)	50.00%

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Per Bank Records

Bank Date	Check Date	Check Number	Description of Deposit / Check Payee	Memo on check from LPC Account	Deposit / (Payment)	Portion of Deposit from MWA Remitted to Britad
05/16/16	-	-	Deposit from MWA		25,000.00	
05/17/16	05/14/16	1075	Britad	Inv.	(12,500.00)	50.00%
06/06/16	-	-	Deposit from MWA		12,000.00	
06/09/16	-	-	Cash withdrawal		(1,500.00)	
06/13/16	06/09/16	1077	Britad	+ 1.5 INV	(4,500.00)	50.00%
07/07/16	-	-	Deposit from MWA		9,000.00	
07/07/16	-	-	Cash withdrawal		(1,000.00)	
07/11/16	07/07/16	1083	Britad	+ 1K	(3,500.00)	50.00%
08/01/16	-	-	Deposit from MWA		18,000.00	
08/05/16	08/04/16	1085	Britad	<i>None</i>	(9,000.00)	50.00%
09/06/16	09/03/16	1087	Britad	<i>None</i>	(7,825.00)	
09/15/16	-	-	Deposit of MWA check dated 09/01/16		15,650.00	50.00%
11/15/16	-	-	Deposit from MWA		12,500.00	
11/15/16	-	-	Cash withdrawal		(1,500.00)	
11/18/16	11/15/16	1094	Britad	+ 1.5 K	(4,750.00)	50.00%

^ - Portion was calculated by adding the \$1,000 cash described in the check memo to the amount of the check then dividing by the amount of the check from MWA. The \$1,000.00 cash referred to in the check memo is less than the amount of cash withheld from the deposit of the \$10,705.00 MWA check.

Auditor's notations are in italics.

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Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
02/12/11	31	602093	MWAMPE.501	DX81C-12508	Parts	\$ 100.00
				DX80DR9C-79362	Parts	700.00
				DX80N9C-12510	Parts	700.00
						<u>1,500.00</u>
03/16/11	33	700254	MWAMPE.502	900-8-OMNI	Parts	430.00
						<u>430.00</u>
03/27/11	32	-	BARKERLEMAR	DX80N9X2S0P0R	Parts	700.00
				DX80DR9C-11493	Parts	700.00
				DX80DR9M-H-12532	Parts	550.00
				DX80P9T6S-12509	Parts	1,150.00
						<u>3,100.00</u>
04/15/11	36	700464	BARKERLEMAR	DX80P9T6S-12509	Parts	1,150.00
						<u>1,150.00</u>
04/19/11	37	700468	METRO	Xeno205	Parts	168.00
						<u>168.00</u>
05/18/11	38	700487	METRO	Xeno205	Parts	112.00
						<u>112.00</u>
07/05/11	45	700665	METRO	Xeno205	Parts	56.00
						<u>56.00</u>
07/05/11	47	-	METRO	FL Panel	Parts	3,500.00
						<u>3,500.00</u>
08/02/11	49	-	METRO	DX80P9T6S-12509	Parts	1,150.00
						<u>1,150.00</u>

Description	Per Check Register		
	Check Date	Check Number	Amount
battery case with battery			
version I data radio with I/O			
version I data radio (h-bridge)			
	03/03/11	98657	\$ 1,500.00
900 MHz 8dBi omnidirectional antenna (2)			
version I data radio with RTD			
version II data radio with I/O			
version II data radio			
version I gateway pro			
	03/31/11	98863	3,530.00
version I gateway pro			
	04/21/11	99068	1,150.00
D-cell batteries (12)			
	04/28/11	99135	168.00
D-cell batteries (8)			
	06/02/11	99457	112.00
D-cell batteries (4)			
flow/level monitor (spare)			
	07/21/11	99933	3,556.00
version I gateway pro (spare)			
	08/18/11	100195	1,150.00

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Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
08/02/11	56	-	METRO	DX80P9T6S-12509	Parts	2,300.00
						2,300.00
09/15/11	55	701204	METRO	Xeno205	Parts	168.00
						168.00
09/15/11	59	-	METRO	CA-10-6013	Parts	375.70
						375.70
09/26/11	61	-	METRO		Parts	1,800.00
						1,800.00
11/28/11	68	-	METRO		Parts	5,886.25
					Parts	55.00
						5,941.25
11/28/11	73	-	METRO		Parts	85.00
					Parts	95.00
					Parts	414.00
					Parts	55.00
						649.00
12/08/11	75	701317	METRO	Xeno205	Parts	210.00
						210.00
01/30/12	84	701852	METRO	Xeno205	Parts	210.00
						210.00
02/20/12	87	701855	METRO	Xeno205	Parts	210.00
						210.00

Description	Per Check Register		
	Check Date	Check Number	Amount
version I gateway pro (2) (spares)	08/31/11	100305	2,300.00
D-cell batteries (12)			
Blackhawk alpha valve	10/06/11	100629	543.70
V1 to V2 upgrade	10/20/11	100775	1,800.00
50 psi transducer (13) ranging from 50 ft to 125 ft shipping \$55.00			
solar charge controller 10 amp			
solar charge controller 20 amp			
10 psi transducer 40 ft			
shipping \$55.00			
D-cell batteries (15)	12/22/11	101355	6,800.25
D-cell batteries (15)	03/01/12	102010	210.00
D-cell batteries (15)			

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Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
02/20/12	86	-	METRO		Parts	1,800.00
					Parts	2,400.00
						4,200.00
03/12/12	91	701865	METRO	Repair of TS-07, TS-38	Parts	3,600.00
						3,600.00
03/12/12	90	701866	METRO	Repair of TS-04	Parts	1,800.00
						1,800.00
04/10/12	97	701888	METRO	Xeno205	Parts	210.00
						210.00
04/10/12	95	701887	METRO		Parts	2,525.00
						2,525.00
04/10/12	93	701886	METRO		Parts	505.00
						505.00
04/10/12	98	701889	METRO		Parts	500.00
						500.00
04/10/12	94	701890	METRO		Parts	1,800.00
						1,800.00
05/11/12	100	702251	METRO		Parts	520.00
					Parts	1,010.00
					Parts	1,032.50
						2,562.50

Description	Per Check Register		
	Check Date	Check Number	Amount
V1 to V2 upgrade			
V1 radio and battery replacement	03/08/12	102074	4,410.00
V1 to V2 upgrade- repair TS-07, TS-38 (2)			
V1 to V2 upgrade- repair TS-04	04/05/12	102523	5,400.00
D-cell batteries (15)			
Blackhawk driver replacement			
transducer- 15 psi 100 ft			
transducer- 5 psi 60 ft	05/03/12	102872	3,740.00
V1 to V2 upgrade- well 125	05/17/12	103014	1,800.00
transducer 40 psi 120 ft			
transducer 40 psi 100ft (2)			
transducer 40 psi 115 ft (2)			

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
05/25/12	107	600137	METRO		Parts	14,500.00
						14,500.00
06/29/12	108	702282	METRO	SC-50-0000	Parts	1,350.00
				810-SCHRB	Parts	696.00
				600-RB2000	Parts	450.00
					Parts	30.00
						2,526.00
07/05/12	117	702285	METRO	Transducer	Parts	7,745.70
					Parts	85.00
						7,830.70
07/25/12	124	702293	METRO		Parts	3,600.00
						3,600.00
07/25/12	122	702294	METRO		Parts	210.00
						210.00
08/26/12	127	702769	METRO		Parts	3,600.00
						3,600.00
09/12/12	126	702780	METRO		Parts	800.00
						800.00
09/14/12	131	702779	METRO		Parts	210.00
						210.00
09/14/12	132	702778	METRO		Parts	2,400.00
					Parts	35.00
						2,435.00

Description	Per Check Register		
	Check Date	Check Number	Amount
Wiring of Evaporator trailer at MPW	05/31/12	103148	17,062.50
Cartridge seal plate cartridge assembly rod bushing assembly shipping \$30.00	08/02/12	103797	2,526.00
transducers (14) at various PSI's and footage shipping \$85.00	07/20/12	103623	7,830.70
V1 to V2 - upgrade TS-17, upgrade TS-40 (2)			
D-cell batteries (15)	08/09/12	103879	3,810.00
V1 to V2 upgrade, upgrade TS-34, TS-39 (2)	09/20/12	104259	3,600.00
pump drive rod- Blackhawk repair			
Xeno 205 batteries (15)			
transducers 40 psi 105 ft (4) shipping \$35.00			

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
09/27/12	134	702781	METRO		Parts	1,800.00
						1,800.00
10/05/12	140	702785	METRO		Parts	1,800.00
						1,800.00
11/05/12	137	703212	METRO		Parts	1,400.00
						1,400.00
11/09/12	151	703219	METRO		Parts	170.00
					Parts	10.00
						180.00
11/09/12	148	703218	METRO		Parts	2,360.00
					Parts	35.00
						2,395.00
12/14/12	157	-	METRO		Parts	7,200.00
					Parts	10.00
						7,210.00
01/14/13	161	-	METRO		Parts	9,900.00
						9,900.00
01/14/13	162	-	METRO		Parts	2,600.00
						2,600.00
01/14/13	163	-	METRO		Parts	10,400.00
						10,400.00

Description	Per Check Register		
	Check Date	Check Number	Amount
V1 to V2 upgrade- TS31	10/11/12	104465	5,245.00
Node upgrades- system upgrade TS19	10/25/12	104598	1,800.00
data radio with IO (2)	11/15/12	104794	1,400.00
replacement flow meters (2) spares for MPE			
replacement transducers (4) - spare transducers shipping \$35.00	11/29/12	104916	2,575.00
Node upgrades- MPE system upgrade (4) shipping \$10.00	12/21/12	105132	7,210.00
Node upgrades- TS-29, TS-33, TS-41 (3)			
temperature panel - work order 1085			
level monitor panels (4) - GU panel upgrade	01/24/13	105432	22,900.00

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
02/01/13	165	703557	METRO		Parts	240.00
						240.00
04/19/13	177	703598	METRO		Parts	2,950.00
						2,950.00
04/19/13	178	-	METRO		Parts	1,100.00
						1,100.00
05/31/13	180	704073	METRO		Parts	250.00
						250.00
05/31/13	182	704074	METRO		Parts	10,500.00
						10,500.00
06/12/13	184	704084	METRO		Parts	187.50
						187.50
06/21/13	185	704097	METRO		Parts	2,115.00
						2,115.00
07/11/13	193	-	METRO		Parts	3,000.00
					Parts	1,700.00
						4,700.00
07/11/13	192	704454	METRO		Parts	2,950.00
						2,950.00

Description	Per Check Register		
	Check Date	Check Number	Amount
D-cell batteries (15)	02/14/13	105616	240.00
transducers (5)			
solar control for ISCO sampler	05/16/13	106406	4,050.00
60 to 60 in H2O sensor upgrade			
New nodes TEM-1, TEM-2. spare (3)	06/13/13	106681	10,750.00
Xeno batteries (15)	06/27/13	106818	187.50
replacement radios (3)	07/12/13	106987	2,115.00
pump monitor panel parts only chemtape			
transducers (5)	07/25/13	107137	7,650.00

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
07/31/13	195	-	METRO		Parts	18,750.00
					Parts	1,100.00
					Parts	125.00
					Parts	30.00
						<u>20,005.00</u>
08/19/13	197	-	METRO		Parts	3,750.00
						<u>3,750.00</u>
08/26/13	198	-	METRO		Parts	4,500.00
						<u>4,500.00</u>
09/02/13	204	-	METRO		Parts	2,979.82
					Parts	72.00
					Parts	250.00
						<u>3,301.82</u>
09/26/13	208	-	METRO		Parts	11,250.00
						<u>11,250.00</u>
10/03/13	213	-	MWA		Parts	3,700.00
						<u>3,700.00</u>
10/04/13	214	-	METRO		Parts	205.00
					Parts	68.00
					Parts	40.00
					Parts	218.00
						<u>531.00</u>
11/21/13	219	705024	METRO		Parts	2,950.00
						<u>2,950.00</u>

Description	Per Check Register		
	Check Date	Check Number	Amount
mini control panels (5)			
master radios (2)			
antenna			
large box brackets (2)			
pump monitorings panel TW-7			
control panel- L1 replacement	08/29/13	107497	28,255.00
103 downhole			
103 seal kit			
vacuum pumps (5)	09/19/13	107690	3,301.82
pump monitoring panels- L-1 upgrade (3)	10/10/13	107890	11,250.00
controller upgrade- seep pump controller upgrade	10/03/13	107819	3,700.00
push to connect to male pipe (20)			
barbed plug (20)			
threaded plug (20)			
push to connect to female pipe (20)	10/17/13	107962	531.00
transducers (5)	12/05/13	108427	2,950.00

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
11/21/13	217	-	METRO		Parts	15,000.00
						15,000.00
03/26/14	225	-	METRO		Parts	3,750.00
					Parts	500.00
					Parts	130.00
					Parts	17,000.00
						21,380.00
05/20/14	236	-	METRO		Parts	2,750.00
					Parts	300.00
					Parts	25.00
					Parts	105.00
					Parts	2,750.00
					Parts	300.00
					Parts	25.00
					Parts	25.00
						6,280.00
05/20/14	233	-	METRO		Parts	3,200.00
					Parts	180.00
						3,380.00
05/20/14	235	-	METRO		Parts	1,200.00
					Parts	22.50
						1,222.50
05/20/14	234	-	METRO		Parts	7,500.00
						7,500.00

Description	Per Check Register		
	Check Date	Check Number	Amount
panels (4)	12/05/13	108466	15,000.00
temp node (1)			
temp sensor (2)			
50' cables (2)			
monitoring nodes (5)	03/27/14	109462	21,380.00
turn table radio			
pressure sensor 300 psi (2)			
temperature connection			
rotation sensor			
flow radio			
pressure sensor 150 psi (2)			
temperature connection			
flow sensor connection			
gas pressure sensors			
temperature sensors (2)			
flare radio			
antenna			
level monitors (2)			

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
05/20/14	232	-	METRO		Parts	19,200.00
					Parts	900.00
					Parts	540.00
						<u>20,640.00</u>
11/19/14	252	-	METRO		Parts	2,500.00
						<u>2,500.00</u>
11/19/14	251	-	METRO		Parts	2,750.00
					Parts	7,000.00
					Parts	2,700.00
						<u>12,450.00</u>
11/19/14	253	-	METRO		Parts	3,750.00
					Parts	1,000.00
						<u>4,750.00</u>
02/28/15	255	706240	METRO		Parts	225.00
					Parts	137.50
					Parts	130.00
					Parts	125.00
					Parts	25.00
					Parts	25.00
						<u>667.50</u>
04/13/15	262	-	METRO		Parts	3,750.00
					Parts	3,750.00
						<u>7,500.00</u>

Description	Per Check Register		
	Check Date	Check Number	Amount
gas pressure sensors (6)			
differential pressure sensors (6)			
temperature sensors (6) for MPW			
	05/22/14	109985	39,022.50
NDIR conversion- Metro Park West flare			
master radio			
electric pump monitors (2)			
RFID radio connection for MPW			
pump monitor			
pump monitor repair			
	11/20/14	111579	19,700.00
batteries (15)			
antennas (5)			
large antennas (2)			
100 ft antenna cable			
10 ft RP-SMA to N adapter			
lightning arrestor - MPE parts			
	03/12/15	112528	667.50
temperature monitor			
well temperature monitor - MPE			

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
04/13/15	261	-	METRO		Parts	7,500.00
					Parts	7,500.00
						15,000.00
04/21/15	264	-	METRO		Parts	7,500.00
						7,500.00
09/15/15	276	-	METRO		Parts	5,500.00
						5,500.00
10/01/15	278	-	METRO		Parts	2,500.00
						2,500.00
11/06/15	283	-	METRO		Parts	11,250.00
					Parts	3,750.00
						15,000.00
12/11/15	288	-	METRO		Parts	117.00
					Parts	185.00
						302.00
01/04/16	292	-	METRO		Parts	5,500.00
					Parts	450.00
						5,950.00
03/30/16	298	-	METRO		Parts	9,600.00
					Parts	3,750.00
					Parts	65.00
					Parts	165.00
						13,580.00

Description	Per Check Register		
	Check Date	Check Number	Amount
vacuum monitors (2)			
pressure monitors (2) - MPE	04/23/15	112844	22,500.00
pressure monitors with external sensors (2)- MPE Air	04/30/15	112904	7,500.00
Full control panel, MPW L-3	10/02/15	114227	5,500.00
Rehab control panel for MPW L-1	10/23/15	114444	2,500.00
monitoring panels (3)			
monitoring panel	11/20/15	114644	15,000.00
magnetic antenna (3)			
rubber duck antenna (5)			
pump control panel			
transducer for L-4	02/05/16	115266	5,950.00
dual pressure sensor monitor (3)			
recirculation trench monitor			
USB convertor			
temperature sensor (3)	04/01/16	115809	13,882.00

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
04/30/16	299	-	METRO		Parts	3,500.00
					Parts	3,750.00
					Parts	55.00
					Parts	165.00
						<u>7,470.00</u>
05/20/16	304	-	METRO		Parts	4,500.00
					Parts	3,200.00
					Parts	4,000.00
					Parts	4,500.00
					Parts	440.00
					Parts	<u>7,500.00</u>
						<u>24,140.00</u>
05/20/16	305	-	METRO		Parts	9,600.00
					Parts	750.00
					Parts	3,500.00
					Parts	200.00
					Parts	<u>3,750.00</u>
						<u>17,800.00</u>
06/17/16	309	-	METRO		Parts	1,000.00
					Parts	<u>100.00</u>
						<u>1,100.00</u>
08/15/16	311	-	METRO		Parts	1,300.00
					Parts	<u>90.00</u>
						<u>1,390.00</u>

Description	Per Check Register		
	Check Date	Check Number	Amount
ap4 monitor			
compressed air pressure sensor			
mA simulator			
temperature sensor (3)			
	05/19/16	116226	7,470.00
flow meter panel evap			
flow meter ultrasonic (2)			
vacuum transducer (8)			
MPE repeater			
temperature sensor (8)			
air pump monitor panel (2)			
	06/03/16	116375	24,140.00
Grundfos solar control panel (2)			
Add DP/static sensors to second Grundfos panel			
Lagoon flow meter panel			
refurbished CU-200 control			
DP static temp pressure monitor			
	06/10/16	116405	17,800.00
transducers (2)			
Gortex filter (2) for MPW			
	07/27/16	116745	1,100.00
100 psi pressure transducers (2)			
vent filters (2)			
	09/01/16	117113	1,390.00

Report on Special Investigation of the
Metro Waste Authority

ITT, LLC Invoices to MWA and Related Payments
For the period January 1, 2011 through June 30, 2018

Per Invoices^						
Date	Invoice Number	Purchase Order Number	Customer ID	Part Number	Job Name	Amount
09/18/16	313	-	METRO		Parts	75.00
					Parts	7,500.00
					Parts	3,750.00
				Parts	3,750.00	
					15,075.00	
10/16/16	318	-	METRO		Parts	4,500.00
						4,500.00
12/20/16	324	-	METRO		Parts	22,500.00
						22,500.00
01/16/17	327	-	METRO		Parts	2,025.00
					Parts	1,800.00
						3,825.00
02/07/17	326	-	METRO		Parts	3,200.00
						3,200.00
Total						\$ 458,711.47

^ - As provided to us in electronic format. We compared the information provided to invoices to ensure they materially agreed.


Description	Per Check Register		
	Check Date	Check Number	Amount
pump control covers (3)			
pump control panels (2)			
temperature and pressure monitor			
iron horse monitoring panel			
	09/29/16	117298	15,075.00
GU 4 dual flow for MPE	12/23/16	118004	4,500.00
Level/flow monitoring units (6) for MPE	01/06/17	118164	22,500.00
30 psi 130 ft transducer (3)			
30 psi 100 ft transducer 100 ft			
	01/26/17	118334	3,825.00
Leachate level monitor handheld MPE			
	02/22/17	118559	3,200.00
			<u>\$ 458,711.47</u>

Report on Special Investigation of the
Metro Waste Authority

Staff

This review was performed by:

James S. Cunningham, CPA, Director
Melissa Finestead, CFE, Manager


Annette K. Campbell, CPA
Deputy Auditor of State

Appendices

**Report on Special Investigation of the
Metro Waste Authority**

Report on Special Investigation of the
Metro Waste Authority

Copy of Jeff Dworek's Resignation Letter

March 10, 2017

Mr. McCoy
Executive Director
Metro Waste Authority
300 East Locust Street, Suite 100
Des Moines, IA 50309

Dear Mr. McCoy:

Please accept this as official notice of my resignation as Director of Operations. My last day at Metro Waste Authority will be March 24, 2017.

This wasn't an easy decision, because I am grateful for the rewarding employment I had with Metro Waste Authority. But after long hours of consideration, I have decided that resigning is the best option.

It has been a pleasure to represent Metro Waste Authority over the last 20 years.

Sincere thanks and best wishes for the future.

Sincerely,

Jeff Dworek



Report on Special Investigation of the
Metro Waste Authority

Copy of Unsigned Affidavit for Jeff Dworek's

	AFFIDAVIT OF JEFF DWOREK
--	---------------------------------

I, Jeff Dworek, declare that:

1. I am over the age of (18) eighteen and I am competent in all respects to testify regarding the matters set forth herein.
2. I am familiar with the facts and circumstances giving rise to the statements in this Affidavit.
3. I am the Director of Operations for the Des Moines Metropolitan Area Solid Waste Agency, also known as Metro Waste Authority and MWA—and have served in that role since _____.
4. I have knowledge about the business practices and general operations of the MWA—including, but not limited to, current and former members of the MWA Board and current and former MWA employees.
5. To my knowledge, no MWA Board member or employee is now or has ever been an owner, board member, employee or agent of any vendor or business that provides goods or services to MWA.
6. To my knowledge, no MWA Board member or employee is now or has ever done any work for any vendor or business that does work for MWA, has ever received payments from any vendor or business that does work for MWA, and/or solicited any other MWA Board member or employee on behalf of a vendor or business to get work from MWA.
7. Pursuant to 1.413(4), I certify under penalty of perjury and the laws of Iowa that the preceding is true and correct.

Report on Special Investigation of the
Metro Waste Authority

Copy of Unsigned Affidavit for Jeff Dworek's

Date: February __, 2017.

Jeff Dworek

STATE OF IOWA

COUNTY OF _____

On this __ day of February, 2017, before me, a Notary Public, in and for said county, personally appeared Jeff Dworek, to me personally known, who being by me duly sworn did say that this affidavit was signed by Mr. Dworek personally and he acknowledged the execution of said instrument to be the voluntary act and deed.

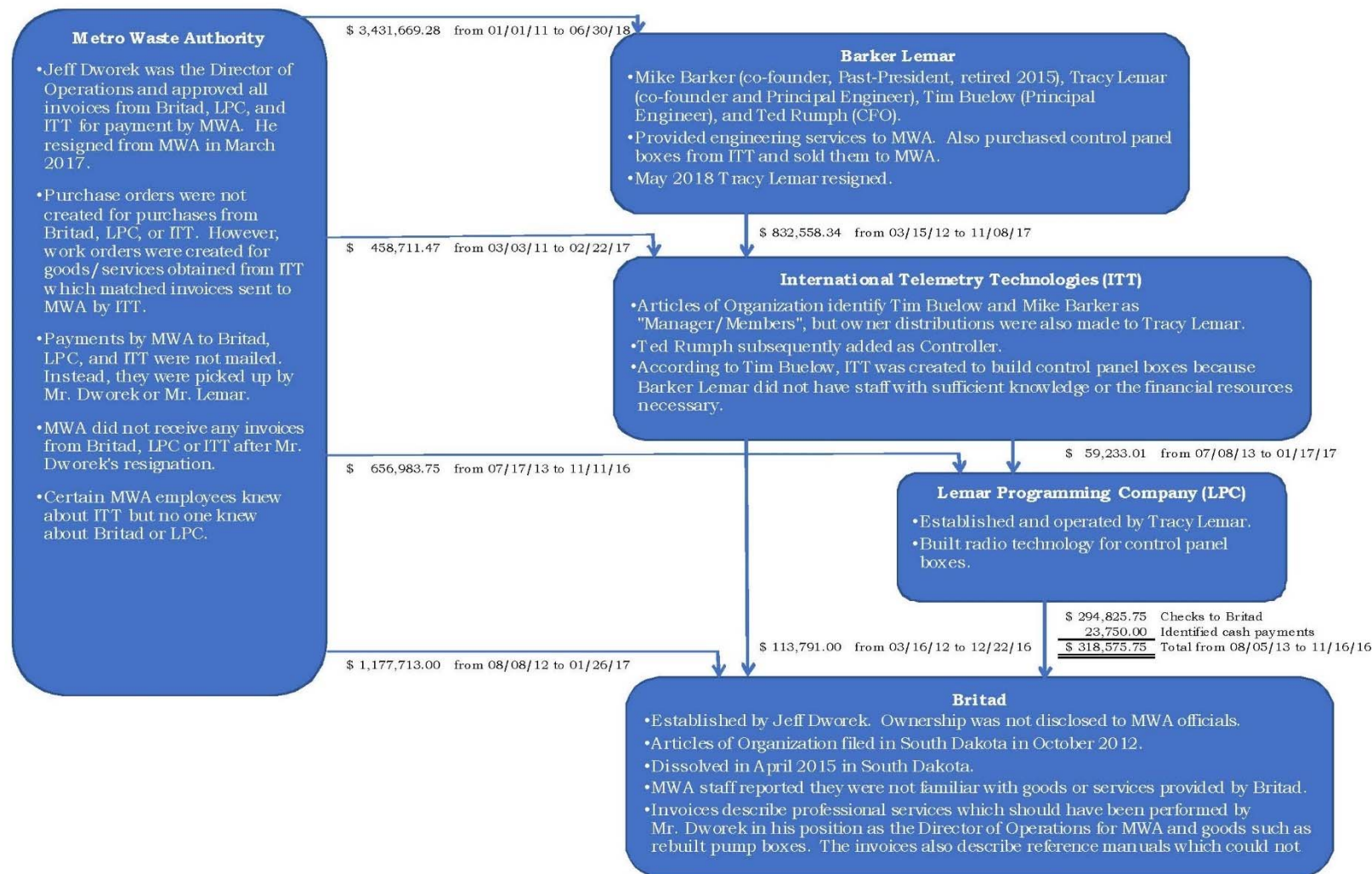
Notary Public

Print Name: _____

My commission expires: _____

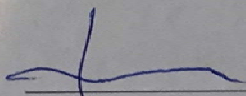
Report on Special Investigation of the Metro Waste Authority

Flowchart Summarizing Interrelationships



Report on Special Investigation of the
Metro Waste Authority

Copies of Affidavits Provided to and Signed by Tracy Lemar

AFFIDAVIT OF TRACY S. LEMAR	
I, Tracy S. Lemar, declare that:	
1. I am over the age of (18) eighteen and I am competent in all respects to testify regarding the matters set forth herein.	
2. I am familiar with the facts and circumstances giving rise to the statements in this Affidavit.	
3. I am knowledgeable about the business practices and general operations of ITT Investments, LCC (ITT). I am currently the registered agent and have had an ownership interest since the business was incorporated on September 16, 2011.	
4. I have general knowledge about the business practices and general operations of the Des Moines Metropolitan Area Solid Waste Agency (MWA).	
5. To my knowledge, no MWA Board member or employee has ever been an owner, Board member, employee or agent of ITT.	
6. To my knowledge, no MWA employee has done work for ITT, has ever received payments from ITT, or was authorized to solicit any MWA Board member or other MWA employee to do business with ITT.	
7. Pursuant to 1.413(4), I certify under penalty of perjury and the laws of Iowa that the preceding is true and correct.	
Date: June 6, 2017.	
 Tracy S. Lemar	
Page 1 of 1	

Report on Special Investigation of the
Metro Waste Authority

Copies of Affidavits Provided to and Signed by Tracy Lemar

	AFFIDAVIT OF TRACY S. LEMAR
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I, Tracy S. Lemar, declare that:

1. I am over the age of (18) eighteen and I am competent in all respects to testify regarding the matters set forth herein.

2. I am familiar with the facts and circumstances giving rise to the statements in this Affidavit.

3. I have an ownership interest in and am the registered agent of ITT Investments, LLC. I have served in these capacities since the business was incorporated on September 16, 2011.

4. I am knowledgeable about the business practices and general operations of ITT Investments, LLC, also known as ITT, LLC.

5. I have general knowledge about the business practices and general operations of the Des Moines Metropolitan Area Solid Waste Agency, as known as Metro Waste Authority and MWA—including, but not limited to, current and former members of the MWA Board and current and former MWA employees.

6. To my knowledge, no MWA Board member or employee has ever been an owner, Board member, employee or agent of ITT Investments, LLC.

7. To my knowledge, no MWA Board member or employee has done any work for ITT Investments, LLC, has ever received payments from ITT Investments, LLC, and/or was authorized to solicit any other MWA Board member or employee to do business with ITT Investments, LLC.

8. Pursuant to 1.413(4), I certify under penalty of perjury and the laws of Iowa that the preceding is true and correct.

Report on Special Investigation of the
Metro Waste Authority

Copies of Affidavits Provided to and Signed by Tracy Lemar

Date: May __, 2017.

Tracy S. Lemar, on behalf of ITT Investments, LLC

STATE OF IOWA
COUNTY OF ____ Polk ____

On this ____ day of May, 2017, before me, a Notary Public, in and for said county, personally appeared Tracy S. Lemar, to me personally known, who being by me duly sworn did say that that person is an authorized agent of ITT Investments LLC and that this affidavit was signed by Mr. Lemar personally on behalf of ITT Investments LLC and he acknowledged the execution of said instrument to be the voluntary act and deed of ITT Investments LLC by it voluntarily executed.

Notary Public

Print Name: _____

My commission expires: _____