



# **MINNESOTA OFFICE OF THE STATE AUDITOR**

**INVESTIGATIVE REPORT  
COORDINATED ENFORCEMENT  
EFFORT VI TASK FORCE**

**January 21, 1999**

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**COORDINATED ENFORCEMENT EFFORT VI TASK FORCE**  
**JANUARY 21, 1999**

**Special Investigations Division**  
**Office of the State Auditor**  
**State of Minnesota**

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**Introduction**

The Special Investigations Division of the Office of the State Auditor (hereinafter “OSA”) has completed its review of concerns raised regarding the Coordinated Enforcement Effort VI Task Force (hereinafter “CEE VI”). This Investigative Report contains the OSA’s findings.

The mission of the OSA’s Special Investigations Division is to review allegations of malfeasance, misfeasance, and nonfeasance by local government employees or officers. Since the Division is a fact-finding entity and has no prosecutorial powers, its role is to evaluate allegations brought to the OSA’s attention and, when appropriate, to provide specialized auditing techniques, initiate an independent investigation, or refer the matter to the appropriate oversight authorities.

**Background**

On January 1, 1990, CEE VI was formed by a joint powers agreement of various counties and cities located in western Minnesota.<sup>1</sup> The purpose of CEE VI is to investigate burglary, theft, narcotics, stolen property and crimes of violence. The operation of CEE VI is funded as follows: seventy-five percent by a federal grant from the Bureau of Justice Assistance and twenty-five percent by the contributions of member counties and cities.<sup>2</sup> Kandiyohi County serves as fiscal

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<sup>1</sup> Current CEE VI members include: the Counties of Chippewa, Kandiyohi, Meeker, Pope, Renville, Stevens, Swift and Yellow Medicine, and the Cities of Appleton, Benson, Glenwood, Granite Falls, Kerkhoven, Lake Lillian, Litchfield, Montevideo, New London, Starbuck, and Willmar.

<sup>2</sup> The Bureau of Justice Assistance is part of the United States Department of Justice. The federal grant from the Bureau of Justice Assistance is administered by the Office of Drug Policy and Violence Protection, which is part of the Minnesota Department of Children, Families and Learning.

agent for CEE VI and, as such, handles all CEE VI financial transactions.

The CEE VI Director and agents are peace officers from law enforcement agencies in the member counties and cities. While working for CEE VI, the Director and agents continue to be paid by their "home" agency.<sup>3</sup> However, any overtime compensation and expenses are paid from the CEE VI budget. Sergeant Joe Poll has been the CEE VI Director from January of 1992 to present.<sup>4</sup> Prior to becoming Director, he was a CEE VI Agent from May of 1990 to January of 1992. His "home" agency is the Kandiyohi County Sheriff's Department. In addition, there are currently three CEE VI agents.

On October 7, 1998, the Kandiyohi County Sheriff was notified that an undetermined amount of CEE VI funds may have been misappropriated by Director Poll. On October 8, 1998, the Minnesota Bureau of Criminal Apprehension (hereinafter "BCA") was notified of the possible misappropriation and began an investigation of the matter.

On October 9, 1998, a BCA Special Agent interviewed Director Poll (hereinafter "first interview"). During the first interview, Director Poll admitted to taking CEE VI funds in an amount that was later determined to total \$9,186.49.<sup>5</sup> Director Poll was subsequently placed on administrative leave with pay.

On October 27, 1998, a BCA Special Agent again interviewed Director Poll (hereinafter "second interview").<sup>6</sup> During the second interview, Director Poll admitted to taking additional CEE VI funds by various means, the total of which he estimated to exceed \$50,000.

Upon request, the OSA reviewed CEE VI records to determine the amount of potential theft or embezzlement of public funds.<sup>7</sup> The OSA reviewed records for the period from September 1,

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<sup>3</sup> The law enforcement agency that employs the agent is the "home" agency.

<sup>4</sup> Director Poll was placed on administrative leave in October of 1998.

<sup>5</sup> Based on the OSA's review, it appears that an additional \$5,595 was taken in the same manner as the amount admitted to in the first interview.

<sup>6</sup> Director Poll's attorney was present at the second interview.

<sup>7</sup> During the OSA's review, it was noted that, in addition to several potential violations of law noted throughout this Report, the following violations of law may have occurred in conjunction with a number of the underlying instances of theft or

1995, to October 31, 1998 (hereinafter “period of review”).<sup>8</sup>

## **I. THEFT OR EMBEZZLEMENT OF PUBLIC FUNDS**

According to Minnesota law, a theft has occurred when a person “intentionally and without claim of right takes, uses, transfers, conceals or retains possession of movable property of another without the other’s consent and with intent to deprive the owner permanently of possession of the property.”<sup>9</sup> It is also a theft if a person acts with intent to exercise only temporary control of the property and the control manifests an indifference to the rights of the owner or the restoration of the property to the owner.<sup>10</sup>

If the property stolen exceeds \$2,500, a person may be sentenced to imprisonment for not more than ten years or payment of a fine of not more than \$20,000, or both.<sup>11</sup> Further, Minnesota law provides that a person who does an act which constitutes embezzlement of funds valued at greater than \$2,500 may be sentenced to imprisonment for not more than ten years or payment of a fine of not more than \$20,000, or both.<sup>12</sup>

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embezzlement: Minn. Stat. § 471.392 (willful and false declaration that a claim is just and correct and no part has been paid); § 609.43 (misconduct of public officer or employee); § 609.465 (presenting false claims to public officer or body); § 609.625 (aggravated forgery); and § 609.63 (forgery).

<sup>8</sup> The OSA reviewed documents from the last three years because the statute of limitations for prosecution of any of the possible crimes arising from the misappropriation of funds is three years. Minn. Stat. § 628.26(i) (1998). However, if relevant records were readily available beyond the three-year statute of limitations, the OSA reviewed them. This is noted where applicable.

<sup>9</sup> Minn. Stat. § 609.52, Subd. 2(1) (1998).

<sup>10</sup> Minn. Stat. § 609.52, Subd. 2(5)(i) (1998).

<sup>11</sup> Minn. Stat. § 609.52, Subd. 3(2) (1998).

<sup>12</sup> Minn. Stat. § 609.54(2) (1998). Minn. Const. Art. XI, § 13 defines “embezzlement” as follows: “If any person converts to his own use in any manner or form, or shall loan, with or without interest, or shall deposit in his own name . . . any portion of the funds of the state . . . every such act shall be and

If a local government agency receives more than \$10,000 per year under a federal grant program, an agent of that local government who embezzles, steals, obtains by fraud, or knowingly converts without authority property of the local government that is valued at \$5,000 or more, shall be subject to imprisonment for not more than ten years or payment of a fine, or both.<sup>13</sup> In addition, “[w]hoever embezzles, steals, purloins, or knowingly converts . . . any record, voucher, money, or thing of value of the United States or of any department or agency thereof,” shall be subject to imprisonment for not more than ten years or payment of a fine, or both, if the value of the property exceeds \$1,000.<sup>14</sup>

The OSA determined that theft or embezzlement of CEE VI funds may have occurred when: (A) funds seized in asset forfeitures were taken; (B) funds used in “buy/busts” were taken; and (C) false claims were submitted to Kandiyohi County for payment.<sup>15</sup> Each of these areas will be discussed in detail below.

#### **A. Asset Forfeitures**

Pursuant to Minnesota law, property associated with certain criminal activity may be seized and

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constitute an embezzlement . . . and shall be a felony.” *See also State v. Garceau*, 370 N.W.2d 34 (Minn.Ct.App. 1985) (upholding a conviction for embezzlement of public funds that were to be deposited into the account of a county clerk of court).

<sup>13</sup> 18 U.S.C.A. § 666 (West Supp. 1998). During the OSA’s three-year period of review, CEE VI received more than \$10,000 per year under a federal grant program.

<sup>14</sup> 18 U.S.C.A. § 641 (West Supp. 1998).

<sup>15</sup> The OSA also reviewed whether sheriff’s contingent funds, as defined in Minn. Stat. § 387.213, were misappropriated. The Sheriff of each member county has a sheriff’s contingent fund for drug and alcohol investigations. Some of these funds were provided to CEE VI for use in its investigations. Based on the OSA’s review, it appears that Director Poll may have misappropriated sheriff’s contingent funds when he submitted false claims, as discussed in section I.C. of this Report. However, these funds were commingled with CEE VI operating funds; therefore, it is impossible to determine the amount of sheriff’s contingent funds that were taken, if any. Consequently, the OSA’s Report addresses the manner in which funds were misappropriated rather than the specific source of those funds.

forfeited by an appropriate law enforcement agency.<sup>16</sup> An action to forfeit such property is a civil proceeding that is generally initiated independent of any criminal prosecution.<sup>17</sup> A forfeiture vests all right, title, and interest to the property in the appropriate law enforcement agency.<sup>18</sup> With certain exceptions, all controlled substances and all real and personal property associated with a controlled substance are subject to forfeiture.<sup>19</sup>

When property is forfeited, the appropriate law enforcement agency shall dispose of the property in accordance with Minnesota law.<sup>20</sup> Property kept by the law enforcement agency may be used *only* in the performance of official duties of that agency or the prosecuting agency.<sup>21</sup> A specified percentage of money or net proceeds from the sale of forfeited property must be deposited into the operating fund of the appropriate law enforcement agency.<sup>22</sup>

From January 1, 1995, to October 31, 1998, there were approximately 48 cases in which CEE VI seized cash that was subject to forfeiture. This cash totaled \$130,403.35. This cash was to be safeguarded as evidence at CEE VI until forfeited, at which time the cash was to be deposited into the CEE VI operating fund maintained by Kandiyohi County.

In his first interview, Director Poll stated that he did not take money held as evidence at CEE VI. However, during his second interview, Director Poll admitted taking cash from asset forfeitures on two occasions. He indicated that he took \$10,450 and \$1,430 in cash from seized funds, for a total of \$11,880.

Based upon this information, the OSA sought to verify the amount of cash that was

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<sup>16</sup> Minn. Stat. § 609.531 (1998).

<sup>17</sup> Minn. Stat. § 609.531, Subd. 6a (1998).

<sup>18</sup> Minn. Stat. § 609.531, Subd. 5 (1998).

<sup>19</sup> Minn. Stat. § 609.5311 (1998).

<sup>20</sup> Minn. Stat. § 609.5315 (1998).

<sup>21</sup> Minn. Stat. § 609.5315, Subd. 3 (1998). Based on the OSA's review, it was discovered that Director Poll temporarily removed from CEE VI certain forfeited personal property, including a lawn mower. The OSA was informed that Director Poll may have removed this property for personal use.

<sup>22</sup> Minn. Stat. § 609.5315, Subds. 4-5a (1998).



misappropriated from asset forfeitures and to determine if any additional amounts had been misappropriated. The OSA reviewed CEE VI records to determine the amount of cash that had been seized and forfeited. In situations where the cash was forfeited, the OSA reviewed the County's receipts ledger to determine whether the cash had actually been deposited into the CEE VI operating fund as required by law. In situations where the forfeiture was still pending, the OSA determined whether CEE VI had this cash on hand as evidence.

The OSA's review concluded that: (1) Director Poll took \$11,880 in cash from two asset forfeitures; and (2) an additional \$621.60 appears to have been misappropriated from four other asset forfeitures.

### **1. Cash taken by Director Poll**

The OSA determined that Director Poll took \$11,880 in cash from the following two asset forfeitures:

- On May 29, 1997, CEE VI seized and logged into evidence \$10,450 in cash. The cash was forfeited in January of 1998. The CEE VI evidence log indicates that, on April 23, 1998, Director Poll removed the \$10,450 for deposit; however, there is no record of this amount being deposited into the CEE VI operating fund.
- On November 1, 1997, CEE VI seized and logged into evidence \$18,230 in cash. The asset forfeiture is still pending. However, on November 19, 1998, only \$16,800 of the \$18,230 remained as evidence at CEE VI. Therefore, \$1,430 in cash was removed some time after November 1, 1997. During the second interview, Director Poll admitted taking this cash.<sup>23</sup>

### **2. Other Cash Misappropriated**

The OSA also determined that \$621.60 in cash is missing from four other asset forfeitures, as follows:

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<sup>23</sup> At the second interview, Director Poll repaid \$1,430 in cash. This amount has been returned to CEE VI and is currently held as evidence.

	<u>Date of Seizure</u>	<u>Cash Seized</u>
1.	02/20/95	\$ 49.00
2.	05/18/95	21.60
3.	07/11/95	129.00
4.	09/28/95	422.00
		-----
	Total	\$ 621.60
		=====

CEE VI personnel confirmed the following: (1) there is no evidence that the cash was forfeited in these four cases; (2) there is no evidence that the cash was ever deposited into the CEE VI operating fund; and (3) there is no indication that these funds were returned to the suspects. Nonetheless, this cash is not located in evidence held at CEE VI. Therefore, the OSA considers this cash to have been misappropriated. Although the OSA is unable to determine who misappropriated these monies, all CEE VI employees, including Director Poll, had access to the funds.

## **B. Buy/Busts**

Since its formation, CEE VI has used operating funds to purchase controlled substances from suspects. When suspects are provided funds and allowed to leave without being arrested, such purchases are known as "controlled buys." On occasion, CEE VI has used funds to purchase controlled substances from suspects who were immediately arrested upon receiving such funds. These purchases are known as "buy/busts." In these cases, funds are recovered upon arrest of the suspects. The funds used by CEE VI agents in "buy/busts" have consisted of:

(a) operating funds issued to CEE VI agents; or (b) asset forfeiture funds that were removed from evidence held at CEE VI. When recovered, the funds were to be returned to CEE VI operating funds or returned to evidence held at CEE VI.

During the second interview, Director Poll admitted taking approximately \$1,300 to \$1,400 in cash that was recovered in a "buy/bust." He indicated that, instead of depositing the cash into the CEE VI operating fund, he spent it.

Based upon this information, the OSA sought to verify the amount of cash that was misappropriated from "buy/busts" and to determine if any additional amounts had been misappropriated. According to CEE VI agents, only four "buy/busts" occurred during the period

of review. Consequently, the OSA reviewed the four CEE VI case files pertaining to these “buy/busts.” The OSA also interviewed CEE VI agents to determine the source of the funds used in each “buy/bust” as well as the disposition of such funds after the funds were recovered. The OSA was unable to conclude that any of the cash used in three of the four “buy/busts” was misappropriated. However, the OSA did find that Director Poll took \$1,300 in cash from the fourth “buy/bust,” which is addressed below.

On March 11, 1998, CEE VI agents recovered \$1,300 in cash that was used in a “buy/bust.” This cash was from CEE VI operating funds that were issued to the CEE VI agent who made the “buy/bust.” When recovered, the cash was held as evidence at CEE VI until prosecution of the suspect was completed. The CEE VI agent who made the “buy/bust” transferred from CEE VI before the \$1,300 was returned to CEE VI operating funds from evidence. According to information obtained by the OSA, another CEE VI agent subsequently discovered the \$1,300 in cash in the evidence safe and gave it to Director Poll to be deposited into CEE VI operating funds. However, there is no evidence that this cash was ever deposited into CEE VI operating funds, nor is the cash currently held as evidence at CEE VI. During the second interview, Director Poll admitted taking this cash.

### **C. Claims to Kandiyohi County**

As fiscal agent for CEE VI, Kandiyohi County (hereinafter “County”) records funds received on behalf of CEE VI and issues checks to pay CEE VI expenses. Expenses for CEE VI are submitted for payment to the County in the following three ways:

- **Reimbursement for Agent Draws on \$2,000 Cash Advance Fund**

The Director and agents of CEE VI were each provided with a \$2,000 cash advance to be used for CEE VI-related expenses, such as fuel and other vehicle expenses, postage, meals, and the purchase of controlled substances. To receive reimbursement for each expense incurred, the agent requesting reimbursement would complete the appropriate sections of a pre-printed, green 3" x 5" card (hereinafter “green card”) and generally attach a corresponding receipt to the green card. Each CEE VI agent recorded the expense in a personal ledger book, which contained a running total of the amount of cash expended and the amount of the \$2,000 cash advance that remained.

The CEE VI agents would periodically submit their green cards to Director Poll, who prepared claim forms itemizing the funds each agent had used. These claim forms were then submitted to the County for reimbursement. Director Poll did not provide the actual green cards or the corresponding receipts to the County. Nonetheless, the County issued checks

made payable to Director Poll for the amounts listed on the claim forms. Director Poll would then cash the checks and provide the cash to the agents to replenish their \$2,000 cash advance funds. During the OSA's period of review, Director Poll also submitted claims for reimbursement of his own cash advance funds.<sup>24</sup> These claims totaled \$33,196.33.<sup>25</sup>

- **MBNA Credit Card**

Director Poll maintained a personal Visa credit card issued by MBNA America Bank, N.A. (hereinafter "MBNA").<sup>26</sup> He used this credit card every month to purchase items he claimed were for CEE VI. He then prepared claim forms itemizing the charges incurred on each credit card statement. These claim forms, along with the credit card statement, were submitted to the County for payment. During the OSA's period of review, Director Poll submitted \$69,035.49 in MBNA credit card expenses for payment.

- **Vendor Invoices Submitted Directly as Claims to the County**

For expenses not paid in either of the above-referenced manners, Director Poll prepared and submitted claim forms to the County requesting that payment be made directly to a vendor. These claim forms were generally accompanied by the vendor's invoice.

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<sup>24</sup> Because Director Poll did not maintain a personal ledger book, it would be difficult to identify exactly when Director Poll submitted claims based on any particular green card. However, based upon a review of the green cards provided, the OSA determined that all of Director Poll's green cards were submitted to the County. This determination was made because, during the period of review, the total amount of claims for reimbursement of Director Poll's cash expenses exceeded the amount of cash expenses Director Poll noted on the green cards provided to the OSA.

<sup>25</sup> By contrast, during the OSA's period of review, the three CEE VI agents received reimbursement of their cash advance funds as follows: one agent received \$25,689.49; another agent received \$16,047.43; and the third agent received \$15,487.82. This marked difference in expense reimbursements is even more significant given that Director Poll performed duties that were predominantly administrative and for which fewer expenses would have been incurred.

<sup>26</sup> One of the CEE VI agents was also an authorized signor on this MBNA account and was provided a credit card imprinted with that agent's name.

By reviewing claims submitted to the County for payment, the OSA determined that theft or embezzlement of CEE VI funds may have occurred. Specifically, the OSA found that Director Poll may have submitted false claims or improperly retained cash in the following manner: (1) as payments to cooperating individuals; (2) as vehicle expenses; (3) as fuel expenses; (4) as meal expenses; (5) as claims of other agents; (6) as other CEE VI-related expenses; and (7) by retaining the unused portion of his \$2,000 cash advance. These areas are discussed in detail below.

### **1. Payments to Cooperating Individuals**

In its investigation of controlled substance offenses, CEE VI enlists various people to assist in gathering information regarding drug activity. These people are referred to as cooperating individuals (hereinafter "CI's"). In some instances, CI's are compensated by CEE VI for the assistance they provide. Each CEE VI agent generally compensated CI's by drawing from the agent's \$2,000 cash advance fund. To receive reimbursement for payments to CI's, each agent was required to submit green cards along with receipts signed by the CI's to acknowledge that the payments were actually made.

Based on the OSA's review, the following appear to be instances in which Director Poll misappropriated a total of \$16,281.49 in CEE VI funds by falsely claiming that he made payments to CI's:<sup>27</sup>

- During the first interview, Director Poll admitted signing receipts on behalf of CI's on thirty-seven occasions, thereby creating a false record that he had made payments to CI's when in fact he had taken the cash.<sup>28</sup> Director Poll then prepared green cards and

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<sup>27</sup> During the second interview, Director Poll stated he had taken approximately \$30,000 to \$35,000 in CI funds. It is possible that this estimate includes amounts that pre-date the OSA's period of review.

<sup>28</sup> Minnesota law provides that a person is guilty of aggravated forgery if the person, with intent to injure or defraud, falsely makes or alters the records or accounts of a public body or office, so that the records or accounts purport to have been made by another. Minn. Stat. § 609.625, Subd. 1(6) (1998). A person guilty of aggravated forgery may be sentenced to imprisonment for not more than ten years or payment of a fine of not more than \$20,000, or both. Minn. Stat. § 609.625, Subd. 1 (1998). Minnesota law also provides that a person is guilty of forgery if the person, "with intent to injure or defraud . . . falsifies any record, account, or other document relating to a person, corporation, or business." Minn. Stat.

submitted claims to the County to obtain reimbursement for the cash he had taken.<sup>29</sup> The amount of cash taken by Director Poll in these thirty-seven instances totaled \$9,186.49. During the period of review, the OSA found that, on twenty-eight other occasions, Director Poll prepared green cards, submitted claims to the County and received reimbursement of an additional \$5,595 for payments he claims to have made to CI's. According to CEE VI personnel, Director Poll generally did not work with CI's. Therefore, it appears that Director Poll misappropriated funds, forged the signatures of CI's, and submitted false claims totaling \$14,781.49 (\$9,186.49 + \$5,595).

- In addition to payments to CI's reimbursed through green cards, Director Poll also submitted to the County a claim form dated June 2, 1998, requesting reimbursement of \$1,500 which he characterized as "CI Payment/Expenses." As stated above, according to CEE VI personnel, Director Poll generally did not work with CI's. Moreover, this claim form was not accompanied by any supporting documentation.<sup>30</sup> Nonetheless, the County issued a check in the amount of \$1,500 directly to Director Poll.

## 2. Vehicle Expenses

CEE VI provides a vehicle to each agent and the Director. In addition, CEE VI occasionally uses vehicles that have been forfeited and retained for use in the performance of official duties. CEE VI agents generally use their cash advance funds to pay for expenses relating to their vehicles, such as repairs and maintenance. The agents then submit green cards to Director Poll to obtain reimbursement of those expenses.

During the period of review, Director Poll was assigned the following vehicles for his use:

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§ 609.63, Subd. 1(6) (1998). A person guilty of forgery may be sentenced to "imprisonment for not more than three years or to payment of a fine of not more than \$5,000, or both." Minn. Stat. § 609.63, Subd. 1 (1998).

<sup>29</sup> Minnesota law provides that a person is guilty of a felony if the person willfully and falsely declares that a claim against a county is just and correct and that no part of it has been paid. Minn. Stat. § 471.392 (1998). Minnesota law also provides that, "[w]hoever, with intent to defraud, presents a claim or demand, with knowledge that it is false in whole or in part, for . . . payment to a public officer or body authorized to make such payment . . . is guilty of an attempt to commit theft of public funds and may be sentenced accordingly." Minn. Stat. § 609.465 (1998).

<sup>30</sup> *Id.*

(a) a 1992 Ford Explorer; (b) a 1993 Ford Explorer; and (c) a 1998 Dodge Ram. During this three- year period, Director Poll claimed vehicle expenses in the amount of \$53,886.81, as follows:

Green Card Expenses	\$ 2,998.84
MBNA Credit Card Expenses	27,048.44
Submission of Direct Claims to County	23,839.53
Total	<u>\$53,886.81</u> =====

This \$53,886.81 does not include the cost of fuel, purchasing or leasing vehicles, or vehicle expenses incurred by other agents. However, this amount does include some expenses incurred for vehicles owned by CEE VI other than the three assigned to Director Poll.

During the second interview, Director Poll admitted charging personal vehicle expenses to the MBNA account, which were then submitted to the County for payment.<sup>31</sup> Specifically, he stated that he charged and submitted the cost to repair the engine on his wife's truck in this manner. The amount of this repair was \$2,334.70.

Based upon the information provided in the second interview, the OSA sought to verify the amount of personal vehicle expenses submitted by Director Poll and to determine if any additional amounts had been misappropriated. Pursuant to that review, the OSA has determined that Director Poll may have misappropriated \$26,911.62 in CEE VI funds as follows: (a) by submitting claims for expenses that appear to be related to his personal vehicles; (b) by submitting claims for what were characterized as "vehicle expenses" but that do not, in fact, appear to be vehicle expenses; and (c) by submitting claims without providing an itemized receipt or invoice.

a. Expenses that Appear to be Related to Personal Vehicles

The OSA noted twenty-one instances in which Director Poll submitted claims for expenses that appear to be related to his personal vehicles. These expenses included \$680.21 for a 1977 Chevy Pickup, \$5,632.26 for two Chevy Blazers and \$85.85 for a motor home. These expenses total \$6,398.32, including the \$2,334.70 discussed above. See Exhibit 1 for detail and additional information.

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<sup>31</sup> *Id.*

b. Claims that Do Not Appear to be Vehicle Expenses

The OSA noted nineteen instances in which Director Poll submitted claims for what were characterized as vehicle expenses that do not, in fact, appear to be vehicle expenses. These purchases included items such as lumber, tractor drive lights, clothing, tools, fishing items, a Blowervac, extension cords, and computer memory upgrades. These expenses total \$1,705.01. See Exhibit 2 for detail and additional information.

c. Claims without Itemized Receipts or Invoices

The OSA noted eighty-nine instances in which Director Poll submitted claims for vehicle expenses without providing an itemized receipt or invoice. Some of these purchases were made at Gander Mountain, Best Buy, Recreational Engineering, Pleasureland, Mills Fleet Farm, WalMart, Cabelas, Tiger Marine, and Shinn Fu of America. These expenses total \$18,808.29. See Exhibit 3 for detail and additional information.

### 3. Fuel Expenses

The CEE VI Director and agents are reimbursed for expenses incurred purchasing fuel for vehicles provided to them by CEE VI. During the OSA's period of review, in addition to \$53,886.81 in vehicle expenses, Director Poll received reimbursement of \$5,646.06 for what he characterized as "fuel expenses."<sup>32</sup> These expenses were identified on his green cards and his MBNA credit card. Based on the OSA's review, it appears that Director Poll may have misappropriated CEE VI funds in the following manner: (a) by submitting multiple claims for fuel expenses incurred on the same day; (b) by submitting multiple claims for fuel expenses incurred on consecutive days; (c) by submitting two claims that appear to be for the same fuel expense; (d) by submitting claims for fuel expenses in which the accompanying receipt was not for the purchase of fuel; and (e) by submitting claims for fuel expenses in which he appears to have created a false receipt to accompany the claim.<sup>33</sup>

a. Multiple Fuel Expenses on the Same Day

The OSA noted twelve instances in which Director Poll received reimbursement for two fuel expenses that were incurred on the same day. However, based on Director Poll's daily activity

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<sup>32</sup> Additionally, Director Poll occasionally fueled his vehicles at no expense to him at a gas pump maintained by a separate governmental entity and available to CEE VI.

<sup>33</sup> See *supra* note 28.



logs, it does not appear that he traveled extensively on CEE VI business on those days. In fact, on four of these occasions, Director Poll had the day off. These fuel expenses, totaling \$454.07, are questionable in nature or constitute a misappropriation of CEE VI funds. See attached Exhibit 4 for detail and additional information.

b. Multiple Fuel Expenses on Consecutive Days

The OSA also noted thirty-one instances in which Director Poll received reimbursement for fuel expenses that were incurred on consecutive calendar days. However, based on Director Poll's daily activity logs, it does not appear that he traveled extensively on CEE VI business on those days. In fact, in eight of these instances, Director Poll had the day off on one or both of the days in which he requested the reimbursement. These fuel expenses, totaling \$1,087.24, are questionable in nature or constitute a misappropriation of CEE VI funds. See attached Exhibit 5 for detail and additional information.

c. Multiple Claims that Appear to be for Same Fuel Expense

The OSA noted four instances in which Director Poll received reimbursement twice for what appear to be the same fuel expense by submitting a claim based upon a green card and by submitting his MBNA credit card statement. Additionally, in the first instance, Director Poll's daily logs indicate he had the days off. These fuel expenses, totaling \$132.78, are questionable in nature or constitute a misappropriation of CEE VI funds. See attached Exhibit 6 for detail and additional information.

d. Claims with Accompanying Receipts Not for Fuel Expenses

The OSA noted five instances in which Director Poll received reimbursement for what he characterized as "fuel expenses" even though the accompanying receipts were not, in fact, for the purchase of fuel. Based upon a review of the receipts, the OSA was unable to determine what was purchased; however, the receipts indicate that sales tax was charged on the total amount of the purchase, which would not have occurred if the purchase was actually for fuel. The amount of reimbursement totals \$89.10. See attached Exhibit 7 for detail and additional information.

e. Claims that Appear to be Accompanied by False Receipts

After Director Poll was placed on administrative leave, an inventory was taken of the items in his office. Among the items in his office were several blank receipt books from which pre-numbered receipts had been removed. The OSA noted two instances in which Director Poll received reimbursement for fuel expenses by submitting claims that were accompanied by handwritten

receipts. These handwritten receipts appear to be the pre-numbered receipts that were removed from the blank receipt books found in Director Poll's office. It appears, therefore, the receipts are false.<sup>34</sup> The amount of these reimbursements totals \$45.00. See attached Exhibit 8 for detail and additional information.

#### **4. Meal Expenses**

The OSA reviewed meal expenses submitted by Director Poll and discovered that:

(a) Director Poll may have submitted claims for meal expenses in which he appears to have created false receipts to accompany the claim; and (b) Director Poll continued to receive reimbursement for meal expenses after he informed the other CEE VI agents that they were no longer authorized to receive reimbursement for their meal expenses.

##### **a. Claims that Appear to be Accompanied by False Receipts**

The OSA noted eight instances in which Director Poll received reimbursement for meal expenses by submitting claims that were accompanied by handwritten receipts. These handwritten receipts appear to be the pre-numbered receipts that were removed from the blank receipt books found in Director Poll's office. It appears, therefore, the receipts are false.<sup>35</sup> The amount of reimbursement totals \$63.77. See attached Exhibit 9 for detail and additional information.

##### **b. Continued Meal Expense Reimbursement**

In approximately September of 1996, Director Poll informed the CEE VI agents that there was no money in the budget to pay for meal expenses. Subsequently, agents were generally not reimbursed for their meals. However, Director Poll continued to receive reimbursements for his own meal expenses. From October of 1996 to September of 1998, Director Poll was reimbursed \$482.33 for meal expenses, not including the \$63.77 discussed above. The OSA questions the propriety of these meal expenses since other CEE VI agents were generally not allowed to receive reimbursement for meals during this period. See attached Exhibit 10 for detail and additional information.

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<sup>34</sup> See *supra* note 27. This conclusion is bolstered by the fact that Director Poll had, on numerous occasions, completed green cards without receipts and received reimbursement for the amounts claimed. On some of these occasions, Director Poll indicated that the receipt had been lost. Hence, it would appear to have been unnecessary to create a false receipt even if a true cost had, in fact, been incurred.

<sup>35</sup> See *supra* note 27.

**5. Other Expenses Characterized as CEE VI-Related**

In his second interview, Director Poll admitted that he submitted MBNA credit card statements to the County for payment of several personal expenses. Based on the OSA's review, it appears that Director Poll may have misappropriated \$24,730.87 in CEE VI funds as follows: (a) by submitting claims for personal expenses incurred on trips; (b) by submitting claims for personal home repair expenses; (c) by purchasing personal property that appears to be unrelated to CEE VI; (d) by submitting multiple claims for the same expense; (e) by submitting claims for expenses for which he appears to have created false receipts to accompany the claim; (f) by submitting claims for expenses that appear questionable in nature; and (g) by submitting claims for credit card purchases without providing itemized receipts or invoices.

a. Personal Expenses Incurred on Trips

In the second interview, Director Poll admitted to charging personal expenses for trips he made to the following locations: Oklahoma City, Oklahoma; Tampa, Florida; Ely, Minnesota; and the Minnesota State Fair. The total amount of personal expenses for these trips is outlined below and is further detailed in attached Exhibit 11.

<u>Destination</u>	<u>Month/Year</u>	<u>Amount</u>
Oklahoma City, Oklahoma	March - April, 1997	\$ 915.37
Tampa, Florida	July - August, 1998	510.23
Ely, Minnesota	August, 1997	59.08 <sup>36</sup>
	August, 1998	82.07
Minnesota State Fair	August, 1998	100.57
		<u>\$1,667.32</u>
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Further, the OSA noted that Director Poll's daily logs indicate he had the day off both prior and subsequent to his overnight stays in Ely.

Additionally, the OSA noted that, in May of 1996, Director Poll attended a conference at Grand

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<sup>36</sup> During the second interview, Director Poll referenced one trip to Ely. However, based on the OSA's review, Director Poll appears to have taken two trips to Ely. Both trips appear to be personal because, according to CEE VI personnel, the claims reference CEE VI cases that did not require travel to Ely.

View Lodge in Nisswa, Minnesota, for which he submitted a claim for the expense of a room at a rate of \$49.00. Director Poll also submitted an expense for a second hotel room at Days Inn in Nisswa for the same night, at a rate of \$53.48. The OSA considers this amount to have been misappropriated.

b. Personal Home Repair Expenses

In the second interview, Director Poll admitted to charging personal home repair expenses. Specifically, he stated he charged the cost of putting a new roof on his home. Based on the OSA's review, it appears that at least two purchases of roofing materials occurred. The amount of these personal expenses totals \$348.96.

c. Personal Property that Appears Unrelated to CEE VI

After the second interview, Director Poll turned over to the BCA and the Kandiyohi County Sheriff's Department various items of personal property that he had in his possession that he indicated had been purchased with CEE VI funds. Some of the items were: a stereo; a VCR; a compact disc player; Bose speakers; a Remington 700 gun with scope; a depth finder; a standing combination safe; various tools; tool boxes; a floor jack; a power pressure washer; a microwave oven; a window air conditioner; a computer with monitor, modem, keyboard and printer; and a loud speaker system with four speakers. According to CEE VI personnel, these items have never been kept at CEE VI or used for purposes related to CEE VI. Furthermore, CEE VI personnel expressed doubt as to whether these items would generally be of any use to CEE VI.<sup>37</sup> The OSA was able to locate receipts for only fourteen of the items. The amount of CEE VI funds spent on these fourteen items totals at least \$4,562.97. The OSA was unable to locate receipts for the remaining nineteen items or the numerous tools that were turned over. For detail and additional information, see attached Exhibit 12. Although Director Poll has turned these items over to law enforcement officials, the OSA considers the purchase price of these items to be the amount of CEE VI funds that were misappropriated, as the items have minimal salvage value and do not

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<sup>37</sup> CEE VI received federal grant funds administered by the Minnesota Department of Children, Families and Learning. This grant provides as follows: "The GRANTEE certifies that: equipment acquired with grant funds is required as no other equipment owned by the GRANTEE is suitable for the effort . . . and, that equipment purchased with grant funds will be used during and after the grant period for criminal justice purposes."

appear useful to CEE VI.<sup>38</sup>

d. Multiple Claims for the Same Expense

The OSA noted one instance in which Director Poll received reimbursement twice for the same purchase of tools by submitting a claim based upon a green card and by submitting a claim for payment of his MBNA credit card statement. This expense totals \$23.24.

e. Claims that Appear to be Accompanied by False Receipts

The OSA noted two instances in which Director Poll received reimbursement for expenses characterized as "Other" that were accompanied by handwritten receipts. These handwritten receipts appear to be the pre-numbered receipts that were removed from the blank receipt books found in Director Poll's office.<sup>39</sup> The amount of these expenses totals \$48.94.

f. Questionable Expenses

The OSA noted a number of other purchases that appear to be personal in nature, which total \$6,694.72. Some of the items purchased were paint, clothing, interior doors, a VCR, Christmas gifts, an engine stand, fishing supplies, personal computer upgrades, personal computer games, home theater speakers, handgun racks, boots, and air purifiers. See attached Exhibit 13 for detail and additional information.

g. Credit Card Expenses without Itemized Receipts or Invoices

Based on the OSA's review, there are a number of purchases made using the MBNA credit card for which itemized receipts or invoices were not provided. Some of these purchases were made at Gander Mountain, Petsmart, Red Lobster, California Cafe, On Cue, Holiday Sports, Best Buy, Little Crow Sports Center, Midwest Mountaineering, and Menards. Without any substantiating documentation, it is difficult to determine whether these purchases were legitimate expenses

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<sup>38</sup> Minnesota law provides that a theft has occurred if a person acts with intent to exercise only temporary control of the property of another and the control manifests an indifference to the rights of the owner or the restoration of the property to the owner. Minn. Stat. § 609.52, Subd. 2(5)(i) (1998).

<sup>39</sup> See *supra* note 27.

related to CEE VI.<sup>40</sup> These purchases total \$11,331.24. See attached Exhibit 14 for detail and additional information.

## **6. Claims of Other Agents Submitted by Director Poll**

The OSA reviewed instances in which Director Poll took the cash advance funds of other CEE VI agents. Specifically, the OSA found that Director Poll may have misappropriated \$2,977.88 in CEE VI funds in the following manner: (a) by taking the unused portion of an agent's cash advance fund; and (b) by using another agent's cash advance fund.

### **a. Theft of Unused Portion of Agent's Cash Advance Fund**

During the second interview, Director Poll admitted taking the unused portion of an agent's cash advance fund when that agent was transferred from CEE VI in June of 1998. The amount of this unused portion was \$1,329.15.

### **b. Use of Agent's Cash Advance Fund**

The OSA discovered that Director Poll apparently took money from the cash advance fund of another agent. Director Poll appears to have taken the cash, prepared green cards, and submitted a claim on behalf of the agent in order to replace the money taken. It also appears that Director Poll further recorded all of the alleged expenses in the ledger book of the agent. The amount of funds taken in this manner totals \$1,648.73.

## **7. Director Poll's Retention of the Unused Portion of His Cash Advance Fund**

On July 22, 1998, Director Poll received \$1,972.48 from the County to fully replenish his \$2,000 cash advance fund. After being placed on administrative leave, Director Poll provided the BCA with his unreimbursed green cards, which indicate that Director Poll had spent \$209 of his cash advance. It was Director Poll's policy that CEE VI agents turn in their cash advance funds when taking vacation or other leave. However, Director Poll has not returned the remaining \$1,791 in cash advance funds in his possession.

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<sup>40</sup> Internal Revenue Service regulations require unsubstantiated reimbursed expenses to be included as income to the recipient on the IRS Form W-2 or Form 1099.

## **II. CONCLUSION AND RECOMMENDATIONS**

It appears that, from September of 1995 to October of 1998, a total of \$88,848.75 in CEE VI funds may have been misappropriated. See attached Exhibit 15.

The OSA believes that the next step in this investigation would be to interview Director Poll with regard to the specific aforementioned findings. The OSA recommends that the County Attorney consider contacting the BCA for an additional interview based upon the findings set forth in this Investigative Report.

Judith H. Dutcher  
State Auditor

**EXHIBIT 1**

**CEE VI TASK FORCE  
VEHICLE EXPENSES THAT APPEAR TO BE  
FOR PERSONAL VEHICLES**

TRANSACTION DATE	AMOUNT	DIRECTOR POLL'S EXPLANATION
<b>1977 Chevrolet Pickup</b>		1
10/18/95	\$ 460.85	Vehicle Repairs
10/30/95	162.47	Vehicle Expenses
01/08/96	56.89	Vehicle Expenses
	<hr/>	
	\$ 680.21	
<b>1983 &amp; 1991 Chevrolet Blazers</b>		1
04/20/96	\$ 274.14	Vehicle Repairs
02/18/97	55.37	Vehicle Expenses
03/05/97	68.54	Vehicle Repairs
05/13/97	1,496.16	Vehicle Expenses
08/04/97	98.06	Vehicle Expenses
08/15/97	107.99	Vehicle Repair
10/20/97	40.49	Vehicle Expenses
10/23/97	24.42	Vehicle Expenses
11/06/97	53.55	Vehicle Expenses
01/26/98	329.71	Vehicle Expenses
01/31/98	131.92	Radio for Vehicle
06/08/98	80.25	Towing of Vehicle
06/08/98	116.09	Vehicle Expenses
06/12/98	2,334.70	Vehicle Expenses
06/26/98	129.72	Vehicle Repair
07/09/98	180.40	Vehicle Repair
08/17/98	110.75	Vehicle Expenses
	<hr/>	
	\$ 5,632.26	
<b>Motor Home</b>		1
06/24/97	\$ 85.85	Re-charge AC
	<hr/>	
	\$ 85.85	
	<hr/>	
<b>Total</b>	<b>\$ 6,398.32</b>	
	<hr/> <hr/>	

1 Based on the OSA's review, including information provided by CEE VI personnel, these vehicles were identified as Director Poll's personal vehicles.





**EXHIBIT 3****CEE VI TASK FORCE  
VEHICLE EXPENSES WITH NO ITEMIZED RECEIPT OR INVOICE**

TRANSACTION DATE	AMOUNT	VENDOR	SUBMITTED THROUGH
08/08/95	\$ 53.24	Surplus Warehouse	MBNA Credit Card
08/11/95	16.75	Holiday Stationstore	MBNA Credit Card
10/03/95	674.00	MN Dept. of Public Safety	Directly to the County
10/09/95	656.74	Ed's Service Center	Directly to the County
10/09/95	63.50	Ed's Service Center	Directly to the County
10/09/95	133.88	Ed's Service Center	Directly to the County
10/16/95	674.00	MN Dept. of Public Safety	Directly to the County
10/28/95	202.00	Gander Mountain	MBNA Credit Card
11/07/95	14.75	Menard	MBNA Credit Card
11/07/95	153.69	Orschelns	MBNA Credit Card
11/10/95	72.04	Menard	MBNA Credit Card
11/14/95	607.14	Ed's Service Center	Directly to the County
11/19/95	114.36	Orschelns	MBNA Credit Card
12/04/95	49.28	Menard	MBNA Credit Card
12/11/95	46.98	Tires Plus	MBNA Credit Card
12/16/95	125.74	Mills Fleet Farm	MBNA Credit Card
01/16/96	69.23	Johnson Sales Auto Body	Directly to the County
02/02/96	152.30	Streicher's	Directly to the County
02/15/96	37.28	Ed's Service Center	Directly to the County
03/01/96	120.00	Expressions Auto Body	Directly to the County
03/13/96	562.25	Ed's Service Center	Directly to the County
03/13/96	2,776.13	Pete's Communications	Directly to the County
03/18/96	54.77	Texaco	MBNA Credit Card
04/03/96	53.25	Ed's Service Center	Directly to the County
04/19/96	206.90	JC Whitney	MBNA Credit Card
04/25/96	15.75	Mobil	MBNA Credit Card
04/29/96	61.34	National Bushing	MBNA Credit Card
05/04/96	42.30	Sauk Centre Fleet	MBNA Credit Card
05/07/96	29.95	JC Whitney	MBNA Credit Card
05/07/96	29.95	JC Whitney	MBNA Credit Card
05/09/96	272.80	Unknown	Green Card
05/20/96	49.80	Unknown	Green Card
05/22/96	493.96	Mills Fleet Farm	MBNA Credit Card
05/22/96	47.55	Mills Fleet Farm	MBNA Credit Card
05/31/96	38.56	Sauk Centre Fleet Supp	MBNA Credit Card
06/05/96	62.21	Ed's Service Center	Directly to the County
06/15/96	26.85	Pete's Surplus	MBNA Credit Card
06/19/96	139.88	Mills Fleet Farm	MBNA Credit Card
06/23/96	57.13	Menard	MBNA Credit Card
06/24/96	25.76	Superamerica	MBNA Credit Card
06/25/96	31.48	Pleasureland	MBNA Credit Card
06/27/96	14.55	Pete's Surplus	MBNA Credit Card
07/03/96	410.57	Don & Vern's Ford	MBNA Credit Card
07/03/96	62.31	WalMart	MBNA Credit Card
07/04/96	87.22	Tiger Marine	MBNA Credit Card
07/07/96	406.65	Tires Plus	MBNA Credit Card
07/09/96	68.40	Swenson Motor Co.	MBNA Credit Card
07/20/96	52.87	NAPA	MBNA Credit Card

**EXHIBIT 3**

**CEE VI TASK FORCE  
VEHICLE EXPENSES WITH NO ITEMIZED RECEIPT OR INVOICE**

TRANSACTION DATE	AMOUNT	VENDOR	SUBMITTED THROUGH
07/23/96	21.50	Cenex	MBNA Credit Card
08/15/96	87.04	Ed's Service Center	Directly to the County
09/16/96	100.00	Ed's Service Center	Directly to the County
09/23/96	14.00	Tom Thumb	MBNA Credit Card
11/07/96	328.10	Ed's Service Center	Directly to the County
01/08/97	203.24	Ed's Service Center	Directly to the County
02/04/97	77.41	Orschelns	MBNA Credit Card
02/07/97	226.63	Pete's Communications	Directly to the County
02/07/97	173.68	Ed's Service Center	Directly to the County
02/16/97	359.43	Best Buy	MBNA Credit Card
03/05/97	84.03	Ed's Service Center	Directly to the County
04/09/97	170.00	MN Dept. of Revenue	Directly to the County
05/05/97	20.00	Phillips	MBNA Credit Card
05/09/97	48.95	Mills Fleet Farm	MBNA Credit Card
05/12/97	84.14	NAPA	MBNA Credit Card
05/13/97	19.62	Cenex	MBNA Credit Card
05/15/97	46.05	Ed's Service Center	Directly to the County
06/09/97	30.95	Phillips	MBNA Credit Card
09/03/97	72.00	MN Dept. of Public Safety	Directly to the County
10/07/97	10.19	Unknown	Green Card
11/01/97	63.09	L & M Supply	MBNA Credit Card
11/02/97	183.27	L & M Supply	MBNA Credit Card
12/04/97	111.89	Ed's Service Center	Directly to the County
01/02/98	23.90	NAPA	MBNA Credit Card
01/02/98	95.91	Tensen Marine	MBNA Credit Card
01/02/98	784.86	Gall's	MBNA Credit Card
01/06/98	1,741.00	RDJ Auto Sales	Directly to the County
01/06/98	16.00	Shinn Fu of America	MBNA Credit Card
01/06/98	119.94	Gall's	MBNA Credit Card
01/10/98	798.75	Tensen Marine	MBNA Credit Card
01/13/98	190.98	Recreational Engineering	MBNA Credit Card
01/13/98	129.98	Gall's	MBNA Credit Card
01/14/98	520.86	Cabelas	MBNA Credit Card
01/21/98	55.94	Cabelas	MBNA Credit Card
02/10/98	558.11	Pete's Communications	Directly to the County
02/17/98	70.71	Gall's	MBNA Credit Card
03/16/98	219.13	Cabelas	MBNA Credit Card
05/06/98	388.26	Ed's Service Center	Directly to the County
05/22/98	205.78	Cabelas	MBNA Credit Card
06/09/98	69.93	Cabelas	MBNA Credit Card
09/18/98	65.00	Johnson Sales & Towing	Directly to the County
<b>Total</b>	<b>\$ 18,808.29</b>		

**EXHIBIT 4**

**CEE VI TASK FORCE  
MULTIPLE FUEL EXPENSES ON THE SAME DAY**

TRANSACTION	DATE	AMOUNT	TRAVEL INDICATED ON DIRECTOR POLL'S DAILY LOG
1	01/25/96	\$ 13.50	One round trip to Willmar <sup>1</sup>
	01/25/96	26.50	
2	02/24/96	15.00	Day Off (No Travel Indicated)
	02/24/96	17.98	
3	07/13/96	20.00	Various travel, totaling
	07/13/96	20.00	approximately 100 miles.
4	07/23/96	20.50	Day Off (No Travel Indicated)
	07/23/96	21.00	
5	08/12/96	20.11	Day Off (No Travel Indicated)
	08/12/96	33.90	
6	10/25/96	12.00	(No Travel Indicated)
	10/25/96	24.59	
7	11/01/96	18.00	One round trip to Willmar
	11/01/96	20.60	
8	12/23/96	17.94	(No Travel Indicated)
	12/23/96	18.50	
9	01/10/97	11.50	Two round trips to Willmar
	01/10/97	15.05	
10	01/17/97	14.50	One round trip to Willmar
	01/17/97	15.00	
11	02/02/97	19.40	Day Off (No Travel Indicated)
	02/02/97	23.50	
12	10/20/97	16.00	(No Travel Indicated)
	10/20/97	19.00	
		<hr/>	
	<b>Total</b>	<b>\$ 454.07</b> <sup>2</sup>	
		<hr/> <hr/>	

1 According to CEE VI personnel, this distance would have been less than fifty miles round trip.

2 For purposes of Exhibit 15, the OSA considers at least one-half of this amount to be improperly received, given that in each instance, one of the two fuel expenses appears unrelated to any travel for CEE VI. The OSA believes that Director Poll should be questioned about the other half as well.

**EXHIBIT 5**

**CEE VI TASK FORCE  
MULTIPLE FUEL EXPENSES ON CONSECUTIVE DAYS**

TRANSACTION	DATE	AMOUNT	TRAVEL INDICATED ON DIRECTOR POLL'S DAILY LOG
1	09/08/95	\$ 17.00	One round trip to Willmar, stop in Spicer
	09/09/95	14.00	Day Off (No Travel Indicated)
2	09/27/95	21.75	Alexandria, Pope County Sheriff's Office
	09/28/95	18.50	(No Travel Indicated)
	09/29/95	18.00	Two round trips to Willmar, Olivia
3	10/18/95	19.01	(No Travel Indicated)
	10/19/95	17.50	Day Off (No Travel Indicated)
4	10/27/95	17.00	One round trip to Nest Lake
	10/28/95	18.50	Day Off (No Travel Indicated)
5	11/07/95	18.25	One round trip to Willmar
	11/08/95	16.50	(No Travel Indicated)
6	01/14/96	21.50	One round trip to Willmar
	01/15/96	17.00	One round trip to Willmar
7	01/22/96	15.03	One round trip to St. Cloud
	01/23/96	18.84	One round trip to St. Cloud
8	01/31/96	14.50	(No Travel Indicated)
	02/01/96	10.92	One round trip to Willmar
9	02/12/96	15.00	Day Off (No Travel Indicated)
	02/13/96	16.50	(No Travel Indicated)
10	02/29/96	13.50	(No Travel Indicated)
	03/01/96	24.50	One round trip to Willmar
11	03/07/96	16.00	One round trip to Willmar, Olivia & St. Cloud
	03/08/96	15.00	One round trip to Willmar
	03/09/96	17.89	Day Off (No Travel Indicated)
12	03/18/96	19.42	Day Off (No Travel Indicated)
	03/19/96	13.95	(No Travel Indicated)
13	04/02/96	8.00	(No Travel Indicated)
	04/03/96	18.00	One round trip to Willmar
14	05/08/96	19.88	New London, Appleton
	05/09/96	15.49	One round trip to Willmar
15	07/25/96	13.58	(No Travel Indicated)
	07/26/96	20.00	(No Travel Indicated)
16	08/14/96	22.50	One round trip to Willmar
	08/15/96	15.50	One round trip to Willmar & Lake Lillian
	08/16/96	20.84	One round trip to New London

**EXHIBIT 5**

**CEE VI TASK FORCE  
MULTIPLE FUEL EXPENSES ON CONSECUTIVE DAYS**

	TRANSACTION DATE	AMOUNT	TRAVEL INDICATED ON DIRECTOR POLL'S DAILY LOG
17	09/05/96	18.00	One round trip to Willmar & Raymond
	09/06/96	18.00	One round trip to Willmar
18	11/14/96	21.35	One round trip to Willmar
	11/15/96	16.00	(No Travel Indicated)
19	12/27/96	20.00	One round trip to Willmar
	12/28/96	9.29	(No Travel Indicated)
20	03/17/97	10.00	(No Travel Indicated)
	03/18/97	12.50	Two round trips to Willmar
21	04/04/97	13.70	(No Travel Indicated)
	04/05/97	15.01	(No Travel Indicated)
22	05/23/97	18.00	One way trip from Nisswa
	05/24/97	15.14	Day Off (No Travel Indicated)
23	09/16/97	18.50	One round trip to Willmar
	09/17/97	19.25	One round trip to Marshall, Granite Falls & Willmar
24	10/13/97	16.00	Day Off (No Travel Indicated)
	10/14/97	10.00	One round trip to Willmar
25	10/21/97	15.75	Two round trips to Willmar
	10/22/97	14.00	One round trip to Montevideo & Raymond
26	10/31/97	11.50	One round trip to Sanburg
	11/01/97	15.00	Day Off (No Travel Indicated)
27	03/02/98	13.75	(No Travel Indicated)
	03/03/98	21.00	One round trip to Willmar
28	03/24/98	22.18	(No Travel Indicated)
	03/25/98	13.02	(No Travel Indicated)
29	04/05/98	15.75	Day Off (No Travel Indicated)
	04/06/98	17.50	Day Off (No Travel Indicated)
30	05/19/98	22.25	One round trip to Willmar
	05/20/98	20.00	(No Travel Indicated)
31	06/26/98	18.95	One round trip to Willmar
	06/27/98	16.50	One round trip to Glenwood
		<hr/>	
	<b>Total</b>	\$ 1,087.24 <sup>1</sup>	
		<hr/> <hr/>	

1 For purposes of Exhibit 15, the OSA considers at least one-half of this amount to be improperly received, given that in each instance, one of the two fuel expenses appears unrelated to any travel for CEE VI. The OSA believes that Director Poll should be questioned about the other half as well.

**EXHIBIT 5**

**CEE VI TASK FORCE  
MULTIPLE FUEL EXPENSES ON CONSECUTIVE DAYS**

TRANSACTION	AMOUNT	TRAVEL INDICATED ON DIRECTOR POLL'S DAILY LOG
DATE		

**EXHIBIT 6**

**CEE VI TASK FORCE  
MULTIPLE CLAIMS FOR WHAT APPEAR TO BE  
THE SAME FUEL EXPENSE**

TRANSACTION	DATE	AMOUNT	SUBMITTED THROUGH
1	09/09/95	\$ 14.00	Green Card <sup>1</sup>
	09/10/95	14.00	MBNA Credit Card
2	09/23/96	14.00	Green Card
	09/23/96	14.00	MBNA Credit Card
3	01/14/97	19.00	Green Card
	01/14/97	19.00	Green Card
4	04/29/97	19.39	Green Card
	04/29/97	19.39	MBNA Credit Card
		<hr/>	
	<b>Total</b>	\$ 132.78 <sup>2</sup>	
		<hr/> <hr/>	

1 This transaction occurred on September 10, 1995.

2 For purposes of Exhibit 15, the OSA considers at least one-half of this amount to be improperly received, given that in each instance, one of the two fuel expenses appears unrelated to any travel for CEE VI. The OSA believes that Director Poll should be questioned about the other half as well.



**EXHIBIT 7**

**CEE VI TASK FORCE  
FUEL CLAIMS WITH ACCOMPANYING RECEIPTS  
NOT FOR FUEL**

	TRANSACTION DATE	PRICE OF ITEMS	TAX	TOTAL
1	01/19/96	\$ 16.26	\$ 1.06	\$ 17.32
2	05/11/96	12.67	0.82	13.49
3	05/23/96	21.99	1.43	23.42
4	07/25/96	12.52	1.06	13.58
5	10/25/96	19.99	1.30	21.29
				<hr/>
			<b>Total</b>	\$ 89.10
				<hr/> <hr/>

**EXHIBIT 8**

**CEE VI TASK FORCE  
FUEL CLAIMS ACCOMPANIED BY WHAT  
APPEAR TO BE FALSE RECEIPTS**

	TRANSACTION DATE		AMOUNT
1	03/01/96	\$	24.50
2	06/26/96		20.50
			<hr/>
		<b>Total</b> \$	45.00
			<hr/> <hr/>

**EXHIBIT 9**

**CEE VI TASK FORCE  
MEAL CLAIMS ACCOMPANIED BY WHAT  
APPEAR TO BE FALSE RECEIPTS**

	TRANSACTION DATE	AMOUNT
1	09/05/95	\$ 6.99
2	01/16/96	6.79
3	02/20/96	6.80
4	11/26/96	9.63
5	11/27/96	6.60
6	02/07/97	8.60
7	02/13/97	11.96
8	02/19/97	6.40
		<hr/>
	<b>Total</b>	<b>\$ 63.77</b>
		<hr/> <hr/>

EXHIBIT 10

CEE VI TASK FORCE  
CONTINUED MEAL EXPENSE REIMBURSEMENT

TRANSACTION DATE		AMOUNT
10/01/96	\$	5.41
10/03/96		3.61
10/15/96		19.65
10/22/96		4.46
10/28/96		4.68
11/03/96		12.84
11/15/96		36.65
12/13/96		20.06
12/19/96		5.04
01/08/97		6.72
01/10/97		17.68
01/16/97		4.44
01/17/97		6.44
01/25/97		7.76
01/28/97		9.60
01/28/97		6.26
01/30/97		8.60
02/16/97		16.91
02/20/97		16.97
02/27/97		5.33
03/18/97		6.35
04/08/97		3.33
05/08/97		4.66
05/14/97		10.71
06/04/97		6.43
06/12/97		6.93
06/25/97		6.93
07/01/97		3.34
07/17/97		6.93
07/23/97		4.98
07/25/97		7.33
08/01/97		30.69
08/02/97		11.07
08/13/97		23.77
09/10/97		3.51
09/12/97		3.16
09/17/97		11.90
09/29/97		3.92
10/07/97		6.61
10/13/97		6.84
10/22/97		4.00
10/23/97		4.00
10/30/97		5.10
03/05/98		18.32
03/09/98		11.49
03/10/98		17.70
03/11/98		24.34
03/11/98		7.66
06/16/98		1.22
		<hr/>
<b>Total</b>	\$	482.33
		<hr/> <hr/>

**EXHIBIT 11**

**CEE VI TASK FORCE  
PERSONAL EXPENSES INCURRED ON TRIPS**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>Oklahoma City, Oklahoma Trip</b>		
04/02/97	Parking Fees	\$ 60.00
03/26/97	Airplane Tickets	373.00
04/02/97	Fuel	11.00
04/02/97	Meals	11.94
04/02/97	Rental Car	310.42
3/28-3/30/97	Hotel	149.01
<b>Tampa, Florida Trip</b>		
07/25/98	Second Hotel/Same Night	49.95
07/29/98	Charter Fishing	150.00
07/30-08/01/98	Extra Nights in Hotel	216.00 <sup>1</sup>
07/30-08/01/98	Extra Days of Rental Car	94.28 <sup>1</sup>
<b>Ely, Minnesota Trips</b>		
08/25/97	Lodging	59.08
08/21/98	Lodging	82.07
<b>Minnesota State Fair Trip</b>		
08/27/98	Lodging	100.57
<b>Nisswa, Minnesota</b>		
05/22/96	Lodging at Days Inn on same night as lodging at GrandView Lodge	53.48
<b>Total</b>		<hr/> <b>\$ 1,720.80</b> <hr/> <hr/>

<sup>1</sup> The conference attended by Director Poll ended on July 30, 1998. Therefore, the lodging and car rental expenses incurred after the conference are included herein as personal expenses.

**EXHIBIT 12**

**CEE VI TASK FORCE  
PERSONAL PROPERTY TURNED OVER TO LAW ENFORCEMENT**

	PURCHASE DATE	DESCRIPTION	PURCHASE PRICE	VENDOR
1	09/09/95	P/U Box Tool Chest	\$ 69.21	Orscheln's
2	12/27/95	Car Stereo	404.69	Audio King
3	01/16/96	VCR	319.49	Sam's Club
4	01/16/96	Computer Desk	212.99	OfficeMax
5	02/26/96	Gear Wrench Set	10.52	Menards
6	01/16/96	Bose Speakers, 2	149.08	Best Buy
7	12/19/97	CD Player	404.69	Circuit City Stores
8	12/19/97	Tape Deck	181.04	Circuit City Stores
9	01/20/98	Bobcat Scanner, in box	106.99	RadioShack
10	06/08/98	Floor Jack, Red	95.84	NAPA Auto Parts
11	06/13/98	Diamond Power Pressure Washer & Hose	372.70	Menards
12	06/26/98	GE Microwave Oven	148.73	Steve's Appliance
13	06/26/98	GE Window Air Conditioner	598.13	Steve's Appliance
14	07/16/98	Treadlock Standing Combo Safe	1,488.87	Bill's Gun Shop
			<hr/>	
			<b>Total \$</b>	<b>4,562.97</b>
			<hr/>	

The OSA was unable to locate receipts for the following items:

- 15 Craftsman Plastic Tool Box, Empty
- 16 Sears Craftsman Tool Box
- 17 Tools
- 18 Plastic White Trays, 5
- 19 Rubbermaid Container
- 20 Stereo
- 21 Pioneer Amp
- 22 Shop Vac, 10 Gal
- 23 Carpet Remnant from P/U Bed
- 24 Green Ammo Boxes, 2
- 25 Eagle Depth Finder, in box
- 26 Century File Safe, Small
- 27 Sentry File Cabinet Safe
- 28 Remington 700, Camo w/Scope
- 29 Compaq Computer
- 30 w/Monitor
- 31 w/Modem
- 32 w/Keyboard
- 33 w/Printer
- 34 Loud Speaker System w/4 speakers  
& power pack in two cases

**EXHIBIT 13**

**CEE VI TASK FORCE  
QUESTIONABLE EXPENSES**

TRANSACTION DATE	AMOUNT	DIRECTOR POLL'S EXPLANATION	OSA NOTES
08/05/95	\$ 42.59	Supplies	UHF Antenna
08/07/95	20.11	Facility Expenses	Paint
10/10/95	88.53	Forfeiture Expenses	Gas and Clothing
10/20/95	124.97	Vehicle Expenses	Alternator, not CEE VI related
10/20/95	109.99	Erad Expenses	Boots
10/26/95	110.76	Erad Expenses	Clothing & Miscellaneous 1
10/27/95	45.77	Vehicle Expenses	Tarps
12/16/95	92.62	Software	Software/Personal Computer Games
12/16/95	319.48	Software	Personal Computer Memory Boards
12/17/95	143.75	Software	Personal Computer Software
12/19/95	70.20	Software/Supplies	Home Theater Speaker
01/16/96	73.47	Computer Items	TV antenna
01/22/96	252.32	Video/audio misc.	VCR - Four Head, RCA
01/22/96	29.80	Video/audio misc.	Stereo Cable
04/06/96	14.90	Facilities Expenses	Shop Vac Hose
05/02/96	599.79	Gravel hauled to office	Gravel hauled to Director Poll's residence
07/22/96	703.95	Training	Generator & Tool
12/16/96	85.18	6320 (Repairs and Maintenance)	Software/Personal Computer Games
12/16/96	213.01	6320 (Repairs and Maintenance)	Personal Computer Memory Upgrade
02/16/97	319.48	Facilities Expenses	Two Air Purifiers
02/24/97	15.96	6320 (Repairs and Maintenance)	4 Way Video Amplifier
03/26/97	53.24	CI Expense	Pilot Case
03/26/97	295.00	CI Expense	Boots, Two Pairs
04/07/97	23.41	Facilities Expenses	Sump Pump Hoses
06/26/97	143.57	Vehicle Expenses	Trans Oil Cooler
08/01/97	20.06	Training Supplies	Handbags
08/06/97	39.00	Supplies	Personal Computer Software
08/13/97	27.60	Erad Expenses	Fishing Supplies
08/15/97	22.06	Facilities Expenses	Roofing Supplies
09/11/97	81.89	Forf. Exps. Auction Related	Tractor Muffler
09/13/97	315.24	Facilities Expense	Two Doors
09/26/97	26.89	Paint for Vehicle Markings	Orange & Green Paint - Tractor
09/29/97	61.77	Office/Facilities Expenses	Procraft Vinyl
10/01/97	435.00	Vehicle Expenses	Marine Engine Guard - Boat
10/13/97	218.31	Facilities Expenses	Vacuum Cleaner
10/31/97	56.93	Facilities Expenses	Power Stripper/Holesaw Set
11/03/97	89.16	(None)	Power Inverter
11/14/97	63.54	Vehicle Expenses	Auto Heaters
11/15/97	308.19	Investigation Expense	Clothing
11/22/97	214.60	Skid Rental - Storage Shed Work	Skid & Trailer Rental 2
11/23/97	57.75	Supplies	Heater/Tools
12/17/97	60.00	(None)	Personal Computer Repair
12/19/97	41.52	(None)	Caddy
12/20/97	174.45	(None)	Ceramic Mugs/Christmas Gifts
12/29/97	106.46	6399 (Purchase of Service)	Shelves/Storage
02/04/98	120.72	Misc. Small Items/Equip.	Appliance Hand Truck/Tools
02/04/98	41.52	Supplies	Caddy
06/23/98	72.37	Supplies	Engine Stand
07/16/98	47.84	Evidence Room Expenses	Handgun Racks
<b>Total</b>	\$ 6,694.72		

<sup>1</sup> Per CEE VI personnel, no special clothing is needed for marijuana erad.

<sup>2</sup> This expense was incurred on Director Poll's day off.

**EXHIBIT 14****CEE VI TASK FORCE  
CREDIT CARD EXPENSES WITHOUT ITEMIZED RECEIPTS**

TRANSACTION DATE	AMOUNT	VENDOR	DIRECTOR POLL'S EXPLANATION
08/21/95	\$ 58.02	Comp USA	Supplies
08/21/95	39.90	Gall's	Supplies
08/21/95	8.61	OfficeMax	(None)
08/26/95	74.49	Days Inn	Training
10/10/95	88.53	Pete's Surplus	Forfeiture Expenses
10/25/95	31.91	K Mart	Supplies
10/25/95	148.88	WalMart	Supplies
10/26/95	110.76	Pete's Surplus	Erad Expenses
11/29/95	121.22	Holm Brothers	Training
11/30/95	54.00	Parsons Technology	Software
12/11/95	117.24	WalMart	(None)
12/14/95	197.90	Micro Warehouse	Software
12/14/95	149.00	IDI Insight Direct	Software
12/19/95	844.47	Best Buy	Software/Supplies
01/24/96	168.17	On Cue	Supplies
02/01/96	61.85	Gall's	Supplies
02/01/96	127.80	Calibre Press	Training Videos
02/07/96	72.98	Holiday Inns	K-9 Expenses
02/19/96	287.84	Menard	Facilities Expenses
03/07/96	69.69	PetSmart	K-9 Expenses
03/08/96	45.00	Parsons Technology	Supplies
03/17/96	111.53	Menard	Facilities Expenses
03/22/96	55.40	Thrifty White Drug	Supplies
04/01/96	212.40	The Quartermaster	Purchase of Service
04/04/96	150.55	Tuxall Uniform	K-9 Expenses
04/05/96	10.27	WalMart	Supplies
04/18/96	26.58	K-Mart	Supplies
04/29/96	58.59	WalMart	6399/Inv. Exp.
05/11/96	135.52	Surplus Warehouse	6399/Invest. Exp.
05/20/96	52.30	Haug Implement	Equipment Repair
05/22/96	18.45	Iven's on the Bay	Training
05/29/96	271.00	NWA Air	6399/Purchase of Service
05/29/96	271.00	NWA Air	6399/Purchase of Service
05/31/96	111.55	Orschelns	K-9 Expenses
06/08/96	85.00	Joseph's Outdoor	6399 (Purchase of Service)
06/17/96	40.76	Red Lobster	Meals
06/24/96	25.10	Hart Trailer Sales	Surveillance Van
06/24/96	70.64	Superamerica	6399 (Purchase of Service)
06/25/96	266.23	St Cloud Scheels	Fed Forfeitures
06/25/96	15.92	Gander Mountain	Erad Expenses
07/03/96	371.80	MLT Vacations	Training - NDEOA Conference
07/03/96	75.00	Little Crow Sports Center	6320 (Repairs & Maintenance)
07/14/96	43.80	California Cafe	6399 (Purchase of Service)
07/15/96	212.08	Crown Sterling Suites	6399 (Purchase of Service)
07/17/96	493.88	Crown Sterling Suites	6399 (Purchase of Service)
07/18/96	197.00	TWA Airline	Training
07/22/96	13.37	Menard	Facilities
07/23/96	124.99	National Car Rental	Training





**EXHIBIT 15**

**CEE VI TASK FORCE  
TOTAL POTENTIAL MISAPPROPRIATION  
From September 1, 1995 to October 31, 1998**

Description	Amount of Theft Admitted by Director Poll	Additional Amounts Improperly Received or Retained by Director Poll	Possible Misappropriation/ Questionable Amounts	Total
<b>ASSET FORFEITURE FUNDS</b>	\$11,880.00		\$621.60	
<b>BUY/BUST FUNDS</b>	1,300.00			
<b>CLAIMS TO KANDIYOHI COUNTY:</b>				
Payments to Cooperating Individuals				
Cash Advance Funds	9,186.49	\$5,595.00		
Claims Submitted Directly to County		1,500.00		
Vehicle Expenses				
Personal Vehicles	2,334.70	4,063.62		
Not Vehicle Expenses		1,705.01		
Expenses without Itemized Receipt or Invoice			18,808.29	
Fuel Expenses				
Multiple Expenses - Same Day		227.04	227.03	
Multiple Expenses - Consecutive Days		543.62	543.62	
Two Claims - Same Expense		66.39	66.39	
Not Fuel Expenses		89.10		
Claims Accompanied by False Receipts		45.00		
Meal Expenses				
Claims Accompanied by False Receipts		63.77		
Continued Meal Expense Reimbursement			482.33	
Various Other CEE VI-Related Expenses				
Personal Expenses Incurred on Trips	1,667.32	53.48		
Personal Home Repair	348.96			
Personal Property - Turned Over	4,562.97			
Multiple Claims - Same Expense		23.24		
Claims Accompanied by False Receipts		48.94		
Questionable Expenses			6,694.72	
Credit Card Expenses without Receipts			11,331.24	
Claims of Other Agents Submitted by Director Poll				
Unused portion of Cash Advance Fund	1,329.15			
Use of Cash Advance Fund		1,648.73		
Retention of Unused Portion of Cash Fund		1,791.00		
<hr/>				
<b>TOTAL</b>	\$32,609.59	\$17,463.94	\$38,775.22	\$88,848.75