



SPECIAL REPORT



THE ROBERTSON REPORT

Key Takeaways

- Comparison of 5 years of audit expenses and expenditures among all St. Louis County career fire districts reveals Robertson Fire Protection District (FPD) as the most expensive fire district per emergency call.
- Financial statements show unexplained disappearance, movement, or alteration of vendor payments over time and consecutive annual audits finding lack of reconciliation among district accounts and payments.
- Review of communication service statements (i.e., cable, internet, landline and cellular service) and fuel statements reveal excessive spending on services with unknown benefactors.
- Questionable Medicaid reimbursement filings and suspicious retirement practices resulting in malfeasance and possible tax evasion.
- Additional findings include trips for private business promotion; odometer rollbacks on district vehicles; internal bidding process on taxpayer-paid-for equipment and vehicles.
- Suspected civil rights violations against residents who speak out against the district and abuse of the electoral process.



Robertson Fire Protection District Administration Office/Station 1 located off MO Bottom Road in Hazelwood, Missouri.

Introduction

Off a short St. Louis County road in the City of Hazelwood lie three neighborhoods and at the center sits a small firehouse. Little do these residents know, this firehouse is at the heart of cut public services, a hemorrhaging police force, lost programs and the City's increasingly inevitable bankruptcy.

How could one fire district tasked with serving a total of about 5,600 residents, the smallest career district in the County tank a whole city of roughly 25,000 people?

It all stems from a 1994 annexation of an unincorporated portion of St. Louis County that included a portion of the Robertson Fire Protection District. As a result of Section 72.418, lobbied by the District, the City of Hazelwood signed a contract with identical wording. The City was to pay the District in contract fees the amount the District would have levied in taxes for its service. The contract had no end essentially because it was written law.

Immediately after signing the contract came three tax hikes by in the District in 1996, all at once. This was followed by two bond approvals and then two more tax rate increases, with the most crippling being 50¢ in 2014. From 2006 to 2021, Robertson FPD has consistently been the 3rd or 4th highest tax rate in St. Louis County. As the City struggled to keep up

financially, the District kept asking residents for more tax money, and voters were happy to oblige as they were not personally paying the taxes. Eventually, this all came to a head in December of 2017 when the City attempted to cancel the contract, resulting in a lawsuit from the District for Breach of Contract.

Even with the lawsuit, residents weren't quite paying attention until April 2021. At that time Robertson Fire Protection District (FPD) placed a permanent 25.6% residential real estate tax increase on the ballot. While it was meant to resolve a long standing tax dispute between the City and the District, the result was residents began to ask questions. Why such a high tax rate hike? Why was so much money needed to run such a small fire district? Was this amount necessary or even normal?

Following the election, a political action committee comprised of mostly residents of the District, *Citizens to Save Hazelwood & Fire Services*, was formed to determine why the City was going bankrupt. This led to an in depth investigation into the Robertson FPD's finances and spending. The intention of this report is to be a whistleblower document.

Overview of Analysis & Findings

Through analysis of multiple years worth of audits, call data and financial statements of 23 fire protection districts in St. Louis County, it was determined Robertson FPD's spending far exceeded those of almost any other fire district. This fact led to a number of sunshine requests from the Department of Revenue, City of Hazelwood and Bridgeton and the District itself. Our investigation uncovered a number of suspicious activities, fraud, malfeasance and abuse of public funds at the Robertson Fire Protection District. This report covers the following:

- Robertson FPD as the most expensive fire district in St. Louis County looking at operating cost per call.

- Multiple consecutive annual audits finding lack of reconciliation of bank statements, ambulance billing, building permits and tax payroll liabilities.
- Excessive expenses on utilities such as cable, internet, landlines and cellular phones including unknown benefactors and non existent locations.
- Exorbitant fuel expenditures outside the purposes of public safety including nonsensical fueling behaviors such a fuel mismatches, multiple fuel ups and unexplained out-of-state trips.
- Extravagant spending for conferences and “pre-conferences,” sometimes outside the realm of public safety purposes including reimbursement for a Marijuana conference to promote a personal dispensary business.
- Repetitive odometer rollbacks on multiple District vehicles.
- Questionable filings for Medicaid reimbursement through the Ground Emergency Medical Transportation (GEMT) program.
- Expenditures deemed as “training expenses” in the thousands on credit cards completely unrelated to training.
- Suspicious movement, disappearance and/or adjustments to vendor expenditures over multiple years of financial statements.
- Questionable retirement policies including possible tax evasion.
- Practice of an internal bidding system selling District property by surplussing vehicles and equipment before the end of its functional life for the sole purpose of selling it at a discount to employees.

In addition to these findings, Robertson FPD has possibly committed several civil rights violations in an attempt to intimidate individuals speaking out against the District or subvert the electoral process protected by the State and US Constitution.

Overall, this malfeasance and possible fraud explains Robertson FPD’s demand for excessive contract fees from the City of Hazelwood despite being unequivocally aware it will lead to the City’s eventual insolvency.

So is Robertson FPD’s spending inline with other fire districts?

Suspicious Annual Spending

Rumors surrounding Robertson FPD’s spending had been circulating St. Louis County for decades. Our first question became was this spending inline with other fire districts in the County?

The business model of a fire district or department, is to effectively provide life and property saving support through emergency calls. Theoretically, more emergency calls results in an increased need for medical consumables, higher fuel and labor costs, more equipment, vehicle maintenance and turnover, etc. Therefore, an analysis of operating cost per call was performed.

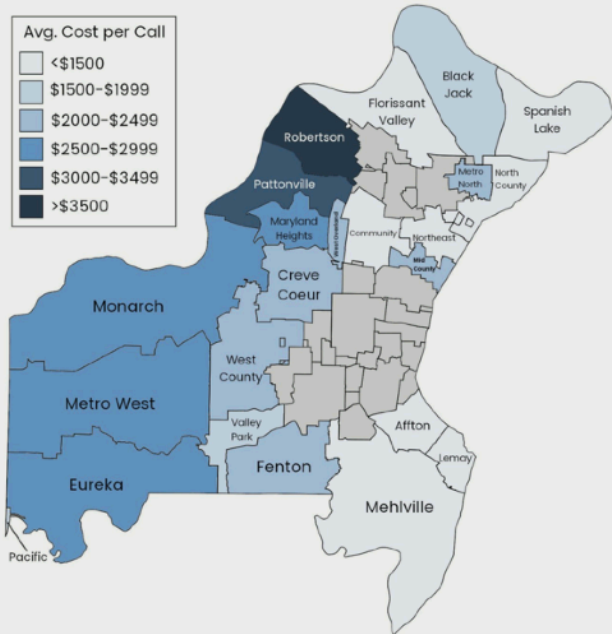
Data & Analysis

To determine the necessity of Robertson FPD’s annual spending, an analysis of total expenses and expenditures as a function of emergency calls was conducted for every career fire protection district in St. Louis County.

Total expense and expenditure amounts for years 2016 to 2020 were obtained from the Missouri State Auditors website (<https://auditor.mo.gov/local/politicalsubfincprpt>). Call data was retrieved via public documents or sunshine requests directly to the district or Central County Emergency 911 dispatch service.

Operating Cost per Call was determined by dividing the total expenses by total number of emergency calls

Average Operating Cost per Call - Career Fire Protection Districts
St. Louis County (2016-2020)



Data source: total expenses data values were collected from the Missouri Auditor's website (<https://auditor.mo.gov/LocalGov/SearchPolysubFinancialReports>); call data was obtained either from Central County 911 or directly from the fire protection district.

Figure 1: Heat map of Average Operating Cost per Call of all career fire protection districts in St. Louis County.

the district responded to in those corresponding years. Cost per Call analysis was the same with total expenditures.

Results

From 2016 to 2020, of the 23 career fire protection districts, on average Robertson FPD had the *highest cost per call* in St. Louis County at \$3633.02 (\bar{x} =\$2145.57, M =\$2012.28, SD =\$795.66).

The District also had the *highest Operating Cost per Call* with an average of \$3721.97 per emergency call (\bar{x} =\$1992.47, M =\$2015.99, SD =\$774.23) (See Figure 1).

No correlation was found between the number of firehouses in a district and the

cost per call ($r=0.128$) or the operating cost per call ($r=0.119$), or the population and the cost per resident ($r=-0.065$) or operating cost per resident ($r=-0.053$).

Further Comparison

While searching for an explanation for this high cost per call, Valley Park Fire Protection District (VPFPD) was identified as the most proportional fire district to Robertson FPD. Between 2016 and 2020, both maintained two firehouses, two ambulances, one pumper/rescue and one ladder truck, responded to almost equal number of emergency calls (VPFPD 2246 vs RFPD 2455 annually) and took roughly the same percent of commercial calls with an average 8.8% difference.

A comparison of financial audits during these years revealed Valley Park FPD had spent \$18.8M in total expenses (an average of \$3.7M annually) to operate while Robertson FPD had spent \$45.6M (average of \$9.1M annually) for the exact same EMS and fire service (See Figure 2). This is a total spending difference of \$26.8M within 5 operating years.

Differences do exist between the two organizations. For instance Valley Park is 10 sq. mi to Robertson's 16

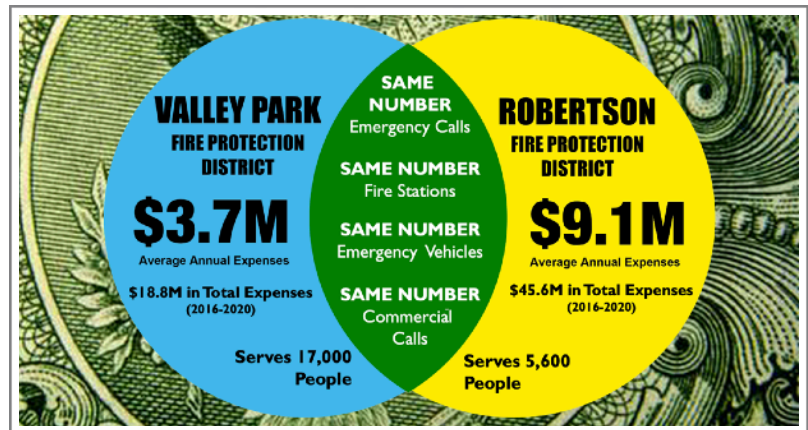


Figure 2: Cost comparison of 2016-2020 total expenses from between Valley Park Fire Protection District and The Robertson Fire Protection District relative to the number of emergency calls, firehouses, Emergency vehicles and percent commercial calls.

sq. mi. However, if we break down the spending by square miles Valley Park costs \$376K per sq. mi per year to Robertson’s \$570K per sq. mi. This is a \$194K difference in spending per sq. mi more. The price tag difference is not district size.

There is also a substantial difference between the two districts’ firefighter-paramedic employee pay. While Valley Park’s employee compensation is close to the state average, Robertson’s employees are paid roughly \$30K to \$60K over the state average with a median salary of \$116,066 in 2021. (Heffernan, E. (2022, June 28). No fireworks, no leaf pickup: Hazelwood slashes services amid bankruptcy threat. *St. Louis Post Dispatch*). Yet, this still does not account for the \$5.4M difference per year.

What does Robertson FPD’s annual audits say?

Lack of Reconciliation in Multiple Consecutive Annual Audits

Since at least 2019, Robertson FPD’s auditors, Botz, Deal & Company, have consistently reported issues with lack of reconciliation between (1) bank statements, (2) building permit payments, (3) ambulance billing payments and reports from

Mediclaims, and new in the 2021 audit (4) payroll tax liability balances and outstanding payroll obligations (See Figure 3).

Auditors have repeatedly recommended the District’s Board of Directors and Administration reconcile bank statements, payments and financial records for at least three consecutive years. Yet there has been a failure to do so. **The District’s most recent audit required adjustments to 15 different funds.**

Our investigation uncovered another significant discovery when comparing the pension contribution amounts reported in the District’s audit to amounts Robertson FPD publicly reported to the Joint Committee on Public Employee Retirement (JCPER), a pension review oversight body tasked with analyzing and recording data on public employee retirement systems (jcper.org).

When Robertson’s pension contribution totals in their audits were compared to what the District reported to JCPER for the years of 2011 to 2020, it revealed that 9 out of the 10 years did not match. The discrepancies were in the hundreds of thousands.

Recently, in an attempt to appear transparent, Robertson FPD put the District’s budgets and annual Botz, Deal & Company audit on their website. However, this was deceptive to taxpayers as the District did not include their actuals with the budgets (i.e. what they actually spent) and **removed all pages from Robertson FPD’s annual audits mentioning lack of reconciliation of their accounts (Figure 4A. & 4B., page 6).** This was an obvious attempt to deceive the public about how their money is actually being managed.

Bank statement review - A contracted CPA performs bank reconciliations as a mitigating control, however, due to their limited familiarity with the authorized disbursements of the District, we recommend someone from the District (i.e. Chief or Board member) review bank statements for unusual activity. This bank activity review should be documented by initialing the bank statement.

Building Permits - We recommend the District attach a copy of the check/payment to the permit to provide better supporting records. Additionally, we recommend building permits be periodically reconciled to the deposits to ensure agreement, and any discrepancies investigated and reconciled accordingly.

Ambulance Billings - There is no reconciliation between the payments received for ambulance services and the reports received from Mediclaims. We recommend the payments received from ambulance billings be reconciled on a monthly basis to the general ledger and report from Mediclaims.

Payroll Tax Liabilities - There is no reconciliation between the payroll withholdings liability account and the actual tax payments made by the District. As a result, differences exist between the balance reported in the outstanding liability account and actual amounts paid and outstanding at year-end. We recommend this account be reviewed and reconciled to actual payroll activity on a monthly or quarterly basis, to insure accuracy of liability balances and outstanding payroll obligations.

Figure 3: Robertson FPD’s 2021 audit noting lack of reconciliation in the District’s Bank statements, building permits payments, ambulance billing and payroll tax liabilities.

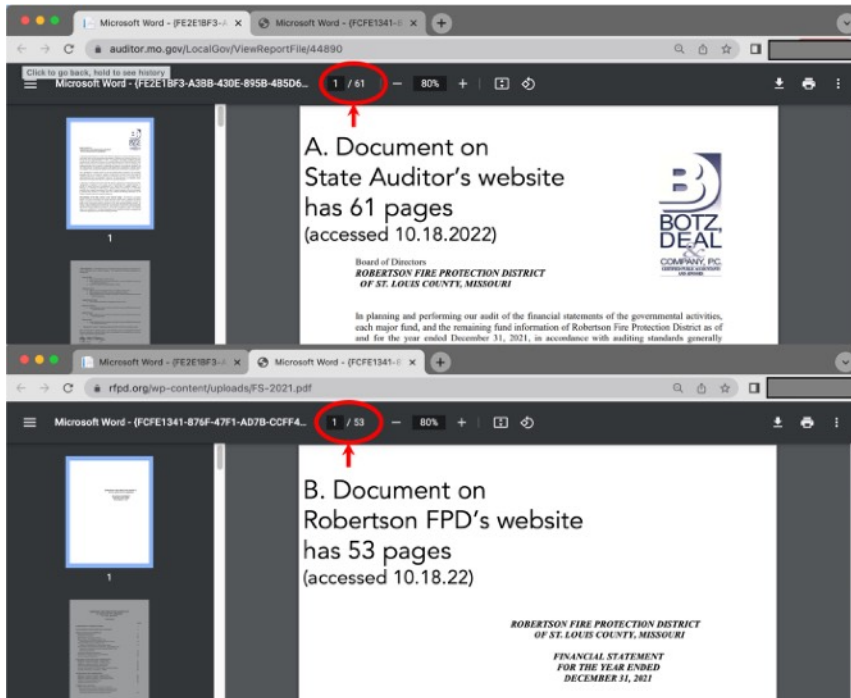


Figure 4. (A.) Robertson FPD's audit on the Missouri Auditor's website as a PDF document with 61 pages, (B.) Robertson FPD's audit on Robertson FPD's own website with only 53 pages. All pages referencing reconciliation and issues with the finances were removed by the District.

So where is the money going? The next few sections layout how it's getting progressively worse.

Excessive Spending on Communication Services

Communication services such as internet, landline, cellphone and even cable for the fire stations is essential for maintaining fire districts' emergency services and employee satisfaction. A comparison of Robertson FPD's communication expenses to other fire districts and the City of Hazelwood found the District's spending on such services far exceeded norms and necessity.

Data & Analysis

Annual expenditure amounts on internet, cellphone, landline and cable were extracted

from annual audits, financial statements or sunshine requests. Six fire districts in St. Louis or St. Charles County and the City of Hazelwood were compared for analysis with 4 to 7 years worth of expenses from 2014 to 2020 (See Figure 5).

Cost of communications were analyzed by dividing the total cost of internet, cable, landline and cell service over multiple years by the number of buildings with internet service the district or city owns.

Results

Highest spending on internet, cable, landline services: Our analysis also revealed the average cost of service per building per year for these entities between the years of 2014 and 2020 was \$7,211.55. Robertson FPD's annual cost for the same services is \$17,570.31 per fire house, roughly \$10,000 above the average.

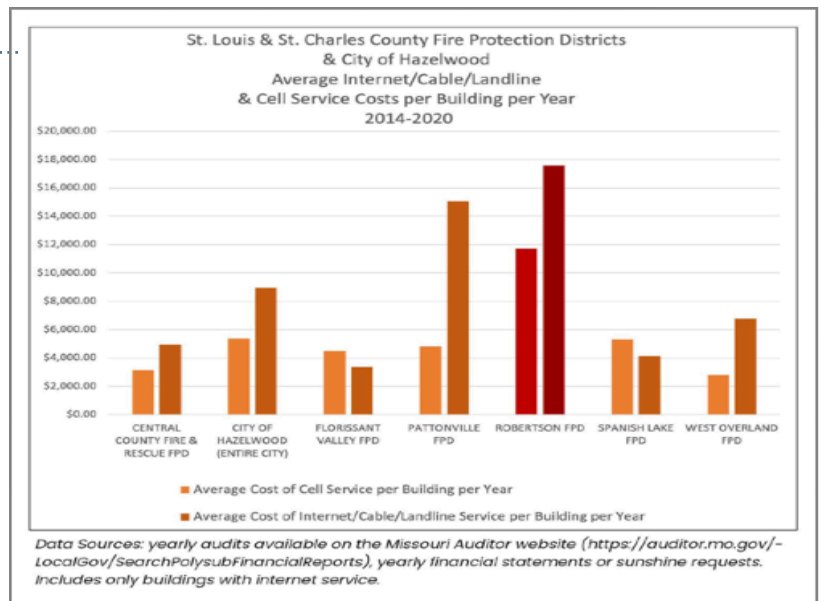


Figure 5: Cost comparison of cellular, cable, internet and landline service compared to five other fire districts in Robertson's immediate area, as well as the city they reside in.

Table 1. Robertson Fire Protection District Cable, Internet and Voice Services (As of December 2021)

Station	Address	Account	Service	Total Phone Lines	Total Unexplained Phone Lines	Total Internet Accounts	Total Unexplained Internet Accounts	Total Digital Receivers	Total DVRs	Total Cable Boxes	Total Unexplained Cable Boxes	Total Lines of Services per Location	Total Excessive or Unexplained Services	
Firehouse #1	12641 Missouri Bottom Rd	Verizon	Cellular Phone Service	42	16	0								
		Windstream Communicaitons	Internet/Digital Phone Service	45	35	1								
		Charter Spectrum Account 1	TV/Internet/Phone											
		Charter Spectrum Account 2	Internet/Phone	5	3	2	0	11	3	14	3	109	57	
Firehouse #2	3820 Taussig Ave	Windstream Communicaitons	Landline/Internet	1	0	1								
		Charter Spectrum Account 3	Internet											
		Charter Spectrum Account 4	TV											
		Charter Spectrum Account 5	Internet/Phone	3	2	2	2	11	1	12	1	19	5	
"County Firehouse 3 STL" (RFPD only has two firehouses)	12641 Missouri Bottom Rd	Charter Spectrum Account 6	TV/Internet	0	0	1	1	11	3	14	14	15	15	
Total				96	56	7	3	33	7	40	18	143	77	

Source: Breakdown of commincation services were taken from December 2021 Statements of Verizon and Charter Communications provided by the Robertson Fire District. Windstream communications services were based on the initial estimate of services provided to the District found in the November 8th, 2011 services. Cost of Windstream services increased in cost overtime meaning the original number of services have either been maintained or increased.

Table 1: Breakdown of Robertson FPD’s different lines of service by carrier, location, type and unknown or known beneficiary for cellular, internet, cable and landline services. For Windstream Communications statements, only a summary amount for services was provided, so there was not much information on the service plan. However, November 8th, 2011 meeting minutes contained an original estimate. Given Windstream Communications payments have increased with time it is assumed these services have been maintained or increased, thus this estimate was presumed as current.

Meaning for both firehouses, Robertson is paying on average \$20,717.16 more per year for internet, cable and landline services than the average.

Highest spending on cell service: The same analysis of cost per building per year was used to determine the average cost of cell phone service. More buildings result in more employees and administrative staff requiring a government issued cell phone. The same six fire protection districts along with the City of Hazelwood from our internet analysis were also used to determine average cell phone service expenses.

On average from 2014 from 2020, the City of Hazelwood and the five other districts spent an average of \$3,718.36 per building per year on cell phone service. Robertson FPD’s annual cell phone expenses during this same period was \$11,716.77 per building.

That is \$15,996.82 more per year than the average for cell service for both firehouses!

Unexplained and Excessive Services

A review of Robertson FPD’s Verizon and Charter Spectrum December 2021 statements provided by the

District via a sunshine request revealed the current number of service lines at the time of our inquiry.

Through the three communication companies, 9 separate accounts for services were identified. **Between the two firehouse locations 143 lines for voice, internet and cable services were found, 77 of which were unexplained with the beneficiary of the service line unknown or could be considered excessive** (See Table 1).

A breakdown of the following services were identified:

- 5 Phone Service Accounts: 96 cellphone, digital, or landline (57 unexplained).
- 7 Internet Accounts (5 unexplained or excessive).
- 3 Cable Accounts with 40 Cable Boxes for the two firehouses and **one unknown location called "COUNTY FIREHOUSE 3 STL"** (15 unexplained or excessive cable boxes).

It is possible that this "third firehouse" is the administration building where a total of five administrative employees work a 9-5 schedule. Despite this, it could be argued 14 cable boxes for an administrative staff of five is excessive especially with the

Invoice Number:	COUNTY FIREHOUSE 3 STL
Account Number:	0021931121720
Security Code:	[REDACTED]
Charge Details	
Previous Balance	0.00
Remaining Balance	\$0.00
Payments received after 12/17/20 will appear on your next bill. Service from 12/17/20 through 01/16/21	
Spectrum Business™ TV	
Digital Receiver	7.00
Addl Digital Receiver	7.00
Addl Digital Receiver	63.00
DVR Equipment Upgrade	15.00
DVR Equipment Upgrade	15.00
DVR Equipment Upgrade	15.00
Broadcast TV Surcharge	16.45
CB Additional Outlet	5.00
CB Additional Outlet	5.00
CB Additional Outlet	5.00
CB Additional Outlet	5.00
CB Additional Outlet	25.00
Basic	25.00
Expanded Basic	33.99
Sports View	5.00
Digital View Plus	10.00
HBO	15.00
Showtime	15.00
Cinemax	15.00
STARZ and STARZ ENCORE	15.00
TMC	15.00
	\$332.44
Spectrum Business™ TV Total	\$332.44
Spectrum Business™ Internet	
Essentials 100 Value	0.00
Add Bundle	
Spectrum Business	65.00

Figure 6: Robertson FPD Charter/Spectrum Cable Bill showing Cable and Internet for "COUNTY FIREHOUSE 3 STL." Robertson FPD has two firehouses.

size of the Robertson FPD's cable packages as seen in Figure 6.

Furthermore, depending on the shift and time of day, the total number of Robertson FPD employees scheduled at any given time ranges from 11 to 18. A total of 40 cable boxes means 2.2 to 3.6 cable boxes per employee—how do you explain this to the taxpayers?

One noteworthy detail: When responding to our sunshine requests, Robertson FPD originally sent only summary amount statement pages or heavily redacted pages without explanation. The full un-redacted statements were only provided once the District was called out publicly and a second request was made. We don't need to speculate on the reasoning.

Excessive Fuel Costs

Fuel and oil are pretty standard expenses for a fire department or fire protection district. Responding to a call, emergency vehicles need fuel and a lot of it. Totals for these expenses were collected from the financial statements or audits of six fire protection districts and one fire department in the North County area of St. Louis County for the years of 2017 to 2020 (4 years total, except for Pattonville FPD with 3 years). The master incident number from Central County Emergency 911 call data was used to determine total calls.

Fuel Cost per Incident

Average Fuel Cost per Incident was determined by dividing the total cost for fuel and oil by the total number of master incident numbers in a year.

Highest Fuel Cost per Incident: Among the seven districts and departments analyzed, Robertson Fire Protection District had the highest fuel cost per call. It cost on average \$6.45 in fuel for the six other districts and departments to respond to an incident between the

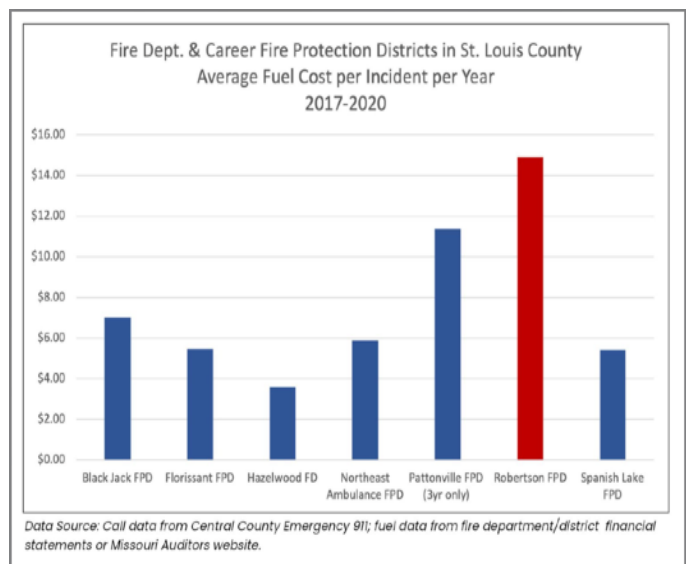


Figure 7: Average Fuel Cost per Incident per year for Fire Departments and Fire Districts in St. Louis County. This graph shows Robertson FPD having the highest fuel cost per call for the years of 2017-2020.

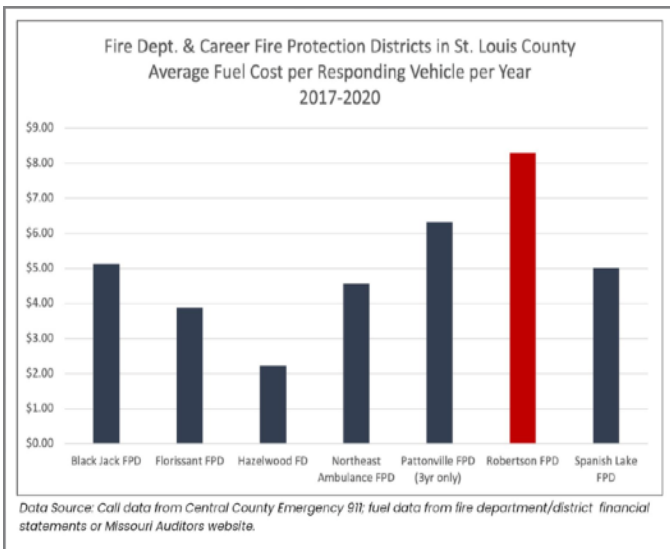


Figure 8: Average Fuel Cost per Responding Vehicle per year for Fire Departments and Fire Districts in St. Louis County. This graph shows Robertson FPD having the highest fuel cost per call for the years of 2017-2020.

years 2017 to 2020, however, it cost Robertson FPD \$14.90 during that same period...more than double (See Figure 7).

Some fire & EMS services differ in the number of responding vehicles to an incident. Only an ambulance may be sent to certain emergency medical calls in some districts while others will send a fire engine to every call. Furthermore, some districts such as Black Jack FPD only provide fire service while contracting out EMS through a third party provider. So we broke it down by responding vehicle.

Fuel Cost per Responding Vehicle

Given Robertson FPD sends both an ambulance and a fire engine to most incidents. To make sure this doubling of emergency vehicles did not skew our data and to account for FPDs with no ambulance service, we divided the total fuel cost by all vehicles responding to any emergency call in a year.

Highest Fuel Cost per Responding Vehicle:

Robertson FPD has the highest fuel cost per responding vehicle among the six other fire districts

and departments analyzed. Not including Robertson FPD, it costs an average of \$4.53 for one vehicle to respond to an emergency call. By contrast, Robertson FPD costs \$8.30 per responding vehicle (See Figure 8).

Explanation of Fuel Cost

To fully understand what was driving Robertson FPD’s fuel cost, WEX Bank (fuel card service) statements were reviewed in combination with emergency call data provided by Central County Emergency 911 for the years of 2017 through 2021.

A review of these statements revealed three main reasons for the suspicious fuel costs:

- Fuel Mismatches & Multiple Fuel Ups
- Unexplained out of town trips.
- Administrative use of fuel cards for any and all transportation outside the purposes of public safety.

Note: These suspicious transactions and fueling behaviors are what could be identified. At times pages were missing from statements and some transactions needed more information to define as suspicious. Robertson FPD originally only provided summary statements with amount totals until they were called out publicly and a second request was made through our sunshine lawsuit.

Fuel Mismatches & Multiple Fuel Ups

This transaction occurs when the fuel type purchased does not match the actual vehicle being fueled (See Table 2). Robertson FPD’s ambulances, fire trucks and the pick-up truck take diesel fuel, while the Tahoes and Suburban take unleaded.

Maybe these are legitimate transactions, but according to Robertson FPD, a fuel card assigned to the vehicle is kept inside the cab at all times. This fact, coupled with

Table 2. WEX CARD FUEL TYPE MISMATCH					
DATE	VEHICLE DESCRIPTION	FUEL TYPE	FUEL PURCHASED	GALLONS	COST
2017-01-25	AMBULANCE (HOUSE 1)	DIESEL	UNLEADED	10.13	\$22.68
2019-03-05		DIESEL	UNLEADED	13.96	\$30.00
2019-02-07	TAHOE (ASST CHIEF)	UNLEADED	DIESEL	22.62	\$56.98
2019-03-06	FIRE TRUCK (PUMPER)	DIESEL	UNLEADED	23.42	\$50.08
2019-03-07	SUBURBAN (SHARED)	UNLEADED	DIESEL	17.75	\$48.79
2019-09-29	AMBULANCE (RESERVE)	DIESEL	UNLEADED	25.68	\$60.32
2019-09-30		DIESEL	UNLEADED	16.74	\$41.83
2019-10-04		DIESEL	UNLEADED	27.68	\$66.12
2020-07-08	TAHOE (FIRE MARSHAL)	UNLEADED	DIESEL	25.02	\$50.00
2020-07-24		UNLEADED	DIESEL	27.14	\$54.25
2020-08-04		UNLEADED	DIESEL	19.51	\$39.00
2018-03-12	PICKUP TRUCK	DIESEL	SUPREME	27.79	\$76.68
2021-06-21		DIESEL	UNLEADED	17.61	\$49.29
2021-07-04		DIESEL	SUPREME	24.47	\$80.49
2021-07-22		DIESEL	UNLEADED	26.23	\$74.99
2021-08-20		DIESEL	UNLEADED	29.49	\$84.91
2021-09-07		DIESEL	UNLEADED	30.4	\$66.01
2021-09-20		DIESEL	UNLEADED	18.33	\$51.86
2021-10-08		DIESEL	UNLEADED	34.34	\$102.98

Table 2: Instances in WEX Bank statement where type of fuel being purchased does not match vehicles fuel type.

the District's high fuel expenses and the frequency of mismatches makes this fueling behavior questionable.

Fuel mismatches at times occur with multiple fuel ups where the fuel card is used to fill multiple vehicles at once. This happens **often** and many times the mileage is not entered when it does. When it does, this obscures the details of the transaction, and it is difficult to determine if it is a legitimate vehicle fill-up. However, the few mismatch instances where the mileage is entered shows the miles and gallons do not add up to a legitimate transaction.

Unexplained Out of Town Trips

While sometimes it is necessary for administrative staff to travel out of town for official district business, several

of these trips lack explanation in the meeting minutes as well as training/conference receipts (See Table 3).

There are at least six identified out of town trips that lack explanation, some with mismatch fuel ups. This could indicate a fuel card is being used to take the trip, not the actual vehicle. *In reality there may be far more in statements not provided in our sunshine request.*

Sunshine requests to the District requested all receipts for training and conferences for 2019 through 2021 to find an explanation for these trips, *none were found.* There could be an explanation for 2017 or 2018, but again there is no reason given in the meeting minutes.

One example includes the use of the District pickup truck in an over 800 mile trip with a stop off in Effingham, Illinois.

Effingham, Illinois

On April 11th, 2019, the Robertson FPD Dodge Ram pickup truck was filled up in Bridgeton, Missouri at 7:02am. According to the WEX Bank statement this same fuel card is used to fill up again 37hrs later at 8:29pm in Effingham, Illinois located 108.5 miles from Robertson Firehouse 1. Yet the mileage driven in this 37hr period was 788 miles.

There is no explanation for this trip in the meeting minutes or training/conference receipts. This trip may have an explanation, but as of right now it does not seem to make sense.

Table 3. WEX FUEL OUT OF TOWN PURCHASES				
VEHICLE DESCRIPTION	DATE	TIME	LOCATION	ADDITIONAL INFORMATION
PICKUP TRUCK	2017-04-28	18:15	TERRE HAUTE, IN	
PICKUP TRUCK	2018-03-12	7:09	COLUMBIA, MO	Fuel Mismatch; Premium (SUPREME) used to fill DIESEL pick-up truck.
PICKUP TRUCK	2019-04-12	20:29	EFFINGHAM, IL	
AMBULANCE (RESERVE)	2019-09-29	9:49	LAKE ST. LOUIS, MO	Fuel Mismatch, UNLEADED used to fill DIESEL ambulance.
AMBULANCE (RESERVE)	2019-09-30	15:13	KANSAS CITY, MO	Fuel Mismatch, UNLEADED used to fill DIESEL ambulance.
TAHOE (MEDICAL OFFICER)	2021-05-23	9:52	COLUMBIA, MO	

Table 3: Instances in WEX Bank statements where fuel purchases were made outside the district or state without an explanation in the meeting minutes or other public documents.

Administrative Fuel Expenditures

Providing vehicles to administrative staff is customary for fire departments and districts. Robertson FPD currently supplies the Chief, Assistant Chief, Fire Marshal and Medical Officer with Chevy Tahoes. How the department or district provides fuel for these vehicles is another issue.

Analysis of the WEX Bank statements suggests that between 2019 and 2021 most of the administration were using their Tahoes and fuel cards for any and all transportation. Based on the amount of miles logged on each vehicle and the amount of fuel purchased, the administrative staff use the fuel cards for travel to and from work as well as travel outside the purposes of public safety.

A comparison of total fuel expenditures in 2019 & 2020 found that 33.46% of the overall fuel cost were the result of Administrative SUVs despite the fact that they responded to only 0.08% of emergency calls according to emergency dispatch call records.

Looking at the total mileage the Administrative staff drives in a given year or even per day suggests the district vehicles are being used as personal vehicles. According to the Federal Highway Administration with the U.S. Department of Transportation, the average American in 2020 drove an 13,476 miles per year or about 36.9 per day.

By contrast the three main Robertson FPD's administrative staff are driving an average of 24,446 per year, or 66.9 miles per day in district-issued vehicles (See Table 4). This is 9,671 miles per year or 30 miles per day more than the average motorist in a 365 day calendar year. All on vehicles these employees do not own in a district that is only 16 square miles. Most of this is related to where some these

Table 4. Administrative Staff Fuel Expenditures (2019-2021)			
Administrative Employee	Fuel Statement Time Period	Total Millage Driven	Miles per Day (Out of 365 days)
Assistant Chief Maynard Howell	Jan-Dec 2019	25,024	68.6
	Jan-Dec 2020	20,250	55.5
	Jan-Nov 2021	20,223	60.5
Fire Marshal Todd Phillips	Jan-Nov 2019	27,465	82.2
	Jan-Dec 2020	22,646	62.0
	Jan-Nov 2021	23,697	70.9
Chief Don Miner	Jan-Dec 2019	23,880	65.4
	Jan-May 2020	10,659	70.6

Table 4: Summary of WEX Bank statements for the three most recent Robertson FPD Chiefs from January 2019 to November 2021 showing miles driven on District-issued vehicle. Chief Miner retired June 3rd, 2020, which is why on 5 months are shown.

administrative staff members live (Lonedell, Foristell & Wright City).

We are not going to argue here the administrative staff should not have their vehicles at all times. If a major emergency occurs, they need to be prepared to respond, as they are always on call.

What will be argued is the wisdom on the part of the Board of Directors to hire leadership who live, in some cases, over an hour away. Most departments and districts actually have a 10-12 mile radius in place for the following reasons:

1. If a major emergency occurs the command staff would struggle to get to the scene within a reasonable time.
2. The wear and tear put on taxpayer-paid-for district vehicles is inappropriate.
3. The cost of fuel expenditures to provide gasoline for these three to get to work is questionable. Why are the taxpayers taking such a financial hit on behalf of the administrative staff.

Also based on the fact that administrative SUVs are only responding to 0.08% of calls, it is clear the Board of Directors has no on-call policy in place for leadership

which would limit the number of staff using their vehicles while off-duty.

Few Noteworthy details:

1. The new/current Assistant Chief's travel and fuel usage appear to be appropriate for his position and work schedule. Furthermore, he is the only administrative staff member from 2012 to current where no evidence of possible improprieties have been found.
2. Fuel and transportation data for one member of the staff could not be properly analyzed. According to Carfax and WEX Bank statements there appear to be consistent odometer rollbacks on his district-issued vehicles.

Repetitive Odometer Rollbacks

Throughout our review of the Robertson FPD use of fuel cards and district vehicles, two vehicles' mileage seemed to defy space and time. **The CarFax Reports, WEX fuel card statements and even vehicle title documents for two district-issued vehicles show evidence of mileage rollbacks on the odometer.**

Possible Fraud to the Department of Revenue

This pattern was originally discovered while trying to understand Robertson FPD's *Internal Bidding Process* (pg. 25) where district vehicles were being sold to the administrative staff for a large discount.

In June 2016, the Robertson FPD Board of Directors approved the sale of his district owned 2010 Ford Expedition, worth at the time according to CarGuru.com approximately \$19,900, for only \$4,000. According to the CarFax report on June 2nd, 2016 the mileage of this vehicle read 106,698 miles. However, 48 days later on

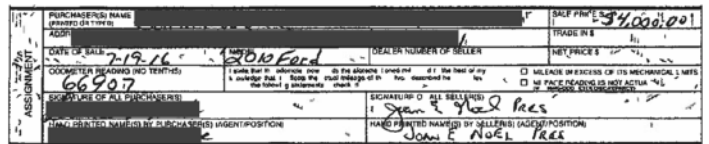


Figure 9: Title to 2010 Ford Expedition signed over to a Robertson FPD Administrative Officer by Board President Joan Noel, with a mileage of 66,907.

July 19th, when Director Joan Noel signed the vehicle title over to this employee, the mileage reported on the title was 66,907 (See Figures 9 & 10).

How Director Noel did not notice she was selling a taxpayer-paid-for vehicle with so few miles for such little money is questionable at the least. Additionally, if the

06/02/2016	106,698	Hood's Automotive & Towing Bridgeton, MO 314-739-4611 hoodsautoandtowing.com/ ★ 4.5 / 5.0 19 Verified Reviews ✓ ♥ 24 Customer Favorites	Vehicle serviced - Oil and filter changed - Tire condition and pressure checked - Tires rotated
Owner 2 Personal Vehicle Purchased: 2016			
Date	Mileage	Source	Comments
07/19/2016	66,907	Missouri Motor Vehicle Dept.	Vehicle purchase reported POTENTIAL ODOMETER ROLLBACK
			There are signs of potential odometer rollback here, so verify the mileage with the seller. I know I would.

Figure 10: CarFax Report for 2010 Ford Expedition noting "Potential Odometer Rollback" at the time the vehicle was sold.

Questionable filings for Medicaid Reimbursement through the GEMT program

Recently the State of Missouri put in place a program designed to reimburse emergency service providers for transportation expenses for Medicaid patients, the Ground Emergency Medical Transportation (GEMT) program.

While reviewing Robertson FPD’s finances in comparison to other emergency service providers, we noticed the GEMT revenue (i.e., the amount of money being reimbursed to the district for transporting Medicaid patients) was

extremely high relative to their call volume, especially when compared to other districts like Florissant Valley FPD, who take ~9,000 more EMS calls per year. Example in 2020:

Florissant Valley FPD:
 \$987,922.88 received in GEMT revenue
 Responded to 10,670 EMS calls

Robertson FPD:
 \$455,950.20 received GEMT revenue
 Responded to 1,848 EMS calls.

These numbers were simply not making sense. While we have a very limited amount of data, it is enough to see that something questionable is going on.

Comparing Valley Park FPD and Mehlville FPD, we can see in the “Settlement Calculation” portion of the GEMT form, where the medical transport expense reimbursement amount is calculated using the districts’ claimed total expenses, total ambulance transports for the year and how that breaks down into a total cost per medical transport.

Vehicle	Date	Milage	Milage Difference	Documents	Event
2010 FORD EXPEDITION LTD	2/7/14	51,124			
	2/27/14	61,566	10,442	CarFax Report	10,000 miles added to odometer in 20 days (500 miles driven per day)
	8/26/14	68,692			
	9/10/14	56,239	-12,453	CarFax Report	Odometer rollback reported
	6/2/16	106,698			
	7/19/16	66,907	-39,791	CarFax Report/Title	Odometer rollback reported
2016 CHEVROLET TAHOE LT	2/5/19	26,000			
	2/19/19	24,500	-1,500	WEX Bank	Inconsistent odometer entry by cardholder
	8/1/19	29,000			
	8/16/19	28,000	-1,000	WEX Bank	Inconsistent odometer entry by cardholder
	9/26/19	29,000			
	10/16/19	30,000			
	10/30/19	30,000	-1,000	WEX Bank	Inconsistent odometer entry by cardholder
	1/8/20	32,274			
	3/16/20	32,000	-274	CarFax Report WEX Bank	Mismatch of CarFax and manual WEX Bank odometer entry
	3/8/20	33,500			
	3/16/20	32,000	-1,500	WEX Bank	Inconsistent odometer entry by cardholder
	7/8/20	38,000			
	10/6/20	37,862	-138	WEX Bank CarFax Report	Mismatch of CarFax and manual WEX Bank odometer entry
	9/21/21	48,000			
	10/7/21	45,000	-3,000	WEX Bank	Inconsistent odometer entry by cardholder
	10/25/21	48,000			
	11/12/21	45,000	-3,000	WEX Bank	Inconsistent odometer entry by cardholder
9/21/21	48,000				
1/19/22	46,257	-1,743	WEX Bank CarFax Report	Mismatch of CarFax and manual WEX Bank odometer entry	

Table 5: Several (not all) examples of reported mileage inconsistencies in WEX Bank fuel statements and CarFax Reports for the Administrative Official's vehicle.

Board of Directors had been annually reviewing fuel statements, they would have found this to be a consistent problem.

Continuous Documented Mileage Inconsistencies

A further look into this issue found (See Table 5):

- Multiple instances of long trips, including one that was ~500 miles per day,
- Odometer rollbacks reported in CarFax,
- Inconsistent WEX Bank entries within and between statements as well as reported mileage in the vehicles’ CarFax reports.

It was impossible to fit all examples of this as there were so many, only some of the more ridiculous were chosen. While we do not know exactly who is rolling back the odometer, this issue raises more questions about how the Robertson Fire Protection District is managed.

Table 6: Medicaid Ground Emergency Medical Transportation (GEMT) Program					
Fire District	Year	Total Ambulance Transports	Total Medicaid Transports	Claimed Cost per Transport	Medicaid Reimbursement Amount
Valley Park FPD	2018	1095	34	\$1,871.60	\$19,004.32
Robertson FPD	2019	1058	152	\$6,829.88	\$455,950.20
	2020	1157	159	\$6,016.16	\$465,266.26
	2021	1104	180	\$5,696.51	\$571,199.55
Mehlville	2021	9764	1,245	\$2,089.58	\$851,580.87

Table 6: Ground Emergency Medical Transportation (GEMT) Data pulled from reimbursement forms for expenses to transport Medicaid patients.

Table 6 shows what Robertson FPD claims their cost per transport to be. *How can Robertson FPD transport 8660 less people, 1065 less Medicaid patients and pull in only \$280,381 less than Mehlville?*

If you notice, both Valley Park’s \$1,871.60 and Mehlville’s \$2,089.58 cost per ambulance transport is close to our calculated \$1,992.47 operating cost per call average for both fire and EMS calls for St. Louis County fire districts (*Suspicious Annual Spending*, pg. 3).

However, Robertson FPD’s average cost per ambulance transport between 2019 and 2021 is \$6,180.85. Our calculation for Robertson FPD’s operating cost per call for this same time period is \$3,660.22. Why is Mehlville and Valley Park within a few hundred dollars of the County average, but Robertson FPD is \$2,520.63 above their own average?

None of this makes sense. *Based on this research, we can say with confidence that while there could be an individual emergency transport that costs \$6,000, there is no publicly funded ambulance service in St. Louis County where each transport costs ~\$6,000.*

We recommend the Department of Health and Human Service look into not only Robertson FPD’s filings, but the GEMT program as a whole. The fact that this high of a cost per ambulance transport was filed for

reimbursement and no red flags went off anywhere is alarming.

According to Robertson FPD’s July 2022 financial statements, revenue for the GEMT program for reporting period of July 1st 2021 to June 30th, 2022 is at \$610,242.03. The GEMT reimbursement amount is already \$39,042.48 more than last year. It doesn’t add up!

Training & Extravagant Spending on Conferences

Municipalities and political subdivisions alike often attend business and training conferences related to government activities and spending. Usually the taxpayer foots the bill for travel, lodging and a per diem. However, for Robertson FPD there is a point at which these trips cross into the realm of vacation-like, excessive and simply unnecessary.

A brief review of the District’s spending on training and conferences for the years of 2019 to 2021 found:

- Most expenses deemed as “Training Expenses” on credit cards completely unrelated to training,
- Double payment for a cancelled conference,
- Taxpayer funded trip to the Lake of the Ozarks for an unnecessary “pre-conference,” and
- The Board paid for a District employee to attend a Marijuana Conference to promote his own personal cannabis business.

This overview only scratches the surface and we recommend an auditor and authorities look hard at any and all training and traveling expenses by the district.

“Training Expenses” that are not Training Expenses

Each year every fire district and department across the county spend tens of thousands of dollars to keep their firefighters and paramedics educated and prepared for

Robertson FPD - General Fund Statement of Revenues and Expenditures - Modified Accrual Basis For the Seven Months Ending July 31, 2022				
	Current Month		Year to Date	
Maynard Howell	0.00	0.00	696.00	0.02
Darnell Wade	0.00	0.00	205.00	0.01
Dan Hoguet	0.00	0.00	288.00	0.01
St. Louis Bank Credit Cards	6,122.63	2.90	30,845.58	0.98
Matt E. Anderson	0.00	0.00	205.00	0.01
RVFD Fire Education	1,954.14	0.93	1,954.14	0.06
Jason A Crady	0.00	0.00	288.00	0.01
Eric B. Bethel	0.00	0.00	720.64	0.02
Scott M Carey	0.00	0.00	205.00	0.01
Pattonville FPD	0.00	0.00	1,845.00	0.06
Paul D Peebles	0.00	0.00	675.64	0.02
Drew Kerekhoff	0.00	0.00	517.00	0.02
Burton-Liese	1,333.33	0.63	1,333.33	0.04
Joan Noel	0.00	0.00	205.00	0.01
Mike Conley	0.00	0.00	205.00	0.01
Dan Caintrell	0.00	0.00	128.90	0.00
Becky Reinsmith	0.00	0.00	534.00	0.02
Stacie A Flavin	0.00	0.00	205.00	0.01
Marmic Fire & Safety	0.00	0.00	6,216.87	0.20
Fire Training Structure	0.00	0.00	5,271.00	0.17
Herin Photography	0.00	0.00	300.00	0.01
Total - Training Expenses	9,410.10	4.46	52,844.10	1.69

Robertson FPD - Ambulance Fund Statement of Revenues and Expenditures - Modified Accrual Basis For the Seven Months Ending July 31, 2022				
	Current Month		Year to Date	
SSM Health	16,710.00	14.58	18,319.13	0.81
St. Louis Bank	3,299.92	2.88	8,810.34	0.39
Mercy Hospital South	0.00	0.00	350.00	0.02
Pattonville FPD	0.00	0.00	375.00	0.02
Robert Sievers	0.00	0.00	2,500.00	0.11
Response Technologies	0.00	0.00	375.00	0.02
North County Training	0.00	0.00	300.00	0.01
Total - Training Expenses	20,009.92	17.46	31,029.97	1.37

Figure 11: July 2022 financial statements showing \$39,656.42 in expenses categorized as training expenses on a credit card.

any type of emergency. You will not hear complaining on our part for such an expense—it is 100% necessary.

While reviewing the Robertson FPD financial statements, a funny detail began to stick out under the “Training Expenses” category. Consistently year to year, the District was putting large amounts of training expenses on credit cards.

In fact, comparing a few other fire districts (Valley Park, Florissant Valley, West Overland and Spanish Lake) the amount of training expenses on credit cards ranged from 0% to 17.32% between the years of 2018 and 2020, while Robertson FPD was as much as 75.28%! Furthermore, almost all the training expenses are paid for via check. So what’s on the credits cards?

Turns out only a small percentage of these credit card expenses are related to training. Most of the charges are Costco, Micro Center, Best Buy, etc. This becomes even more questionable when the

bulk of credit card transactions have no receipt associated with them. There may be a written explanation but no receipt to verify.

Since 2019 the District’s average credit card balance for training expenses was \$35,579, but as of July 2022 these expenditures were already at \$39,656.42 for just half the year (Figure 11)!

Double Payment for Cancelled Conference

While small, this transaction is important to point out. There may be a reason for this, but transactions like these take place in Robertson FPD’s financial statements often and without explanation.

The Missouri Association of Career Fire Protection Districts (MACFPD) mission, according to public records, is “focused on its Legislative Efforts, an Annual Educational Seminar and Pension Board Training ” (Fenton Fire Protection District (13 January

CHECK REQUEST

Date: 7-7-2020 Amount: \$ 3400.00

Check To: _____
MACFPD conference Committee

Description: _____
MACFPD conference for August 21 to 23 – 2020 at Camden at the Lake,

Requested by: _____
Maynard Howell

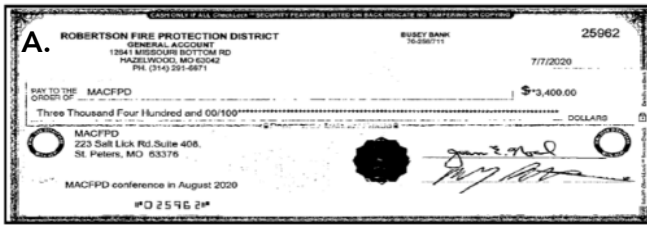
Approval: _____
Joan E. Noel

PAID

CK. NO. 35964

DATE 7/7/20

Figure 12: Check request for admission payment to the MACFPD pension training conference.



Check 25962 Amount \$3,400.00 Date 8/19/2020

Robertson FPD - General Fund Statement of Revenues and Expenditures - Modified Accrual Basis For the Twelve Months Ending December 31, 2020			
	Current Month		Year to Date
Drew Kerckhoff	0.00	0.00	30.23
MACFPD	0.00	0.00	6,800.00

Figure 13 A. & B.: (A.) Robertson FPD check for \$3,400 for MACFPD conference next to (B.) Rognan & Associate financial statements showing Robertson FPD claiming to have actually sent \$6,800. This is in direct conflict with their bank records.

2016). MACFPD Presentation. *Meeting Minutes*.). The organization hosts an annual conference at the Lake of the Ozarks for Pension Board training.

In 2020, the MACFPD Conference was scheduled for August 21st to 23rd with a payment of \$3,400 requested for training cost of eight people at \$425 per person (Figure 12). Check #25962 verified payment for the correct amount (Figure 13A.).

However, according to the August 2020 financial statements, Robertson FPD claims they paid \$6,800, double the amount requested for the conference (Figure 13B.).

According to Valley Park FPD’s July 27th, 2020 meeting minutes the MACFPD conference was *cancelled around the time of this payment*. This amount seems to have never been reimbursed to the District.

This inaccuracy is never corrected even in the December 2021 financial statements. This may seem to some as nitpicking, but this happens more than what seems reasonable.

Taxpayer funded trip for an unnecessary “pre-conference”

In 2020, the MACFPD also hosted a “pre-conference” scheduled in March, five months before the cancelled training conference. The purpose of this conference was to discuss internal affairs with MACFPD organization as well as its leadership structure and future. *It should be noted that as of December 2020, no individuals at Robertson FPD had ever belonged to MACFPD’s board or administration.*

According to hotel receipts and per diem payments of \$195 per person, the District sent 13-14 adults and 2 children to a Lake of the Ozarks putting them up in oversized luxury suites at Camden on the Lake for what appears to be an unnecessary pre-conference that has nothing to do with training or public safety (Table 7).

DIRECTOR/EMPLOYEE	ROOM TYPE	GUESTS ON RESERVATION
Becky Reinsmith	Double Studio	2 Adults
Joan Noel	Double Studio	2 Adults
Jason Crady	Jacuzzi Suite	2 Adults
Maynard Howell	King-Grand Suite	2 Adults, 2 children
Paul Peebles	Jacuzzi Suite	2 Adults
Stacie Ousley	Jacuzzi Suite	2 Adults
Darnell Wade	Unknown	Unknown
Total individuals		15

Table 7: Breakdown of Robertson FPD employees and guests with hotel rooms for a MACFPD pre-conference hosted for purposes unrelated training.

In fact, there is no explanation available for the necessity or purpose of this trip and why so many employees needed to attend.

Compared to other fire district expenses, Robertson FPD seems to consistently send more employees to the MACFPD conferences based on registration fees. Pension boards consist of five individuals. Why so many employees?

Taxpayer Funded Trips for Personal Business

On November 9th of 2021, a Robertson FPD employee, requested reimbursement for a Las Vegas conference (Figure 14), which he called "Bizcon" claiming the Union Local 2665, requested he attend for purposes of "developing contract language."

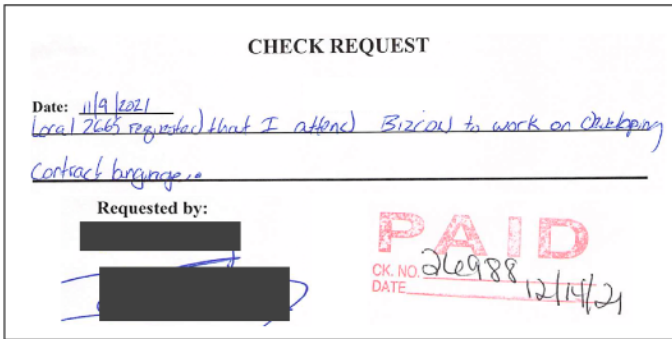


Figure 14: Check request from Robertson FPD employee for flight, hotel and admission expenses for MJBizCon (marijuana business conference) claiming it was needed for "developing contract language." Image has been redacted to protect employees' identity.

Further investigation into this "Bizcon" revealed the actual name of the conference was MJBizCon, a marijuana business conference hosted in Las Vegas in October of 2021.

It seems the Robertson employee's conference attendance was actually to promote his own personal cannabis dispensary business located in St. Charles County.

On his cannabis dispensary's Facebook page on October 20th, 2021, this Robertson employee posted a livestream video of himself at MJBizCon promoting his business stating both in the audio and text his company was there to "check out all things cannabis to help serve our patients better" (Figure 15).

In December 2021, this employee received reimbursement from the District for his hotel room, airfare and the cost of the conference.

While it is not clear how one would "develop contract language" skills while window shopping marijuana

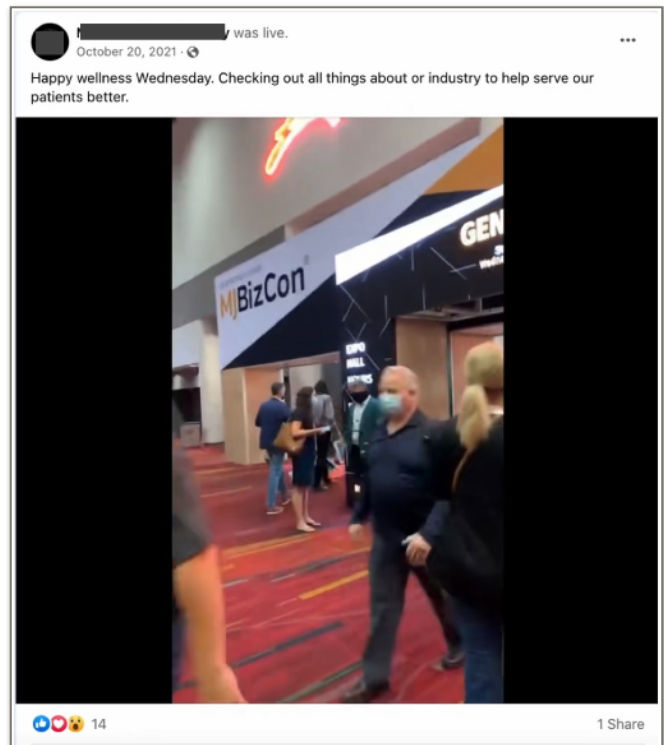


Figure 15: Screenshot of Robertson FPD employee streaming Facebook Live video on October 20, 2021, promoting his personal cannabis dispensary business live from MJBizCon, all paid for by the taxpayers. Image has been redacted to protect the employee's identity.

vendors and their products, what is clear is this trip had nothing to do with public safety.

What is going on with the District's culture that would embolden employees to make frivolous requests for personal business trips at the taxpayers' expense? Probably because the Board of Directors seem happy to cut a check for anything.

Suspicious Movement, Disappearance and/or Adjustments to Vendor Payments

Over the past 10 years, a very strange phenomenon repeatedly appears in Robertson FPD's Rognan & Associates financial statements. **Large payments to vendors seem to move in time of payment, change or double in amount, receive payment two or three times, or even disappear throughout the months and years. At least eight instances of this have been identified, others may have yet to be found.**

There may be a plausible explanation for these transactions, as of now no explanation currently exists in the District’s meeting minutes, bank statements or audits.

While we will not go through all of these transactions in this report, evidence of this behavior will be provided to authorities. We will discuss one such transaction as an example here and one more in a future section (*Questionable Retirement Practices Including possible Fraud & Tax Evasion*, pg. 19).

Solar Panels Both Purchased and Leased

In 2015 Robertson FPD may have paid in full for solar panels while also signing a 20 year lease agreement for the same panels with Brightergy, LLC, now Solar Ocean II, LLC. Payments to Brightergy as well as solar panel rebate payments from Ameren to Robertson FPD seem to change, move and disappear (Table 8). The following timeline breaks down the questionable events that transpired:

- April 14th, 2015:** Robertson Board of Directors hear a presentation and receive an estimate from Brightergy, LLC (now Solar Ocean II, LLC) at an open board meeting. The bid includes two solar panel systems at the MO Bottom Rd station and one system at the Taussig Rd station.
There is no evidence of competitive bidding for this project and the estimate provided by Brightergy in the meeting minutes does not request a down payment or installation costs.
- April 28th, 2015:** Board of Directors accepts resolution for solar panels through Brightergy with no agreement sign date provided. *The actual agreement is not in the meeting minutes and has never been produced by Robertson FPD.*
- July 31st, 2015:** July financial statements show an expenditure of \$74,115 to Brightergy and a revenue of the same amount from Ameren Solar Panel rebate.
- August 31st, 2015:** August financial statements show a SECOND expenditure of \$37,057.50

Table 8. Brightergy Payments in 2015 (2015 and 2016 financial statements)						
Year	Month	Description	2015 General	2015 YTD	2015 Bond Proceeds	2015 YTD
2015 Financial Statements	July	Brightergy -Solar Panel Installation	\$74,115.00	\$74,115.00	\$0.00	\$0.00
		Ameren Solar Panel Rebate	-\$74,115.00	-\$74,115.00		
	August	Brightergy -Solar Panel Installation	\$37,057.50	\$37,057.50	\$0.00	\$0.00
		Ameren Solar Panel Rebate	-\$37,057.50	-\$37,057.50	\$0.00	\$0.00
	September	Brightergy Lease Payments	\$525.00	\$37,582.50	\$0.00	\$0.00
	October	Brightergy Lease Payments + Payment towards Brightergy for unknown reason from Bond money	\$1,300.00	\$38,882.50	\$5,000.00	\$5,000.00
November	Brightergy Lease Payments	\$775.00	\$39,657.50	\$0.00	\$5,000.00	
December		\$775.00	\$40,432.50	\$0.00	\$5,000.00	
Total Rebates						-\$111,172.50
Total Spent on Installation						\$116,172.50
2015 (In 2016 Financial Statements)	July	Brightergy -Solar Panels Installation NOW MISSING	\$0.00	\$0.00	\$0.00	\$0.00
		Ameren Solar Panel Rebate-NOW MISSING	\$0.00	\$0.00		
	August	Brightergy -Solar Panels Installation	\$37,057.50	\$37,057.50	\$0.00	\$0.00
		Ameren Solar Panel Rebate	-\$37,057.50	-\$37,057.50	\$0.00	\$0.00
	September	Brightergy Lease Payments	\$525.00	\$37,582.50	\$0.00	\$0.00
	October	Brightergy Lease Payments + Bond Proceeds	\$1,300.00	\$38,882.50	\$5,000.00	\$5,000.00
November	Brightergy Lease Payments	\$775.00	\$39,657.50	\$0.00	\$5,000.00	
December		\$775.00	\$40,432.50	\$0.00	\$5,000.00	
Total Rebates						-\$37,057.50
Total Spent on Installation						\$42,057.50

Table 8: Breakdown of Brightergy payments and Ameren UE solar panel rebates over two years of financial statements. Payments appear and disappear. All are made without any record in the meeting minutes.

(exactly half of the original amount) for Brightergy and the same amount subtracted from expenditure as Ameren Solar Panel rebate. Both amounts for \$74,115 have vanished from the July financial statements.

- **September 1st, 2015:** Robertson FPD begins making lease payments to Brightergy.
- **October 31st, 2015:** October financial statement shows expenditure of \$5,000 from Bond Proceeds fund to Brightergy; there is no explanation in the meeting minutes for this expenditure.
- **December 31st, 2015:** *December financial statements show a year-to-date missing amount of \$76,403.35 from the general fund.*
- **July 31st, 2016:** *July 2016 financial statement confirms that the \$74,115 for both Ameren and Brightergy have been removed completely from the 2015 fiscal year.*

According to City of Bridgeton building permits for the solar panels, Robertson FPD reports the estimated cost of one system to be about \$25,000, which means the cost of three systems would be about \$75,000, close to the \$74,115 initially received in rebates.

The biggest question in all of this is why would Robertson FPD pay for solar panels but then also sign a 20 year lease? The total payments made to Brightergy at the end of Robertson FPD's lease based on the estimate provided by the company is \$296,489. Adding the cost of the Ameren rebate/ Brightergy payment of \$74,115 and the \$5,000 unexplained bond payment, the total cost to taxpayers will be \$375,604.

Requests for Robertson FPD's solar panel agreement, receipts for installation, proof of payments to Brightergy outside of the monthly lease payments, etc. have been requested three times since December 12th, 2021. If there is an explanation for this, the

District has been unwilling or unable to produce these supporting documents to explain these abnormal transactions.

Again, this is only one of several examples of large purchases made by the District where the amount or timing of the payment changes, an additional unexplained payment is made or a payment disappears completely.

Questionable Retirement Practices Including possible Fraud & Tax Evasion

It is not uncommon for cities and political subdivisions to give special treatment to employees at the time of their retirement. We have all heard the stories. In the case of Robertson FPD, retirement practices for the Chief and other employees is a bit more dubious.

January 2013, Don Miner was hired on by the Robertson Fire Protection District after retiring from University City in December 2012. He served as Fire Chief for 7.5 years until June 3rd, 2020. At the time of his departure, his retirement was kept very quiet. Chief Miner simply vanished, and was replaced by the Assistant Chief, Maynard Howell. Where did he go?

After filing a sunshine violation lawsuit in January of 2022, we were finally able to answer the question upon receipt of the May 26th, 2020 meeting minutes.

Chief Don Miner's agreement was written as a consulting contract rather than a true retirement agreement (Figure 16). At the time the City of Hazelwood and Robertson were still in a lawsuit over Breach of Contract of the City's service agreement with the District.

Consulting contracts may be common in government, however, according to municipal lawyers and multiple retired fire chiefs consulted, this is above and beyond what is deemed normal especially for a public servant. Coupled with the fact that those close to the situation

say Don Miner has not been seen or heard from since his retirement on June 3rd, 2020, the ethics of the Board and the former Chief get called into question.

Paying for internet in his home, free cell phone service, \$121K into a tax free account, a \$35K car for \$7,500, etc.?

Going through this contract is long and tedious, but it is one of the best examples of how the Board of Directors could be in breach of their fiduciary duty to the public.

1. Full salary and benefits with accrued leave time until it was exhausted

This is not unexpected. While the actual amount paid for salary and benefits is unknown, it should be reviewed and scrutinized carefully. The reason for this will be clear very quickly.

2. Received accrued sick leave into his VEBA account over a three year period.

Voluntary Employees' Beneficiary Association (VEBA) plan is a type of tax free trust for employees and their dependents to use for medical expenses. Individuals do not pay any taxes on this money once deposited into this account—no taxation prior to deposit nor upon withdrawal.

Robertson FPD provides 100% free healthcare to all retired employees and their spouse until medicare age. It can be assumed the use of this VEBA account would be to pay for healthcare not covered by medicare in the retirees older age.

It is important that we pause here and zoom in a bit to Robertson FPD's sick leave, buy-back and VEBA policies as this is where concerns of possible tax evasion come in. While tedious, we promise to zoom back out.

**EMPLOYMENT AGREEMENT CHIEF DON MINER
ROBERTSON FIRE PROTECTION DISTRICT**

This agreement agreed and entered into this 26th day of May, 2020. The purpose of this agreement is to address the retirement employment agreement of Chief Don Miner, hereinafter referred to as Miner and The Robertson Fire Protection District hereinafter referred to Robertson.

Whereby it is agreed as follows.

Miner will attend all Attorney conference, meetings, Court Proceedings, depositions, deposition preparation meetings and other related litigation matters. Miner will also attend and participate in any legal matter related directly or indirectly with Robertson until such time as all matter are concluded.

Compensation Agreement:

- Beginning June 3, 2020, Miner shall continue in the employ of Robertson using accrued leave while working in a transition/consultant with full salary and benefits, until all accrued leave exhausted. Accrued leave does not include sick leave.
- Accrued sick leave will be paid into Miner's VEBA account. This payment may be paid over a three year period. If finances allow, remaining payment/payments may be paid earlier.
- Option to purchase Chief vehicle unit #5000. Upon being declared surplus property, the chief shall have first option to purchase at the agreed price of \$7500. This purchase is "as is" without warranty.
- While in a consultation position for the district, the district will provide communication services/equipment; a cell phone, laptop, district iPad, and MiFi Jetpack or similar air card for internet. The district email account and communication items listed will remain active until consultation services no longer required.
- If Miner required to attend legal hearings or meetings, will be compensated for mileage and paid the hourly rate at time of retirement for time of travel, hearings, or meetings. Miner shall receive reimbursement for expenses including but not limited for cost of accommodation and meals.
- District shall indemnify and hold Miner harmless as to all matters relating to his participation, testimony, litigation preparation or other legal efforts on his part related to Robertson issues or in the exercise of his duties as Chief.

THIS RESOLUTION 2020-03 UNANIMOUSLY ADOPTED THIS 26th DAY OF JUNE, 2020.

ROBERTSON FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS


JOAN NOEL, Chairman

ATTEST:


MIKE CONLEY, Secretary


BECKY REINSMITH, Treasurer


DON MINER, Fire Chief

Figure 16: Former Fire Chief Don Miner's retirement/consulting agreement passed on May 26th, 2020.

Zoom-in: Sick Leave, Sick Buy Back Policy & VEBA Policies:

Robertson FPD's past and most current Collective Bargaining Agreement with the Union Local 2665 defines sick time, sick buy back and Voluntary Employees' Beneficiary Account (VEBA) as the following:

1. Sick Leave policy (Article 21): **the maximum number of days an employee can accrue is 68 days (544 hours) for battalion staff and 140 days (1120 hours) for Administrative Assistant and Fire Marshal,**
2. Sick Leave Incentive & Buy Back Policy (Article 42): **what this accrued sick leave days are defined as an 8-hour day and worth \$100 per day for 12 days or \$50 for 24 days,** and finally,
3. Voluntary Employees' Beneficiary Account (VEBA/ Article 34): **accrued sick leave may be paid into the VEBA account cannot exceed maximum amount of 68 days/140 days as defined in the Sick Leave policy/Article 21.**

Great! We have an understanding of the policies, now let's zoom back out.

Zoom out: The true amount being paid into VEBA:

In a request to Robertson FPD for information on VEBA payments, we found the District is paying massive amounts of money to employees for unused sick leave that surpasses the maximum allowed (657 to 2,016 hours) and for amounts far beyond what the district has defined the accrued sick time to be worth (\$32.46 to \$60.39 per hour). **All paid to a tax free account. All conflicting with their own public policies on how taxpayer money is being spent.**

Note: a retired employee of the Robertson FPD says they were sent a debit card to access their VEBA funds. A debit card to a tax free retirement account?

Don Miner's VEBA payout:

While the Chief is not covered by the Local 2665's Collective Bargaining Agreement, most district's basic policies, such as sick leave, apply to the administration as well. According to Robertson FPD's own VEBA documents, financial and bank statements a check made out to Matrix Trust, (a.k.a Security Benefits Group in the financial statements) for \$40,582.08 was made in July of 2020 into Don Miner's TPA account.

Then in October of 2021, according to Robertson FPD financial statements, another payment of \$81,164.16 is made to Security Benefit Group, exactly double the amount of Don Miner's check #1 of \$40,582.08 (Figure 17A).

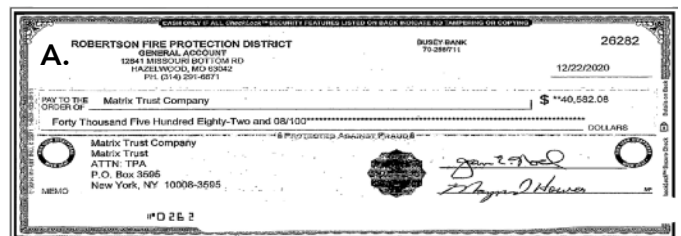


Figure 17A: Robertson FPD check written to Matrix Trust Company in the amount of \$40,582.08 as one installment to Don Miner's Voluntary Employees' Beneficiary Association Plan (VEBA) for accrued sick leave. Total payments equal \$121,746.24.


This means Don Miner was paid \$121,746.24 into his 100% tax free VEBA account between 2020 and 2021 for what the District claims is 2016 hours of unpaid sick time (Figure 17B).

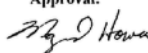
Overall, this VEBA payment amount does not make sense. For Don Miner to accrue \$121,746.24 of sick time in his ~8 years of service means he would have had 252 sick days banked *even after cashing in at least 12 sick days in 2015*. In fact, many of these employee's are getting paid large amounts into VEBA despite having

CHECK REQUEST

B.
 Date: 12/16/20 Amount: \$ 40,582.08
 Check To: TASC (Don Miner)

Description: 1st payment of remaining sick leave 2,016.00 hours divided by 3 = 672 x 60.39 per hour = 40,582.08. the balance will be paid out next year unless payment from Hazelwood is not received at which time full payment will be reviewed by the district.

Requested by:
Kelly Harrington


Approval:


PAID
 CHK. NO. 26282
 DATE 12/22/20

(2080 work hours in a year) x (hourly rate [\$60.39])
MINUS
 (1 sick day per year of service [64 hours])
 = 2016 hours accrued sick time

The subtraction of 64hrs was more than likely to make this possible fraud not look so obvious. It is also possible that this amount of sick leave was written into Don Miner's Employment Contract (an agreement surrounding the terms of employment). *When a public records request for both Chief Don Miner and Chief Maynard's Howell's Employment Contract was made on January 9th, 2022, we were informed via email by Chief Howell no such contract existed, which is very abnormal for any Chief, let alone two.*

Once again, mysterious movement of payments:

Following this October 2021 VEBA or "Security Benefits" payment of \$81,164.16, begins to multiply and time travel in the District's financial statements (Figure 18). In the December 2021 financial statements, the October 2021 VEBA payment is added to December of 2020 of

Figure 17B. Shows a check request with Don Miner's accrued sick time after eight year and buying back at least 12 sick days is 2,016 hours.

bought back their sick-time. \$121,746.24 is suspiciously close to one years worth of Don Miner's salary minus "one used sick day per year":

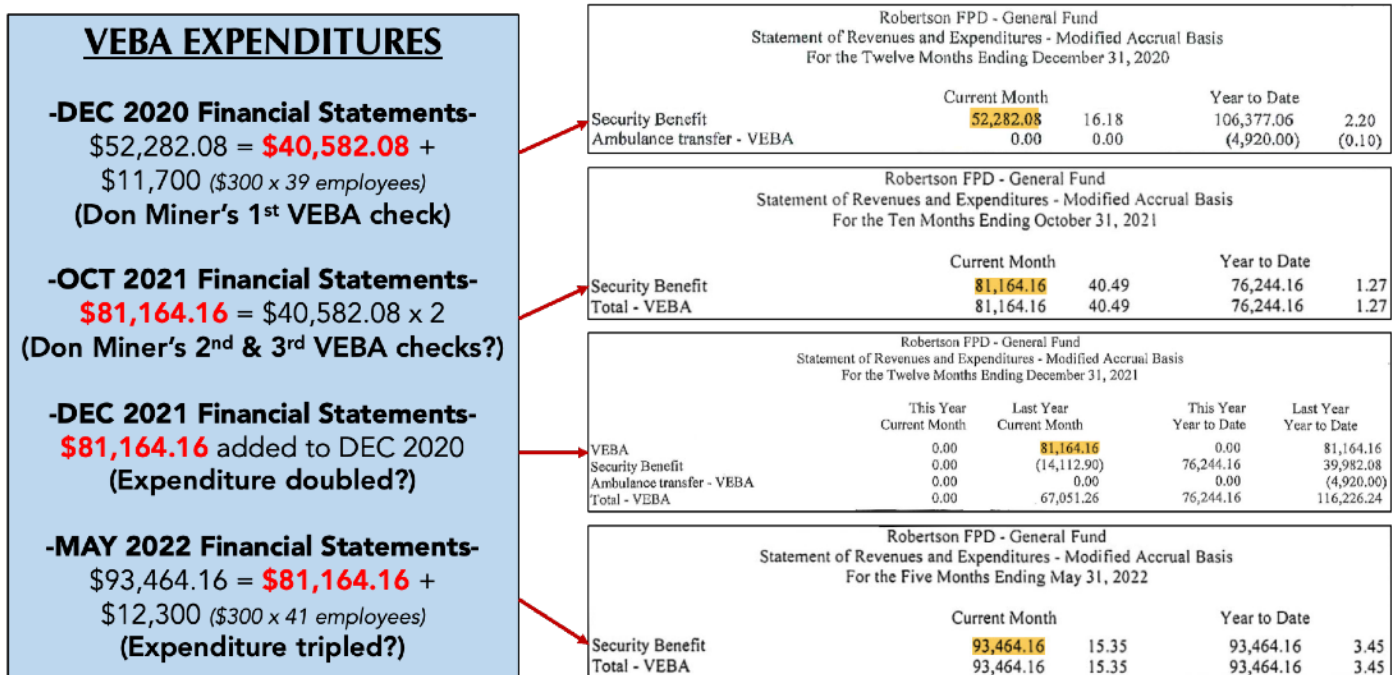


Figure 18. Rognan & Associates financial statement showing two or three different Voluntary Employees' Beneficiary Association (VEBA) payments for the same amount over multiple months and years, with no explanation provided in Robertson FPD's records.

the prior year. Then this payment shows up again in May of 2022, as a total payment to VEBA of \$93,464.16, which is the \$81,164.16 plus the \$12,300, which is the annual VEBA contribution of \$300 for 41 employees.

Why are these VEBA payments multiplying? Is this one payment moving or three separate payments? Something is going on.

4. Purchase his 2016 Tahoe at a price of \$7,500.

At the May 26th, 2020 open board meeting, moments before the Board of Directors adopted the resolution for Don Miner’s retirement agreement, his District-issued vehicle was surplus. It is obvious that the sole purpose of deeming this 2016 Tahoe as “extra/unnecessary” was to sell it to Don Miner at a discount for his retirement. **According to Car Guru this 2016 Tahoe was valued at \$34,076 at the time it was sold for \$7500.**

On July 28th, 2020 approval for purchase of a replacement Tahoe for \$40,162 was made, as the surplus vehicle was never “extra” or unnecessary.

What is worse than selling a taxpayer-paid-for vehicle at 22% of its value? Using taxpayer money to fix it up before selling it to him.

According to the CarFax report, the exact same day this vehicle approved by the Board for sale to himself, Chief Miner stopped at Bommarito Chevrolet Mazda South County (Figure 19A.) and charged \$2,926.78 to his fire district credit card for brand new spark plugs and maintenance on his Tahoe. A couple months later, after selling the Tahoe to Don Miner, Director Joan Noel signed off on the credit card line item to approve payment for the automotive work performed (Figure 19B.).

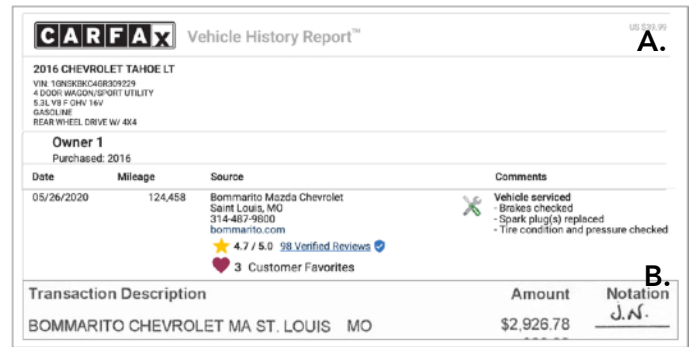


Figure 19: (A.) Carfax Report showing work performed on Don Miner’s district-issued 2016 Chevrolet Tahoe the same day his contract to buy the vehicle was approved. (B.) Don Miner’s credit card statement with line item of payment for work performed on Tahoe with President of the Board of Directors, Joan Noel’s initials signing off on the expense a little over a month later.

This is not the only instance of Chief’s being provided vehicles on the way out the door, nor providing tune-ups and repairs at the expense of the taxpayer prior to the discount sale.

In late 2012, it was announced that Robertson FPD Fire Chief Dave Tilley would be retiring in scandal when the Department of Justice filed a civil rights lawsuit against the District by a former employee (Robertson FPD would lose this lawsuit). On December 20th, 2012, days before Tilley retired, the Chief’s district-issued vehicle, a 2008 Ford Expedition received a full check up and maintenance at cost of \$2,469.67 to taxpayers.

This vehicle, worth \$20,977 (CarGuru.com) was sold to him a few months later. It had no known problems and mileage of 83,500 on the date of sale. Chief Dave Tilley purchased this vehicle for \$10,000, almost \$11,000 less than what it was worth.

One more thing of note, Chief Miner’s purchase of the 2016 Chevrolet Tahoe was not his first. Four years prior, on June 14th, 2016, he purchased a 2013 Chevrolet Tahoe for \$10,000. At the time of this purchase, CarGuru estimated the vehicles value at \$35,301 (Figure 20).

Between the 2016 and 2013 Tahoes, taxpayers lost an estimated asset value of \$51,877 from their fire

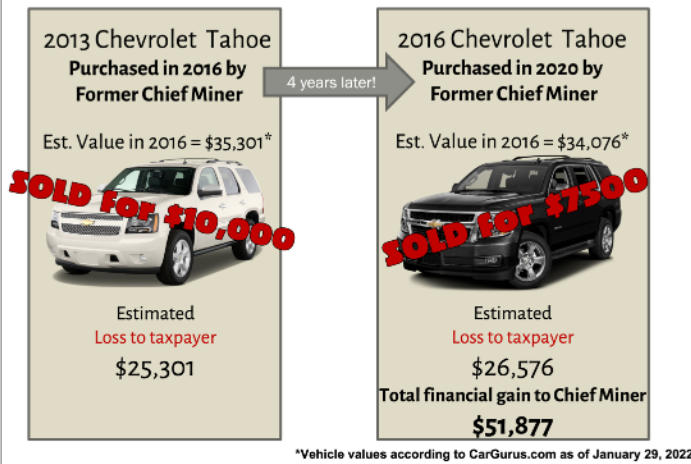


Figure 20: Image showing both of Don Miner’s district-issued Chevrolet Tahoes each sold to him at ~25% of their retail value four years apart. The estimated increase to Don Miner’s worth from the taxpayers from these sales is \$51,577.

district, while Don Miner saw his net worth increase at their expense. As of January 2021, Don Miner still owned both vehicles.

5. Received a laptop, iPad, cell phone with cellular and internet service for his home

Considering Don Miner has reportedly not been seen or heard from since signing this contract almost 2 years ago, it is safe to say the taxpayers did not need to pay for this equipment nor communication services for his home. As of at least December 2021, line items for Don Miner’s cell phone and Mifi home internet service were still present on Verizon and Charter statements. You add in the unknown cost of his iPad and laptop and the cost to taxpayers for this portion of the contract is in the thousands.

6. Paid for legal hearings and meetings, any and all expenses resulting from travel for consulting including hotel, gas, and meals.

This is not out of the question, however, Don Miner at the time lived in Franklin County. The furthest he would have to drive for consulting would be St. Louis County. Why and when would this ever be necessary to put into this agreement?

7. Be indemnified from liability and lawsuit for any participation as a paid consultant AND for his time as Fire Chief at Robertson FPD.

Indemnification for one’s participation in a lawsuit with a past employer may not be unreasonable. What is questionable here is **the Board of Directors also indemnified Don Miner for his time as Chief with the Robertson FPD.** This seems very odd and inappropriate to release anyone from all legal liability for anything they may have done as an employee. It is even more suspicious given a large portion of what is laid out in this report occurred during Miner’s tenure.

Retirement Agreements for Other Chiefs

In June of 2022, the Robertson FPD Fire Chief Maynard Howell was, according to Director Mike Conley, forced to retire in scandal 4 months after a scheme to seemingly defraud the Department of Revenue and the Internal Revenue Service through the purchase/ donation/gifting of a District ambulance was exposed (discussed in the next section, *The Internal Bidding System*).

A public records request for Maynard Howell’s retirement contract or any documents regarding separation of service was made from June of 2022. The District has claimed client attorney privilege and has yet to provide these documents. Such an agreement is paid for with tax money and should by law be available to the taxpayers.

What we do know is on August 18th, 2022, Maynard Howell, the Fire Chief who was pushed out for what appears to be fraud, threw out the first pitch at the Cardinals game. He was announced as the “Fire Chief of the Robertson Fire Protection District.” A little retirement present we guess.

The Internal Bidding System

In November of 2021, we received multiple tips from individuals close to Robertson FPD that the Fire Chief was buying vehicles, specifically ambulances, at a discount and then reselling them. Following a sunshine request for vehicle documents, we met with Chief Maynard Howell, who informed us that the District does not keep any records of sold vehicles so they could not comply with the sunshine request.

Furthermore, Chief Howell explained that all vehicles and equipment were sold through Robertson’s “Internal Bidding System” meaning only employees of the District were allowed to purchase taxpayer-paid-for equipment and vehicles.

How it works...

First, Robertson FPD buys new vehicles or equipment. After or right before the new vehicles or equipment are in service, the Board of Directors deems old equipment as “surplus.” Once marked as “surplus,” the Board and Administration think they can do whatever they would like with it.

Surplussing often occurs around times of large revenue increases such as passing of a tax increase or bond issue, or a member of the administrative staff retires. The word “bidding” in the Internal Bidding Process is a misnomer as there is usually only one bidder and they are almost always a member of the

current and past administrative staff, their family members and former Board members. See example of

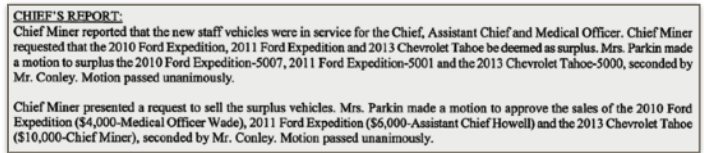


Figure 21: June 14th, 2016 Meeting Minutes showing the surplussing followed by the immediate sale of three district-issued vehicles.

the “bidding” in Figure 21.

The main use for the internal bidding system is to transfer ownership of district vehicles to the administrative staff and their families (See Table 9). It has already been established that the Robertson FPD Administration drives district-issued SUVs. Once the Administrative staff receives their new district-issued vehicle, they are then sold their old vehicle.

According to Carfax, these vehicles had no known issues and all administrators who purchased a vehicle still owned their vehicle as of December 2021.

What's up for Bidding?

Anything and everything of value is up for bidding. While we do not know the age and value of some of the items up for purchase by employees and their family members, the items we do have information on show most have not reached the end of their functional life and thus still retain some retail value. The following list of identified items includes iPads, 2-3 year old top-of-

Vehicles (Year/Make/Model)	Vehicle Sold To	Date Sold	Vehicle Sold For	Est. Value When Sold (CarGurus Price Trends)	Est. Tax Dollars Lost	Kelly Blue Book 2022 Trade-in Est. Value	Kelly Blue Book 2022 Private Party Est. Value
2008 Ford Expedition	Former Chief Tilley	4/9/2013	\$10,000	\$20,977	\$10,977	\$7,493	\$10,471
2010 Ford Expedition	Medical Officer	6/14/2016	\$4,000	\$19,900	\$15,900	\$8,602	\$11,665
2011 Ford Expedition	Assistant Chief Howell	6/14/2016	\$6,000	\$22,827	\$16,827	\$11,575	\$14,364
2013 Chevrolet Tahoe	Former Chief Miner	6/14/2016	\$10,000	\$35,301	\$25,301	\$17,140	\$19,155
2010 Ford Expedition	Fire Marshall	12/13/2016	\$4,000	\$18,140	\$14,140	\$8,602	\$11,665
2016 Chevrolet Tahoe	Former Chief Miner	7/17/2020	\$7,500	\$34,076	\$26,576	\$27,763	\$29,895
Total			\$41,500	\$151,221	\$109,721	\$81,175	\$97,215

Sources: All information and data was obtained from Robertson Meeting Minutes, the Department of Revenue, CarGurus (www.cargurus.com, Jan. 2022) and Kelley Blue Book (www.kbb.com, Jan. 2022, Note: values are based on 100,000 miles).

Table 9: Robertson FPD district-issue vehicles sold to administrative staff with sales price, estimated value at time of sale, amount loss to taxpayers, with Kelley Blue Book Trade-in value. Note, Assistant Chief Howell was not the purchaser, his son was.

the-line laptops, plymo-vent system, industrial generators, gym equipment including Olympic weight sets and elliptical machines, and of course vehicles, ambulances, etc.

We know Robertson FPD is not keeping a complete record of all items sold. When a full inventory list of equipment was requested, Chief Howell stated the District does not keep such a list. A full audit should be preformed to get an accounting of all items purchased and sold, donated or missing.

2011 Ford Expedition obtained through possible fraud

There are two vehicles where possible fraud occurred. During the June 14th, 2016 Robertson Board Meeting, the Board of Directors approved the sale of

a 2011 Ford Expedition to Assistant Chief Maynard Howell. The following week, on June 28th, 2016, Director Joan Noel along with the other Board members, publicly approves the June 14th meeting minutes that claimed Assistant Chief bought the 2011 Ford Expedition as accurate for the public record.

Then on July 5th at a closed board meeting, President Noel signed over the 2011 Ford Expedition title to a different purchaser from the public record, the Assistant Chief, Maynard Howell's son (Figure 22).

When Director Joan Noel approved these meeting minutes she was publicly stating the car was being sold to the Assistant Chief. To sell it to different person a week later is a misrepresentation of how tax dollar and property are being used by the District.

What else has Joan Noel done over her 15 years serving on the Robertson Board?

The Ambulance

In 2008 Robertson FPD purchased a 2009 International 4300 LP Ambulance for \$239,449. This vehicle was put into service in 2009, where according to a District insider put the vehicle in reserves shortly after.

Nine years later, according to the July 12th, 2018 Meeting Minutes, the Robertson Board unanimously approved the sale of this ambulance to Assistant Chief Howell for \$7,501. However, in a letter dated July 18th, 2018 obtained from the Missouri Department of Revenue, Robertson FPD's Former Fire Chief Don Miner stated the District **donated** the ambulance to Assistant Chief Howell (Figure 23).

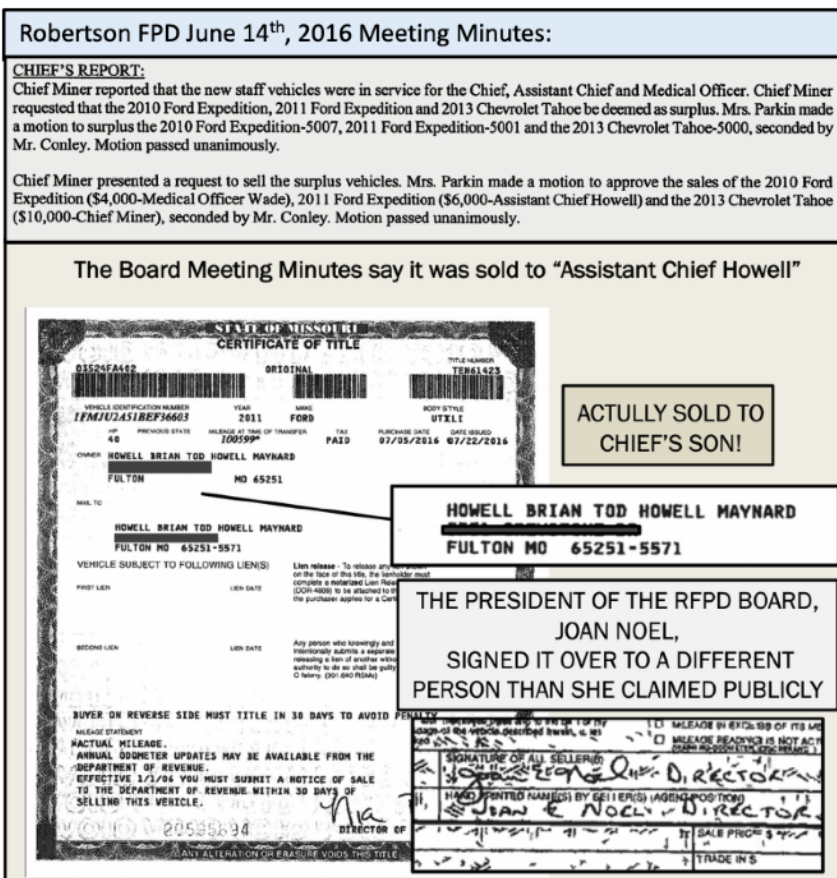


Figure 22: Robertson FPD Meeting Minutes from June 14th, 2016 showing the sale of 2011 Ford Expedition to Maynard Howell, followed by title showing President Joan Noel signing it over to Maynard Howell's son instead.

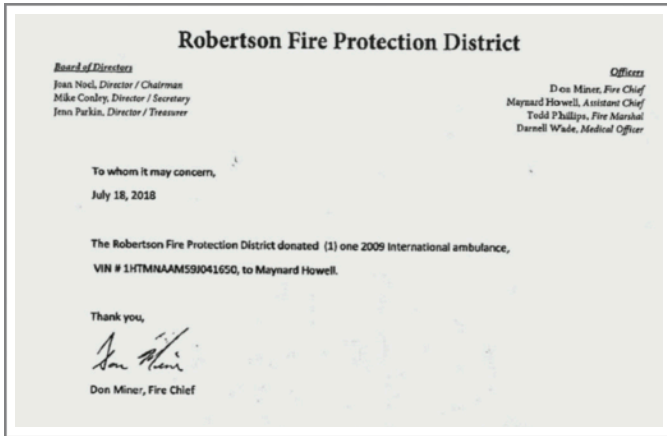


Figure 23: Letter from Fire Chief Don Miner on July 18th, 2018 obtained by the Missouri Department of Revenue, stating that Robertson FPD is donating "(1) 2009 International ambulance, [VIN#] to Maynard Howell." This letter conflicts with the July 18th, 2018 Meeting Minutes that state it was sold to Maynard Howell for \$7,501.

On the same day, July 18th, Assistant Chief Howell fills out a Missouri DOR General Affidavit (Form 768) declaring that he was **gifting** the ambulance to his son-in-law (Figure 24).

Figure 24: Missouri Department of Revenue General Affidavit (Form 768) filled out by Former Assistant Chief Maynard Howell gifting the 2009 International ambulance to his son-in-law.

We also know within days of this transaction, relatives of the Chief and his son-in-law opened multiple Limited Liability Companies (LLC) with generic names and business purpose. LLCs with profits under \$10,000 do not have to be reported to the IRS or Department of Revenue. Theoretically, spreading large profits up among multiple LLCs could be way to launder money and avoid taxation.

This transaction occurred exactly 10 years and 3 days after the bill of sale date (not the date the vehicle was put into service) allowing mileage reporting on the vehicle title exempt.

While the mileage was exempt from reporting to the Department of Revenue, an emissions test exposed the true mileage on a CarFax report.

According to the CarFax Report:

- The Ambulance had **NO KNOWN** problems.
- Had **ONLY 44,402 total miles.**
- **3 months after the ambulance was acquired, it was exported to MEXICO with Chief Howell's son-in-law being the last known title holder.**

The District continually claims the ambulance was a lemon and had no value. If the ambulance was not worth anything, why would the Former Chief, Former Assistant Chief and his son-in-law go to such lengths to obtain, donate, gift and title it?

Maybe this is why: A 2009 International 4300 LP that mirrors the Robertson Fire Ambulance almost exactly sold a few years ago for \$119,000 through Fenton Fire (Figure 25). This suggests estimated loss (or personal financial gain to Chief Howell's son-in-law) could be as much or more than \$111,499.



Figure 25: Advertisement on Fenton Fire website for a 2009 International Ambulance that sold for \$119,000. 2009 International 4300 LoPro Rescue (R1205). Fenton Fire. (2021, June 2). Retrieved February 6, 2022, from <https://www.fentonfire.com/equipment/2009-international-4300-lopro-rescue-r1205/>.

How Does this Compare to Other Districts & Departments?

While we cannot speak for all districts and departments, we did find an example of the same 2008 Ford Expedition purchased by Hazelwood Fire Department, Florissant Valley Fire Protection District and Robertson Fire Protection District (Figure 26).

Both Hazelwood and Florissant Valley held onto their vehicle for 11-13 years until the vehicle had over 150K miles. Once the value of the vehicle had declined substantially, it was auctioned off to the highest bidder with a loss to the taxpayer of less than \$4500. Robertson FPD, on the other hand sold their 2008 Ford Expedition after 5 years to Former Chief Tilley for \$10,000 with only 83,500 miles. The total loss to taxpayers was \$10,977.

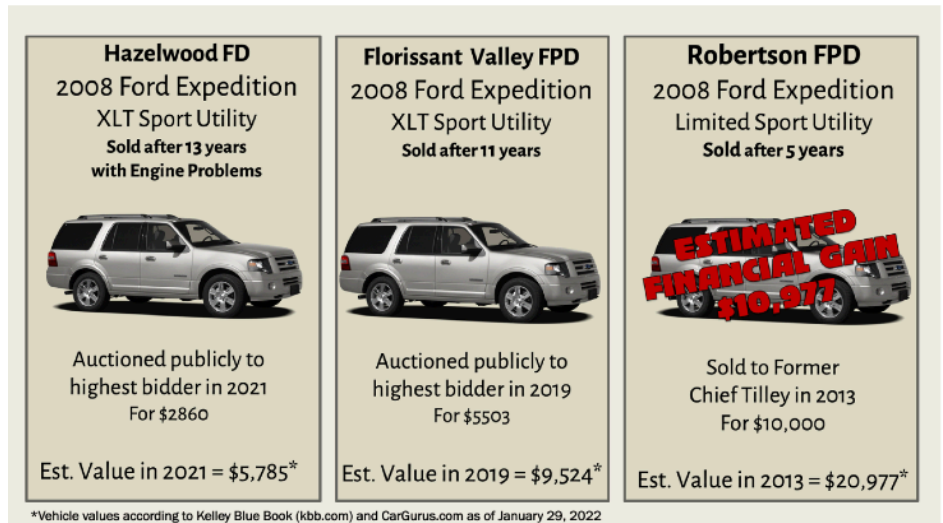


Figure 26: Purchase, service and sales history of three 2008 Ford Expeditions by City of Hazelwood Fire Department, Florissant Valley Fire Protection District and Robertson Fire Protection District.

Robertson's Response to Accusations

In a public response to a Notice to Circulate a Recall Petition the Robertson FPD Board of Directors statement regarding the accusations:

“Emergency response vehicles can be used more extensively than civilian vehicles. When emergency equipment is removed, it can leave behind holes in the roof, dashboard, and console. Since these are emergency vehicles, they don’t hold the same value as civilian vehicles and the market for emergency vehicles is relatively small.”

There are many reasons this statement is false:

1. Robertson FPD does not put lights or emblems on the administrative vehicles.
2. The administration only responds to about 0.08% emergency calls, so more extensive use is false.
3. Other districts have no issue auctioning off their old vehicles and Robertson FPD meeting minutes reveal they are usually offered a trade-in value for their vehicles when purchasing new.
4. One vehicle, a 2011 Ford Expedition, was sold by Robertson FPD to the Assistant Chief’s son for

\$6,000, and was later sold by the purchaser 4 years and 50K miles later for \$9,000—a \$3,000 profit off the taxpayers.

In addition to this statement, Chief Maynard Howell, claimed publicly at a Bridgeton Special City Council meeting on April 6th, 2022, the vehicles are sold to the administrative staff at the Kelly Blue Book value. Following up on this claim, the current KBB Value in 2022 exceeds the value of what these vehicles were purchased for years ago (Table 9, pg. 25).

While it is understood that some, not all, of these transactions may not be criminal in nature, they are illegal in the sense of malfeasance with taxpayer money. Reading the Board's response to the internal bidding system, if what is occurring is not malfeasance, why lie to the public?

Civil Rights Violations

Throughout this investigation members of our organization, *Citizens to Save Hazelwood & Fire Services*, began to speak out publicly about the suspected malfeasance and fraud by the District and eventually sought a total recall of the Robertson FPD Board of Directors. In an effort to intimidate those who spoke out and subvert the electoral process, we believe the District violated the civil rights of those they took an oath to serve and protect.

Right to Freedom of Speech

At a City of Hazelwood Council Meeting on April 6th, 2022, John Zamudio, a resident of the Robertson FPD and St. Charles Local 4853 President of the American Postal Workers Union for the past 23 years, gave an impassioned public speech criticizing the Robertson Fire Protection District. Present at the Council meeting were the Board of Directors and Fire Chief. The speech, which can be found on YouTube (<https://>

www.youtube.com/watch?v=fpsX7xrG9PI&t=2s), received a standing ovation from the audience.

The Flagging: That following Tuesday, April 12th, 2022, at a Robertson FPD open board meeting, Board President Joan Noel made the following statement (taken directly from RFPD Meeting Minutes and recordings of the incident):

"I would also like to go on record that Mr. Zamudio threatened the Board of Directors of RFPD at the Hazelwood Council meeting on April 6, 2022. I will not meet with him or the citizens group without a lawyer and anyone I want with me.

*He is a Bully and I do not feel safe. He also spoke in a threatening and intimidating way about our Fire Fighters. His statements cause us concern for the safety and well being of our employees if they are ever called to his house. **His address will now be flagged, and our personnel will not enter prior to the police department securing the scene.**"*

On the surface such an action may seem justified. Flagging occurs when a residence has been deemed a danger to firefighters and paramedics from past shooting events, violent individuals, etc. Once a location has been flagged, EMS and firefighters will delay the response to an emergency in order to allow police time to arrive and determine the situation as safe.

This justification quickly erodes away once one views Mr. Zamudio's speech in conjunction with an email from the Fire Marshal, Todd Phillips, who was promoted to Chief shortly after this incident. In his email (Figure 27), it appears the statement "I think you were knocking on the wrong door" was cherry picked from the speech, where Mr. Zamudio described how the Robertson employees went door-to-door with "Don't sign a petition" fliers in his neighborhood.

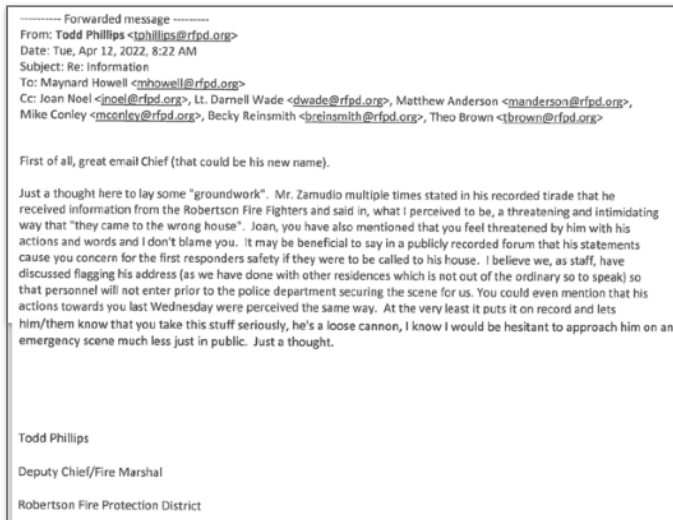


Figure 27: Email from Fire Marshal Todd Phillips (now current Chief) to Former Chief Maynard Howell, the Board of Directors, Medical Officer and Shop Steward,

Before referencing Mr. Zamudio's statement as the reason to flag his address, Chief Phillips says he wants to "lay some "groundwork"." Sent to the Former Chief, Board of Directors, Medical Officer and Shop Steward, the email goes on to say:

"I believe we, as staff, have discussed flagging his address (as we have done with other residences which is not out of the ordinary so to speak)..."

At the very least it puts it on record and lets him/them know that you take this stuff seriously..."

Mr. Zamudio has no criminal record and Robertson FPD had made no prior complaints of threatening behavior. It is also clear that the "them" in Todd Phillips statement is a reference to the citizens group Mr. Zamudio belonged to and who had also been critical of the District.

While Robertson FPD claims to have never followed through on the flagging, it was announced in a board room full of Robertson firefighters and this "fact" was never made clear to Mr. Zamudio until a lawsuit was filed.

Any delay in emergency service to a resident could result in loss of property or life. To consciously delay service to punish a taxpayer for criticizing a politician or government entity or stoke fear in those with a similar point of view, we would argue is a first amendment civil rights violation.

Previous Intimidation: This incident occurred roughly one year after the Robertson FPD Shop Steward along with the Vice President of the International Association of Fire Fighters (IAFF) of District 2 made complaints to the President of the American Federation of Labor and Congress of Industrial Organizations (AFL-CIO) about John Zamudio's activism against the District. The Robertson FPD tried to come after Mr. Zamudio, a private citizen and taxpayer of the District, and his position with his own Union.

At the December 14th, 2021, Robertson FPD open board meeting, during the Shop Steward's report, the District employee in this position stood up and said:

"The Union would like to request an attendance record for the last 6 months of board meetings [taken from audio recordings]."

From our knowledge, the only residents that had been attending meetings since June were from our committee. It was very clear this was meant to intimidate and was made even clearer when we received a copy of the December 14th, 2021 meeting minutes. The Shop Stewards report in the minutes simply said, "No report at this time."

Escalating Intimidation: Two weeks following the flagging of John Zamudio's residence, a Robertson FPD employee who had been "threatened" by the April 6th speech, posted publicly on his personal Facebook page as well as the IAFF Local 2665 Member's page false

information about Mr. Zamudio and referred to him as a "RAT" for criticizing the Robertson FPD. This employee tagged the IAFF and the AFL-CIO. Multiple firefighters, at least five from Robertson FPD, "liked" the post and the Local 2665 left this post up for days.

Continued Harassment: As of October 15th, 2022, the Robertson FPD employees continue to harass and intimidate Mr. Zamudio publicly attacking his union status, calling him "anti-firefighter," etc. The Board of Directors and other employees also "liked" these comments.

The point is this behavior not only demonstrates the Robertson employees were not truly threatened by Mr. Zamudio, but shows the intimidation continued to escalate even after the flagging. The fact the Robertson FPD and the Local 2665 allowed for and even encouraged intimidation and unprofessionalism should bring us all flashbacks to the 1930's.

Right to Petition the Government for Redress of Grievances

Following the discovery of what is believed to be malfeasance by the Board of Directors, Robertson FPD residents sought to get a recall election of all three board members on the November 8th, 2022 ballot. These efforts were successful.

After the recall petitions were certified as having a sufficient number of signatures, the Robertson FPD Board and firefighters requested a list of every resident who signed the petition, went to their residences questioning them on why they signed and then requesting they remove their names (Figure 28). While going door-to-door the firefighters:

- Flashed badges at residents,

- Gave out taxpayer-paid-for cell phone numbers to contact them,
- Wore clothing with Robertson FPD insignia, and
- According to Bridgeton residents only, were in full uniform with the fire truck parked within eye sight (we believe this only occurred in Bridgeton because Robertson believed that none of our members lived there).

They presented these residents with false claims of losing their fire and EMS service and an affidavit with allegations of misrepresentation by petitioners prewritten.

Their justification for this action was Board Member Mike Conley and Chief Todd Phillips' claims that Phillips' daughter was approached by a petitioner, who requested her signature for petitions to buy a new ambulance and fire equipment.

The District later filed a lawsuit requesting a judge cancel the election. While the case was thrown out of court, this action by the District not only cost the taxpayers thousands of dollars in legal fees, the petition circulators took a substantial financial hit as well.



Figure 28: Two Robertson FPD employees caught in Ring doorbell camera while trying to get residents to remove their signatures from a Board Recall petition. One employee (right) is wearing clothing with Robertson FPD insignia and gives out his taxpayer-paid-for cell phone number for this resident to call him.

These claims were always false, however, this fact is irrelevant. The citizens of the District have a right to petition St. Louis County to redress their grievances with the Robertson FPD. For the government entity being petitioned to under-mind the constitutional rights of the citizens in an effort to remain in power is beyond unethical and un-American at its core.

Imagine signing a petition to recall your alderman and the police department shows up at your door. In an interview with FOX2, President Joan Noel was asked about the District's loss in court. She responded, "I don't consider it a loss," probably because the likelihood of a court win was always small. The true purpose is inherent when a firefighter shows up on your doorstep to question you on why you signed a petition they disagree with.

In fact this was the second time residents had signed a petition and Robertson FPD went to people's homes to get them to remove their signature. We struggled to get signatures during our recall effort as people told us they were worried if they signed firefighters would show up at their homes and they did.

It is for this reason alone, the State Auditor should respond to this whistleblower complaint rather than requiring a petition. The residents of Robertson will more than likely **never** sign a petition again because they are afraid of their own Fire District.

The biggest question in all of this is why would the employees at Robertson FPD fight so hard to keep a Board of Directors, who at this point had been exposed for possible malfeasance and corruption?

Conclusions

Given everything laid out in this whistleblower report it is clear, something is going on with Robertson Fire Protection District's finances.

Why is this happening?

The Robertson FPD Board of Directors receive for their service, which includes four meetings a month, \$900 monthly pay, free iPads and cell phones with full cellular service and 100% free healthcare for them and their family members at a price of ~\$20,000 per board member per year. This luxury insurance plan means no premiums, no copays, no deductibles, nothing out-of-pocket for them and their family.

When elected officials have pay and benefit packages this large, estimated at \$31,788.36 for a total of ~48 hours of work a year, (about \$600 per hour) it becomes difficult to say no to a fire district full of firefighters who pay for their elections. The International Association of Fire Fighters and Union Local 2665 not only fund their election campaigns, they walk door-to-door for these board members. If saying no to a Chief who wants an outrageous retirement package may result in a board member's family losing their healthcare, they're more likely to sign the dotted line without asking questions.

Currently, the Board of Directors and the Administration are telling residents that if the board is recalled their firehouse will be shut down, they will lose emergency services and their response times will slow. All things they KNOW are not true. To keep the gravy train running, Robertson FPD is trying to scare residents into believing somehow their lives are in danger if they don't support the board.

Section 72.418 Exasperates the Corruption

The law, Section 72.418 that requires the City of Hazelwood to pay whatever taxes would have been levied by the District, a condition of the 1994 annexation, has allowed the Robertson Board of Directors to be shielded from taxpayer scrutiny.

Since the taxpayers do not perceive themselves as the payee, but instead it is the "City's money," they feel less

burdened when presented with a tax rate increase or concerned with how the money is spent. In fact, residents claim the Robertson FPD sold them the tax rate increases as “no cost” since they would “not have to pay.”

The other issue with Section 72.418 is taxation without representation. Hazelwood consists of about 25,000 residents and yet, roughly 5,000 of those residents get to decide how a large portion their tax money is handled. They do not get to vote on the Robertson FPD board members and ultimately will have their property values impacted by a District that doesn't even serve them.

This allowed the District to create an “Us vs Them” complex between residents annexed into Hazelwood and City residents that live outside the District. Robertson FPD used the general and legitimate frustrations the residents had with Hazelwood and told them it is because the City doesn't care about you, they only wanted your money...the irony.

Additionally, the District then used the City of Hazelwood's use of tax abatements to attract businesses, a practice *hated* by many residents, as a scapegoat for their corruption. It wasn't the District's corruption and malfeasance causing the City's bankruptcy, it was loss of revenue from tax abatements.

One of the first things Robertson FPD Chief Maynard Howell said to the President of this non-profit at an open board meeting was that Hazelwood treats the residents of his District, like herself, like “a red-headed stepchild”; A turn of phase President Joan Noel repeated in a FOX2 interview broadcast September 26th, 2022. Yes, a public official telling residents that are more than likely being stolen from, they are nothing but “red-headed stepchildren” to their municipality. Seems stranger than fiction.

Where do we go from here?

The truth, Robertson FPD is misusing taxpayer money and using the City of Hazelwood's financial woes, most (not all) of which THEY CREATED, as a distraction from their blatant corruption. **What is also true is that the citizens who were annexed into Hazelwood feel as if the City did not fulfill their promises. Not all of these broken promises can be blamed on Robertson FPD, but the District is at fault for many. Two things can be true at once. Two opposing parties can share blame.**

The Robertson Fire Protection District does not need a tax rate as high as the Board of Directors have set, and they know this. The tax rate, one of the highest in St. Louis County, to protect the smallest district population, has been kept high in order to feed this bottomless taxpayer-funded ATM created by Union paid-for elections and Section 72.418.

Robertson FPD is more than aware of the City's impending bankruptcy, as they were told so by a mediation judge in the District's own breach of Contract case against the City of Hazelwood. And yet the board refuses to lower the tax rate in a way that would stop the hemorrhaging of money and refuse to stop their suspicious spending and self-dealing.

We are requesting a full forensic audit and accounting of any and all bank accounts, financial statements, annual audits, bond funds and property purchased or sold in the past 10 years.

Residents of Hazelwood inside and outside the District are already feeling this financial strain on public services such as snow plowing, street maintenance, police services, etc., all services that when cut make the City and the Robertson FPD less safe for the residents the District took an oath to protect and serve. Given the District KNOWS they are the primary cause is unethical, immoral, reckless and frankly, should be criminal.