

Digging unearths county spending irregularities

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Digging unearths county spending irregularities

By Marc Chase, The Times of Northwest Indiana | 10.26.2010



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Located just south of Chicago, Indiana's Lake County has long been a hot-bed of political corruption, bloated government and patronage jobs. County government spending became so rampant that the largest corporate taxpayers in 2005 commissioned a study that recommended cutting government spending or consolidating services to save taxpayers millions. Few of the recommendations were adopted, and about two years later, the Indiana General Assembly forced a frozen tax levy specifically targeting the county's wasteful ways.

Times of Northwest Indiana reporter Bill Dolan and I spent four years collecting a decade's worth of electronic spending records for all county government offices including payroll and benefits, payments to vendors and county employee travel expenses. An initial request in 2005 captured the first five years, and then each following year of data – contained in delimited text files – was added to a master file until the decade's worth of records were complete. Though it took some time following the initial request, the Lake County auditor was convinced to provide electronic vendor, capital and payroll databases instead of green-bar printouts.

We documented **\$1.6 billion in spending** by Lake County government over 10 years, including millions for **travel** to conferences at destinations such as Disney World and Palm Springs. The probe also uncovered millions more paid in a near-exclusive no-bid

contract to a politically connected IT vendor, millions more paid to [three contractors who were later convicted of separate federal felonies](#) against the taxpayers and other wasteful spending.

Deciphering the trail of spending wasn't easy. The *Times* used Microsoft Access database manager to examine more than 200,000 payments by county government to individual consultants, employees and other vendors as well as thousands of line items detailing payroll, capital projects and other expenses, mostly paid through funds generated by county tax dollars and user fees. The data was provided on CD, free of charge, but it took a few weeks at the beginning of the collection process to convince the county to produce it in an electronic format rather than large paper printouts. Dolan and I also obtained hundreds of vendor contracts, copied receipts and other expense reports through open records requests to county government offices. In some cases, we needed to run queries in Access to determine spending totals because of variations of the same vendors' names within the data and multiple identification numbers for the same entity. Using LIKE statements and wildcards in Access, we discovered a number of major contractors who appeared under different name variations and vendor numbers. The function allowed us to correct for partial company name spellings in the data and any name references that identified the same company but different variations of the name. We were able to calculate the amount paid to those vendors out of county government coffers.

Determining spending totals for some categories also proved a challenge. The *Times* found, for example, millions of dollars spent on consultants that were not recorded as "consultant fees" but rather under the nebulous catchall spending categories of "other services & charges," "maintenance & service contracts" and "other professional service." We used sorting in Access to find the vendors who received money paid from the "consultant fees" sub-account. We then searched those vendor names throughout the entire body of data to get the amounts received by the consultants from all accounts. We then cross-referenced the totals with individual paper contracts for the top paid consultants. Identifying the firms that received county money and how much they were paid – first through computer analysis and then through requests of paper contracts – may seem redundant, but it was a necessary multi-layered approach. The computer analysis helped us identify the top recipients of county cash, and the paper contracts helped ensure we weren't missing any other county payments that may have eluded our computer search because of multiple name variations or

identification numbers for the same vendors.

Deciphering spending by the Lake County Parks and Recreation Department also was a challenge. Within Lake County spending data, the parks service spending was recorded under the headings "park services," "administrative services," "balance sheet," "planning" and "business development." It took an explanation from a county finance expert to realize all of those headings constituted spending by the parks.

And the process of determining the amount of money received by individual vendors was confounded by information fields that ran vendor numbers together with vendor names and individual vendors that had more than one name variation or more than one vendor ID number across the data. The process wasn't always fast, but a number of Access queries and Trim functions were used to isolate totals for individual vendors and to identify the firms that profited most from county taxpayer dollars.

In the end, a comprehensive series emerged breaking down how taxpayers' money was spent in the first decade of the millennium. The stories began running in late September, in the heart of county budget negotiations for the next fiscal year.
