

## Exhibit A

**Case number: 17P513**  
**Date: January 4, 2018**  
**Defendant: Angela FOX**  
**Officer: J. Kozisek**

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On Wednesday, July 19, 2017, I was made aware by the Johnson County Prosecuting Attorney's Office that Angela FOX has either resigned or been fired from the Buffalo Chamber of Commerce and there were rumors of possible embezzlement by FOX in relations to the Chamber's funds. I was then asked to look into any validity referencing the embezzlement (theft of funds entrusted to one's care or belonging to one's employer) allegations.

On Friday, July 21, 2017, at approximate 1550 hours, I spoke with Cindy Kremers via phone. Kremers advised me she is the Chamber of Commerce Treasurer Secretary and part of that title includes her being on the executive board. Kremers stated there had been some complaints from citizens about credit card use along with an Unemployment claim that was concerning . Kremers stated they've just started looking into it now and don't have a lot of answers but would catch me up to speed with what they do know.

Kremers stated there were two (2) complaints about credit card usage. One (1) of the complaints was in regards to the night of FOX'S wedding and that she had put the liquor bill on the Chamber's credit card. Kremers' stated the second (2nd) complaint was that the Chamber should check their credit card usage as a whole. Kremers stated she decided to look into the allegations to see if there was any validity to them or if it was just a personal vendetta.

Kremers told me she started pulling credit card statements and receipts. Kremers stated she sat down with FOX and started going over the credit card usage for the year of 2017. Kremers stated she found approximately six (6) or eight (8) personal use charges. Kremers advise me the Chamber has two (2) credit cards: one (1) from First Interstate Bank and one (1) from First Northern Bank. She further advised me FOX is the only signature authorized on both the credit cards. No other employees or board members can use those credit cards other than FOX.

Kremers stated she then started looking into the credit card charges on FOX'S wedding night which was on New Year's Eve 2015. Kremers stated the credit card statements and receipts for the 2015 fiscal year, which runs September through September, were missing. At this point Kremers' didn't know if the statements were missing or miss filed so they decided to just ask FOX if she did this and FOX said "no".

During the afternoon hours of Wednesday, July 19, 2017, Kremers stated she and Chamber Board member Judi Holmes sat down with FOX and started going through the statements. Kremers stated they were comparing line items, if they were personal use or not, were comparing those line items with calendars and events, and determining what was the justification for those expenditures. At that point Holmes asked FOX if she "did this" meaning spending Chamber money on her wedding and FOX said "No"!

Kremers stated FOX had answers on some charges but had no answers for other charges. Kremers stated FOX did admit to some personal usage on the credit cards which were charges to Petco (Chamber has no pets) and a pair of shoes to which FOX told them she broke her shoes so she had the Chamber buy her new ones. FOX also admitted to a personal charge at the Tasting Library in Sheridan, Wyoming.

Kremers stated later that same day Chamber employee, Jennifer McCormick, was searching for the missing credit card statements when she found a folder containing copies of credit card statements and receipts for the time of FOX'S wedding. On those statements and receipts there were charges for a wedding dress in that amount of nine hundred dollars (\$900), wedding ring for over seven hundred dollars (\$700), and a one thousand eight hundred forty-six dollars and one cent (\$1,846.01) to the Occidental Hotel and Saloon.

Kremers stated on Thursday, July 20, 2017, at 0700 hours an Executive Session Board Meeting was held. Kremers stated when the Chamber Board of Directors asked for FOX'S resignation FOX confessed to using the Chamber credit card for her wedding but FOX stated she had recently made two (2) payments back in the amount of six hundred and eight hundred dollars (\$600 & \$800). It should be noted that prior to sending all records off for a forensic audit Kremers was unable to locate any time where a payment, restitution, or any deposit was made or paid back to the Chamber.

Later, I was able to obtain copies of the "Meeting Minutes: July 20, 2017. In reviewing those minutes FOX was directly asked about her wedding charges on the Chamber card, which FOX previously had denied, and shown statements in reference to the wedding charges. FOX stated "I have nothing to say; decisions have been made". According to the Minutes, Board members questioned FOX on the dates of the said payments and why the full costs of those charges were not reimbursed to the Chamber. FOX was shown a charge from a jewelry store in Billings, Montana, paid via the Chamber, FOX stated "that charge should not have been on that card; and I find it interesting that year's statements are missing". FOX then stated she found it interesting that everything is missing, referring to the missing 2015 credit card statements.

At that point, according to the Minutes, FOX was asked to step out of the room at which time the Board agreed to ask for FOX'S resignation. A termination letter was presented to FOX who agreed to the terms and signed it. In the termination letter the Board agreed to pay FOX'S salary until August 31, 2017, which amounted to \$7,075.01, along with her health insurance until the end of August as well. Shortly thereafter the Executive Session ended.

In speaking with Kremers she explained to me the Chamber is both funded by the City of Buffalo and Johnson County and acts like an administrative staff for the Johnson County Tourism Association (JCTA). Kremers stated the JCTA signs their own checks and the Chamber is more of a secretarial service.

Kremers then advised me they had canceled all of the credit cards, locked up all of the records, and secured the hard drive of FOX'S computer. Kremers stated they are also in the process of scheduling a forensic audit with a company out of Casper, Wyoming and they would provide access to its entirety for law enforcement. We spoke for a few minutes longer and then ended the phone conversation.

On Monday, July 24, 2017, at 1200 hours, I met with Kremers again at the Chamber's office located on Main Street. Kremers stated she spoke with the forensic auditor who advised Kremers based on her experience FOX paying for her wedding was most likely not the first time she had embezzled money. Kremers then stated she is attempting to collect all the bank records and credit card statement from the time FOX was first employed.

Kremers stated the biggest issue they are going to have is correlating restaurant and gasoline charges to Chamber's business. Kremers stated there will be a lot of charges we might not be able to prove but there are some pretty big things we will be able to prove. I asked Kremers about the credit card process including receipts and if they had to be itemized and turned in. Kremers thought it was all based on the honor system and she didn't think anyone had ever checked.

Kremers stated one other area of concern she has is in reference to the Chamber being the secretarial side of the JCTA. Kremers stated JCTA does not have its own credit cards so functions that FOX attended were all placed on the Chamber's credit cards and FOX then determined what was a JCTA expense. Kremers stated there was supposed to be some separation and this was something they didn't know until now. Kremers stated one employee was supposed to enter all the bills and a separate employee was supposed to physically pay and sign them. Kremers stated what happened was FOX had her own receipts and then she determined what charge went to who so at this point Kremers is unsure how this will impact the JCTA.

On Thursday, July 27, 2017, at 1330 hours, I attempted to interview FOX at her residence located at 12 DeSmet Court. I knocked on the door which was answered by FOX and her husband, Thomas Gabrukiewicz. I asked FOX if she had a minute and if she was expecting me at some point or another and FOX said "no". I advised FOX I was following up on everything that happened at the Chamber and asked if she had a minute, or if she wanted to talk, but she didn't have too. FOX said "I would not rather at the moment". I advised FOX that was fine and informed her if there was a time or place she wanted to sit down and talk and air things out to just get a hold of me. I then provided FOX with all of my contact information and then left her residence.

On Tuesday, August 1, 2017, at approximately 1200 hours, I spoke with Cindy Kremers at her place of employment, First Northern Bank. I spoke with Kremers about the resignation letter and how that came about at which time Kremers stated on Wednesday, July 19, 2017, they went and met with their lawyer, Ben Kirven. Kremers stated she was present along with Mark Bentley, Judi Holmes, and Rebecca Knebel.

Kremers stated they told Kirven they had found what they believed to be evidence reference to credit card misuse. Kremers then talked about firing FOX or suspending her while they investigated it, but there were also some concerns voiced by Bentley about saving the face of the Chamber. Kremers stated at that point Kirven advised them if they wanted to get through this quietly, they should have FOX resign and pay her salary through August at which point neither FOX or the Chamber could talk negative about one another, which is the way they decided to proceed.

Kremers stated the morning of the board meeting where they were giving FOX the option of resigning, is when Kremers was provided with the documents in reference to FOX'S wedding. Kremers confirmed again they did not have those documents or that information when the resignation letter was drafted.

Kremers then provided me with a copy of the credit card statements from First Interstate Bank starting with the beginning of 2017. Kremers stated during a quick look there are purchases for items that the Chamber would never buy. Kremers used JCPenny and Wal-Mart as examples. Kremers also stated there was lot of gasoline charged to the credit card which she thinks was excessive and misuse but would be difficult to prove. I asked Kremers about purchasing supplies and equipment for the Chamber and Kremers stated the majority of their supplies come from The Office which they pay by check. Kremers stated FOX could have possibly bought cleaning supplies from Shopko.

In speaking with Kremers she stated at this time she has not found anywhere or anytime where FOX has reimbursed the Chamber for any of her unlawful purchases. Kremers also informed me Gabrukiewicz has been traveling a lot with FOX, places like Washington D.C. and North Dakota, and he was supposed to be paying for his own way but that never happened nor has he reimbursed the Chamber. Kremers and I agreed that would still be FOX'S responsibility do to her being the card holder, CEO of the Chamber, and one making the purchases.

Kremers stated she confronted FOX about Gabrukiewicz's travel expenses and FOX made the statement Gabrukiewicz would have been paying his own way. FOX never represented it as Gabrukiewicz was working for the Chamber during those travel events and FOX stated Gabrukiewicz would pay for his own airplane tickets which he did not do. Kremers confirmed Gabrukiewicz traveled as FOX'S husband and not as a Chamber employee.

I spoke with Kremers about the difficulty in comparing credit card expenses to actual Chamber events versus criminal activity. Kremers stated for example there was an

expense at Shopko which FOX wrote an explanation for and stated it was "last minute Care and Share". Kremers confirmed the explanation is translated through FOX and no one else. Kremers stated the issue is the "Care and Share" bill from Shopko was due March 29. I later confirmed with Kremers the "Care and Share" is done only at Christmas time which is why it's odd there is an expense in March.

I then asked Kremers about the "unpaid finance charge" and Kremers stated they were credit card fees because they were not paying their balances and when they were they were paid late. I saw numerous times where there was "unpaid finance charges". Kremers stated there was a thirty (30) day late letter from First Interstate Bank for not paying their bill.

On Monday, August 14 at approximately 1000 hours, I spoke with Chamber President Mark Bentley in his radio office located within the Cowboy Carousel. I asked Bentley to walk me through how everything developed and Bentley stated they started looking into things about one (1) month ago. Bentley stated some questions had come up about charges on the credit card from FOX. Bentley stated Cindy Kremers had received word that FOX had charged the alcohol for her wedding at the Occidental to the Chamber credit card. Bentley stated FOX told them she paid the money back but Bentley stated they can't find the statements.

Bentley stated when the Board was going to first meet with FOX they were not going to fire her and were going to talk to her, institute new policies and controls, and allow FOX to stay. Bentley stated the morning they had the Board meeting that FOX was present at was when Kremers found the charges on the credit card for the Occidental but could not find the corresponding documents. Bentley stated at that point the Board decided to cut FOX out of the Chamber. Bentley told me they had previously met with their attorney, Ben Kirven, who had drafted a letter of resignation if the Board needed. Bentley stated that morning they gave FOX the option of being terminated or resigning and getting paid through the end of August which FOX decided to do

Bentley stated, up until that point he never thought of it as embezzlement. FOX told the Board that morning that she had taken out a loan and paid part of that money back. Bentley confirmed that FOX initially denied her wedding charges but then later admitted to using the Chamber funds to pay for parts of her wedding. Bentley stated he knew of a wedding ring and wedding dress that FOX had used Chamber funds to pay for along with some food from a natural grocery and Walmart charges.

During the course of this investigation a forensic audit was ordered by the Chamber at which time Cindy Kremers gathered all the bank statements, credit card receipts, and other documentation and provided it to Porter, Muirhead, Cornia & Howard, an accounting firm who is based out of Casper, Wyoming that performs forensic audits. The forensic audit/investigation of the credit card transactions was done by Alexandra H. Wilkinson, CPA/CFF, CFE.

On Thursday, January 4, 2018, at approximately 0830 hours, I received an email from Wilkinson with an attached pdf file which contained the completed and finalized forensic audit. In the Executive Summary there is a "Conclusion" heading where Wilkinson stated the following: "Based upon the procedures performed, we found charges in the amount of \$8, 624.09 which appear to represent personal expenses made on Ms. Angela Jarvis Fox's Chamber credit cards without reimbursement being made to the Chamber". Please see the attached copy of Exhibit A - Summary schedule of credit card transaction

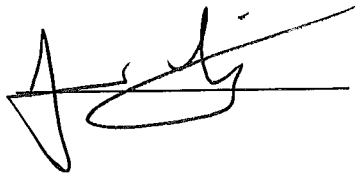
In reviewing the forensic audit I observed that from April 6, 2014 through November 18, 2015, FOX made unauthorized personal charges on the Chamber credit card for the amount of \$3,115.45

Then from January 7, 2016 through June 9, 2016, FOX made unauthorized personal charges on the Chamber credit card for the amount of \$3,563.00.

From January 8, 2017 through June 8, 2017, FOX made unauthorized personal charges on the Chamber credit card for the amount of \$1,945.64

During the course of my investigation it was determined the above mentioned charges were made outside the scope of FOX'S duties as CEO of The Chamber of Commerce and FOX was not provided authorization by the board for making the purchases. At this time I am requesting an arrest warrant for Angela N. FOX, for the violation of Wyoming State Statue 6-3-402(a)(c)(i), Theft (Felony).

Officer:



Date:

1-17-17