



MICHAEL J. "MIKE"  
WAGUESPACK, CPA

# Report Highlights

## City of Oakdale

Audit Control # 50210025  
Investigative Audit Services • January 2022

### Why We Conducted This Audit

We initiated this investigative audit after receiving a complaint from the City of Oakdale's (City) auditor regarding improper transfers to the former City Clerk's personal bank account.

### What We Found

- Former City Clerk Melissa Schaefer manipulated Automated Clearing House (ACH) transfers to pay herself \$769,136 more than her authorized salary from January 1, 2014 to March 17, 2021. By improperly transferring and receiving City funds she was not entitled to receive, Ms. Schaefer may have violated state law.
- Ms. Schaefer signed and received 93 City Checks totaling \$59,945 from January 1, 2014 to March 17, 2021. City records show she was not entitled to receive \$13,378 of the payments. By authorizing and receiving City funds she was not entitled to, Ms. Schaefer may have violated state law.
- City funds were used to make 63 payments totaling \$115,304 to two credit card accounts of Ms. Schaefer from August 26, 2014 to December 30, 2019. The City does not have any documentation to show she was entitled to receive the benefit of the payments, or that the purchases were made to benefit the City. By using City funds she was not entitled to, Ms. Schaefer may have violated state law.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).