

Credit Card – Undersheriff and James Dyer – Walkthrough and Documentation

Good afternoon,

Below is a summary of the timeline and steps taken in regards to the credit card assigned to Undersheriff James Kiessel, and the credit card assigned to James Dyer. Two separate issues.

Undersheriff Kiessel

The Undersheriff provided a summary which is attached for reference.

Based on in-person conversations with the Undersheriff, discussions with Finance Director Rio Risbridger and her staff, this is where we have all agreed the error occurred.

The Undersheriff's credit card statement was provided to Finance June 9, the day of the Executive (the day Jim Dyer was placed on leave), and it was handed to Account Clerk, Clara. Upon receipt, the statement was placed in a file for credit card statements (as is their process). Following the Executive (and where the error took place) this statement should have been included in Late Claims for the June 16 Regular Meeting. The statement was not included, and remained in the file. This error resulted in the Undersheriff's credit card being unpaid.

July 10: Upon receipt of the July statement, the Undersheriff learned of the unpaid balance, late fees, and interest. I was made aware on the morning of July 10. This occurred as an in-person conversation in the Administrator's Office. I was provided a copy of the statement, and within minutes had brought Finance into the discussion. The June statement was located, and all parties (Finance, Undersheriff, and myself) were in agreement that it would go through July Claims and Accounts, and that all fees and interest would be covered by Administration's budget, not the Sheriff's. Apologies were made to the Undersheriff for the error, with assurances that it would be taken care of through the Claims and Accounts process.

July 14 Executive Session: the credit card statements for both June and July were included in Claims and Accounts.

July 21 Regular Session: claims and accounts were approved by BOC thus granting Finance the authority to pay.

July 22: Treasurer Gallagher authorizes electronic payment of Undersheriff Kiessel's June balance (minus fees and interest which were processed separately through Administration's budget) for a total amount of \$1489.31. This was paid electronically to resolve the balance promptly, otherwise the Undersheriff's card would be paid by check (which is standard) taking a minimum of 7 days and likely longer. Therefore, it was paid electronically. Because of how the Undersheriff's credit card was originally established in August of 2023 it is an account separate from other Elan Financial credit cards held by Leelanau County. This means he exclusively holds the login privileges. I sat in the office of the Undersheriff as witness to the online payment, dictated and confirmed account and routing numbers, confirmed the authorized amount to be paid, and obtained a copy. Proof of payment was submitted to Finance for reconciliation and is attached here for your reference.

Obviously, this has garnered significant attention and I want to make it abundantly clear with the Board of Commissioners that Finance acknowledges the error (and therefore I, too, acknowledge the error). This was not intentional. The Undersheriff was aware during each

step of the process, communication occurred nearly daily, the process has been transparent, and it has been resolved. I can say with confidence that it will not happen again.

Credit Card Reconciliation for James Dyer

Documentation Linked Here. All Statements and Reconciliations. [Elan Financial - Jim Dyer](#)

Friday, July 17 I was made aware that a hold had been placed on Jim Dyer's credit card. A significant amount of time has been spent reconciling, obtaining missing invoices, receipts, balancing credits, identifying underpaid balances, double paid amounts, interest, and late fees which was done in the Finance Department with the assistance of Chief Deputy Clerk Zywicki. The reconciliation of these statements was critical. It was all hands on deck.

I was made aware Sunday evening, July 19, that a hotel reservation for Matt Ansorge and Kelly LaCross had been made with Jim Dyer's credit card, and as a result of the freeze on this account an alternate card needed to be provided at the time of check-in. I was not able to resolve the issue Sunday night. Matt Ansorge indicated to me that he had called Treasurer John Gallagher, and the Treasurer put his card on the reservation. John Gallagher does not have a county credit card, so it was assumed that he used a personal card, making the reconciliation of these cards and the release of the account hold all the more urgent.

As a refresher regarding Leelanau County Board Policy regarding credit cards and making payments: All payments and purchases must be verified, documented, accounted for, and approved. We do not make payments on a credit card without documentation. Each statement must be balanced. It all must agree. The policy is attached for your reference.

Administrator Dyer's credit card was missing significant documentation. I spent a lot of Monday digging through his email, looking through piles of papers, and contacting staff trying to locate this missing documentation so Rio could finish balancing and get this paid. I can assure you, the urgency was palpable. I reviewed the reconciled statements with Finance Director Risbridger and Chief Deputy Clerk Zywicki. I agreed that the statements were reconciled and an ACH was initiated. This was decided as the most expedient remedy in order to lift the hold on the account and place a county card on the hotel in which two employees were staying.

Treasurer Gallagher confirmed via phone with Attorney Matt Nordfjord that we could proceed with this transaction, the payment was made, and the hold was lifted from the account. I then personally called the hotel that Matt Ansorge and Kelly LaCross were staying in, updated the credit card to a County card, confirmed that the personal card used to hold the reservation was removed, and confirmed that no charges would be made on the Treasurer's personal card. I then contacted Matt Ansorge directly to notify. I then contacted Treasurer Gallagher and Chief Deputy Lautner who were made aware of the same.

Please hear me when I say: this account freeze was not an error by Finance. It was discovered, addressed promptly, and addressed efficiently. The lack of documentation and reconciliation for this card (since February, 2026) breached County Policy and created problems that took three staff members three days of additional work to rectify. The policies and processes the County uses to protect taxpayer dollars and ensure transparency to the public are there to mitigate situations that we worked through this week. I can assure you these processes are intact, and each invoice, payment request, credit card statement, and transaction will continue to be verified, accounted for, balanced, and approved per the processes permitted and approved by the Board of Commissioners.

Please review the documents linked. If I can provide any further clarification I am happy to do so.



Elan Financial - Jim Dyer

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