



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Richard D. Johnson, CPA  
Auditor of State

State Capitol Building  
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**NEWS RELEASE**

FOR RELEASE July 10, 2002

Contact: Andy Nielsen  
515/281-5515

Auditor of State Richard Johnson today released an audit report on the Silos and Smokestacks National Heritage Area, in Waterloo, Iowa.

The Silos and Smokestacks National Heritage Area (Silos and Smokestacks) was organized in 1996 as a non-profit corporation for charitable and educational purposes. The mission of Silos and Smokestacks is to ensure that residents and visitors alike have the opportunity to learn of the significant contributions that the people and the land of northeast Iowa have made to America's agricultural legacy.

Johnson reported that Silos and Smokestacks' public support and revenues totaled \$951,028 for the year ended December 31, 2001. Public support and revenue consisted primarily of a \$495,009 Federal grant, provided through the National Park Service, for conserving, interpreting and developing the historical, cultural, natural, and recreational resources related to the industrial and cultural heritage of Northeast Iowa. Silos and Smokestacks also received a \$250,000 Community Attraction and Tourism grant. Expenses totaled \$925,542 for the year ended December 31, 2001 and included \$653,207 in direct expenses and \$207,203 in personnel expenses.

This report contains recommendations to the Board of Trustees and Silos and Smokestacks officials. For example, Johnson recommended that Silos and Smokestacks improve accounting controls over receipts, custody of assets, and detailed recording of accounts. Johnson also recommended that Silos and Smokestacks improve controls over computer based systems. Silos and Smokestacks has responded positively to these recommendations indicating that additional procedures and controls were being implemented.

A copy of the audit report is available for review in the office of the Auditor of State and the Executive Director's office.

# # #

**SILOS AND SMOKESTACKS NATIONAL HERITAGE AREA**  
**INDEPENDENT AUDITOR'S REPORTS**  
**FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**DECEMBER 31, 2001**

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## **Silos and Smokestacks National Heritage Area**

### **Board of Trustees**

<u>Name</u>	<u>Title</u>
Dr. Ross Christensen	Chairman
Gerald Schnepf	Vice Chair
Dave Allbaugh	Treasurer
Jim Erb	Secretary
Lee Clancey	Member
Robert Denison	Member
Jerry Enzler	Member
Robert Gunderson	Member
Laverne Swenson	Member
Ruby Triplett	Member
Josef Vich	Member
Brian Quirk	Ex-Officio
Rod Marlatt	Country Heritage Community (CHC) Liaison
Donald Short	Executive Director

**Silos and Smokestacks National Heritage Area**



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Independent Auditor's Report

To the Board of Trustees of Silos and Smokestacks  
National Heritage Area:

We have audited the accompanying financial statements, listed as exhibits in the table of contents of this report, of the Silos and Smokestacks National Heritage Area (Silos and Smokestacks), as of and for the year ended December 31, 2001. These financial statements are the responsibility of the Silos and Smokestacks' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Silos and Smokestacks National Heritage Area at December 31, 2001, and the results of its operations, change in net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also included our reports dated March 14, 2002 on our consideration of the Silos and Smokestacks National Heritage Area's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Those reports are an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information included in Schedules 1 and 2, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget (OMB) Circular A-133, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in our audit of the aforementioned financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

March 14, 2002

RICHARD D. JOHNSON, CPA  
Auditor of State

**Silos and Smokestacks National Heritage Area**

## **Financial Statements**



**Exhibit A**

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## Silos and Smokestacks National Heritage Area

## Statement of Financial Position

December 31, 2001

**Assets**

Cash and cash equivalents	\$ 82,407
Accounts receivable	3,598
Prepaid expenses	1,090
Equipment, less accumulated depreciation of \$14,391	<u>17,164</u>
<b>Total assets</b>	<b><u><u>\$ 104,259</u></u></b>

**Liabilities and Net Assets**

Liabilities:	
Accounts payable	\$ 15,503
Payroll tax payable	4,386
Compensated absences	1,571
Deferred revenue	<u>9,378</u>
Total liabilities	<u>30,838</u>
Net assets - unrestricted	<u>73,421</u>
<b>Total liabilities and net assets</b>	<b><u><u>\$ 104,259</u></u></b>

See notes to financial statements.

**Silos and Smokestacks National Heritage Area****Statement of Activities**

Year ended December 31, 2001

**Public support and revenues:****Public Support:**

Contributions	\$ 18,384
Federal support	517,170
State support	250,000
Local support	151,582
	<u>937,136</u>

**Revenues:**

Maze and tour income	13,449
Interest income	443
	<u>13,892</u>
<b>Total public support and revenues</b>	<u><u>951,028</u></u>

**Expenses:**

Direct	653,207
Personnel	207,203
Occupancy	21,814
Administration	43,318
<b>Total expenses</b>	<u><u>925,542</u></u>

Change in net assets 25,486

Net assets at beginning of year 47,935Net assets at end of year \$ 73,421

See notes to financial statements.

**Exhibit C**

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## Silos and Smokestacks National Heritage Area

## Statement of Cash Flows

Year ended December 31, 2001

Cash flows from operating activities:	
Cash received from federal sources	\$ 538,161
Cash received from state sources	250,000
Cash received from local sources	134,050
Contributions received	9,831
Interest received	443
Cash paid to employees and for goods and services	(891,256)
Net cash provided by operating activities	<u>41,229</u>
Cash flows from investing activities:	
Acquisition of equipment	(4,553)
Cash and cash equivalents at beginning of year	<u>45,731</u>
Cash and cash equivalents at end of the year	<u><u>\$ 82,407</u></u>
<b>Reconciliation of change in net assets to net cash provided by operating activities:</b>	
Change in net assets	\$ 25,486
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	5,693
Donated asset	(7,738)
Decrease in grants receivable	11,613
(Increase) in accounts receivable	(3,598)
(Increase) in prepaid expense	(1,090)
Increase in accounts payable	15,503
Increase in accrued payroll tax	1,943
Increase in accrued compensated absences	1,571
(Decrease) in deferred revenue	(8,154)
Net cash provided by operating activities	<u><u>\$ 41,229</u></u>

See notes to financial statements.

Silos and Smokestacks National Heritage Area

Notes to Financial Statements

December 31, 2001

**(1) Summary of Significant Accounting Policies**

A. Reporting Entity

Silos and Smokestacks National Heritage Area (Silos and Smokestacks) was organized in 1996 as a non-profit corporation for charitable and educational purposes. It was created to support and facilitate the development of regional heritage tourism and to share the story of American agriculture. Silos and Smokestacks encompasses a 37 county region in northeast Iowa and is federally designated as a National Heritage Area and operates as an affiliate of the National Park Service. The primary source of public support is a grant received from the National Park Service.

The National Heritage Area is exempt from tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law, which provides tax exemption for corporations organized and operated exclusively for charitable, religious, or educational purposes.

B. Fund Accounting

Silos and Smokestacks' accounts for all resources over which it has discretionary control to use in carrying out the operations of the organization in accordance with the limitations of its charter and bylaws.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. Revenues are recorded when earned and expenses are recorded when the liability is incurred.

Purchases of equipment providing future benefits are directly charged against the unrestricted net assets and capitalized.

D. Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Silos and Smokestacks National Heritage Area and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or by law.

E. Assets, Liabilities and Net Assets

Cash and Cash Equivalents - Silos and Smokestacks considers savings accounts and all other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Equipment - Equipment is stated at cost. Donated fixed assets are valued at the estimated fair value on the date donated. Depreciation is computed by the straight-line method over the estimated useful lives of 3 to 7 years. No interest costs were capitalized since there were no qualifying assets.

Compensated Absences - Employees accumulate a limited amount of earned but unused vacation benefits payable. Amounts representing the cost of compensated absences are recorded as liabilities and have been computed based on rates of pay in effect at December 31, 2001.

**(2) Employee Benefit Plan**

Silos and Smokestacks offers a SIMPLE IRA plan provided by American Funds. Under the plan, an employee can defer up to \$6,000 per year to their SIMPLE IRA. Investments grow tax-deferred, along with employer contributions. Silos and Smokestacks provides a dollar for dollar match for each participating employee's deferral, up to 3% of the employee's salary or \$6,000, whichever is less. Plan expenses incurred by the Silos and Smokestacks National Heritage Area during 2001 were \$4,290.

**(3) Risk Management**

Silos and Smokestacks is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims for these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

## **Supplemental Information**

**Schedule 1**

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## Silos and Smokestacks National Heritage Area

## Statement of Public Support and Revenues, Expenses, and Change in Net Assets

Year ended December 31, 2001

## Public support and revenues:

## Public support:

## Contributions:

Cash	\$ 10,646
In-kind	7,738
	<u>18,384</u>

## Federal support:

National park service grant	495,009
Rural service enterprise grants	194
Wholesale market development	18,566
Economic development - technical assistance	3,401
	<u>517,170</u>

## State support:

Community Attraction and Tourism grant	<u>250,000</u>
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## Local support:

McElroy Trust award	151,532
Other	50
	<u>151,582</u>
	<u>937,136</u>

## Revenues:

Maze and tour income	13,449
Interest income	443
	<u>13,892</u>
Total public support and revenue	<u>951,028</u>

## Expenses:

## Direct:

Consultants	173,978
Grant and loan projects	107,130
Community Attraction and Tourism grant remitted to Kirkwood Community College	250,000
Maze setup and maintenance	30,896
Advertising and promotion	11,380
Travel and lodging	16,789
Central Iowa River projects	15,000
Country Heritage Community projects	27,318
Supplies and maintenance	5,374
Printing and postage	3,957
Dues, memberships and subscriptions	3,700
Other	7,685
	<u>653,207</u>

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 Silos and Smokestacks National Heritage Area

## Statement of Public Support and Revenues, Expenses, and Change in Net Assets

Year ended December 31, 2001

## Expenses (continued):

## Personnel:

Salaries	176,108
Payroll tax	12,797
Insurance	13,143
Other	5,155
	<u>207,203</u>

## Occupancy:

Rent	10,255
Telephone	11,352
Other	207
	<u>21,814</u>

## Administration:

Travel	6,394
Depreciation	5,230
Postage	4,993
Printing and copies	4,655
Office supplies	3,589
Advertising and promotion	3,183
Repair and maintenance	2,284
Insurance	2,329
Meetings	1,871
Memberships and registration	1,835
Other	6,955
	<u>43,318</u>

## Total expenses

925,542

## Change in net assets

25,486

## Net assets beginning of year

47,935

## Net assets end of year

\$ 73,421

See accompanying independent auditor's report.



**Schedule 2**

## Silos and Smokestacks National Heritage Area

## Schedule of Expenditures of Federal Awards

Year ended December 31, 2001

<u>Grantor/Program</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Program Expenditures</u>
<b>Direct:</b>			
U.S. Department of Agriculture:			
Rural Business-Cooperative Service:			
Rural Business Enterprise Grants	10.769		<u>\$ 194</u>
Agricultural Marketing Service:			
Wholesale Market Development	10.164	12-25-A-3695	<u>18,566</u>
U.S. Department of the Interior:			
National Park Service:			
Unknown Title	15.000	CA6069A0031	<u>495,009</u>
Total Direct			<u>513,769</u>
<b>Indirect:</b>			
U.S. Department of Commerce:			
Iowa Northland Regional Council of Governments:			
Economic Development-Technical Assistance	11.303		<u>3,401</u>
Total			<u>\$ 517,170</u>

See accompanying independent auditor's report.



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**Independent Auditor's Report on Compliance  
and on Internal Control over Financial Reporting**

To the Board of Trustees of the Silos and Smokestacks  
National Heritage Area:

We have audited the financial statements of the Silos and Smokestacks National Heritage Area as of and for the year ended December 31, 2001, and have issued our report thereon dated March 14, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Silos and Smokestacks National Heritage Area's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Silos and Smokestacks National Heritage Area's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Silos and Smokestacks National Heritage Area's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in Part II of the accompanying Schedule of Findings and Questioned Costs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we believe item II-A-01 is a material weakness.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Silos and Smokestacks National Heritage Area and other parties to whom Silos and Smokestacks National Heritage Area may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Silos and Smokestacks National Heritage Area during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

March 14, 2002

RICHARD D. JOHNSON, CPA  
Auditor of State



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**Independent Auditor's Report on Compliance with Requirements Applicable  
to Each Major Program and Internal Control over Compliance**

To the Board of Trustees of the Silos and Smokestacks  
National Heritage Area:

**Compliance**

We have audited the compliance of Silos and Smokestacks National Heritage Area with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2001. Silos and Smokestacks National Heritage Area's major federal program is identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Silos and Smokestacks National Heritage Area's management. Our responsibility is to express an opinion on Silos and Smokestacks National Heritage Area's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Silos and Smokestacks National Heritage Area's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Silos and Smokestacks National Heritage Area's compliance with those requirements.

In our opinion Silos and Smokestacks National Heritage Area complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

**Internal Control Over Compliance**

The management of Silos and Smokestacks National Heritage Area is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Silos and Smokestacks National Heritage Area's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Silos and Smokestacks National Heritage Area's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in Part III of the accompanying Schedule of Findings and Questioned Costs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected in a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe item III-A-01 is a material weakness.

This report, a public record by law, is intended solely for the information and use of the officials and employees of Silos and Smokestacks National Heritage Area and other parties to whom Silos and Smokestacks National Heritage Area may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.

March 14, 2002

RICHARD D. JOHNSON, CPA  
Auditor of State

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2001

**Part I: Summary of the Independent Auditor's Results:**

- (a) An unqualified opinion was issued on the financial statements.
- (b) Reportable conditions in internal control over financial reporting were disclosed by the audit of the financial statements, including a material weakness.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Reportable conditions in internal control over the major program were disclosed by the audit of the financial statements, including a material weakness.
- (e) An unqualified opinion was issued on compliance with requirements applicable to the major program.
- (f) The audit disclosed audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) The National Heritage Area's major program is CFDA #15.000 - Unknown Title
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- (i) Silos and Smokestacks National Heritage Area did not qualify as a low-risk auditee.

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2001

**Part II: Findings Related to the Financial Statements:**

**INSTANCES OF NON-COMPLIANCE:**

No matters were reported.

**REPORTABLE CONDITIONS:**

II-A-01 Segregation of Duties - One important aspect of internal accounting control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. One employee has control over both of the following areas:

- (1) Receipts - collection, depositing, journalizing and posting.
- (2) Accounting system - general accounting/general ledger/journal entry function, custody and control of assets and the detail recording of accounts.

Recommendation -We realize that with a limited number of office employees, segregation of duties is difficult. However, Silos and Smokestacks should review its internal control procedures to obtain the maximum internal control possible under the circumstances.

Response - We will investigate alternative procedures. We anticipate adding a Receptionist/Administrative staff person in the next quarter that will handle the incoming mail and documentation of such.

Conclusion - Response accepted.

II-B-01 Electronic Data Processing Systems - During our review of internal control, the existing control activities in Silos and Smokestacks' computer-based systems were evaluated in order to determine that activities, from a control standpoint, were designed to provide reasonable assurance regarding the achievement of objectives in the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The following weaknesses in Silos and Smokestacks' computer based systems were noted:

- (1) Silos and Smokestacks does not have written policies regarding the personal use of computers and software, personal software being installed on Silos and Smokestacks owned computers, or personal usage of the internet or e-mail.
- (2) No login or password is needed to access the financial accounting data. In addition, there are no procedures in place to record who created and/or posted financial data.
- (3) Silos and Smokestacks has no disaster recovery plan in place.

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2001

Recommendation - Silos and Smokestacks should develop written policies addressing the above items in order to improve control over computer based systems. In addition, a login or password function should be implemented to provide control over access of financial data and a disaster recovery plan should be developed.

Response - Written policies will be established and added to our Personnel Policies Manual regarding personal use of computers and software, personal software being installed on office computers or personal usage of the internet or e-mail within the next quarter.

A login password will be added to the financial accounting data system that will identify the user of the software, password will be changed periodically.

The disaster recovery plan for the building has been obtained and will be circulated to all employees. We will develop and circulate a disaster recovery plan for our individual office to be used in conjunction with the building document. It is anticipated this will be accomplished within the next quarter.

Conclusion - Response accepted.



Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2001

**Part III: Findings and Questioned Costs For Federal Awards:**

**INSTANCES OF NON-COMPLIANCE:**

No matters were reported.

**REPORTABLE CONDITIONS:**

**CFDA Number 15.000: Unknown Title**  
**Federal Award Year: 2001**  
**U.S. Department of Interior**

III-A-01 Segregation of Duties - Silos and Smokestacks National Heritage Area did not properly segregate duties, from a control standpoint to prevent an individual employee from handling duties which are incompatible. See audit finding II-A-01.

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Silos and Smokestacks National Heritage Area

Staff

This audit was performed by:

Michelle M. Meyer, CPA, Manager  
Kathleen S. Caggiano, Staff Auditor  
M. Crystal A. Berg, CPA, Staff Auditor

Andrew E. Nielsen, CPA  
Deputy Auditor of State