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**NEWS RELEASE**

FOR RELEASE

October 8, 2013

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Auditor of State Mary Mosiman today released a report on the Iowa Department of Natural Resources for the year ended June 30, 2012.

The Department has the primary responsibility for state parks and forests, protecting the environment and managing energy, fish, wildlife, land and water resources in the state.

The report contains recommendations for the Department to:

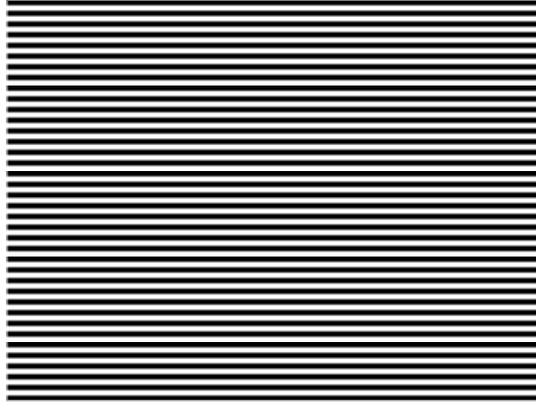
- (1) Comply with established guidelines related to payroll distribution.
- (2) Ensure a detailed, up-to-date capital asset listing is maintained to accurately report information required for financial statement presentation.
- (3) Ensure all procurement card purchases are properly supported, timely reconciled and in compliance with established requirements.
- (4) Review policies and procedures covering internal control over receipts and capital assets at field offices.
- (5) Implement internal controls over the billing, cost analysis and writing fees related to park reservations and licensing.
- (6) Comply with certain statutory requirements concerning its operations.

The report also includes the Department's responses to the recommendations.

A copy of the report is available for review in the Iowa Department of Natural Resources, in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/reports/1360-5420-BR00.pdf>.

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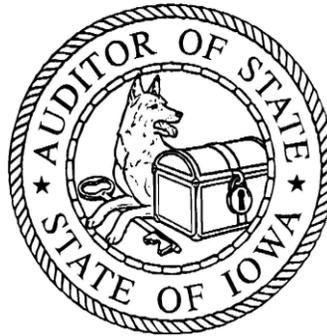




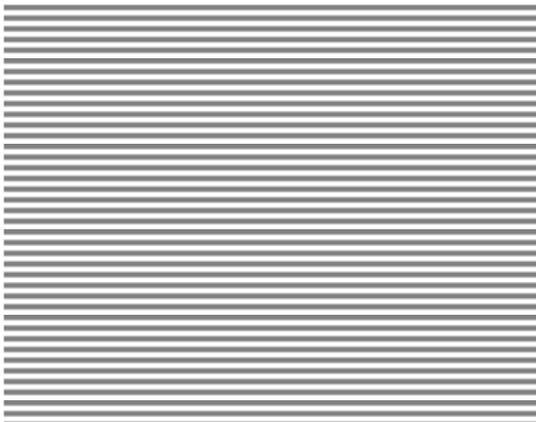
**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT OF NATURAL RESOURCES**

**JUNE 30, 2012**

Office of  
**AUDITOR  
OF STATE**  
State Capitol Building • Des Moines, Iowa



**Mary Mosiman, CPA**  
**Auditor of State**







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October 4, 2013

To the Members of the Iowa Environmental Protection  
and Natural Resource Commissions:

The Iowa Department of Natural Resources is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2012.

In conducting our audits, we became aware of certain aspects concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include those reported in the State's Report on Internal Control, as well as other recommendations pertaining to the Department's internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with Department personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Department's responses, we did not audit the Iowa Department of Natural Resources' responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Natural Resources, citizens of the State of Iowa and other parties to whom the Iowa Department of Natural Resources 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 the Department during the course of our audits. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Department are listed on page 14 and they are available to discuss these matters with you.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

June 30, 2012

**Findings Reported in the State's Single Audit Report:**

No matters were noted.

**Findings Reported in the State's Report on Internal Control:**

- (1) Capital Assets – Chapter 7A.30 of the Code of Iowa requires each department of the state to maintain a written, detailed and up-to-date inventory of property under its charge and control. The following were noted:
  - (a) Segregation of duties does not exist between the recording and reconciliation functions for capital assets.
  - (b) The Department performs a monthly reconciliation of capital asset additions to I/3 expenditures. However, the following were noted:
    - (1) The written procedures for the reconciliation process are outdated. In addition, written procedures have not been developed to annually reconcile the monthly reconciliations for annual financial reporting.
    - (2) Because documentation of monthly reconciliations was not available for the infrastructure, buildings and land improvement inventory, timeliness of the reconciliations could not be determined or it could not be determined whether reconciliations were reviewed by an independent person. Monthly reconciliations for land were documented, however, they were not reviewed by an independent person or performed timely.
    - (3) Written confirmations were not completed for buildings. Buildings are only deleted from the asset listing upon recognition from contracts for demolition.
    - (4) Adjustments are made to the equipment listing based on confirmations received. An independent review of these adjustments was not documented.
  - (c) The Honey Creek Premier Destination Park (Honey Creek) construction in progress additions reported in the GAAP package were reconciled with expenditures reported in the I/3 system. However, there are no written procedures for the reconciliation and reporting process.

Recommendation – The Department should update current written procedures, develop additional written procedures and follow established procedures to ensure a detailed, up-to-date capital asset listing is maintained and properly reported for financial statement purposes. Procedures should include, but not be limited to, a review of the reconciliation performed by accounting staff and the reconciliation between the Department's tracking system and amounts on the GAAP package for financial reporting. These reconciliations should be performed timely and should be reviewed by an independent person. In addition, the Department should implement controls to ensure proper segregation of duties exists between the recording and reconciliation functions for capital assets.

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Response – The Department is committed to improving our system for managing capital assets and included the goal in the Department’s 2012-2015 Risk Management Plan. The Department is currently in the process of implementing a new capital asset system in Great Plains (GP) for equipment, land, infrastructure, buildings and land improvement inventories. Detailed written procedures for the system will include additions, deletions, timely and independently reviewed monthly I/3 system reconciliations and a financial reporting annual reconciliation. Fiscal year 2012 infrastructure, buildings and land improvements were recorded on a construction-in-progress spreadsheet and will be added to the new system. Written confirmations for assets will be performed once the new system has been fully implemented.

Conclusion – Response accepted.

- (2) Payroll – The Department processes and records payroll and personnel information on the Human Resource Information System (HRIS). The Human Resource Associates utilize an online P-1 document to initiate and approve payroll actions, such as adding new employees and recording pay raises.

Four individuals have the ability to apply multiple levels of approval to timesheets. These four individuals also have the ability to initiate and approve P-1 documents.

Also, one individual receives the preliminary payroll report, makes changes and reviews the final report. However, the preliminary payroll report is not maintained and there is no independent review to ensure the final adjusted payroll report is correct.

In addition, during testing of timesheets for timely supervisor approval, sixteen of ninety-three timesheets were either approved by a supervisor after the warrant date of the payroll or the timesheets did not have the approval date documented. For one timesheet, the same individual performed the employee and supervisor approval. Also, three timesheets had no supervisor approval on either a manual or electronic timesheet.

Recommendation – To strengthen controls, the Department should develop and implement procedures to further segregate duties so individuals do not have the ability to apply multiple levels of approval for timesheets. The Department should obtain a listing from the Department of Administrative Services to verify Department approvals of P-1 documents are being applied appropriately. This report should be independently reviewed by the Bureau Chief or designee.

Also, the individual certifying the final payroll reports should periodically choose individual items from the payroll reports to review for accuracy and documentation of changes from the preliminary report should be kept with the final payroll report.

In addition, the Department should develop procedures to ensure timely approval of timesheets.

Response – To strengthen controls, the Department maintains a listing of all full time employees by cost center which is compared to the Table of Organization (TO) by an independent third person quarterly to ensure employees have not been added without proper approval. Additionally, a quarterly Cost Center Summary Report is posted to the intranet for supervisors to review to ensure all the employees being charged have been properly authorized.

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Furthermore, the Department will implement new procedures. In the future, timesheet approval levels will be segregated between the two Human Resource Associates. P-1 document approval will also be segregated from P-1 initiation. If necessary, the Human Resource Supervisor will function as the back-up P-1 and timesheet approver.

The Department will also have an individual select a random selection of employees from the final payroll report to review for accuracy periodically.

In addition, the Department will continue to work with supervisors to ensure timesheets are properly approved in a timely manner.

Conclusion – Response accepted.

**Other Findings Related to Internal Control:**

- (1) Field Offices – Eighteen sites were selected for on-site review, including eleven state parks, two Management Offices, two Education Centers, one Forestry Office, one Wildlife Unit and one Research Station. During the on-site visits, internal controls were reviewed and certain receipts and capital assets were tested. The following were noted:

Capital Assets

- (a) Two sites had capital assets which were not properly tagged.
- (b) Two sites had an asset listing which was not properly updated.

Internal Control

- (a) Twelve sites lacked segregation of duties related to responsibilities for the collection, deposit and reconciliation of receipts.
- (b) Four sites did not prepare an initial listing of receipts. Also, two sites had no evidence of a reconciliation of recorded/deposited receipts to the initial listing.
- (c) For six sites, receipts were not counted by an independent person in a secure location.
- (d) For two sites, the miscellaneous receipt books on-hand were not included on the listing maintained by Central Office.

Recommendation – The Department should review policies and procedures to ensure adequate controls are in place and policies and procedures are communicated to field office personnel.

Response – The Department has established policies and procedures in place for receipt collection and capital asset recording at the field offices. Due to the wide-spread and large number of locations, however, it is challenging to ensure all field personnel are following established policies and procedures in every respect. In the future, the Department plans to institute periodic field office visits to ensure policies and procedures are being adequately communicated to, and implemented by, field personnel.

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Capital asset listings are updated on an on-going basis throughout the fiscal year. Timing issues will always be a factor in the recording of the Department's additions, transfers and deletions due to Central Office notification from field personnel. Also, there is a delay in asset tag application, as asset tags are sent from the Central Office to field staff via mail.

The Department performs an annual confirmation of capital assets with field personnel to ensure any additions/deletions are properly recorded. This annual process also includes verification of capital asset location and tag placement visibility. Furthermore, the Department plans to bi-annually post the equipment asset listing to the Department intranet for additional field staff and supervisory review.

Conclusion – Response accepted.

- (2) Parks Reservation System and the Electronic Licensing System for Iowa – The Office of Auditor of State conducted a review related to the Parks Reservation System (PRS) and the Electronic Licensing System for Iowa (ELSI) administered by the Department. The PRS allows customers to make reservations for campgrounds, cabins, lodges and shelters using the internet or by calling the reservation call center. The ELSI provides the Department with an automated licensing system to be used by individuals to purchase hunting and fishing licenses. The review, which covered the period July 1, 2006 through June 30, 2011, resulted in a report dated July 28, 2011. The report recommended the Department implement procedures to improve internal controls over the following:

- Billing - the Department should implement procedures to ensure billings from the contractors are supported and can be reconciled to underlying records, such as the number of reservations made and the number of licenses sold.
- Cost Analysis – the Department should evaluate the fees charged to individuals for reservations and administration to determine whether they are comparable and competitive with other alternatives and adequate to cover costs.
- Revenue Collections - the Department should ensure a monthly reconciliation is performed between revenue collected versus revenue recorded in the State's accounting system.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/0960-5420-BOP2.pdf>.

Fiscal Year 2012 Status – Our review of these areas during the fiscal year 2012 financial audit found the above issues were not resolved. Accordingly, the above recommendations are repeated.

Fiscal Year 2012 Response – The Department will review whether a cost analysis to evaluate fees charged for reservations and administration would be appropriate at this time. The Department will also begin performing periodic billing and revenue collection reconciliations during fiscal year 2014.

Conclusion – Response accepted. The status of these areas will be reviewed during the subsequent financial audit.

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- (3) Procurement Cards – The Department issues procurement cards to designated employees for use in purchasing office supplies, facility maintenance supplies, uniforms and other supplies.

The rules governing the use of these cards are outlined in the Iowa Department of Administrative Services – State Accounting Enterprise (DAS–SAE) Purchasing Card Program Procedures Manual. Section 4.6 of the Purchasing Card Program Procedures Manual states each and every purchase must be supported by the vendor’s original receipt. Also, section 4.5 notes all purchases made with a procurement card are to be sales tax exempt. In addition, section 4.8 requires the cardholder to send all supporting documentation to their agency accountant on a timely basis to ensure costs can be properly reconciled and processed on a timely basis to avoid late fees.

During fiscal year 2012, 47 procurement card purchases were tested. The following were noted:

- (a) One transaction included sales tax.
- (b) For 3 transactions, a reconciliation of the credit card statement to the supporting receipts was not performed on a timely basis.
- (c) Two transactions were coded to an incorrect object code.
- (d) Approximately 25 procurement card transactions were identified by Department staff as being personal in nature and was subsequently reimbursed by the cardholder.

Recommendation – The Department should ensure all purchases made with procurement cards are properly supported and supporting documentation is provided and used to reconcile card activity as outlined above. In addition, the Department should provide adequate training to employees to ensure all cardholders are aware of the requirements and should establish procedures to revoke cards if their use is not in compliance with the rules.

Response – The Department recently instituted many modifications to the procurement card program in an effort to strengthen controls. Modifications include a reduction in the number of Department procurement cards, implementation of DAS mandatory testing prior to procurement card issue and suspension of procurement card privileges due to non-compliance.

The Department audits procurement card purchases on a monthly basis. Procurement cardholder’s monthly statements with attached supporting documentation are due to the Procurement Card Coordinator for reconciliation by the 10<sup>th</sup> of the following month. The Department’s audit includes object code correction, verification of transaction sales tax exemption and public purpose. If issues are noted during the audit, the Department will seek resolution including sales tax refund from vendor or reimbursement from procurement card holder.

Conclusion – Response accepted.

June 30, 2012

**Findings Related to Statutory Requirements and Other Matters:**

(1) Iowa Code Compliance – The Department was not in compliance with the following provisions of the Code of Iowa during the year ended June 30, 2012:

- (a) Compliance Advisory Panel – Chapter 455B.150 states the Department shall create a compliance advisory panel pursuant to Title V, section 507(e) of the Federal Clean Air Act Amendments of 1990 to review and report on the effectiveness of the small business technical assistance program.

A compliance advisory panel has not been created.

- (b) Water Well Construction – Chapter 455B.187 states contractors are to provide required information to the Department and the Iowa Geological Survey within thirty days after construction or reconstruction of a well.

The Department has not monitored whether the required information is being submitted timely.

- (c) Annual Report Requirement – Chapter 455B.484(9) states the Department shall include information outlining the activities of the Department in carrying out programs and responsibilities and identify the trends and developments in the management of waste in the annual report submitted to the Governor and General Assembly as required by Chapter 455A.4.

The Department has not complied with this Code section.

- (d) Research Proposals – Chapter 455B.484(10) states the Department shall solicit proposals from public and private agencies to conduct hazardous waste research and to develop and implement storage, treatment and other hazardous waste management practices.

The Department has not solicited the required proposals.

- (e) Powers and Duties of the Commission – Chapter 455B.485(3) states the Commission shall approve the budget request for administration of the Waste Management Assistance Act prior to submission to the Department of Management. The Commission may increase, decrease or strike any proposed expenditure within the budget request before granting approval.

The Department has not provided supporting documentation of compliance with this Code section.

- (f) Toxic Pollution Prevention Program – Chapter 455B.517(1) states the Department shall establish the criteria for the development of the toxic pollution prevention program.

The Department has not established the required criteria.

- (g) Toxic Pollution Prevention Program – Chapter 455B.517(2) states the Department shall develop and implement a toxic pollution prevention program.

The Department has not developed the required program.

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- (h) Toxic Pollution Forum – Chapter 455B.517(9) states the Department shall provide a forum for public discussion and deliberation of toxic substances and toxic pollution prevention.

The Department has not provided the required public forum.

- (i) Duties of the Department – Chapter 455B.517(11) states the Department shall coordinate state and federal efforts of clearinghouses established to provide access to toxics reduction and management data for the use of toxics users.

The Department has not provided supporting documentation of compliance with this Code section.

- (j) Criteria for Toxic Pollution Prevention Plan – Chapter 455B.518(2) states the Department shall adopt criteria for the information required in a multimedia toxic pollution prevention plan. Also, the economic analysis shall include an evaluation of the impact upon the toxic user's existing labor force by the Division or Department and the projected impact upon future expansion of the toxic user's labor force, a clear statement listing specific reduction objectives and a method for employees of a toxic user to provide input and be involved in the development of the plans.

The Department has not complied with this Code section.

- (k) Toxic Pollution Prevention Plan – Chapter 455B.518(5) states a toxic user shall maintain a copy of the plan on the premises and shall submit a summary of the plan to the Department.

The Department does not receive a summary of the Toxic Pollution Prevention Plan for toxic users.

- (l) Duties of the Environmental Protection Commission – Chapter 455D.7(4) states the Commission shall annually recommend to the General Assembly the imposition of waste abatement fees, rebates and deposits.

The Department has not recommended the imposition of waste abatement fees, rebates and deposits to the General Assembly.

- (m) Waste Volume Reduction – Chapter 455D.15(3)(e) allows the Department to use up to 10% of the Waste Volume Reduction and Recycling Fund to administer the provisions of Chapter 455D.15.

The Department did not provide supporting documentation to demonstrate no more than 10% of the Waste Volume Reduction and Recycling Fund was used to administer the provisions of Chapter 455D.15.

- (n) Concentration of Contaminants – Chapter 455E.8(2) states the Director shall include in the annual report to the governor and the General Assembly, the number and concentration of contaminants detected in groundwater. This information is also to be provided to the Director of Public Health and the Secretary of Agriculture.

The Department did not provide the information as required.

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- (o) Contamination of Groundwater – Chapter 455E.8(3) states the Director shall report any data of contamination of groundwater by a contaminant not regulated under the federal Safe Drinking Water Act to the United States Environmental Protection Agency along with a request to establish a maximum contaminant level and to conduct a risk assessment for the contaminant.

A request to conduct a risk assessment for the contaminant has not been submitted.

- (p) Agricultural Easement Program – Chapter 456B.11 states the Department shall develop and implement a program for the acquisition of wetlands and conservation easements on and around wetlands which result from the closure or change in the use of agricultural drainage wells.

The Department has not implemented this program.

- (q) Inventory of Protected Wetlands – Chapter 456B.12 states the Department shall inventory the wetlands and marshes of each county and make preliminary designation as to which constitutes protected wetlands. Also, the Director shall issue an order designating the protected wetlands in the county within sixty days following the completion of the hearing or the issuance of a mediation release.

The Department has not complied with this provision.

- (r) Protection of Wetlands – Chapter 456B.13(2) states the Department shall refuse a permit to drain a protected wetland unless the protected wetland is replaced by the applicant with a wetland of equal or greater value as determined by the Department or the protected wetland does not meet the criteria for continued designation as a protected wetland.

The Department has not complied with this provision.

Recommendation – The Department should comply with the Code of Iowa or seek to have the provisions changed or repealed.

Response –

- (a) Iowa Code section 455B.150 creates the Compliance Advisory Panel and requires that the panel consist of 2 persons appointed by the Governor, 4 persons appointed by the leadership of the General Assembly, and the Department's Director, or designee. As of today, these appointments remain unfilled. The Panel has never been fully appointed since the requirement was established in the 1990 federal Clean Air Act amendments. Appointments made by past administrations have expired and there are no current appointments. A timeline of previous appointments, primarily from the Governor, is available. The Department has notified the leadership at the Legislature and Governor's Office regarding this matter. The Department continues to work with the representatives of the Iowa Waste Reduction Center, the Department's Pollution Prevention Services, the Iowa Economic Development Authority, and representatives of small business to address the needs of small businesses until the Panel is fully appointed. The Department will convene the Panel once fully appointed.

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- (b) Iowa Code chapter 455B.187 requires well contractors to provide to the Department and the IGS well information required by rule. The Department adopted the rule found in 567 Iowa Administrative Code (IAC) 82.12(455B) titled “Certified well contractor obligations.” Subrule 82.12(1) requires submission of drilling records and drill cut samples when required or as otherwise directed by the Department with the information established under 82.12(2) and (3). The Department is receiving the required information for many of the wells for which it is required but not necessarily within the time frames established by law. While timely receipt helps to ensure that the information is submitted and is submitted accurately, the 30 day period is not necessary for any internal Departmental process. The Department will review whether a statutory change is appropriate to extend this time period.
- (c) through (o) – The noted Code Sections were repealed upon recommendation of the Department when the Governor signed House File 225 into law on March 28, 2013.
- (p) The Department is always interested in working with willing landowners to restore wetlands. However, the Department has not developed a specific program for the acquisition of wetlands and conservation easements resulting from the closure of agricultural drainage wells. Two reasons have prevented the Department from developing a program:
  - (1) The Department has a strong interest in restoring wetlands. However, acquiring highly productive farmland, either by easement or fee simple, is very expensive. The Department has usually relied on federal funding for the acquisition of wetlands. The funding source identified in the Code of Iowa already has Code-designated purposes. The Department receives only 2% of the Agriculture Management Account for administration purposes and the balance is distributed to other entities. Additional sources of funding would be necessary for the successful implementation of any new program.
  - (2) The Department has worked closely with the Iowa Department of Agriculture and Land Stewardship (IDALS) in our mutual efforts to reduce the negative impacts of agricultural drainage wells. The IDALS agricultural drainage well closure program has had adequate funding and good landowner participation in its effort to close wells by cost-sharing alternative drainage systems. Although Iowa Code section 460.304 allows IDALS to use agricultural drainage well closure funding for alternatives such as restoration of wetlands, landowners are far more interested in continuing to farm the land. Farmers prefer assistance with alternative drainage more than wetland restoration. To date, IDALS has found little landowner interest in the alternative to restore wetlands.

Nothing prevents the Department from working with landowners to convert land around an agricultural drainage well. This programmatic requirement, without sufficient funding, will not result in anything more than is currently available.

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The Department recommended that this section be rescinded during the 2013 legislative session, and although the Department's effort to amend, repeal, or rescind outdated code sections were successful overall, this subsection remains unaltered. The Department will again work to rescind this subsection in the upcoming legislative session.

- (q) This program was never established because the current Federal regulations exceed the protection this Code requirement would offer. The inventory of wetlands and marshes was completed, but hearings were not conducted in each county by the Director. The Department does allow landowners to claim a property tax exemption on lands designated as protected wetlands. Current Federal regulations (Section 404 and State 401 Certification under the Clean Water Act) accomplish the same regulation or more than this Code section, as this section only regulates pothole type wetlands classified as "Type 3, 4, or 5." This wetland classification is outdated and fails to recognize other wetland types such as forested wetlands, fens, and sedge meadows. It also exempts wetlands located in drainage or levee districts. See Iowa Code section 456B.1.

The Department recommended this subsection be amended during the 2013 legislative session to include the most recent federal wetland classification system, to address all wetlands, and to identify the appropriate public outreach tool. Although the Department's efforts to amend, repeal, or rescind outdated code sections were successful overall, this subsection remains unaltered. The Department will again work to amend this section in the upcoming legislative session.

- (r) This program was never established because the current Federal regulations exceed the protection this Code requirement would offer. Current Federal regulations (Section 404 and State 401 Certification under the Clean Water Act) accomplish the same or more than this Code section, as this section only regulates pothole type wetlands classified as "Type 3, 4, or 5." This wetland classification is outdated and fails to recognize other wetland types such as forested wetlands, fens, and sedge meadows. It also exempts wetlands located in drainage or levee districts. See Iowa Code section 456B.1.

The Department recommended that this section be amended during the 2013 legislative session to include the most recent federal wetland classification system, to address all wetlands, and to identify the appropriate public outreach tool. Although the Department's efforts to amend, repeal, or rescind outdated code sections were successful overall, this subsection remains unaltered. The Department will again work to amend in the upcoming legislative session.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Natural Resources

June 30, 2012

Questions or requests for further assistance should be directed to:

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Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

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