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STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____ July 30, 2015 _____

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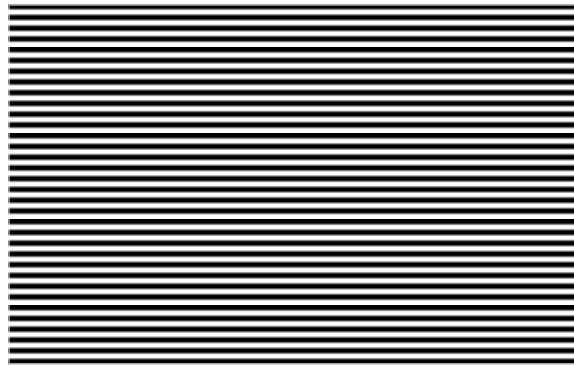
Auditor of State Mary Mosiman today released a report on the six divisions of the Iowa Department of Commerce for the year ended June 30, 2014.

The Department coordinates and administers the various regulatory, service and licensing functions relating to the conduct of business or commerce in the state.

Mosiman recommended certain Divisions within the Department increase controls over receipts, payroll and financial reporting. The Divisions responded favorably to these recommendations.

A copy of the report is available for review in each of the six divisions of the Iowa Department of Commerce, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1560-2110-BR00.pdf>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF COMMERCE**

JUNE 30, 2014

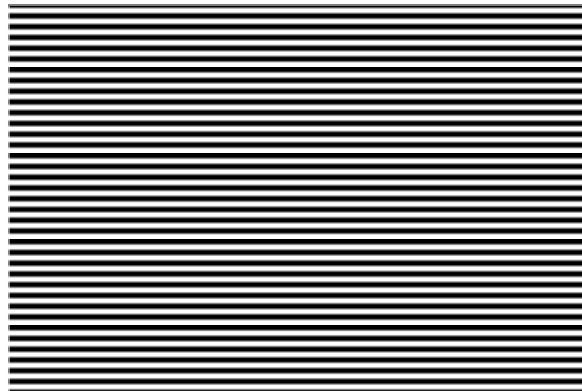
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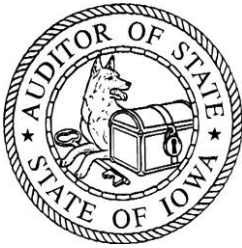
**AUDITOR
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July 24, 2015

To JoAnn Johnson, Director of the
Iowa Department of Commerce:

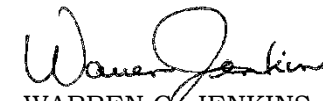
The Iowa Department of Commerce is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2014.

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 pertaining to the Department's internal control, 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 Commerce's 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 Commerce, citizens of the State of Iowa and other parties to whom the Department 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 16 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

Iowa Department of Commerce

June 30, 2014

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

(A) Insurance Division

- (1) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another. Generally, one individual may have control over the collection, deposit preparation, posting, maintaining receivable records, reconciliation, recording and accounting for cash receipts for which no compensating controls exist. A listing of mail receipts is not prepared by the mail opener, at least on a test basis.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Division should review its operating procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including employees of other Divisions.

Response – We continue to increase the percentage of filings and fees received electronically via ACH transfer. We do not accept cash in any instance. But, the Division still receives a high volume of paper checks. These are immediately endorsed to the Insurance Division by the mail opener. We simply lack sufficient staff to further segregate duties.

Conclusion – Response acknowledged.

- (2) Securities Bureau Receipts – The Securities Bureau receives funds which are recorded in separate databases maintained within the Bureau and are then sent to accounting to be deposited and recorded in the Integrated Information for Iowa (I/3) system. The receipts recorded in the databases are not reconciled to deposits recorded in the I/3 system.

Recommendation – To improve controls over the receipt process, receipts posted in the Securities Bureau databases should be periodically reconciled to the deposits recorded in the I/3 system.

Response – The corporate finance unit in the Securities Bureau has seen a reduction in staff in past years and has challenges in staying current with processing registrations. Depending on future staffing levels, we could have someone randomly review the deposit and the database to make sure the amounts are correct.

Conclusion – Response acknowledged.

Report of Recommendations to the Iowa Department of Commerce

June 30, 2014

- (3) Payroll – The Division processes and records payroll and personnel information in the Human Resource Information System (HRIS). One employee may utilize an online P-1 document to initiate and approve payroll actions, such as adding new employees and recording pay raises. This individual also has the ability to initiate and approve timesheets. In addition, for the period July 1, 2013 through March 4, 2014, four P-1 documents were initiated and received department level approval by the same person.

Recommendation – To strengthen controls, the Division should develop and implement procedures to segregate the duties of the Human Resources Associates from the duties of payroll.

Response – The Division Budget Director reviews and signs the payroll journal. The Budget Director reviews the payroll information randomly by retrieving the table of authorized positions from the 1/3 Data Warehouse to check the current pay and roster of employees is accurate. During fiscal year 2014, the Budget Director began doing departmental approvals of P-1's initiated by the Human Resources Associate. In those instances where time exigencies (the need to make sure an employee is properly paid) necessitate the Human Resources Associate both initiate and approve a P-1, the policy is for the Budget Director to review those P-1's and print a screen shot and initial them. In fiscal year 2015, we have set a goal of 100% of the department approvals being done by the Budget Director instead of the Human Resources Associate. The Division has insufficient staff to further segregate these duties.

Conclusion – Response accepted.

- (4) Capital Asset Reconciliation and Deletions – One person is responsible for both recording and reconciling capital assets. The Division does not maintain documentation of the reconciliation between the Integrated Information for Iowa (I/3) system and the Division's capital asset listing. In addition, the Division does not require supporting documentation before an asset is removed from the capital asset listing.

Recommendation – The responsibilities of recording and reconciling capital assets should be segregated. The reconciliation of capital assets should be documented and the deletion of a capital asset from the capital asset listing should be supported by documentation indicating supervisory approval.

Response – In October 2013, we adopted a process whereby additions and deletions to capital assets would be documented, including a signature by the Division's Budget Director or Technology Security Director.

Conclusion – Response acknowledged. The reconciliation of capital assets should also be documented, reviewed and approved.

Report of Recommendations to the Iowa Department of Commerce

June 30, 2014

- (5) Financial Reporting – The Division records receipts and disbursements in the Integrated Information for Iowa (I/3) system throughout the year, including the accrual period. Activity not recorded in the I/3 system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS – SAE) in a GAAP package. The GAAP package is to be submitted to DAS – SAE by the first week of September each year. The following were noted:

- (a) Operating lease expense for the year ended June 30, 2014 was understated by \$29,029.
- (b) The total future minimum rental payments required for leases with terms in excess of one year as of June 30, 2014 was overstated by \$149,073.

Recommendation – The Division should ensure the GAAP package information reported is complete and accurate.

Response – The error was made during a time when the accounting unit was short staffed. In the future, we will have a second person review the GAAP package.

Conclusion – Response accepted.

(B) Banking Division

- (1) Capital Asset Reconciliation and Deletions – One person is responsible for both recording and reconciling capital assets. The Division does not maintain documentation of the reconciliation between the Integrated Information for Iowa (I/3) system and the Division's capital asset listing. In addition, the Division does not require supporting documentation before an asset is removed from the capital asset listing.

Recommendation – The responsibilities for recording and reconciling capital assets should be segregated. The reconciliation of capital assets should be documented and the deletion of a capital asset from the capital asset listing should be supported by documentation showing supervisory approval.

Response – The Division has procedures in place to segregate the duties of recording and reconciling our capital assets. The supervisory review and approval had been completed in an electronic format. In the future, we will provide a hard copy of documentation indicating the supervisory review and approval of the reconciliation and deletion of the capital assets from our records.

Conclusion – Response accepted.

(C) Iowa Utilities Board

- (1) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another. Generally, one individual may have control over the collection, deposit preparation, posting, maintaining receivable records, reconciliation, recording and accounting for cash receipts for which no compensating controls exist. A listing of mail receipts is not prepared, at least on a test basis.

Report of Recommendations to the Iowa Department of Commerce

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Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Board should review its operating procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including employees of other Divisions.

Response – The Iowa Utilities Board has developed specific internal control procedures to segregate the duties of cash receipts and the receivable journal, within the constraints of the limited number of staff employed in the Accounting and Assessments section. As of August of 2013, the Accounting team had three full-time members and another with significant time allocated to accounting duties, allowing for segregation of tasks.

An initial listing of receipts is not considered a top priority task because the list of receipts is prepared when the deposit is made. Having a different section, the Records Center, make a list of the receipts that come in the mail would delay the deposit of the checks and increase the possibility of a check being separated from the invoice/payment coupon it was mailed with. The checks we receive are for invoices we have mailed to the companies. The invoices are listed on our receivable file and are accounted for through the deposit. Delinquent accounts are currently being followed up on in a timely manner.

Delinquent accounts are sent an email within a week after the invoice due date. The email and a scan of the invoice are sent to the company contact listed on the invoice. If the utilities have not paid their invoice within two weeks of the email, staff will call the company contact and ask directly when the invoice will be paid. All invoices, except the most recent, have all been paid for fiscal year 2015.

The Board participated in a Kaizen Lean Event in February 2014. Implementation of accepting ACH transfers for amounts due to the Board is a goal we are pursuing.

Conclusion – Response accepted.

(2) Receipts – Checks were not restrictively endorsed upon receipt by the mail opener.

Recommendation – A restrictive endorsement (for deposit only) should be placed on all checks when received.

Response – The Iowa Utilities Board member responsible for the mail takes the mail back to her work area in the Records Center. Envelopes are slit open to confirm contents. Checks are not removed from the envelopes. They are delivered to the Accounting Team the same day they are received. The Accounting Team endorses all checks. This process has worked for the Board. Checks have not been lost, taken or delayed for deposit. The risk of having a check separated from the invoice/payment coupon increases if two sections handle each check. Also, the Records Center Team is currently/temporarily down to three full-time members, as team members retired in May 2014 and March 2015. We believe it is best to have the Accounting Team handle the financial tasks and the Records Center Team focus on records management. Implementation of ACH transfers of payments will reduce the number of checks received.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Commerce

June 30, 2014

- (3) Receipt Reconciliation – The Board receives funds which are recorded in a separate receivables journal maintained by the Accounting Team and then deposited and recorded in the I/3 system. The receipts recorded in the receivables journal are not reconciled to deposits recorded in the 1/3 system.

Recommendation – To improve controls over the receipt process, receipts posted in the receivables journal should be periodically reconciled to the deposits recorded in the I/3 system.

Response – During fiscal year 2014, the team continued preparation of an invoiced, detailed list for every deposit. Every I/3 system cash receipt (CR) the Iowa Utilities Board deposits has a detailed list attached, which includes invoice number, company name and the date of the deposit. Going forward, a non-cashier member of the Accounting Team will match each month's deposit to the deposit amount in the I/3 system.

Conclusion – Response accepted.

- (4) Financial Reporting – The Board records receipts and disbursements in the I/3 system throughout the year, including the accrual period. Activity not recorded in the I/3 system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS – SAE) in a GAAP package. The GAAP package is to be submitted to DAS – SAE by the first week of September each year. The following were noted:

- (a) The Board did not record a \$384,838 receivable in its GAAP package for reimbursable federal expenditures for fiscal year 2014.
- (b) The Board had several misstatements in its capital asset listing resulting in a \$5,384 understatement of capital assets and a \$2,178 overstatement of accumulated depreciation.

Recommendation – The Board should ensure the GAAP package information reported is complete and accurate.

Response – The Iowa Utilities Board does its best to complete the GAAP package timely and correctly. We note the misstatements were not significantly material.

The Pipeline and Hazardous Materials Safety Administration (PHMSA) Grant, mentioned in (a) above, reimburses costs of our Safety and Engineering Section. There is a mismatch of time periods for this grant. We can include a receivable amount in the GAAP package, but note it will truly be a best estimate.

In the last three audit report responses, the Board suggested the State Auditor work collaboratively with the GAAP Team to offer a course on completing the GAAP package. We continue to believe more robust training, perhaps using a department's actual data to complete a sample GAAP package, would be enlightening as we work to educate our backup staff about the GAAP package information that needs to be reported. The Board is willing to have its data used for GAAP training.

Conclusion – Response acknowledged.

Report of Recommendations to the Iowa Department of Commerce

June 30, 2014

- (5) Capital Asset Reconciliation – One person is responsible for recording and reconciling capital assets. This Division does not maintain documentation of the reconciliation between the I/3 system and the Division’s capital asset listing.

Recommendation – The responsibilities for recording and reconciling capital assets should be segregated. The reconciliation of capital assets should be documented.

Response – A staff member has been assigned to assist the Accounting Team with the review of the capital assets as we prepare the fiscal year 2015 GAAP package. In the future we will copy and attach all documentation to the reconciliation. In the past, we reviewed the capital asset listing from the prior year, we verified we had the equipment, any new equipment was verified and the purchase order payments were used for the addition amounts. We then filed the purchase orders. In the future, we will copy the paperwork and attach it to the auditor file for review.

Conclusion – Response accepted.

(D) Alcoholic Beverages Division

- (1) Inventory System – The Division implemented a new warehouse and inventory system on July 1, 2011. Because of issues encountered during the implementation of the new system, inventory was not being accurately reported. The Division began developing written procedures in fiscal year 2013 for the different components of the inventory process.

The Division’s year-end inventory count was done by warehouse staff. During the year-end inventory count, 11 of 45 items selected for testing had a variance between the Division’s inventory listing and the Office of Auditor of State’s physical count.

In addition, the Division will not deliver less than one case of special orders to customers. However, the inventory system allows for less than one case to be ordered. This leads to pickers zeroing out inventory when inventory is on hand. This is necessary for pickers to move on with filling their orders. Pickers should not have the ability to zero out inventory when inventory is on hand. When inventory is zeroed out, this causes a count and recount of the inventory zeroed out to get it back in the system. The count and recount policy is for two different employees to investigate variances, but the system does not prevent the same person from entering the count twice.

Recommendation – The Division should develop written procedures for future implementation, as well as identifying procedures to be performed over the inventory system. The Division should strengthen controls over the inventory cycle, including inventory purchasing, inventory maintenance, inventory sales and inventory counts.

Response – The Division is currently implementing a new warehouse management system, Microsoft Dynamix AX. This new system will have built-in requirements to manage and segregate duties for all areas of distribution, including inventory management. The Division is also compiling written procedures, with a projected completion date of April 30, 2016, for all duties and tasks to serve as a comprehensive guide for qualified inventory staff to follow procedures accurately and efficiently.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Commerce

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- (2) Capital Asset Reconciliation and Deletions – One person is responsible for both the recording and reconciling of capital assets. The Division does not maintain documentation of the reconciliation between the Integrated Information for Iowa (I/3) system and the Division’s capital asset listing. In addition, the Division does not require supporting documentation before an asset is removed from the capital asset listing.

Recommendation – The responsibilities for recording and reconciling capital assets should be segregated. The reconciliation of capital assets should be documented and the deletion of a capital asset from the capital asset listing should be supported by documentation indicating supervisory approval.

Response – The Division has segregated duties more appropriately. The segregation of assets will be managed by the Accountant II and the Comptroller.

Conclusion – Response accepted.

- (3) Segregation of Duties - Receipts – The Division collects licensing fees from licensees for the right to distribute, produce or sell liquor within the state. Licensees submit an application and pay for the license predominantly through an on-line system. Licensees may also pay by check. The Division also collects tax from beer and wine producers in the state based upon the gallons produced. The tax is due by the 10th of each month. Beginning in fiscal year 2013, producers could submit monthly tax reports on the same on-line system as licensees. However, many producers paid their tax by check during fiscal year 2014. In addition, the Division sells liquor to liquor stores throughout the state. A significant majority of the vendors pay for liquor sales by Electronic Funds Transfer. However, vendors who have bounced EFTs to the State are required to pay for orders in advance through certified check.

The following were noted:

- a) For beer and wine tax receipts, the collection, deposit preparation, and reconciliation functions are not separated from the recording and accounting for receipts. The same individual opens the mail, prepares the deposit and records receipts in I/3.
- b) The responsibilities of maintaining detailed accounts receivable records are not segregated from collections and recording receipts.

Recommendation – The Division should review its controls procedures over receipts to ensure adequate segregation of duties is in place to prevent the same individual from performing incompatible functions.

Response – The segregation of duties findings were recognized and addressed as roles were reassigned. Due to increased positions held by the accounting staff, the segregation of duties findings outlined above were addressed by the following:

- a) The beer and wine receipts were processed by the Accountant II and are systemically balanced the next morning. The EFT or ACH payments are processed by the Accounting Tech III and then given to the Accounting Tech II for entry into I/3 for cash receipts. The mail is opened by a different Accounting Tech III before being routed to the appropriate person.

Report of Recommendations to the Iowa Department of Commerce

June 30, 2014

- b) The segregation of duties now in place are designed to eliminate any one person from handling the opening of the mail, recording of receipts in I/3 and the deposit of funds via check scanner. This is structured as outlined above with the mail being opened by the Accounting Tech II and then given to the Accounting Tech III for entry into I/3 for cash receipts. The deposit is then given to a different Accounting Tech II or the Accountant II for deposit via check scanner.

Conclusion – Response accepted.

- (4) Procurement Practices – Per Department of Administrative Services procurement guidelines, all goods and services over \$5,000 should be bid out or associated with a Master Agreement. Documentation of bids received, vendor selection and notifications to Targeted Small Businesses (TSB) should be maintained. Contracts should have specific end dates and not self-renew, should be signed by both parties, should give preference to Iowa based businesses and include all appropriate clauses, including a payment clause and a monitoring clause.

The following were noted:

- In one instance, the contract did not have adequate monitoring and review clauses to ensure performance of the contracts as required by Iowa Administrative Code rule 119.4.
- In six instances, evidence bidding was performed, documentation the lowest competent bidder was awarded the contract, sole source or emergency procurement justification (if applicable) and notice to Targeted Small Business (TSB) was not retained.
- In one instance, the contract was not signed by a vendor representative.
- In three instances, the contract was self-renewing.

Recommendation – The Division should review its procurement practices to ensure compliance with the Code of Iowa and Department of Administrative Services purchasing policies.

Response – The Division recognizes the need for better controls on procurement and now has a dedicated procurement specialist. The contracts will be managed by the procurement specialist for accuracy and appropriate documentation. The Comptroller and Chief Operating Officer will assist in the management and accuracy of the contracts as back-ups for the procurement specialist.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Commerce

June 30, 2014

- (5) Financial Reporting – The Division records receipts and disbursements in the I/3 system throughout the year, including the accrual period. Activity not recorded in the I/3 system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS – SAE) in a GAAP package. The GAAP package is to be submitted to DAS – SAE by the first week of September each year. The following were noted:

- The other postemployment benefits liability was overstated by \$53,922.

Recommendation – The Division should ensure the GAAP package information reported is complete and accurate.

Response – The Division will complete the GAAP package and direct assigned staff to review before submission. The Accountant II and the Comptroller will work in tandem to ensure the accuracy of all figures reported. This information will also be reviewed by the Chief Operating Officer and the Administrator before final submission.

Conclusion – Response accepted.

June 30, 2014

Findings Related to Statutory Requirements and Other Matters:

(A) Professional Licensing Division

- (1) Code of Iowa Compliance – The Division was not in compliance with the following provisions of the Code of Iowa during the year ended June 30, 2014:
 - (a) Chapter 542B.3 of the Code of Iowa requires the Engineering and Land Surveying Examining Board to be comprised of four members who are licensed professional engineers, one member who is a licensed professional land surveyor or engineer and two members who are not licensed professional engineers or land surveyors and who will represent the general public. The Board consisted of only one member representing the general public.
 - (b) Chapter 544B.3 of the Code of Iowa requires the Landscaping Architectural Examining Board to be comprised of five members who are professional landscape architects and two members who are not professional landscape architects and who will represent the general public. The Board consisted of only one member representing the general public.

Recommendation – The Department should take steps to ensure compliance with the Code of Iowa.

Response – The Professional Licensing Board cannot independently fill board member vacancies because all board members are appointed by the Governor. When board members resign, they notify the Governor’s office and the executive officer for the board. When a board has a vacancy, the executive officer has ongoing contact with the Governor’s staff until the vacancy is filled.

Conclusion – Response accepted.

(B) Insurance Division

- (1) Certification of Self-Insurance Plans – Per Chapter 509A.15 of the Code of Iowa, the governing body of a self-insurance plan of a political subdivision or a school corporation shall file a certificate of compliance, actuarial opinion and an annual financial report with the Insurance Commissioner. Political subdivisions of the state or school corporations maintaining self-insured plans with yearly claims which do not exceed 2% of each entity’s General Fund budget are exempt from the requirements of this Code section when the plan insures employees for all or part of a deductible, co-insurance payments, drug costs, short-term disability benefits, vision benefits, or dental benefits. The exemption shall not apply for the year following a year in which yearly claims are determined to exceed 2% of the political subdivision’s or school corporation’s General Fund budget.

In order for a governing body to be considered exempt from the requirements of this Code section, it submits its calculation documenting the yearly claims did not exceed 2% of the General Fund budget to the Division for approval. A review of a local entity’s calculation was performed and it was determined the calculation was done incorrectly and an exemption was issued in error. The Division has not developed a formal process for reviewing and approving the waiver requests to ensure exemptions are appropriately issued.

Report of Recommendations to the Iowa Department of Commerce

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Recommendation – The Division should ensure it is receiving accurate information and the governing body qualifies for the exemption.

Response – The Code does not require these to be filed with the Insurance Division. As such, there is no requirement the 2% waiver requests are to be reviewed by the Division. These are fully insured plans with a small amount of self-funding (of the deductible) and given our mission and resources, we are limited as to how much time and effort we can devote into the regulation of “mini self-funded” plans. The Division lacks expertise in the field of public body finances and auditing so we are not in a position of authority to create a form to be completed.

Conclusion – Response acknowledged. The Division should ensure it is receiving accurate information and the governing body qualifies for the exemption, as required by the Code of Iowa.

(C) Alcoholic Beverages Division

- (1) Targeted Small Business (TSB) Quarterly Report – Per Chapter 73.16 of the Code of Iowa, agencies are required to submit a report within 15 days following the end of each calendar quarter to the Iowa Economic Development Authority providing the total dollar amount of certified purchases from certified targeted small businesses during the previous calendar quarter. The Division’s fourth quarter TSB report was due July 22, 2014. However, it was not submitted until February 26, 2015.

Recommendation – The Division should ensure quarterly reports are submitted timely as required by the Code of Iowa.

Response – Payment deadline reminders have been put on the Accounting calendar stating when the TSB quarterly report is due. The reminders are both on the Accounting calendar in Outlook as well as the Accountant II’s calendar. The Accountant II will be responsible for calendar management. The Comptroller will ensure the TSB quarterly report is approved and submitted.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Education

June 30, 2013

Staff:

Questions or requests for further assistance should be directed to:

Tammy A. Hollingsworth, CIA, Manager
Deborah J. Moser, CPA, Manager
Karen L. Brustkern, CPA, Senior Auditor II
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Jeremy L. Krajicek, Staff Auditor
Kyle C. Smith, Staff Auditor
Emma L. McGrane, Assistant Auditor
Nate W. Packer, Assistant Auditor
Jenna M. Paysen, Assistant Auditor
Erin J. Sietstra, Assistant Auditor
Paige A. Snyder, Audit Intern