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STATE OF IOWA

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NEWS RELEASE

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FOR RELEASE _____ May 31, 2007 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the Crawford County Conservation Department. The report covers the period January 25, 2002 through December 7, 2006. The special investigation was requested by County officials as a result of concerns identified with deposits of camping fees at Yellow Smoke Park. The concerns were identified after the first full camping season following Alan Disburg's retirement on December 31, 2005. Mr. Disburg had been the Park Ranger for more than 15 years.

Vaudt reported the total deposits increased each year from 2002 through 2005 but the percentage of the deposits made with cash decreased each year during the same period. In addition, the cash portion of camping fees collected for Yellow Smoke Park for the 2006 camping season significantly increased from 2005. As the Park Ranger, Mr. Disburg was responsible for the collection and deposit of camping fees.

Camping Season	Deposits Made with		Total Deposits	% of Deposits Made with Cash
	Checks	Cash		
2002	\$ 48,130.00	8,310.00	56,440.00	14.72%
2003	49,937.00	6,717.00	56,654.00	11.86%
2004	54,342.00	6,033.00	60,375.00	9.99%
2005	62,191.00	6,870.00	69,061.00	9.95%
2006*	60,701.50	17,556.50	78,758.00	22.29%

* - A \$500 deposit made in September 2006 could not be distinguished between cash or checks. As a result, it was included only in the total shown for the year but not in the checks or cash amounts.

Vaudt reported an estimated \$32,598 of collections were undeposited between January 25, 2002 and December 31, 2005. Vaudt also reported undeposited receipts prior

to January 2002 could not be determined because adequate documentation was not readily available for that period.

The report also includes internal control weaknesses identified. The County has changed certain procedures to strengthen the Conservation Department's internal controls.

Copies of the report have been filed with the Crawford County Sheriff's Office, the Crawford County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office. 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/specials.htm>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CRAWFORD COUNTY CONSERVATION DEPARTMENT
FOR THE PERIOD
JANUARY 25, 2002 THROUGH DECEMBER 7, 2006**

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Auditor of State's Report

To the Members of the Crawford
County Board of Supervisors:

As a result of alleged improprieties regarding certain receipts and at the request of County officials, we conducted a special investigation of the Crawford County Conservation Department (Department). We have applied certain tests and procedures to selected financial records of the Department for the period January 25, 2002 through December 7, 2006. Based on discussions with Department personnel and County officials and a review of relevant information, we performed the following procedures:

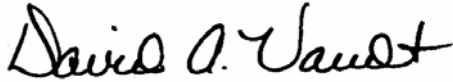
- (1) Evaluated internal controls surrounding the Department's receipts to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed deposits made to the Department's bank account for collections at Yellow Smoke camp ground. We also determined the composition of each deposit between cash and checks to determine if average cash collections changed after job duties were assumed by a new Park Ranger.
- (3) Using the documents available, compared information recorded on individual registration envelopes prepared by campers, the campground registration sheets prepared by Park employees and bank deposit information to identify any variances. Not all registration envelopes and registration sheets were available. For example, only 2 registration sheets were available for the 2004 camping season.
- (4) Compared the amounts deposited for each camping season between January 25, 2002 and December 7, 2006 to determine if the amounts were consistent or if explanations could be provided for significant changes.

As a result of these procedures, we estimated \$32,598 of collections were undeposited between January 25, 2002 and December 31, 2005. We were unable to determine undeposited receipts prior to January 2002 because adequate documentation was not readily available for that period. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** of this report.

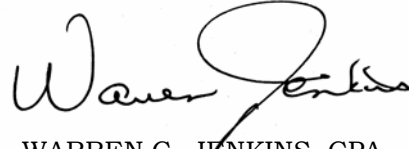
The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Crawford County Conservation Department, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Crawford County Sheriff's Office, the Crawford County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of Crawford County during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 12, 2007

Crawford County Conservation Department

Investigative Summary

Background Information

The Crawford County Conservation Board is responsible for oversight of the County's natural resources and establishment of rules and regulations to protect, regulate and control all parks, preserves and other property under its control. In addition to the day to day maintenance and operations of the property, the staff of the Crawford County Conservation Department (Department) is responsible for the enforcement of the rules and regulations established by the Board. The property includes Yellow Smoke Park and Nelson Park. Each park has a Ranger assigned to it and staff that work in the park. Alan Disburg was the Ranger for Yellow Smoke Park from 1988 until his retirement on December 31, 2005.

Each park contains a camping area for which fees are collected based on a per-night rate. Upon arrival, campers are to complete a self-registration process. The registration information is printed on the outside of pre-numbered envelopes kept outside the Park Office. The registration information includes the camper's name, address, date arrived, number of nights staying, site number occupied and the total payment amount enclosed in the envelope. The fees are to be placed inside the envelopes and may be paid with cash, check or a gift certificate. A copy of a registration envelope is included in **Appendix 1**. The envelope is to be placed in a locked deposit box which may be emptied by any of the park employees.

When park employees empty the locked deposit box, all registration envelopes are to be taken to the Park office and information from the registration envelopes is to be recorded on a registration sheet. The registration sheets include the campers' names, dates of arrival and planned departure and amounts collected. According to County employees we spoke with, the registration sheets were typically filled out on a weekly basis. Based on our observation of the reservation sheets for Yellow Smoke Park, they were not prepared on a consistent basis. The registration sheets were used by the park employees as a summary of campers occupying specific sites at any given time. Because the registration sheets were not prepared on a daily basis, in some instances the registration information for a camper on a particular site was erased from the registration sheet and replaced with another camper who subsequently occupied the same site. A copy of a registration sheet prepared by a park employee is included in **Appendix 2**.

After the collections are removed from the envelopes and compared to the recorded information for accuracy, the envelopes, cash and checks are to be placed in a locked drawer in the office until deposited at the bank. After the deposit is made, the deposit slip and corresponding registration envelopes are to be provided to the Department's secretary at the Crawford County Courthouse. The secretary is to compare the total amount of collections recorded on the envelopes to the total amount deposited at the bank to ensure all fees were properly deposited.

As the Park Ranger, Mr. Disburg's responsibilities included collecting camping fees, overseeing the preparation of the registration sheets and preparing and making deposits to the bank. According to County employees we spoke with, the envelopes were removed from the locked deposit box and the registration sheets were prepared by Mr. Disburg or other park employees. However, Mr. Disburg was the only employee who actually deposited collections to the bank. According to the Conservation Director, Mr. Disburg insisted to the park employees he be the one to make deposits.

In early 2007, a new Department employee asked the County Auditor the purpose of certain unused accounts in the County's accounting system. The question generated discussion during which the Conservation Director voiced his concern about an increase in 2006 camping fees. The County Auditor followed up on the concern by comparing the fees between fiscal years. County

personnel also compared registration sheets to deposits for a month. The results of the initial review confirmed the Conservation Director’s concerns.

Because of the concerns related to the deposits for the collections of Yellow Smoke Park’s camping fees, County officials requested the Office of Auditor of State to conduct an investigation of the Park’s camping fees. As a result of that request, we performed the procedures detailed in the Auditor of State’s Report for the period January 25, 2002 through December 7, 2006.

Detailed Findings

As a result of these procedures, we estimated \$32,598 of collections were undeposited between January 25, 2002 and December 31, 2005. We were unable to determine undeposited receipts prior to January 2002 because adequate documentation was not readily available for that period. A detailed explanation of our findings follows.

Increase in Collections – As stated previously, the Conservation Director determined at the end of the 2006 camping season the camping fees collected for Yellow Smoke Park had significantly increased from the previous year. **Table 1** summarizes the total camping fees collected for Yellow Smoke Park for each camping season from 2002 through 2006. The **Table** also breaks down the deposits between cash and checks, the percentage increase from the prior year and the percentage portion of each year’s deposit made up of cash.

Table 1

Camping Season ^	Deposits Made with		Total	% Increase from Prior Year	% of Deposits Made with Cash
	Checks	Cash			
2002	\$ 48,130.00	8,310.00	56,440.00	25.8%	14.72%
2003	49,937.00	6,717.00	56,654.00	0.38%	11.86%
2004	54,342.00	6,033.00	60,375.00	6.57%	9.99%
2005	62,191.00	6,870.00	69,061.00	14.39%	9.95%
2006*	60,701.50	17,556.50	78,758.00	14.04%	22.29%

^ - Camping seasons typically begin in April and can end as late as October in any given year.

* - A \$500 deposit made in September 2006 could not be distinguished between cash or checks. As a result, it was included only in the total shown for the year but not in the checks or cash amounts.

As illustrated by the **Table**, the total deposits increased each year from 2002 through 2005. However, the percentage portion of the deposits made with cash decreased each year during the same period. In addition, the actual amount of cash deposited also decreased from the previous year from 2002 through 2004 although total deposits increased. The **Table** illustrates:

- The total amount deposited increased slightly from 2002 to 2003. However, the portion of the deposits made with cash decreased approximately 3%, from 14.72% to 11.86%, or \$1,593.00.
- The total amount deposited increased 6.57% from 2003 to 2004; however, the portion of the deposits made with cash again decreased. The decrease was approximately 2%, from 11.86% to 9.99%. Although total deposits increased by more than \$3,700.00, the amount of cash deposited decreased by \$684.00.
- The total amount deposited increased by more than 14% from 2004 to 2005. The split between cash and checks remained relatively constant, with only a .04% decrease.

- The total amount of checks deposited in 2006 decreased by \$1,489.50 from 2005. However, the amount of cash deposited during 2006 increased significantly in both amount and the percentage portion of deposits made with cash. The amount of cash deposited during 2006 was more than 250% of the amount deposited during 2005. As stated previously, the 2006 camping season was the only season during the period of our review during which the former Park Ranger did not have access to the camping fees collected.

During our analysis of the deposit information summarized in **Table 1**, we also considered the following information.

- In 2002, the amount charged for non-primitive camp sites was \$12 per night. Effective January 1, 2003, the rate increased to \$15 per night. The number of primitive sites at the campground is minimal and the price of \$5 per site did not increase during the period of our review.

According to the Conservation Director, attendance at Yellow Smoke Park reached capacity prior to 2002 and has remained very consistent each year. Assuming the use of the camping facilities at the Park was consistent from 2002 to 2003, we would expect approximately a 25% increase in the total amount deposited as a result of the price increase. However, the total receipts increased by only a minimal amount. We compared the 2002 collections for Nelson Park to 2003 collections to determine if the collections increased as a result of the new price for non-primitive sites. We found the receipts collected for Nelson Park increased by 40% between the 2 fiscal years.

- During 2004, the lake at Yellow Smoke Park was treated for an infestation of brittle naiad. As a result, the boat ramp at the Park was frequently closed for varying periods of time. The closings began after Memorial Day and occurred periodically through mid-August. During the summer, the Iowa Department of Natural Resources treated the Park's lake for the infestation.

County officials we spoke with stated they expected the lack of access to the lake may have caused a slight decrease in use of the Park's campground during the 2004 season. However, the amount deposited actually increased from 2003 to 2004. The infestation was resolved prior to the beginning of the 2005 camping season. As a result, a slight increase in fees would have been expected for 2005.

Comparison of Records – To identify the amount of undeposited camping fees collected for Yellow Smoke Park during the period of our review, we used all receipt records available. The comparisons we performed and the results are summarized in the following paragraphs.

- County Records and Bank Deposits – We compared the deposits to the Department's bank account to the amount recorded in the County's accounting system. With the exception of minor variances which could be explained, the amounts agreed.
- Bank Deposits and Registration Envelopes – As previously stated, the deposits were prepared by the former Park Ranger and the registration envelopes were submitted to the Department along with the related deposit slips. During our review of the registration envelopes and deposit slips provided by the Department, we determined the totals agreed. Therefore, the only registration envelopes submitted to the Department are those for which the fees were deposited. The deposit slips are compared to bank statements by staff in the Conservation Office. According to staff we spoke with, they did not identify any variances.

During our review, we determined the deposits made prior to 2006 contained receipts dated 2-3 weeks prior to the date of deposit. We also determined deposits were made in a more timely manner during the 2006 camping season.

- Registration Envelopes and Registration Sheets – As previously stated, registration envelopes are prepared and submitted by campers at Yellow Smoke Park. Using the registration envelopes, the registration sheets are prepared by various staff working at the Park. However, not all registration sheets were available for our review. As previously stated, only 2 registration sheets for 2004 were available. In addition, not all registration sheets were available for the remaining years. Also, some of the registration sheets had been modified by Park staff when a camp site was occupied and subsequently refilled.

For each registration sheet available, we compared the fees recorded for each individual camp site to fees recorded on other registration sheets for or near the same time period. We identified a number of camping fees recorded on the registration sheets more than one time for the same campers. We also identified some camping fees paid with gift certificates rather than cash or checks that would be subsequently deposited. We have no assurance all payments made with gift certificates were identified on the registration sheets.

After eliminating the effect of the duplicate camping fees and the payments made with gift certificates, we determined total camping fees of \$222,783 were recorded on the registration sheets available for the 2002, 2003, 2005 and 2006 camping seasons. **Exhibit A** lists the total fees recorded on the registration sheets by camping season. Because not all registration sheets were available and because Park employees frequently modified the registration sheets by erasing registration information for departed campers and refilling the site with the subsequent campers' information, the "Camping Fees Recorded on Registration Sheets" column does not represent all camping fees actually collected.

During our comparison, we also identified a number of campers for whom an envelope containing a camping fee had been submitted to the Department office but there was not a corresponding entry for the camper on the available registration sheets. As previously stated, the amount recorded on these envelopes agreed with the amount deposited to the bank. Because these fees were received and deposited, they should also have been included on the registration sheets. For the 2002, 2003, 2005 and 2006 camping seasons, an additional \$55,468 of camping fees were identified by comparing the envelopes to the registration sheets available. **Exhibit A** lists the additional fees identified by camping season. The \$55,468 identified confirms not all registration sheets were maintained and/or the registration sheets available contain modifications that eliminated some of the previously recorded fees.

Exhibit A also shows a variance between the amount that should have been deposited and the amount actually deposited. The \$17,338 illustrated by the **Exhibit** for 2002, 2003, 2005 and 2006 does not represent the total amount of undeposited collections. The missing registration sheets and modifications to the registration sheets available cause this amount to be smaller than the total undeposited collections.

As illustrated by the **Exhibit**, our comparison also identified camping fees recorded on the registration sheets for specific campers for which an envelope was not submitted to the Department's Secretary at the Courthouse and a deposit was not made. The fees identified totaled \$20,259 for 2002, 2003, 2005 and 2006. **Exhibit A** lists the fees identified by camping season. Because documentation is available to show certain camp sites were occupied for specific periods for which a fee was not subsequently deposited, this is the minimum amount of fees collected at Yellow Smoke Park during 2002, 2003, 2005 and 2006 that were not subsequently deposited.

Undeposited Collections – According to County officials we spoke with, complaints were not received from campers regarding checks for camping fees not deposited. As a result, we believe the amount of checks deposited represents the amount actually collected each year.

We believe the distribution of total deposits between checks and cash in 2006 is the most reliable information available to estimate the actual cash collections during the 2002 through 2005 camping seasons. As illustrated by **Table 1**, approximately 22% of the deposits made in 2006 were made in cash. Conversely, 78% of the deposits were made with checks. Using this information, we divided the amount of checks collected during each year from 2002 through 2005 by 78% to calculate the expected total deposits. By deducting the amount of checks deposited from the calculated total deposits, we determined the expected amount of cash deposits for each year. This amount was compared to actual cash deposits for each year and a variance was identified. Our calculations are illustrated in **Table 2**.

Table 2

Camping Season	Checks	Calculated Total Collections	Calculated Cash Collections	Actual Cash Deposited	Variance
	(A)	(B=A/.78)	(C=B-A)	(D)	(C-D)
2002	\$ 48,130.00	61,705.00	13,575.00	8,310.00	5,265.00
2003	49,937.00	64,022.00	14,085.00	6,717.00	7,368.00
2004	54,342.00	69,669.00	15,327.00	6,033.00	9,294.00
2005	62,191.00	79,732.00	17,541.00	6,870.00	10,671.00
Total	\$ 214,600.00	275,128.00	60,528.00	27,930.00	32,598.00

We were unable to determine undeposited receipts prior to January 2002 because adequate documentation was not readily available for that period.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Crawford County Conservation Department to process receipts. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Conservation Department’s internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Park Ranger had control over each of the following areas for the collections at Yellow Smoke Park.
- (1) Receipting and recording camper payments.
 - (2) Preparation of deposit and making bank deposit.

Recommendation – The County Conservation Board has adopted policies to properly segregate duties for the custody and recording of collections among Conservation Department personnel. The procedures provide, when possible, 2 individuals should simultaneously count collections from the camping registration envelopes. The counts should be documented and both individuals should initial the count sheet. Someone independent of the initial count and subsequent deposit should also compare the Daily Receipts report to the validated deposit slip received from the bank.

- B. Registration Sheets – The registration sheets available for review for the 2002 through 2006 camping seasons were completed approximately each 4-7 days. Because the registration sheets were not prepared more frequently, Park staff modified the registration sheets by erasing registration information for departed campers and adding information for campers who subsequently occupied the same site. During our review of the registration sheets, we identified numerous instances in which the sites on the registration log contained erasure marks.

Recommendation – In March 2007, the County Conservation Board approved revised procedures to provide for more accurate and reliable preparation of the registration sheets. In addition, procedures should be implemented to ensure the registration sheets are periodically compared to deposited camping fees by an independent party.

Exhibit

**Special Investigation of the
Crawford County Conservation Department**

Special Investigation of the
Crawford County Conservation Department

Comparison of Registration Envelopes and Registration Sheets
For the period January 25, 2002 through December 7, 2006

Camping Season	Camping Fees Per the Registration Sheets**	Campers with Envelopes But Not on Registration Sheets**	Minimum Amount to Have Been Deposited	Amount Deposited	Variance ##	Camping Fees Recorded on Registration Sheets for Which There is Not an Envelope
2002	\$ 41,941.00	17,192.00	59,133.00	56,440.00	2,693.00	4,692.00
2003	52,994.00	11,180.00	64,174.00	56,654.00	7,520.00	6,842.00
2004	^^	^^	^^	^^	^^	^^
2005	65,738.00	11,070.00	76,808.00	69,061.00	7,747.00	8,305.00
2006	62,110.00	16,026.00	78,136.00	78,758.00	(622.00)	420.00
Total	\$ 222,783.00	55,468.00	278,251.00	260,913.00	17,338.00	20,259.00

^^ - Only 2 registration sheets were available for 2004.

** - For the years most registration sheets were available; not all registration sheets were retained.

- The variance shown is just for the registration sheets available. Because of the effect of erasures on the registration sheets available and the information which would be on the registration sheets that are not available, we do not believe this is a complete number.

Special Investigation of the
Crawford County Conservation Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Andrew N. Pulford, Staff Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Special Investigation of the
Crawford County Conservation Department

Copy of Registration Envelope

0009101 Please Register Within 1 Hour NO REFUNDS
CRAWFORD COUNTY CONSERVATION BOARD
CAMPING REGISTRATION
_____ PARK CHECK OUT TIME - 5:00 P.M. SITE NO. _____
\$ _____ AMOUNT PAID
NAME _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____
DATE OF ARRIVAL _____ NUMBER OF NIGHTS _____
VEHICLE LICENSE NO. _____ NUMBER IN PARTY _____
TYPE OF CAMPING UNIT (CHECK ONE)
MOTOR HOME _____ TRAVEL TRAILER _____
5TH WHEEL _____ PICK UP _____
FOLD DOWN _____ VAN _____ TENT _____

DETACH ORIGINAL AND PLACE ON SITE NUMBERED POST.

39834

CAMPSITES ARE OCCUPIED WHEN FEE HAS BEEN PAID. TENT OR CAMPER IS ON SITE. REGISTRATION COMPLETED AND PLACED IN DEPOSITORY.

TENT MUST BE CHECKED

AFTER INSERTING FEE REMOVE TAPE ON ENVELOPE AND SECURE BY FOLDING.

Special Investigation of the
Crawford County Conservation Department

Copy of a Registration Sheet

YELLOW SMOKE PARK CAMPING REGISTRATION

DATE 7-5

Name	Arr. Date	Amt.	Pd.	Day Out	14 Day Out	Name	Arr. Date	Amt.	Pd.	Day Out	14 Day Out
1. T. Halboth	7-6	45-		7-9		32. G. Kohl	7-5	60-		7-9	
2. M. Brink	7-6	45-		7-9		33. R. Siemer	7-5	60-		7-9	
3. R. Petersen	7-6	45-		7-9		34. B. Hinners	7-6	45-		7-9	
4. C. Petersen	7-6	60-		7-10		35. J. Blackmer	7-6	45-		7-9	
5. S. Aden	7-6	60-		7-10		36. D. Neville	7-6	60-		7-10	
6. P. Rasmussen	7-6	45-		7-9		37. J. Miller	7-6	45-		7-9	
7. R. Uptown	7-6	45-		7-9		38. Host					
8. J. Agan	7-6	45-		7-9		39. Gallagher	7-5	60-		7-9	
9. J. Gubbels	7-6	45-		7-9		40. R. Sanders	7-6	45-		7-9	
10. K. Bruh	7-6	45-		7-9		41. C. Gashitt	7-6	45-		7-9	
11. R. Mason	7-6	45-		7-9		42. B. Anderson	7-4	75-		7-9	
12. J. Boettger	7-6	45-		7-9		43. J. Bretey	7-7	30-		7-9	
13. D. Worderkemper	7-6	45-		7-9		44. J. Sivertsen	7-6	45-		7-9	
14. J. Riesschen	7-5	60-		7-9		45. G. Handley	7-8	45-		7-9	
15. S. Mohler	7-8	15-		7-9		46. D. Luccyn	7-6	45-		7-9	
16. M. McKee	7-6	45-		7-9		47. R. Heckman	7-6	30-		7-8	Gone
17. R. Thul	7-6	75-		7-11		48. R. Godfrey	7-6	45-		7-9	
18. Bursch	7-3	105-		7-10		49. D. Godfrey	7-6	45-		7-9	
19. J. Bruck	7-8	15-		7-9		50. B. Starman	7-6	45-		7-9	
20. J. Scott	7-5	60-		7-9		51. P. Plogge	7-6	45-		7-9	
21. A. Hedstrom	7-5	60-		7-9		52. M. Feller	7-6	60-		7-10	
22. G. Steinkuhler	7-4	75-		7-9		53. J. Schroeder	7-6	45-		7-9	
23. J. Riesenberger	7-4	75-		7-9		54. S. Coze	7-6	45-		7-9	
24. R. Evans	7-5	105-		7-10		55. N. Nahrner	7-10	60-		7-10	
25. K. Schurke	7-5	60-		7-9		56. R. Krasnick	7-6	45-		7-9	
26. J. Hansen	7-5	60-		7-9		57. S. Schuler	7-4	75-		7-9	
27. J. Hansen	7-5	60-		7-9		58. M+S Parks	7-5	75-		7-10	
28. J. Klocke	6-25	210-		7-9		59. S. Gubson	7-5	105-		7-12	
29. J. Schultz	7-5	60-		7-9		60. J. Krasnick	7-5	60-		7-9	
30. C. Downing	7-5	60-		7-9		61. C. Seebart	7-5	100-		7-9	
31. K. Kierscha	7-5	60-		7-9							

756 P2N

3360

359 CNF

65 A. Erickson 7-8 10- 7-10 ✓
67 R. Raveling 7-8 5- 7-9