



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE

June 10, 2003

Contact: Andy Nielsen
515/281-5515

Auditor of State David A. Vaudt today released an audit report on America's Agricultural Industrial Heritage Landscape, Inc., d/b/a, Silos and Smokestacks National Heritage Area (Silos and Smokestacks), in Waterloo, Iowa.

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

Vaudt reported that Silos and Smokestacks' public support and revenues totaled \$1,078,637 for the year ended December 31, 2002. Public support and revenue consisted primarily of a \$915,352 Federal grant, provided through the National Park Service, for conserving, interpreting and developing the historical, cultural, natural, and recreational resources related to the industrial and cultural heritage of Northeast Iowa. Expenses totaled \$910,865 for the year ended December 31, 2002 and included \$572,602 in direct expenses and \$262,444 in personnel expenses.

This report contains recommendations to the Board of Trustees and Silos and Smokestacks officials. For example, Vaudt recommended that Silos and Smokestacks segregate duties over the general accounting functions and improve controls over computer based systems. Silos and Smokestacks has responded positively to these recommendations.

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

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**AMERICA'S AGRICULTURAL INDUSTRIAL HERITAGE LANDSCAPE, INC.
D/B/A SILOS AND SMOKESTACKS NATIONAL HERITAGE AREA**

**INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

DECEMBER 31, 2002

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Silos and Smokestacks National Heritage Area

Board of Trustees

<u>Name</u>	<u>Title</u>
Dr. Ross Christensen	Chairman Emeritus
Gerald Schnepf	Chairman
Jim Erb	Vice Chairman
Dave Allbaugh	Treasurer
Ruby Triplett	Secretary
Lee Clancey	Member
Robert Denson	Member
Jerry Enzler	Member
Robert Gunderson	Member
Brian Quirk	Member
Laverne Swenson	Member
Josef Vich	Member
Phyllis Ewing	Partnership Panel Chair
Donald Short	Executive Director

Silos and Smokestacks National Heritage Area



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Independent Auditor's Report

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

We have audited the accompanying financial statements, listed as exhibits in the table of contents of this report, of America's Agricultural Industrial Heritage Landscape, Inc., d/b/a, Silos and Smokestacks National Heritage Area (Silos and Smokestacks), as of and for the year ended December 31, 2002. These financial statements are the responsibility of the Silos and Smokestacks' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Silos and Smokestacks at December 31, 2002, and the results of its operations, change in net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also included our reports dated March 27, 2003 on our consideration of Silos and Smokestacks' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Those reports are an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 27, 2003

Silos and Smokestacks National Heritage Area

Financial Statements

Exhibit A

Silos and Smokestacks National Heritage Area

Statement of Financial Position

December 31, 2002

Assets

Cash and cash equivalents	\$ 52,899
Grants receivable	205,975
Prepaid expense	147
Equipment, less accumulated depreciation of \$15,630	<u>20,041</u>
Total assets	<u><u>\$ 279,062</u></u>

Liabilities and Net Assets

Liabilities:	
Accounts payable	\$ 19,337
Payroll tax payable	3,929
Compensated absences	3,138
Deferred revenue	<u>11,465</u>
Total liabilities	<u>37,869</u>
Net assets - unrestricted	<u>241,193</u>
Total liabilities and net assets	<u><u>\$ 279,062</u></u>

See notes to financial statements.

Silos and Smokestacks National Heritage Area

Statement of Activities

Year ended December 31, 2002

Public support and revenues:

Public Support:

Contributions	\$ 35,785
Federal support	922,343
State support	1,211
Local support	100,000
	<u>1,059,339</u>

Revenues:

Maze and tour income	10,194
Fund-raising income	3,122
Special project income	1,170
Rent	1,250
Interest income	280
Miscellaneous	3,282
	<u>19,298</u>

Total public support and revenues	<u>1,078,637</u>
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Expenses:

Direct	572,602
Personnel	262,444
Occupancy	22,373
Administration	53,446
Total expenses	<u>910,865</u>

Change in net assets	167,772
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Net assets at beginning of year	<u>73,421</u>
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Net assets at end of year	<u><u>\$ 241,193</u></u>
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See notes to financial statements.

Exhibit C

Silos and Smokestacks National Heritage Area

Statement of Cash Flows

Year ended December 31, 2002

Cash flows from operating activities:	
Cash received from federal sources	\$ 706,991
Cash received from state sources	1,211
Cash received from local sources	100,000
Contributions received	68,463
Rent received	1,250
Interest received	280
Cash paid for goods and services and to employees	(900,287)
Net cash used in operating activities	<u>(22,092)</u>
Cash flows from capital activities:	
Acquisition of equipment	(7,416)
Cash and cash equivalents at beginning of year	<u>82,407</u>
Cash and cash equivalents at end of the year	<u><u>\$ 52,899</u></u>
Reconciliation of change in net assets to net cash used in operating activities:	
Change in net assets	\$ 167,772
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	4,539
(Increase) in grants receivable	(205,975)
Decrease in accounts receivable	3,598
Decrease in prepaid expense	943
Increase in accounts payable	3,834
(Decrease) in payroll tax	(457)
Increase in compensated absences	1,567
Increase in deferred revenue	2,087
Net cash used in operating activities	<u><u>\$ (22,092)</u></u>

See notes to financial statements.

Silos and Smokestacks National Heritage Area

Notes to Financial Statements

December 31, 2002

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Fund Accounting

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

C. Basis of Accounting

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

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

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

D. Basis of Presentation

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

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

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

E. Assets, Liabilities and Net Assets

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

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

Compensated Absences – Employees accumulate a limited amount of earned but unused vacation benefits payable. Amounts representing the cost of compensated absences are recorded as liabilities and have been computed based on rates of pay in effect at December 31, 2002.

(2) Employee Benefit Plan

Silos and Smokestacks offers a SIMPLE IRA plan provided by American Funds. Under the plan, an employee can defer up to \$6,000 per year to their SIMPLE IRA. Investments grow tax-deferred, along with employer contributions. Silos and Smokestacks provides a dollar for dollar match for each participating employee's deferral, up to 3% of the employee's salary or \$6,000, whichever is less. Plan expenses incurred by Silos and Smokestacks during the year ended December 31, 2002 were \$5,586.

(3) Risk Management

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

Supplemental Information

Schedule 1

Silos and Smokestacks National Heritage Area

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

Year ended December 31, 2002

Public support and revenues:

Public support:

Contributions	\$ 35,785
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Federal support:

National park service grant	915,352
Wholesale market development	6,991
	<u>922,343</u>

State support:

Iowa Department of Economic Development grant	1,211
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Local support:

McElroy Trust award	100,000
	<u>1,059,339</u>

Revenues:

Maze and tour income	10,194
Fund-raising income	3,122
Special project income	1,170
Rent	1,250
Interest income	280
Miscellaneous	3,282
	<u>19,298</u>
Total public support and revenues	<u>1,078,637</u>

Expenses:

Direct:

Consultants	142,818
Grant and loan projects	209,265
Kirkwood Community College Foundation grant	20,000
Maze setup and maintenance	15,493
Depreciation	420
Insurance	3,279
Travel, mileage and lodging	22,604
Central Iowa River projects	75,000
Country Heritage Community projects	27,188
Prairie Pathways projects	9,420
Printing and postage	19,180
Meeting and registration expense	13,644
Other	14,291
	<u>572,602</u>

Silos and Smokestacks National Heritage Area

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

Year ended December 31, 2002

Expenses (continued):

Personnel:

Salaries	226,084
Payroll tax	17,055
Insurance	12,477
Employee benefits	5,586
Other	1,242
	<u>262,444</u>

Occupancy:

Rent	13,852
Telephone	7,652
Other	869
	<u>22,373</u>

Administration:

Accounting	8,366
Travel, mileage, and lodging	1,571
Consultants	1,331
Depreciation	4,118
Postage	3,044
Printing and copies	7,799
Office supplies	3,298
Relocation expense	8,998
Advertising and promotion	2,622
Repair and maintenance	3,658
Insurance	2,750
Meetings	2,183
Memberships and registration	1,205
Other	2,503
	<u>53,446</u>

Total expenses

910,865

Change in net assets

167,772

Net assets beginning of year

73,421

Net assets end of year

\$ 241,193

See accompanying independent auditor's report.

Schedule 2

Silos and Smokestacks National Heritage Area

Schedule of Expenditures of Federal Awards

Year ended December 31, 2002

Grantor/Program	CFDA Number	Agency or Pass-through Number	Program Expenditures
Direct:			
U.S. Department of Agriculture:			
Agricultural Marketing Service:			
Wholesale Market Development	10.164	12-25-A-3695	\$ 6,991
U.S. Department of the Interior:			
National Park Service:			
Unknown Title	15.000	CA6069A0031	915,352
Total			<u>\$ 922,343</u>

Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Silos and Smokestacks National Heritage Area and is presented on the accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

See accompanying independent auditor's report.



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

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

We have audited the financial statements of America's Agricultural Industrial Heritage Landscape, Inc., d/b/a, Silos and Smokestacks National Heritage Area (Silos and Smokestacks) as of and for the year ended December 31, 2002, and have issued our report thereon dated March 27, 2003. We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control over Financial Reporting

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we believe item II-A-02 is a material weakness.

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

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

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 27, 2003



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

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

Compliance

We have audited the compliance of America's Agricultural Industrial Heritage Landscape, Inc., d/b/a, Silos and Smokestacks National Heritage Area (Silos and Smokestacks) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2002. Silos and Smokestacks' major federal program is identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Silos and Smokestacks' management. Our responsibility is to express an opinion on Silos and Smokestacks' compliance based on our audit.

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

In our opinion, Silos and Smokestacks complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

Internal Control Over Compliance

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

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected in a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe item III-A-02 is a material weakness.

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

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

March 27, 2003

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2002

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

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

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2002

Part II: Findings Related to the Financial Statements:

INSTANCES OF NON-COMPLIANCE:

No matters were reported.

REPORTABLE CONDITIONS:

II-A-02 Segregation of Duties – One important aspect of internal accounting control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. One employee has control over the general accounting/general ledger/journal entry function, custody and control of assets and the detail recording of accounts.

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

Response – We will continue to monitor internal control procedures. We have established policies as much as feasible to segregate duties and maximize internal control. Control over general ledger and journal entries is accomplished by review and approval of our Treasurer on a monthly basis.

Conclusion – Response accepted.

II-B-02 Electronic Data Processing Systems – The following weaknesses in Silos and Smokestacks National Heritage Area's computer based systems were noted:

- (1) A policy is not in place requiring employees to log off computers prior to leaving them unattended nor does the system have a time out or log off function.
- (2) Silos and Smokestacks National Heritage Area has no disaster recovery plan in place.

Recommendation – Silos and Smokestacks National Heritage Area should develop written policies addressing the above items in order to improve control over computer based systems. In addition, a disaster recovery plan should be developed.

Response – We had previously been advised by our computer technician it is best not to log off our computers on a daily basis. We will research this again and make recommended changes. A password is currently being used for the accounting software.

Conclusion – Response accepted.

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2002

II-C-02 Fixed Assets – A detail listing of fixed asset records is maintained by Silos and Smokestacks. However, during the year an asset that was still in use was incorrectly deleted and two assets that were no longer in use were not deleted from the listing. In addition, Silos and Smokestacks National Heritage Area’s policy of using the straight-line method to depreciate assets over the appropriate useful life of assets was not consistently applied.

Recommendation – Silos and Smokestacks National Heritage Area should implement procedures to ensure that assets that are no longer in use are deleted from the fixed asset listing and that all assets that are still in use are maintained on the listing. In addition, Silos and Smokestacks should consistently apply the straight-line method of depreciation to fixed assets.

Response – The fixed asset listing and deletion schedule were previously maintained out-of-house by our accounting firm. As of January 1, 2003, these will be controlled and monitored in-house. The fixed asset listing has been updated. A spreadsheet has been established to monitor fixed asset depreciation. These listings will be kept current and will be added as a separate section to our Policies and Procedures Manual.

Conclusion – Response accepted.

Silos and Smokestacks National Heritage Area

Schedule of Findings and Questioned Costs

December 31, 2002

Part III: Findings and Questioned Costs For Federal Awards:

INSTANCES OF NON-COMPLIANCE:

No matters were reported.

REPORTABLE CONDITIONS:

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

III-A-02 Segregation of Duties – Silos and Smokestacks National Heritage Area did not properly segregate duties, from a control standpoint to prevent an individual employee from handling duties which are incompatible. See audit finding II-A-02.

Silos and Smokestacks National Heritage Area

Staff

This audit was performed by:

Michelle M. Meyer, CPA, Manager
Kathleen S. Caggiano, Staff Auditor
Matt J. Anfinson, Assistant Auditor

Andrew E. Nielsen, CPA
Deputy Auditor of State