



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

Contact: Pam Bormann
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FOR RELEASE

June 28, 2024

Auditor of State Rob Sand today released an agreed-upon procedures report on the City of Victor, Iowa, for the period July 1, 2022 through June 30, 2023. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa.

Sand reported twenty-four findings related to the receipt and disbursement of taxpayer funds. They are found on pages 7 through 13 of this report. The findings address issues such as a lack of segregation of duties, the lack of bank and utility reconciliations, disbursements exceeding budgeted amount and deficit fund balances. Sand provided the City with recommendations to address each of the findings.

Twenty of the findings discussed above are repeated from the prior year. The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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CITY OF VICTOR

**AUDITOR OF STATE'S INDEPENDENT REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
JULY 1, 2022 THROUGH JUNE 30, 2023**

City of Victor



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June 13, 2024

Officials of the City of Victor
Victor, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you the agreed-upon procedures report for the City of Victor, Iowa, for the period July 1, 2022 through June 30, 2023. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Victor throughout the agreed-upon procedures engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand".

Rob Sand
Auditor of State

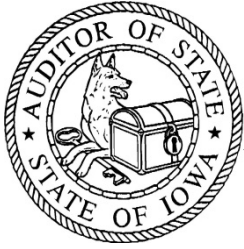
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City of Victor

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Roger Pawlak	Mayor	(Resigned Apr 2023)
Marla Faga (Appointed Jun 2023)	Mayor	Nov 2023
Marla Faga	Mayor Pro-Tem	(Resigned Jun 2023)
Dan Cavin	Council Member	Jan 2024
James Rajtora	Council Member	Jan 2024
Joan Robinson	Council Member	Jan 2024
Shawn Sternhagen	Council Member	Jan 2024
Fred Stiefel	City Clerk	(Resigned Aug 2022)
Melanie Kempf (Appointed Aug 2022)	City Clerk/Treasurer	Indefinite
Fred Stiefel	Attorney	Indefinite



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Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and Members of the City Council:

We performed the procedures below, which were established at Iowa Code Chapter 11.6, to provide oversight of Iowa cities. Accordingly, we have applied certain procedures to selected accounting records and related information of the City of Victor for the period July 1, 2022 through June 30, 2023, including procedures related to the City's compliance with certain Code of Iowa requirements identified below. The City of Victor's management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and for the City's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The City of Victor's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, in accordance with Chapter 11.6 of the Code of Iowa, recommendations pertaining to selected accounting records and related information of the City including the City's compliance with certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.
4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances, journal entries and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances are properly maintained and accurately accounted for.
6. We observed the City's fiscal year 2023 Annual Financial Report to determine whether it was completed and accurately reflects the City's financial information.
7. We scanned investments to determine compliance with Chapter 12B of the Code of Iowa.
8. We scanned depository resolutions, the City's investment policy and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.

9. We scanned debt, including general obligation and revenue bonds/notes, and related transactions for proper authorization and compliance with Chapters 75, 384 and 403.9 of the Code of Iowa and to determine whether the debt and related proceeds and repayments were properly accounted for.
10. The City had no TIF.
11. We traced selected receipts for accurate accounting and consistency with the recommended COA.
12. The City had no voter approved levies.
13. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
14. The City had no transfers.
15. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
16. We observed the annual certified budget for proper authorization, certification and timely amendment.

Based on the performance of the procedures described above, we identified various findings and recommendations for the City. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, no exceptions were noted during the performance of the specific procedures listed above.

We were engaged by the City of Victor's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the City, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Victor and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Victor during the course of our agreed-upon procedures engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



Pam Bormann, CPA
Director

June 13, 2024

Detailed Findings and Recommendations

City of Victor

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023

- (A) Fiduciary Oversight – The City Council has a fiduciary responsibility to provide oversight of the City’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Many of the findings included in this report indicate the City Council needs to exercise additional fiduciary oversight.

Recommendation – Oversight by the City Council is essential and should be an ongoing effort. In the future, the City Council should provide appropriate oversight, including exercising due care and requiring and reviewing pertinent information and documentation prior to making decisions affecting the City. Appropriate policies and procedures should be adopted, implemented, and monitored to ensure compliance.

- (B) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City’s financial statements. Generally, one individual has control over each of the following areas for the City:

- (1) Cash – handling, recording and reconciling.
- (2) Investments – investing, recording and custody.
- (3) Long-term debt – recording and reconciling.
- (4) Receipts – opening mail, collecting, depositing, recording, reconciling and posting.
- (5) Utilities – billing, collecting, depositing, posting and entering rates into the system.
- (6) Disbursements – purchasing, invoice processing, check writing, mailing, reconciling and recording.
- (7) Payroll – recordkeeping, preparing and distributing.
- (8) Financial reporting – preparing and reconciling.

For the Fire Department, one individual has control over each of the following areas:

- (1) Receipts – collecting, depositing, posting and reconciling.
- (2) Disbursements – preparing, recording and reconciling.
- (3) Cash – handling, reconciling and recording.

For the QRS First Responders, one individual has control over each of the following areas:

- (1) Receipts – collecting, depositing, posting and reconciling.
- (2) Disbursements – preparing, recording and reconciling.
- (3) Cash – handling, reconciling and recording.

City of Victor

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023

For the Library, one individual has control over each of the following areas:

- (1) Receipts – collecting, depositing, posting and reconciling.
- (2) Disbursements – preparing, recording and reconciling.
- (3) Cash – handling, reconciling and recording.

For the Cemetery and Perpetual Care Cemetery, one individual has control over each of the following areas:

- (1) Receipts – collecting, depositing, posting and reconciling.
- (2) Disbursements – preparing, recording and reconciling.
- (3) Cash – handling, reconciling and recording.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the City, Fire Department, the QRS First Responders, the Library and the Cemetery should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials. Independent reviews of reconciliations should be documented by the signature or initials of the reviewer and the date of the review.

- (C) Voided Receipts – Voided receipts for the City, Fire Department, the QRS First Responders, the Library and the Cemetery were not reviewed by an independent person for propriety.

Recommendation – The City, Fire Department, the QRS First Responders, the Library and the Cemetery should establish procedures to ensure voided receipts are reviewed by an independent person.

- (D) Bank Reconciliations – Although the City’s accounting system generates a Reconciliation Summary, the reconciling items were not reviewed, and the account balances per the bank statements and the Reconciliation Summary were not traced to the general ledger balances. At December 31, 2022, the cash balance per the City’s general ledger did not agree to the cash balance per the system generated Reconciliation Summary.

For the Fire Department, the QRS First Responders, the Library and the Cemetery bank reconciliations were not prepared monthly.

Recommendation – The Fire Department, the QRS First Responders, the Library and the Cemetery should establish procedures to ensure bank and investment account balances are reconciled to the general ledger monthly, including a review of all reconciling items. An independent person should review the reconciliations and document the review by signing or initialing and dating the monthly reconciliations.

- (E) Reconciliation of Utility Billings, Collections and Delinquent Accounts – Utility billings, collections and delinquent accounts were not reconciled throughout the year.

Recommendation – Procedures should be established to reconcile utility billings, collections, and delinquent accounts for each billing period. The City Council or other independent person designated by the City Council should review the reconciliations and monitor delinquent accounts. The review should be documented by the signature or initials of the reviewer and the date of the review.

City of Victor

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023

- (F) Annual Financial Report – Chapter 384.22 of the Code of Iowa required the City’s Annual Financial Report (AFR) contain a “summary for the preceding fiscal year of all collections and receipts, all accounts due the city and all expenditures...”. We observed the City completed the fiscal year 2023 AFR and the AFR was submitted by December 1, 2023, as required. However, the City’s general ledger was not up-to-date and accurate, therefore, we were unable to determine if the AFR accurately reflected the City’s financial activity and beginning and ending fund balances for fiscal year 2023.

Recommendation – The City should maintain an accurate, up-to-date general ledger of the City’s activity and fund balances. The City should then ensure receipts, disbursements and fund balances reported on the AFR agree with the City’s records. An independent person should review the AFR for accuracy and the review should be documented by the signature or initials of the reviewer and the date of the review.

- (G) Debt Agreement – The City did not retain a copy of loan documentation.

Recommendation – The City should maintain a copy of all loan documentation.

- (H) Monthly City Clerk’s Report – The City Clerk’s financial reports to the City Council did not include a comparison of total disbursements for all funds to the certified budget by function. In addition, ending balances did not reconcile to City records.

Recommendation – To provide better control over budgeted disbursements and the opportunity for timely amendments to the certified budget, the City Clerk’s monthly financial reports to the City Council should include comparisons to the certified budget by function. In addition, City officials should establish procedures to ensure the monthly City Clerk’s reports are accurate and reconcile to City records. The City Council or a designated member should review and approve the monthly City Clerk’s reports and the review/approval should be evidenced by the reviewer’s initials and the date approved.

- (I) Deposits and Investments – The City has not adopted a written investment policy as required by Chapter 12B.10B of the Code of Iowa. In addition, a resolution naming official depositories has not been adopted by the City Council as required by Chapter 12C.2 of the Code of Iowa.

Recommendation – The City should adopt a written investment policy which complies with the provisions of Chapter 12B.10B of the Code of Iowa. The City Council, by resolution, should approve amounts sufficient to cover anticipated balances at all approved depositories as required by Chapter 12C.2 of the Code of Iowa.

- (J) City Council Meeting Minutes – Chapter 372.13(6) of the Code of Iowa requires minutes of all City Council proceedings be published, including total disbursement from each fund and a summary of receipts. The minutes publications for four of four meetings observed did not include total disbursements for each fund or a summary of receipts.

Recommendation – The City should comply with the Code of Iowa and publish City Council minutes including total disbursement from each fund and a summary of receipts.

City of Victor

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023

- (K) Payroll – Employee timesheets did not include evidence of supervisory review. There is no personnel policy for vacation, sick leave and compensated absences earned and used. In addition, the City did not document or monitor vacation, sick leave or compensatory time and the related balances. Also, approval of pay rates for all Library employees was not available.

Recommendation – Timesheets should be signed by the employee and the employee’s immediate supervisor prior to submission. Timesheets should support all hours worked and all hours taken as paid time off. Also, vacation, sick leave and compensatory time usage and balances should be monitored and reviewed by an independent person and a personnel policy should be established and approved. The Library Board should document and retain approved pay rates for Library employees in the minutes record.

- (L) Certified Budget – Disbursements during the year ended June 30, 2023 exceeded the amounts budgeted in the general government, debt service and business type activities functions. Chapter 384.20 of the Code of Iowa states, in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

Recommendation – The budget should have been amended in accordance with Chapter 384.18 of the Code of Iowa before disbursements were allowed to exceed the budget.

- (M) Journal Entries – Journal entries were not properly supported and were not approved by an independent person.

Recommendation – Supporting documentation should be maintained for all journal entries. Journal entries should be reviewed by someone independent of the journal entry process, and that review should be documented with the signature or initials of the reviewer and date of review.

- (N) Questionable Disbursements – In accordance with Article III, Section 31 of the Iowa Constitution and an Attorney General’s opinion dated April 25, 1979, public funds may only be spent for public benefit. Certain City, Fire Department and QRS First Responders disbursements were noted which we believe may not meet the requirements of public purpose as defined in the Attorney General’s opinion since the public benefits to be derived have not been clearly documented. These disbursements are detailed as follows:

<u>Paid to</u>	<u>Purpose</u>	<u>Amount</u>
Knights of Columbus	Donation for putting up flags	\$ 90
Victor’s Market	Alcohol and lottery tickets for Firemen’s Stag Dinner prizes	332
D and P Lounge	Alcohol for fire department	1,475
Victor’s Market	Alcohol for QRS First Responders	108

According to the opinion, it is possible for certain disbursements to meet the test of serving a public purpose under certain circumstances, although such expenses will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation – The City Council, the Fire Department and the QRS First Responders should determine and document the public purpose served by these types of disbursements prior to authorizing any further payments. If this practice is continued, the City, the Fire Department and the QRS First Responders should establish written policies and procedures, including the requirements for proper public purpose documentation.

City of Victor

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023

- (O) Disbursements – Invoices and supporting documentation for three of thirty transactions observed could not be located.

Four transactions observed for the Fire Department included sales tax totaling \$69, three transactions observed for the QRS First Responders included sales tax totaling \$6 and one transaction observed for the Library included sales tax totaling \$3. In addition, invoices and supporting documentation for four of five Cemetery transactions observed could not be located. Also, one of five Fire Department transactions observed and one of five QRS First Responders transactions observed did not have adequate supporting documentation.

As government entities, the Fire Department, the QRS First Responders and the Library maintain a tax-exempt status. As a result, they should not incur sales tax.

Recommendation – The City, Fire Department, QRS First Responders, Library and Cemetery should establish procedures to ensure all disbursements are properly supported by an invoice or other supporting documentation and this documentation needs to be maintained. In addition, procedures should be established to ensure all payments are reviewed to prevent the payment of sales tax.

- (P) Investments – The City owns common stock in Principal Financial Group. Principal Mutual Life converted from a mutual insurance company to a stock company in 2001. At that time, the City's mutual shares were converted to an equal amount of common stock. Chapter 12B of the Code of Iowa does not permit a City to invest in common stock. Additionally, the investment balance is not reported in the City's Annual Financial Report.

Recommendation – The City should ensure all investments comply with Chapter 12B of the Code of Iowa. In addition, all investment balances should be reported in the City's Annual Financial Report.

- (Q) Financial Condition – The Enterprise Water, Enterprise Sewer and Special Revenue, Library Funds had deficit balances at June 30, 2023 of \$55,357, \$172,438 and \$5,575, respectively.

Recommendation – The City should investigate alternatives to eliminate these deficits to return these funds to a sound financial position.

- (R) Excess Balance – The Special Revenue, Tax Increment Financing (TIF) KUBU Fund has a balance of \$24,068 at June 30, 2023. However, there is no corresponding tax increment debt outstanding at that date. Chapter 24.21 of the Code of Iowa requires when the necessity for maintaining the TIF Fund ceases to exist, the excess balance remaining in the fund, if any, be remitted to the County Treasurer and allocated to the respective taxing districts.

Recommendation – The City should consult TIF legal counsel to determine the disposition of the excess balance in the City's TIF fund. If the City has no further tax increment financing debt, the balance should be remitted to the County Treasurer in accordance with Chapter 24.21 of the Code of Iowa.

City of Victor

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023

- (S) Recording Receipts – All twelve Road Use Tax (RUT) receipts totaling \$120,410 were recorded as local option sales tax (LOST) receipts in the general ledger. Although this was adjusted to correctly report the receipts on the Annual Financial Report (AFR), City records were not corrected.

One LOST receipt totaling \$22,807 was recorded as state grants in the general ledger.

One month of property taxes received from Poweshiek County totaling \$2,183 was not properly recorded as property tax receipts in the general ledger.

State Revolving Fund (SRF) loan drawdowns totaling \$1,185,536 were not properly recorded as proceeds from debt in the Enterprise, Sewer Fund.

Recommendation – The City should develop procedures to ensure all receipts are coded to the proper source code.

- (T) Separately Maintained Records – Chapter 384.20 of the Code of Iowa states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose, by any city officer, employee, or other person, and which show the receipt, use, and disposition of all city property.”

The Fire Department, QRS First Responders, Library and the Cemetery maintain bank accounts for activity separate from the City Clerk’s accounting records. While these Departments are part of the City, the transactions and the resulting balances were not included in the City’s accounting records and were not included in the City’s annual budget, monthly financial reports or Annual Financial Reports.

In addition, the transactions and resulting balances of these accounts were not reported to the City Council and disbursements from the accounts were not reviewed and approved by the City Council. Also, a summary of each account’s receipts, total disbursements and the listings of claims allowed each month were not published in accordance with Chapter 372.13(6) of the Code of Iowa.

Recommendation – In accordance with Chapter 384.20 of the Code of Iowa, and to strengthen internal control and increase operating efficiencies, the financial transactions of the Fire Department, QRS First Responders, Library and Cemetery separate accounts should be integrated with the City’s accounting records in the City Clerk’s office. The financial activity should be included in the City Clerk’s accounting records, monthly financial reports and the Annual Financial Reports. The activity in these accounts should be subject to City Council review and approval and should be included in the City’s budget process. Also, a summary of each account’s receipts, total disbursements and listings of claims allowed each month should be published, as required.

- (U) Debit Card – The Library has a debit card available for use; therefore, there was no process for prior approval of purchases made with the debit card.

Recommendation – The Library should prohibit the use of debit cards. The function of a debit card is to provide immediate access to the Library funds. Unlike credit cards, debit cards offer limited ability to set guidelines for access and limited, if any, repercussions for fraudulent transactions.

City of Victor

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023

- (V) Record Retention – Although quarterly 941 reports were submitted, the City did not retain two of four quarterly reports.

Recommendation – The City should establish procedures to maintain copies of quarterly 941 reports.

- (W) Accounting Policies and Procedures Manual – The City did not have an accounting policies and procedures manual.

Recommendation – An accounting policies and procedures manual should be developed to provide the following benefits:

- (1) Aid in training additional or replacement staff.
- (2) Help achieve uniformity in accounting and in the application of policies and procedures.
- (3) Save supervisory time by recording decision so they will not have to be made each time the same, or a similar, situation arises.

- (X) Sewer Fund Accounts – The City established a Debt Service Fund to record payments related to the sewer capital revenue loan. Revenue debt related to an Enterprise Fund should be paid from and accounted for within the Enterprise Fund. In addition, the City was not consistent in coding costs related to sewer capital projects within the Enterprise, Sewer Fund.

Recommendation – The City should establish procedures to ensure all payments related to revenue debt are paid from and accounted for within the correct Enterprise Fund and not a Debt Service Fund. The City should also establish procedures to ensure all disbursements related to an Enterprise Fund are properly accounted for within an Enterprise Fund.

City of Victor

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director
Janet K. Mortvedt, CPA, Manager
Ashley J. Moser, Senior Auditor
Miranda L. Hoch, Staff Auditor