



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

NEWS RELEASE

Contact: Pam Bormann
515/281-5834

FOR RELEASE

April 23, 2025

Auditor of State Rob Sand today released an agreed-upon procedures report on the City of Elma, 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-three findings related to the receipt and disbursement of taxpayer funds. They are found on pages 9 through 15 of this report. The findings address issues such as a lack of segregation of duties, the lack of utility reconciliations, disbursements exceeding budgeted amounts and separately maintained records of a City Department and Committee. Sand provided the City with recommendations to address each of the findings.

Nineteen 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](#).

#

CITY OF ELMA

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

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

City of Elma



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

Rob Sand
Auditor of State

April 14, 2025

Officials of the City of Elma
Elma, 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 Elma, 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 Elma 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". The signature is written in a cursive, slightly stylized font.

Rob Sand
Auditor of State

Table of Contents

		<u>Page</u>
Officials		3
Auditor of State’s Independent Report on Applying Agreed-Upon Procedures		5-7
Detailed Findings and Recommendations:	<u>Finding</u>	
Segregation of Duties	A	9
City Fire Department and Elma Community Complex Development Committee	B	9
Bank Reconciliations	C	10
Reconciliation of Utility Billings, Collections and Delinquent Accounts	D	10
Deposits and Investments	E	10
City Council Meeting Minutes	F	10
Certified Budget	G	10
Disbursements	H	11
Separately Maintained Records	I	11
Electronic Check Retention	J	11
Interfund Transfers	K	12
Financial Condition	L	12
Property Taxes	M	12
Utility Rates	N	12
Annual Financial Report	O	12
Annual Urban Renewal Report	P	12
Journal Entries	Q	13
Payroll	R	13
Monthly City Clerk Reports	S	13
Interest	T	13
Fire Department	U	13
Business Transactions	V	14
Private Nonprofit Organizations	W	15
Staff		16

City of Elma

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Randy Thoren	Mayor	Jan 2024
Emily Ptacek	Mayor Pro tem	Jan 2024
Laura Schroader	Council Member	Jan 2024
Jake Burke	Council Member	Jan 2026
Andrew Casler	Council Member	Jan 2026
Josh Smith	Council Member	Jan 2026
Shannon Gebel	City Clerk	Indefinite
Barton Seebach	Attorney	Indefinite

City of Elma



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

Rob Sand
Auditor of State

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 Elma 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 Elma'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 Elma'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 were in place and incompatible duties, from a control standpoint, were 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 were properly maintained and accurately accounted for.
6. We observed the City's fiscal year 2023 Annual Financial Report to determine whether it was completed timely 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 observed 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. We scanned selected tax increment financing (TIF) transactions, including receipts, disbursements and transfers, for compliance and accurate accounting, including compliance with the TIF reporting requirements of Chapter 384.22 of the Code of Iowa.
11. We observed the City's TIF debt certification forms filed with the County Auditor, including requests for collection of reduced TIF amounts and to decertify certain TIF obligations, as applicable, for proper support and compliance with Chapter 403.19(6) of the Code of Iowa.
12. We traced selected receipts for accurate accounting and consistency with the recommended COA.
13. We traced voter approved levies to proper authorization in accordance with Chapter 384.12 of the Code of Iowa.
14. 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.
15. We traced transfers between funds to proper authorization and accurate accounting and to determine whether transfers were proper.
16. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
17. 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 Elma'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 Elma 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 Elma 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
Deputy Auditor of State

April 14, 2025

Detailed Findings and Recommendations

City of Elma

Detailed Findings and Recommendations

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

(A) 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, reconciling and recording.
- (2) Investments – detailed recordkeeping, custody of investments and reconciling earnings.
- (3) Long-term debt – recordkeeping, compliance and debt payment processing.
- (4) Receipts – opening mail, collecting, depositing, recording, reconciling and posting.
- (5) Disbursements – purchasing, invoice processing, check writing, mailing, reconciling and recording.
- (6) Payroll – entering rates into the system, recordkeeping, preparing and distributing.
- (7) Utilities – entering rates into the system, billing, collecting, depositing and posting.
- (8) Journal entries – preparing and recording.
- (9) Computer system – performing all general accounting functions, controlling all data input and output and having custody of assets.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the City 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.

(B) City Fire Department and Elma Community Complex Development Committee – All accounting functions are handled by one individual without adequate compensating controls. In addition, accounting records did not facilitate the proper classification of receipts or disbursements.

Recommendation – The Fire Department and Elma Community Complex Development Committee should segregate accounting duties to the extent possible and properly classify receipts and disbursements in the accounting records.

City of Elma

Detailed Findings and Recommendations

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

- (C) Bank Reconciliations – Bank reconciliations for the City’s operating account were prepared, however, they were not complete and did not include all City accounts. The bank reconciliations performed were not reviewed and approved by an independent person.

For the Fire Department and the Elma Community Complex Development Committee bank reconciliations were not prepared monthly.

Recommendation – The City should establish procedures to ensure all City bank balances are reconciled to the general ledger monthly, and variances, if any, are reviewed and resolved timely. The Fire Department and the Elma Community Complex Development Committee should establish procedures to ensure bank 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 the signature or initials of the reviewer and the date of the review on the monthly reconciliations.

- (D) Reconciliation of Utility Billings, Collections and Delinquent Accounts – Utility billings, collections and delinquent accounts were not reconciled throughout the year and a delinquent account listing was not prepared monthly.

Recommendation – A listing of delinquent accounts should be prepared monthly. 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.

- (E) 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.

- (F) City Council Meeting Minutes – Chapter 372.13(6) of the Code of Iowa requires minutes of all City Council proceedings be published within 15 days of the meeting, including total disbursements from each fund, a list of all claims allowed (including reason), a summary of all receipts and a list of ordinances or amendments adopted. The publication for meeting minutes did not include total disbursements from each fund.

Recommendation – The City should comply with the Code of Iowa and include total disbursements from each fund, as required.

- (G) Certified Budget – Disbursements during the year ended June 30, 2023 exceeded the amounts budgeted in the community and economic development and debt service 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.

City of Elma

Detailed Findings and Recommendations

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

(H) Disbursements – For the thirty transactions observed, the following items were noted:

- There were no invoices and supporting documentation for one transaction observed.
- The City Council did not approve one transaction observed.
- Sales tax of \$159 was paid on five transactions observed. As a government entity, the City maintains a tax-exempt status. As a result, the City should not incur sales tax.

Recommendation – The City should ensure all disbursements are properly supported by a vendor invoice of other supporting documentation and ensure all payments are approved by the City Council. In addition, the City should establish procedures to ensure all payments are reviewed to prevent the payment of sales tax.

(I) 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 City Fire Department and Elma Community Complex Development Committee maintain bank accounts for activity separate from the City Clerk’s accounting records. While the Department and the Committee 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 City’s Fire Department and the Elma Community Complex Development Committee 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.

(J) Electronic Check Retention – Chapter 554D.114 of the Code of Iowa allows the City to retain cancelled checks in an electronic format and requires retention in this manner to include an image of both the front and back of each cancelled check. The City does not receive an image of the back of each cancelled check for several bank accounts.

Recommendation – The City should obtain and retain images of both the front and back of cancelled checks for all bank accounts as required by Chapter 554D.114 of the Code of Iowa.

City of Elma

Detailed Findings and Recommendations

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

- (K) Interfund Transfers – Section 545-2 of the City Finance Committee Rules requires “A fund transfer resolution must be completed for all transfers between funds and must include a clear statement of reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred.” The transfers were not approved by the City Council by resolution.

Recommendation – A resolution, in accordance with section 545-2 of the City Finance Committee Rules should be completed for all transfers.

- (L) Financial Condition – At June 30, 2023, the City had deficit balances of \$160,914 and \$371,045 in the Enterprise, Sewer and Water Funds, respectively.

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

- (M) Property Taxes – Chapter 427.1(2) of the Code of Iowa states the property of a City when devoted to public use and not held for pecuniary profit, shall not be taxed. We noted there were two properties the City was paying property taxes on.

Recommendation – The City should not be paying taxes on property it owns. The City should also consult legal counsel on the disposition of the matter.

- (N) Utility Rates – Utility rates entered in the utility billing system for sewer and water did not agree with the approved utility rates established by the City ordinances. According to the ordinance, utility rates are to increase 3% each July 1st, starting July 1, 2019; however, the rates in the billing system have not increased as required. Customers were billed at a lower rate than what was approved by ordinance.

Recommendation – The City should ensure the utility billing system rates are updated each July 1st in accordance with the ordinance. An independent person should review the rates entered in the system to ensure they are accurate and agree to the ordinance.

- (O) Annual Financial Report – The City did not publish or file the Annual Financial Report for year ended June 30, 2023 before December 1 as required by Chapter 384.22 of the Code of Iowa.

Recommendation – The Annual Financial Report should be published and filed as required by Chapter 384.22 of the Code of Iowa.

- (P) Annual Urban Renewal Report – The amount reported by the City in the Annual Urban Renewal Report on the Levy Authority Summary for the beginning and ending balances was understated by \$2,403. In addition, the Annual Urban Renewal Report was not approved and submitted by December 1 as required.

Recommendation – The City should ensure the beginning and ending balances reported on the Annual Urban Renewal Report agrees with City records and the report is filed by December 1, as required.

City of Elma

Detailed Findings and Recommendations

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

- (Q) Journal Entries – Journal entries were not reviewed and approved by an independent person and did not include descriptions of the journal entries.

Recommendation – An independent person should review and approve journal entries which include descriptions of the journal entries. The approval should be documented by the signature of initials of the reviewer and the date of the review on the journal entries.

- (R) Payroll – While City employees prepared timesheets, the timesheets observed were not reviewed and approved by supervisory personnel. In addition, the number of hours paid to one employee in July 2022 were a quarter of an hour less than documented on the timesheet.

Recommendation – Time sheets should be reviewed and approved by a responsible official prior to submission to ensure timesheets are mathematically correct and support all hours worked. In addition, an independent person should review the payroll register to ensure the hours to be paid are correct.

- (S) Monthly City Clerk's Reports – The monthly City Clerk's report did not include the beginning and ending balances by fund or a comparison of actual disbursements for all funds to the certified budget by function.

Recommendation – The monthly City Clerk's report should include the beginning and ending balances by fund. To provide better control over budgeted disbursements and the opportunity for timely amendments to the certified budget, the monthly City Clerk's report should include a comparison of total disbursements for all funds by function to the certified budget.

- (T) Interest – Interest earnings in the City's Certificates of Deposit (CD) have not been recorded in the City's General Ledger timely. Specifically, we observed CD balances have not been updated in the General Ledger since at least February 2021.

Recommendation – The City should develop procedures to record the interest earned on CDs timely.

- (U) Fire Department – Fire Department disbursements were not approved by the Fire Commission prior to disbursement. The Fire Commission reviewed activity twice per fiscal year.

Recommendation – The Fire Department should implement procedures to ensure all disbursements are reviewed prior to disbursement and approved timely.

City of Elma

Detailed Findings and Recommendations

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

- (V) Business Transactions – The Elma Community Complex was designed for space for the Elma City Clerk’s Office, Elma Public Library, Regional Health Services of Howard County Clinic and Elma Early Childhood Center. Construction and fundraising for the project have been ongoing since the year ended June 30, 2018, with receipts consisting of private and state grants as well as donations from local citizens and businesses. The receipts and disbursements for the project have been managed by the Elma Community Complex Committee which is considered part of the City. However, as noted in Finding J, Separately Maintained Records, of this report, the activity of the Elma Community Complex Committee was not reported to the City Council and the disbursements were not reviewed and approved by City Council. In addition, the listings of claims allowed each month were not published in accordance with Chapter 372.13(6) of the Code of Iowa.

For the year ended June 30, 2023, \$63,767 was paid to O’Brien Plumbing for work on the complex. O’Brien Plumbing is owned by Scott O’Brien who is the Fire Chief for the Elma City Volunteer Fire Department. While the Fire Chief is not a paid position under the City, the City Council should be aware of the possibility of a conflict of interest, either in fact or appearance. In addition, according to Chapter 362.5(3)(h), any contracts with volunteer fire fighters do not create a conflict of interest. However, transactions not approved in the City Council minutes between the City and a business owned by the Volunteer Fire Chief may be perceived by an objective third party with knowledge of the transactions as improperly benefiting the Volunteer Fire Chief. Also, while not in violation of the Code of Iowa, the City was not as transparent as it could have been.

In addition, other business transactions between the City and City officials or employees which may represent conflicts of interest are detailed as follows:

Name, Title and Business Connection	Transaction Description	Amount
Jake Burke, Council Member, owner of Jake’s Electric	Maintenance and repair work	\$ 6,016
Scott O’Brien, Fire Chief, Owner of O’Brien Plumbing	Fire supplies, camera and filters	7,479

In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transactions with the Council Members and Fire Chief may represent a conflict of interest since total transactions were more than \$6,000 during the fiscal year.

City officials have a fiduciary responsibility to efficiently and effectively achieve its mission, provide oversight of the City’s operations, and maintain the public trust. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Oversight should include establishing practices and procedures to ensure City resources are managed in the most fiscally responsible manner possible.

Recommendation – All City disbursements should be approved by the City Council prior to payment and documented in the minutes. If transactions arise which could lead to the appearance of a conflict of interest, these discussions should be documented in the minutes. Where a statute states that no conflict of interest exists, it is worthwhile to inform the public of that fact. The City should consult legal counsel to determine the disposition of this matter.

City of Elma

Detailed Findings and Recommendations

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

- (W) Private Nonprofit Organizations – During the year ended June 30, 2023, the City donated \$100 to Helping Services for Youth and Family, a Chapter 504 nonprofit corporation.

The Constitution of the State of Iowa prohibits governmental bodies from making a gift to a private nonprofit corporation. Article III Section 31 of the Iowa Constitution states, “...no public money or property shall be appropriated for local or private purposes, unless such appropriation, compensation, or claim, be allowed by two thirds of the members elected to each branch of the General Assembly.”

At least six official Attorney General Opinions since 1972 have consistently concluded that “a governmental body may not donate public funds to a private entity, even if the entity is established for charitable or educational purposes and performs work which the government could perform directly.” The Opinions further state, “Even if the function of a private nonprofit corporation fits within the scope of activities generally recognized as serving a public purpose a critical question exists regarding whether funds or property transferred to a private entity will indeed be used for those public purposes.”

“Political subdivisions and municipalities, including cities, counties, schools, and townships are municipal-governmental entities. As governmental entities they are governed by elected bodies, are directly responsible to the public as a whole, and are subject to the limitations imposed on them by the state. Although a private organization may be formed to provide and support ‘public’ services which are the same or similar to the services provided by government, the private organizations are not subjected to the same degree of public accountability and oversight as governmental entities.”

Recommendation – We are not aware of any statutory authority for the City to donate public funds to a private nonprofit organization. If the nonprofit organization provides a service to the City, the City may enter into a contract for services. The agreement should detail the services provided and the cost of those services, as well as provide transparency for the City which allows confirmation the funds were spent as agreed and a clawback provision in the event they were not spent as agreed. If the donation is not providing a service to the City, the City should immediately cease making such donations.

City of Elma

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Deputy
Cole L. Hocker, CPA, Director
Jared M. Ernst, CPA, Senior Auditor
Kacie J. Rickels, Auditor Intern