



SALT LAKE COUNTY AUDITOR'S OFFICE

SEAN THOMAS
Auditor

November 30, 2006

Mayor Peter Corroon
2001 South State Street, N2100
Salt Lake City, UT 84190-1020

Re: Kearns Town Council Audit

Dear Mayor Corroon:

The Auditor's Office received a letter from the Mayor's Director of Community Relations and Diversity Affairs requesting that we audit the Kearns Town Council (KTC) financial records for the years 2002 through 2004. The letter stated that in the past, KTC's financial statements have not been complete with regards to revenues received and expenditures disbursed. In addition, the District Attorney's Office requested the Audit Division's assistance in examining KTC's financial documentation for the time period 1998 to 2005 to determine whether the funds received by KTC from the County were expended on allowable expenses as defined in Salt Lake County Ordinance 2.56.110. Allowable expenses are as follows:

- Administrative costs, including but not limited to:
 - Legal notices
 - Elections
 - Newsletters
 - Computers and software
 - Other office equipment
 - Dues to the association of community councils
 - County-sponsored community events
 - Community Council outreach activities or events
 - Postage
 - Stationery
 - Duplication costs

The County's purpose in funding these administrative costs is to facilitate the ability for the Community Council to promote and improve its involvement in community and intergovernmental processes.

We examined KTC's financial records for the time period 1998 through 2005. The records were provided to us by the District Attorney's Legal Investigator who received them from a former Council Member of KTC. KTC's financial documentation included records for the following bank accounts:

- One operating checking account
- One money market account
- Two grant checking accounts

Our examination focused on the operating checking account. This is the account in which KTC deposited funds issued by Salt Lake County. The County issued warrants in the amount of \$23,038, not including \$4,000 in ZAP funds, to KTC during 1998 to 2005. The depositing of these funds and the use of the funds will be discussed further in a later section of the letter.

The money market account was closed during 2004 and the remaining funds, \$3,274.92, were transferred to the operations checking account. During the period 1998 to 2004, there were three withdrawals from the money market account totaling \$3,500. We were unable to obtain any documentation that explained the purpose for the withdrawals or how the funds were used.

We were only able to briefly review some documentation for the two grant checking accounts due to the limited availability of documentation and an investigation already being performed by the FBI.

During our examination of KTC's financial records we found the following:

- ***Year-end financial statements that were required to be submitted by KTC to the County were either not filed or incomplete.***
- ***KTC expended more funds on County sponsored community events than shown on budgets submitted to Salt Lake County.***
- ***The total amount KTC spent on administrative expenses and community events from 1998 to 2005 was more than the funds appropriated by Salt Lake County.***
- ***KTC did not maintain adequate documentation for many transactions.***
- ***Salt Lake County did not receive evaluation reports for two ZAP grants given to KTC in 2004.***
- ***Grant funds received by KTC were managed from two grant checking accounts and the operating checking account, making it difficult to distinguish between grant expenses and operating expenses.***

Year-end financial statements that were required to be submitted by KTC to the County were either not filed or incomplete. The County Council may budget monies each year for Community Councils in the unincorporated County. Salt Lake County Ordinance, Chapter 2.56.110, states, "Community councils receiving funds from the county shall establish a fiscal year in their bylaws and make written budget requests, if any funding is requested, to the county council by September 1st of each year. Within ninety days following the close of the community council's fiscal year, it shall file a detailed financial statement with the clerk of the county council and the county's community council liaison. The statement shall set out community council revenues and expenditures for the prior year and shall be in a form approved by the county auditor."

We were able to examine financial statements for all years from 1998 to 2005, except for 2004. We were unable to find a financial statement submitted for 2004. We were only able to examine budgets submitted for the years 2000 to 2003. We contacted the County Council Clerk's Office and they were not aware of any budgets or financial statements submitted to them by KTC. The copies of financial statements and budgets we obtained were from the District Attorney's Legal Investigator who had obtained copies of the statements from a staff member of the prior Mayor's Administration. In addition, we could find no evidence or documentation that the Auditor's Office was involved in the process of approving the format of KTC's financial statements, a process KTC is required to initiate.

We examined the operating checking account and prepared a summary of the expenses and deposits that occurred each year and compared this analysis to the financial statements submitted by KTC. Table 1 shows the transactions that cleared the operating checking account compared to the transactions included in the financial statements prepared and submitted by KTC.

Comparison of KTC's Submitted Financial Statements to Bank Financial Records						
Year	KTC- Financial Statement Expenses	Bank Statement Expenses	Expense Difference	KTC- Financial Statement Deposits	Bank Statement Deposits	Deposit Difference
1998	\$2,944.71	\$6,964.67	(\$4,019.96)	\$7,812.93	\$8,629.40	(\$816.47)
1999	\$2,633.67	\$3,058.67	(\$425.00)	\$3,686.95	\$3,686.95	\$0.00
2000	\$7,404.07	\$7,813.12	(\$409.05)	\$2,500.00	\$8,386.00	(\$5,886.00)
2001	\$3,516.16	\$3,566.84	(\$50.68)	\$3,129.50	\$1,781.00	\$1,348.50
2002	\$2,407.81	\$2,971.48	(\$563.67)	\$4,365.00	\$4,365.00	\$0.00
2003	\$6,579.26	\$5,795.48	\$783.78	\$5,880.25	\$6,044.25	(\$164.00)
2004	Not Submitted	\$23,772.17	Cannot Compare	Not Submitted	\$22,176.59	Cannot Compare
2005	\$6,991.80	\$6,971.80	\$20.00	\$5,549.74	\$5,549.74	\$0.00

Table 1. KTC's financial statements rarely matched transactions processed through the operating bank account.

As shown in Table 1 above, during the eight year period, KTC's expenses were understated on the financial statements by as much as \$4,020 and income was understated by as much as \$5,886. Table 1 also shows some years in which income and expenses were overstated on the financial statements. For example, in 2003, KTC's financial statement showed \$6,580 in expenses. However, only \$5,795 was paid from the bank account. As a result of poor bookkeeping practices, the financial statements prepared by KTC were incorrect and the County's decisions for funding were based on inaccurate information.

RECOMMENDATIONS:

- 1. We recommend that KTC submit financial statements to the Clerk of the County Council and the County's Community Council Liaison.*
- 2. We recommend that KTC obtain approval of the Auditor's Office regarding the form of their financial statements as required by County Ordinance 2.56.110.*
- 3. We recommend that the Mayor's Office and County Council ensure that KTC's financial statements are submitted and reviewed before appropriating funds to KTC.*

KTC expended more funds on County sponsored community events than shown on budgets submitted to Salt Lake County. As mentioned previously, Salt Lake County issued KTC warrants totaling \$23,038, not including \$4,000 in ZAP funds, between 1998 and 2005. According to Salt Lake County Ordinance 2.56.110, "The county council may budget monies annually for the community councils in the unincorporated county which will be spent for administrative costs, including, but not limited to, legal notices, elections, newsletters, computers and software, other office equipment, dues to the association of community councils, county-sponsored community events and community council outreach

activities or events, postage, stationary, and duplication costs. Funding will be provided pursuant to budgeted amounts and upon direction of the county council.”

We compared budgets submitted by KTC to actual expenses for the years 2000 through 2003. We did not find budgets submitted for 1998, 1999, 2004, and 2005. The table below compares KTC’s budgeted amounts to actual expenditures.

KTC’s Budget Compared to Actual Expenditures					
	2000	2001	2002	2003	Total
KTC’s Expense Budget Submitted to SL County					
Administrative	\$1,080.00	\$800.00	\$1,300.00	\$2,100.00	\$5,280.00
Community Outreach Activities	\$1,900.00	\$1,900.00	\$2,250.00	\$3,250.00	\$9,300.00
Miscellaneous	\$300.00	\$300.00	\$100.00	\$250.00	\$950.00
Total Budget	\$3,280.00	\$3,000.00	\$3,650.00	\$5,600.00	\$15,530.00
Expenses					
Administrative	\$382.17	\$530.73	\$501.61	\$971.04	\$2,385.55
Community Outreach	\$3,830.19	\$2,978.94	\$2,285.93	\$1,696.65	\$10,791.71
Grants	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00
Miscellaneous	\$100.76	\$57.17	\$183.94	\$3,127.79	\$3,469.66
Total Expenses	\$7,813.12	\$3,566.84	\$2,971.48	\$5,795.48	\$20,146.92
Budgeted Expenses vs. Actual Expenses	(\$4,533.12)	(\$566.84)	\$678.52	(\$195.48)	(\$4,616.92)

Table 2. KTC expended more than budget projections in three out of four years.

Table 2 shows that KTC’s actual expenditures on administrative expenses were substantially less than the budgeted administrative expenses submitted to Salt Lake County in 2000 through 2003. KTC expended substantially more on community outreach activities in 2000 and 2001 than submitted in their budgets. Funds were expended on the following activities: A scholarship pageant, *Home Town Days*, historical preservation, community landscaping, miscellaneous parades, and special events. We were unable to verify through interviews or obtain any documentation indicating that these activities qualified as county-sponsored community events or community council outreach activities.

In addition, during 2003, KTC expended \$3,128 on miscellaneous items and only budgeted for \$250 miscellaneous expenses. Some of these miscellaneous expenses included food, gifts, T-shirts, and “incorporation donations.”

As a result of poor bookkeeping practices and, especially, incomplete documentation, we were unable to obtain an explanation for KTC’s expenditures greater than budgeted amounts for the years illustrated in Table 2. We were unable to determine the extent to which the County reviews KTC’s budget and financial statements before funds are appropriated to KTC. We were able to determine that the monies KTC expended, over the amount of the funds that came from the County, were from other sources such as private donations, fundraisers, and various grants.

RECOMMENDATIONS:

- 1. We recommend that KTC monitor expenses more thoroughly in order to budget for future expenses more accurately.*

2. We recommend that the Mayor's Office review the budget and financial statements submitted by KTC before the County Council appropriates funds to KTC.

The total amount KTC spent on administrative expenses and community events from 1998 to 2005 was more than the funds appropriated by Salt Lake County. As mentioned above, Salt Lake County Ordinance states that Salt Lake County can budget funds annually to give to community councils for specific expenses. Table 3 below shows that Salt Lake County appropriated \$23,038 to KTC, excluding \$4,000 in ZAP funding, from 1998 to 2005. Table 3 also shows that KTC expended \$23,759 on administrative expenses and community events during the same period. The table does not include all income received by KTC and all expenses incurred by KTC over the period, only those funds received from Salt Lake County and the expenses listed as allowed by County Ordinance.

Kearns Town Council									
Salt Lake County Funds Received Compared to Ordinance Expenditures									
	1998	1999	2000	2001	2002	2003	2004	2005	Total
Funds Received by KTC from SL County									
Annual Distribution	\$4,896	\$2,356	\$2,048	\$2,096	\$1,835	\$2,085	\$3,691	\$0	\$19,007
Flag pole donation	\$0	\$0	\$0	\$0	\$0	\$604	\$0	\$0	\$604
Communication Grant	\$0	\$0	\$0	\$0	\$0	\$3,427	\$0	\$0	\$3,427
Total	\$4,896	\$2,356	\$2,048	\$2,096	\$1,835	\$6,116	\$3,691	\$0	\$23,038
Funds Expended on items listed in County Ordinance									
General Administrative	\$600	\$700	\$382	\$531	\$502	\$1,091	\$2,423	\$356	\$6,585
Community Events	\$2,272	\$2,276	\$3,830	\$2,979	\$2,286	\$1,697	\$1,737	\$97	\$17,174
Total	\$2,872	\$2,976	\$4,212	\$3,510	\$2,788	\$2,788	\$4,160	\$453	\$23,759
Difference of Funds Received vs. Funds Expended	\$2,024	-\$620	\$2,164	\$1,414	-\$953	\$3,328	-\$469	\$453	-\$721

Table 3. KTC received \$23,038 from Salt Lake County between 1998 and 2005, excluding \$4,000 in 2004 for ZAP grants.

KTC spent more on administrative and community event expenses than Salt Lake County allocated to them. The funding for the difference in County revenues compared to expenditures on items listed in County Ordinance came from other donations and sources. Even though KTC did spend the funds on some items outlined in County Ordinance, we were unable to determine, as mentioned before, if the amount spent on community events met the guidelines of "County sponsored community events." The spirit of the County ordinance is to provide a means for the Community Council to promote and improve involvement in the community and intergovernmental processes. Expenditures for a Scholarship Pageant, Home Town Days, Community landscaping, and parades seem to be in line with the spirit of the ordinance, but we were unable to determine whether County sponsorship was sought through prior coordination or advertised to the Community as part of the event.

In addition, during 2003 the County appropriated \$3,427 to KTC for communication funding. We were unable to locate documentation that explained how the County expected the funds to be used. KTC issued a check dated September 15, 2004 payable to a Council Member of KTC for \$1,471 with a

notation indicating it was for communications. However, there were not any receipts in the financial documentation indicating where or for what purpose the \$1,471 was spent. In an interview with the Council Member to whom the check was made payable, she indicated that she was reimbursed for personal funds she spent on banners for the "Believe in Kearns" program. She also indicated that part of the funding was used for T-shirts and stationery for KTC Council Members. KTC Meeting Minutes dated August 17, 2004 mentioned that a communications budget was submitted to the KTC on that day. However, the budget was not included with the minutes and thus, we were unable to determine exactly how the balance of the \$3,427 was spent.

The County also issued a warrant for \$604 to KTC during 2003 for a flagpole. KTC issued check #273, August 14, 2002, for \$604 to a local flag vendor for a flagpole. Thus, the \$604 was used for the purpose for which the County intended.

As an adjunct to the main focus of our audit, we concluded that the \$37,155 that KTC expended over and above the expenses listed in Table 3 would not have qualified as activities that Salt Lake County monies could be used for according to County Ordinance 2.56.110. Some of these expenses included food for social events, gifts, grants, and other miscellaneous items. KTC Bylaws, Section 9, states, "*The Treasurer shall...disburse funds only approved by the Council...*" KTC Bylaws did not specifically list the type of expenses that funds could be expended on, however, KTC meeting minutes did show that the Council discussed and approved some of these expenditures.

RECOMMENDATIONS:

- 1. We recommend that KTC ensure that funds received from Salt Lake County are expended on items or events listed in Salt Lake County Ordinance 2.56.110.***
- 2. We recommend that when KTC receives funds from the County for a specific purpose that they keep separate, detailed financial records indicating the use of the funds.***
- 3. We recommend that KTC follow Section 9 of their bylaws which require the KTC Treasurer to "disperse funds only approved by the Council."***

KTC did not maintain adequate documentation for many transactions. On April 19, 2001, KTC deposited several checks into their operating account. One of the checks included Salt Lake County warrant #781227, issued March 23, 2001, for \$2,096. The deposit slip for the transaction indicated an \$850 cash withdrawal. We were unable to trace the \$850 cash withdrawal as a deposit into another KTC account. In the interviews we conducted and the financial records we examined, we were unable to determine the reason for the cash withdrawal and how the funds were expended.

On May 19, 2003, KTC deposited Salt Lake County warrant #860868, issued April 1, 2003, for \$2,085. However, the bank statement shows that only \$2,000 of the \$2,085 warrant amount was deposited. A deposit slip was not included with the financial records. We could not confirm that a cash withdrawal was made from the deposit of the warrant, however, the deposit was \$85 short.

KTC Bylaws Article V, Section 3, states, "*All funds of the Corporation shall be promptly deposited to the credit of the Corporation in such banks, trust companies or other depositories as the Council may select.*" Warrant #781227 was deposited 27 days after the issue date and Warrant #860868 was deposited 49 days after the issue date. Although the KTC Bylaws do not state a specific number of days in which funds are required to be deposited, Utah Code, Section 51-4-2, requires funds to be deposited daily whenever practicable, but no later than three days after receipt.

On February 4, 2003, KTC issued check #287 for \$1,800, payable to the Treasurer of KTC. All checks issued by KTC required two signatures. Check #287 was signed by the Treasurer and another Council Member of the KTC. The memo line stated, "Inc. Reimb." There was not a receipt or any other documentation to show the expenses for which the Treasurer was reimbursed. We also did not find an explanation in the KTC meeting minutes. The minutes we had copies of did not include any minutes before the May 6, 2003 meeting. KTC Bylaws, Article V, Section 2, states, "*Disbursements to the Council members shall not be signed by the member for which the disbursement is payable.*" Check #287 should have been signed by two council members other than the Treasurer since the check was made payable to the Treasurer. When this policy is not followed, funds may be disbursed without the proper knowledge and authority of the KTC.

In addition, before one of the grant checking accounts was closed in August 2005, KTC issued the following cashier checks totaling \$5,834: (We have described the check payee rather than including names of individuals or organizations.)

Check #	Date	Amount	Payee
516482948	8/09/2005	\$1,000	A Scholarship Pageant managed by a KTC Council Member
516482949	8/09/2005	\$ 300	A Nonprofit Service Organization
516482950	8/09/2005	\$ 555	A Fitness Center
516482951	8/09/2005	\$ 300	A Veterans Service Organization
516482952	8/09/2005	\$1,000	A Utah State Agency
516482953	8/09/2005	\$ 400	A KTC Council Member
516482954	8/09/2005	\$ 457	A second KTC Council Member
516482955	8/09/2005	\$1,400	A Memorial Park Fund managed by a KTC Council Member
516482956	8/09/2005	\$ 422	A Foundation
	Total	\$5,834	

We were unable to find documentation or receipts in the financial records that explained why the various funds were distributed to the individuals or organizations that received the funds when the grant checking account was closed. In an interview we conducted with one KTC Council Member, the Council Member briefly discussed the checks totaling \$5,834, but was unable to give us detailed information on each disbursement.

In conclusion, the transactions highlighted in this section of the report dramatically illustrate the extent of incomplete documentation in KTC's financial records. KTC Bylaws, Article VII, Section 9, states, "*The Treasurer shall keep and retain correct and complete original books and records of accounts.*" Other transactions besides those discussed above did not have adequate documentation to explain the transactions. Thus, the various individuals who served as Treasurer for KTC over the time period we examined followed a consistently sloppy, hit-and-miss pattern of financial record keeping.

RECOMMENDATIONS:

- 1. We recommend that funds received by KTC be deposited daily whenever practicable, but no later than three days after receipt.***
- 2. We recommend that check disbursements to KTC Council Members not be signed by the member for which the disbursement is payable, and be paid directly to the vendor unless extreme circumstances dictate otherwise.***
- 3. We recommend that the KTC Treasurer keep and retain correct and complete financial records.***

Salt Lake County did not receive evaluation reports for two ZAP grants given to KTC in 2004. Kearns Art and Cultural Council (KACC) and Kearns Historical Preservation Society (KHPS), through KTC, were each granted \$2,000 of ZAP funding during 2004. Both \$2,000 amounts were deposited into the KTC operating checking account on August 3, 2004. Salt Lake Countywide Policy #1031, "Zoo, Arts, and Parks Program," Section 3.10, states, "*Each qualifying organization must submit an evaluation report detailing how it expended the funds received pursuant to these policies and procedures. The purpose of the evaluation report is to account for funds distributed. The report must be submitted within three months after the completion of the project or the period in which funds were expended.*"

KACC used the \$2,000 in collaboration with Taylorsville City for a community event called Taylorsville Days to promote unity in neighboring communities. The funds were spent on a performance by a local Symphony. KTC's financial records included documentation that the \$2,000 was paid to Taylorsville City. However, the current ZAP Manager indicated to us that the files that were passed to her from the previous ZAP Manager did not include an evaluation report for this ZAP distribution. We were unable to locate the evaluation report in the KTC documentation we examined. We contacted the KTC Council Member that applied for the grant. She indicated that to her knowledge an evaluation report was not submitted to the County due to continuing internal administrative problems at KTC. She indicated that she would submit the evaluation report to the ZAP Manager.

The second ZAP application submitted by KHPS stated that the purpose for the \$2,000 funding, "*will be to create markers that will include photographs with narrative about the original Camp Kearns site. The markers will be identified in a brochure, which may then be used as a driving tour. The brochure will include a map showing the location of each site.*"

As mentioned before, the \$2,000 in ZAP funds for historical preservation was deposited into the KTC **operating** checking account. Two organizations in Kearns, managed by two separate individuals, promoted historical preservation in 2004. The first organization, Kearns Preservation Society, managed by a former KTC Council Member, applied for the ZAP funding for her organization. The second organization, Kearns Historical Society, was managed by a resident of Kearns who had worked with KTC on historical preservation issues. There were some disagreements on how the funds should be used. The manager of Kearns Historical Society indicated that because of the disagreement on how to use the ZAP funds, two Council Members tried to return the funds to the County, but were unsuccessful.

KTC eventually issued two \$1,000 checks and a \$400 check in the summer of 2005 from the **grant** checking account to Kearns Historical Society, the second individual's organization which did not apply for the grant. The former KTC Council Member who applied for the grant never received the funding for the historical marker project. The manager of Kearns Historical Society stated she has used the funds for research and to convert nine rolls of microfilm about Camp Kearns to hard copies. She stated she will eventually convert the hardcopies to CD's for the public to view. She stated that an

individual from the County sent KTC an e-mail stating the funding could be used for historical markers or research. She did not have a copy of the e-mail and we were unable to verify who at the County sent the e-mail.

The current ZAP Manager indicated that the files passed to her from the previous ZAP Manager did not include any e-mails or an evaluation report for the historical preservation ZAP distribution. In addition, we were unable to locate the evaluation report in the KTC documentation we examined. The former KTC Council Member who applied for the funds indicated to us that she did not submit an evaluation report because KTC did not distribute the funds to her organization. The manager of Kearns Historical Preservation stated that she did not submit an evaluation form because the project has not been completed.

RECOMMENDATION:

1. We recommend that evaluation forms be submitted to the ZAP Manager for the \$4,000 of ZAP funding that was received by KTC in 2004.

Grant funds received by KTC were managed from two grant checking accounts and the operating checking account, making it difficult to distinguish between grant expenses and operating expenses. Although KTC had two separate grant checking accounts to manage grant monies, some grant transactions were processed through the KTC operating checking account. In addition, some grants had transactions processed through more than one KTC bank account. The grants for which transactions were processed through both the operating checking account and the grant accounts included a US West Grant, Community Development Grant, and two Zoo, Arts and Parks (ZAP) distributions. Most of the grant transactions in the operating checking account, approximately \$28,412, were processed in 2004 and 2005. During 1998 through 2003, \$3,500 in grant expenses were processed through the operating account.

In addition to the grants mentioned above, KTC also received the following grants:

- Federal Drug Free Community grant
- State of Utah Commission on Criminal and Juvenile Justice grant
- Salt Lake Valley Health Department Tobacco grant
- Prepare Kearns Youth grant (source unknown)

These grants were managed through the grant checking accounts. The Drug-Free Community grant that KTC, on behalf of Kearns Coalition, received from the United States Department of Justice (DOJ) required that KTC follow the DOJ Financial Guide. The DOJ Financial Guide has general guidelines that would be effective for managing the funds for any type of grant an organization may obtain from a federal, state, or county agency.

The DOJ Financial Guide, Part II, Chapter 3, Commingling of Funds, states, "*Federal agencies shall not require physical segregation of cash deposits...for the funds which are provided to a recipient. However, the accounting system of all recipients and subrecipients must ensure that agency funds are not commingled with funds from other Federal agencies. Each award must be accounted for separately. Recipients are prohibited from commingling funds on either a program-by-program or project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another. Where a recipient's or subrecipients accounting system cannot comply with this requirement, the recipient or subrecipient shall establish a system to provide adequate fund accountability for each project it has been awarded.*"

KTC financial records did not contain an individual accounting for each grant that they received or acted as an agent for other entities. All the funds were deposited into the checking accounts without a pattern of consistency. We were unable to locate or examine any documentation that indicated a running balance at specific points in time for the grants as funds were used.

Another source with financial guidelines available to KTC was the Drug Free Communities Guide. Chapter 5, Essential Elements of Good Financial Management, in the guide, states, “*Complete records include sufficient documentation and explanation so that no one has to rely on memory to know where revenues have come from and what they are to be applied to.*” Receipts and other back-up documentation were not consistently maintained or requested by KTC when disbursing grant funds. Thus, due to lack of sufficient documentation, we were unable to determine if all the grant funds that KTC received from various agencies were used appropriately.

RECOMMENDATIONS:

- 1. We recommend that KTC use their grant checking accounts exclusively to process grant transactions.*
- 2. We recommend that KTC maintain accounting records that support expenditures and detail the running balance of each grant fund.*
- 3. We recommend that KTC keep detailed receipts and documentation for each grant transaction.*

In closing, we express appreciation to your staff for the cooperation and assistance they gave to us during our audit. We are confident that our work will be of benefit to you, your staff, and Kearns Community Council. If we can be of further assistance to you in this regard, please contact us.

Sincerely,

James B. Wightman, CPA
Director, Audit Division

Cc: Michael Leary
Darrin Casper
Victoria Bourns