



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

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NEWS RELEASE

FOR RELEASE

September 5, 2018

Contact: Andy Nielsen
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Auditor of State Mary Mosiman today released a report on the Iowa Communications Network (ICN) for the year ended June 30, 2017.

The ICN is responsible for the management, development and operation of the statewide telecommunications network which carries and switches full motion interactive video, voice and data traffic for Iowa's educational institutions and other authorized users.

Mosiman recommended the ICN strengthen internal controls over inventory and billing rates and review the timeliness of financial information processing. Also, the ICN should develop additional written procedures and follow established procedures to ensure a detailed, up-to-date capital asset listing is maintained and properly reported for financial statement purposes. The ICN's responses to these recommendations are included in the report.

The report also includes the recommended control procedures included in the Report on Special Investigation of the Iowa Communications Network for the period January 1, 2015 through January 2, 2018 issued by the Office of Auditor of State on January 18, 2018.

A copy of the report is available for review at the Iowa Communications Network, in the Office of Auditor of State and on the Auditor of State's website at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA COMMUNICATIONS NETWORK**

JUNE 30, 2017

Iowa Communications Network



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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August 24, 2018

To the Members of the Iowa Telecommunications and Technology Commission:

The Iowa Communications Network (ICN) is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017.

In conducting our audit, we became aware of certain aspects concerning the ICN's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include recommendations pertaining to the ICN's internal control. These recommendations have been discussed with ICN personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the ICN's responses, we did not audit the ICN's responses and, accordingly, we express no opinion on them.

The report also includes the recommended control procedures included in the Report on Special Investigation of the Iowa Communications Network for the period January 1, 2015 through January 2, 2018 issued by the Office of Auditor of State on January 18, 2018.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Communications Network, citizens of the State of Iowa and other parties to whom the Iowa Communications Network 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 the ICN during the course of our audit. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audit of the ICN are listed on page 14 and they are available to discuss these matters with you.


MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

June 30, 2017

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

(1) Timely Deposits for Net Plus

Criteria – An effective internal control system provides for internal controls related to ensuring the timely deposit of all incoming checks and deposits. In addition, Chapter 12.10 of the Code of Iowa requires monies be deposited within ten days of collection.

Condition – Seven of thirty-five inmate calling (Net Plus) receipts tested were not deposited timely, within ten business days.

Cause – Procedures have not been designed and implemented to ensure all incoming cash and checks for inmate calling are deposited timely.

Recommendation – The Department should develop procedures to ensure all receipts for inmate calling are deposited intact and timely.

Response – The ICN has implemented procedures to meet the required deposit timeframe per Chapter 12.10 of the Code of Iowa.

Conclusion – Response accepted.

(2) Timely Inmate Calling Billings

Criteria – An effective internal control system provides for internal controls related to ensuring the timely billings of all services provided to customers.

Condition – Five monthly billings for inmate calling services were not invoiced within the following month. The months of August, September and October 2016 were billed in December 2016 and the months of December 2016 and January 2017 were billed in March 2017.

Cause – Procedures have not been designed and implemented to ensure all services provided to customers are billed in a timely manner.

Recommendation – The ICN should develop procedures to ensure all services are billed in a timely manner.

Response – The ICN has implemented procedures to meet the requested timeframe.

Conclusion – Response accepted.

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(3) Timely Payment of Procurement Cards

Criteria – An effective internal control system provides for internal controls related to ensuring procurement cards are paid within 30 days of the statement date as required by the Purchasing Card Policy and Procedures Manual.

Condition – Seven monthly procurement statements tested were not paid within 30 days of the statement date as required by the Purchasing Card Policy and Procedures Manual.

Cause – Procedures have not been designed and implemented to ensure procurement charges are paid timely.

Recommendation – The ICN should develop procedures to ensure all procurement charges are paid within 30 days of the statement date as required.

Response – The ICN has implemented procedures to meet the required payment timeframe.

Conclusion – Response accepted.

(4) Segregation of Duties over Inventory

Criteria – An effective internal control system provides for internal controls related to ensuring proper accounting for all inventory items and for periodic review of those records by someone independent of other duties related to inventory.

Condition – Generally, one or two individuals may have control over the handling, recording purchases and sales billings of inventory. No compensating controls were identified for these areas.

Cause – Procedures have not been implemented to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the ICN's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – The ICN should review the internal control activities to obtain the maximum internal control possible under the circumstances.

Response – The ICN will follow written procedures to maintain segregation of duties for inventory internal controls and initiate a schedule of cycle counts.

Conclusion – Response accepted.

(5) Segregation of Duties over Net Plus Billing Rates

Criteria – An effective internal control system provides for internal controls related to ensuring approved rates are utilized for Net Plus billings.

Condition – Generally, one or two individuals may have responsibilities for entering billing rates into the Net Plus billing system. Independent review of the rates has not been documented.

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Cause – Procedures have not been implemented to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the ICN’s ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – The ICN should review the internal control activities and an independent review of Net Plus billing rates should be documented.

Response – The ICN has implemented procedures to approve and review billing rates in the billing system.

Conclusion – Response accepted.

(6) Capital Assets

Criteria – Chapter 7A.30 of the Code of Iowa requires each department of the state to maintain a written, detailed and up-to-date inventory of property under its charge and control.

Condition – During fiscal year 2017 site visits, five items totaling \$47,800 tested could not be found at the assigned location due to transfers not being tracked or documented timely.

Cause – Procedures have not been designed and implemented to ensure transfers of capital assets are properly documented and recorded timely.

Effect – Capital assets reported on ICN’s financial statements may not be accurate and there is a higher risk of theft or misuse of assets.

Recommendation – The ICN should develop additional written procedures and follow established procedures to ensure a detailed, up-to-date capital asset listing is maintained and properly reported for financial statement purposes. Procedures should include, but not limited to, a review of the Department’s tracking system to ensure the capital asset listing is up-to-date.

Response – The ICN will continue to follow internal, written procedures to maintain records of capital assets including timely review of our asset system.

Conclusion – Response accepted.

(7) HRIS Timesheets

Criteria – An effective internal control system provides for internal controls related to preparation of timesheets by all employees. Timesheets support all hours worked and taken as vacation, sick leave, compensatory time, holiday hours and personal days and provide an accurate record of hours worked. Supervisory review of timesheets can help ensure the accuracy of recorded hours worked.

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Condition – Although timesheets were prepared for all employees, two employees did not follow the same process as other ICN employees. The timesheets for these two individuals were approved by a Human Resource employee at Department of Administrative Services rather than a supervisory employee of ICN.

Cause – Procedures have not be implemented to require timesheets be reviewed and approved by supervisory personnel of ICN.

Effect – The lack of supervisory review by ICN staff increases the probability of staff errors and improperly reported hours or leave will go undetected.

Recommendation – HRIS timesheets should be prepared by all employees and submitted to an appropriate ICN supervisor for approval by both the employee and the supervisor.

Response – The ICN has implemented a process to adhere to the Department of Administrative Services issued policy that all timesheets are approved by the employee and either an ICN supervisor or a member of the ICN executive team.

Conclusion – Response accepted.

Finding Related to Statutory Requirements and Other Matters:

No matters were noted.

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On January 18, 2018, the Office of Auditor of State issued a Report on Special Investigation of the Iowa Communications Network for the period January 1, 2015 through January 2, 2018. The report included the following comments:

As part of our investigation, we reviewed the procedures used by the Iowa Communications Network. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen ICN's internal controls.

- (A) Personnel Concerns – We identified concerns with decisions made by Executive Director Ric Lumbard regarding hiring individuals with whom he had a previous association through WFM. Specifically, Mr. Lumbard.
- 1) hired Ms. Jensen as his Executive Secretary. According to Ms. Jensen, she learned about the position from Mr. Lumbard.
 - 2) created a position which was filled by Mr. Boulet. According to Mr. Boulet, Mr. Lumbard approached him to determine if he had an interest in the position.
 - 3) hired Ms. Steen as a temporary ICN employee. Ms. Steen performed several functions for ICN as a temporary employee, including filling in for Ms. Jensen while she was on an extended medical leave. Ms. Steen was also Mr. Lumbard's administrative assistant at Wind and Fire Ministries (WFM) during the periods she was a temporary employee for ICN.

In addition to hiring Ms. Jensen as his Executive Secretary, Mr. Lumbard was working with the Department of Administrative Services (DAS) to establish a new PSM1 position at the time he began his medical leave. Based on documentation we reviewed and information obtained from individuals we interviewed, it is clear Mr. Lumbard intended for Ms. Jensen to fulfill the duties assigned to the PSM1 position.

Included in the documentation we reviewed was a revised Define the Relationship (DTR) Mr. Lumbard distributed at the all-employee meeting on July 11, 2017. He also explained the DTR would be effective immediately following the meeting. The DTR documented Ms. Jensen would be responsible for the duties Mr. Lumbard specified on the Position Description Questionnaire (PDQ) for the PSM1 position. According to the Department of Administrative Services-Human Resources Enterprise (DAS-HRE) representative Mr. Lumbard was working with, he was unaware Ms. Jensen had been assigned the PSM1 duties.

By assigning the PSM1 duties to Ms. Jensen prior to receiving authorization to establish the position, Mr. Lumbard circumvented DAS-HRE and DOM controls established to ensure only authorized, necessary positions are created and filled.

We also identified another instance in which Mr. Lumbard circumvented controls established by DAS-HRE and DOM. When Mr. Lumbard wished to establish a managed voice services sales position but an Account Consultant position was not available on ICN's table of organization, Mr. Lumbard asked an FNS official if Fiberutilities Network Services, LLC (FNS) would be able to fulfill the position for ICN. An amendment to an existing

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contract ICN had with FNS was the result of FNS complying with Mr. Lumbard's request. Filling the sales consultant role through a contract amendment because there was not an open position circumvented the controls established by DAS-HRE and DOM.

Recommendation – DAS-HRE and the Department of Management (DOM) have established controls over personnel actions, including establishing employment positions, hiring employees, promotions, and pay raises. ICN and Iowa Telecommunications and Technology Communication (ITTC) officials should develop procedures to ensure DAS-HRE and DOM policies and procedures are complied with on a consistent basis. Specifically, decisions regarding personnel actions should not be made by a single individual or an individual who can use undue influence over others.

- (B) Pay Increases – Mr. Lumbard authorized a 14.00% pay increase for Ms. Jensen 6 months after her employment began. The explanation Mr. Lumbard provided to DAS-HRE for the increase was not true. In addition, he authorized a 12.01% pay increase after she had been employed for 18 months. We did not identify pay increases in excess of 5% for any other ICN employees tested, with the exception of employees who received a raise as a result of a promotion.

Recommendation – ICN and ITTC officials should ensure sufficient procedures are put in place which ensure all pay raises are reasonable and justified based on performance. In addition, ICN should maintain documentation of the reasons for salary increases. Also, someone independent of awarding pay raises should review individual amounts for reasonableness prior to final approval.

- (C) Vendor Concerns – In addition to concerns with decisions made by Mr. Lumbard regarding hiring individuals with whom he had a previous association through WFM, we identified an instance in which Mr. Lumbard procured services from a vendor which was represented by an individual with whom he had a previous association through WFM. Specifically, Mr. Lumbard procured services from S & R Painting and Staining for painting ceiling tiles and refinishing certain furniture. We determined the following:

- 1) The address of the vendor was property owned by WFM.
- 2) A single payment was issued to the vendor for all invoices submitted and the payment totaled \$4,954.00, just below the \$5,000.00 threshold which would have required an informal competitive procurement process be followed.
- 3) Of the 4 invoices submitted by the vendor, 1 described painting a ceiling “on-site” in the ICN office. However, individuals occupying the office area described stated a vendor did not paint the ceiling on-site. Instead, the ceiling tiles were removed and transported to the vendor for painting.

Recommendation – DAS has established controls over procurement of goods and services, including when competitive procurement is required. ICN and ITTC officials should develop procedures to ensure DAS policies and procedures are complied with on a consistent basis. Specifically, decisions regarding procurements should not be made by a single individual or an individual who can use undue influence over others.

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- (D) Purchase of Semi-Trailers – In early June 2017, ICN paid for 2 pre-owned semi-trailers purchased from a vendor located on eBay. According to ICN officials, the idea of procuring a trailer had not been addressed prior to May 2017. After Mr. Lumbard mentioned the idea to Executive Team members, he formally proposed it at a Leadership meeting in mid-May during which all proposals were discussed and voted on by ICN Leadership members and vendors who also attended the meeting. The proposal to purchase a single trailer passed during the Leadership meeting by 1 vote as a result of the vendors participating in the process.

The negotiations for the trailers were handled by Mr. Lumbard during a 2 week period following the Leadership meeting. There was limited documentation available regarding the purchase; however, during the negotiations, the proposed purchase changed from purchasing a semi-tractor and 1 trailer to purchasing a semi-tractor and 2 trailers. Ultimately, ICN received the 2 trailers without the tractor and paid the same price as planned for the 2 trailers with the tractor.

The procurement process followed did not comply with DAS requirements or the internal processes usually followed by ICN. ITTC Chairperson Bruner stated the ITTC was not aware the trailers had been purchased. He specified he first learned about the trailers when Mr. Lumbard made an announcement at the all-employee meeting on July 11, 2017.

Once the trailers were purchased, they were delivered to property owned by WFM, which was also Mr. Lumbard's personal residence. Mr. Lumbard reported to WFM representatives equipment included in the blue trailer had been donated to WFM; however, we confirmed with the vendor the trailers and all equipment was sold to ICN. Equipment included with the trailers at the time of their purchase was removed and some was listed and subsequently sold on eBay. The proceeds from the sale of the equipment were not remitted to ICN.

After consideration of all documentation available regarding the purchase and interviews with a number of individuals regarding the purchase, it is apparent Mr. Lumbard intended for WFM to benefit, to some extent, by the purchase paid for by ICN.

Recommendation – ICN and ITTC officials should ensure sufficient procedures are put in place which ensure compliance with all DAS and ICN requirements, policies, and procedures regarding purchases. All purchases should be reviewed by an independent party prior to approval and, once received, the goods or services should be verified by someone independent of the purchasing process. Significant purchase decisions should not be made by a single individual or an individual who can use undue influence over others.

In addition, ICN officials should ensure all goods purchased by ICN are delivered to an appropriate location of ICN operations and all items to be disposed of are done so in compliance with DAS requirements.

- (E) Compliance with Procurement Requirements – We identified a number of purchases of services which were not procured in compliance with requirements established by 11-IAC-117 and 11-IAC-118. In some of these instances, services were received from the vendor for an extended period of time and/or for a significant amount. In addition, the procurements were often at the direction of Mr. Lumbard.

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In accordance with IAC 11-118.7, a sole source procurement shall be avoided unless clearly necessary and justifiable. The IAC also specifies under what circumstances a sole source procurement process may be used, including when an agency determines that a service provider is the only one qualified or eligible or is quite obviously the most qualified or eligible to perform the service. We reviewed the sole source documentation prepared by ICN and information available regarding the services provided by Speak PR and Aeritae and determined procuring services from these vendors through the sole source process was not appropriate because they were not the only qualified or eligible service provider.

Ms. Jensen and Mr. Lumbard were provided a Pcard and travel card, respectively, at Mr. Lumbard's direction. Purchases made with the card were not required to comply with ICN purchasing review and approval processes.

Recommendation – ICN and ITTC officials should ensure sufficient procedures are put in place which ensure compliance with all requirements established by 11-IAC-117 and 11-IAC-118. In addition, procedures should be put in place which ensure compliance with DAS and ICN internal policies and procedures. All purchases should be reviewed by an independent party prior to approval and, once received, the goods or services should be verified by someone independent of the purchasing process.

- (F) State Vehicles and Lodging Costs – Mr. Lumbard was provided a State vehicle to be used for commuting from his home near Marion to work in Des Moines, even though his domicile, based on IRS requirements, should have been Des Moines. In addition, he was reimbursed lodging costs for nights he spent in Des Moines.

DAS policies prohibit using State vehicles for personal purposes, including commuting. However, DAS policies state the DAS Fleet Services manager may authorize a State vehicle to be driven home in certain circumstances. In those instances, a taxable benefit must be recorded for the individual in accordance with IRS requirements. Neither ICN nor DAS reported taxable benefits for the times Mr. Lumbard used a State vehicle to commute home or when he received reimbursement of lodging costs in Des Moines.

Recommendation – ICN officials should consult with DAS officials and possibly legal counsel to determine what corrective action, if any, is necessary for the unreported taxable benefits Mr. Lumbard received. In addition, ICN and ITTC officials should ensure sufficient procedures are put in place which ensure compliance with applicable DAS requirements.

- (G) Oversight by the ITTC and Compensation – Section 8D.3 of the *Code of Iowa* specifies the ITTC was “established with the sole authority to supervise the management, development, and operation of the network and ensure that all components of the network are technically compatible.” Based on our observations and discussions with certain Commissioners, the ITTC does not provide supervisory oversight of the ICN. Instead, the ITTC functions in an advisory capacity.

Minutes of ITTC meetings reflect the ITTC does not make decisions regarding the management, development, and operation of the ICN. Instead, the ITTC typically receives reports from ICN officials on actions already taken or plans already established by ICN management. Only a limited amount of additional information is requested by Commissioners. ICN officials do not seek guidance or approval from the ITTC on management decisions.

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In addition, the agenda for ITTC meetings is not established by the Commission Chairperson or other Commissioners. Instead, the agenda is established by ICN staff members. As a result, Mr. Lumbard determined the topics presented to the ITTC and the content of the information presented. As a result, he was able to limit and control the items he wished to inform the ITTC about.

Due to the highly technical nature of ICN operations, it is difficult to ensure the ITTC is adequately prepared to provide the level of oversight required by the *Code of Iowa*. Contributing factors to this condition is the limited frequency of ITTC meetings, the limited time spent at meetings, and the limited information provided to Commissioners to prepare for meetings. Meetings are held each month and are frequently an hour long or less. In addition, as previously stated, Commissioners are only able to review the information they are provided by ICN officials and Commissioners we spoke with estimated they spend only a limited amount of time preparing for the monthly meetings.

With the exception of the 2 non-voting ex-officio members, Commissioners and the Chairperson receive \$13,856.96 and \$19,631.82 per year, respectively, for serving on the ITTC. They also receive reimbursement of travel costs related to ICN operations. However, as previously stated, they are functioning as an advisory board. Boards and commissions functioning in an advisory capacity to other state agencies do not receive an annual salary.

Recommendation – The Legislature should consider if the purpose and duties of the ITTC should be revisited. Due to the complex nature of ICN operations, it is difficult to fill all positions of the ITTC with individuals who have technical knowledge in the telecommunications and broadband industry necessary to provide the level of oversight currently required by Section 8D of the *Code*.

To determine the appropriate action moving forward, the Legislature should consider how the taxpayers and customers would best be served. While there are a number of options available to the Legislature, there are 2 primary alternatives as summarized below:

- a) The Legislature may determine ITTC's duties as currently established by section 8D.3 of the *Code of Iowa* should not be revised and the ITTC should take a more active role in the oversight of ICN operations in accordance with those requirements. This would require Commissioners to provide input regarding decisions which are currently made by ICN management staff, such as developing and monitoring budgets, approving personnel actions, evaluating RFPs, awarding contracts, and periodically evaluating the structure of ICN to ensure it is operating in the most efficient manner possible.

This option would also require more frequent interaction between Commissioners and ICN management. Because the data Commissioners currently receive is at a "high level", the level of details provided to Commissioners would need to increase and, as a result, Commissioners would have to commit more time to ICN obligations than they currently do.

- b) The Legislature may determine taxpayers would be better served by establishing an advisory board for ICN which is comprised of individuals who represent ICN customers in education, healthcare, government, and public safety organizations.

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If the Legislature determines it is appropriate to revise the purpose of the ITTC from providing supervisory duties to functioning as an advisory board, the Executive Director would serve at the pleasure of the Governor and biweekly compensation to the Commissioners should be eliminated to ensure operational consistency with advisory boards serving other State agencies.

As the Legislature evaluates options to determine the most appropriate direction to move forward, it will be important to keep in mind how any changes impact the ICN's designation as a "common carrier" for purposes of complying with regulations established by the Federal Communications Commission (FCC).

- (H) Notification of Concerns – We identified a number of instances in which ICN officials expressed concerns regarding directives issued by Mr. Lumbard. The ICN officials we spoke with also reported they frequently expressed their concerns to Mr. Lumbard; however, it did not often impact his decision. For example, ICN officials expressed concern regarding establishing a sales position for managed voice services through a contract amendment with FNS and the related costs. They also reported they advised Mr. Lumbard to establish a contract with Speak PR for services received during fiscal year 2017, but he instead directed services be procured in smaller increments from the vendor.

Recommendation – ICN and ITTC officials should ensure all ICN employees are aware of their responsibility to report improper actions in the event controls and/or established procedures are not followed by someone in a position of authority. Specifically, employees have an obligation to report noncompliance with controls and procedures established internally by ICN and requirements established by DAS, DOM, or any other statewide oversight authority.

Instances of suspected financial irregularities should be immediately reported to the Office of Auditor of State in accordance with requirements established by Chapter 11 of the Code of Iowa. In addition, other instances of noncompliance or concerns should be reported in a timely manner to members of the ITTC, DAS officials, DOM officials, the Office of Auditor of State, and/or representatives of the Governor's Office as appropriate.

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Staff:

Questions or requests for further assistance should be directed to:

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Other individuals who participated in the audit include:

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