



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Richard D. Johnson, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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

NEWS RELEASE

FOR RELEASE

July 11, 2002

Contact: Andy Nielsen
515/281-5515

Auditor of State Richard Johnson today released a report on the Iowa Department of Natural Resources for the year ended June 30, 2001.

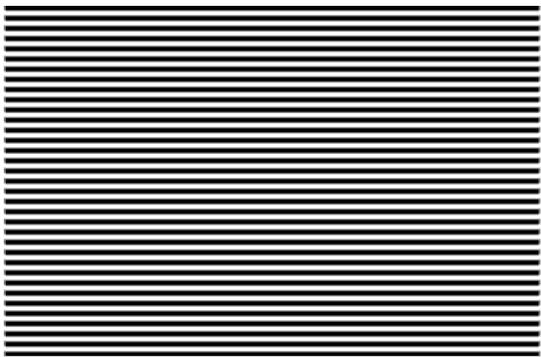
The Department has the primary responsibility for state parks and forests, protecting the environment, as well as managing energy, fish, wildlife, and land and water resources in this state.

Johnson recommended that the Department improve internal control procedures over fixed assets and receipts collected at the outlying locations; and develop or update written policies and procedures to improve controls over electronic data processing.

In addition, Johnson reported that the Department had not complied with certain statutory requirements concerning its operations during the year ended June 30, 2001. The Department believes that resource constraints have not allowed the Department to meet certain requirements and is considering seeking legislative repeal of some existing requirements during the next legislative session or reallocating resources to meet existing requirements.

A copy of the report is available for review in the Iowa Department of Natural Resources or the office of Auditor of State.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF NATURAL RESOURCES**

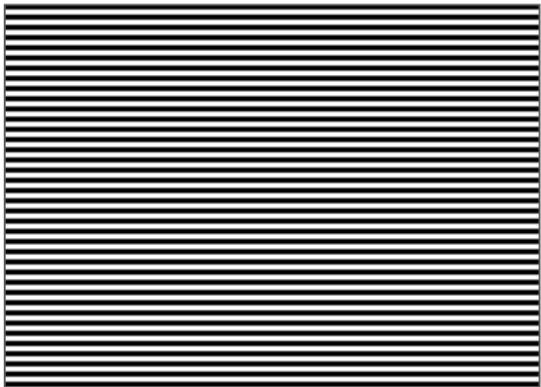
JUNE 30, 2001

Office of
**AUDITOR
OF STATE**

State Capitol Building • Des Moines, Iowa



Richard D. Johnson, CPA
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July 8, 2002

To the Members of the Iowa Environmental Protection
and Natural Resource Commissions:

The Iowa Department of Natural Resources is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2001.

In conducting our audits, we became aware of certain aspects concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. The recommendations pertain to the Department's internal control, compliance with statutory requirements and other matters which we believe you should be aware of. These recommendations have been discussed with Department personnel, and their responses to these recommendations are included in this report.

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

RICHARD D. JOHNSON, CPA
Auditor of State

cc: Honorable Thomas J. Vilsack, Governor
Cynthia P. Eisenhauer, Director, Department of Management
Dennis C. Prouty, Director, Legislative Fiscal Bureau

Report of Recommendations to the Iowa Department of Natural Resources

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Finding Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

- (A) Electronic Data Processing Systems – During our review of internal control, the existing control activities in the Department's computer-based systems were evaluated in order to determine that activities, from a control standpoint, were designed to provide reasonable assurance regarding the achievement of objectives in the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The Department maintains systems for processing information regarding receipts collected, licenses/permits issued and fixed asset activity. The following weaknesses in the Department's computer-based systems were noted:

The Department does not have adequate written policies for:

- Security of critical data, such as specific data to back up and the generations of data to be maintained.
- Clear identification of ownership of in-house-developed software.
- Requirements regarding back-up data to be stored off site for disaster recovery.

Recommendation – While we recognize that efforts have been made by the Department to comply with Information Technology Department standards, policies addressing the above items should be written to improve the Department's control over computer-based systems.

Response – The Department has now developed written policies that address the items noted.

Security of data on the mainframe is handled through backup agreements with Information Technology Department (ITD) where the data is stored and maintained. We have provided the auditors with a copy of our backup documentation for the client data on our network recently updated in May of 2002. A copy of the old documentation was provided at the time the IT Bureau met with the auditor, demonstrating that progress was made as of the FY01 audit interview date with IT Bureau.

We have also provided the auditors with a copy of our updated Security Policy. The IT Bureau continues to fine tune written policies for the security of critical data and requirements regarding back-up data to be stored off site for disaster recovery. The updating is an ongoing continuous improvement process revisiting regularly.

In terms of the clear identification of ownership of in-house-developed software, identification of ownership of in-house-developed software has been achieved for the software developed by IT Bureau staff. User developed software ownership is outside the scope of the Information Technology Bureau's authority.

Conclusion – Response acknowledged. The Department should develop a written policy for ownership of in-house-developed software.

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- (B) Internal Control – During visits to parks, fisheries, forests, and regional offices, we reviewed internal controls over fixed assets and receipt collections. One park was unaware of any written procedures regarding the handling of camping receipts. Three parks did not require written approval for the disposal of equipment. One park did not maintain written documentation for concession collections. An initial listing of camping receipts was not prepared at two parks. One park did not have an endorsement stamp for endorsing checks for camping fees. Six parks lacked segregation of duties, which resulted in individuals performing incompatible functions in the receipt cycle.

Recommendation – While we recognize the difficulty in maintaining outlying offices and locations, policies and procedures regarding internal controls should be in writing and effectively communicated to any and all outlying location employees. To the extent possible, duties within the receipt cycle should be segregated among different individuals at all locations.

Response – The Department has advised the parks district supervisors of these audit findings and has asked them to make the corrections necessary to comply with the recommendation. It should be noted that of the six parks lacking segregation of duties, four of them have only one full-time employee making segregation of duties nearly impossible. The Department does regularly communicate the established policies and procedures to the parks outlying offices however, due to the wide-spread locations and the large number of parks it is difficult to ensure they are following all established internal control procedures 100 percent of the time.

Conclusion – Response accepted.

- (C) Equipment and Building Listings – The Department is responsible for maintaining an up-to-date and accurate fixed asset and building inventory. When fixed assets are purchased they are to be tagged and added to inventory immediately. When they are transferred to different areas or disposed of, the assets are to be promptly removed from the fixed asset listing. Buildings are to be added when built and deleted when destroyed or demolished. Additions or deletions of assets at outlying offices or locations are to be documented on equipment or building change forms and forwarded to the central office to update the inventory listings. During visits to parks, fisheries, forests, and regional offices, we noted the following conditions at the various locations:

- Three buildings were not on the inventory listing.
- Fourteen items were on loan to other state agencies, parks, fisheries, or other public entities. A record of these items on loan was not kept at the off-site location or at the central office.
- Thirty-seven equipment items were not on the inventory listing.
- Seventeen items were no longer in the possession of the outlying location for which they were listed. These items should have been removed from the listing when the item was transferred to another location or disposed of.
- Six equipment items could not be located.

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- Three equipment items did not have an inventory tag or serial number or had the wrong serial number recorded on the listing. It is particularly important to have accurate serial numbers on the outlying location inventory listings because the nature of the use of many of the items is such that inventory tag numbers may become unreadable or inventory tags may be lost. It is also harder to ensure that inventory tags are attached to items if they are not near the central office location and not readily accessible to inspection by the employee with overall responsibility for fixed assets.

Recommendation – While we recognize the difficulty in maintaining outlying offices and locations, it is important to maintain accurate and up-to-date listings of buildings and equipment. Whenever equipment is received at an outlying location, an equipment inventory form should be sent to the central office immediately. Tags should be issued and attached to equipment as soon as feasible after receipt. All equipment received or buildings erected should be added to the inventory listing in a reasonable amount of time and recorded in the proper fiscal period. All equipment disposed of or buildings destroyed or dismantled should be promptly deleted from the inventory listing. Any equipment transferred between outlying locations should be reported to the central office when the transfer takes place and inventory records should be updated accordingly.

Response – The Department has corrected the items noted in this audit finding on the inventory listing. In addition, the Department has advised the parks district supervisors of these audit findings and has asked them to make the corrections necessary ensure compliance with this recommendation in the future.

The primary reason for these findings appears to be timing between the auditors' park visits versus the timing of the confirmation and related update of the inventory listing. Each fiscal year, the Department conducts a fixed asset confirmation and all equipment and building items are accounted for by the responsible supervisors and confirmed or corrected on the inventory listing. The inventory listings are also updated on an on-going basis as often as practicable throughout the year, but there will always be timing issues between when inventory items are purchased, disposed of or transferred out in the outlying DNR locations versus when the inventory listing is updated.

Conclusion – Response accepted.

Findings Related to Statutory Requirements:

- (1) Iowa Code Compliance – The Department was not in compliance with the following sections of the Code of Iowa during fiscal year 2001:
 - (a) Comprehensive Plans and Programs for the State for the Management of Hazardous Waste – Section 455B.412(1) states, the Department shall develop comprehensive plans and programs for the state for the management of hazardous wastes.

The Department has not developed comprehensive plans and programs for the state for the management of hazardous wastes.

- (b) Registry of Hazardous Waste or Hazardous Substance Disposal Sites – Section 455B.426(2) states, the Director shall investigate all known or suspected hazardous waste or hazardous disposal sites and determine whether each site should be included in the registry.

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The Department has not investigated all known or suspected abandoned/uncontrolled hazardous waste disposal sites.

- (c) Multimedia Toxics Pollution Prevention Plans – Section 455B.518(2) states, in part, that the division shall adopt criteria for the information required in a multimedia toxics pollution prevention plan.

The Waste Management Assistance Division has not adopted criteria for the information required in a multimedia toxics pollution prevention plan.

- (d) Refuse-Derived Fuel – Calculation as Portion of Waste Reduction Goal – Section 455D.20 states, in part, that the commission shall adopt rules which provide for the inclusion of reduction attributable to refuse-derived fuel in the calculation of a city or county in meeting the waste reduction goal of the state.

The Environmental Protection Commission has not adopted applicable rules.

- (e) Comprehensive Groundwater Monitoring Network – Section 455E.8 states, in part, that the Director in cooperation with soil and water conservation district commissioners and with other state and local agencies shall develop and administer a comprehensive groundwater monitoring network, including point of use, point of contamination, and problem assessment monitoring sites across the state, and the assessment of ambient groundwater quality; and shall report any data concerning the contamination of groundwater by a contaminant not regulated under the federal Safe Drinking Water Act to the United States Environmental Protection Agency along with a request to establish a maximum contaminant level and to conduct a risk assessment for the contaminant.

The comprehensive groundwater monitoring network has not been developed and the Department does not report data concerning the contamination of groundwater by contaminants not regulated under the federal Safe Drinking Water Act to the United States Environmental Protection Agency.

- (f) Funds and Accounts – Sewage Treatment and Drinking Water Financing Programs – Section 455B.295 states that four separate funds are to be established in the state treasury, to be known as the sewage treatment works revolving loan fund, the sewage treatment works administration fund, the drinking water treatment revolving loan fund, and the drinking water facilities administration fund.

The Department did not establish these four separate funds in the state treasury.

- (g) Regulating Use of Recycled Oil – Section 455B.412(5) states, in part, that the Department shall adopt rules regulating the use of recycled oil for the purpose of road oiling, dust control, or weed control necessary to protect public health and the environment.

The Department has not adopted rules regulating the use of recycled oil for the purpose of road oiling, dust control, or weed control.

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- (h) Statewide Building Energy Efficiency Rating System – Section 473.40 states, in part, that the Department shall adopt rules establishing a statewide building energy efficiency rating system. The rating system shall apply to all new and existing public, commercial, industrial, and residential buildings in the state.

The Department has not developed rules establishing a statewide building energy efficiency rating system.

- (i) Submission of Report – Section 455A.4(1) states, in part, that the Director shall submit a report to the Natural Resource Commission before January 15, 1992, and every five years thereafter, which shall include but not be limited to information on the following topics:

- (1) The classification of the state's parks, recreation areas, and preserves and recommendations for their reclassification based upon present and future use.
- (2) Methods for maintaining the diversity of animal and plant life in state parks, recreation areas, and preserves.
- (3) Options to achieve controlled deer hunting in order to prevent overpopulation of deer.
- (4) Prevention of economic damage to private property which is located adjacent to state parks, recreation areas, and preserves.

The Department did not submit the report by the January 15, 2002 deadline.

- (j) Proposals for Hazardous Waste Research and Development and Implementation of Hazardous Waste Management Practices – Section 455B.484(11) states, in part, that the division shall solicit proposals from public and private agencies to conduct hazardous waste research, and to develop and implement storage, treatment, and other hazardous waste management practices including, but not limited to, source reduction, recycling, compaction, incineration, fuel recovery, and other alternatives to land disposal of hazardous waste.

The Department has not solicited proposals from public and private agencies for the activities listed above.

- (k) Classification and Prioritization of Contaminated Sites – Section 455B.601(1) states, in part, that the Commission shall adopt rules to establish criteria for the classification and prioritization of sites upon which contamination has been discovered.

The Commission has not adopted rules to establish the criteria for the classification and prioritization of contaminated sites.

Recommendation – The Department should take the necessary steps to comply with the Code of Iowa or the Department should seek the repeal of outdated Code sections or Code sections that are contrary to federal regulations.

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Response -

- (a) Comprehensive Plans and Programs for the State for the Management of Hazardous Waste - The management of hazardous wastes is administered at the Federal level. This is part of the Resource Conservation and Recovery Act (RCRA) part C program and EPA regulates active disposal sites to try and prevent environmental impacts. EPA has criteria for identifying characteristics of hazardous wastes and has a list of those hazardous substances that are subject to regulation under RCRA. It would take legislative actions to reassign these responsibilities to the State level.
- (b) Registry of Hazardous Waste or Hazardous Substance Disposal Sites - The Department has not investigated all known or suspected abandoned and uncontrolled disposal sites due to resource constraints. The list of these sites is constantly changing and over 300 potential sites may be on the listing at any given time. The Department continues to investigate sites as we become aware of contamination concerns and will list sites that have contamination characteristics that allow for listing.
- (c) Multimedia Toxics Pollution Prevention Plans - In accordance with section 455B.517(4a), the Department has applied for and was awarded federal grant monies that, in part, will be used to develop these criteria. An implementation guidance document for Iowa businesses and industries has been drafted that includes references to the criteria.
- (d) Refuse-Derived Fuel - Calculation as Portion of Waste Reduction Goal - Due to limited staffing resources, these rules have not been developed. The subject of the proposed rules is not a priority to stakeholders and adoption of such rules would not provide any significant benefit to cities or counties in meeting the state's waste reduction goal. However, as part of complying with the Governor's Executive Order No. 8, it is our intent to draft rules this summer.
- (e) Comprehensive Groundwater Monitoring Network - While the Department has not implemented a complete groundwater monitoring program, we are continuing to make progress on it despite the lack of adequate funding. The Department has constructed and is sampling several permanent monitoring wells. It has in place and has recently expanded the network of public water supply wells that are being monitored in conjunction with the U.S. Geological Survey. The Department also supports testing of private wells and is currently designing a sampling plan to monitor private wells. These are important components of a groundwater monitoring plan. We expect to continue seeking increased funding for groundwater monitoring from the legislature.
- (f) Funds and Accounts -Sewage Treatment and Drinking Water Financing Programs - The Department has not set up four separate SRF funds in the state treasury as allowed by 455B.295 because it was not necessary to do so. The legislation provided for the establishment of these funds in the event they were needed. When it was decided to bond for the state match (and for many years leverage the federal capitalization grant to provide additional funding) we partnered with Iowa Finance Authority to issue bonds and the

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Authority entered into a trust agreement with Wells Fargo to maintain and account for the SRF funds. The State Treasurer was consulted in all transactions.

- (g) Regulating Use of Recycled Oil - Rules (IAC 567 - 143) had been developed by the Department for this section of the code. However, on March 8, 1993 Federal regulations went into effect that specifically prohibited the use of recycled oil for dust control, road oiling and lay other use related to applying it on land. This regulation was promulgated under the Resource Conservation and Recovery Act (RCRA) part C that addresses hazardous waste. Since Iowa has elected not to be authorized for administering hazardous waste regulations under RCRA, the U.S. EPA is the administering agency. Because IAC 567 - 143 allowed for the use of recycled oil in certain applications which were now prohibited under the Federal hazardous waste regulations, the chapter was rescinded. The Department will request the legislature to repeal Section 455B.412(5) as part of its 2003 legislative proposal package.
- (h) Statewide Building Energy Efficiency Rating System - The Department, in 473.40, was required to develop a statewide building energy efficiency rating system for new and existing residential, public, commercial and industrial buildings according to a specific timeline outlined in the Code. Due to lack of funding appropriated for this purpose, the Department has not had the financial support to develop a comprehensive, statewide energy rating system for new and existing buildings. The state did receive federal funding to adapt a voluntary, national Home Energy Rating System for use in new residential construction.

The Department plans to take the necessary steps to repeal outdated code sections related to rulemaking on a statewide energy rating system described above.

- (i) Submission of Report - The need for the report required by this Code section has diminished due to actions that have taken place since the requirement was established over ten years ago. During the 1997 Legislative session, an amendment to the Iowa Code was passed removing the statutory restriction on firearms in state parks. This was discussed in the original 1992 report as a key management option to control whitetail deer populations. Removal of this blanket restriction allows the Department to establish population-control hunts in state parks without first seeking reclassification of that park as a state recreation area. This code modification has been received favorably by all concerned and has greatly simplified the process for planning and conducting controlled hunts for antlerless deer in areas where biologists and park managers have identified a need to reduce deer populations.

Controlled hunts continue to be utilized as the preferred means of reducing deer populations in and around several Iowa state parks. Seven state parks have conducted controlled hunts during the intervening five years since the 1997 report. These controlled hunts offer a means of addressing economic damage to adjoining landowners, reducing deer/vehicle collisions, and maintenance of plant and animal diversity and ecosystem health within

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state parks and recreation areas. Additionally, an advisory committee has been formed to provide an effective means of communicating between stake holders (nursery operators, tree farmers, Iowa Farm Bureau, Iowa sportsmen, and others). DNR biologists have always monitored deer populations and the complex array of public attitudes toward desirable levels of deer numbers.

Due to the reasons noted above, the Department will be recommending that the requirement for reports on this topic at five-year intervals be removed from the Code of Iowa.

- (j) Proposals for Hazardous Waste Research and Development and Implementation of Hazardous Waste Management Practices - The management of hazardous wastes is administered at the Federal level as part of the Resource Conservation and Recovery Act (RCRA) part C program. Therefore, at this time, the Department has not solicited proposals from the public and private sectors for the activities described in the statute. However, there are ongoing discussions between the Department and U.S. EPA regarding the state resuming as the administrative authority for the hazardous waste program in Iowa. If the Department elects to take back this responsibility (this was turned over to U.S. EPA in 1986) it would require legislative action. It is our opinion that at this time the statute should remain.
- (k) Classification and Prioritization of Contaminated Sites - A bill was introduced during the 1999 legislative session to repeal this code section and make the pesticide and fertilizer contaminated sites cleanup program the responsibility of the Iowa Department of Agriculture and Land Stewardship (IDALS). This bill (Senate File 466) was passed by the Senate during the 1999 session and was passed by the House and signed by the governor during the 2000 legislative session. It became effective July 1, 2000. The bill provides an alternative voluntary program that is managed by IDALS, but DNR is still involved in technical aspects such as cleanup standards.

Conclusion - Responses acknowledged. For those programs administered at the Federal level, the Department may wish to seek legislative language to further clarify the Department's responsibilities. The Department should consult legal counsel to determine the disposition of the salary for the director's position. The status and/or progress will be reviewed at the time of the next audit.

- (2) Senate File 2430 - FY01 Appropriation Bill - The Department was not in compliance with the following sections of the Fiscal Year 2001 Appropriation Bill:
 - (a) Division Full Time Equivalents - Sections 3.1 through 3.8 provide the Department with a General Fund appropriation and specify the maximum number of full time equivalents (FTE's) for specific divisions.

The Department exceeded the FTE limit of 53.71 for the Forests and Forestry Division.
 - (b) Environmental Protection Division - Section 3.5b requires the Department to use at least \$1,350,000 to carry out the provisions of the federal Clean Air

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Act and to study the merits and advisability of the air quality bureau assisting Iowa industry in implementing the enlibre air quality model.

The Department did not use \$1,350,000 for this purpose.

- (c) State Fish and Game Protection Fund – Section 4.1c specifies \$700,000 shall be used for the Conservation Buffer Strip Program during fiscal year 2001.

The Department did not use the specified amount for this purpose.

- (d) State Fish and Game Protection Fund – Section 4.1d specifies \$600,000 shall be used for the Prairie Seed Harvest Program during fiscal year 2001.

The Department did not use the specified amount for this purpose.

Recommendation – The Department should take the necessary steps to comply with Senate File 2430 – FY01 Appropriation Bill.

Response –

- (a) Division Full Time Equivalent – The Department exceeded the FTE requirement for the Forests and Forestry Division by 1.23 FTE for fiscal year 2001. This was a result of the Department hiring extra help at the state forest nursery during planting season. Non-general fund dollars were available from nursery receipts to pay for this additional extra help.
- (b) Environmental Protection Division – The Department under spent the match required in SF 2430 by \$4,000 for fiscal year 2001. The \$1,346,000 that was spent was the actual amount required to match federal funding for the air quality program in fiscal year 2001. The total Environmental Protection Division appropriation expenditures were within the amount appropriated to the division overall.
- (c) State Fish and Game Protection Fund – The Department did not meet the required amount of expenditures for this appropriation during fiscal year 2001. \$430,430 was actually spent for the Conservation Buffer Strip Program during this appropriation year. The primary reason for this is that the state underfunded the Fish and Wildlife salary adjustment. As a result, the Department had to reduce planned Fish and Wildlife expenses for fiscal year 2001. This program was included in the reduction.
- (d) State Fish and Game Protection Fund – The Department did not meet the required amount of expenditures for this appropriation during fiscal year 2001. \$441,425 was actually spent for the Prairie Seed Harvest Program during this appropriation year. The primary reason for this is that the state underfunded the Fish and Wildlife salary adjustment. As a result, the Department had to reduce planned Fish and Wildlife expenses for fiscal year 2001. This program was included in the reduction.

Conclusion – Responses acknowledged. The Department should comply with the provisions of the Appropriations Bill.

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- (3) Solid Waste Alternatives Program – Chapter 455E.11(2)(1)(c) of the Code of Iowa states that any remaining groundwater protection funds shall be used by the Department to develop and implement demonstration projects for landfill alternatives to solid waste disposal including recycling programs. Under the Iowa Administrative Code chapter 567, Section 209.7, states, in part, that the type of financial assistance offered to an applicant may be a forgivable loan, zero interest loan, or low interest loan. The total interest to be collected on the low interest loans was not calculated properly. The interest rate was only applied to the initial loan balance for a period of one year to determine the interest amount to be collected rather than applying the interest rate to the unpaid balance of the loan over the life of the loan.

Recommendation – The Department should develop and implement procedures for computing interest on low interest loans. These procedures would permit the Department to charge interest to the loan recipients in a consistent manner.

Response – As noted by the Auditor's Office, the Department had not been compounding interest on low interest loans. Rather, the low interest rate was considered to be an administrative loan fee. This was done mainly for simplicity's sake. However, because the Department has endured severe budget reductions, it was decided to take another look at compounding interest. It was determined that compounding interest can be done using a simple formula and more importantly, generate much-needed revenue.

Conclusion – Response accepted.

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Staff:

Questions or requests for further assistance should be directed to:

Joe T. Marturello, CIA, Manager
Randi J. Rowedder, CPA, Senior Auditor II
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Jeremy J. Howard, CPA Staff Auditor
Erin M. Scharingson, Staff Auditor
Sandra K. Struthers, CPA, Assistant Auditor