

STATE OF CONNECTICUT

**AUDITORS' REPORT
AMERICAN SCHOOL, AT HARTFORD, FOR THE DEAF
FISCAL YEARS ENDED JUNE 30, 2002 AND 2003**

**AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE**

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June 17, 2004

**AUDITORS' REPORT
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FISCAL YEARS ENDED JUNE 30, 2002 AND 2003**

We examined various records of the American School, at Hartford, for the Deaf, (hereinafter referred to as American School for the Deaf or School) for the fiscal years ended June 30, 2002 and 2003. The audits of the General Purpose Financial Statements and Federal award programs for those same fiscal years, incorporating reporting requirements of the State Single Audit Act, were performed by an independent public accounting firm. Our examination was limited to a review of the work performed by the independent public accountant to establish a basis for our reliance on those statements presented. We also reviewed contributions by eligible School employees participating in the State Employees' Retirement System and procurement activity of State-financed construction projects administered by the School. This report consists of Comments, Condition of Records and Recommendations.

COMMENTS

FOREWORD:

The American School for the Deaf was founded in 1817 and is a private, nonprofit, educational institution. The American School for the Deaf is the oldest school for the deaf in the United States, and is the birthplace of American Sign Language. The School is Connecticut's only educational organization exclusively devoted to serving the deaf community. The School provides comprehensive educational services for the deaf and multi-handicapped hearing impaired infants, children, youth, adults and their families.

The American School for the Deaf is accredited by the Commission on Accreditation of Rehabilitation Facilities, and approved by the Connecticut and Massachusetts Departments of Education as a "Private Special Education Facility." The residential program is licensed by the Connecticut Department of Children and Families and approved by the Massachusetts Department of Education.

Administration:

The School is operated by a corporate membership and in accordance with bylaws established for the operation and the organizational structure of such membership. These bylaws provide for the election of new corporate members, the election of corporate officers, the election of a Board of Directors and certain ex-officio members of the Board. The School's bylaws provide that the President of the American School for the Deaf Alumni Association and the Governor of the State of Connecticut are ex-officio members of the Board of Directors. The Governor may also appoint two persons to serve as ex-officio members of the Board who are confirmed by members of the corporation. As of June 30, 2003, the corporate officers and directors were:

Fred A. Larson, President	Jerry Goehring
Carleton N. Mowell, First Vice President	Valerie R. Marino**
Dr. R. Eileen Baccus, Second Vice President	Alexandra M. McGee*
Barbara J. Cassin, Secretary	Arthur S. Moore
Dennis T. Cardello, Treasurer	Mark J. Myers
Brian Clemow, Immediate Past President	John B. Phelan
Attilio A. Albani, Jr.	Barbara W. Puffer
Martha Brackeen-Harris	James R. Reed
Elizabeth L. Chapin**	James A. Rooney
Frederick Eppinger	John G. Rowland, Governor*
Joseph H. Fisher	Elizabeth Rudden
Ronald E. Foley	Craig C. Saunders
Frank M. Gionfriddo	Edward G. Tomlinson
	Ronald F. Van Winkle

*Ex-officio members

**Gubernatorial appointees

Carl Chadburn, John Ruben Flores, C. James Lawler, Susan Pedersen, Charles Plese, Vincent Pugliese, James Steane II, and Brian Stephens served as Board members during the audited period. The Board of Directors appoints an Executive Director; Dr. Harvey J. Corson was appointed on November 1, 2001. In accordance with Section 46a-28 of the General Statutes, the superintendent (Executive Director) of the School serves as an ex-officio member of the Commission on the Deaf and Hearing Impaired.

Fund Structure:

The School's accounts are maintained by fund categories. Separate funds account for net resources available for specific activities or objectives. Funds with similar characteristics are combined into fund groups and financial transactions are reported by fund groups. A brief description of each fund group and its purpose follows:

Unrestricted Funds - This group accounts for available resources over which the School has functional control to use for operational purposes. It finances the School's main operations. Unrestricted funds allocated for specific purposes by the Board of Directors are accounted for as "Appropriated for Special Projects." The net assets of these funds are unrestricted.

Restricted Funds - These account for net resources that are available for current operational purposes but have a functional limitation because of donor stipulations, grant or contract agreement, or fiduciary responsibility. These include Federal and State grants and contracts, a private grant, restricted contributed monies or investment income thereon, and student organization and class monies. The net assets of these funds are temporarily restricted.

Endowment and Similar Funds - These account for the principal of maintained resources of which only the net income is currently spendable for operations; the net assets are permanently restricted.

Plant Fund - This accounts for land, building and equipment; the net assets are permanently restricted.

RÉSUMÉ OF OPERATIONS:

Revenues and Expenditures:

Total revenue for the fiscal years ended June 30, 2002 and 2003, is summarized below, with amounts for the fiscal year ended June 30, 2001, presented for comparative purposes:

	<u>Fiscal Year Ended June 30,</u>		
	<u>2001</u>	<u>2002</u>	<u>2003</u>
State of Connecticut Appropriation	\$7,176,295	\$7,456,295	\$7,296,751
Out of State Tuition	953,364	713,751	613,797
Deaf with Special Needs Program	2,390,804	3,181,128	3,800,623
PACES Programs	3,123,862	3,945,701	4,888,782
Other Programs	<u>812,947</u>	<u>731,202</u>	<u>733,235</u>
Total Operating Revenues	14,457,272	16,028,077	17,333,188
All Other Revenue	<u>2,588,533</u>	<u>3,815,434</u>	<u>4,043,399</u>
Total Revenues	<u>\$17,045,805</u>	<u>\$19,843,511</u>	<u>\$21,376,587</u>

The appropriation from the State of Connecticut, through the Department of Education, represented 50, 47 and 42 percent of the operating revenue of the American School for the Deaf, for the years ended June 30, 2001, 2002 and 2003, respectively. The American School for the Deaf also receives funding through other State agencies, various cities and towns within the State and out-of-state tuition from the states of Massachusetts, New York, New Hampshire and Vermont. Contributing to the growth in revenues during the audited period were enrollment increases in both the Deaf with Special Needs Program and the Positive Attitudes Concerning Education and Socialization (PACES) program. These are both programs to assist in the education of deaf students with multiple disabilities. In addition, the School receives amounts from the State for capital projects, repairs and improvements. This information is presented in a later section of our report.

Included in the "All Other Revenue" category were tuition/fee income from non-core programs, excess service reimbursements (tuition from local education authorities), gifts and contributions from the public and foundations, and miscellaneous revenue primarily from rental of facilities to educational organizations and staff. Also included in other revenues were Federal contributions for programs sponsored by the United States (U.S.) Department of Education, the U.S. Department of Agriculture, and the U.S. Department of Labor. Federal funding was

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received as pass-through grants from State agencies. These funds were audited by an independent public accounting firm, as discussed in a later section of this report.

Student enrollment, kindergarten through twelfth grade, (mandated programs) for the fiscal years ended June 30, 2002 and 2003, totaled 225 and 232, respectively. In addition, non-mandated programs offered by the School brought the total number of students and youths served to 493 and 565, during each of the two years covered by our review. Community based programs are also offered by the School. All School services are provided free of charge to students and families. A summary of operating expenses for the fiscal years ended June 30, 2002 and 2003, is summarized below with amounts for the fiscal year ended June 30, 2001, presented for comparative purposes:

	<u>Fiscal Year Ended June 30,</u>		
	<u>2001</u>	<u>2002*</u>	<u>2003*</u>
Instruction and academic support	\$10,072,724	\$15,388,016	\$15,356,389
Outreach/Support Services	1,911,512	2,211,071	3,047,107
Operation and maintenance	1,987,534	-0-	-0-
General and administrative	1,769,038	1,619,400	2,281,869
General institution	1,075,428	-0-	-0-
Development and public relations	320,232	414,795	412,886
Summer program	111,741	-0-	-0-
Total Operating Expenditures	<u>\$17,248,209</u>	<u>\$19,633,282</u>	<u>\$21,098,251</u>

*Certain categories were combined in later years.

The appropriation from the State of Connecticut financed 42, 38 and 35 percent, respectively, of the School's operating expenditures for the fiscal years ended June 30, 2001, 2002 and 2003. Increases in total expenditures over the audited period mainly reflected increases in personal services caused by increased enrollment and from salary increases mandated by collective bargaining agreements. Increased enrollment in the labor-intensive PACES program is also reflected in the increased spending. A summary of overall changes in combined fund balances for the fiscal years ended June 30, 2002 and 2003, is summarized below with amounts for the fiscal year ended June 30, 2001, presented for comparative purposes:

	<u>Fiscal Year Ended June 30,</u>		
	<u>2001</u>	<u>2002</u>	<u>2003</u>
Excess (deficit) of revenues over expenses	\$(202,404)	\$210,229	\$278,336
Other changes in unrestricted net assets:			
Investment Return (less than) amounts designated for current operations	(1,976,230)	(2,117,502)	(294,128)
State of Connecticut plant additions	1,112,335	1,011,424	742,123
Insurance Demutualization	-0-	337,309	-0-
Depreciation	<u>(801,389)</u>	<u>(895,098)</u>	<u>(1,012,800)</u>
Change in unrestricted net assets	(1,867,688)	(1,453,638)	(286,469)
Change in temporarily restricted net assets	(3,893)	(24,740)	14,036
Change in permanently restricted net assets	<u>(32,465)</u>	<u>(100,234)</u>	<u>(31,474)</u>
Total change in net assets	(1,904,046)	(1,578,612)	(303,907)
Combined net assets, beginning of year	41,699,188	39,795,142	38,216,530
Combined Net Assets, end of year	<u>\$39,795,142</u>	<u>\$38,216,530</u>	<u>\$37,912,623</u>

The combined net excess of revenues over expenses of \$488,565, net investment losses from the Endowment Fund of (\$2,411,630), renovations and improvements to plant assets funded from State resources totaling \$1,753,547, and the amount recorded for depreciation purposes of (\$1,907,898) account for most of the School's decrease in combined net assets of (\$1,882,519) since June 30, 2001, when total net assets were \$39,795,142.

Contributions to the State Employees' Retirement System:

The benefits of the State Employees' Retirement System (SERS) were extended to the employees of the American School for the Deaf under the provisions of Section 5-175 of the General Statutes. School employees hired before January 1, 1984, are members of the Tier I Plan and retirement contributions should be withheld from their compensation. Employees' contributions paid to the SERS for the fiscal years ended June 30, 2002 and 2003, were \$45,195 and \$43,095, respectively. Employees hired on or after January 1, 1984, are members of the Tier II plan, which is a noncontributory plan. Since the School's payroll is processed independent of the State's payroll system, the School is required to withhold contributions from Tier I members and submit those contributions and other required information for both Tier I and Tier II members to the State Retirement and Benefits Services Division of the Office of the State Comptroller. The State funds its portion of the pension expense directly to the State Employees' Retirement Fund.

Public Act 92-226, codified as Section 5-192nn, continued membership in the system to employees who were members of the SERS on December 31, 1992, but excluded employees hired after that date. In January 1998, a Pension Subcommittee that reports to the Investment-Finance Committee was established to supervise the School's private pension plan for employees hired after December 31, 1992; the Executive Director was named as the plan's administrator and a publicly traded financial institution was named as trustee and investment manager. As of June 30, 2002 and 2003, the funded status of the School's private pension plan was \$238,769 and (\$261,754), respectively. There are two issues related to pension benefits that are highlighted in the "Condition of Records" section later in this report.

Capital Projects:

The State of Connecticut provides the School with financial assistance for major repairs and improvements to the physical plant through the sale of general obligation bonds. Special Act 97-1 (June 5, 1997, Special Session), section 2(j)(5)(A), as amended by section 75 of Public Act 99-242 authorized \$700,000 for alterations, renovations and improvements to buildings and grounds; section 2(j)(5)(B), as amended by section 77 of Special Act 01-2 authorized \$1,213,000 for alterations, renovations and improvements to various campus buildings and grounds. Section 21(i)(4) of Special Act 97-1 (June 5, 1997, Special Session), as amended by section 83 of Public Act 99-242, authorized \$2,890,000 for various site improvements including roads, parking, sidewalks and lighting. Section 2(h)(2) of Special Act 01-2 (June Special Session) authorized \$10,000,000 for alterations, renovations and improvements to buildings and grounds, including new construction, effective July 1, 2001. Section 17(e)(2) of Special Act 01-2 (June Special Session), as amended by sections 17(d) and 96 of Special Act 02-1 (May 9 special Session), authorized \$5,000,000 as of July 1, 2001, and \$5,000,000 as of July 1, 2003.

This assistance consists of direct payments by Department of Public Works to vendors, contractors, architects, etc. for capital projects. Capital expenditures financed by the State for the

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fiscal years under review totaled \$1,027,602 and \$749,864, respectively. These amounts are reflected in the changes in combined fund balances, presented earlier, as “State of Connecticut plant additions.” We noted differences from the amounts the School reported of \$16,178 and \$7,741 for the two fiscal years. These differences were attributed to additional fees that the Department of Public Works had not reported to the School. The School plans to adjust its records to include these amounts. The School records the costs incurred for repairs and improvements in its plant fund and the depreciation on these improvements is computed by the straight-line method over the various useful lives. These expenditures are reviewed as part of our audit of the State Department of Public Works.

The School is preparing for a complete renovation of its main building, Gallaudet Hall, which was built in 1921 when the School moved from Asylum Street, in Hartford to North Main Street, in West Hartford. Special care is being taken to ensure the needs of deaf students are considered during each phase of the renovation process. Major improvements will include: a security system, fire and emergency response system, amplification system, improved lighting system, plumbing, electrical and HVAC systems, asbestos removal plan, space reconfigurations, and a communication system (visual display system). The School will meet the requirements under the Americans with Disabilities Act as well as other critical necessities. The General Assembly authorized \$20,000,000 for the renovation, and construction is scheduled to begin in October 2005 and to be completed within two years.

Financial Audits by Independent Public Accountants:

As previously mentioned, a firm of certified public accountants has audited the books and accounts of the School during each of the fiscal years under review. In order not to duplicate its efforts we have accepted the financial statements as audited, after satisfying ourselves as to the professional reputation, qualifications and independence of the firm, and verifying that generally accepted accounting principles and auditing standards were followed. Our review was not intended to enable us to express, and we do not express, an opinion on the School's financial statements, a conclusion about the effectiveness of its internal controls, or conclusions on compliance with laws and regulations.

The independent auditors' opinion stated that the School's financial statements for the fiscal years ended June 30, 2002 and 2003, were fairly presented in all material respects in conformity with generally accepted accounting principles. Also, as required by generally accepted government auditing standards and the State Single Audit Act, the auditors issued reports on the School's internal control structure and its compliance with laws and regulations. These reports disclosed no material internal control weaknesses or noncompliance with laws and regulations. The auditors also issued management letters to the School offering comments to help improve financial management and accounting operations. These issues, although not material to the financial statements, were intended to improve operations. Most observations and recommendations offered by the independent auditors in their management letters were accepted and addressed by the School; however, we did note that the School was unable to provide the independent auditors with a comprehensive, up-to-date personnel manual. We highlight this issue in the section entitled “Condition of Records” later in this report.

CONDITION OF RECORDS

Our examination of the records of the American School, at Hartford, for the Deaf for the fiscal years ended June 30, 2002 and 2003, disclosed two areas requiring additional attention and one area concerning other matters.

Delayed Implementation of Recommendation:

Criteria: A firm of certified public accountants (independent auditors) audits the books and accounts of the American School for the Deaf on an annual basis. The independent auditors provide recommendations to management to improve the operations of the School. Management is expected to resolve the concerns of its independent auditors, especially if repeated from a prior year.

Condition: The independent auditors' letters to management for the fiscal years ended June 30, 2001, 2002 and 2003, have all recommended that the School's personnel manual be reviewed and updated. They note that a comprehensive and up-to-date personnel manual can help communicate and encourage adherence to school policies; prevent possible confusion or misunderstandings among personnel; and limit potential liability concerning employment practices to the School. As of March 31, 2004, only drafts of unapproved policies were available.

Cause: Not enough attention has been given to this project by management.

Effect: A comprehensive and up-to-date manual is still not available.

Recommendation: The American School, at Hartford, for the Deaf should implement the recommendation that its independent auditors have made for three consecutive years to review and update its personnel manual. (See Recommendation 1.)

Agency Response: "An update of the manual is being compiled from various sources and will be completed in June 2004. This document will be submitted to the Executive Committee of the ASD Board of Directors for review and approval for distribution at the beginning of the new School year, 2004-2005."

Failure to Withhold and Submit Pension Contributions:

Criteria: Section 5-175, subsection (b), of the General Statutes requires the American School, at Hartford, for the Deaf (School) to deduct retirement contributions from the salaries of eligible employees and pay them to the State. The School should also report the eligible

employees' salary amounts and years of service to the State so that benefit records accurately reflect employees' service to the State.

Condition: The School failed to appropriately withhold and submit the required pension contribution from one employee's salary for over six years. Since September 15, 1997, the School failed to withhold and submit an estimated \$6,791 of current and buyback pension contributions and failed to report over six years of service and \$238,592 of gross salary for the same employee. The Office of the State Comptroller will calculate a final amount due from the employee. As of March 15, 2004, the employee began contributing the appropriate biweekly amount toward their pension benefits.

It was also found during our review that two employees were listed as members under both the State Employees' Retirement System and the School's retirement plan, which is not allowed. Another employee should have been reported under the School's plan, but was incorrectly reported as a member of the State Employees' Retirement System.

Cause: Lack of good internal controls allowed coding and other errors to go undetected.

Effect: Pension contributions of at least \$6,791 were not deducted or paid to the State, and employees' benefit records do not accurately reflect employees' service to the State.

Recommendation: The American School, at Hartford, for the Deaf should establish proper internal controls to ensure compliance with Section 5-175, subsection (b), of the General Statutes to deduct and forward all pension contributions and other required information to the State. (See Recommendation 2.)

Agency Response: "Effective immediately, the Human Resources department will implement administrative and accounting controls to ensure that all employees' and the School's contributions to the pension plans are correctly recorded. The Director of Human Resources will review and approve the disbursements and reconciliations each month. We will request the School's independent auditors review and test these measures as part of their audit."

Other Matters:

The American School for the Deaf, the Connecticut Children's Medical Center and the Connecticut Institute for the Blind are all State-aided institutions as defined in Section 5-175, subsection (a), of the General Statutes. During our review, it was found that retired employees of these institutions who are members of the State Employees' Retirement System (SERS) may be rehired by the institution enabling them to; (1) collect their full pension benefits from the State Employees' Retirement Fund; (2) collect their full salaries (supported by the State's

General Fund); and, (3) Qualify for the Early Retirement Incentive Programs, which generally allow credit for additional years of service as well as medical coverage to retirees. According to an Opinion by the Attorney General dated May 22, 2003,

“This is a loophole in the law allowing employees of state-aided institutions to retire and return to a full time position at the state-aided institution while continuing to receive their SERS retirement benefits. The legislature should consider closing this loophole through an amendment of Conn. Gen. Stat. § 5-164a(c).”

Prior to Public Act 92-226, which was codified as Section 5-192nn of the General Statutes, employees of State-aided institutions who were hired before January 1, 1993, were allowed to participate in the State Employees’ Retirement System. School employees hired before this date were viewed as State employees and were members of the SERS; employees hired after, were considered private employees. Although it appears the intent of this legislation was to conserve funds (by not having to make the State’s portion of the required retirement contributions to the SERS for new employees), it appears that the unanticipated expenses may cost the State significantly more than was expected.

Our review was limited to retired employees at the American School for the Deaf. We found that many were reemployed with new “start” dates, effectively making former State employees, private employees. According to School records, forty-three employees have retired since 1995. Of this amount, thirty, or 71 percent, have been reemployed by the School and are currently receiving salaries supported by the State’s General Fund. (Notably, the School has reemployed all thirteen members who retired under the State’s Tier II plan.)

Retired State employees can be reemployed subject to established rules to prevent payment of full salaries and full pension benefits to the same person. Section 5-164a, subsection (c), of the General Statutes (and a subsequent arbitrator’s decision) sets reemployment restrictions for rehired State employees. Normal restrictions are 120 days of annual service in a temporary position or cessation of benefits if reemployed to a permanent position. If a retiree exceeds the 120-day maximum, they must reimburse the SERS for all retirement income received during the 120-day period. The rules are set up to prevent abuse of the system and it would seem reasonable that the retired employees of State-aided institutions should be held to the same restrictions as they continue to collect pension amounts from the State Employees’ Retirement Fund. Despite these restrictions, it was determined by the State Retirement Commission, as well as the Attorney General, that School employees hired after December 31, 1992, were no longer viewed as State employees and not subject to the reemployment restrictions currently in place.

According to the Executive Director of the American School for the Deaf, it has been difficult to fill positions with persons with training in deaf education, content area and American Sign Language skills. In response to the Office of Policy and Management’s concerns about the reemployment of retirees, the current administration implemented an annual review of program needs before reemploying retirees. The School’s administration recognizes the need for a significant recruiting effort to find qualified teachers for Deaf students with the Federal “no child left behind” legislation in mind. We note that if changes were made to restrict reemployment, retirees would still be eligible for permanent positions at the School, but they would need to adhere to the same restrictions as other reemployed retirees.

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Although this issue applies to all three State-aided institutions, our review was limited to the American School for the Deaf. As mentioned earlier, 71 percent of retired employees returned to employment at the School. During the year ended December 31, 2003, twenty-eight of the reemployed retirees were paid salaries totaling \$1,190,902; these employees either received or will receive annualized pension benefits of \$488,863, effectively increasing their total annual income by an average of 41 percent ($\$488,863/\$1,190,902$). This arrangement appears to unfairly compensate a select group of employees at the expense of the State's General Fund and the State Employees' Retirement Fund.

The School remains a State-aided institution. General Fund amounts paid to the School supported 35 percent of the School's total operating expenditures. Appropriations of \$7,296,751 were used to help pay 42 percent ($\$7,296,751/\$17,511,548$) of the total salaries and fringe benefits at the School for the fiscal year ended June 30, 2003. According to the School, salaries and fringe benefits account for 83 percent of total operating expenditures of \$21,098,251, or \$17,511,548. Legislation was included in Public Act 03-185, section 222, to amend Section 5-164a, subsection (c), of the General Statutes and have the reemployment restrictions extend to the SERS member employees of State-aided institutions. Because this legislation was included in a highly-debated budget package, it was later vetoed. It was not determined why legislation was not reintroduced.

In only two years, the State Employees' Retirement Fund will expend nearly \$1 million ($\$488,863 \times$ two years, or $\$977,726$) to pay pension benefits to the twenty-eight employees noted above who continue to collect salary amounts at the American School for the Deaf. We did not determine any estimates for the remaining SERS members who have not yet retired from the American School for the Deaf (there are 92), the Connecticut Children's Medical Center or the Connecticut Institute for the Blind. Based upon this information, it appears the State Legislature may want to consider amending Section 5-164a, subsection (c), of the General Statutes to close this "loophole."

RECOMMENDATIONS

Our prior examination of the American School, at Hartford, for the Deaf for the fiscal years ended June 30, 2000 and 2001, contained no recommendations. Our current examination for the fiscal years ended June 30, 2002 and 2003, resulted in two matters requiring the School's attention.

Current Audit Recommendations:

- 1. The American School, at Hartford, for the Deaf should implement the recommendation that its independent auditors have made for three consecutive years to review and update its personnel manual.**

Comment:

Our review revealed that the School's independent auditors have repeatedly recommended that the School's personnel manual be reviewed and updated but there is still no comprehensive, up-to-date manual in place.

- 2. The American School, at Hartford, for the Deaf should establish proper internal controls to ensure compliance with Section 5-175, subsection (b), of the General Statutes to deduct and forward all pension contributions and other required information appropriately.**

Comment:

Our review revealed that one employee's pension contributions were not withheld or forwarded to the State for a period of six years. Other required information that is used to estimate retirement benefits was also not reported appropriately.

CONCLUSION

In conclusion we wish to express our appreciation to the management and staff at the American School, at Hartford, for the Deaf for the courtesies to our staff during the performance of this audit.

Maura F. Pardo
Associate Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts