STATE OF CONNECTICUT

AUDITORS’ REPORT
OFFICE OF THE CHIEF MEDICAL EXAMINER
FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2006

AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON  ROBERT G. JAELKE
November 5, 2007

AUDITORS' REPORT
OFFICE OF THE CHIEF MEDICAL EXAMINER
FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2006

We have made an examination of the financial records of the Office of the Chief Medical Examiner (Office) for the fiscal years ended June 30, 2005 and 2006. This report on the examination consists of the Comments, Recommendations and Certification which follow.

Financial Statement presentation and auditing is performed annually on a Statewide Single Audit basis to include all State agencies. This audit examination has been limited to assessing the Office's compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to ensure such compliance.

COMMENTS

FOREWORD:

The Office of the Chief Medical Examiner operates under the control and supervision of the Commission on Medicolegal Investigations, in accordance with the provisions of Title 19a, Chapter 368q, of the Connecticut General Statutes. The Office of the Chief Medical Examiner investigates all human deaths of a violent nature, deaths under suspicious circumstances, and certain other types of deaths. The Office is directed by a Chief Medical Examiner who is appointed by the Commission.

Dr. H. Wayne Carver II served as the Chief Medical Examiner during the audited period.

Commission on Medicolegal Investigations:

The Commission on Medicolegal Investigations, an independent administrative commission, consists of nine members: two full professors of pathology, two full professors of law, a member of the Connecticut Medical Society, a member of the Connecticut Bar Association, two members of the public selected by the Governor, and the State Commissioner of Public Health. The members are
appointed to six-year terms. The terms of four members expire every three years.

As of June 30, 2006, the members were:

S. Evans Downing, M.D., Chairman
Susan Keane Baker, M.H.A.
Robert E. Cone, Ph.D.
Steven B. Duke, J.D.
Todd D. Fernow, J.D.
Richard A. Lavely, M.D., J.D.
Daniel C. Niejadlik, M.D.
Celia Pinzi
J. Robert Galvin, M.D., Commissioner of Public Health, ex-officio

Section 19a-402 of the Connecticut General Statutes provides that the Commission on Medicolegal Investigations shall operate within the Department of Public Health for administrative purposes only.

RÉSUMÉ OF OPERATIONS:

General Fund:

General Fund receipts totaled $789,382, $809,184 and $771,538 for the fiscal years ended June 30, 2004, 2005 and 2006, respectively. Nearly all of the receipts consisted of fees for cremation certificates.

General Fund receipts for the fiscal years ended June 30, 2004, 2005 and 2006, are presented below for comparative purposes:

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Cremation certificates</td>
<td>$764,300</td>
<td>$788,185</td>
<td>$740,111</td>
</tr>
<tr>
<td>Medical and autopsy reports</td>
<td>18,278</td>
<td>17,914</td>
<td>24,939</td>
</tr>
<tr>
<td>Refunds of Current Year Expenditures</td>
<td>896</td>
<td>308</td>
<td>0</td>
</tr>
<tr>
<td>Total General Fund Receipts</td>
<td>$789,382</td>
<td>$809,184</td>
<td>$771,538</td>
</tr>
</tbody>
</table>

A comparative summary of General Fund expenditures for the fiscal years ended June 30, 2004, 2005 and 2006, is presented below:

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>$3,612,825</td>
<td>$3,858,736</td>
<td>$4,178,606</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>826,093</td>
<td>881,872</td>
<td>904,801</td>
</tr>
<tr>
<td>Commodities</td>
<td>209,615</td>
<td>208,147</td>
<td>251,401</td>
</tr>
<tr>
<td>Equipment</td>
<td>0</td>
<td>8,430</td>
<td>720</td>
</tr>
<tr>
<td>Other</td>
<td>260</td>
<td>543</td>
<td>0</td>
</tr>
<tr>
<td>Total General Fund Expenditures</td>
<td>$4,648,793</td>
<td>$4,957,728</td>
<td>$5,335,528</td>
</tr>
</tbody>
</table>
Personal services expenditures accounted for 78 percent of total General Fund expenditures for both fiscal years ended June 30, 2005 and 2006. As of June 30, 2006, the Office had 52 full-time and 10 part-time filled positions.

Contractual services increased by three percent from the 2004/2005 fiscal year to the 2005/2006 fiscal year. This was due in part to an increase in software maintenance and support related to a newly purchased database system.

**Special Revenue Fund – Capital Equipment Purchase Fund:**

Equipment purchases from the Capital Equipment Purchasing Fund totaled $16,425, $45,439 and $122,972 during the 2003-2004, 2004-2005 and 2005-2006 fiscal years, respectively. The majority of these expenditures were for the purchase of medical and laboratory capital equipment.

**Special Revenue Fund – Federal and Other Restricted Accounts:**

The Office was awarded the Paul Coverdell National Forensic Science Improvement Grant. Receipts from this Grant, as recorded by the State Comptroller, totaled $72,080 and $46,000 for the fiscal years ended June 30, 2005 and 2006, respectively. Expenditures for the same period totaled $7,400 and $64,680 respectively. The majority of these expenditures were for the purchase of general and medical capital equipment.

**Irwin H. Lepow Trust Fund:**

The Irwin H. Lepow Trust Fund was established as a non-expendable trust fund in 1988 to honor the memory of Dr. Irwin H. Lepow, the first Chairperson of the State’s Commission on Medicolegal Investigations. It was originally intended that the investment income was to be used for educational purposes “…such as, but not limited to library acquisitions, periodicals, teaching aids or special seminar programs.” In 1998, the fund was modified to an expendable trust fund, meaning that the contributed capital as well as the earned interest may be used for the originally stated purposes.

Donations to the Fund totaled $1,257 in fiscal year 2004-2005 and $1,584 was received in fiscal year 2005-2006. Interest earned by the trust fund totaled $757 and $1,384 during the respective years. Expenditures from the trust fund were $885 in fiscal year 2004-2005 and $6,165 in fiscal year 2005-2006. The fund balance as of June 30, 2006, was $28,791.
CONDITION OF RECORDS

Our examination of the records of the Office of the Chief Medical Examiner disclosed certain areas requiring attention, which are detailed in this section of the report.

Appointment of Commission Members:

Criteria: Section 19a-401, subsection (a), of the General Statutes provides that members appointed to the Commission on Medicolegal Investigations are allowed to serve for a period of six years and until their successors are appointed. Said Section specifies that appointments be made in part from lists of candidates recommended by committees comprised of various professionals in the fields of medicine and law. Board members are to be reappointed under the same conditions as the initial appointments.

It should be noted that statutory provisions make allowances for members to continue serving beyond the expiration of their terms in order to permit the Commission to operate.

Conditions: At the close of our field work in August, 2007, we noted that five members of the Commission had not been officially reappointed upon expiration of their terms, yet continue to serve on the Commission. In addition, we noted one instance where a replacement appointment had not been made for a member who resigned in November 2006.

Effect: The lack of timely reappointment or replacement of Board members places into question the anticipated tenure of those members that continue to serve beyond their terms. The length of time since the expiration of the members’ terms suggests that the members have essentially been “reappointed” without regard to the conditions of the initial appointments.

Cause: It appears that the Governor's Office has not been addressing the reappointment/replacement of Commission members in a timely manner or in accordance with the statutory provisions.

Recommendation: The Commission should continue to consult with the Governor's Office regarding the expiration of Commission members’ terms, helping to ensure that the appointment process is carried out expeditiously and in accordance with statutory requirements. (See Recommendation 1.)

Agency Response: “The Agency acknowledges that timely reappointment or replacement of Board members is essential and should be carried out expeditiously in accordance with statutory requirements; however, it
is not only, the responsibility of the Agency to request that the Governor’s Office appoint the members who will serve on the board and will have authorization to hire the Chief Medical Examiner. Furthermore, it would be unethical for the agency head to participate in the process. Since each Commissioner fills a slot designating representation of individual institutions, it is highly inappropriate for any member of the Commission to influence the selection of Commissioners representing other institutions. This recommendation should be made of the Governor’s Office, not of this institution.”

**Auditors Concluding Comments:**

We agree that the selection of the Commission members should remain an independent process. However, as noted above Commissioners are serving extended lengths of time beyond the expiration of their terms.

**Administration of Compensatory Time:**

**Criteria:**

The Department of Administrative Service’s (DAS) “Management Personnel Policy No. 80-1, Section 2”, as amended, sets forth the criteria for the granting of compensatory time on behalf of managerial and confidential employees. For compensatory time to be granted, the manager must be authorized in advance to work the extra time by the Agency Head or his/her designee, and the amount of extra time worked must be significant in terms of total and duration.

**Condition:**

Our review of five employees, which included both managerial and non-managerial employees who were granted and used compensatory time, disclosed one instance where the Office could not provide any written documentation of advance authorization regarding compensatory time earned by a managerial employee. In addition, this managerial employee’s extra time worked did not appear to be significant in terms of total and duration.

**Effect:**

The Office is not in compliance with established guidelines related to compensatory time for managerial employees.

**Cause:**

Procedures were not in place to ensure compliance with the requirements in this area.

**Recommendation:**

The Office of the Chief Medical Examiner should implement control procedures necessary to ensure compliance with DAS’s Management Personnel Policy regarding compensatory time. (See Recommendation 2.)
Agency Response: “The Agency acknowledges that there was one instance of compensatory time recorded which had not been pre-approved. This occurred when the Director of Toxicology worked beyond his normal schedule in order to eliminate the backlog of toxicological tests which had accumulated while he was participating in a training seminar. All managerial employees have been provided copies of the DAS Management Policy regarding compensatory time earning/usage.”

Equipment Inventory and Reporting:

Criteria: Section 4-36 of the Connecticut General Statutes provides that each State agency shall establish and keep inventory records in the form prescribed by the State Comptroller. Standards and procedures for recording and maintaining inventory records are set forth in the State of Connecticut’s Property Control Manual. Reconciliation of the amount expended for equipment to the change in the inventory record balance is an important facet of the control environment.

Conditions: Our current audit examination of the Office’s property control system disclosed the following:

- Certain amounts on the annual Fixed Assets/Property Inventory Report (CO-59) either contained errors or could not be readily traced to supporting documentation.
- During the audited period, the Office did not regularly reconcile the amount expended for capital assets to the change in the inventory record balances.
- We noted that both the Office’s Equipment on Loan Form and Equipment Movement Form did not contain the information required by the State of Connecticut’s Property Control Manual.
- Our review of equipment expenditures disclosed that a $25,000 payment for a floor replacement was incorrectly coded to capital equipment.

Effect: The Office’s property control records are not in compliance with established policies and procedures. The conditions described above weaken internal control over equipment and increases the likelihood that the loss of equipment may occur and not be detected by management.

Cause: Established internal control policies were not being followed.

Recommendation: The Office of the Chief Medical Examiner should comply with the State of Connecticut’s Property Control Manual and improve control
Auditors of Public Accounts

over equipment inventory and reporting. (See Recommendation 3.)

Agency Response: “The Agency acknowledges that there were certain amounts recorded in the Fixed Assets/Property Inventory Report (CO-59) which could not be traced back to supporting documentation, the Office did not reconcile the amount expended for capital assets, and incorrect coding was noted on expenditure transactions. Due to a change in staff, supporting documents may have been erroneously filed and consequently could not be provided to the auditor at the time of the audit to substantiate the amounts listed on the CO-59 which had been carried forward for many years. The Agency immediately rectified the issues with the CO-59 as they were brought to the attention of the current Business Manager and Administrator. The Agency will also comply with the Property Control Manual and improve the documentation retention and reporting process.”

Information System Controls:

Criteria: Sound internal control over information system security requires that an employee’s access to the system be disabled promptly upon termination of employment.

Conditions: During the audited period, it was the Office’s practice to request termination to key information systems access upon an employee’s separation from the Office. However, there was no formal procedure for requesting or notifying all pertinent parties responsible for key information systems when termination in the system was needed. In addition, we noted one instance where a terminated employee whose access was locked in Core-CT, still had the active roles. This employee was terminated on January 20, 2005.

Effect: Internal control over the Office’s information system is weakened.

Cause: There were no formal procedures in place to notify the parties responsible for access to key information systems when an individual terminates employment.

Recommendation: The Office of the Chief Medical Examiner should implement procedures to ensure that access to all information systems are disabled promptly upon an individual’s termination of employment. (See Recommendation 4.)

Agency Response: “The Agency acknowledges that there was no set verification procedures in place to ensure that once an outside agency was notified of an employee’s termination, all roles associated with the individual’s access would be removed as well. As a result of this
finding, the agency notified the Core-CT Support Unit and was advised that although the upgraded version of the Core-CT program has a built in script which should synchronize the setting up, modifying and deletion of access through the Portal data base which would remove all roles, no program is fail safe. The Agency has put new procedures into place with UConn and the Core-CT staff in order to immediately cancel any access to outside data systems.”

Digest of Administrative Reports:

Criteria: The Department of Administrative Services needs to obtain accurate data from specific agencies when compiling data for the Digest of Administrative Reports to the Governor.

Condition: We noted two instances where the Office incorrectly reported two statistics in the Digest of Administrative Reports to the Governor for the 2005 and 2006 fiscal years. In the first instance, 15,963 deaths were reported to the Office, while supporting documentation totaled 16,314 deaths, a difference of 351 or two percent. In the second instance, the Office reported jurisdiction over 12,063 cases, while supporting documentation totaled 12,576 cases, a difference of 513 or four percent.

Effect: The Digest of Administrative Reports contained incorrect information.

Cause: During the time of our review, the Office was unable to locate documentation to support the data presented above.

Resolution: The Office of the Chief Medical Examiner has taken the necessary steps to maintain the appropriate back-up to support the figures reported in the Digest of Administrative Reports to the Governor for the 2006-2007 fiscal year.

Agency Response: “The Agency acknowledges that inaccurate data may have been submitted on the administrative report due to a timing issue. Due to a recent upgrade to the Case Manager data base system, the Agency was unable to retrieve certain reports and thereby could not verify the accuracy of the figures provided by the previous Administrator. The current Administrator has updated the report for the 2007 fiscal year and has supporting documentation on file.”

Reconciliation of Check Log:
Background: The Office of the Chief Medical Examiner records checks in a check log as they are received, prior to deposit.

Criteria: Adequate controls over receipts require the receiving agency to verify the amounts received have been deposited, and to perform a reconciliation of receipts to the Core-CT General Ledger.

Condition: The Office was not able to provide evidence of reconciliations of receipts to the records of the State Comptroller for the fiscal years ended June 30, 2005 and 2006.

Effect: This condition increases the potential for error or undetected fraud, and weakens financial reporting.

Cause: It appears that the Core-CT system did not have the capability to generate accurate and comprehensive reports. The Office did not implement alternative means for verifying that all checks received were deposited into the bank.

Recommendation: The Office of the Chief Medical Examiner should perform a reconciliation of its receipts to the revenue records of the State Comptroller. (See Recommendation 5.)

Agency Response: “The Agency acknowledges that there was no evidence of agency receipt reconciliations during this audit period. The Agency has recently converted from a manual billing process to the billing system thru Core-CT and during this transition, the Administrator retired prior to developing the accounts receivable reconciliation procedures. The current administrator is working with Core-CT support staff to develop reconciliation procedures which will be implemented soon.”

Revenue Accountability Reports:

Background: In January 2006, the Office of the Chief Medical Examiner implemented a new integrated electronic billing and accounts receivable system. The system is expected to increase accountability while reducing the volume of checks handled by the Office.

Criteria: The State Comptroller’s State Accounting Manual requires the periodic preparation, where feasible, of accountability reports to compare the moneys that were actually recorded from primary revenue sources with the moneys that should have been accounted for.

Condition: As noted in our prior report, the Office of the Chief Medical Examiner does not prepare periodic accountability reports for
cremation certificate revenue, which is its largest revenue source.

**Effect:** There is reduced assurance that amounts recorded accurately represent amounts that should have been collected for cremation certificates issued.

**Cause:** The Office had intended to perform a reconciliation between the amount of revenue received from cremation certificates and the number of cremation cases recorded in its anticipated new database. Delays in the implementation of a new database and staffing shortages have prevented completing the process.

**Recommendation:** The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by the periodic preparation of accountability reports. (See Recommendation 6.)

**Agency Response:** “The Agency acknowledges that revenue accountability is an essential and critical part of the accounts receivable process and will endeavor to provide training to Assistant Medical Examiners (AME’s) who are out in the field and are responsible for maintaining control over the cremation certificates. AME’s must be preauthorized to handle cremations, otherwise they risk not being paid for conducting investigations and preparing cremation reports. Tighter controls could be accomplished if a centralized paperless system for the cremation certificates were to be created and handled through the Department of Public Health.”
RECOMMENDATIONS

Prior Audit Recommendations:

Our prior audit report contained eight recommendations. Of those, five have been adequately addressed and the other three are repeated or modified to reflect the current conditions. The status of the prior recommendations is summarized as follows:

- The Commission should consult with the Governor's Office regarding the expiration of Commission members’ terms, helping to ensure that the appointment process is carried out expeditiously and in accordance with statutory requirements. The recommendation is being repeated. (See Recommendation 1.)

- The Office of the Chief Medical Examiner should improve internal control over the procurement process by establishing procedures to retain documentation or excerpts thereof. Satisfactory improvement was noted in this area; therefore, the recommendation is not being repeated.

- The Office of the Chief Medical Examiner should retain records subject to audit until they are audited. Satisfactory improvement was noted in this area; therefore, the recommendation is not being repeated.

- The Office of the Chief Medical Examiner should implement procedures to monitor and ensure compliance with State of Connecticut Travel Regulations. Satisfactory improvement was noted in this area; therefore, the recommendation is not being repeated.

- The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by the periodic preparation of accountability reports. The recommendation is being repeated. (See Recommendation 6.)

- The Office of the Chief Medical Examiner should implement internal controls to ensure that its stores and supplies inventory and software inventory are maintained in accordance with the State of Connecticut’s Property Control Manual. Satisfactory improvement was noted in this area; therefore, the recommendation is not being repeated.

- The Office should perform a reconciliation of the receipts to the revenue records of the State Comptroller. The recommendation is being repeated. (See Recommendation 5.)

- The controls over the receipt of checks should be improved to ensure prompt deposit of receipts in accordance with statutory requirements. Satisfactory improvement was noted in this area; therefore, the recommendation is not being repeated.
Current Audit Recommendations:

1. The Commission should continue to consult with the Governor's Office regarding the expiration of Commission members’ terms, helping to ensure that the appointment process is carried out expeditiously and in accordance with statutory requirements.

   Comment:

   Five members of the Commission had not been officially reappointed upon the expiration of their terms. In addition, a replacement appointment had not been made for a member who resigned in November 2006.

2. The Office of the Chief Medical Examiner should implement control procedures necessary to ensure compliance with DAS’s Management Personnel Policy regarding compensatory time.

   Comment:

   Written documentation of advance authorization regarding compensatory time earned by a managerial employee was not provided. In addition, the employee’s extra time worked did not appear to be significant in terms of total or duration.

3. The Office of the Chief Medical Examiner should comply with the State of Connecticut’s Property Control Manual and improve control over equipment inventory and reporting.

   Comment:

   Our examination of the Office’s property control system disclosed a significant number of inaccuracies and other control weaknesses.

4. The Office of the Chief Medical Examiner should implement procedures to ensure that access to all information systems are disabled promptly upon an individual’s termination of employment.

   Comment:

   The Office had no formal procedure for requesting or notifying all pertinent parties responsible for key information systems when termination in the system was needed. In one instance an employee who was terminated, still had active roles in Core-CT.

5. The Office of the Chief Medical Examiner should perform a reconciliation of its receipts to the revenue records of the State Comptroller.
Comment:

The Office was not able to provide evidence of reconciliations of its record of receipts to the records of the State Comptroller.

6. The Office of the Chief Medical Examiner should strengthen controls over cremation certificate receipts by the periodic preparation of accountability reports.

Comment:

The Office does not prepare periodic accountability reports for cremation certificate revenue, which is its largest revenue source.
INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Office of the Chief Medical Examiner for the fiscal years ended June 30, 2005 and 2006. This audit was primarily limited to performing tests of the Agency’s compliance with certain provisions of laws, regulations, contracts and grants, and to understanding and evaluating the effectiveness of the Agency’s internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management’s authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Office of the Chief Medical Examiner for the fiscal years ended June 30, 2005 and 2006, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Office of the Chief Medical Examiner complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grants and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Compliance:

Compliance with the requirements of laws, regulations, contracts, and grants applicable to the Office of the Chief Medical Examiner is the responsibility of the Office of the Chief Medical Examiner’s management.

As part of obtaining reasonable assurance about whether the Agency complied with laws, regulations, contracts, and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency’s financial operations for the fiscal years ended June 30, 2005 and 2006, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial or less than significant instances of noncompliance, which are described in the accompanying “Condition of Records” and “Recommendations” sections of this report.
Internal Control over Financial Operations, Safeguarding of Assets and Compliance:

The management of the Office of the Chief Medical Examiner is responsible for establishing and maintaining effective internal control over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts, and grants applicable to the Agency. In planning and performing our audit, we considered the Agency’s internal control over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency’s financial operations in order to determine our auditing procedures for the purpose of evaluating the Office of the Chief Medical Examiner's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives.

Our consideration of the internal control over the Agency’s financial operations and over compliance would not necessarily disclose all matters in the internal control that might be material or significant weaknesses. A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants or failure to safeguard assets that would be material in relation to the Agency’s financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control that we consider to be material or significant weaknesses.

However, we noted certain matters involving the internal control over the Agency’s financial operations, safeguarding of assets, and/or compliance, which are described in the accompanying “Condition of Records” and “Recommendations” sections of this report.

This report is intended for the information of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.
CONCLUSION

In conclusion, we wish to express our appreciation for the courtesies extended to our representatives by the personnel of the Office of the Chief Medical Examiner during the course of our audit.

Approved:

Kevin P. Johnston  
Auditor of Public Accounts

Robert G. Jaekle  
Auditor of Public Accounts

David S. Paradie  
Associate Auditor