

STATE OF CONNECTICUT

**AUDITORS' REPORT
STATE ELECTIONS ENFORCEMENT COMMISSION
FREEDOM OF INFORMATION COMMISSION
OFFICE OF THE VICTIM ADVOCATE
OFFICE OF THE CHILD ADVOCATE
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 AND 2003**

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

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September 9, 2004

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We have made an examination of the financial records of the State Elections Enforcement Commission, the Freedom of Information Commission, the Office of the Victim Advocate, and the Office of the Child Advocate for the fiscal years ended June 30, 2002 and 2003. This report consists of the Comments, Recommendations and Certification, which follow.

Financial statement presentation and auditing are done on a Statewide Single Audit basis to include all State agencies. This audit examination has been limited to assessing the State Elections Enforcement and Freedom of Information Commissions', as well as the Offices' of the Victim and Child Advocates, compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to insure such compliance.

COMMENTS

FOREWORD:

The statutory authorizations and membership of each Commission or Advisory Committee, along with the Child Fatality Review Panel, are presented as follows:

State Elections Enforcement Commission:

Authorization: Sections 9-7a and 9-7b of the General Statutes.

Commission membership consists of five members appointed with the consent of the General Assembly. Members are appointed by the Minority Leader of the House of Representatives, the Minority Leader of the Senate, the Speaker of the House of Representatives, the President

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Pro Tempore of the Senate, and the Governor. As of June 30, 2003, the members were as follows:

| | Term Expires <u>June 30,</u> |
|--------------------------------------|---|
| William R. Sokolowski; Chairperson | 2004 |
| Stephen F. Cashman; Vice Chairperson | 2005 |
| Tracey Green Cleary | 2005 |
| Santa Mendoza | 2007 |
| vacancy | 2007 |

The above vacancy was filled on September 19, 2003, with the appointment of Joan B. Jenkins.

Freedom of Information Commission:

Authorization: Section 1-205 of the General Statutes.

Commission membership consists of five members appointed by the Governor with the advice and consent of either House of the General Assembly. As of June 30, 2003, the members were as follows:

| | Term Expires <u>June 30,</u> |
|--------------------------------|---|
| Andrew J. O'Keefe, Chairperson | 2002 |
| Norma E. Riess | 2005 |
| Vincent M. Russo | 2003 |
| Dennis O'Connor | 2003 |
| Sherman D. London | 2004 |

As presented above, Andrew J. O'Keefe continued to serve on the Commission subsequent to the expiration of his term. Pursuant to Section 4-1 of the General Statutes, appointed officers "shall hold office for the term prescribed by law and until his successor is appointed and has qualified."

Office of the Victim Advocate:

Authorization: Sections 46a-13b through 46a-13g of the General Statutes.

As provided in Section 46a-13f of the General Statutes, there exists an Advisory Committee for the Office of the Victim Advocate. The Committee consists of 12 members appointed to serve five-year terms commencing 1998 and ending 2003. Members are appointed by the Speaker of the House of Representatives, the Majority Leader of the House of Representatives, the Minority Leader of the House of Representatives, the President Pro Tempore of the Senate, the Majority Leader of the Senate, the Minority Leader of the Senate, the Chief Justice of the Supreme Court, as well as the Connecticut Bar Association and several special interest groups. As of June 30, 2003, the members were as follows:

Meghan L. Collins, Chairperson

Honorable Susan B. Handy

Gail Burns-Smith
John F. Cronan
Mario T. Gaboury
Diane Gracewski

Janice Heggie-Margolis
Lisa Holden
Samuel Rieger
Kelly Shaffer

As of June 30, 2003, vacancies existed on the Committee for representatives from a victim's advocacy group, a member of a hospital emergency room, and a therapist in the field of crime victims and trauma.

Office of the Child Advocate:

Authorization: Sections 46a-13k through 46a-13q of the General Statutes.

As provided in Section 46a-13q of the General Statutes, there exists an Advisory Committee for the Office of the Child Advocate. Membership consists of seven members appointed to five-year terms commencing in 2000 and ending 2005. Members are appointed by the Majority Leader of the House of Representatives, the Minority Leader of the House of Representatives, the Chief Justice of the Supreme Court, the President Pro Tempore of the Senate, the Minority Leader of the Senate, as well as the Connecticut Psychological Association and Connecticut Bar Association. As of June 30, 2003, the members were as follows:

George L. Kennedy, Jr., Chairperson
Dr. Harry Romanowitz
James Cordier
E. Marie Mas

Honorable Michael A. Mack
Shelley Geballe
Michael Schwarzchild

In addition, there exists a Child Fatality Review Panel in accordance with Section 46a-131, subsection (b), of the General Statutes. The Panel consists of seven members appointed to terms coterminous with the appointing authority. Members are appointed by the Governor, the President Pro Tempore of the Senate, Minority Leader of the Senate, the Speaker of the House of Representatives, and the Minority Leader of the House of Representatives. Membership also includes the Child Advocate and the Chief State's Attorney, or their designees. As of June 30, 2003, the members were as follows:

Jeanne Milstein, Chairperson
Public Safety Commissioner Arthur Spada
Chief State's Attorney Christopher Morano
Medical Examiner Dr. H. Wayne Carver II

Dr. Kirsten Bechtel
Richard Dalla Valle
Jane Norgren

Officers:

During the audited period, Jeffrey B. Garfield and Mitchell W. Pearlman continued to serve as Executive Director and General Counsel to the State Elections Enforcement Commission and Freedom of Information Commission, respectively. James F. Papillo and Jeanne M. Milstein continued to serve as the Victim Advocate and Child Advocate, respectively, throughout the audited period as well.

RÉSUMÉ OF OPERATIONS:

Overview:

The State Elections Enforcement Commission, Freedom of Information Commission, Office of the Child Advocate, and the Office of the Victim Advocate shared a common business office, as staffed by employees of the Freedom of Information Commission, during the 2001-2002 fiscal year. We have, therefore, audited these Agencies together. The State Elections Enforcement Commission began to operate a separate business office during the 2002-2003 fiscal year.

All four Agencies are in the executive branch of government. Both Executive Directors/General Counsels are appointed by their respective commissions and are "classified" employees and subject to the civil service rules. The Victim Advocate and the Child Advocate are appointed by the Governor based on the advice of advisory committees and are also "classified" employees and subject to the civil service rules.

A brief overview of the activities of the Agencies is presented here. The following overview is not intended to be all inclusive of the activities and powers of the four Agencies; interested readers are advised to consult other authoritative sources for complete descriptions of the two Commissions and two Advocate Offices.

State Elections Enforcement Commission:

This Commission investigates complaints of possible violations of State laws concerning elections, primaries and referenda. The Commission can levy civil penalties against those found in violation of the laws.

Audits of financial disclosure statements from candidates for elective office are performed by the Commission to check for compliance with campaign financing laws. The Commission performs other duties as statutorily empowered, including rendering legal advice on the requirements of the campaign finance laws.

The Commission also conducts seminars and provides information to various individuals on the requirements of the campaign laws.

Freedom of Information Commission:

The Freedom of Information Commission is charged with overseeing the public's access to the records and meetings of all public agencies.

The Commission investigates alleged violations of the statutes pertaining to freedom of information and is empowered to hold hearings, subpoena witnesses, require production of records and issue orders.

The Office of the Victim Advocate:

This Office was established to ensure the legal and civil rights of victims of crimes who reside in the State. This includes the evaluation of the delivery of services, coordination and cooperation with other private and public agencies for victims' constitutional rights, the review of private and State departmental procedures, review of complaints, authority to file a limited special appearance in any court proceeding for advocacy of the victim, recommendations of

changes in policies and procedures concerning victims, and public education of available victim services and the purpose of the Office.

The Office of the Child Advocate:

The purpose of the Office is to ensure the legal and civil rights of children who reside in the State. This includes the evaluation of the delivery of services, the review of State departmental procedures and complaints and recommendations of changes in policies and procedures regarding juvenile problems, foster care and treatment.

General Fund Receipts:

A Summary of General Fund receipts during the fiscal years ended June 30, 2002 and 2003, is presented below:

| <u>Agency</u> | <u>2001-2002</u> | <u>2002-2003</u> |
|------------------------------------|-------------------------|-------------------------|
| Elections Enforcement Commission: | | |
| Civil Penalties | \$ 52,969 | \$ 45,861 |
| Forfeitures | 12,335 | 30,063 |
| Other | <u>543</u> | <u>80</u> |
| Total General Fund Receipts | <u>\$ 65,847</u> | <u>\$ 76,004</u> |
| Freedom of Information Commission: | | |
| Civil Penalties | \$ 50 | \$ 2,370 |
| Refunds of Current Expenditures | 1,678 | 422 |
| Other | <u>164</u> | <u>1,113</u> |
| Total General Fund Receipts | <u>\$ 1,892</u> | <u>\$ 3,905</u> |
| Office of the Victim Advocate: | | |
| Refunds of Current Expenditures | <u>\$ 258</u> | <u>393</u> |
| Total General Fund Receipts | <u>\$ 258</u> | <u>\$ 393</u> |
| Office of the Child Advocate: | | |
| Federal Grants, Transferred | \$ 22,650 | \$ 92,532 |
| Other | <u>600</u> | <u>93</u> |
| Total General Fund Receipts | <u>\$ 23,250</u> | <u>\$ 92,625</u> |

Overall receipts have primarily increased due to Federal funding for an Ombudsman program being administered by the Office of the Child Advocate, for which the Office of Policy and Management has been designated as the cognizant State Agency. Historically, drawdowns on this grant have fluctuated to a significant degree, as they did between the 2001-2002 and 2002-2003 fiscal years, respectively, as presented above.

General Fund Expenditures:

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General Fund expenditures during the fiscal years ended June 30, 2002 and 2003, are presented below:

| <u>Agency</u> | <u>2001-2002</u> | <u>2002-2003</u> |
|--|---------------------------|---------------------------|
| Elections Enforcement Commission: | | |
| Personal Services | \$ 707,726 | \$ 731,474 |
| Contractual Services | 58,477 | 57,603 |
| Commodities | 21,934 | 16,907 |
| Current Expenses - Employee Education | | 530 |
| Equipment | <u>1,000</u> | <u>994</u> |
| Total General Fund Expenditures | <u>\$ 789,138</u> | <u>\$ 807,508</u> |
| Freedom of Information Commission: | | |
| Personal Services | \$1,152,525 | \$1,147,583 |
| Contractual Services | 86,149 | 84,275 |
| Commodities | 22,177 | 22,372 |
| Equipment | <u>1,000</u> | <u>0</u> |
| Total General Fund Expenditures | <u>\$1,261,851</u> | <u>\$1,254,230</u> |
| Office of the Victim Advocate: | | |
| Personal Services | \$ 190,846 | \$ 208,116 |
| Contractual Services | 26,817 | 29,929 |
| Commodities | 5,782 | 4,572 |
| Equipment | <u>2,925</u> | <u>0</u> |
| Total General Fund Expenditures | <u>\$ 226,370</u> | <u>\$ 242,617</u> |
| Office of the Child Advocate: | | |
| Personal Services | \$ 494,569 | \$ 559,942 |
| Contractual Services | 75,908 | 110,672 |
| Commodities | 8,834 | 11,683 |
| Grant Funds Returned | 12,445 | 0 |
| Equipment | <u>1,000</u> | <u>0</u> |
| Total General Fund Expenditures | <u>\$ 592,756</u> | <u>\$ 682,297</u> |

During the audited period, approximately 90 percent of expenditures for the Elections Enforcement Commission expenditures consisted of personal services costs. Expenditures for contractual services accounted for approximately seven percent of expenditures during the audited years. The majority of these expenditures were for the leasing of personal property, telecommunication services, fees for outside professional services, and out-of-State travel.

During the audited period, approximately 91 percent of expenditures for the Freedom of Information Commission consisted of personal services costs. Expenditures for contractual services accounted for approximately seven percent of expenditures during the audited years. The majority of these expenditures were for the leasing of personal property, fees for outside professional services, out-of-State travel, and postage.

During the audited period, approximately 85 percent of expenditures for the Office of the Victim Advocate consisted of personal services costs. Expenditures for contractual services

accounted for approximately 12 percent of expenditures during the audited years. The majority of these expenditures were for telecommunication services and the leasing of personal property.

During the audited period, approximately 83 percent of expenditures for the Office of the Child Advocate consisted of personal services costs. Expenditures for contractual services accounted for approximately 15 percent of expenditures during the audited years. The majority of these expenditures were for fees for outside professional services, out-of-State travel, telecommunication services, and printing and binding.

CONDITION OF RECORDS

Our examination of the records of the Freedom of Information Commission, the Office of the Victim Advocate, and the Office of the Child Advocate disclosed the following matters requiring disclosure and attention. Our examination of the records of the State Elections Enforcement Commission did not disclose any matters requiring disclosure.

Noncompliance with Reporting Requirements:

- Background:* Public Act 99-2 of the June 1999 Special Session of the General Assembly amended Section 46a-131 of the General Statutes by adding an annual reporting requirement for the Child Fatality Review Panel.
- Criteria:* Pursuant to Section 46a-131, subsection (d), of the General Statutes, "On or before January 1, 2000, and annually thereafter, the panel shall issue an annual report which shall include its findings and recommendations to the Governor and the General Assembly on its review of child fatalities for the preceding year."
- Condition:* The Child Fatality Review Panel did not prepare formal reports on its activities. A record of the reviews they performed is documented and available. Compiling such information and submitting it to the Governor and General Assembly would satisfy the reporting requirement.
- Effect:* Although relevant information is available concerning the investigation of certain child fatalities, reporting requirements are not being satisfied.
- Cause:* A cause for this condition was not determined.
- Recommendation:* The Child Fatality Review Panel should prepare an annual report on its activities, including its findings and recommendations related to the review of child fatalities, and submit the report, on or before January first of each year, to the Governor and General Assembly, as required by Section 46a-131, subsection (d), of the General Statutes. (See Recommendation 1.)
- Agency Response:* "We concur with the finding and are in the process of implementing the recommendation."

Property Control Records:

- Background:* The Business Office at the Freedom of Information Commission maintains records and acts as the Business Office for the Office of the Victim Advocate and Office of the Child Advocate, including the maintenance of property control records and reports.
- Criteria:* Standards and procedures for maintaining inventory records are presented in the Property Control Manual issued by the State Comptroller.
- Condition:* Our review of property control reports and records maintained for the Freedom of Information Commission, Office of the Victim Advocate and Office of the Child Advocate disclosed some inconsistencies. Inventory totals presented and reported annually to the State Comptroller were not always supported with subsidiary property listings. It was also noted that certain additions and deletions made to categorical totals did not have supporting documentation.
- Effect:* Property control records cannot always be relied on which could result in a loss of equipment inventories which would not be detected by management in a timely manner.
- Cause:* Accurate records and reports cannot be maintained/prepared until detailed records are reviewed and errors or omissions made in the past are identified and corrected.
- Recommendation:* Property control records should be updated and corrected to ensure that reported totals are supported with subsidiary property listings and that reported “additions” and “deletions” to categorical totals presented on annual fixed asset reports are documented. (See Recommendation 2.)
- Agency Response:* “We concur with the finding and have taken, and will continue to take, steps to ensure that property control reports and records are accurately maintained. It should be noted that staff has spent extensive time over the past year, reviewing, identifying and correcting errors and omissions that were made in the past.”

Payroll/Personnel – Eligible Service Time for Longevity Calculations:

- Background:* As provided by Section 5-213 of the General Statutes and various employee collective bargaining agreements, longevity payments are made to certain employees based on service time and wage/salary amounts.
- Criteria:* Maintaining accurate personnel records is a good business practice which provides that employees eligible for longevity payments are credited with the correct service time to calculate the correct longevity payment amounts.
- Condition:* Our test sample of 15 employees disclosed that there were errors in the calculations of service time for five, or 33 percent, of the employees. The exceptions were noted within the Business Office that oversees operations of the Freedom of Information Commission and the Offices of the Child Advocate and Victim Advocate.
- Effect:* The inaccurate calculation of service time can result in having affected employees receiving initial longevity payments prior to or subsequent to the time that such payments are properly due.
- Cause:* There was some confusion on the part of staff concerning eligible “service time.” It appeared that proper effective hiring dates were not consistently used.
- Recommendation:* Greater care needs to be taken to ensure that personnel records are maintained accurately to avoid the inaccurate calculations of service time and the related longevity payments. (See Recommendation 3.)
- Agency Response:* “We concur with the finding and have followed the proposed recommendation. Prior to the completion of the audit, the staff of the Business Office contacted the Office of Labor Relations for clarification of eligible “service time” and made necessary corrections in Core-CT for all employees. It should be noted that the inaccurate calculation of service did not result in the miscalculation of longevity payment amounts. In addition, all eligible employees received initial longevity payments at the time that they were properly due.”

RECOMMENDATIONS

Status of Prior Audit Recommendations:

Our prior audit report, for the 1999-2000 and 2000-2001 fiscal years contained four recommendations. The status of each recommendation is presented below.

- Both the State Elections Enforcement Commission and Freedom of Information Commission should consistently adhere to the proper procedures for petty cash travel advances and ensure that employees are aware of and comply with established travel record-keeping deadlines. Our current review disclosed that significant improvements were made, although we did note that some travel advance invoices were not submitted within five working days after return, as required. While we are not repeating this recommendation, we do suggest that further efforts be made to ensure timely settlement of travel advances.
- The State Elections Enforcement Commission and Child Fatality Review Panel should complete and submit annual reports in accordance with all applicable statutory requirements. The Office of the Child Advocate and the Office of the Victim Advocate should ensure that the respective Advisory Committees and Review Panel are aware of their record-keeping and filing responsibilities and comply with all applicable statutes. Our current examination disclosed that the Child Fatality Review Panel did not complete and submit reports for the 2002 or 2003 calendar years, as required by Section 46a-13l, subsection (d), of the General Statutes. The Office of the Child Advocate prepared and submitted an annual report on its operation, as required by Section 46a-13k, subsection (f), of the General Statutes, for the 2003 calendar year, but did not submit a report for the 2002 calendar year. We are repeating this recommendation in modified form. (See Recommendation 1.)
- Appropriate corrective action should be undertaken to bring the equipment inventory records up-to-date and to provide for the ongoing maintenance of such records in a reliable manner. Our current examination disclosed that, while some improvements were made, deficiencies continue to exist. We are therefore repeating this recommendation in modified form. (See Recommendation 2.)
- The common business office should exercise greater care in the calculations of State service time to prevent the occurrence of inaccurate longevity payments. Our current examination disclosed that errors in the calculations for longevity payments continued to occur. We are repeating the recommendation in modified form. (See Recommendation 3.)

Current Audit Recommendations:

The following recommendations are presented as a result of this audit examination.

- 1. The Child Fatality Review Panel should prepare an annual report on its activities, including its findings and recommendations related to the review of child fatalities, and submit the report, on or before January first of each year, to the Governor and General Assembly, as required by Section 46a-13l, subsection (d), of the General Statutes.**

Comment:

The Child Fatality Review Panel did not prepare formal reports on its activities. A record of the reviews they performed is documented and available. Compiling such information and submitting it to the Governor and General Assembly would satisfy the reporting requirement.

- 2. Property control records should be updated and corrected to ensure that reported totals are supported with subsidiary property listings and that reported “additions” and “deletions” to categorical totals presented on annual fixed asset reports are documented.**

Comment:

Our review of property control reports and records maintained by the Freedom of Information Commission, Office of the Victim Advocate and Office of the Child Advocate disclosed some inconsistencies. Inventory totals presented and reported annually to the State Comptroller were not always supported with subsidiary property listings. It was also noted that certain additions and deletions made to categorical totals did not have supporting documentation.

- 3. Greater care needs to be taken to ensure that personnel records are maintained accurately to avoid the inaccurate calculations of service time and the related longevity payments.**

Comment:

Our review of personnel records maintained for the Freedom of Information Commission, Office of the Victim Advocate and Office of the Child Advocate disclosed some inaccurate calculations of “service time” as it applies to longevity payment calculations.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Child and Victim Advocates, for the fiscal years ended June 30, 2002 and 2003. This audit was primarily limited to performing tests of the Agencies' compliance with certain provisions of laws, regulations, contracts and grants and to understanding and evaluating the effectiveness of the Agencies' internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agencies are complied with, (2) the financial transactions of the Agencies are properly recorded, processed, summarized and reported on consistent with management's authorizations, and (3) the assets of the Agencies are safeguarded against loss or unauthorized use. The financial statement audits of the State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, for the fiscal years ended June 30, 2002 and 2003, 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 the *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 State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, complied in all material or significant respects with the provisions of the 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 laws, regulations, contracts and grants applicable to the Agencies is the responsibility of the State Elections Enforcement and Freedom of Information Commissions', as well as the Offices' of the Victim and Child Advocates, management.

As part of obtaining reasonable assurance about whether the Agencies 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 Agencies' financial operations for the fiscal years ended June 30, 2002 and 2003, we performed tests of the Agencies' compliance with certain provisions of the 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 State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, is responsible for establishing and maintaining effective internal control over financial operations, safeguarding of assets and compliance with the requirements of laws, regulations, contracts and grants applicable to the Agencies. In planning and performing our audit, we considered the Agencies' internal control over financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agencies' financial operations in order to determine our auditing procedures for the purpose of evaluating the State Elections Enforcement and Freedom of Information Commissions', as well as the Offices' of the Victim and Child Advocates, financial operations, safeguarding of assets, and compliance with certain 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 Agencies' 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 Agencies' financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agencies 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 the internal control that we consider to be material or significant weaknesses.

However, we noted certain matters involving the internal control over the Agencies' 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 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 State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, during this examination.

John A. Rasimas
Principal Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts