



Item: AF: I-1b

AUDIT AND FINANCE COMMITTEE

Wednesday, April 15, 2009

SUBJECT: REVIEW OF AUDITS: FAU 08/09-2 AUDIT OF NCAA ELIGIBILITY COMPLIANCE FOR THE 2008/09 ACADEMIC YEAR.

PROPOSED COMMITTEE ACTION

Information Only.

BACKGROUND INFORMATION

The primary objective of our audit was to determine the effectiveness of established policies, procedures, and practices used to determine and monitor student-athlete eligibility (initial, continuing, and transfers) in accordance with regulations of the National Collegiate Athletic Association.

Overall, the results of our audit lead us to conclude that improvements are needed to more effectively monitor compliance with NCAA eligibility regulations. Four recommendations were made to address documentation deficiencies and ways in which the Athletics Compliance Office can improve its monitoring program.

IMPLEMENTATION PLAN/DATE

Management has agreed to implement the audit recommendations by August 16, 2009.

FISCAL IMPLICATIONS

Not Applicable.

Supporting Documentation: Audit Report FAU 08/09-2

Presented by: Mr. Morley Barnett, Inspector General

Phone: 561-297-3682

Report No. FAU 08/09-2
Report Issue Date: April 3, 2009

FLORIDA ATLANTIC
UNIVERSITY™

Office of Inspector General

Audit Report: NCAA Eligibility Compliance
Audit Period: 2008/09 Academic Year

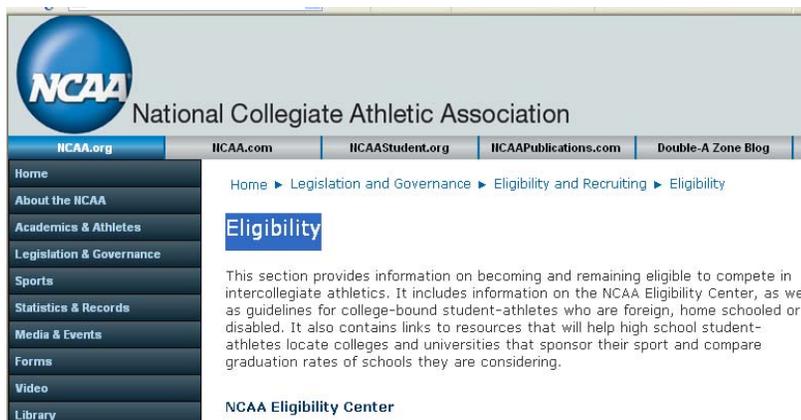
Use of Report

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REPORT ON THE AUDIT OF NCAA ELIGIBILITY COMPLIANCE

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FAU
OFFICE OF INSPECTOR GENERAL
Florida Atlantic University

MEMORANDUM

TO: Frank T. Brogan
President

FROM: Morley Barnett 
Inspector General

DATE: April 3, 2009

SUBJ: NCAA ELIGIBILITY COMPLIANCE

In accordance with the University's Internal Audit Plan for fiscal year 2008-09, we have conducted an audit of the NCAA Eligibility Compliance function at Florida Atlantic University. The report contained herein presents our scope and objectives and provides comments and conclusions resulting from procedures performed.

We have made four recommendations to address our findings. We concur with the responses of the auditee which have been incorporated into the report.

Please call me if you have any questions.

cc: University Provost
Vice Presidents
Craig Angelos, Director of Athletics
Ed Hayward, Associate Athletics Director - Compliance
FAU BOT Audit and Finance Committee
Chancellor, State University System of Florida
Florida Auditor General

EXECUTIVE SUMMARY

In accordance with the University's Internal Audit Plan for fiscal year 2008-09, we have conducted an audit of student-athlete eligibility for the 2008/09 academic year. The primary objective of our audit was to determine the effectiveness of established policies, procedures, and practices used to determine and monitor student-athlete eligibility (initial, continuing, and transfers) in accordance with regulations of the National Collegiate Athletic Association (NCAA).

Audit procedures included, but were not limited to, the evaluation of internal controls as those controls relate to the accomplishment of the foregoing audit objectives, as well as performance of compliance testing on samples of student-athlete records.

Based upon the audit work performed, we have concluded that improvement is needed in managing the student-athlete eligibility process to ensure that there is an organized, systematic approach, which will more easily document compliance with applicable NCAA regulations and University policies and procedures. For example, we noted a lack of monitoring by the Athletics Compliance Office to determine when recruited and non-recruited athletes can legitimately participate in their sports under NCAA regulations. Also noted was a lack of documentation to support exemptions for transfer student-athletes from the one-year residency requirement, as well as a failure to ensure consistent approval of eligibility checklists filed with the Sun Belt Conference. We believe that these situations point to a basic ineffectiveness in the overall management of monitoring compliance with NCAA eligibility regulations. Given our observations, we believe the Athletics Department will make significant progress in monitoring compliance with NCAA regulations for eligibility by:

- Enhancing and following formal procedures to include the entire student-athlete eligibility process (initial, continuing, and transfers);
- Enhancing recordkeeping for the student-athlete eligibility process by utilizing the NCAA Compliance Assistant System or other acceptable applications to ensure consistent and efficient monitoring of all NCAA legislation governing student-athlete eligibility requirements, and;
- Development and implementation of an organized student-athlete eligibility documentation filing system to ensure that information pertaining to student-athlete eligibility is readily available for internal use and external reviews.

The details of our findings, as well as suggestions for corrective action, are found in the Comments and Recommendations section of this report.

FAU
OFFICE OF INSPECTOR GENERAL
Florida Atlantic University

April 3, 2009

Frank T. Brogan
President
Florida Atlantic University
Boca Raton, Florida

Dear President Brogan:

SCOPE AND OBJECTIVES

In accordance with the University's Internal Audit Plan for fiscal year 2008-09, we have conducted an audit of student-athlete eligibility for the 2008/09 academic year. The primary objective of our audit was to determine the effectiveness of established policies, procedures, and practices used to determine and monitor student-athlete eligibility (initial, continuing, and transfers) in accordance with regulations of the National Collegiate Athletic Association (NCAA). Audit procedures included, but were not limited to, the evaluation of internal controls as those controls relate to the accomplishment of the foregoing audit objectives, as well as the performance of compliance testing on samples of student-athlete records.

We obtained an understanding of student-athlete eligibility issues by reviewing the NCAA Division I Manual, the University's 2005 NCAA Intercollegiate Athletics Self-Study, interviewing key Athletics Department personnel, as well as evaluating established practices and key internal controls. Our assessment of student-athlete eligibility compliance was based primarily on reviews of pertinent supporting documentation for samples of student-athletes – initial (freshmen), continuing, and transfers - maintained by the Athletics Department. Populations, sample sizes, and selection methods were determined based on our evaluation of internal controls, our assessment of audit risk, the availability of pertinent University records, and other factors including auditor judgment.

We conducted our audit in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

BACKGROUND

The NCAA is the organization through which colleges and universities speak and act on athletics matters at the national level. It is a voluntary association of approximately 1,200 institutions, conferences, and organizations devoted to the sound administration of intercollegiate athletics. The Association strives to maintain intercollegiate athletics as an integral part of the educational program and encourages student-athletes as a valued constituent of the student body. The NCAA also supports good conduct in intercollegiate athletics by serving as the national athletics accrediting agency for colleges and universities. At the beginning of the 2008 fall semester, Florida Atlantic University had approximately 452 student-athletes participating in 18 Division I team sports.

The Athletics Compliance Office is responsible for monitoring and maintaining student-athlete information, and coordinates its activities with the Registrar's Office in determining student-athlete eligibility (initial, continuing, and transfers) in accordance with NCAA Bylaw, Article 14. The Athletics Compliance Office is staffed by an Associate Athletics Director and the Coordinator of Compliance. The Compliance Office is responsible for self-reporting any known violations of NCAA or Sun Belt Conference rules.

According to the NCAA Bylaws, Article 14, the general principle of eligibility is that an institution shall not permit a student-athlete to represent it in intercollegiate athletics competitions unless the student meets all applicable eligibility requirements, and the institution has certified the student-athlete's eligibility. Determinant factors for student-athlete eligibility include academic qualifications, amateurism, and remaining drug-free.

The Athletics Compliance Office maintains student-athlete information primarily through use of the NCAA Compliance Assistant - Internet (CAi) database. This database application is designed to assist institutions in creating and maintaining compliance records, and monitoring student-athlete eligibility in accordance with NCAA regulations. Reports generated from the database include NCAA team squad lists and supporting eligibility checklists. Official NCAA Compliance Assistant eligibility checklists are approved by the Associate Athletics Director, University Registrar, and the Faculty Athletics Representative prior to the beginning of the season for each team sport. NCAA squad lists are approved by the Director of Athletics, Associate Director of Athletics, Financial Aid Office Coordinator, and the team's Head Coach. Approved eligibility checklists and squad lists are filed with the Sun Belt Conference prior to each team's competition, and the approved squad lists are later submitted to the NCAA for revenue distribution purposes. Additionally, the eligibility checklists and squad lists are required to be re-approved, and submitted to the Sun Belt Conference and the NCAA whenever changes are made in each team.

The Office of the Registrar assists the Athletics Compliance Office with certifying student-athlete eligibility (initial, continuing, and transfers) in accordance with NCAA regulations primarily by reviewing each student-athlete's academic record for grade point average and percentage of degree requirements, minimum enrollment hours, good academic standing, declared major, and progress toward declared degree requirements.

COMMENTS AND RECOMMENDATIONS

Current Findings and Recommendations

Squad and Eligibility Checklists

In order to evaluate compliance with basic NCAA student-athlete general eligibility requirements, we selected the following 15 sports for review: football, men's and women's basketball, men's and women's swimming, softball, men's and women's golf, men's and women's tennis, men's and women's soccer, women's volleyball, and men's and women's cross country. Squad lists and eligibility checklists supporting certification of eligibility of approximately 388 student athletes in the aforementioned sports for the 2008/09 academic year were requested of Athletics personnel in order to determine whether each team's squad list and eligibility checklist were complete and properly approved.

Based on our review of the squad lists and eligibility checklists for each team, we noted the following deficiencies:

- One instance where a student-athlete was included on the 9/19/08 squad list for football, but was no longer on the football team and should not have been carried over from the previous year. We noted that the Athletics Department corrected subsequent squad lists for football by excluding this student-athlete.
- Eligibility checklists dated 8/29 and 9/16/08 respectively for two team sports (*Women's Volleyball* and *Women's Soccer*) were not signed off (approved) by the Associate Athletics Director and the Faculty Athletics Representative. Additionally, checklists for four team sports (*Men's Basketball*, *Women's Basketball*, *Men's Soccer*, & *Men's Cross Country*) dated 11/16, 11/7, 9/10 and 10/21/08, respectively, were not approved by the Faculty Athletics Representative.

Recommendation No. 1

We recommend the Athletics Department develop and implement additional safeguards to ensure that eligibility checklists are consistently approved by designated university officials; and, team squad lists properly reflect only eligible student-athletes for the current period.

Management's Response

Action Plan:

The samples listed in the audit should have not occurred. There was not proper follow-through in our department to make sure all of the proper signatures were present. During the summer semester, the compliance office will identify individuals who can sign the Checklists in the absence of designated individuals.

The procedures related to signature of Eligibility Checklists are the following: The Eligibility Checklist procedure begins with our certifying officer, who is the Registrar. The assistant

registrar goes through each sport and athlete individually to up-date and input all continuing eligibility and verifies initial eligibility and then presents it to her supervisor (Registrar), who verifies and approves and then signs off on it. After that signature is complete it is then faxed to our Faculty Athletic Rep who signs it and faxes it back. Once this signature is obtained the checklist is then signed off on by our Associate Athletic Director for Compliance. The completed checklist is then faxed to the Sun Belt Conference Office. Following the fax to the Conference, the checklist is then filed and kept in the office of the Director of Compliance.

All checklists must be complete (all signatures) prior to their submission to the conference office.

Regarding the squad lists some additional safeguards we have thought of in order to maintain consistency and accuracy are as follows:

- Make sure change of status forms, which can be found on a website that is provided to each coach at the start of the semester, be filled out when either a student-athlete is added or deleted from a team. These forms should be turned in as soon as a status of a student-athlete changes;
- If a student-athlete decides to no longer participate with a team, they should immediately come to the Compliance office and make us aware. This is something that can be told them by the coach at any team meeting. They will also be told that if they do not report to the Compliance office, a hold will be placed on their account;

In order to assist the coach with paperwork and keeping track of who is and who is not a member of the team anymore, it would be beneficial to designate either a graduate assistant or an assistant coach the responsibility of generating a bi-weekly tracking report of walk-ons to verify if they are still members of the team or not. This report would then be submitted to Compliance and we would be able to make the necessary corrections in Compliance Assistant.

Implementation Date: August 16, 2009

Responsible Auditees: Craig Angelos, Director of Athletics
Ed Hayward, Associate Athletics Director - Compliance

Documentation and Monitoring Deficiencies Related to Student-Athlete Eligibility

Documentation Deficiencies

In order to evaluate compliance with NCAA regulations governing initial (freshmen) and transfer student-athlete eligibility determination requirements, we reviewed the 15 selected sports for relevant documentation. Records supporting eligibility determination of 35 transfer and 40 freshmen student-athletes for the 2008/09 academic year were requested of Athletics personnel.

Our compliance testing revealed the following documentation deficiencies:

- There was no supporting documentation on file for three sampled transfer student-athletes (*4-4 College Transfer*) who were exempted from the one-year residency requirement (*NCAA*

Bylaws 14.5.5 - Four-Year College Transfers & 13.1.1.3 - Four-Year College Prospective Student-Athletes). The *FAU Compliance Certification of Recruited Status* forms for these student-athletes were not completed to document that each student-athlete had not been recruited by FAU as required for the exemption. Additionally, there were two instances where no supporting documentation was on file for sampled transfer student-athletes who were exempted from the one-year residency requirement based on the Discontinued/Non-sponsored Sport Exception (*NCAA Bylaw 14.5.5.2.6*). In these cases, there were no records on file to show that the students' original four-year institutions dropped or reclassified (from Division I to Division III status) the sport in which the students had practiced or competed; the students' previous institutions had never sponsored the sport on the intercollegiate level while they were in attendance; or, the students had never transferred from other institutions that offered intercollegiate competition in their chosen sports.

- Practice and first team competition dates for each sampled initial (freshman) student-athlete were not readily available for review and the dates provided could not be adequately supported by documentation on file.
- Documentation supporting the dates that the NCAA Eligibility Center certified student-athletes as “qualifiers”, in order to continue to practice or compete, was not available for our review. As an alternative procedure, we used the initial squad list approval date for the sampled student-athletes as their NCAA certification date. Of the 40 student athletes selected for certification date review, 15 lacked consistent evidence of certification within the 14/45 day periods requirement for recruited/non-recruited athletes to participate in their respective sports. In addition, we noted seven instances where athletes were approved as qualifiers by the NCAA Eligibility Center, but were not noted as qualifiers on the eligibility checklist.

Recommendation No. 2.1

We recommend that the Athletics Department take appropriate measures to ensure that documentation supporting student-athlete eligibility (*initial, continuing, and transfer*) is complete and properly maintained. Documentation supporting student-athlete eligibility should be organized in a manner that allows for efficient workflow in all aspects of processing and monitoring. To the greatest extent possible, recordkeeping for student-athlete eligibility should be automated as much as allowed by established departmental policies and procedures in order to promote effective institutional control.

Management's Response

Action Plan:

In order to meet this recommendation we will add greater detail to our existing forms to better establish and monitor eligibility. Future tracking lists for admissions will include information taken from the NCAA Eligibility Center and Student Financial Aid. All new student-athletes (to FAU) shall remain on this form for the academic year. In addition, data entry into the CAi database must be accurate, complete and a point of emphasis with the individual assigned to enter the information into the program. The procedures are listed as follows:

Procedures related to initial, continuing and transfer eligibility certification.

The eligibility certification process (for initial, continuing and transfer student-athletes) begins with Associate Director of Athletics for Compliance meeting with each team in August and September of each year to gather data on all student-athletes, have them sign required NCAA forms, and provide education about NCAA rules. The Director for Compliance then, on a team-by-team basis, enters data for each student-athlete into the NCAA Compliance Assistant – Internet software program (CAi). Demographic data for freshman, transfer student-athletes and walk-on student-athletes is entered and primarily includes information on the detail screen of the CAi (student number, name, birth date, gender, ethnicity, high school graduation date, the date the student-athlete entered any institution, the date the student-athlete entered Florida Atlantic University, male/female designation, and whether the student was recruited). For each continuing student-athlete, this demographic data is double-checked with data currently in the database and updated when necessary. The compliance staff also inputs data related to whether a student-athlete (SA) signed a National Letter of Intent, the date of this signing, and the name of the college/university with which this agreement was signed. The compliance staff also uses the notes section of this screen to detail each student-athlete's participation and enrollment history (which is more specific and explanatory information than the data in the sports tab). This information includes each academic year in which the student-athlete was enrolled in a college or university, the name of the college/university, and whether the student-athlete used a season of competition in one or more sports during that academic year.

Other data currently entered by hand includes all initial-eligibility information obtained from the NCAA Eligibility Center. For each new student-athlete (whether incoming freshman, incoming transfer student-athlete, or walk-on) the compliance staff obtains the student's initial eligibility determination from the Eligibility Center, enters the data into the initial eligibility tab of the CAi, prints off the 48-C form from the Clearinghouse, and files this documentation in the student-athlete's compliance folder. If the student-athlete never went through the Clearinghouse process, we note on the eligibility checklist (which are notes written in the student-athlete's general tab in the CAi) that either this student-athlete is sitting a year in residence or note the year in which the student-athlete already has sat a year in residence. From data obtained from the NCAA Eligibility Center, the compliance staff fills in whether the student was determined to be a qualifier, the date the staff obtained this information, the student's high school core GPA, Sum SAT, Sum ACT, whether an initial eligibility waiver was received, whether the student is an international student-athlete, and whether he/she filled out the NCAA general-eligibility form for international student-athletes.

Those new student-athletes who report in for practice for the first time are separated and entered into the Initial Eligibility Tracking form. Student-athletes reporting in who have not been certified are noted on the CAi for temporary certification for 14 or 45 days, depending on their recruited/non-recruited status. Their status is checked daily via the NCAA Eligibility Center. Those who are certified within their respective time are noted (date and competition) on CAi. Student-athletes whose status does not change to final certification are noted and pulled from practice. This will be done via written memo to the respective head coach of each sport. This will be noted specifically on CAi and additionally on the tracking form.

The Assistant Registrar has access to CAi and can enter data by hand in the degree progress tab of the CAi. This information includes: the student-athlete's major, good academic standing designation and class year. This information is entered by hand by the Assistant Registrar who checks to ensure

that each student-athlete (junior year and beyond) has a major (the date on that screen is the date the computer checked whether the student had declared a major, not the date the student-athlete declared a major), all student-athletes are in good academic standing (as defined by the registrar's office) and we double check each student-athlete's class year (which may be different than the registrar's office since their designation of class year is based on credit hours, and the NCAA designation is sometimes different).

All transfer data is entered by hand by the compliance staff and includes information obtained from the student-athlete's previous institution. This information is gathered by the compliance staff through its Transfer Student Information Form, which is faxed to the student's previous institution in an effort to determine the student's eligibility for practice, competition and financial aid. Once this form is received from the student's previous institution, all applicable information is entered into this screen, and the compliance staff makes the initial determination as to whether the student meets any of the applicable transfer exceptions.

All information in the general tab of the CAi is entered by hand, which notes whether the student-athlete is enrolled full time; whether the student-athlete filled out the student-athlete statement and drug-testing consent form; the dates the compliance staff determined each student-athlete eligible for practice, competition and financial aid; whether the student-athlete is eligible, and notes the compliance staff uses assist the institution's Eligibility Committee in their eligibility evaluations.

The compliance staff makes all initial determinations regarding whether each student-athlete is enrolled full time, all juniors (and beyond) have declared majors, and data in the academic degree progress screen of the CAi is accurate, based on a roster obtained from Assistant Registrar and by double-checking the data in Banner.

The registrar is the certifying officer for the university. Although assisted by The Eligibility Committee - EC (made up by representatives from compliance, Student Athlete Academic Center for Excellence and the Assistant Registrar) final authority related to eligibility determinations rests with the Registrar. No student-athlete and no team are permitted to compete unless they are certified by the Registrar. The EC meets weekly and constantly reviews all teams regarding this matter.

Implementation Date: August 16, 2009

Responsible Auditees: Craig Angelos, Director of Athletics
Ed Hayward, Associate Athletics Director - Compliance

Monitoring Deficiencies

Fourteen of the 15 sports selected for general documentation review were evaluated for compliance with NCAA regulations governing initial (freshman) student-athlete eligibility. Records supporting initial eligibility determination (certification) for 40 student-athlete freshmen were requested of the Athletics Compliance Office personnel for testwork.

Our testing revealed that the Athletics Department has no formal, systematic process in place to document compliance with NCAA determination of freshman eligibility *NCAA Bylaw 14.3.5.1.1*.

and 14.3.5.1.2. – Participation Prior to Certification - Temporary Certification, Recruited/Non-Recruited Student-Athlete. NCAA regulations pertaining to temporary certification of recruited/non-recruited student-athletes state that if a recruited student-athlete reports for athletics participation before his or her qualification status has been certified, the student may practice, but not compete, during a 14-day period, and similarly during a 45-day period for a non-recruited student-athlete, provided the student meets all other requirements to be eligible to practice. After the applicable 14 or 45-day period, the student shall have established minimum requirements as a qualifier (*as certified by the NCAA Eligibility Center*) to continue practicing or to compete and receive athletically-related financial aid.

Recommendation No. 2.2

We recommend that the Athletics Department develop and implement an effective monitoring program to ensure that determinations of freshman eligibility are consistent with NCAA regulations pertaining to participation in athletic activities prior to certification for both recruited and non-recruited student-athletes. At a minimum, the program should include periodic, documented evaluations by the Compliance Office to ensure acceptable use of the NCAA Compliance Assistant database software, retention of NCAA Eligibility Center summary certification reports for student-athletes classified as qualifiers, and proper notation on the team eligibility checklists of the athletes' qualification status.

Management's Response

Action Plan:

See recommendation 2.1. However in addition, the Initial Eligibility Tracking form is updated on a weekly basis. It will be reviewed weekly during the EC meetings. Spot checks will be completed monthly by the compliance office comparing the Tracking form with the info on CAi. That information and the results shall be kept on file noting accuracy and/or mistakes. This form shall also be sent to the head coaches of each sport for their review and update on a monthly basis during the spring through July and weekly until their team has been certified.

Implementation Date: August 16, 2009

Responsible Auditees: Craig Angelos, Director of Athletics
Ed Hayward, Associate Athletics Director - Compliance

Incomplete Student-Athlete Eligibility Written Procedures

Although the Athletics Department has written procedures for student-athlete eligibility, we believe they should be expanded. Specifically, we noted that there were no procedures pertaining to transfer student-athletes, or how the NCAA Compliance Assistant database could be used to monitor

significant portions of the eligibility process. The procedures also do not address matters such as freshmen student-athlete participation prior to certification (*NCAA 14/45-day rule*), use of the NCAA Eligibility Center certification date, individual competition and practice start dates that should logically be part of an effective monitoring program, and coordination with the Student Financial Aid Department. Reference to other monitoring aids such as the eligibility checklist developed during our 2001 audit should also be included in departmental procedures.

Recommendation No. 3

We recommend that the Athletics Department enhance its written eligibility compliance procedures to be comprehensive in covering the policies, procedures, and documentation necessary to support an effective monitoring program. Established procedures should be periodically reviewed, revised as necessary, and used as a training tool for staff members.

Management's Response

Action Plan:

Beginning April 1, and through the summer, the compliance office will consult with other (Sun Belt) member institutions and make a comparison with their policies and procedures. In addition we will invite an outside consultant to help review existing policies and procedures. Documentation will be a point of emphasis (for ex. Constant printing of documents and filing in folders of info that is readily accessible via the web). If we deem appropriate, procedures for certifying student athletes will be revised in sufficient detail to be used in daily operations and as a training tool.

A cursory review of our eligibility procedures will be scheduled on an annual basis to ensure coverage of any new NCAA legislation.

Implementation Date: August 16, 2009

Responsible Auditees: Craig Angelos, Director of Athletics
Ed Hayward, Associate Athletics Director – Compliance

Management Letter Comments

In addition to the findings and recommendations presented above, we became aware of certain matters which because of their character or relation to the scope of the audit, are not included herein. These audit comments have been communicated to management in a separate letter.

Prior Audit Recommendations

Our examination generally includes a follow-up on findings and recommendations of prior internal audits, where the subjects of such findings are applicable to the scope of the current audit being performed.

Within the past three years, we have not conducted any internal audits related exclusively to NCAA eligibility compliance.

CONCLUSION

Based on the observations and tests performed, it is our conclusion that current practices used by the Athletics Department for overseeing student-athlete eligibility compliance with NCAA regulations and applicable University policies and procedures need improvement. We believe that the Athletics Compliance Office would be well served to use a formal program such as the one developed by the Association of College and University Auditors, and used for our audit, to strengthen its monitoring program.

We wish to thank the staffs of the Athletics Department and the University Registrar for their assistance which contributed to the successful completion of this audit.



Morley Barnett, CPA, CFE
Inspector General

Audit Performed By: Ben Robbins, CPA