

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

March 13, 2024

Auditor of State Rob Sand today released the University of Northern Iowa's Single Audit Report for the year ended June 30, 2023. The report covers the expenditure of federal funds by the University and includes a review of internal controls and compliance with federal laws and regulations.

FINANCIAL HIGHLIGHTS:

The University of Northern Iowa expended approximately \$56.9 million of federal funds in fiscal year 2023, a decrease of approximately \$11.9 million, or 17.3% from the prior year.

Expenditures for the Student Financial Aid cluster totaled approximately \$49.0 million, a decrease of approximately \$1.1 million from the prior year. Expenditures included \$33.6 million for Federal Direct Student Loans and \$9.8 million for the Federal Pell Grant Program.

Expenditures for the Coronavirus state and local fiscal recovery program totaled approximately \$840,000, an increase of approximately \$790,000 over the prior year.

AUDIT FINDINGS:

The report disclosed no findings pertaining to the federal programs for the year ended June 30, 2023.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**UNIVERSITY OF NORTHERN IOWA
SINGLE AUDIT REPORT**

**INDEPENDENT AUDITOR'S REPORT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

JUNE 30, 2023

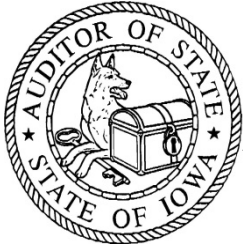
**ENTITY IDENTIFICATION NUMBER
EIN-42-6004333**

University of Northern Iowa

Table of Contents

	<u>Page</u>
Cover Letter-----	2
Independent Auditor’s Report on Compliance for Each Major Federal Program, on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance-----	4-6
Schedule of Expenditures of Federal Awards -----	9-11
Notes to Schedule of Expenditures of Federal Awards -----	13-14
Schedule of Findings and Questioned Costs:	
Part I -----	15
Part II-----	16
Part III-----	17
Staff-----	18

University of Northern Iowa



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March 6, 2024

To the Members of the Board of Regents, State of Iowa:

We are pleased to submit the Single Audit Report for the University of Northern Iowa for the year ended June 30, 2023. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The Single Audit Report reflects federal expenditures of approximately \$56.9 million. There were no instances of noncompliance or material weaknesses in internal control relating to major programs. The Single Audit Report includes an unmodified opinion on the University's compliance with requirements applicable to each of its major federal programs.

The University of Northern Iowa's Annual Comprehensive Financial Report for the year ended June 30, 2023 has been issued separately by the University. In addition, in accordance with Government Auditing Standards, our report on the University of Northern Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

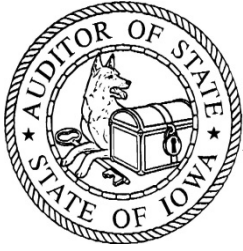
We would like to acknowledge the many courtesies and assistance extended to us by the staff of the University during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

University of Northern Iowa



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STATE OF IOWA**

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Independent Auditor's Report on Compliance
for Each Major Federal Program, on Internal Control over Compliance
and Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

To the Members of the Board of Regents, State of Iowa:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the University of Northern Iowa's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the University's major federal programs for the year ended June 30, 2023. The University's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the University of Northern Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence judgement made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities, and the fiduciary activities of the University of Northern Iowa as of and for the year ended June 30, 2023, and the related Notes to Financial Statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 18, 2023, which contained unmodified opinions on those financial statements. Our report includes emphasis of matters relating to restatements of opening net position for the implementation of GASB No. 96, Subscription-Based Information Technology Arrangements. Our report includes a reference to other auditors who audited the financial statements of the University of Northern Iowa Foundation. This report does not include the results of the other auditor's testing of compliance for each major federal program and internal control over compliance. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Ernest H. Ruben, Jr., CPA
Chief Deputy Auditor of State

March 6, 2024, except for our report
on the Schedule of Expenditures of
Federal Awards, for which the date is
December 18, 2023

University of Northern Iowa

Schedule of Expenditures of Federal Awards

University of Northern Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture</u>			
10.069	Conservation Reserve Program (\$8,215 provided to subrecipients)	\$ 115,010 **	115,010
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through Iowa Department of Agriculture & Land Stewardship; SCBG142812) (\$2,721 provided to subrecipients)	16,058	16,058
10.177	Regional Food System Partnerships (Passed through Eat Greater Des Moines, Inc.)	11,919	11,919
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota)	52,397	52,397
10.310	Agriculture and Food Research Initiative (AFRI)(Passed through Iowa State University; 020893A)	7,838 **	7,838
10.351	Rural Business Development Grant	26,736	26,736
10.558	Child and Adult Care Food Program (Passed through Iowa Department of Education; 079997)	23,983	23,983
10.575	Farm to School Grant Program (Passed through Vinton-Shellsburg Community School District)	12,344	12,344
10.762	Solid Waste Management Grants	74,295	74,295
	Total U.S. Department of Agriculture	340,580	340,580
<u>U.S. Department of Commerce</u>			
11.303	Economic Development Technical Assistance	126,193	126,193
	Total U.S. Department of Commerce	126,193	126,193
<u>U.S. Department of Defense</u>			
12.556	Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools (Passed through Mascoutah Community School District)	131,123	131,123
12.000	Unknown Title (Passed through Rochester Institute of Technology)	2,073	2,073
	Total U.S. Department of Defense	133,196	133,196
<u>U.S. Department of Interior</u>			
15.634	State Wildlife Grants (Passed through Iowa Department of Natural Resources; 22CRDWBKINK0001)	46,051 **	46,051
15.808	U.S. Geological Survey Research and Data Collection	88,342 **	88,342
15.939	Heritage Partnership (Passed through Silos & Smokestacks Natural Heritage)	1,321	1,321
	Total U.S. Department of Interior	135,714	135,714
<u>U.S. Department of Justice</u>			
16.609	Project Safe Neighborhoods (Passed through Governor's Office Drug Control Policy; 20PSN01) (\$6,485 provided to subrecipients)	52,928	52,928
16.839	STOP School Violence (Passed through Iowa Department of Education; FY23)	43,824	43,824
	Total U.S. Department of Justice	96,752	96,752
<u>U.S. Department of Transportation</u>			
20.205	Highway Planning and Construction(Passed through Iowa Department of Transportation; TAPR000T1838T00, 21TAP139)	430,668	430,668
	Total U.S. Department of Transportation	430,668	430,668

University of Northern Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Treasury</u>			
21.019	COVID-19, Coronavirus Relief Fund (Passed through Iowa Department of Cultural Affairs; 20211210314)	1,232	1,232
21.027	COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (Passed through Iowa Workforce Development; FY23)	49,553	
21.027	COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (Passed through Iowa Department of Management; FY23)	790,682	840,235
	Total U.S. Department of Treasury	841,467	841,467
<u>National Aeronautics and Space Administration</u>			
43.001	Science (Passed through University of California Santa Cruz)	9,152 **	9,152
43.008	Office of Stem Engagement (OSTEM) (Passed through Iowa State University; 02240700701, 02240700705, 021068B, 025372C) (\$1,840 provided to subrecipients)	101,758 **	
43.008	Office of Stem Engagement (OSTEM) (Passed through Iowa State University; 02240700704)	5,704	107,462
	Total National Aeronautics and Space Administration	116,614	116,614
<u>National Endowment for the Arts and the Humanities</u>			
45.025	COVID-19, Promotion of the Arts Partnership Agreements (Passed through Iowa Department of Cultural Affairs; 20221011307, 20230511691)	5,696	5,696
45.129	Promotion of the Humanities Federal/State Partnership (Passed through Humanities Iowa)	1,780	1,780
45.149	Promotion of the Humanities Division of Preservation and Access (Passed through Iowa Department of Cultural Affairs; 20221111486, 20221011156)	28,178	28,178
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	20,797	20,797
	Total National Endowment for the Arts and the Humanities	56,451	56,451
<u>National Science Foundation</u>			
47.049	Mathematical and Physical Sciences	39,306 **	39,306
47.050	Geosciences (\$14,663 provided to subrecipients)	598,837 **	
47.050	Geosciences	11,091	
47.050	Geosciences (Passed through Iowa State University; 021810B)	79,306 **	689,234
47.070	Computer and Information Science and Engineering (Passed through Iowa State University; 026491A)	26,508 **	
47.070	Computer and Information Science and Engineering	37,130	63,638
47.075	Social, Behavioral and Economic Sciences (Passed through University of Oregon)	1,866 **	1,866
47.076	STEM Education (formerly Education and Human Resource)	12,720 **	
47.076	STEM Education (formerly Education and Human Resource) (Passed through Michigan State University)	5,182 **	
47.076	STEM Education (formerly Education and Human Resource)	56,192	
47.076	STEM Education (formerly Education and Human Resource) (Passed through Iowa State University; 0264501)	63,479	137,573
47.078	Polar Programs	116,578 **	
47.078	Polar Programs	2,260	118,838
47.083	Integrative Activities (Passed through George Washington University)	41,266 **	41,266
	Total National Science Foundation	1,091,721	1,091,721
<u>U.S. Small Business Administration</u>			
59.037	Small Business Development Centers (Passed through Iowa State University; 026829K)	86,912	86,912
59.075	COVID-19, Shuttered Venue Operations Grant Program	88,458	88,458
	Total U.S. Small Business Administration	175,370	175,370

University of Northern Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Energy</u>			
81.041	State Energy Program (Passed through Iowa Economic Development Authority; 19ARRA005, 19ARRA009, 21ARRA001)	94,537	94,537
81.049	Office of Science Financial Assistance Program	74,418 **	74,418
	Total U.S. Department of Energy	<u>168,955</u>	<u>168,955</u>
<u>U.S. Department of Education</u>			
84.004	Civil Rights Training and Advisory Services (also known as Equity Assistance Centers) (Passed through Indiana University)	9,989	9,989
84.007	Federal Supplemental Educational Opportunity Grants	459,652 *	459,652
84.033	Federal Work-Study Programs	380,695 *	380,695
84.038	Federal Perkins Loan Programs_Federal Capital Contributions	3,011,890 *	3,011,890
84.063	Federal Pell Grant Program	9,849,062 *	9,849,062
84.184	School Safety National Activities	116,455	116,455
84.268	Federal Direct Student Loans	33,605,286 *	33,605,286
84.365	English Language Acquisition State Grants	19,311	19,311
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	1,689,424 *	1,689,424
<u>Special Education Cluster:</u>			
84.027	Special Education Grants to States (Passed through University of Iowa; S0343201)	115,177 **	115,177
<u>Trio Cluster:</u>			
84.044	TRIO Talent Search	982,249	
84.047	TRIO Upward Bound	612,702	
84.066	TRIO Educational Opportunity Centers	476,339	2,071,290
	Total U.S. Department of Education	<u>51,328,231</u>	<u>51,328,231</u>
<u>U.S. Department of Health and Human Services</u>			
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	71,003	71,003
93.498	COVID-19, Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	125,085	125,085
	Total U.S. Department of Health and Human Services	<u>196,088</u>	<u>196,088</u>
<u>Corporation for National and Community Services</u>			
94.006	AmeriCorps State and National (Passed through Iowa Economic Development Authority; 20FX01, 22AC05)	1,129,133	1,129,133
94.013	AmeriCorps Volunteers in Service to America	61,489	61,489
	Total Corporation for National and Community Services	<u>1,190,622</u>	<u>1,190,622</u>
<u>U.S. Department of Homeland Security</u>			
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters)(Passed through Iowa Department of Homeland Security and Emergency Management; 4483)	459,675	459,675
	Total U.S. Department of Homeland Security	<u>459,675</u>	<u>459,675</u>
	Total Federal Financial Assistance	<u>\$ 56,888,297</u>	<u>\$ 56,888,297</u>

* Total for Student Financial Assistance Cluster \$48,996,009

** Total for Research and Development Cluster \$1,479,315

University of Northern Iowa

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

(1) Significant Accounting Policies

A. Reporting Entity

The reporting entity includes all University of Northern Iowa departments and other entities included in the University's Annual Comprehensive Financial Report, except for the University of Northern Iowa Foundation which is a discretely presented component unit.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the University of Northern Iowa under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Assistance Listing (AL) are so identified. Programs not in the AL are identified as other federal assistance.

In accordance with the Uniform Guidance, federal financial assistance is defined as assistance which non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, loans, loan guarantees, interest subsidies, insurance and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Because the Schedule presents only a selected portion of the operations of the University of Northern Iowa, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University of Northern Iowa.

Type A programs, as defined by Uniform Guidance, are those programs for the University of Northern Iowa which exceeded \$750,000 in federal awards expended during the year ended June 30, 2023.

C. Basis of Accounting

Expenditures reported on the Schedule are presented on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

D. Indirect Cost Rate

The University of Northern Iowa uses a federally negotiated indirect cost rate.

E. Grantees

Assistance received directly from the federal government is shown by the grantee receiving the funds. Assistance received from other entities is so noted.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

(2) Federally Funded Loan Programs

Loan balances, including American Recovery and Reinvestment Act of 2009 (ARRA) related balances, of federally funded loan programs at June 30, 2023 were as follows:

AL No.	June 30, 2023	Outstanding Loans
84.038	Perkins Loan Program Federal Capital Contributions	\$1,842,657

University of Northern Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part I: Summary of the Independent Auditor's Results:

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) The audit of the financial statements did not disclose any material weaknesses in internal control over financial reporting.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major programs were noted.
- (e) Unmodified opinions were issued on compliance with requirements applicable to the major programs.
- (f) The audit did not disclose audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
 - AL Number 21.027 – COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Student Financial Aid Cluster:

 - AL Number 84.007 – Federal Supplemental Education Opportunity Grants
 - AL Number 84.033 – Federal Work-Study Program
 - AL Number 84.038 – Federal Perkins Loan Program_Federal Capital Contributions
 - AL Number 84.063 – Federal Pell Grant Program
 - AL Number 84.268 – Federal Direct Student Loans
 - AL Number 84.379 – Teach Education Assistance for College and Higher Education Grants (TEACH Grants)
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) The University of Northern Iowa did not qualify as a low-risk auditee.

University of Northern Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

Reported under separate cover.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

University of Northern Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Part III: Findings and Questioned Costs For Federal Awards:

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

No material weaknesses in internal control over the major programs were noted.

University of Northern Iowa

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Chief Deputy
Pamela J. Bormann, CPA, Director
Stephen J. Hoffman, Senior II Auditor
Tristan J. Swiggum, Senior Auditor
Allison L. Carlon, Staff Auditor
Laurel P. Hoogensen, Staff Auditor
Claire E. Denning, Assistant Auditor
Amila Tursunovic, Assistant Auditor