



# Morristown Fire District

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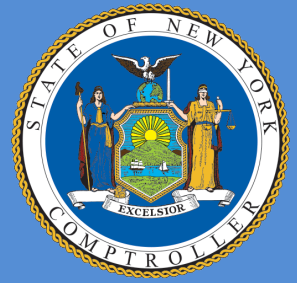
## Board Oversight

2025M-101 | December 2025

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# Audit Results



## Morristown Fire District

### Audit Objective

Did the Morristown Fire District (District) Board of Fire Commissioners (Board) provide adequate oversight of District financial operations and properly audit claims?

### Audit Period

January 1, 2024 – May 5, 2025

We extended the audit period to review the District's 2020 through 2024 Annual Financial Report (AFR) filings as of September 23, 2025.

### Understanding the Audit Area

The Board is responsible for the general management and control of the District's financial operations. This includes adopting necessary policies and procedures, ensuring collections are accurately recorded and deposited in a timely manner, periodically reviewing financial records and reports, annually auditing the Secretary-Treasurer's records and ensuring the AFR is filed in a timely manner. The Board appointed Secretary-Treasurer serves as the District's chief fiscal officer and is responsible for receiving and disbursing District funds, maintaining the financial records and providing periodic financial reports to the Board.

The Board is also responsible for auditing and approving claims prior to payment. The audit of claims is often the last line of defense for preventing unauthorized, improper or fraudulent claims from being paid. When a strong claims auditing process is established, control is enhanced because officials and employees are aware that a careful review of claims will occur before District funds are disbursed.

During the 2024 fiscal year, the District received 25 collections totaling \$422,670 and paid 183 individual claims totaling \$367,802.

## Audit Summary

The Board did not provide adequate oversight of District financial operations, and it did not always conduct a proper audit of claims prior to payment. As a result, claims were paid without adequate supporting documentation and prior to Board audit and approval. Furthermore, the Board did not ensure the Secretary-Treasurer filed required AFRs. This diminishes the transparency of District financial operations and leaves the District without a means to demonstrate its financial standing to the Board, District residents, taxpayers, the Office of the New York State Comptroller (OSC) and other

interested parties. Due to the lack of adequate Board oversight, the District faced an increased risk of theft, loss and misuse of District resources. Specifically, the Board did not:

- Ensure the Secretary-Treasurer deposited District collections in a timely manner, performed monthly bank reconciliations and maintained accurate financial records and reports. As a result, the adjusted bank balance exceeded the recorded cash by \$3,394.
- Conduct an annual audit of the Secretary-Treasurer’s records.
- Develop and adopt a procurement policy or investment policy, as required by New York State General Municipal Law (GML) Sections 104-b and 39, respectively.
- Ensure claims were properly supported and audited and approved prior to payment. For example, five claims approved by the Board totaling \$8,100 lacked adequate supporting documentation and eight claims totaling \$1,404 were improperly paid prior to Board audit.
- Ensure the Secretary-Treasurer filed required AFRs with OSC for the 2020 through 2024 fiscal years (Figure 1).

**Figure 1: AFR Number of Days Late as of September 23, 2025**

Fiscal Year	Days Late
2020	1,666
2021	1,301
2022	936
2023	571
2024	205

The report includes 15 recommendations that, if implemented, will improve the Board’s oversight of financial operations.

District officials agreed with our recommendations and their response is included in Appendix B.

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and OSC’s authority as set forth in Article 3 of GML. Our methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. Pursuant to Section 181-b of New York State Town Law (Town Law), a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review.

# Board Oversight: Findings and Recommendations

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A fire district (district) board of fire commissioners (board) is responsible for overseeing the district's financial operations and safeguarding its assets by establishing a system of internal controls consisting of clearly defined policies and procedures. This oversight includes ensuring the treasurer deposits collections in a timely manner, maintains complete and accurate accounting records and prepares monthly bank reconciliations. These bank reconciliations, along with bank statements and canceled check images, should then be periodically reviewed by the board.

The board should perform an annual audit of the treasurer's records to determine whether funds are properly accounted for. Furthermore, a board, in most circumstances, must audit claims against the district prior to payment and order the treasurer to pay the audited claims. The board should also ensure that the treasurer submits an AFR of the district's financial position and results of operations to OSC within 60 days after the close of the district's fiscal year.

More details on the criteria used in this report, as well as resources we make available to local officials that can help officials improve operations (Figure 3), are included in Appendix A.

## Finding 1 – The Board did not provide adequate oversight of financial operations.

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Although the Board received monthly Treasurer's reports and budget status reports, the Board did not ensure the Secretary-Treasurer deposited funds in a timely manner, performed monthly bank reconciliations and maintained accurate financial records and reports. In addition, the Board did not perform an annual audit of the Secretary-Treasurer's records to help oversee the Secretary-Treasurer's work and provide necessary policy guidance.

**Bank Deposits** – The District's primary revenues were from real property taxes, fire protection and ambulance service agreements with other municipalities, fire hall rentals and insurance recoveries. While the monthly Treasurer's reports showed funds collected by the Secretary-Treasurer, they did not include the date of collection or deposit, and the Secretary-Treasurer did not issue pre-numbered duplicate receipts. The Board could strengthen internal controls and help prevent fraud, reduce errors and simplify record-keeping by requiring the Secretary-Treasurer to use sequentially numbered duplicate receipts that document the date, payee and purpose of the funds collected.

We compared collections in 2024 totaling \$422,670 to deposit compositions and the Treasurer's monthly reports submitted to the Board and determined the Secretary-Treasurer did not deposit the funds within 10 days of receipt as required by Town Law Section 177. For example:

- The December 2024 Treasurer's report listed a collection of \$54,013 from the District's insurance company for damages to a District vehicle. However, the Secretary-Treasurer did not deposit the funds until February 10, 2025, more than a month after she reported the collection to the Board.

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- The District received monthly payments of \$550 for the rental of its fire hall. In 2024, seven of the 12 rental payments (58 percent) were deposited more than 30 days following the check issue date.<sup>1</sup> For example, four checks totaling \$2,200 that were dated between September through December 2024 were not deposited until January 15, 2025.

The Secretary-Treasurer told us she did not always have time to get to the District's financial institution for deposits and was not aware she should issue duplicate receipts to document collections. When duplicate receipts that document the District's collections are not completed and collections are not deposited in a timely manner, there is an increased risk that funds could be lost or misappropriated.

Bank Reconciliations – The Secretary-Treasurer maintained monthly Treasurer's reports to track the beginning cash balance, receipts, disbursements and ending monthly cash balance and provided the reports to the Board monthly. However, the Secretary-Treasurer did not prepare monthly bank reconciliations to help ensure the reported cash balance was accurate. The Secretary-Treasurer told us she did not prepare bank reconciliations because she did not have an accurate starting cash balance, which was the result of the errors and inaccurate accounting records.

We attempted to reconcile the District's bank account with the recorded cash balance as of December 31, 2024, and determined the adjusted bank balance of \$161,576 exceeded the recorded cash by \$3,394. The Secretary-Treasurer was unable to explain the \$3,394 difference.

Additionally, the Board did not review bank statements and the District did not receive canceled check images from its financial institution.<sup>2</sup> Because the Secretary-Treasurer performed nearly all District financial duties, including receiving and depositing funds, writing checks,<sup>3</sup> and maintaining the accounting records, oversight by the Board is particularly important to help reduce the risk that funds could be misappropriated without detection. The Board can mitigate these risks by reviewing the monthly bank reconciliations, bank statements and canceled check images. This review would also enable the Board to monitor the timeliness of the Secretary-Treasurer's bank deposits.

When bank reconciliations are not performed, there is an increased risk that errors and irregularities could occur and go undetected and the Board has no assurance that cash balances included in the monthly reports are accurate.

Accounting Records – The Secretary-Treasurer's monthly Treasurer's report also served as a check register and a monthly abstract (i.e., listing of claims). The Treasurer's report listed all claims to be audited and approved for payment by the Board, individual collections and the cash balance at month end. The report was used to create monthly budget status reports for the Board, which showed budgeted revenues and expenditures compared to the year-to-date actual revenues and expenditures.

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<sup>1</sup> We were unable to determine the precise date the checks were received by the District because the Secretary-Treasurer did not issue duplicate receipts or maintain a cash receipts log.

<sup>2</sup> Upon our request, District officials obtained canceled check images for our review during the audit.

<sup>3</sup> It was the District's practice for the Chairperson and Secretary-Treasurer to sign checks.

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We compared the Treasurer's reports with bank account activity and budget status reports for three months and identified various errors. For example:

- The April 2024 Treasurer's report included two claims originally listed as \$174 and \$567 with handwritten adjustments to \$876 (increase of \$702) and \$5,011 (increase of \$4,444), respectively. However, at the May 2024 Board meeting the Board approved total claims including the additional \$4,444, but not the \$702. Neither increase was reflected in the budget status reports provided to the Board.
- The May 2024 Treasurer's report included a claim originally listed as \$3,530 with a handwritten adjustment to \$801 (decrease of \$2,729) and a handwritten addition of \$1,397. Both adjustments were reflected in the total claims approved by the Board at the June 2024 Board meeting; however, the additional \$1,397 was not recorded in the budget status reports provided to the Board.
- The Secretary-Treasurer issued a check in April 2024 to replace a \$769 check written to an insurance company in February 2024 and recorded in the Treasurer's report. The Secretary-Treasurer incorrectly reduced the District's cash balance a second time when she recorded the replacement check in the April 2024 Treasurer's report. While the expenditure was properly included only once in the budget status report, this caused the District's recorded cash balance to be understated by \$769.

In addition, the Secretary-Treasurer reported pending check disbursements in the monthly Treasurer's reports before the Board approved the related claims. This complicated the accounting for adjustments made during the Board's claims approval process. For example, the claims presented to and approved by the Board at the May 13, 2024 Board meeting were recorded as disbursements that reduced the ending cash in the April 30, 2024 Treasurer's report.

To correct this, the Secretary-Treasurer should prepare a separate abstract to document the claims audited and approved by the Board. After the abstract is approved and the checks are written, the Secretary-Treasurer should record the approved disbursements in the monthly Treasurer's report for the month the checks are written. This will help to reduce errors and ensure the Treasurer's reports reflect accurate month-end cash balances.

When accounting records and reports to the Board are inaccurate and contain errors, it hinders the Board's ability to effectively oversee the District's financial operations because budget status reports relied upon by the Board do not reflect accurate financial results of operations for the Board to make informed decisions.

Annual Audit – The Board did not ensure an annual audit of the Secretary-Treasurer's records was performed. The Chairman of the Board (Chairman) and two Commissioners told us that two Commissioners typically review the Secretary-Treasurer's records every six months. The two Commissioners responsible for the annual audit told us they completed an audit for the first half of 2024; however, the Board meeting minutes did not show any evidence an audit was communicated to or approved by the Board. Furthermore, the Secretary-Treasurer indicated that no audit of her records occurred since she was appointed in March 2024.

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Annual audits are particularly important in small operations that cannot adequately segregate financial duties. In the absence of an annual audit, the Board's ability to assess financial operations is diminished because there is no independent verification that funds are properly accounted for.

Policies – The Board adopted a code of ethics; however, it did not adopt a procurement or investment policy as required by GML Section 104-b and Section 806, respectively. The Chairman told us the Board was not aware these policies were required. Without a procurement policy, the District did not have official guidelines for seeking competition when procuring goods and services. As a result, there was an increased risk that the District could spend more than necessary when obtaining goods and services. In addition, without an investment policy, there were no official guidelines on how to manage District funds to help ensure the District's investment program involving public money has the basic components of legality, safety, liquidity and yield.

## Recommendations

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The Board should:

1. Ensure the Secretary-Treasurer deposits collections in a timely manner.
2. Work with the District's financial institution to receive canceled check images with the monthly bank statements.
3. Review bank reconciliations along with bank statements and canceled check images.
4. Ensure that an annual audit of the Secretary-Treasurer's records is performed each year and documented in the Board meeting minutes.
5. Develop, adopt and periodically review a procurement policy and investment policy, as required by GML.

The Secretary-Treasurer should:

6. Deposit collections in a timely manner and issue duplicate receipts to document collections received by the District.
7. Prepare monthly bank reconciliations and provide them to the Board for review.
8. Prepare a separate abstract that documents the claims audited and approved by the Board and report disbursements in the monthly Treasurer's reports and budget status reports in the month the payments are made.
9. Ensure that accounting records and reports to the Board are accurate.

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## **Finding 2 – The Board did not ensure all claims were properly supported and approved prior to payment.**

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We reviewed all 183 claims totaling \$367,802 paid in 2024 to determine whether goods or services were received and for appropriate District purposes and the claims contained sufficient supporting documentation and were audited and approved by the Board prior to payment. We determined all claims reviewed contained evidence that goods or services were received,<sup>4</sup> and 155 claims totaling \$344,859 were for appropriate District purposes and the claims contained sufficient supporting documentation and were audited and approved by the Board prior to payment. However, 28 claims totaling \$22,943 had exceptions:

- Five claims approved by the Board totaling \$8,100 lacked adequate supporting documentation such as invoices or receipts. The Chairman indicated these claims were discussed at Board meetings and Commissioners were aware what the claims were for. However, there was no evidence that the Board reviewed detailed supporting documentation prior to payment. The Chairman and Secretary-Treasurer told us they did not notice that all claims were not properly supported and not approved prior to payment. During our audit, the Chairman provided us with supporting documentation that showed the claims were for proper District purposes.
- Eight claims totaling \$1,404 were improperly paid prior to Board audit and approval. Four of these claims totaling \$1,056, were paid using the District's debit card, and included charges for Commissioners' training registration fees and hotel expenditures associated with the training. The Chairman and Secretary-Treasurer told us that the claims for the training registration and hotel required a card payment in advance. The Secretary-Treasurer also told us she was unaware that using a credit card was a better option than a debit card. The use of debit cards increases the risk of improper payments because funds are directly withdrawn from the District's bank account before the Board can audit and approve the associated claims. In addition, one payment totaling \$152 to the District's insurance provider did not have a claim on file to support the payment and there was no documentation showing the Board audited and approved the payment.
- The District paid sales tax totaling \$840 on 15 claims totaling \$13,439 despite the District's tax-exempt status. Twelve of these claims (80 percent) were paid to the District's electric utility company. The Chairman and Secretary-Treasurer told us they were not aware the tax-exempt status also applied to utility payments.

When the Board does not ensure that a proper and thorough claims audit is performed prior to the payment of claims, there is an increased risk the District could incur unnecessary costs or pay for goods or services that were not for proper District purposes.

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<sup>4</sup> We located all 19 items purchased with values over \$250 that could easily be "walkable" in the District's building.

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## Recommendations

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The Board should:

10. Ensure that all claims have adequate supporting documentation attached before payment approval.
11. Consider discontinuing the use of the District’s debit card.
12. Ensure that the District does not pay sales tax.

The Secretary-Treasurer should:

13. Disburse payments for claims after their audit and approval by the Board.

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### Finding 3 – The Board did not ensure the Secretary-Treasurers filed the 2020 through 2024 AFRs as required.

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Neither the former nor the current Secretary-Treasurer<sup>5</sup> filed AFRs as required since the District’s formation in 2020; as of September 23, 2025 the District’s AFRs are between 205 and 1,666 days late (Figure 2).

Although OSC sent annual email notifications to the Secretary-Treasurers regarding the AFR filing requirements and when the District’s AFRs were delinquent, the Chairman and current Secretary-Treasurer told us they were not aware of AFR filing requirements. However, these requirements are covered in the required Fire District Commissioner’s Training which the Chairman and Secretary-Treasurer told us all of the Commissioners completed. While we reviewed completion certificates for four of the five Commissioners, District officials were unable to provide completion documentation for one Commissioner who resigned during the audit period.

The AFR can be a useful tool for the Board to review financial operations and provide oversight. When AFRs are not filed as required, the transparency of District financial operations is diminished, and it leaves the District without a means to demonstrate its financial standing to the Board, District residents, taxpayers, OSC and other interested parties. Also, when the District does not submit AFRs, it could negatively influence decisions made by other entities. For example, the Chairman told us the District was denied grant funding due to not filing AFRs, and that he and the Secretary-Treasurer plan to file all the delinquent AFRs.

**Figure 2: AFR Number of Days Late as of September 23, 2025**

Fiscal Year	Days Late
2020	1,666
2021	1,301
2022	936
2023	571
2024	205

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<sup>5</sup> The former Secretary-Treasurer served from January 1, 2020 through March 1, 2024. The current Secretary-Treasurer’s term started in March 2024 and continued through the end of the audit period.

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## Recommendations

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The Board should:

14. Ensure the Secretary-Treasurer prepares and files the AFR with OSC within 60 days after the close of the fiscal year, as required by GML.

The Secretary-Treasurer should:

15. Prepare and file the delinquent AFRs for the 2020 through 2024 fiscal years, and file all subsequent AFRs with OSC within 60 days of the close of the fiscal year, as required by GML.

# Appendix A: Profile, Criteria and Resources

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## Profile

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Formed in 2020, the District provides fire protection and ambulance services within the Town of Morristown in St. Lawrence County. The District also contracts to provide ambulance services to the Town of Morristown and Village of Hammond and fire protection and ambulance services to the Towns of Macomb and Oswegatchie. The District is governed by an elected five-member Board, including the Chairman and four Commissioners.

The District's 2024 budgeted appropriations totaled \$321,921.

## Criteria – Board Oversight

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A board is responsible for providing district officers and employees with direction for district business. When properly implemented, policies provide control procedures and other requirements for financial operations. A board is required by GML to adopt a code of ethics (Section 806) and to develop, adopt and periodically review a procurement policy (Section 104-b) and investment policy (Section 39). Such policies help define how the district will conduct business and manage resources. For example:

- A code of ethics is a guide for district officers, employees and members that sets a standard for conduct expected in the discharge of official business. A code of ethics must provide standards of conduct with respect to disclosure of interests in legislation that is before the board, the holding of investments that conflict with official duties, private employment in conflict with official duties, and future employment.
- A procurement policy provides guidelines for procuring goods and services. Procurement policies and procedures generally help ensure that competition is sought in a reasonable and cost-effective manner for procurements that fall below the competitive bidding thresholds and for other contracts exempt from bidding.
- An investment policy provides guidelines on how to manage district investments. It should establish a prudent set of basic procedures to meet investment objectives, ensure that investment assets are adequately safeguarded, establish and maintain internal controls and proper accounting records and provide accurate reporting and evaluation of investment results.

A board is responsible for ensuring the treasurer complies with Town Law Section 177, which requires collections to be deposited within 10 days of receipt. Using duplicate receipts helps maintain accountability over the funds collected and provides supporting documentation for recording collections in the accounting records and tracking the timeliness of deposits. Generally, in accordance with Town

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Law Section 176(4-a), a board must audit and approve all claims against the district before disbursing payments. The board's audit responsibilities include determining, among other things, that a claim is:







- For a valid and legal purpose,
- Supported by sufficient documentation, such as detailed receipts or invoices, and
- For goods and services that were received.

A board should ensure the treasurer properly records transactions in the accounting records. A treasurer should prepare monthly bank reconciliations and promptly investigate any differences between the adjusted bank balance and the accounting records. The treasurer should provide, and the board should review, monthly bank reconciliations, bank statements and canceled check images. This is especially important when the treasurer manages nearly all aspects of the accounting process including receiving, disbursing and accounting for district funds.

To manage and oversee the district's financial operations, it is essential that the board periodically receive and review financial reports from the treasurer detailing collection and disbursement activities, account balances and budget status comparisons of revenues and expenditures. Furthermore, the board should also require the treasurer provide the board with all books, records, receipts, claim vouchers and canceled check images annually, as required by Town Law Section 177 so that the board can perform an annual audit of the treasurer's records to determine whether funds are properly accounted for and transactions are properly recorded.

The board should also ensure the treasurer submits an AFR of the district's financial position and results of operations to OSC within 60 days after the close of the district's fiscal year as required by GML Section 30. The AFR is an important fiscal tool that can provide a board with necessary information to monitor district operations and provides interested parties and stakeholders with a complete summary of a district's financial operations.

# Additional Board Oversight Resources

<b>Figure 3: OSC Publications</b> OSC <i>Local Government Management Guides</i> and other informational resources available on our website to help officials understand and perform their responsibilities.		
<p><b>The Internal Audit Process For Fire Districts</b></p>  <p><b>The Internal Audit Process</b> For Fire Districts</p> <p><a href="https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf">https://www.osc.ny.gov/files/local-government/resources/pdf/internalauditprocess.pdf</a></p>	<p><b>Fiscal Oversight Responsibilities of the Governing Board</b></p>  <p><a href="https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf</a></p>	<p><b>Improving the Effectiveness of Your Claims Auditing Process</b></p>  <p><a href="https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf">https://www.osc.ny.gov/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf</a></p>
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In addition, our website can be used to search for audits, resources, publications and training for officials: <https://www.osc.ny.gov/local-government>.

# Appendix B: Response From District Officials

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## MORRISTOWN FIRE DISTRICT

EST. 2020

November 12, 2025

To: Rebecca Wilcox  
NYS Comptrollers Office

From: Kevin J. Crosby  
Chairman  
Morristown Fire District

RE: Morristown Fire District Audit

Rebecca Wilcox, Chief of Municipal Audits:

This letter is in response to the audit that was conducted by the NYS Comptroller's Office on the Morristown Fire District for the years of 2024 & 2025.

The Morristown Fire District acknowledges and accepts the audit that was completed and is in the process of making the recommended changes.

We would like to thank the auditors who came to our district and conducted this audit. We again are very glad you conducted the audit as it has only been 6 years since the district was formed. It is much easier to make the recommended changes because of our short time since forming.

If you have any other questions, please feel free to contact me.

Sincerely,

Kevin J. Crosby  
Chairman  
Morristown Fire District

Kevin Crosby, Chairman & James Michaels, Vice Chairman  
Members - James Bogardus, Ed Gagnon & Don Woods  
Secretary/Treasurer - Tammy Ritchie

# Appendix C: Audit Methodology and Standards

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We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials to gain an understanding of District operations, internal controls and oversight of the Secretary-Treasurer's duties, including the financial recording and reporting process. We also interviewed officials to determine what policies were adopted, what financial reports were provided to Commissioners for monthly meetings, how the Board conducts the audit of claims, and whether the Secretary-Treasurer reconciles bank statements.
- We reviewed District bank statements, canceled check images, and deposit compositions to account for all cash collections and disbursements in 2024. We selected the 2024 calendar year to review a full year of activity.
- We reviewed service contracts and other available records and documentation and traced all 25 collections totaling \$422,670 to monthly Treasurer's reports, budget status reports, bank statements and deposit compositions in 2024 and determined whether they were deposited in a timely manner.
- We compared the December 31, 2024 ending cash balances from bank statements (adjusted for outstanding checks and deposits-in-transit) to the cash balances the Secretary-Treasurer recorded in the accounting record (Treasurer's report) as of that date. We selected the last month of the most recently completed calendar year for review.
- We used our professional judgment to select three months (April 2024, May 2024 and July 2024) from the population of 16 months in the audit period and compared the Treasurer's reports with bank account activity and budget status reports. We selected these three months because handwritten adjustments were reflected on the monthly Treasurer's reports.
- We reviewed all 183 claims totaling \$367,802 in 2024 to determine whether goods or services were for appropriate District purposes and the claims contained sufficient supporting documentation and were audited and approved by the Board prior to payment. We selected the 2024 calendar year to review a full year of activity. Additionally, we used our professional judgment to select all 19 items purchased with values over \$250 that could easily be "walkable," to determine whether these items were received and located in the District building.
- We determined whether the Secretary-Treasurer filed AFRs and calculated the number of days they were late.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our

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audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or relevant population size and the sample selected for examination.

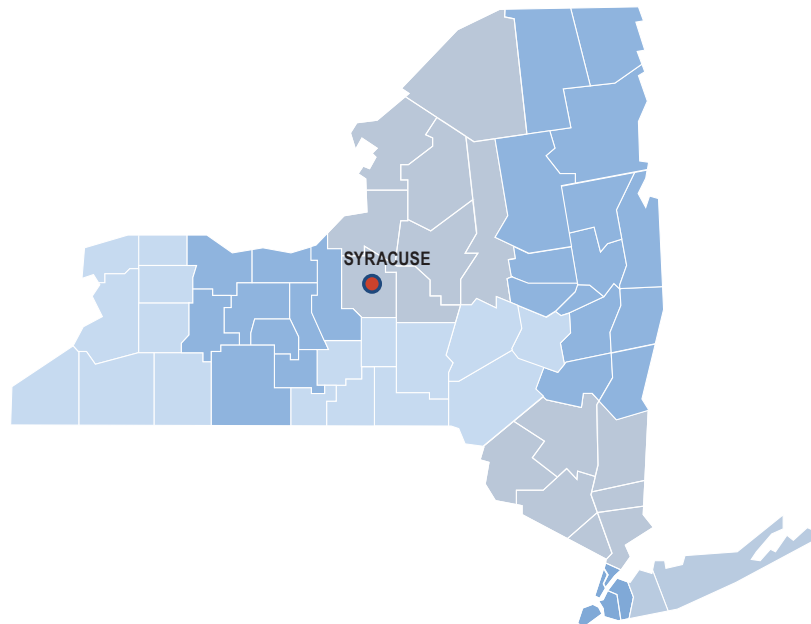
## Contact

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