

**DEPARTMENT OF HUMAN SERVICES  
AH-GWAH-CHING NURSING HOME  
FINANCIAL AND COMPLIANCE AUDIT  
FOR THE THREE YEARS ENDED JUNE 30, 1987**

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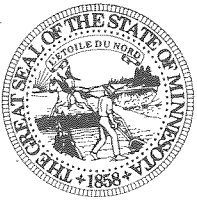
**OCTOBER 1988**

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Financial Audit Division  
Office of the Legislative Auditor  
State of Minnesota

**88-72**





STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

VETERANS SERVICE BUILDING, ST. PAUL, MN 55155 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

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Representative Phillip J. Riveness, Chairman  
Legislative Audit Commission

Members of the Legislative Audit Commission

Ms. Sandra S. Gardebring, Commissioner  
Department of Human Services

Mr. John Grimley, Chief Executive Officer  
Ah-Gwah-Ching Nursing Home

Audit Scope

We have completed a financial and compliance audit of the Ah-Gwah-Ching Nursing Home (Ah-Gwah-Ching) for the three fiscal years ended June 30, 1987. Section I provides a brief description of Ah-Gwah-Ching's activities and finances. Our audit was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office Government Auditing Standards. Our audit included such audit procedures as we considered necessary in the circumstances. Field work was completed on June 17, 1988.

The objectives of the audit were to:

- study and evaluate the internal control systems over receipts, expenditures, assets, and liabilities;
- verify that financial transactions were made in accordance with applicable laws, regulations and policies, including Minn. Stat. Chapter 246, and other finance-related laws and regulations;
- evaluate the recording and reporting of financial transactions on the statewide accounting system and the maintenance of adequate subsidiary records for the social welfare accounts; and
- determine the status of prior audit recommendations.

Management Responsibilities

The management of Ah-Gwah-Ching is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, management makes estimates and judgments to assess the expected benefits and related costs of control procedures. The objective of internal controls are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorizations and recorded properly.

Representative Phillip J. Riveness, Chairman  
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Ah-Gwah-Ching Nursing Home  
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Due to inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

The management of Ah-Gwah-Ching is also responsible for the agency's compliance with laws and regulations. We selected and tested transactions and records from the programs administered by Ah-Gwah-Ching in order to obtain reasonable assurance that Ah-Gwah-Ching had, in all material respects, administered its programs in compliance with applicable laws and regulations.

### Conclusions

In our opinion, except for the issues raised in Section II, findings 1, and 3-4, the system of internal accounting control of Ah-Gwah-Ching Nursing Home in effect as of June 17, 1988 taken as a whole, was sufficient to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorizations.

In our opinion, for the three years ended June 30, 1987, Ah-Gwah-Ching properly recorded, in all material respects, its financial transactions on the statewide accounting system and maintained adequate subsidiary records of the social welfare accounts.

In our opinion, except for the issues raised in Section II, findings 1 and 2, for the three year period ended June 30, 1987, Ah-Gwah-Ching Nursing Home administered its programs in compliance, in all material respects, with applicable finance-related laws and regulations.

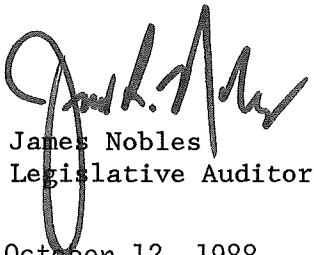
This audit report includes the findings developed during this audit and a prior audit finding which has not been resolved. The prior audit finding repeated in this report is identified as "PRIOR FINDING PARTIALLY RESOLVED."

The recommendations included in this audit report are presented to assist Ah-Gwah-Ching in resolving the audit findings and in improving accounting procedures and controls. We will be monitoring and reviewing Ah-Gwah-Ching's progress on resolving these findings. A summary of the progress made on all audit recommendations discussed in our last audit report

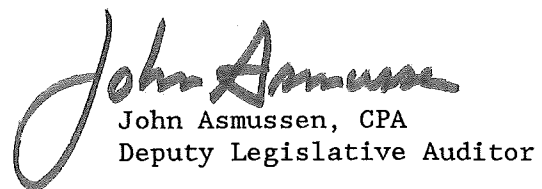
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covering the year ended June 30, 1984, dated July 15, 1985, is shown in Section III entitled "Status of Prior Audit Recommendations and Progress Toward Implementation."

We thank the staff of Ah-Gwah-Ching for the cooperation extended to us during this audit.



James Nobles  
Legislative Auditor



John Asmussen, CPA  
Deputy Legislative Auditor

October 12, 1988



DEPARTMENT OF HUMAN SERVICES

AH-GWAH-CHING NURSING HOME

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AUDIT PARTICIPATION

The following staff from the Office of the Legislative Auditor prepared this report:

John Asmussen, CPA	Deputy Legislative Auditor
Renee Redmer, LPA	Audit Manager
Steve Pyan, CPA	Auditor-in-Charge
Al Finlayson, CPA	Staff Auditor
Lois McGuire	Staff Auditor

EXIT CONFERENCE

The findings and recommendations included in this report were discussed with the following staff of the Ah-Gwah-Ching Nursing Home on June 17, 1988:

John Grimley, Chief Executive Officer  
Kathryn Bradfield, Psychiatric Services Director  
Nancy Dahl, Director of Nurses  
Erma Schantle, Personnel Director  
Judy Mechura, Business Office Supervisor  
Margaret Dewey, Account Clerk  
Joyce Humphreys, Account Clerk  
Anne Carlson, Administrative Secretary  
Dennis Wicks, Building Services Supervisor  
Dave Johnson, Pharmacist  
Mike Nethercutt, Stores Clerk  
Rodney Gustad, Executive Housekeeping





# AH-GWAH-CHING NURSING HOME

## I. INTRODUCTION

Ah-Gwah-Ching Nursing Home (Ah-Gwah-Ching) provides skilled and intermediate nursing care to elderly persons with behavioral problems that prevent admission to or cause referral from community nursing homes or other facilities. Ah-Gwah-Ching is under the general control of the Commissioner of Human Services and the immediate supervision of Mr. John Grimley, Chief Executive Officer.

General operations of the home are financed through general fund appropriations made directly to the Department of Human Services. Human Services is responsible for maintaining, controlling and transferring funds to Ah-Gwah-Ching as necessary. During fiscal year 1987, Ah-Gwah-Ching incurred general fund expenditures totaling nearly \$10 million, of which salaries accounted for 90 percent. Ah-Gwah-Ching has 317 staff. Volunteers also assist in the care of the residents.

As shown in the Governor's biennial budget, the fiscal year 1987 patient population averaged 296, which is 97 percent of capacity. Since fiscal year 1984, per capita costs have risen from \$24,613 to \$32,408.

## AH-GWAH-CHING NURSING HOME

### II. CURRENT FINDINGS AND RECOMMENDATIONS

1. Ah-Gwah-Ching did not properly administer certain financial activities in the social welfare fund.

Ah-Gwah-Ching administers the residents' personal funds and other money received for the general benefit of the residents. Other funds received are mainly from vending machine sales, resident related activities, and unclaimed money of deceased residents. Generally, these other funds are to be used for the amusement and entertainment of the residents. Minn. Stat. Chapter 246 provides the statutory guidelines in administering the residents' funds. These monies are held in the state treasury, and are accounted for in the social welfare fund in the statewide accounting system. The business office has established separate accounts on its resident banking system for the different types of funds. As of May 31, 1988, the balance in these accounts was about \$55,000. Three weaknesses in administering the social welfare fund are discussed below.

First, Ah-Gwah-Ching needs to distinguish between purchases made from the social welfare fund and the general fund. The statutes do not provide specific guidelines as to the types of expenditures to be made from the different sources of funds. General fund appropriations are made for the general operations and maintenance of Ah-Gwah-Ching. General operating and maintenance items were also subsidized from the social welfare money received for the general benefit of the residents. We believe that several purchases made from the social welfare fund could have been made from the general fund. These purchases include appliances for the residents common living areas, and repairs and supplies for the residents' bus. If these items are necessary to provide the desired level of care, perhaps they should have been purchased from state appropriations. Although both general fund and social welfare funds could be used for purchases for the benefit of the residents, specific guidelines should be considered to assist in purchasing decisions and use of the various sources of funds. Ah-Gwah-Ching does not have a policy stating the items to be provided as part of the residents basic care, and those to be purchased from social welfare money. A policy would provide a plan for the social welfare money and communicate it to the entire management staff. The Department of Human Services central office is considering the development of a policy to ensure consistency with other nursing homes and regional centers. Ah-Gwah-Ching should provide central office information related to their specific concerns.

Second, certain purchases from the social welfare fund did not comply with state guidelines. Minn. Stat. Section 16B.04 authorizes the Commissioner of Administration to determine policies and procedures for all state purchasing. Procurement bulletin 7-206 issued by Administration outlines the regulations for procuring goods through the materials management division and local vendors. Generally, purchases should be made through materials management unless the item qualifies under the agency's approved local purchase authority. Some examples of allowable local purchases include:

- Purchases from a vendor with a state price agreement established with materials management.

## AH-GWAH-CHING NURSING HOME

- Miscellaneous materials and supplies costing under \$150.
- Repair work (parts and labor) costing under \$500.
- Single source items such as repair parts or educational supplies.

Seven purchases totaling about \$3,500, including an outboard motor for \$1,750, were purchased by Ah-Gwah-Ching from local vendors. However, these items were not allowable local purchases. These items should have been purchased centrally through the materials management division. Noncompliance with the state's procurement procedures results in higher costs for goods, and also circumvents the purchasing controls of the materials management division.

Finally, one activity included on the resident banking system was an annual "Country Fair" which provided \$474 in fiscal year 1987 from food and ticket sales. Of this amount, \$313 was deposited into a local bank account and used for employee recognition awards. Minn. Stat. Section 16A.72 requires that all receipts be deposited into the general fund unless specifically dedicated by the Legislature. In addition, employee recognition payments should be approved by the Department of Finance as a special expense.

### RECOMMENDATIONS

- Ah-Gwah-Ching should work with the Department of Human Services to develop a policy for use of the social welfare funds.
- Purchases not qualifying under local purchase authority should be procured through the materials management division of the Department of Administration.
- The balance in the employee recognition account should be transferred to the general fund and employee recognition awards should be approved by Finance as a special expense.

### 2. An employee supervises her spouse causing a conflict of interest.

The dining hall manager at Ah-Gwah-Ching supervises her spouse, who is a food service worker. Her duties include authorizing his timesheet and completing his annual performance evaluation. We believe that this situation impairs her objectivity and could reduce her effectiveness as a supervisor. Ah-Gwah-Ching recognized the potential conflict of interest but failed to take any type of corrective action.

Minn. Stat. Section 43A.38, Subd. 7 regarding resolution of conflicts of interest provides:

If the employee, appointing authority or commissioner [of Employee Relations] determine that a conflict of interest exists,

## AH-GWAH-CHING NURSING HOME

the matter shall be assigned to another employee who does not have a conflict of interest. If it is not possible to assign the matter to an employee who does not have a conflict of interest, interested persons shall be notified of the conflict and the employee may proceed with the assignment.

Ah-Gwah-Ching could eliminate the conflict of interest by reassigning duties so that the supervisor is not responsible for her spouse. If this is not possible, a second person needs to be involved in the supervisory duties such as authorizing the spouse's timesheets and completing his employee performance evaluations. According to the Department of Employee Relations, notification of the labor relations division would serve as proper disclosure of the situation.

### RECOMMENDATION

- Ah-Gwah-Ching should resolve the conflict of interest in accordance with Minn. Stat. Section 43A.38, Subd. 7.

### 3. Alternate and floating holidays are taken in hourly increments by employees.

Due to the facility's twenty-four hour staffing requirements, a significant number of Ah-Gwah-Ching staff are required to work on holidays. The contracts with the various employee bargaining units allow the appointing authority to award alternate holidays to the employees working the regularly scheduled holidays. Employees also receive a floating holiday each year which is to be used on a regularly scheduled work day subject to mutual agreement between the appointing authority and the employee.

Ah-Gwah-Ching allows its employees who earn alternate and floating holidays to use the time in hourly increments if the employee desires. Since the state's centralized payroll system does not account for holidays, Ah-Gwah-Ching needs to maintain manual records to document holidays earned and taken. Authorizing the use of hourly increments for holidays increases the amount of effort required to maintain this manual recordkeeping system. The controls over the timekeeping system are also weakened by the potential for increased errors in accounting for individual hours earned and taken for over 300 staff. In addition, the Department of Employee Relations has stated that holidays earned should be used in full days. Employee Relations is preparing a policy regarding the use of holidays for distribution to state agencies. The policy will provide that alternate and floating holidays should be taken in increments equal to the employee's normal work day which is generally eight hours. Controls will be strengthened and recordkeeping reduced by authorizing time off for holidays in full days instead of hourly increments.

### RECOMMENDATION

- Alternate and floating holidays should be used in increments equal to the employee's normal work day.

## AH-GWAH-CHING NURSING HOME

4. A physical inventory of fixed assets has not been performed since 1983.

The Department of Administration's fixed asset inventory section requires agencies to perform or coordinate a verification of inventory through internal audits, spot checks, and physical inventories. According to Ah-Gwah-Ching's Residential Facilities Manual, Policy 3210, during the useful life of a non-expendable fixed asset, physical inventories should be performed on a scheduled basis to verify the existence, condition, and location of each asset.

Ah-Gwah-Ching has not performed a complete physical inventory of fixed assets since 1983. A partial or cyclical physical inventory has also not been completed since our last audit in 1985. Fixed assets are frequently moved at Ah-Gwah-Ching. Certain assets have also been retired because of damage. Without an adequate inventory system including verification of the records through physical inventories, control over assets is weakened.

While it is important that a complete physical inventory be conducted of all items included on Ah-Gwah-Ching's fixed asset records management system (FARMS) listing, it probably should be delayed until the following occur or are completed.

- As of July 1, 1988, a number of assets will no longer be included on the FARMS listing due to a \$200 increase in required acquisition cost.
- On August 13, 1988, over 450 fixed assets were scheduled to be either included in an auction or were to be transferred to other facilities.

After these items have been properly accounted for and the deletions have occurred due to the revised dollar limitations, a complete inventory should be completed. The performance of a complete inventory would help ensure that all assets remaining, transferred, sold, and retired are being properly accounted for. Subsequent physical inventories should be scheduled so that fixed assets are checked in accordance with Administration guidelines.

### RECOMMENDATION

- A complete physical inventory of fixed assets should be performed in the near future.

AH-GWAH-CHING NURSING HOME

III. STATUS OF PRIOR AUDIT RECOMMENDATIONS  
AND  
PROGRESS TOWARD IMPLEMENTATION

Internal control over inventories is not adequate.

1. To strengthen internal controls over inventories at Ah-Gwah-Ching:
  - someone independent of the custody of the inventories should take periodic complete physical inventories;
  - perpetual inventory records should be established in accordance with inventory management guidelines;
  - authorizations of emergency material requisitions should be required after the issuance is made; and
  - adequate staffing should be assured so that central stores is not left unattended during work hours.

RECOMMENDATION SUBSTANTIALLY IMPLEMENTED. Ah-Gwah-Ching has established various controls over inventories. The business office provides an independent check of most inventory areas except the pharmacy.

Perpetual inventory records are maintained in all areas except the pharmacy. The inventory management division of the Department of Administration and the State Board of Pharmacy do not require perpetual inventory records for regular pharmaceuticals; therefore, we have withdrawn this recommendation. Perpetual records are maintained in the pharmacy for controlled substances as required by federal law. We do believe that alternate controls should be established in the pharmacy to ensure proper accountability of the pharmaceuticals. This is important because the pharmacist has complete control over the pharmacy operations. The business office could consider some reasonableness reviews of pharmacy activities. For example, the business office could monitor purchases by comparing pharmaceutical expenditures between the years and investigate any material variances.

Authorizations of emergency material requisitions are currently obtained in central stores.

The central stores area is properly safeguarded.

The safeguarding of social welfare receipts and cash boxes is inadequate.

2. Procedures should be developed so that checks made payable to residents are endorsed and returned promptly to the business office for deposit.

AH-GWAH-CHING NURSING HOME

RECOMMENDATION IMPLEMENTED. Since March 1987, Ah-Gwah-Ching has had procedures for obtaining endorsements of resident checks. The policy addressed forwarding checks promptly to the business office.

3. Ah-Gwah-Ching should review the necessity for social welfare cash boxes on all dormitory floors and consider:

- assigning specific responsibility for each cash box;
- requiring that cash boxes be locked when not in use; and
- requiring that staff maintain balances for each resident's cash, and that the business office conduct periodic audits of these moneys.

RECOMMENDATION IMPLEMENTED. Since September 1985, cash boxes have been required to be locked when not in use. As of January 1986, there has been specific responsibility assigned for each cash box.

Purchases and disbursements are not always adequately authorized or documented properly.

4. Confirming purchase orders should be prepared and sent to the vendor for food orders.

RECOMMENDATION WITHDRAWN. Food orders are placed on Monday with a copy of the order sent to the receiving area. On Wednesday, items are received and checked against the invoice. Any discrepancies are resolved. Credit is received for damaged goods and invoices are authorized for the amount received.

Due to the short time frame and the procedures currently being followed, we do not believe that it is necessary for Ah-Gwah-Ching to send confirming purchase orders to vendors for food orders. This pertains only to nondairy products ordered. Ah-Gwah-Ching should continue to send confirming purchase orders to vendors for dairy products.

5. Checks drawn on local bank accounts should not be signed in advance.

RECOMMENDATION IMPLEMENTED. As of August 1985, the authority to act as one of the required co-signers was extended from three to six individuals. The persons actually authorized on any day is dependent upon the staff on duty.

6. Adequate documentation should be on file to indicate that all invoices have been mathematically verified and all purchases and disbursements have been properly authorized.

RECOMMENDATION IMPLEMENTED. As of January 1986, all invoices are initialled by the person processing them for payment to indicate mathematical accuracy. Also, batch cover sheets are signed or stamped to indicate authorization for payment.

AH-GWAH-CHING NURSING HOME

The amount of cost of care paid by each payor source, changes in resident income, and the reconciliation of Ah-Gwah-Ching's accounting records to the central office summary report are inadequately documented.

7. The admission agreement should contain the amount of cost of care to be paid by each payor source, and any changes in the amount of income from resident sources should be documented in the resident's medical records.

RECOMMENDATION IMPLEMENTED. The admission agreements contain the required information.

8. The documentation supporting the reconciliation of Ah-Gwah-Ching's accounting records to the central office summary report should be maintained.

RECOMMENDATION IMPLEMENTED. Beginning January 1986, tapes supporting the reconciliation have been attached to the accounting records.

Uncollectible accounts receivable are not submitted to the Attorney General for further collection efforts, or the Executive Council for write-off.

9. Ah-Gwah-Ching should work with the central office to coordinate the process of referring uncollectible accounts receivable to the Attorney General and the Executive Council in accordance with Minn. Stat. Sections 10.12 and 10.15.

IMPLEMENTATION IN PROCESS. The accounts in question have been submitted to the Department of Human Services central office for further processing.

The payroll certification and payroll audit reports are not sufficiently reviewed, and control over payroll checks is inadequate.

10. An authorized agency employee should review the payroll certification report to ensure that the payroll has been processed accurately.

RECOMMENDATION IMPLEMENTED. The personnel director reviews the certification report on a test basis.

11. Pay checks should be kept in a secure location upon receipt from central payroll, and responsibility for them should be specifically assigned and documented by employees required to handle them.

RECOMMENDATION IMPLEMENTED. As of August 2, 1985, the check distribution procedures were changed. The current procedures ensure that pay checks are kept secure and responsibility is assigned to certain individuals.



AH-GWAH-CHING NURSING HOME

Internal control is inadequate in the general store.

12. In order to improve the financial management of the general store:
- Ah-Gwah-Ching should ensure that an adequate separation of cashiering, purchasing, receiving, and inventory-taking responsibilities exists in the general store.
  - Authorized purchase orders should be used for all general store purchases.
  - A perpetual inventory recordkeeping system should be established and periodically compared and adjusted to actual physical count.
  - The cost of goods sold calculation on the general store statements of sales and cost of goods sold should include purchases when the goods are received instead of when the invoices are paid.

RECOMMENDATION WITHDRAWN. As of fiscal year 1986, Ah-Gwah-Ching no longer operates a general store. They have a contract with the Services for the Blind to operate a similar type operation.

Ah-Gwah-Ching residents participating in the therapeutic work program are not paid based upon the number of hours worked.

13. Ah-Gwah-Ching should comply with Minn. Stat. Section 246.151 and the federal regulations by compensating residents at a minimum of 25 percent of the prevailing minimum wage per hour.

RECOMMENDATION WITHDRAWN. Upon further review and discussion with Ah-Gwah-Ching staff, it was determined that the residents were not involved in work programs requiring the payment of minimum wages.

14. Timesheets should be used to record the actual number of hours worked by each resident. They should be verified and approved by the appropriate supervisor.

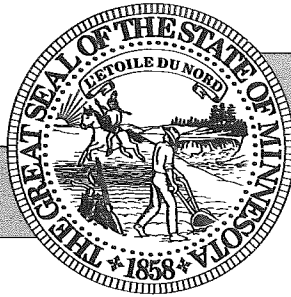
RECOMMENDATION IMPLEMENTED. Timesheets are prepared for all residents of the Lakeside Center. The timesheets are approved by the supervisors. The social workers assigned to Ah-Gwah-Ching residents submit written approvals for the residents hours worked.

DHS central office and Ah-Gwah-Ching Nursing Home have not formalized or updated an agreement with the Services for the Blind to operate the Ah-Gwah-Ching canteen.

15. Ah-Gwah-Ching should revise and update the written agreement with the Services for the Blind for the operation of the Ah-Gwah-Ching canteen.

RECOMMENDATION IMPLEMENTED. An agreement was signed in April 1988 with the Services for the Blind. Under the agreement, the Services for the Blind will operate the vending services and the canteen.





October 12, 1988

Renee Redmer, Audit Manager  
Office of the Legislative Auditor  
Veterans Service Building  
St. Paul, MN 55155

Dear Ms. Redmer:

This is in response to the draft management letter summarizing the results of your audit at Ah-Gwah-Ching. We will respond separately to the recommendations under each of the four current findings you have listed with the action we plan on taking and the time line.

**1. Ah-gwah-ching did not properly administer certain financial activities in the social welfare fund.**

**Recommendation #1:** "AGC should work with the Department of Human Services to develop a policy for use of the social welfare funds."

**Response:** AGC will work with the Department of Human Services in the development of a system-wide policy on the use of social welfare funds. Pending that policy, AGC will develop its own interim policy. That policy will be in place by February 1, 1989.

**Recommendation #2:** "Purchases not qualifying under local purchase authority should be procured through the Materials Management Division of the Department of Administration."

**Response:** We will follow state regulations and guidelines when making purchases with monies from the social welfare fund.

**Recommendation #3:** "The balance in the employee recognition account should be transferred to the general fund and employee recognition awards should be approved by Finance as a special expense."

**Response:** The balance in the employee recognition account will be transferred to the general fund and a "Request for Approval to Incur Special Expenses" (form number FI-00023-03) will be submitted to obtain the money needed to purchase the seven remaining savings bonds needed for FY9 for "Employee-of-the-Month". In the future, a similar request will be made annually.

**2. An employee supervises her spouse causing conflict of interest.**

**Recommendation #1:** "Ah-Gwah-Ching should resolve the conflict of interest in accordance with Minnesota Statutes Section 43A.38, Subd. 7."

**Response:** Many AGC employees are related to one another in some way or another. There are several different situations where an employee supervises a relative. Due to Affirmative Action guidelines, contractual language, etc. we are not able to prevent these situations from occurring. If relatives work together and we are aware of a potential conflict of interest, we will take appropriate action.

**3. Alternative and floating holidays are taken in hourly increments by employees.**

**Recommendation #1:** Alternate and floating holidays should be used in increments equal to the employee's normal work day.

**Response:** Alternate and floating holidays will be taken in increments equal to the employee's normal work day. This will be fully implemented once staff have been notified of the pending change and once they have had the opportunity to use any remaining hours due them. We will plan on being fully in compliance by January 1, 1989.

**4. A physical inventory of fixed assets has not been performed since 1983.**

**Recommendation #1:** A complete physical inventory of fixed assets should be performed in the near future.

**Response:** A physical inventory of all fixed assets with a purchase value of \$500.00 or more will be completed by December 31, 1988.

The secondary inventory system which will now include sensitive items valued under \$500.00 but not recorded on the FARMS system will be inventoried by August 31, 1989. This includes removing asset numbers from non-inventoried items; applying secondary asset numbers to those items which will be on our secondary inventory; and updating the items to the secondary inventory system.

Renee Redmer. Audit Mgr.  
October 12, 1988  
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A verification of inventory through internal audits, spot checks, and/or physical inventories will be conducted annually thereafter to insure a 92% minimal record/asset accuracy.

The above three items will be conducted by Margaret Dewey, AGC's Inventory Coordinator.

Please let us know if you need additional information or clarification of our responses.

Sincerely,

*Manda Hundel, Asst Administrator*

For John Grimley  
CEO

MJL/ps