

ST. JOHN THE BAPTIST PARISH SCHOOL BOARD



COMPLIANCE AUDIT

ISSUED MARCH 23, 2005

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March 23, 2005

HONORABLE GERALD KELLER, PRESIDENT
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
Reserve, Louisiana

We have conducted an audit of the St. John the Baptist Parish School Board (Board) in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to substantiate or refute allegations of improper spending by Board members and the superintendent.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the Board's financial statements or system of internal control nor assurance as to compliance with laws and regulations. Also, as part of our audit, we applied our *Checklist of Best Practices in Government* to the procedures and practices of the Board.

The accompanying report presents our findings and recommendations as well as management's response. Copies of this report have been delivered to the District Attorney for the Fortieth Judicial District and others as required by state law.

Respectfully submitted,

Steve J. Theriot, CPA
Legislative Auditor

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Improper Use of Credit Card

Nine of the 11 Board members,¹ the superintendent, and all school principals have District owned procurement cards (credit cards). The District's credit card policy, adopted on November 15, 2001, requires an original receipt to be submitted for each expense and that the credit card not be used for personal or non-business purposes.

Board Members

Those Board members that have District credit cards generally only use them while traveling on District business. The cards are used to pay for travel expenses which are then reconciled to each Board member's allowable per diem amount. When a Board member charges in excess of per diem, he/she is invoiced for the difference.

During the period January 2004 through October 2004, six Board members² failed to timely reimburse the District for credit card expenses not within their per diem. As of December 6, 2004, these six Board members had outstanding invoices totaling \$1,054, most of which result from amounts charged in excess of allowable per diem. Some of these invoices date back to January 2004. After being informed that money was due to the District, Ms. Elexia Henderson, Mr. Keith Jones, Mr. Phillip Johnson, and Mr. Patrick Sanders reimbursed the District a total of \$797. Mr. Matt Ory and Mr. Russell Jack had not reimbursed the District the remaining \$257 as of January 6, 2005. The Board's lack of timely reimbursement for expenditures in excess of per diem was noted in the District's last two annual audits yet no corrective action has been taken.

In addition, all Board members failed to fully provide original receipts for expenditures during the period January 2004 through October 2004 as required by District policy. Most of the Board members were unclear as to the specific details of the credit card policy and others stated they were not aware of it.

Superintendent

During the period January 2002 through October 2004, Mr. Michael Coburn incurred credit card expenses totaling \$53,019. In many cases, the business purpose, necessity, and reasonableness of the expense is not documented and/or is unclear. The business purpose and necessity for the expenses should have been documented when the expenses were incurred but were not.

Article 7, Section 14 of the Louisiana Constitution of 1974³ prohibits the donation of public assets or things of value. The use of public funds for expenses with little or no business purpose or expenses that are unreasonable may violate this provision. Louisiana

¹ Mr. Lowell Bacas, Ms. Elexia Henderson, Mr. Russell Jack, Mr. Keith Jones, Mr. Phillip Johnson, Dr. Gerald Keller, Mr. Matt Ory, Mr. Patrick Sanders, and Mr. Russell Wise

² Ms. Henderson, Mr. Jones, Mr. Johnson, Mr. Sanders, Mr. Ory, and Mr. Jack

³ LSA-Const. Art. 7, §14 provides, in part, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Attorney General Opinion 90-63⁴ adds further clarification by stating that “the expense must be reasonable and proportionate to the public benefit realized” and that “the expenditure must be necessary to accomplish a public purpose.” This opinion was reaffirmed in Attorney General Opinion 02-0125.⁵

During the period January 2002 through October 2004, Mr. Coburn failed to provide appropriate documentation for expenses totaling \$12,835. Most of these expenses were not substantiated by an original receipt as required by the District’s credit card policy nor was the business purpose for the expenses documented. According to Board policy, appropriate documentation must include a line-item description and line-item pricing for the purchase. Mr. Coburn submitted the credit card authorization believing it to be a receipt. This authorization does not contain itemized detail of what was purchased--only a purchase total and any additional gratuity.

At our request, Mr. Coburn prepared documentation indicating the vendor and a general description of the items purchased, attendees, and business purpose of each charge, during the period January 2004 through October 2004. However, for many of the charges, the propriety of the charge remains unclear as in the following three examples:

On February 19, 2004, Mr. Coburn incurred a charge of \$225.44 in San Francisco, California, for a meal with AASA officials and administrators. The descriptive purpose of the meal was “To meet with conference officials networking with each other on the national, state, and parish level.” While expenses incurred for the purpose of meeting with industry professionals could be considered a business purpose, it is not clear that it was necessary or reasonable for public funds to be used to purchase meals for these officials.

On March 5, 2004, Mr. Coburn incurred a charge of \$67.29 for a meal while returning from a convention in Lafayette. The meal was attended by “superintendent and administration” for the purpose of “. . . discussion of new proposed legislation for the state of Louisiana and how it affects our school system.” While meals during overnight travel are normally considered allowable, it is unclear why it was necessary and reasonable for the superintendent to charge the actual cost of this meal rather than following the District’s established travel policy and the use of per diem.

On March 26, 2004, Mr. Coburn incurred a charge of \$278.95 in Orlando, Florida, for a meal attended by “superintendent and other school officials” for the purpose of “. . . discussion of new legislation and laws and how it pertains to the NSBA and state of Louisiana, especially to our parish.” While expenses incurred for the purpose of meeting with industry professionals could be considered a

⁴ La. Atty. Gen. Op. No. 90-63 provides, in part, the value of public funds expended must be reasonable and proportionate to the public benefit received.

⁵ La. Atty. Gen. Op. No. 02-0125 provides, in part, the reasonableness of the expenditure, not the particular item of food or beverage consumed at business lunches or dinners where there is a duty or obligation which serves an undisputed public purpose and public benefit, clients or customers from the private sector are the primary attendees and where the expenditure is not disproportionate to the value of the public funds expended. The Attorney General states the practice of the Legislative Auditor’s Office is to examine the reasonableness of the expenditures in relation to the nature of the expenditure. If the expenditure is reasonable and necessary to accomplish a public purpose, the expense is allowed.

business purpose, it is not clear that it was necessary or reasonable for public funds to be used to purchase meals for these officials.

In addition, of the \$53,019, supporting documentation for \$40,184 (18 months of credit card expenses) could not be located. According to District employees, Mr. Coburn submitted documentation for these expenses; however, these records cannot be located. Copies of Mr. Coburn's credit card statements were obtained as supporting documentation, but credit card statements do not provide adequate detail to specify what was purchased.

Mr. Coburn explained that these expenses were incurred as a result of his public relations efforts and that he considered the credit card authorization a receipt.

Some of these undocumented expenses are the result of Mr. Coburn providing meals to Board members. Though Board members receive per diem while traveling, Mr. Coburn routinely paid for their meals using the District's credit card. In these situations, Board members received their per diem and meals purchased with public funds.

In addition, during the period January 2004 through October 2004, Mr. Coburn used his District credit card to purchase personal items totaling \$2,311. These personal expenses violate Board policy, which prohibits the use of the card for personal purposes. While Mr. Coburn reimbursed the District for each personal expenditure in a timely manner, the loaning of public funds in this manner is prohibited by Article 7, Section 14 of the Louisiana Constitution.

We recommend that credit card holders abide by current policy and not use the District owned credit cards for personal or excess purchases. We also recommend that the Board implement additional policies and procedures to ensure that funds due to the District are reimbursed timely. The Board should also implement policies and procedures that clearly detail allowable public relations expenditures. These expenditures should be reviewed at least monthly.

Finally, we recommend that the Board implement a new credit card policy. This policy should provide guidance for the business use and supporting documentation expected to be maintained. The credit card statement alone is not adequate documentation as it does not provide enough detail to support the propriety of the charges. The credit card charge authorization is not adequate documentation as it does not provide enough detail to support the charge. This policy should:

- (1) require documentation of the purpose of the expenditure;
- (2) require timely submission of original receipts--two weeks from the ending travel date or the date of purchase;
- (3) limit the number of credit cards to key administrative staff; and
- (4) provide for disciplinary action for noncompliance.

All individuals who receive a District credit card should sign a statement, at issuance, documenting receipt of the card and certifying their understanding of the credit card policies and procedures. This document should be kept on file at the District office.

Noncompliance With State Law

As superintendent, Mr. Coburn is required by Louisiana Revised Statute 24:523⁶ to immediately notify, in writing, the legislative auditor and the district attorney of any misappropriation of public funds or assets of his agency when he receives knowledge of a misappropriation. On two separate occasions, in the past year, Mr. Coburn had knowledge of misappropriation of District funds that were not reported to the legislative auditor. We recommend that Mr. Coburn implement procedures to ensure compliance in reporting any misappropriation of District funds.

Operational Policies and Procedures

Although the Board is performing most business operations correctly, the following are areas of operational policies and procedures not committed to writing or require functional improvement.

- a. Cash - There are no written policies or procedures for the collection of cash. Occasionally, miscellaneous payments are received at the District office. These payments are made by check or credit card, logged in by the receptionist, and reconciled/deposited by the accounts receivable clerk. The Board does not maintain a petty cash fund. We recommend the Board commit to writing their current cash collection policies and procedures.
- b. Purchasing - The Board has written policies and procedures for purchasing that were revised in 1998. The District is implementing a computerized purchasing system, currently in the testing phase, which will require revision of purchasing policies. The new system will strengthen controls by limiting spending on each budget line item to only the available balance. Additionally, the system will limit available vendors to only those approved by management. We recommend that management simultaneously implement revised purchasing policies and procedures with the roll out of the new purchasing system. This will provide system users with guidance and aid in transitioning to a new system.
- c. Budgeting - The current written policies and procedures for budgeting are not followed. However, the Board is practicing sound budget policy. The budget process begins in January of each year and a budget is adopted in July, prior to the September deadline required by State law. The budget process includes procedures for the preparation, adoption, and monitoring of the budget. In addition the Board incorporates performance measures into the budget process and performs budget amendments once during the fiscal year. We recommend the Board revise their budget policies and procedures to reflect current practices.

⁶ LA R.S. 24:523 provides, in part, an agency head of an auditee who has actual knowledge of any misappropriation of the public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation.

- d. Monthly Financial Statements - No written policies or procedures provide the nature, extent, and frequency of financial reporting. The Board's Finance Committee reviews budget to actual expenses monthly but are not provided monthly financial statements. We recommend the Board develop and implement policies and procedures to provide for the monthly review of financial statements, to include budget to actual comparisons for each fund. These policies will provide the Board with a complete picture of the District's financial position.
- e. Disbursements - The Board has written policies and procedures for disbursements that are followed but have not been updated in approximately 13 years. In the near future, the Board plans to fully implement a computerized disbursement system. We recommend that management simultaneously implement revised disbursement policies and procedures with the roll out of the new system.
- f. Cellular Phones - No written policies or procedures exist for the use and care of cell phones. The District has numerous cell phones that are used by administration staff, principals, and bus drivers. The cell phone contract was properly negotiated through state contract. The Board should immediately adopt and implement policies and procedures to govern the use and care of the cell phones to include the following:
- Issuance to employees based on duties and responsibilities
 - Monthly reviews of cell phone bills by employees to identify personal calls
 - Reimbursement of personal calls at a flat rate
 - Annual review of the contract
- g. Travel - The Board's current travel policy is grossly inadequate. The policy only provides for meal per diem rates for in-state travel and contains no other limitations or guidelines. We recommend that the Board adopt a detailed travel policy using the state travel policies as a guide. The policy should include, at a minimum, the following:
- Definition of allowable travel
 - Provisions for employee reimbursement whether through the use of actual expenses or per diem
 - Per diem rates for meals and hotels in and out of state
 - Mileage reimbursement rates
 - Guidelines for overnight travel
 - Documentation required to substantiate reimbursement
 - Provisions for disciplinary action for noncompliance

In addition, the Board does not have written policies or procedures for the use of the Fuel Man card (gas card). The Board does, however, review monthly charges to the gas cards and discrepancies or questionable charges are turned over to the transportation supervisor. We recommend that the Board adopt policies and procedures governing the use of the gas cards to include the following:

- Authorized users
 - Allowable charges
 - Provisions for disciplinary actions for misuse or abuse
- h. Payroll and Attendance Records - The Board does not have written policies or procedures for payroll processing. Also, the Board does not have written procedures relating to time and attendance recordation. Though the Board maintains tight control over time and attendance through the use of an automated system and segregates payroll functions, we recommend that the Board commit to writing its current policies and procedures for payroll processing and time and attendance recordation. These policies and procedures should clearly indicate the consequences for misuse or abuse.
- i. Records - For the period February 2002 through August 2002 and January 2003 through November 2003, documentation to substantiate Mr. Coburn's credit card expenses could not be located. According to Board officials, Mr. Coburn submitted the documentation; they just cannot locate it. Therefore, the credit card statement totals for these months are undocumented. We recommend that the Board implement policies and procedures to ensure the safety of public records. The Board should also limit access to records.
- j. School Food Services - The Board does not have detailed written policies or procedures for inventory control of food at individual schools though inventory is monitored closely by the Board's nutritionist. The Board does have written policies and procedures that provide for the accountability and processing of receipts and invoices. Accounting procedures are also in place at the school level ensuring proper receipt of funds. However, these policies and procedures are not contained in a document readily available to users as a reference. We recommend that the Board adopt a policy manual that addresses all aspects of food inventory and accountability.
- k. Information System Controls - The Board does not have written policies or procedures governing information systems. We recommend that the Board develop policies and procedures that specify who can update internal files and who can access critical data files. Critical data have been identified and access to these data are limited to authorized users, but this procedure is not formalized in a written policy. We recommend that the Board formalize current practice by adopting a written policy. In addition, teachers and students are allowed to use District computers to access the Internet and are required to sign a user agreement, but the Board does not have guidelines governing that usage. We

recommend that the Board develop and implement policies and procedures addressing Internet access. This policy should include procedures for handling noncompliance.

In addition, we recommend that the Board develop an employee manual, which communicates the Board's position on employee-related issues. The manual should contain policies and procedures for travel, vacation and sick leave, time and attendance, ethics, and information system access. The manual should also contain provisions for disciplinary actions and employment separation. The Board should require each employee to sign a statement, documenting receipt of the manual and certifying his/her understanding of the policies and procedures contained therein. This document should be kept in each employee's personnel file.

Finally, having written policies and procedures will strengthen the Board's current practices and provide a framework for present and future Board employees to perform the business operations necessary to provide accurate accountability of Board assets and help prevent fraud.

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St. John the Baptist Parish School Board (Board), established in 1876, is a legislative body authorized to govern the public school education system of St. John the Baptist Parish. The Board is governed by 11 elected members within their respective districts for a term of four years. The Board is empowered to levy property taxes on both real and personal property located within its boundaries. The Board also levies sales and use taxes.

The Board provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through grade 12. The Board is authorized to establish public schools as it deems necessary, to provide adequate school facilities, to determine the number of teachers to be employed, and to determine the local supplement to their salaries. The Board is responsible, among other things, for policymaking, passing local ordinances, adopting the budget, appointing committees, adhering to the Louisiana Board of Elementary and Secondary Education's requirements, and hiring the superintendent and the Board's attorney. The superintendent is responsible for carrying out the policies and ordinances of the Board, for overseeing the day-to-day operations of the Board, for informing the Board of changes in the Louisiana Board of Elementary and Secondary Education requirements, and for making recommendations when these changes occur to ensure compliance.

The legislative auditor received allegations of improper spending by the superintendent and Board members. The procedures performed during this audit consisted of:

- (1) interviewing the superintendent, Board members, and administrative staff;
- (2) examining selected records of the Board;
- (3) applying our *Checklist of Best Practices in Government*;
- (4) performing observations and analytical tests; and
- (5) reviewing applicable Louisiana laws.

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Management's Response



St. John the Baptist Parish School Board

Making A Difference: Accountability Assessment Achievement

Gerald J. Keller, Ph.D.
Board President

Patrick H. Sanders
Vice-President

Michael K. Coburn
Superintendent

February 22, 2005

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Mr. Steve Theriot
Office of Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Please find below our official responses to the audit of our school system that was recently conducted by your office.

Response to "Improper Use of Credit Card – Board Members"

As recommended, we are in the process of revising our Credit Card Policy. The revised Policy will include additional procedures to ensure that funds due the School District are timely paid and will require the submission of original credit receipts even though the Internal Revenue Service accepts the current documentation that the School Board has. All monies due the School Board have been collected.

Response to "Improper Use of Credit Card – Superintendent"

We disagree that the Superintendent may have violated Article 7 Section 14 of the Louisiana Constitution by purchasing meals for himself, board members, administrative staff, and vendors as noted below.

As you noted, Louisiana Attorney General Opinion Number 90-63 states that "the expense must be reasonable and proportionate to the public benefit realized" and that "the expenditure must be necessary to accomplish a public purpose". We believe that the Superintendent's expenditures were reasonable and necessary to accomplish his responsibilities as Superintendent.

A majority of these expenditures were incurred at lunch or after hours to avoid disruption of "class room" time of school employees. In addition, the Superintendent has an expense allowance in his contract with the School Board that authorizes him to effectively and efficiently conduct School Board business and allows him to incur such expenditures whenever he judges best.

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In Louisiana Attorney General Opinion Number 03-0157, the Attorney General found that "serving reasonable meals to volunteer firemen attending lunch time meetings scheduled to accommodate them at a time when they are not otherwise required to be in attendance at their places of regular employment would also seem reasonable". In addition, the Opinion also states, "Clearly, in order for any fire department, and indeed many organizations, to properly conduct business and communicate with and train personnel, necessary and proper meetings, workshops and training programs are appropriate. Such meetings...also clearly serve the public purpose and create a public benefit of promoting proper and efficient fire protection...". We believe the same would apply to public education in incurring such expenditures. See also Louisiana Attorney General Opinion Number 02-0125 for additional support of our opinion.

The Superintendent purchased meals as part of his duties and responsibilities as Superintendent. Part of the Superintendent's responsibilities include a strong public relations effort. This public relations effort included these purchased meals. This endeavor had a positive effect in increasing student enrollment. Our student population has grown every year under this Superintendent's leadership.

While we disagree that the Superintendent may have violated Article 7 Section 14 of the Louisiana Constitution, we will require in our revised Credit Card Policy, documentation of the public benefit received for future credit card expenditures.

With respect to your allegations that the Superintendent failed to provide an original receipt for expenses incurred by our Credit Card Policy totaling \$12,835 over a 34-month period, the Superintendent did submit credit card statements and/or receipts that he thought were adequate at the time. The Superintendent submitted documentation that would comply with Internal Revenue Service requirements. Our revised Credit Card Policy will not allow reimbursement of expenditures without an original receipt.

Finally, with respect to the \$40,184 in missing credit card receipts, such receipts were recently audited by our independent Certified Public Accountants as part of their annual financial and compliance audit. Our independent CPAs had no findings in their report dated October 15, 2004 with respect to these credit card receipts. Copies of credit card statements have been obtained to replace the missing receipts and additional security measures have been implemented to prevent future loss of accounting records. Copies

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of credit card statements would be accepted by the Internal Revenue Service as documentation for a deduction.

With respect to your allegation that the Superintendent possibly violated Article 7 Section 14 of the Louisiana Constitution by using the School District credit card to purchase personal items totaling \$2,311, please note that a majority of these expenditures were incurred to accommodate the Superintendent's wife on authorized conferences with the Superintendent. In each case, the personal expense was reimbursed to the School District prior to paying the credit card invoice. Our revised Credit Card Policy will require payment in advance for such personal expenditures.

Response to "Non-Compliance with State Law"

We were unaware that previous thefts of public funds were considered misappropriations and, therefore, required written notification to the Legislative Auditor. However, the District Attorney's Office and the Sheriff were immediately notified of the thefts described in your report. In addition, the community was made aware of the incidents via newspaper reports. In the future, the Legislative Auditor will also be notified immediately.

Response to "Operational Policies and Procedures"

We appreciate your acknowledgement that the Board is performing most business operations correctly, that we maintain tight control over employees' time and attendance, and that we are practicing sound budget policy.

We are in the process of committing to writing or revising the policies and procedures you have recommended. We anticipate completing the revisions by the end of 2005.

Should you have any questions, comments, or concerns regarding any of our responses, please do not hesitate to contact me.

Sincerely,



Gerald J. Keller, Ph.D.
Board President

GJK:ssp