

DEPARTMENT OF TRANSPORTATION
AND DEVELOPMENT
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED JUNE 11, 2008

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDIT ADVISORY COUNCIL
REPRESENTATIVE NOBLE E. ELLINGTON, CHAIRMAN

SENATOR NICHOLAS "NICK" GAUTREAUX
SENATOR WILLIE L. MOUNT
SENATOR EDWIN R. MURRAY
SENATOR BEN W. NEVERS, SR.
SENATOR JOHN R. SMITH
REPRESENTATIVE NEIL C. ABRAMSON
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY
REPRESENTATIVE ANTHONY V. LIGI, JR.
REPRESENTATIVE CEDRIC RICHMOND

LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$16.08. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3366 or Report ID No. 80070025 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

May 22, 2008

**DEPARTMENT OF TRANSPORTATION
AND DEVELOPMENT
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 2007, we considered the Department of Transportation and Development's internal control over financial reporting and over compliance with requirements that could have a direct and material effect on a major federal program; we examined evidence supporting certain accounts and balances material to the State of Louisiana's financial statements; and we tested the department's compliance with laws and regulations that could have a direct and material effect on the State of Louisiana's financial statements and major federal programs as required by *Government Auditing Standards* and U.S. Office of Management and Budget Circular A-133.

The Annual Fiscal Report of the Department of Transportation and Development is not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior management letter on the Department of Transportation and Development for the year ended June 30, 2006, we reported findings related to noncompliance with the cash management improvement act and inadequate controls over matching requirements. These findings have been resolved by management.

Based on the application of the procedures referred to previously, all significant findings are included in this letter for management's consideration. All findings included in this management letter that are required to be reported by *Government Auditing Standards* will also be included in the State of Louisiana's Single Audit Report for the year ended June 30, 2007.

Inadequate Preparation of the Annual Fiscal Report

The Department of Transportation and Development (DOTD) did not submit an accurate Annual Fiscal Report (AFR) for the fiscal year ended June 30, 2007, to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP). Louisiana Revised Statute 39:79 authorizes the commissioner of administration to establish the format of each agency's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the agency. Good internal control over financial

reporting should include (1) adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR; (2) adequate training and supervision of staff; and (3) a review of the AFR so that any preparation errors can be detected and corrected before submitting the AFR to OSRAP for inclusion in the state's Comprehensive Annual Financial Report (CAFR).

The department's 2007 AFR submitted to OSRAP was incomplete and included numerous errors requiring adjustment as follows:

- The outstanding liability for cooperative endeavors on Schedule 16 of the AFR was understated by \$284,124,744 because of incomplete data used to prepare the schedule. In addition, the net liability reported on Schedule 16 did not agree to the amount reported in the footnote. DOTD does not maintain a comprehensive list of all cooperative endeavors and does not have controls in place that would enable them to support an accurate and complete report; therefore, we were unable to ensure the completeness of the disclosure.
- The Contingent Liability note disclosure, which reports the remaining obligation of advanced construction projects, was understated by \$116,413,867 because of the exclusion of certain projects in error.
- Infrastructure schedules were inaccurately prepared causing an understatement of net infrastructure totaling \$18,561,336, resulting mainly from two errors in calculation methodology. Additions to infrastructure were understated by \$5,637,488 because of double-counting projects reported as construction-in-progress and current year depreciation was overstated by \$12,675,978 because of double-counting prior year depreciation in current year calculations. In addition, the department runs payables reports for accruals not recorded just before submitting its AFR and discloses those additional payables; however, the department does not adjust the infrastructure schedule to include those amounts. As a result, net infrastructure was also understated by an additional \$6,068,491.
- The Operating and Capital Grants for Governmental Accounting Standards Board (GASB) 34 Presentation (note H) note disclosure was inaccurately prepared. Operating Grants was understated by \$319,932. Capital Grants was overstated by \$3,973,690.
- Judgments, Claims, and Similar Contingencies (note I) did not report Federal Disallowed Cost of \$721,029.
- The Schedule of Federal Financial Assistance (Schedule 8) had several errors among the various federal programs reported, resulting in a net overstatement of \$1,167,214 in federal expenditures. Errors were also noted in the Reconciliation of Schedule 8 to Schedule 1 as follows: (1) a federal cash carryover of \$813,197 was incorrectly excluded as a

reconciling item; (2) a reconciling item for percentage corrections and voided checks totaling \$208,038 was incorrectly excluded; and (3) an item labeled "FHWA Revenue for July 06 on Schedule 8 Not Recorded in ISIS" for \$354,017 was incorrectly included as a reconciling item.

- The Schedule of Non-State Subrecipients of Major Federal Programs (Schedule 8-4) was prepared with errors. Funds sent to the Metropolitan Planning Organizations were overstated by \$642,632 and the amount sent to another subrecipient was overstated by \$51,151. These errors resulted in a total overstatement of \$693,783.
- The Schedule of State Agency/University Subrecipients of Federal Programs (Schedule 8-5) was prepared with errors. Funds sent to one recipient were double-counted creating an overstatement of \$59,893. Also, two projects totaling \$51,074 were incorrectly excluded from the schedule. These two errors resulted in a net overstatement \$8,819.
- The Capital Outlay Schedule of Transfers was prepared containing numerous errors including the amount of prior year accruals. The prior year accruals on the Schedule of Transfers did not agree to the amount reported in fiscal year 2006. Questions from auditors resulted in multiple revisions being prepared. The net change in revenue reported from the original to the final revised schedule corrected an understatement of \$241,965.
- During the audit, it was noted one of the required schedules titled "Capital Outlay Funds GASB 34 Revenue Accruals" (Schedule 14) included in the AFR was a copy of the schedule from the prior year AFR and therefore was reporting revenue accruals as of June 30, 2006. Also, two items required to be submitted as part of the DOTD AFR were excluded. Both the Summary Schedule of Prior Year Audit Findings (Schedule 8-3) and the Reconciliation as of August 14, 2007, between the DOTD ledger and ISIS were not included in the AFR.

Management of DOTD has not established adequate internal controls over financial reporting to include detailed, written procedures for the compilation of AFR amounts and has not adequately trained its accounting staff in OSRAP and GASB reporting requirements. In addition, management has not developed an adequate review process to ensure that the department's AFR is accurately presented.

Failure to establish adequate internal controls over financial reporting could result in undetected errors and/or fraud and an incomplete or inaccurate AFR that could cause misstatements in the state's CAFR or a delay in the CAFR's issuance.

Management of DOTD should establish a formal written compilation process to ensure that (1) all personnel are adequately trained; (2) adequate supporting documentation for the department's AFR is maintained; and (3) the department's AFR is adequately

reviewed before its submission to OSRAP. Management concurred with the finding and recommendation and outlined a plan of corrective action (see Appendix A, pages 1-6).

Overdraw of Federal Funds

DOTD overdrew \$43,680 in federal funds for the Highway Planning and Construction program (CFDA 20.205). The Office of Management and Budget Circular A-133 Compliance Supplement, Parts 3 and 4, Section G, stipulates that a non-federal entity must provide matching or cost sharing of a specified amount or percentage as provided in the project agreements with the federal government.

The overdraw resulted from a misclassification of expenditures that were to be funded by a local government as federal. Although the department has policies and procedures for the review of system-generated reports indicating errors in cost share percentages, management failed to ensure timely follow-up on this item, which was identified as a potential error during that review. Failure to ensure timely detection and correction of cost share errors subjects the department to noncompliance with matching requirements, overdraw of federal funds, and potential interest liabilities.

Management of DOTD should ensure compliance with established policies and procedures over matching and timely follow-up of potential errors identified to ensure timely detection and correction of errors. Management concurred with the finding and recommendation and outlined a plan of corrective action (see Appendix A, pages 7-8).

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the department. The nature of the recommendations, their implementation costs, and their potential impact on the operations of the department should be considered in reaching decisions on courses of action. Findings relating to the department's compliance with applicable laws and regulations should be addressed immediately by management.

This letter is intended for the information and use of the department and its management, others within the entity, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Steve J. Theriot, CPA
Legislative Auditor

RR:BQD:THC:sr

DOTD07

Management's Corrective Action
Plans and Responses to the
Findings and Recommendations



BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov

(225) 379-1200



WILLIAM D. ANKNER, Ph.D.
SECRETARY

February 22, 2008

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, La 70804-9397

RE: **Legislative Auditor Report**
Department of Transportation and Development
Inadequate Preparation of the FY 07 Annual Financial Report

Dear Mr. Theriot:

The Department is in receipt of your audit report titled "Inadequate Preparation of the Annual Financial Report (AFR). I appreciate the opportunity to respond to the findings and also to have my response letter included as an attachment in the final report.

The main focus of the report states that the Department did not submit an accurate AFR for the fiscal year ending June 30, 2007 to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP). It also cites the lack of internal controls over financial reporting. I emphatically concur with all of these findings and I'd like you to know that I consider this issue very serious. The ten points listed in the finding were grievous, inexcusable errors.

As to the specific causes for these errors, my staff has conducted an exhaustive investigation and has found that the majority of the errors are, for the most part, due to the Account Manager 2 in the General Ledger unit not properly executing her job responsibilities and also failed management oversight by supervisors and senior management. The failure by Management was twofold: First, the procedures and related performance measures for the preparation of the AFR were either insufficient or non-existent. Secondly, Management knew there were issues in the Financial Services section with the loss of key staff and also knew the Administrator was out on extended sick leave and did not take appropriate actions, such as providing additional support, or requesting an extension to the report deadline. A key example of Management's failure is the fact that the report was compiled by staff and not reviewed by the immediate supervisor or anyone above her before it was submitted to OSRAP.

The department will not tolerate a repeat of these failures and has taken the following disciplinary actions with respect to those employees involved in the preparation, data accumulation and review of the AFR: 1) The person directly responsible for overseeing the preparation of the schedules in question and in some cases, was the person who actually prepared the information was transferred

out of the General Ledger unit in the Financial Services Section with a significant demotion and pay reduction; 2) The direct supervisor of this person will receive a letter of reprimand when she returns from extended sick leave; 3) Letters of concern from the Secretary to the Undersecretary and Deputy Undersecretary will be issued; 4) A letter of concern from the Secretary to the Assistant Secretary for Public Works, Hurricane Flood Protection and Intermodal Transportation will be issued regarding the failure to provide information on Cooperative Endeavor Agreements in a timely manner; and 5) A memorandum from the Secretary informing staff that the lack of cooperation and failure to perform duties will not be acceptable.

The report correctly expressed great concern over DOTD's lack of adequate internal controls over financial reporting, including detailed written procedures for the compilation of the AFR amounts, and also its lack of training of its accounting staff in OSRAP and Governmental Accounting Standards Board reporting requirements. The report indicated the need for management to develop an adequate review process to ensure that the department's AFR is accurately presented. This recommendation will be undertaken.

The Department concurs with this finding. To that end, the DOTD has hired a new Financial Services Administrator, who started on February 18, 2008. Ms. Monica Mealie comes to us with years of experience in positions at the Department of Insurance, the LA Legislative Auditor's Office, and most recently as Associate Comptroller for Financial Accounting and Disbursement at Southern University. We are truly impressed with her organizational, staff motivational and training skills. She is a Certified Public Accountant. Her first task will be to make a thorough review of the processes that go into the preparation of the AFR and develop detailed written procedures for each employee involved. She will set key performance measures with deadlines for the preparation of the AFR with the goal that the next AFR will be flawless. These detailed written procedures and key performance indicators will be applied to all of the steps in the development of the AFR and are to be considered as part of the action plan for each for the ten findings in the audit report that are discussed in this letter.

In addition to hiring a new Financial Services Administrator, Management will reorganize the Financial Services section to better align the right resources with the highest risk areas. Rather than the one-on-one reporting relationship between the Administrator and the second in command that exists now, we are considering flattening the structure to allow the Administrator to become more "hands-on" with the day-to-day operation of the section.

The Department will undertake better training of its staff. To that end, we are conducting an assessment of training needs for the financial staff and implementing the training before the end of the current calendar year. We look forward to partner with you and other state agencies on this initiative.

As the newly appointed Secretary, and in the spirit of transparency as championed by Governor Jindal, I will restate the findings and corrective actions. This will allow the reader to more easily understand the department actions and appreciate our commitment to improve. We will take the necessary actions to improve.

- ***Finding point 1: The outstanding liability for cooperative endeavors on Schedule 16 of the AFR was understated by \$284,124,744 due to incomplete data used to prepare the schedule. In addition, the net liability reported on the Schedule 16 did not agree to the amount reported in the footnote. DOTD does not have controls in place that would enable them to support an accurate and complete report. Because of this, we were unable to ensure the completeness of the disclosure.***

The department concurs with this finding point. The key problem that resulted in this finding was that the staff responsible for accurately completing the task did not provide the information. The staff financial person made up the numbers to complete the task in lieu of the information from the others. Supervision and oversight was not provided.

In addition to the development of written procedures and key performance indicators, the corrective action plan will include an additional step. Information regarding new cooperative endeavor agreements will be requested on a quarterly basis from the individual sections throughout the department. If these quarterly reports are not submitted within 30 days of the end of the quarter, the Accountant Manager 2 will send a list of sections/districts not responding to the Undersecretary for further action.

- ***Finding point 2: The Contingent Liability Note disclosure, which reports the remaining obligation of advanced construction projects, was understated by \$116,413,867 due to the exclusion of certain projects in error.***

The Department concurs with this finding point. The error was a result of not combining two reports which are used every year to calculate the contingent liability figures. Again, to compound matters, the error was not caught by the supervisor.

- ***Finding point 3: Infrastructure schedules were inaccurately prepared causing an understatement of net infrastructure totaling \$18,561,336. This resulted mainly from two errors in calculation methodology. Additions to infrastructure were understated by \$5,637,488 due to the double-counting of projects reported as construction in progress; and current year depreciation was overstated by \$12,675,978 due to the double-counting of prior year depreciation in current year calculations. In addition, the department runs payables reports for accruals not recorded just prior to submissions of their AFR and discloses those additional payables; however they do not adjust the infrastructure schedule to include those amounts. As a result, net infrastructure was also understated by an additional \$6,068,491.***

The Department concurs with this finding point. The error resulted from the omission of three reports required to calculate the infrastructure figures. These three reports are used every year, but were “missed” by the Accountant Manager 2. Again, to compound matters, the error was not caught by the supervisor.

- ***Finding point 4: The Operating and Capital Outlay Grants for the GASB 34 presentation (note H) note disclosure was inaccurately prepared. Operating Grants were understated by \$319,932. Capital Grants was overstated by \$3,973,690.***

The Department concurs with this finding point. Note H was incorrectly presented on a cash basis, the same as Schedule 8, instead of on an accrual basis.

- ***Finding point 5: Judgments, Claims, and Similar Contingencies (Notes) did not report Federal Disallowed Cost of \$721,029.***

The Department concurs with this finding point. DOTD Project Finance and Financial Services Sections did not receive the ten Federal Ineligibility Notifications of disallowed cost from FHWA and thus did not include this information in the AFR. This omission was not discovered until the Legislative Auditor contacted the Louisiana Division of the Federal Highway Administration. Apparently, the originals of these notifications were sent to others within the department and copies were not forwarded to the Project Finance or Financial Services sections.

Typically, when DOTD receives one of these notifications from FHWA, the disallowed costs are negotiated and, if warranted, a revision to the Federal Ineligibility Notification is issued. If after the negotiation, costs are still disallowed, the federal funds are not lost, but can be used on other projects.

In addition to the written procedures and key performance indicators mentioned earlier in this letter, the corrective action plan will include a two-fold plan: First, the DOTD will work with the FHWA to set up a procedure whereby copies of all Ineligibility Notices are sent to DOTD Financial Services and Project Control, and secondly, DOTD Project Control will make an inquiry with FHWA at least quarterly to determine if there have been any notifications issued since the last contact. As an added step, the Accountant Manager 1 in the Federal Aid Unit will contact FHWA to confirm the existence/non-existence of Federal Ineligibility Notifications or revisions by July 15th of each fiscal year.

- ***Finding point 6: The Schedule of Federal Assistance (Schedule 8) had several errors among the various federal programs reported, resulting in a net overstatement of \$1,167,214 in federal expenditures. Errors were also noted in the Reconciliations of Schedule 8 to Schedule 1, as follows: a federal cash carryover of \$813,197 was incorrectly excluded as a reconciling item; a reconciling item for percentage corrections and voided checks totaling \$208,038 was incorrectly excluded; and an item labeled "FHWA Revenue for July 06 on Schedule 8 Not Recorded in ISIS" for \$354,017 was incorrectly included as a reconciling item.***

The Department concurs with this finding point. Schedule 8 was prepared with several errors and it's reconciliation to Schedule 1 was not done.

- ***Finding point 7: The Schedule of Non-State Sub Recipients of Major Federal Programs (Schedule 8-4) was prepared with errors. Funds sent to the Metropolitan Planning Organizations (MPOs) were overstated by \$642,632, and the amount sent to another sub recipient was overstated by \$51,151. These errors resulted in a total overstatement of \$693,783.***

The Department concurs with this finding point. The reports used to complete this schedule included the issuance of two (2) checks and did not include a reduction for a voided check thus causing the recordation of funds on Schedule 8-4 to be overstated. This error was not caught by the supervisor.

- ***Finding point 8: The Schedule of State Agency/University Sub recipients of Federal Programs (Schedule 8-5) was prepared with errors. Funds sent to one recipient were double-counted creating an overstatement of \$59,893. There were also two projects totaling \$51,074 which were incorrectly excluded from the Schedule. These two errors resulted in a net overstatement of \$8,819.***

The Department concurs with this finding point. As stated in finding point number 7, the reports used to complete this schedule included the issuance of two (2) checks and did not include the reduction for a voided check thus causing the recordation of funds on Schedule 8-5 to be overstated.

- ***Finding point 9: The Capital Outlay Schedule of Transfers was prepared containing numerous errors including the amount of prior year accruals. The prior year accruals on the Schedule of Transfers did not agree to the amount reported in fiscal year 2006. Questions from auditors resulted in multiple revisions being prepared. The net change in revenue reported from the original to the final revised schedule corrected an understatement of \$241,965.***

The Department concurs with this finding point. The Capital Outlay Schedule of Transfers was prepared with numerous errors and was supposed to be submitted to the Assistant Financial Services Administrator for final review and approval. This was not done.

- ♦ ***Finding point 10: During the audit it was noted that one of the required schedules titled Capital Outlay Funds GASB 34 Revenue Accruals (Schedule 14) included in the AFR was a copy of the schedule from the prior year AFR and therefore was reporting revenue accruals as of June 30, 2006. Also, two items required to be submitted as part of the DOTD AFR were excluded. Both the Summary Schedule of Prior Year Audit Findings (Schedule 8-3) and the Reconciliation as of August 14, 2007 between the DOTD ledger and ISIS were not included in the AFR.***

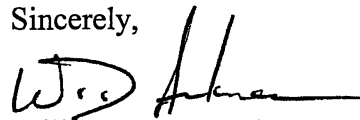
The Department concurs with this finding point. When compiling the information for inclusion in the AFR, the incorrect Schedule 14 was used and Schedule 8-3 was

inadvertently omitted from the AFR even though the correct Schedule 14 and Schedule 8-3 for fiscal year 2007 were completed. The reconciliation between the DOTD ledger and the ISIS system was not included in the AFR because it was not completed by the Accountant Manager 2 before the deadline to submit the AFR.

In closing, management failed to adequately supervise, train and provide the necessary written procedures to adequately meet the challenges. This will change.

If you need any additional information, please contact me at (225) 379-1200.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Ankner', written over a horizontal line.

William Ankner, Ph.D.

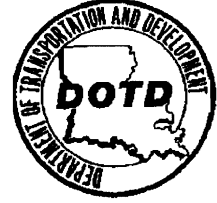
Secretary

c: Michael Bridges, Undersecretary
Kirt A. Clement, Deputy Undersecretary
Monica Mealie, Financial Services Administrator
John Lyon, External/Internal Audit Supervisor



BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov



WILLIAM D. ANKNER, Ph.D.
SECRETARY

March 7, 2008

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
PO Box 94397
Baton Rouge, LA 70804-9397

RE: DOTD Single Audit Finding:
Overdraw of Federal Funds

Dear Mr. Theriot:

The Department of Transportation and Development (DOTD) is in receipt of your audit report titled, "Overdraw of Federal Funds". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with your audit finding as stated in your letter dated February 25, 2008 stating that the DOTD overdrawed \$43,680 in federal funds for the Highway Planning and Construction program (CFDA 20.205). The project in question was initially a project with 90% federal funds and 10% local funds. The project was active during Hurricanes Katrina and Rita. The hurricanes resulted in additional expenditures on the project. These additional expenditures were eligible for Federal Highway Administration (FHWA) Emergency Relief (ER) funds that are reimbursed at 100%. Even though DOTD's billing system accurately captured the matching percentages, an erroneous manual reversal caused a misclassification of the expenditures. DOTD policies and procedures for review of system generated reports including errors in cost sharing percentages detected this error timely, but, due to inter-office confusion surrounding the ER funds we failed to correct this error in a timely manner.

The DOTD correction plan is to strengthen internal controls and provide additional training to staff as it relates to Federal, State and Local Government cost sharing to assist in preventing future billing errors including timely resolution of issues.

This correction plan will be implemented immediately. The Financial Services staff has already met on March 3, 2008 in this regard.

Mr. Steve Theriot
March 7, 2008
Page 2

While we concur with the finding as stated previously, I must note as a point of relevance, DOTD receives more than \$650 million from FHWA annually. To the best of our knowledge we are in compliance with all related billings with this program with the exception of the untimely correction of the error documented in this finding.

If you need any additional information, please contact Monica O. Mealie, Financial Services Administrator at 379-1615 or MonicaMealie@dotd.la.gov.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Ankner', written over a horizontal line.

William Ankner, Ph.D.
Secretary

c: Michael Bridges, Undersecretary
Kirt A. Clement, Deputy Undersecretary
Monica Mealie, Financial Services Administrator
John Lyon, External/Internal Audit Supervisor