

FINANCIAL REPORT OF
AUDRAIN AMBULANCE DISTRICT
DECEMBER 31, 2021 AND 2020



AUDRAIN AMBULANCE DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Audrain Ambulance District
Mexico, Missouri

20 South Fifth Street
Columbia, MO 65201
(573) 449-1599
Fax: (573) 443-8603
www.gkccpas.com

Report on the Financial Statements

Opinion

We have audited the accompanying cash basis financial statements of the business-type activities of Audrain Ambulance District as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Audrain Ambulance District, as of December 31, 2021 and 2020, and the respective changes in financial position thereof for the years then ended in accordance with cash basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Audrain Ambulance District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

PARTNERS
Joseph E. Chitwood
Travis W. Hundley
Jeffrey A. Chitwood
Amy L. Watson

PARTNERS EMERITI
Robert A. Gerding
Fred W. Korte, Jr.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Audrain Ambulance District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one for resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Audrain Ambulance District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Audrain Ambulance District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2022, on our consideration of Audrain Ambulance District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Audrain Ambulance District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Audrain Ambulance District's internal control over financial reporting and compliance.

Gerding, Korte & Chitwood

June 14, 2022

Gerding, Korte and Chitwood
Certified Public Accountants

AUDRAIN AMBULANCE DISTRICT
STATEMENTS OF ASSETS, LIABILITIES AND NET POSITION - CASH BASIS
AS OF DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS:		
Current Assets:		
Cash and cash equivalents	\$ 816,659	\$ 745,030
Total Current Assets	<u>816,659</u>	<u>745,030</u>
 TOTAL ASSETS	 <u>816,659</u>	 <u>745,030</u>
 LIABILITIES AND NET POSITION:		
Liabilities:		
Cash basis liabilities	<u>1,829</u>	<u>-</u>
TOTAL LIABILITIES	1,829	-
 Net Position:		
Unrestricted	<u>814,830</u>	<u>745,030</u>
TOTAL NET POSITION	814,830	745,030
 TOTAL LIABILITIES AND NET POSITION	 <u><u>\$ 816,659</u></u>	 <u><u>\$ 745,030</u></u>

See Accompanying Notes to Financial Statements.

AUDRAIN AMBULANCE DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - CASH BASIS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
OPERATING REVENUES:		
Services	\$ 1,044,080	\$ 968,247
Miscellaneous	13,694	50,000
Other Income - CARES Act	33,790	33,790.00
Total Operating Revenues	<u>1,091,564</u>	<u>1,052,037</u>
OPERATING EXPENSES:		
Advertising and public relations	1,071	2,338
Ambulance supplies	72,343	93,469
Building maintenance	23,073	28,617
Dues, training and seminars	10,800	21,747
Insurance	49,168	42,747
Miscellaneous	4,168	2,700
Office expenses	55,314	68,817
Personnel expenses	2,045,262	2,152,099
Professional services	16,415	23,148
Utilities	36,279	33,802
Vehicle expenses	78,654	75,470
Total Operating Expenses	<u>2,392,547</u>	<u>2,544,954</u>
Operating Income/(Loss)	<u>(1,300,983)</u>	<u>(1,492,917)</u>
NON-OPERATING REVENUES/(EXPENSES):		
Interest income	276	2,898
Property taxes and sales tax	1,512,682	1,480,520
Building capital expense	(43,972)	(4,060)
Capital expenses - equipment and vehicles	(98,203)	(66,055)
Total Non-Operating Revenues/(Expenses)	<u>1,370,783</u>	<u>1,413,303</u>
Increase/(Decrease) in Net Position	69,800	(79,614)
Net Position, Beginning of Year	<u>745,030</u>	<u>824,644</u>
Net Position, End of Year	<u><u>\$ 814,830</u></u>	<u><u>\$ 745,030</u></u>

See Accompanying Notes to Financial Statements.

AUDRAIN AMBULANCE DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 1: NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Audrain Ambulance District (the “Ambulance District”) is a governmental entity located in Audrain County, Missouri. The Ambulance District was formed by a county-wide vote on August 27, 2008, for the purpose of providing emergency ambulance services to the residents of Audrain County, Missouri. Audrain Ambulance District began service October 1, 2009.

Basis of Accounting

The accompanying financial statements of the Ambulance District have been prepared using the cash basis of accounting. This basis of accounting differs from generally accepted accounting principles primarily because the Ambulance District has not recognized accounts and taxes receivable, accounts payable or the related effect on net position. Revenues are recognized when received. Expenses are recognized when paid.

The Ambulance District’s basic financial presentation is based on the presentation formats required for proprietary funds and business-type activities. Proprietary funds distinguish operating revenues and expenses from non-operating items.

Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Ambulance District’s principal ongoing operations. The principal operating revenues and expenses of the Ambulance District’s enterprise fund are charges to customers for services and related service expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Reporting Entity

The Audrain Ambulance District’s Board of Directors is the basic level of government which has financial accountability and control over all activities related to the Ambulance District. The Ambulance District is not included in any other governmental “reporting entity” as defined by GASB pronouncements. Also, there are no component units required to be included in the Ambulance District’s reporting entity.

AUDRAIN AMBULANCE DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 1: NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Tax Status

As a governmental entity, the Ambulance District is not subject to federal or state income taxes.

Cash and Cash Equivalents

Cash and cash equivalents consist of checking, money market accounts and certificates of deposit with an original maturity of three months or less maintained at local banks.

Capital Assets

Because the Ambulance District is reporting its financial activity on the cash basis, purchases of capital assets are included as non-operating expenses on the statement of revenues and expenses and changes in net position.

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Ambulance District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Currently, the Ambulance District does not have any restricted net position. All net position is reported as unrestricted.

Budget

Each year, the Board of Directors approves a budget for the District's business-type activities. The budget is prepared on the cash basis of accounting. Total fund expenditures may not legally exceed appropriated amounts.

AUDRAIN AMBULANCE DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 1: NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncement

In May 2019, the Auditing Standards Board (ASB) of the American Institute of Certified Public Accountants (AICPA) issued the Statement on Auditing Standards (SAS) No. 134, *Auditor Reporting and Amendments, including Amendments Addressing Disclosures in the Audit of the Financial Statements*. The new standard makes fundamental changes in the layout of the audit report as well as the information required to be presented in all auditor reports issued under generally accepted auditing standards (GAAS). The Ambulance District has implemented SAS No. 134 and has adjusted the presentation in this audit report and required note disclosures, accordingly.

NOTE 2: CASH AND INVESTMENTS

Deposits:

At December 31, 2021 and 2020, the carrying value of the Ambulance District's deposits was \$816,659 and \$745,030, respectively and the bank balance was \$819,713 and \$749,163, respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Ambulance District's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U. S. Treasury, U. S. agencies or instrumentalities of the State of Missouri; bonds of any city having a population of not less than two thousand, county, school district or special road district of the State of Missouri; bonds of any state, tax anticipation notes issued by any first class county, or a surety bond having an aggregate value at least equal to the amount of the deposits. At December 31, 2021 and 2020 all deposits were fully insured or collateralized. Of the bank balance, \$250,000 was covered by federal depository insurance at December 31, 2021 and 2020; and \$569,713 and \$499,163, was uninsured but collateralized with securities held by the pledging financial institution at December 31, 2021 and 2020, respectively.

Investments:

The Ambulance District may legally invest in direct obligations of, and other obligations guaranteed as to principal, by the U. S. Treasury and U. S. agencies and instrumentalities; obligations guaranteed by the full faith and credit of the State of Missouri; repurchase agreement, certificates of deposit; bankers acceptances; and commercial paper. Currently the Ambulance District does not have any investment assets. The District has not formally adopted any deposit or investment policies.

AUDRAIN AMBULANCE DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 2: CASH AND INVESTMENTS

The Ambulance District had the following deposits:

	December 31,	
	2021	2020
<u>Deposit Type</u>	<u>Fair Value</u>	<u>Fair Value</u>
Demand Deposits	<u>\$816,659</u>	<u>\$745,030</u>
Total Deposits	<u>\$816,659</u>	<u>\$745,030</u>

NOTE 3: PROPERTY TAX

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and payable by December 31. Audrain County collects the property tax and remits it to the Ambulance District on a monthly basis.

The assessed valuation of the tangible taxable property for the calendar year 2021 (collected in 2021), for purposes of local taxation, was \$0.0934 per \$100 of assessed valuation. The 2020 tax rate was \$0.1150 per \$100 of assessed valuation. The 2021 assessed valuation was \$291,308,966. The total assessed valuation for 2020 was \$283,622,880.

NOTE 4: PENSION PLAN

Plan Description

Audrain Ambulance District participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri.

LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, section RSMo. 70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P. O. Box 1665, Jefferson City, MO 65102 or by calling 1-800-447-4334, or by visiting www.molagers.org.

AUDRAIN AMBULANCE DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 4: PENSION PLAN (Continued)

Funding Status

Audrain Ambulance District's full-time employees do not contribute to the pension plan. The Ambulance District is required to contribute at an actuarially determined rate; the current rate is 18.0% (18.1% for the year ended December 31, 2020) (general) of annual covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Ambulance District were \$234,617 and \$208,161, for the years ended December 31, 2021 and 2020, respectively. The contribution requirements of plan members are determined by the governing body of the Ambulance District. The contribution provisions of the Ambulance District are established by state statute.

NOTE 5: RISK MANAGEMENT

The Ambulance District's risk management activities include having insurance coverage for property, liability, and workers' compensation. Significant losses are covered by commercial insurance for all major programs. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year.

NOTE 6: SOFTWARE AGREEMENT

On February 15, 2019, the District entered into a three year software subscription and licensing agreement. The District will pay an annual fee of \$3,960 during the term of the agreement. The total paid during the years ended December 31, 2021 and 2020 for the annual licensing agreement was \$3,930 and \$3,960, respectively.

NOTE 7: TAX ABATEMENT

The District adopted GASB 77, Tax Abatement Disclosures, in fiscal year 2016. This statement requires disclosure of tax abatement information, including a description of agreements, gross dollars abated and commitments made. During, or prior to, 2020 and 2021, the District did not enter into any of its own tax abatements. The only tax abatements impacting 2020 and 2021 were entered into by a government other than the District, and the taxes abated were property taxes.

AUDRAIN AMBULANCE DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 7: TAX ABATEMENT (Continued)

Audrain Ambulance District's taxes that were abated for the year ending December 31, were as follows:

	<u>District Portion</u> <u>Abated – 2021</u>	<u>District Portion</u> <u>Abated – 2020</u>
City of Mexico, Missouri:		
Enterprise Zones	\$ 6,368	\$ 7,841
Urban Redevelopment	58	71
Chapter 100 Bonds	8,238	10,143
City of Vandalia, Missouri:		
Enterprise Zones	0	0
City of Laddonia, Missouri:		
Chapter 100 Bonds	<u>21,041</u>	<u>25,907</u>
Total Cities of Mexico, Vandalia, and Laddonia, Missouri	<u>35,705</u>	<u>43,962</u>
Countywide/Rural:		
Enterprise Zones	0	8,758
Urban Redevelopment	0	71
Chapter 100 Bonds	<u>0</u>	<u>37,324</u>
Total Countywide/Rural	<u>0</u>	<u>46,153</u>
Total Tax Abated	<u>\$ 35,705</u>	<u>\$ 90,115</u>

NOTE 8: FEDERAL AND LOCAL GRANT FUNDS RECEIVED

The District received CARES Act Provider Relief Stimulus funds through the U.S. Department of Health and Human Services in the amount of \$47,484 and \$33,790 during the years ended December 31, 2021 and 2020, respectively.

In December of 2020, the District received two grants: (1) one from Audrain County Commission for reimbursement of payroll costs due to COVID in the amount of \$45,000; and (2) one from Miriam Edmonston Foundation in the amount of \$5,000.

AUDRAIN AMBULANCE DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 9: COMMITMENTS AND SUBSEQUENT EVENTS

In August 2020, the District entered into a three-year purchase agreement for the purchase of ambulance equipment. The total purchase amount was \$143,092, with three annual installments due of \$47,697. The remaining installment will be made during the year ending December 31, 2022.

Subsequent events have been evaluated through June 14, 2022, the date the financial statements were available to be issued.

COMPLIANCE
AND
INTERNAL CONTROL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Audrain Ambulance District
Mexico, Missouri

20 South Fifth Street
Columbia, MO 65201
(573) 449-1599
Fax: (573) 443-8603
www.gkccpas.com

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Audrain Ambulance District as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Ambulance District's financial statements and have issued our report thereon dated June 14, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Audrain Ambulance District's internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Audrain Ambulance District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Audrain Ambulance District's internal control.

PARTNERS

Joseph E. Chitwood
Travis W. Hundley
Jeffrey A. Chitwood
Amy L. Watson

PARTNERS EMERITI

Robert A. Gerding
Fred W. Korte, Jr.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency:

- 2021-001 Segregation of Duties over Financial Reporting

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Audrain Ambulance District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

Audrain Ambulance District's Response to Finding

Audrain Ambulance District's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Ambulance District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Ambulance District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 14, 2022



Gerding, Korte and Chitwood
Certified Public Accountants

AUDRAIN AMBULANCE DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2021

SECTION I: SIGNIFICANT DEFICIENCIES

Finding 2021-001: Segregation of Duties over Financial Reporting

Criteria: The objectives of internal control are to provide reasonable, but not absolute, assurance that assets are safeguarded, and the financial statements are reliable. When the duties of one employee involve complete control over most, or all, aspects of an accounting cycle, without the involvement of other intervening employees, conflicts with the internal control objective may arise. This kind of conflict is generally referred to as a lack of segregation of duties.

Condition: Audrain Ambulance District has potential conflicts with personnel who have the ability to access, record, adjust and report financial activities.

Effect: Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may not be prevented or detected on a timely basis. Also, projections of any evaluation of the effectiveness of the internal control over financial reporting to future periods are subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Recommendation: To mitigate the risk resulting from the lack of segregation of duties we recommend that management diligently monitor the results of review procedures and consider periodic rotation of duties among accounting staff.

View of Responsible Official: We believe we have appropriate segregation of duties, to the extent possible, given our limited number of accounting staff.

Official Responsible for Ensuring the Corrective Action Plan: Graeme Goodwin, Administrator

Planned Completion Date for the Corrective Action Plan: The District will continue to work on implementing additional internal control procedures on an on-going basis.