



Agenda

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CITY OF SANTA FE AUDIT COMMITTEE MEETING
CITY COUNCILORS' CONFERENCE ROOM
Thursday, January 10, 2013
2:00 P.M.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. APPROVAL OF MINUTES:
December 11, 2012
5. STATUS REPORT FROM CITY OF SANTA FE, FINANCE DEPARTMENT:
 - A. External audit timelines and benchmarks with report from external auditors about 2012 audit completion
 - B. Status of Audits
 - C. Cash report by month (as well as the cash report for the period ending June 30, 2012)
 - D. Internal Auditor: Report on Audit Plan
 - E. Gross Receipts Tax Report
 - F. Lodger's Tax Report
 - G. Debt Management Policy
6. SUB-COMMITTEE REPORTS:
 - Internal Audit
 - External Auditor
7. OLD BUSINESS
8. NEW BUSINESS
9. OTHER MATTERS FROM THE COMMITTEE
10. NEXT MEETING DATE:
 - A. Next meeting scheduled on February 6, 2013
12. ADJOURNMENT

Persons with disabilities in need of accommodations, contact the City Clerk's office at 955-6520 five (5) working days prior to the meeting date.

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CITY OF SANTA FÉ
AUDIT COMMITTEE
January 10, 2013

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11. ADJOURNMENT	Adjourned at 4:15 p.m.	12

MINUTES OF THE
CITY OF SANTA FÉ
AUDIT COMMITTEE

January 10, 2013
2:00 p.m. – 4:00 p.m.

1. CALL TO ORDER

A regular meeting of the City of Santa Fé Audit Committee was called to order by Chair Maurice Lierz on this date at approximately 2:00 p.m. in the City Councilors' Conference Room at City Hall, 200 Lincoln Avenue, Santa Fé, New Mexico.

2. ROLL CALL

Roll call indicated the presence of a quorum as follows:

Members Present:

Maurice A. Lierz, Chair
Hazelidine Romero-Gonzales
Randy Randall
Clark de Schweinitz
Marc A. Tuppler [arriving later]

Members Absent:

Others Attending:

Melville L. Morgan, PhD, Director, Department of Finance
Teresita Garcia, Deputy Director, Department of Finance
Lisa Kerr, Internal Auditor
Carl Boaz, Stenographer

NOTE: All items in the Committee packet for all agenda items are incorporated herewith to these minutes by reference. The original Audit Committee packet is on file in the Finance Department.

3. APPROVAL OF AGENDA

Mr. Randall moved to approve the agenda as presented. Mr. de Schweinitz seconded the motion and it passed by unanimous voice vote.

4. APPROVAL OF MINUTES

December 11, 2012

Mr. Randall moved to approve the minutes of December 11, 2012 as presented. Ms. Romero-Gonzales seconded the motion and it passed by unanimous voice vote.

5. STATUS REPORT FROM CITY OF SANTA FE, FINANCE DEPARTMENT:

A. External audit timelines and benchmarks with report from external auditors about 2012 audit completion

Mr. Marty Matheson, the external auditor was present to report.

Mr. Matheson said the Audit Committee had been doing a good job.

Mr. Tuppler arrived at this time.

Mr. Matheson handed out three items. The first was called Santa Fé Notes [attached as Exhibit 1]. It was a list of things that he recommended to make the audit process happen quicker. He pointed out that they had wanted to complete the audit by the deadline of December 3 and now were a month past that.

He went to the Open Items list as of January 10, 2013 [attached as Exhibit 2] which identified the last things needed to do the audit which had been requested during the weeks of December 10, December 17 and December 31. He explained that they had sent lists by email each week. At the start of December Ms. Garcia wanted him to do it in a different way and he accommodated that.

The third handout was a spreadsheet chart [attached as Exhibit 3] which described staff assignments. He felt they needed until the end of January to finish it all and needed to receive those things to complete the audit.

He said his firm had some new auditors but they were experienced and would not slow down their work.

Mr. de Schweinitz asked why the auditor didn't get the items requested.

Dr. Morgan said it had been hard. There were a couple of personnel issues and the software was down in a major way this week. They finally made payroll about noon today.

Mr. Matheson recommended earlier deadlines to get the audit finished in a timely way. He said they performed interim work for several big clients but the City of Santa Fé wasn't in that list. They asked to be able to schedule work in July and August but apparently were told no according to a person who had left his company who was working with Ms. Garcia. He pointed out that the single audit was for federal funding and was an audit within an audit and could be done earlier. Interim work could be started before June 30.

They were still waiting on AR, Assets and Payroll. He said Erica Martinez was right under Ms. Garcia and she had skill levels to work on CAFR and make adjustments to the General Ledger. If one more skilled employee could work in the right place it would make a big difference.

Mr. Randall asked if that would be a new position and not a currently vacant position in the budget.

Dr. Morgan said he didn't know because this was the first he had heard about it.

Mr. Matheson said Ms. Garcia had a milestone chart that was very helpful and should have staff assigned to it so the work load could spread things out so they didn't need to all go through Ms. Garcia.

Chair Lierz said they had the milestone chart last year but this year the Committee had not seen it.

Mr. de Schweinitz recalled there was one dated October 31 but there was a larger one back in June.

Mr. Matheson said they hadn't referenced that schedule in a while. They were 85% done and sprinting to get it done.

Chair Lierz asked how much interim work could be accomplished before June 30 as they were doing with other companies.

Mr. Matheson said it could be as much as 33%.

Ms. Garcia arrived at this time.

Mr. Matheson said they needed a good week next week and it was worth mentioning that everyone had worked hard to get to 85%. He thought they could beat last year and improve it. They could be done by February 1 and last year it was finished February 21.

Under Findings he said that most were from the single audit. There were six findings at this point which was about the same as last year. One was that the City needed to go to www.EPLS.gov which was a web site for excluding contractors who were not approved for federal contracts.

Mr. Matheson noted that at the bottom of list, the dashboard type reporting was just a verbal suggestion. The Audit Committee monitored cash and GRT closely. The dashboard was a list of things that were included to watch closely. It would be the 5-6 key things in a package to the Finance Committee or Audit Committee.

There was a new type report called "Citizen Centric Reports." Mr. Sanjay Bahkta was with DFA and in charge of this reporting for the State. He could help the City prepare a citizen centric report. It would help get the CAFR done quicker. It was usually 4-6 pages and very valuable. It was designed to give something more user-friendly to citizens. Santa Fé could be a leader with this.

Dr. Morgan said Mr. Atkinson brought this to their attention at the intake meeting and provided him with some research on it. Dr. Morgan also Googled and found many other places that used it. Hawaii seemed to

have the best one. Ms. Romero-Gonzales also gave him two. He was working on it not as a priority but thought they could do it. It was very much like the school district report card. Mr. Atkinson recommended four pages and identified what should be on each page.

Mr. Randall asked what the timing should be to get it well received.

Dr. Morgan suggested about the time the budget was approved in May or June.

Mr. de Schweinitz agreed that was good for citizens but they needed to get the CAFR out on time. Chair Lierz agreed.

Ms. Romero-Gonzales said some agencies did the citizen's report with raw numbers and not tied to the CAFR.

Mr. Randall added that it could be updated as more was done. Dr. Morgan agreed.

Mr. de Schweinitz said they needed to tie these to the benchmarks in order to track them better.

Ms. Kerr asked Ms. Garcia if there would be any problem getting the items to Mr. Matheson next week so they could get it done by February 1.

Ms. Garcia said they would have no problem doing that. Parking was already reconciled and she needed to send the detail. Everything was set to go while they were balancing. Erica Martinez was focusing on making sure they were tied in with CAFR and balancing the field work and explaining the differences. The February 1 goal was achievable.

Chair Lierz asked Ms. Garcia when the last time was that she gave the Committee the milestones.

Ms. Garcia said it was a living document and she hadn't had time to put it together. Every day it changed. Capital assets were ready but bits and pieces were not completed.

Mr. Randall thought it seemed to have worked better a year ago.

Ms. Garcia agreed that it did but not in the detail. The closer to the audit, the more detailed it becomes. The Milestones Chart was a good planning document but not at the end of the audit. In the prior year they only selected a sample of leases. Test work might make it change.

Mr. Randall suggested if somebody could be building that chart as they went through the audit it would become a road map for future years. Each time there was a step to be completed it would be a line item on the milestone document.

Ms. Garcia said what they then needed to do was to consolidate the PBC (prepared by client) with the milestone document and then merge them to make it the planning document - "mirror the two documents into one."

Mr. Randall said it was important to the Audit Committee to get the information to the auditor on a timely basis. The Committee needed to see whether the submittals were on time or behind schedule.

Chair Lierz felt they had gone backwards. Last year we had timelines and this year we didn't. He estimated that with governmental audits that usually about 25% could be done before June 30 but Mr. Matheson indicates 33% and we can't let them wait until October 15. We have some rethinking to do on how to approach the audit.

He was disappointed that Ms. Garcia didn't give the Committee written monthly reports. Part of doing a report was the way a manager organized their thoughts to move forward. So we have some major rethinking to do for next year.

Mr. Matheson said as they finished areas they were correct and they didn't have any adjustments. The City knows how to account and we have done it in a sequence. What we did was very good.

Mr. Randall asked how long the system had been down. Dr. Morgan said it was a week and he would address it later.

B. Status of Audits

Dr. Morgan said they had a problem this week with the computer that locked everyone out of the system.

Chair Lierz asked if the Committee got a written report on the areas they had.

Ms. Garcia said no.

Chair Lierz said he read through the audits presented last time which were for two months of BDD. He asked the current status of the BDD.

Ms. Garcia said she was reviewing the final documents for the two years. The BDD Financial Manager had resigned.

Chair Lierz asked for a promise to get the written reports next month for the June 30 2012 operation audit. Ms. Garcia agreed.

Dr. Morgan said the BDD financial manager was not connected with the City in any way. Ms. Garcia made it clear that they would need to come back under the City's umbrella in that event.

Mr. Randall asked if the City could insist on that.

Dr. Morgan agreed. He and Brian Snyder had their first conversation yesterday with points to be addressed.

Ms. Garcia clarified that the BDD was supposed to be an independent operation and all the City was supposed to do was manage the software. They've lost their director and financial manager and have not hired replacements. Erica Martinez was a safety person. If they wanted to be independent, she questioned how the City could be the fiscal agent. They had to have something in place and didn't allow the City to be part of it. Now City staff had to relearn everything since they operated independently for a year and a half.

Mr. de Schweinitz asked if Dr. Morgan could legally demand that they come under the City.

Dr. Morgan agreed but he wanted to be diplomatic about it. They had a good conversation yesterday.

Mr. Tuppler asked if it was an enterprise center.

Ms. Garcia said it was not. It was a joint venture and unique. It was like SWMA but SWMA had its own policy and Federal ID number. BDD couldn't set its own rights - there was no independent retirement, etc. So it was not an enterprise but just a joint venture. They set it up with cost codes (product accounting) that were too tedious. It was far too cumbersome to even generate a report. What took the City two minutes to produce took them eight hours. They wanted to use all 400,000 account line items but found they didn't need all of them.

Dr. Morgan pointed out that this joint venture was governed by a separate board made up of commissioners and councilors. The third partner (Las Campanas) was a 4% partner.

Ms. Garcia said the percentages were based on water usage and each partner's participation could change.

Dr. Morgan summarized that the financial needed to be under the City. The City was responsible but needed to have the authority also.

Mr. de Schweinitz asked if Dr. Morgan would get more staff to handle it. Dr. Morgan agreed.

Mr. Randall asked if the BDD's work had been done correctly.

Ms. Garcia said the people who set it up didn't understand the full cost. They billed on budget and never tried it up to actual. So the City proposed a monthly true up with 90 days' cash reserves. The person doing the accounting was not an accountant.

C. Cash report by month (as well as the cash report for the period ending June 30, 2012)

Ms. Garcia referred to the report in the packet. All this did was compare cash and she did it based on the CAFR. She grouped the enterprise funds on the last page. It compared each of three years.

Next were the quarterly reports sent to the Local Government Division at DFA. It was a design of DFA and tracked different things. The quarterly ending cash balance was shown after adjustments and required reserves were shown. It was a 15 page report. Lastly, there were a couple of department reports used by the City Manager. It showed transfers in and transfers out and projected cash balances for year end to determine what BARs were

needed.

After page 17 was the projected cash by fund as requested by the Finance Director to know easily where the fund stands and what BARs were needed for planned projects. Then on the folded pages were same things done on a quarterly basis with quarterly actuals.

Mr. Tuppler asked what a negative amount meant.

Ms. Garcia said it was usually when a receivable hasn't come in. The first part was approved budget and the long sheet was the actual for each line item. Estimated cash indicated a receivable that hadn't come in yet. Budget was a non-cash basis and actuals were a cash basis.

Mr. Randall thought a remedial training would help understand it.

Ms. Garcia said those were the tools they used to determine where the City was at. It gives us the condition of the City at any particular time.

Chair Lierz asked with these tools, if the City had a cash management policy for the City that the Committee had not seen yet. Dr. Morgan agreed.

Dr. Morgan thanked Ms. Garcia for getting as much done that she did.

Ms. Garcia said the handout gave the Committee the reports that were run daily. She could change the format for the needs of the Committee.

Ms. Kerr asked Ms. Garcia how much time it takes to run these reports.

Ms. Garcia said putting it together was what took time because she didn't know what the Committee needed to have included. She thought if she could prepare it quarterly, maybe members could read it and summarize it. She didn't analyze them or make assumptions on this data. She asked if the Committee could give her direction on what was wanted. Doing it every month took time away from her other work.

Mr. Randall agreed with Mr. de Schweinitz. The Committee didn't know what to ask for until they saw it once. Perhaps they should rely on Dr. Morgan to filter it since he knew what Ms. Garcia was producing and understood what the Committee need to see.

Dr. Morgan said an executive summary could be done in 20 minutes and he did that for Council every month.

Chair Lierz thought it would be helpful to see some totals. This report didn't have any interpretation so that the Committee could understand what it meant for policy development.

Dr. Morgan agreed to sit down with Chair Lierz to figure out what the report should have. Ms. Garcia was asked to give us everything.

Mr. de Schweinitz moved that Chair Lierz and Dr. Morgan get together and come up with a report format for the Audit Committee needs. Ms. Romero-Gonzales seconded the motion and it passed by unanimous voice vote.

Chair Lierz thanked Ms. Garcia for the detail.

D. Internal Auditor: Report on Audit Plan

Ms. Kerr said a lot had been done. She had been bench marking with cities around the state and UNM on how they approached the risk assessment process. By phone and email and exploring web sites she was hoping to create a plan that would work for the City. She spent time with the Yellow Book on auditing standards. The ordinance said the City must be in compliance with those standards and that was on her shoulders.

In the packet, was an example of her assessment. It was just the first two pages of what they would look at, doing the analysis using certain criteria to come up with the rates. The other pages were calculations of the audit hours plan.

Mr. de Schweinitz appreciated it. He asked if her job description said she would determine where she would do audits around the city or come in when there was a problem.

Ms. Kerr said this was one on analysis of risk assessments.

Mr. Randall asked if it had a crisis component.

Ms. Kerr said she wanted to be proactive instead of reactive and get a risk based plan approved by the Committee.

Mr. Randall asked how soon she anticipated finishing her initial organization. He'd like to see a time line through the organizational period on when she would have a plan ready for approval.

Ms. Kerr said she could bring that to the next month's meeting. She would do a couple of high level risk assessments for this year and do a full blown analysis for next year. The model may not be completely filled out this year.

Dr. Morgan said she had already been directed to work on emergency projects by the City Manager and Legal Department.

Mr. Randall encouraged her to use the subcommittee to assist her in the process.

Ms. Kerr wanted to spend some time with each member to assess skills and find out where each could help her in her work.

Mr. Randall thought her plan to do high level risk assessment and then get a couple of planning projects going made sense.

Chair Lierz asked if the work done on creating her position was embedded in an ordinance .Dr. Morgan agreed.

Ms. Kerr agreed to make sure those documents were in compliance with the standards. She noted that Dr. Morgan and Ms. Romero-Gonzales modified the first few pages of the document. She would provide a source document for the departments but the challenge was to make sure they were evaluating the criteria in the right way. Some of it was subjective. In order to quantify the risk assessment required more objective data.

Chair Lierz thought she was already getting a sense of the task statement. He asked if she would be monitoring

the outside audit contract since the Committee didn't have the tools to follow up with the external auditors.

Ms. Kerr thought that probably was not appropriate for her to do. She would be looking at things other than financial audit. There were different operational criteria as opposed to financial. A fraud audit was so much broader than a financial audit.

Mr. Randall understood from her statement that each department was doing a self-evaluation out of which comes risk assessment. The concept of getting one out and if everyone rated everything a ten the Committee would then get to understand where they were. It would give a balance to get started.

Ms. Kerr said she had asked Dr. Morgan to use software called Team Mate which included a risk assessment module for team risk. Her concern was that a lot of the surveys had lots of yes and no questions.

Mr. Randall wondered about her priorities.

Dr. Morgan said they had to figure out how to manage the evaluation piece. Right now they didn't have that control piece.

Ms. Kerr said she benchmarked with Las Cruces and their questionnaires were very simple but with good questions. The results they got were incredible. She appreciated the directness of the questions.

Mr. de Schweinitz asked where her office was.

Ms. Kerr said it was on Siringo Road.

Chair Lierz said regarding the City Manager and Legal Department giving you tasks to do now that she need to weigh what was the best use of her time.

Ms. Kerr said the last two pages of her report showed the hours that were available.

E. Gross Receipts Tax Report

Ms. Garcia said this month compared to last year the City was up over a half million dollars but were just right around even with budget. But with the December report they were now 1.08% up or just under half million. The February report (for December) might be poor. She didn't know what the effect would be.

Mr. Randall figured it was better to be a point ahead than a point behind. Dr. Morgan agreed.

Dr. Morgan noted that the tax holiday costs the government \$100 million each year. He said he would know more by March.

Mr. Randall agreed and that left not much they could do to change it.

Chair Lierz pointed out some underlying increase so it would be interesting to see the increase through December. But it didn't create budget problems for us.

F. Lodger's Tax Report

Dr. Morgan said it looked like a 17% increase but he was not sure. It was about a 5% increase in reality because of a large collection that took place.

Mr. Randall noted that once was the case that if a lodger reported but didn't pay he didn't get fined. That was the interest-free loan.

Dr. Morgan said that didn't exist anymore.

G. Debt Management Policy

Dr. Morgan provided the written draft policy and asked the Committee to review it for a discussion next time.

6. SUB-COMMITTEE REPORTS:

Internal Audit

Ms. Romero-Gonzales said she was meeting with Ms. Kerr tomorrow.

External Auditor

The auditor reported in person at the meeting today.

Mr. Randall asked if there was a problem with the firm.

Dr. Morgan explained that the man who came to talk with the City from their firm at the beginning wasn't doing his job and was terminated in December. He had been asked to look into something and that led to his termination.

7. OLD BUSINESS

Chair Lierz passed out an article from Barons on tax uncertainty with muni bonds.

Dr. Morgan said they did a bond issue on the Railyard suite of offices. He referred to a fold out page in the packet and explained that the \$3million to buy the building was now back in the budget.

Chair Lierz noted it would amount to about \$200,000 savings per year in rent reductions.

Chair Lierz distributed a letter from March 12, 2012 which was a report on what the Audit Committee worked on for the first year and asked how the Committee should proceed with an outline of the issues they should include in the second-year report. He asked the Committee members to think about it. They didn't have to do it today.

Mr. de Schweinitz offered to work with Ms. Romero-Gonzales on it.

Mr. Randall asked if they could prepare a draft in advance of the next meeting.

Chair Lierz asked if they needed to select chair and vice chair on an annual basis.

Dr. Morgan agreed to find out what they needed to do.

8. NEW BUSINESS

There was no new business to come before the Audit Committee.

9. OTHER MATTERS FROM THE COMMITTEE

Mr. de Schweinitz recalled the Committee talked about Open Meeting Policy and didn't hear the rest of it. He found the AG's guide.

Mr. Randall clarified that the Audit Committee was bound by the City's Open Meeting Policy so it didn't apply.

Ms. Kerr referenced the state statute that was advisory.

Mr. Randall said the City had taken the position that all of them were open.

Dr. Morgan said the Committee was not supposed to talk about findings until the exit conference.

Ms. Romero-Gonzales said it could be done in executive session.

Chair Lierz announced he wouldn't be present next month and Mr. Randall would chair the meeting.

Mr. de Schweinitz shared a document the State Auditor had handed out concerning a three-tier system that lays out what they were expecting. The Committee needed a plan based on this system and needed to decide what was really important for the Committee to know and do. Today was an example. It was too much too late. If the Audit Committee was to look over things beforehand it needed to be done timely and needed communication from the Finance Director. He had seen nonprofit boards give up with the Executive Director giving them too much information at their meetings.

Dr. Morgan said it was a good point but email worked both ways.

Mr. de Schweinitz agreed they needed to have discussions here at the meeting and not by email but the Committee needed time to review and add tough questions.

Mr. Randall felt they needed a little more formality on their tasks.

Dr. Morgan said he usually met with Chair Lierz ahead of time and wouldn't be able to this next time.

Mr. Randall said he would check his calendar and arrange a time to meet.

10. NEXT MEETING DATE:

A. Next meeting scheduled on February 6, 2013

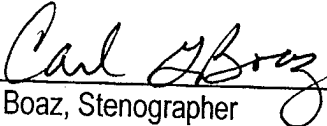
11. ADJOURNMENT

Mr. Randall moved to adjourn the meeting. The meeting was adjourned at 4:15 p.m.

Approved by:

Maurice Lierz, Chair

Submitted by:



Carl Boaz, Stenographer

CITY OF SANTA FE NOTES

TO GO

LIST AND CHART

WE HAVE BEEN OUT HERE CONTINUOUS BUT AT TIMES IT HAS BEEN NON OPTIMUM

SUBSTANTIVE FIELDWORK SHOULD NOT BEGIN UNTIL MOST THINGS RECONCILED

RESOURCES ISSUE

TO FINISH AUDIT QUICKER

NEED TO START BEFORE 10-15

SINGLE AUDIT PERFORMED EARLIER

INTERIM WORK

AR, AP, CAP ASSETS, PAYROLL AND REVENUE RECONCILED AT START OF FIELDWORK

ANOTHER STAFF EQUIVALENT TO ERICA MARTINEZ

OUTSIDE CONTRACTOR

MILESTONE CHART TO INCLUDE TIMING AND RESPONSIBILITIES BY AREA

FINDINGS

EPLS

CERTIFICATION DOCUMENTATION

REPORTING

ONE PO MISSING ON ONE PROGRAM

LATE AUDIT

LACK OF CAP ASSET INVENTORY FINDINGS

DASH BOARD TYPE REPORTING— GRT ---BUDGET TO ACTUAL ---RESERVES BEING USED --CASH REPORT

CITIZEN CENTRIC REPORTS --SANJAY BAHKTA

City of Santa Fe

Open Items as of Jan-10-2013

Items requested for the week of 12/10 not yet received:

1. Capital asset listings for CIP (Enterprise Funds) and detailed listings of additions to CIP for Governmental and Enterprise funds.
2. All other A/R schedules besides utilities – ambulance, parking, and consolidated UCIS A/R reconciliation (excel)
3. Closing checklist and listing of open POs at year end

Items requested for the week of 12/17 not yet received:

1. CAFR:
 - a. Government-wide and major enterprise fund statements
 - b. Final Water, Wastewater, Solid Waste, internal service funds, other major funds, capital projects funds, and debt service funds trial balances in excel
 - c. Major fund determination
 - d. Final version of notes to the financial statements

Items requested for the week of 12/31:

1. Memo on the status of corrective actions on prior year findings
2. All utility A/R reconciliation
3. Reconciled detail of payroll, PERA and RHC expense by business unit for the year
4. Certain lease agreements

Audit Area	Assigned to	Est. Completion Date	Est. Hours To Complete	Date Complete	Date Reviewed
Planning	Sarah	12/12/2012	0	12/20/2012	
PARPS	Sarah	11/30/2012	0	12/11/2012	
Walkthroughs	Jessica	1/11/2013	1		
Control Testing	Jessica	12/7/2012	0	12/11/2012	
Journal entry testing	Sarah	1/10/2013	1		
Related Parties	Patrick	1/11/2013	2		
Cash	Lisa	1/11/2013	1		
Investments	Patrick	1/10/2013	4		
A/R	James	1/16/2013	30		
Capital Assets	Jessica	1/11/2013	6		
Prepays	Patrick	12/18/2012		12/21/2012	
AP	Patrick	1/11/2013	1		
Accrued Liabilities	Sarah	1/16/2013	8		
Debt	Sarah	1/14/2013	30		
Equity	Sarah	1/16/2013	10		
Revenue	Patrick/Jessica	1/16/2013	24		
Expenditures	Patrick/Jessica	1/16/2013	15		
Budget	Patrick	1/16/2013	1		
Leases/Commitments	Patrick	1/11/2013	2		
SAR Compliance	Patrick	12/12/2012			
Single Audit	Patrick/Marty	12/21/2012	8		
Perm File	All	1/15/2013	1		
Letters (Rep Letter, etc.)	Patrick/Jessica	1/11/2013	3		
CAFR	Sarah/Marty	1/18/2013	40		
Subsequent Events	Patrick	1/16/2013	1		
Completion Procedures	Sarah	1/16/2013	16		
Review and Other	All	1/18/2013	40		
			245		
Buckman Operations Fund	?????				