

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT

OF

INDIANA DEPARTMENT OF TRANSPORTATION

STATE OF INDIANA

July 1, 2006 to February 28, 2009



FILED
12/29/2009

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AGENCY OFFICIALS

Office

Official

Term

Commissioner

Thomas O. Sharp
Karl B. Browning
Michael W. Reed

01-10-05 to 12-01-06
12-02-06 to 02-28-09
03-01-09 to 01-13-13



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AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA DEPARTMENT OF TRANSPORTATION

We have reviewed the receipts, disbursements, and assets of the Indiana Department of Transportation for the period of July 1, 2006 to February 28, 2009. The Indiana Department of Transportation's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana Department of Transportation are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

August 5, 2009

INDIANA DEPARTMENT OF TRANSPORTATION
REVIEW COMMENTS
FEBRUARY 28, 2009

ATTENDANCE REPORTS

As stated in our prior Report B29382, we observed that Indiana Department of Transportation (INDOT) employee attendance reports were frequently signed and dated by the employee and approved by the supervisor prior to the last day worked.

During our current review period, INDOT implemented the PeopleSoft Time and Labor computer application. We found hundreds of examples where employees had recorded hours worked and supervisors had approved those hours in advance of their last day worked in the pay period. The system allows this to occur and go undetected.

In order to compensate for insufficient controls in the computer application, INDOT should consider generating an error report each pay period to identify and resolve electronically signed and approved attendance reports in advance of their last day worked prior to submission of payroll to the Auditor of State for processing.

Employee attendance reports should not be signed, dated or approved prior to the last day worked in a pay period. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 9)

SDO FUND ADVANCES

The Indiana Department of Transportation (INDOT) has seven Special Disbursing Officer Fund (SDO) advances totaling \$2,034,800. Only 1 of the advances was turned over in less than 2 months. It took 15 months for INDOT to turn over the central office operating advance of \$1,355,000 and four of the advances did not turn over once during our 32 month review period.

If a SDO advance is not used within one or two months then the SDO advance is too large and should be reduced. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 7)

SDO REIMBURSEMENTS

The Indiana Department of Transportation (INDOT) maintains a \$31,000.00 travel advance as a subsidiary checking account within the central SDO advance to pay employee travel expenses. In 2005, INDOT enrolled in the State's Travel Card Program where monthly credit card charges for employee travel costs were electronically swept from this account to the credit card issuer. To reimburse the SDO advance, INDOT was to submit the required documentation, including employee credit card receipts, to the Auditor of State for processing.

We noted that reimbursements to the SDO travel advance checking account had not been submitted to the Auditor of State in a timely manner. As of January 31, 2009, the travel advance had a cash balance of \$8,354.32. INDOT records indicated the advance may have been over-reimbursed a total of \$6,368.75 and under-reimbursed a total of \$29,014.43. These unresolved reimbursable travel expenses date back as far as 2006. For the three months ending April 30, 2009, no activity had occurred in the account and the subsidiary SDO travel advance had unreimbursed expenses of \$22,645.68.

INDIANA DEPARTMENT OF TRANSPORTATION
REVIEW COMMENTS
FEBRUARY 28, 2009
(Continued)

INDOT should establish and implement procedures to ensure timely SDO travel advance reimbursements.

SDO reimbursement vouchers should be submitted to the Auditor of State in a timely manner so the SDO account is not depleted. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 7)

Each agency, department, institution or office should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

SDO FUND RECONCILIATIONS

The Indiana Department of Transportation (INDOT) maintains two subsidiary checking accounts within the central SDO Fund advance. INDOT had not performed monthly reconciliations to the SDO advance for these two subsidiary accounts in a timely manner.

Subsidiary SDO funds have the same restrictions and limitations as the central fund. Two reconciliations must be performed for the SDO fund each month. The bank statement for the checking account must be reconciled to the check register. Also, the check register must be balanced to the total SDO advance. These reconciliations must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 7)

DAILY DEPOSITS

The Indiana Department of Transportation (INDOT) collects revenue for various kinds of permits. Not all funds received by the district offices were remitted to INDOT's Cashier's Office in a timely manner. We found receipts that were held several days to several weeks before being remitted to the Cashier's Office for deposit.

IC 5-13-6-1(b) states in part: ". . . all public funds . . . shall be deposited with the treasurer of state, or an approved depository selected by the treasurer of state not later than the business day following the receipt of the funds."

DOCUMENT RETENTION

During our review, the Indiana Department of Transportation (INDOT) district offices could not provide several permit receipts for previously deposited permit revenue. INDOT central office could not provide supporting documentation for 3 out of 10 (30%) refund of expenditure transactions.

Supporting documentation such as receipts, cancelled checks, invoices, bills, contracts, etc., must be made available for audit to provide supporting information for the validity and accountability of monies received or disbursed. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

INDIANA DEPARTMENT OF TRANSPORTATION
REVIEW COMMENTS
FEBRUARY 28, 2009
(Continued)

Documents should be retained in accordance with a retention schedule approved by the Oversight Commission on Public Records. Also, documents must be filed in such a manner as to be readily retrievable or otherwise reasonably attainable, upon request, during an audit. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 15)

ACCOUNTABILITY OF PERMITS

The Cashier's Office of the Indiana Department of Transportation no longer performs reconciliations between the number of permits issued to permit revenues received.

Each agency, department, institution or office should have internal controls in effect, which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

DSP ACCOUNTS RECEIVABLE

The Indiana Department of Transportation established a policy for the billing and collection of accounts receivable (AR) for damage to state property (DSP). This policy specifies that AR over 90 days old (or 180 days for insurance billings) and in excess of \$1,000 should be remitted to the Office of the Attorney General (OAG) for collection.

During our review of the A/R ledger, we found that individual DSP account balances were not supported by the related documentation. For 5 of 16 (31%) of the liabilities tested, file documentation indicated an adjustment to the AR balance was necessary. These adjustment notations were dated from February 2007 to August 2008. As of June 30, 2009, none of these adjustments had been made.

We also found the records for 6 of 14 (43%) of the individual accounts that qualified for submission to the OAG did not support that INDOT followed their internal DSP collections policy. We found no documentation that these liabilities had been sent to the AG for collection.

Each agency, department, institution or office should have internal controls in effect, which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

LPA ACCOUNTS RECEIVABLE

As stated in our prior two Reports B23769 and B29382, the Indiana Department of Transportation (INDOT) had not certified in writing to the Auditor of State the accounts receivable balances older than 60 days related to Local Public Agency (LPA) liabilities.

INDIANA DEPARTMENT OF TRANSPORTATION
REVIEW COMMENTS
FEBRUARY 28, 2009
(Continued)

INDOT previously established a policy for collections of additional LPA construction costs by not allowing a new project to begin until the local governmental unit had paid in full any outstanding LPA liability. This internal policy conflicts with INDOT's statute (IC 8-14-1-9) for collection of outstanding LPA liabilities through a mandatory transfer of funds.

INDOT's LPA contract provisions include a clause stating that "If the LPA has not paid the full amount due within sixty days past the due date, INDOT shall be authorized to . . . proceed in accordance with IC 8-14-1-9."

For our current review, as of June 30, 2009, the LPA AR balance over 60 days old was \$2,818,063.82 and INDOT had not pursued statutory collection of these LPA liabilities.

IC 8-14-1-9(a) states:

"A written agreement between the department and a city, town, or county under IC 8-23-2-5, or a similar government cooperative statute, may provide for a mandatory transfer of funds by the auditor of state under this section if one (1) of the parties becomes more than sixty (60) days late in making a payment required by the agreement."

In accordance with IC 8-14-1-9(b), INDOT:

". . . must certify in writing to the auditor of state: (1) that a written agreement between the parties authorizes the mandatory transfer of funds as provided in subsection (a); (2) that the owing party was notified in writing of the amount owed; (3) that the payment is more than sixty (60) days past due; (4) the names of the parties; and (5) the amount of the payment due."

INTERNAL CONTROLS OVER POLICY AND PROCEDURES

As stated in our prior two Reports B23769 and B29382, the Indiana Department of Transportation's Policy and Procedure Manual has not been rewritten since a new accounting system was installed. This results in a weakness in internal controls over the disbursing, recording, and accounting for financial activities.

Each agency, department, institution or office should have internal controls in effect, which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

INDIANA DEPARTMENT OF TRANSPORTATION
EXIT CONFERENCE

The contents of this report were discussed on October 15, 2009, with Michael W. Reed, Commissioner. The official response has been made a part of this report and may be found on pages 9 through 14.

The contents of this report were sent on October 15, 2009, to Karl B. Browning, former Commissioner.

The contents of this report were sent on October 15, 2009, to Thomas O. Sharp, former Commissioner.



INDIANA DEPARTMENT OF TRANSPORTATION

Driving Indiana's Economic Growth

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Mitchell E. Daniels, Jr., Governor
Michael W. Reed, Commissioner

November 12, 2009

State Board of Accounts
IGCS, Room E418
Indianapolis IN 46204

Subject: Response to Audit Review Comments – dated February 28, 2009

Attendance Reports:

As stated in our prior report B29382, we observed that INDOT employee attendance reports were frequently signed and dated by the employee and approved by the supervisor prior to the last day worked.

During our current review period, INDOT implemented the People Soft and labor application. As we found hundreds of examples where employees had recorded hours worked and supervisors had approved those hours in the pay period, the system must allow this to occur and go undetected.

In order to compensate for insufficient controls in the computer application, INDOT should consider generating an error report each pay period to identify and resolved electronically signed and approved attendance reports in advance of their last day worked prior to submission of payroll to the Auditor of State for processing.

Employee attendance reports should not be signed, dated or approved prior to the last day worked in a pay period.

Response: Effective November 2007 all INDOT attendance is reported through PeopleSoft Time and Labor. To ensure INDOT employees are not submitting time prior to their last day of work in the payroll period INDOT will create a query to identify employees who submitted early. This will be ran at the end of each payroll period and notifications sent to resolve any problems.

To ensure managers are not approving time for their employees prior to their last work day in the payroll period INDOT will create a query to identify managers approving too early. This will be ran at the end of each payroll period and notifications sent to resolve any problems.

Both queries will be added to our biweekly check off query list and results and resolutions will be part of the payroll file for the payroll period.

INDOT will also send an email reminder to all employees of the rules on submitting and approving time.

These actions will be in place by December 12, 2009.

SDO Fund Advances

The Indiana Department of Transportation (INDOT) has seven Special Disbursing Officer (SDO) Fund advances totaling \$2,034,800. Only one of the advances was turned over in less than two months. It took 15 months for INDOTY to turn over the central officer operating advance of \$1,355,000 and four of the advances did not turn over once during our 32 month review period.

If a SDO advance is not used within one or two months then the SDO advance is too large and should be reduced.

Response: INDOT closed six (6) Special Disbursing Officer Fund Advances in September 2009. Only one advance is still open for \$1,355,000. This fund will be reduced even further pending results of a study to determine SDO activity due to changes in INDOT's business practices. INDOT Accounting staff intend to complete the analysis and reduce the fund accordingly no later than the end of January 2010.

SDO Reimbursements

We noted that reimbursements to the SDO travel advance checking account had not been submitted to the Auditor of State in a timely manner. At April 30, 2009, no activity had occurred in the account and the subsidiary SDO travel advance had unreimbursed expenses of \$22,645.68.

INDOT should establish and implement procedures to ensure timely SDO travel advance reimbursements.

Response: As of October 26, 2009, the unreimbursed amount for the old travel card account (used in conjunction with the National City Travel Card program) had been reduced to \$11,905.46. The Accounting Staff are working with specific INDOT personnel that have not yet submitted their travel vouchers to clear the rest of the amount that has not yet been reimbursed. INDOT Accounting staff are committed to clear all unreimbursed amounts and close the account no later than the end of January 2010.

In September 2008 INDOT discontinued the Travel Card program with National City and thus is no longer using a credit card and this old account with a sweep agreement. Under the new Travel Card program with JPMC, each traveling employee is required to submit a travel voucher at time of payment. This practice ensures an accurate and timely reconciliation between charges and payment.

SDO Fund Reconciliations:

INDOT maintains 2 subsidiary checking accounts within the central SDO fund advance. INDOT had not performed monthly reconciliations to the SDO advances for these 2 subsidiary accounts in a timely manner.

Subsidiary SDO funds have the same restrictions and limitations as the central fund. Two reconciliations must be performed for the SDO fund each month. The bank statement for the checking account must be reconciled to the check register. Also the check register must be balanced to the total SDO advance. These reconciliations must be formally documented.

Response: The Land Acquisition Advance Account had been reconciled timely to the amount of the advance, but did not include a formal reconciliation to the bank. As of February 28, 2009 both

reconciliations were completed on this account in accordance with the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies.

The Travel Card Advance Account has been reconciled since March 2009 and is expected to be closed no later than January 2010. Until this account is closed, INDOT will perform both reconciliations in accordance with the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies.

Daily Deposits

INDOT collects revenue for various kinds of permits. Not all funds received by the district offices were remitted to INDOT's Cashier Office in a timely manner. We found receipts that were held for several days to several weeks before being remitted to the Cashier's office for deposit.

Indiana code 5-13-6-1(b) states in part " all public funds...shall be deposited with the treasurer of state, or an approved depository selected by the treasurer of state not later than the business day following the receipt of the funds."

Response: Accounting addressed this finding with all the districts at the Senior Management Meeting held October 2009. Internal control procedures for the receipt of permit revenue will be updated and sent out to the districts for their compliance. Accounting staff will monitor the Districts actions for compliance. In addition, a new initiative is being evaluated whereby credit cards may be accepted at the district offices to reduce the number of checks received by the districts and to provide for timely electronic receipt by the Cashier.

Document Retention

During our review INDOT district offices could not provide several permit receipts for previously deposited permit revenue. INDOT central office could not provide several permit receipts for previously deposited permit revenue. INDOT central office could not provide supporting documentation for 3 out of 10 of refund of expenditure transactions.

Supporting documentation such as receipts, cancelled checks, invoices, bills, contracts, etc.. must be made available for audit to provide supporting information for the validity and accountability of monies received or disbursed.

Documents should be retained in accordance with a retention schedule approved by the Oversight Commission on Public Records. Also, documents must be filed in such a manner as to be readily retrievable or otherwise reasonably attainable, upon request, during an audit.

Response: INDOT's cashier office has changed business procedures to better identify the district offices that sent permit revenue. The district office is listed on the Agency Cashbook completed daily and a receipt is made out to each district office, in lieu of several districts on the same receipt. Internal control procedures for the receipt of permit revenue will be updated and sent out to the districts and Agent Cashier for their compliance.

In addition, the Cashier's office is maintaining all documentation sent in with the check, and in the future all Cashier records shall be retained in accordance with the existing, approved Record Retention Schedule.

Accountability of Permits

The Cashier's office of the Indiana Department of Transportation no longer performs reconciliations between the number of permits issued to permit revenues received to document adequate accountability of permits.

Each agency, department, institution or office should have internal controls in effect, which provide reasonable assurance, regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system.

Response: INDOT has an Electronic Permit System (EPS) which is used to manage the issuance of all INDOT permits. Therefore any permit applied for and paid for on-line is not (and can not) be issued until after payment has been recorded in EPS. INDOT staff from Permits, Accounting and Business Information Technology met to determine if the EPS system could provide a report to reconcile permits issued to revenue received. EPS was not designed to be an Accounting System, but it is hopeful that it will be able to provide reports that could be used to reconcile permits issued to revenue received. Also, a new initiative is being evaluated whereby credit cards may be accepted at the district offices; the capability to link data from this credit card process to EPS is a consideration.

It is noted that the Access Indiana documentation provides only the number and type of permit revenue is received, thus it does not facilitate reconciliation since there is no tracking number to tie a payment to a specific permit or customer.

DSP Account Receivables

The Indiana Department of Transportation established a policy for the billing and collection of accounts receivable (AR) for damage to state property (DSP). This policy specifies that AR over 90 days old (or 180 days for insurance billings) and in excess of \$1,000 should be remitted to the Office of the Attorney General (OAG) for collection.

During our review of the A/R ledger, we found that individual DSP account balances were not supported by the related documentation. For five of 16 (31%) of the liabilities tested, file documentation indicated an adjustment to the AR balance was necessary. These adjustment notations were dated from February 2007 to August 2008. As of June 30, 2009 none of these adjustments had been made.

We also found the records for six of 14 (43%) of the individual accounts that qualified for submission to the OAG did not support that INDOT followed their internal DSP collections policy. We found no documentation that these liabilities had been sent to the AG for collection.

Each agency, department, institution or office should have internal controls in effect, which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and

efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system.

Response: INDOT's practices regarding the handling of delinquent DSP claims was an unwritten policy that evolved and had been adjusted as circumstances dictated. Methods of file documentation had also been informal and varied from case to case. Dunning letters created out of PeopleSoft were used as a means for identifying cases which may need to be turned over to the OAG for collection

The following corrective actions have been or will be implemented to help address the above concerns:

INDOT will document in writing the general procedures that are to be used in the handling of unpaid DSP receivables. The written procedure will detail the time period and methods for internal collection efforts as well as describe at what point the case will be turned over to an outside party for assistance in the collection effort. It will also define the circumstances under which the receivable may be written off.

INDOT is investigating an opportunity to secure the services of an outside collection agency for collection of claims less than the level established by the OAG Consideration.

An electronic version of the aging report is now being used to identify receivables that meet the criteria for referral to an outside party for collection assistance. This report will also help to identify receivables that may require adjustment or maintenance.

LPA ACCOUNT RECEIVABLE

As stated in our prior two reports B23769 and B29382, INDOT had not certified to the Auditor of State the AR balances older than 60 days related to Local Public Agency (LPA) liabilities.

INDOT previously established a policy for collections of additional LPA construction costs by not allowing a new project to begin until the local government unit had paid in full any outstanding LPA liability. This internal policy conflicted with INDOT's statute for collection of outstanding LPA liabilities through a mandatory transfer of funds.

INDOT's LPA contract provision includes a clause that "if the LPA has not paid the full amount due within sixty day past the due date, INDOT shall be authorized to ... proceed in accordance with IC 8-14-1-9".

For our current review, as of June 30, 2009, the LPA AR balance over 60 days old was \$2,818,063.82 and INDOT had not pursued legislative collections of these LPA liabilities.

IC 8-14-1-9(a) states "A written agreement between the department and a city, town or county under IC 8-23-2-5, or a similar government cooperative statute, may provide mandatory transfer of funds by the auditor of state under this section if one (1) of the parties becomes more than sixty (60) days late in making a payment required by the agreement.

In accordance with IC 8-14-1-9(b), INDOT ...must certify in writing to the auditor of state: (1) that a written agreement between the parties authorizes the mandatory transfer of funds as provided in subsection

(a); (2) that the owing party was notified in writing of the amount owed; (3) that the payment is more than sixty days past due; (4) the names of the parties and (5) the amount of the payment due.

Response:

As of October 31, 2009 INDOT's LPA receivables over 60 days old had been reduced to \$1.8 million. This reduction has resulted in part from increased emphasis on internal procedures to help reduce the outstanding LPA receivables, in lieu of sending the receivable to the Auditor of State.

Going forward, as Accounts Receivable staff review and analyze the list of outstanding LPA receivables, INDOT Management will determine if any of the LPA outstanding balances should be sent to the AOS for a transfer of funds along with the use of INDOT's internal policy to ensure payment by the LPA.

INTERNAL CONTROLS OVER POLICY AND PROCEDURES

As stated in our prior two reports B23769 and B29382, the Indiana Department of Transportation's Policy and procedure manual has not been rewritten since a new accounting system was installed. This results in a weakness in internal controls over the disbursing, recording, and accounting for financial activities.

Each agency, department, institution or office should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system.

Response:

With the implementation of the State's ENCOMPASS project most of the INDOT's previous procedures are outdated and will need to be rewritten. Each INDOT PeopleSoft's Module super-user is responsible for assisting in writing and maintaining the new Internal Procedures required for their specific module / business area. The Accounting Division will ensure that the new procedures are posted in a central location. Procedures for Asset Management, Accounts Receivable, Projects and General Ledger have been initiated. INDOT Management is committed to full compliance with this requirement no later than June 30, 2010.

Signed: 
Bernard Seel

Title: Chief Financial Officer

Date: 11/16/09