



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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October 29, 2014

Board of Directors
Indiana Immunization Coalition, Inc.
12112 Briarway North Drive
Indianapolis, IN 46259

We have reviewed the audit report prepared by Lemler Group, LLC, for the period January 1, 2013 to December 31, 2013. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of Indiana Immunization Coalition, Inc., as of December 31, 2013, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

Audited Financial Statements
With Single Audit Section

Indiana Immunization Coalition, Inc.

December 31, 2013

Lemler Group, LLC

Certified Public Accountants

Indiana Immunization Coalition, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Indiana Immunization Coalition, Inc.
Indianapolis, Indiana

Report on the Financial Statements

We have audited the accompanying financial statements of Indiana Immunization Coalition, Inc. (IIC) which comprise the statement of financial position as of December 31, 2013, and the statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to IIC's preparation and fair presentation of the financial statements 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 IIC's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial positions of IIC as of December 31, 2013, and the results of its statements of activities, functional expenses and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report Issued in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2014, on our consideration of ILC'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 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 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 ICC's internal control over financial reporting and compliance.

Lemler Group, LLC
Indianapolis, Indiana

June 10, 2014

Indiana Immunization Coalition, Inc.

Statement of Financial Position December 31, 2013

ASSETS

Current Assets

Cash and cash equivalents	\$ 20,028
Grant receivable	763,115
Other receivable	420
Total current assets	<u>783,563</u>

Fixed Assets

Office equipment	2,645
Accumulated depreciation	<u>(663)</u>
Net fixed assets	<u>1,982</u>

Total Assets	<u><u>\$ 785,545</u></u>
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LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 647,549
Total Liabilities	<u>647,549</u>

Net Assets

Unrestricted net assets	<u>137,996</u>
Total Net Assets	<u>137,996</u>

Total Liabilities and Net Assets	<u><u>\$ 785,545</u></u>
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Indiana Immunization Coalition, Inc.

Statement of Activities and Changes in Net Assets For the Year Ended December 31, 2013

Revenues

Grants	\$ 1,301,515
Other	5,570
Total revenues	<u>1,307,085</u>

Expenses

Personnel	81,334
Program	1,104,073
Supplies	5,030
Travel	13,921
Marketing	17,809
Legal and professional	12,667
Communication	4,292
Other	7,668
Total expenses	<u>1,246,794</u>

Net Increase In Unrestricted Net Assets 60,291

Unrestricted Net Assets, Beginning of Year 77,705

Unrestricted Net Assets, End of Year \$ 137,996

Indiana Immunization Coalition, Inc.

Statement of Cash Flows For the Year Ended December 31, 2013

Reconciliation of changes in net assets to net cash provided by operating activities:

Change in net assets	\$ 60,291
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities	
Decrease (increase) in grants receivable	(480,905)
Decrease (increase) in other receivables	(420)
Increase (decrease) in accounts payable	494,312
Increase (decrease) in deferred revenue	(56,919)
Net Cash Provided By Operating Activities	<u>16,359</u>
Cash Flow From Investing Activities	
Purchase of fixed assets	<u>(1,982)</u>
Net Cash Used In Investing Activities	<u>(1,982)</u>
Net Increase in Cash and Cash Equivalents	14,377
Cash and Cash Equivalents, Beginning of Year	<u>5,651</u>
Cash and Cash Equivalents, End of Year	<u>\$ 20,028</u>

Indiana Immunization Coalition, Inc.

Notes to Financial Statements For the Year Ended December 31, 2013

Note 1 – Nature of Activities

Background

Indiana Immunization Coalition, Inc. (IIC) was formed as an Indiana not-for-profit organization in November 2003 and is dedicated to improving the health of Indiana residents by providing information regarding the benefits of vaccinations across all ages. IIC maintains its independence by not accepting funding from vaccine manufacturers and distributors.

Mission Statement

The Indiana Immunization Coalition exists to reduce the spread of vaccine-preventable diseases through immunization education, advocacy, promotion, and statewide collaborative partnerships.”

Note 2 – Significant Accounting Policies

Accounting Method

IIC's financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to use estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the report amount of assets and liabilities, the disclosure of contingent assets and liabilities, and the report of revenues and expenses.

Subsequent Events

IIC has evaluated subsequent events through June 10, 2014, which is the date the financial statements were available to be issued. This evaluation determined that there are not subsequent events that necessitated further disclosure in and/or adjustments to the accompanying financial statements.

Income Taxes

IIC is exempt from federal and state income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes has been made in the financial statements. IIC has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

Generally accepted accounting principles in the United States require IIC to examine its tax positions for uncertain positions. IIC is not aware of any tax positions that are more likely than not to change in the next twelve months, or that would not sustain an examination by applicable taxing authorities. IIC's policy is to recognize penalties and interest as incurred in its statement of activities as a component of operating expenses, and totaled \$0 for December 31, 2013.

IIC's federal and state income tax returns for years ended 2011 to 2013 are subject to examination by the applicable tax authorities, generally for three years after the later of the original or extended due date.

Cash and Cash Equivalents

For the purpose of the statements of cash flows, IIC considers all highly liquid instruments with a maturity of three months or less to be considered cash and cash equivalents. The carrying amount of cash approximate fair value due to the type of investments and the maturity dates. Cash consists of checking and savings accounts. There are no cash equivalents.

Indiana Immunization Coalition, Inc.

Note 2 – Significant Accounting Policies (continued)

Property and Equipment

IIC's property and equipment are stated at cost and depreciated over estimated useful lives of three to seven years using the straight-line method. IIC capitalizes items over \$500 that have a useful life of one year or more. Expenditures for improvements and major renewals are capitalized. When property or equipment is sold, retired or otherwise disposed of, the related cost and accumulated depreciation are eliminated from the accounts and any resulting gain or loss is credited or charged to income.

Net Assets

The financial statements have been prepared in accordance with Financial Statements of Not-for-Profit Organizations that require, among other things, that the financial statements report the changes in and total of each of the net asset classes, based upon donor restrictions, as applicable. Net assets are to be classified as unrestricted, temporarily restricted and permanently restricted. The following class of net assets and a brief description is as follows:

Unrestricted Net Assets: The unrestricted net asset includes general assets and liabilities of IIC. The unrestricted net assets may be used at the direction of management to support IIC's purposes and operations.

Temporarily Restricted Net Assets: A donor-imposed restriction permits IIC to use up or expend the donated assets as specified and is satisfied either by the passage of time or by actions of IIC. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statements of activities as net assets released from restrictions. There were no temporarily restricted net assets.

Permanently Restricted Net Assets: A donor-imposed restriction stipulates that resources be maintained permanently, but permits IIC to use up or expend part or all of the income (or other economic benefits) derived from the donated assets. There were no permanently restricted net assets.

Government grants

Revenues under government grants are recognized as services provided. IIC received immunization grants from U.S. Health and Human Services (passed thru Indiana State Department of Health) for various programs as noted below:

- Immunization Cooperative Agreement is to increase immunization rates and decrease vaccine-preventable disease incidence rates throughout Indiana. This is a cost reimbursement grant where IIC incurs program expenses and on a monthly basis remits cost reimbursement reports. This grant runs from January 1, 2011 through December 31, 2013 and has subsequently been renewed in 2014. For each grant reporting period, IIC has roughly 60 days after the agreement date to remit for program reimbursements.
- Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure to increase immunization rates and decrease vaccine-preventable disease incidence rates throughout Indiana. This Grant is from December 1, 2011 until June 30, 2013 and has not been renewed.

Expense Allocation

IIC provides information and training regarding the benefits of vaccinations for all ages across Indiana. Due to the terms of various agreements, the majority of IIC's costs are related to a specific program; therefore, no schedule of functional expenses is necessary. IIC has no fundraising expenses.

Advertising Expense

IIC expenses advertising costs as they are incurred.

Indiana Immunization Coalition, Inc.

Note 3 – Grant Receivable

IIC has an existing immunization program reimbursable grant with the Indiana State Department of Health (ISDH). ISDH disburses these grant funds on a cost reimbursement basis after authorized costs have been incurred and corresponding invoices and other support has been provided to ISDH. At December 31, 2013, IIC is owed \$763,115 which was subsequently received.

Note 4 – Concentrations and Contingencies

Concentration in Credit Risk

IIC maintains cash balances in one financial institution. The bank account is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for the year ended December 31, 2013. The total uninsured balance in this account was \$0 at December 31, 2013.

Concentration in Contributions

IIC receives approximately 99% of its support from ISDH related to immunization services grants for the year ended December 31, 2013. At December 31, 2013, 99% of grants receivable were related to ISDH. In the event that this support were to be eliminated, it is likely that IIC would need to reduce current operations.

Contingencies in Governmental Awards

Financial awards from federal, state and local governmental entities are subject to financial and compliance audits. Such audits could result in claims against IIC for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

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Single Audit Section

Indiana Immunization Coalition, Inc.

Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2013

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Funds Expended</u>
U.S. Health and Human Services		
Passed Thru Indiana State Department of Health		
Immunization Program - Contract 5H23P522522-09	93.268	\$ 1,096,440
Capacity Building Assistance to Strengthen Public Health		
Immunization Infrastructure – Contract #1H23IP000536-01	93.539	<u>201,919</u>
Total Federal Expenditures		<u>\$ 1,298,359</u>

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal granting activity of Indiana Immunization Coalition, Inc. (IIC) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

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 *Governmental Auditing Standards*

To the Board of Directors
Indiana Immunization Coalition, Inc.
Indianapolis, Indiana

We have audited, in accordance with the 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 Indiana Immunization Coalition, Inc. (IIC), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 10, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered IIC's internal control over financial reporting (internal control) to determine the 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 IIC's internal control. Accordingly, we do not express an opinion on the effectiveness of IIC's internal control.

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 IIC'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether IIC'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 *Government Auditing Standards*.

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 IIC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IIC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lemler Group, LLC
Indianapolis, Indiana
June 10, 2014

Independent Auditor's Report on Compliance For Each Major Program and Report on Internal Control Over Compliance Required by OMB Circular A-133

To the Board of Directors
Indiana Immunization Coalition, Inc.
Indianapolis, Indiana

Report on Compliance for Each Major Federal Program

We have audited Indiana Immunization Coalition, Inc. (IIC)'s compliance with the types of compliance requirements described in the *Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations Compliance Supplement (OMB Circular A-133)* that could have a direct and material effect on each of IIC's major federal programs for the year ended December 31, 2013. IIC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

Management is responsible for compliance with the requirements of laws, regulations and grants applicable to IIC's federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of IIC's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about IIC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of IIC's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, IIC complied, in all material respects, with the compliance requirements referred to above that are applicable to its major Federal programs identified above for the year ended December 31, 2013.

Report Internal Control Over Compliance

Management of IIC is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered IIC's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal programs and to test and report on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of IIC's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose.

Lemler Group, LLC
Indianapolis, Indiana
June 10, 2014

Indiana Immunization Coalition, Inc.

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2013

I. Summary of Independent Accountant's Results

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>	
Going concern explanatory paragraph included?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Internal control over financial reporting:		
❖ Material weakness(es) identified?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
❖ Significant deficiencies identified?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Noncompliance material to financial statements noted?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Federal Awards

Type of auditor's report issued on compliance with major programs:	<u>Unmodified</u>	
Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 300,000</u>	
Does the auditee qualify as low-risk auditee?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Internal control over major programs:		
❖ Material weakness(es) identified?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
❖ Significant deficiencies identified?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Any audit findings disclosed that are required to be reported in accordance with section 501(a) of Curricular A-133?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Identification of major programs:		
<u>CFDA Number(s)</u>	<u>Name of federal program</u>	
93.268	Immunization Program - Contract 5H23P522522-09	
93.539	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure – Contract #1H23IP000536-01	

II. Financial Statement Findings

There were no financial statement findings as seen in the schedule of findings and questioned costs for the year ended December 31, 2013.

III. Federal Award Findings and Questioned Costs

There were no federal award findings as seen in the schedule of findings and questioned costs for the year ended December 31, 2013.

Indiana Immunization Coalition, Inc.

Schedule of Findings and Questioned Costs (continued) For the Year Ended December 31, 2013

For the Year Ended December 31, 2013:

Our audit disclosed no findings, questioned costs or recommendations that are required to be reported herein under OMB Circular A-133 for the year ended December 31, 2013.

For the Year Ended December 31, 2012:

Indiana Immunization Coalition, Inc. did not perform an audit in accordance with OMB Circular A-133 due to being under the required thresholds.

Indiana Immunization Coalition, Inc.

Corrective Action Plan For the Year Ended December 31, 2013

Name of Auditee: Indiana Immunization Coalition, Inc.

Name of audit firm: Lemler Group, LLC

Period covered by the audit: January 01, 2013 - December 31, 2013

Corrective action prepared by:

Name: Lisa Robertson

Position: Executive Director

Telephone number: 317-628-7116

Email address: director@vaccinateindiana.org

1) Current Findings on the Schedule of Findings, Questioned Costs and Recommendations

The audit disclosed no findings, questioned costs or recommendations that are required to be reported herein for the year ended December 31, 2013; therefore, no corrective action plan is required.

2) Status of Corrective Actions on Findings Reported in the Prior Audit Schedule of Findings, Questioned Costs and Recommendations

For the year ended December 31, 2012, there was no required reporting due to being under the required thresholds.

Indiana Immunization Coalition, Inc.

Schedule of Lead Auditor For the Year Ended December 31, 2013

Auditor Information: Lemler Group, LLC
5625 N. Post Road, Suite 104
Indianapolis, Indiana 46216

Phone Number: (317) 449-0121

Fax Number: (317) 723-6572

Auditor Contact: David W. Lemler, CPA

Auditor Contact Title: Member

Auditor Contact Email: dlemler@lemlergroup.com