

**STATE OF FLORIDA
AUDITOR GENERAL**



*OPERATIONAL AUDIT
OF THE*

*OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT*

For the Period February 1, 1997, Through January 31, 1998

STATE OF FLORIDA

AUDITOR GENERAL

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CHARLES L. LESTER, CPA
AUDITOR GENERAL

STATE OF FLORIDA
AUDITOR GENERAL
TALLAHASSEE

August 17, 1998

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

Pursuant to the provisions of Section 11.45, Florida Statutes, and as part of the
Legislature's oversight responsibility for operations of State agencies, I have directed that an
operational audit be made of the

***OFFICE OF THE STATE ATTORNEY,
ELEVENTH JUDICIAL CIRCUIT,***

For the Period February 1, 1997, Through January 31, 1998.

The results of the audit of the Office of the State Attorney are presented herewith.

Respectfully submitted,

A handwritten signature in cursive script that reads "Charles L. Lester".

Charles L. Lester
Auditor General

Audit supervised by:
Ramon A. Gonzalez

Audit made by:
Christopher F. Starling

***OPERATIONAL AUDIT
OF THE***

***OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT
For the Period February 1, 1997, Through January 31, 1998***

AUDIT REPORT SUMMARY

This audit report summary highlights the scope, objectives, methodology, and findings of audit report No. 13288. It is intended to present the findings of our report in a condensed fashion. The entire audit report should be read for a comprehensive understanding of our audit findings.

SCOPE/OBJECTIVES

The Auditor General, as part of the Legislature's oversight responsibility for operations of State agencies, makes operational audits to evaluate management's performance in administering assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines and to determine the extent to which the internal control, as designed and placed in operation, promotes and encourages the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets.

The scope of this audit of the Office of the State Attorney, Eleventh Judicial Circuit, focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, management reporting, motor vehicle assignment and use, Racketeer Influenced and Corrupt Organization (RICO) Act cases, Forfeiture and Investigative Support Trust Fund (FIST) activities, public assistance fraud cases, and workers' compensation fraud cases. For each of these areas, our audit included examinations of various transactions (as well as events and conditions) during the period February 1, 1997, through January 31, 1998.

METHODOLOGY

We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

FINDINGS

Matters coming to our attention relating to deficiencies in the design or operation of the internal control for those operations audited are as follows:

Revenues and Cash Receipts

During the audit period, the Office of the State Attorney received payments pursuant to, but not limited to, agreements with State and local entities that provide for the reimbursement of costs of prosecution, charges to the public for photocopies and/or duplicate videotapes, charges to employees for personal telephone calls, and travel reimbursements. Collections, made in the form of cash or checks, totaled approximately \$1.4 million during the audit period. Our audit tests disclosed that Office procedures for receipting, processing, and depositing cash collections should be improved to ensure that collections are properly accounted for and deposited in a timely manner. (See paragraphs 20 through 22.)

The State Attorney's written response to the audit findings and recommendations included in audit report No. 13288 is presented as Exhibit D.

**OPERATIONAL AUDIT
OF THE
OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT
For the Period February 1, 1997, Through January 31, 1998**

Par.
No.

BACKGROUND

Authority

- (1) Section 27.01, Florida Statutes, provides that there shall be a State Attorney for each of the judicial circuits of the State who shall be elected at the General Election by the qualified electors of the circuit. The duties of the State Attorney as prescribed by Chapter 27, Part II, Florida Statutes, include prosecuting or defending on behalf of the State in circuit and county courts all suits, applications, or motions, civil or criminal, in which the State is a party; attending the grand jury for the purpose of examining witnesses in their presence, giving legal advice in any matter before them, and preparing bills of indictment; summoning and examining witnesses required on behalf of the State; assisting the Attorney General in the preparation and presentation of all appeals to the Supreme Court, from the circuit court of the Eleventh Judicial Circuit, of all cases, civil or criminal, in which the State is a party; and representing the State in all cases of habeas corpus arising in the Eleventh Judicial Circuit and in cases of preliminary trials of persons charged with capital offenses.

Organizational Structure

- (2) Katherine Fernandez Rundle is the State Attorney of the Eleventh Judicial Circuit. The State Attorney of the Eleventh Judicial Circuit is responsible for performing the duties described above, as provided by law, in Miami-Dade County. Offices are maintained at Miami. At June 30, 1997, the Office of the State Attorney employed 1,002 people in 1,040.5 full-time equivalent positions to perform the duties of the Office. An organizational chart of the Office of the State Attorney is presented as Exhibit C.
- (3) The Office of the State Attorney, Eleventh Judicial Circuit, was funded primarily by State appropriations for the 1996-97 and 1997-98 fiscal years, respectively, pursuant to Chapters 96-424 and 97-152, Laws of Florida, the General Appropriations Acts. The following is a

summary of released General Revenue appropriations by appropriation category for the 1996-97 fiscal year:

<u>Appropriation Category</u>	<u>Amount Released</u>
Salaries and Benefits	\$ 29,545,133
Other Personal Services	173,816
Expenses	1,146,529
Data Processing Services	4,927
Operating Capital Outlay	550,496
Special Category:	
Salary Incentive Payments	37,060
State Attorneys - Law Library	<u>65,325</u>
Total	<u>\$ 31,523,286</u>

- (4) As required by Section 27.34(2), Florida Statutes, Miami-Dade County, which comprises the Eleventh Judicial Circuit, provided facilities and services to the Office of the State Attorney. These facilities and services included office space, utilities, telephone service, and other support as itemized in Section 27.34(2), Florida Statutes.
- (5) The State Attorney's salary was governed by Section 27.35, Florida Statutes, and applicable General Appropriations Acts of the Legislature. Section 27.181(4), Florida Statutes, provides that the salary for each assistant state attorney shall be set by the State Attorney at an amount not to exceed 100 percent of the State Attorney's salary. The *Classification and Pay Plan for the Employees of the Offices of the State Attorneys of the State of Florida*, promulgated by the Florida Prosecuting Attorney's Association, Inc., as required by Section 27.25(1), Florida Statutes, was used to set the salary ranges for the several classes of employees.
- (6) A comparison of the Office of the State Attorney's budgeted with actual expenditures and commitments for the 1996-97 fiscal year, the last complete year subject to audit, is presented as Exhibit A. The purpose of this budgetary comparison is to provide information useful to an understanding of the budgetary structure and operations of the Office of the State Attorney. This comparison presents both budgetary and actual amounts on the basis specified in Chapter 216, Florida Statutes, and the applicable portions of the 1996-97 General Appropriations Act, as further described in the notes to the Exhibit. The Exhibit was prepared by us from the Office's records and was reviewed by Office management.

- (7) The objectives of this audit did not include the expression of an opinion on the comparison of budgeted with actual expenditures and commitments, which is presented on the basis specified in Chapter 216, Florida Statutes, and includes several elements and accounts relating to the Office's budgetary operations. Therefore, an independent auditor's report on the budgetary comparison, as contemplated by *AU Section 623, Special Reports, Codification of Statements on Auditing Standards*, is not included herein.

Related Audits

- (8) Our audit did not extend to an examination of the Office of the State Attorney's financial statements. On January 29, 1998, this Office issued audit report No. 13138, with accompanying general purpose financial statements of the State of Florida as of and for the fiscal year ended June 30, 1997. The Office of the State Attorney is an integral part of the reporting entity of the State of Florida. The financial information relative to the Office of the State Attorney was included by the State Comptroller in the general purpose financial statements that accompany that report. A similar audit of the general purpose financial statements of the State of Florida for the fiscal year ended June 30, 1998, will be the subject of a separate audit report.
- (9) Our audit did not extend to an examination of Federal awards administered by the Office of the State Attorney under contract and grant agreements to finance specific programs and projects. On May 29, 1998, this Office issued audit report No. 13256, presenting the results of our Statewide audit of Federal awards administered by the State of Florida for the fiscal year ended June 30, 1997. Federal awards administered by the Office of the State Attorney were included in the scope of that audit. A similar audit of the Federal awards administered by the State of Florida for the fiscal year ended June 30, 1998, will be the subject of a separate audit report.



STATE OF FLORIDA
AUDITOR GENERAL
TALLAHASSEE

CHARLES L. LESTER, CPA
AUDITOR GENERAL

July 29, 1998

REPORT ON COMPLIANCE AND INTERNAL CONTROL

- (10) Office of the State Attorney, Eleventh Judicial Circuit, management is responsible for administering numerous operating units, programs, activities, functions, and classes of transactions in accordance with governing provisions of laws, administrative rules, and other guidelines. Additionally, the proper administration of public funds requires that management establish and maintain a system of internal control to provide reasonable assurance that specific entity objectives will be achieved. The Auditor General, as part of the Legislature's oversight responsibility for operations of State agencies, makes operational audits to determine the extent to which management has fulfilled those responsibilities.
- (11) The scope of this audit focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, management reporting, motor vehicle assignment and use, Racketeer Influenced and Corrupt Organization (RICO) Act cases, Forfeiture and Investigative Support Trust (FIST) activities, public assistance fraud cases, and workers' compensation fraud cases. For each of these areas, our audit included examinations of various transactions (as well as events and conditions) during the period February 1, 1997, through January 31, 1998.
- (12) We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our audit objectives for the operating units, programs, activities, functions, and classes of transactions within the scope of audit were:
- To evaluate the Office's performance in administering its assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines.
 - To determine the extent to which the Office's system of internal control, and selected relevant controls, promotes and encourages the achievement of management's objectives in the categories of compliance with applicable laws, administrative rules, and other

guidelines; the economic and efficient operation of the Office; the reliability of financial records and reports; and the safeguarding of assets.

- To determine whether the Office has corrected, or is in the process of correcting, all deficiencies disclosed in the prior audit (report No. 12732).

- (13) As a part of our audit, we examined, on a test basis, evidence supporting transactions (as well as events and conditions) which occurred; performed analytical procedures; reviewed management's administrative constructions of law; and performed such other procedures as we considered necessary in the circumstances. Our objective was to evaluate management's compliance with significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit. However, providing an opinion on compliance with those provisions was not an objective of our audit.
- (14) The results of our tests of compliance indicated that, with respect to the items tested, the Office had generally complied with the significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit.
- (15) In planning and performing our audit, we considered the Office's internal control relevant to those operating units, programs, activities, functions, and classes of transactions within the scope of audit. Our purpose in considering internal control was to determine the nature, timing, and extent of substantive audit tests and procedures necessary to the accomplishment of our audit objectives, not to provide assurance on internal control.
- (16) We noted certain matters involving the design and operation of the Office's internal control that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect management's assurance of compliance with applicable laws, administrative rules, and other guidelines; the economic and efficient operation of the Office; the reliability of financial records and reports; and the safeguarding of assets. Those matters coming to our attention for the operating units, programs, activities, functions, and classes of transactions within the scope of audit are noted in the ***FINDINGS AND RECOMMENDATIONS*** section of this report.

- (17) A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that operating deficiencies, material in relation to the financial records and resources of the operating units, programs, activities, functions, and classes of transactions being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control would not necessarily disclose all matters in the Office's internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described in the ***FINDINGS AND RECOMMENDATIONS*** section of this report is not a material weakness.
- (18) This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, and applicable management. Copies of this report are available pursuant to Section 11.45(7), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



Charles L. Lester, CPA
Auditor General

FINDINGS AND RECOMMENDATIONS

- (19) Chapter 27, Part II, Florida Statutes, provides general authority for the financial administration of the Office of the State Attorney. In addition, the Florida Prosecuting Attorney's Association, Inc., has provided guidance for the financial administration of the Office of the State Attorney. Such guidance includes the adoption of the *Classification and Pay Plan for the Employees of the Offices of the State Attorneys of the State of Florida*, pursuant to the provisions of Section 27.25(1), Florida Statutes, and the adoption of the *State Attorney Purchasing Rules*, as required by Chapter 82-215, Laws of Florida. Our detailed findings and recommendations concerning deficiencies in the design or operation of the system of internal control for those operations audited are presented below.

Revenues and Cash Receipts

- (20) The Office of the State Attorney's procedures for receipting, processing, and depositing cash collections should be improved to ensure that such collections are properly accounted for and deposited in a timely manner.
- (21) During the audit period, the Office received payments pursuant to, but not limited to, agreements with State and local entities that provide for the reimbursement of costs of prosecution, charges to the public for photocopies and/or duplicate videotapes, charges to employees for personal telephone calls, and travel reimbursements. Collections, made in the form of cash or checks, totaled approximately \$1.4 million during the audit period. Our review of collections processed by the Office disclosed the following:
- Transfer documents were not executed to evidence the transfer of collections among personnel responsible for the collection, processing, and deposit of moneys. The execution of transfer documents facilitates a determination of responsibility for errors or irregularities, should they occur.
 - Cash collections were not always deposited in a timely manner. Our test of 20 cash transactions totaling \$765,842.34 disclosed that 13 collections totaling \$668,881.11 were deposited from 8 to 42 days after the date of receipt. The failure to deposit cash collections in a timely manner increases the risk of loss.

- (22) To ensure that revenue and cash collections are properly accounted for and safeguarded, we recommend that the Office use transfer documents to evidence the transfer of collections among personnel and establish procedures that facilitate the timely deposit of collections.

Prior Audit Findings

- (23) For those operating units, programs, activities, functions, and classes of transactions within the scope of this audit, the Office of the State Attorney has substantially corrected the deficiencies noted in audit report No. 12732.

STATEMENT FROM AUDITED OFFICIAL

- (24) In accordance with the provisions of Section 11.45(7)(d), Florida Statutes, a list of audit findings and recommendations was submitted to the Office of the State Attorney, Eleventh Judicial Circuit. The State Attorney's written response to the audit findings and recommendations included in this report is shown as Exhibit D.

EXHIBITS

The following Exhibits are attached to and form an integral part of this report:

- [EXHIBIT - A](#)** *Comparison of Budgeted With Actual Expenditures and Commitments - By State Fund Type.*
- [EXHIBIT - B](#)** *Notes to Comparison of Budgeted With Actual Expenditures and Commitments - By State Fund Type.*
- [EXHIBIT - C](#)** *Organizational Chart.*
- [EXHIBIT - D](#)** *Statement from Audited Official.*

EXHIBIT – A
OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT
COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

Fund Type/ Appropriation Category	Final Operating Budget	Actual Expenditures of Current Appropriations	Other Commitments of Budgeted Resources	Total Expenditures and Other Commitments of Current Appropriations	Variance - Favorable (Unfavorable)
GENERAL REVENUE FUND					
Current:					
Salaries and Benefits	\$ 29,545,133.00	\$29,545,133.00	\$ -	\$29,545,133.00	\$ -
Other Personal Services	173,816.00	173,816.00	-	173,816.00	-
Expenses	1,146,529.00	959,132.58	187,396.42	1,146,529.00	-
Data Processing Services	4,927.00	4,927.00	-	4,927.00	-
Operating Capital Outlay	550,496.00	192,322.48	358,173.52	550,496.00	-
Special Category:					
Salary Incentive Payments	37,060.00	37,060.00	-	37,060.00	-
State Attorneys - Law Library	<u>65,325.00</u>	<u>65,325.00</u>	<u>-</u>	<u>65,325.00</u>	<u>-</u>
TOTAL GENERAL REVENUE FUND	<u>31,523,286.00</u>	<u>30,977,716.06</u>	<u>545,569.94</u>	<u>31,523,286.00</u>	<u>-</u>
TRUST FUNDS					
Child Support Trust Fund					
Current:					
Salaries and Benefits	10,794,999.00	10,106,104.34	-	10,106,104.34	688,894.66
Other Personal Services	354,951.00	239,058.12	-	239,058.12	115,892.88
Expenses	2,086,439.00	1,849,670.32	236,384.78	2,086,055.10	383.90
Operating Capital Outlay	<u>355,452.00</u>	<u>256,550.56</u>	<u>81,574.03</u>	<u>338,124.59</u>	<u>17,327.41</u>
Total Child Support Trust Fund	<u>13,591,841.00</u>	<u>12,451,383.34</u>	<u>317,958.81</u>	<u>12,769,342.15</u>	<u>822,498.85</u>
Other Trust Funds					
Current:					
Salaries and Benefits	888,180.00	588,651.77	-	588,651.77	299,528.23
Other Personal Services	72,500.00	43,718.85	-	43,718.85	28,781.15
Expenses	256,144.00	12,038.58	8,647.95	20,686.53	235,457.47
Operating Capital Outlay	2,354.00	-	-	-	2,354.00
Special Category:					
Acquisition of Motor Vehicles	<u>125,000.00</u>	<u>116,490.00</u>	<u>-</u>	<u>116,490.00</u>	<u>8,510.00</u>
Total Other Trust Funds	<u>1,344,178.00</u>	<u>760,899.20</u>	<u>8,647.95</u>	<u>769,547.15</u>	<u>574,630.85</u>
TOTAL TRUST FUNDS	<u>14,936,019.00</u>	<u>13,212,282.54</u>	<u>326,606.76</u>	<u>13,538,889.30</u>	<u>1,397,129.70</u>
TOTAL FUNDS	<u>\$ 46,459,305.00</u>	<u>\$44,189,998.60</u>	<u>\$ 872,176.70</u>	<u>\$45,062,175.30</u>	<u>\$1,397,129.70</u>

The accompanying notes to this Exhibit describe in more detail the information included in this comparison.

EXHIBIT – B
OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT
NOTES TO COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

- (1) The following procedures are used in adopting, amending, and reporting budgets and budgetary data:
- Section 216.011(1)(kk), Florida Statutes, indicates that for purposes of Chapter 216, Florida Statutes, State Attorneys are to be considered State agencies. Accordingly, budgets are prepared and submitted to the Legislature in the form and manner prescribed by Chapter 216, Florida Statutes, for State agencies.
 - As provided by Section 27.38, Florida Statutes, limited transfers of expenditure authority may be made by the State Attorney.
 - Budgetary information is integrated into the accounting system.
 - In accordance with Chapter 216, Florida Statutes, annual appropriations are used for: (1) authorized expenditures incurred during the current fiscal year; (2) encumbrances outstanding at year-end approved for liquidation in the subsequent year; and (3) legal, due, and unpaid obligations relating to the prior year which were not requested and/or approved to be liquidated from appropriations of the prior year.
- (2) Because the budgetary basis of accounting for operating categories described in Chapter 216, Florida Statutes, requires recognition of amounts which are in addition to those used to recognize and report expenditures in accordance with generally accepted accounting principles, the expenditures and commitments presented on Exhibit A have been shown on a basis comparable to the budget. To present these data on a basis comparable to the budget, accrual basis expenditures paid from or charged to 1996-97 fiscal year appropriations have been shown in the “Actual Expenditures of Current Appropriations” column. Additionally, encumbrances at June 30, 1997, which were approved for certification forward to be paid in the 1997-98 fiscal year are shown in the “Other Commitments of Budgeted Resources” column.

EXHIBIT – B (Continued)
OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT
NOTES TO COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

- (3) Adjustments to reconcile the budget amounts for the operating categories shown on Exhibit A with amounts appropriated are as follows:

Description	General Revenue Fund	Trust Funds
Appropriated by Chapter 96-424, Laws of Florida	\$ 31,006,862	\$ 14,734,307
Changes Authorized by the Executive Office of the Governor	<u>516,424</u>	<u>201,712</u>
Total Final Operating Budget, Exhibit A	<u>\$ 31,523,286</u>	<u>\$ 14,936,019</u>

EXHIBIT – C
OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT
ORGANIZATIONAL CHART
As of January 31, 1998

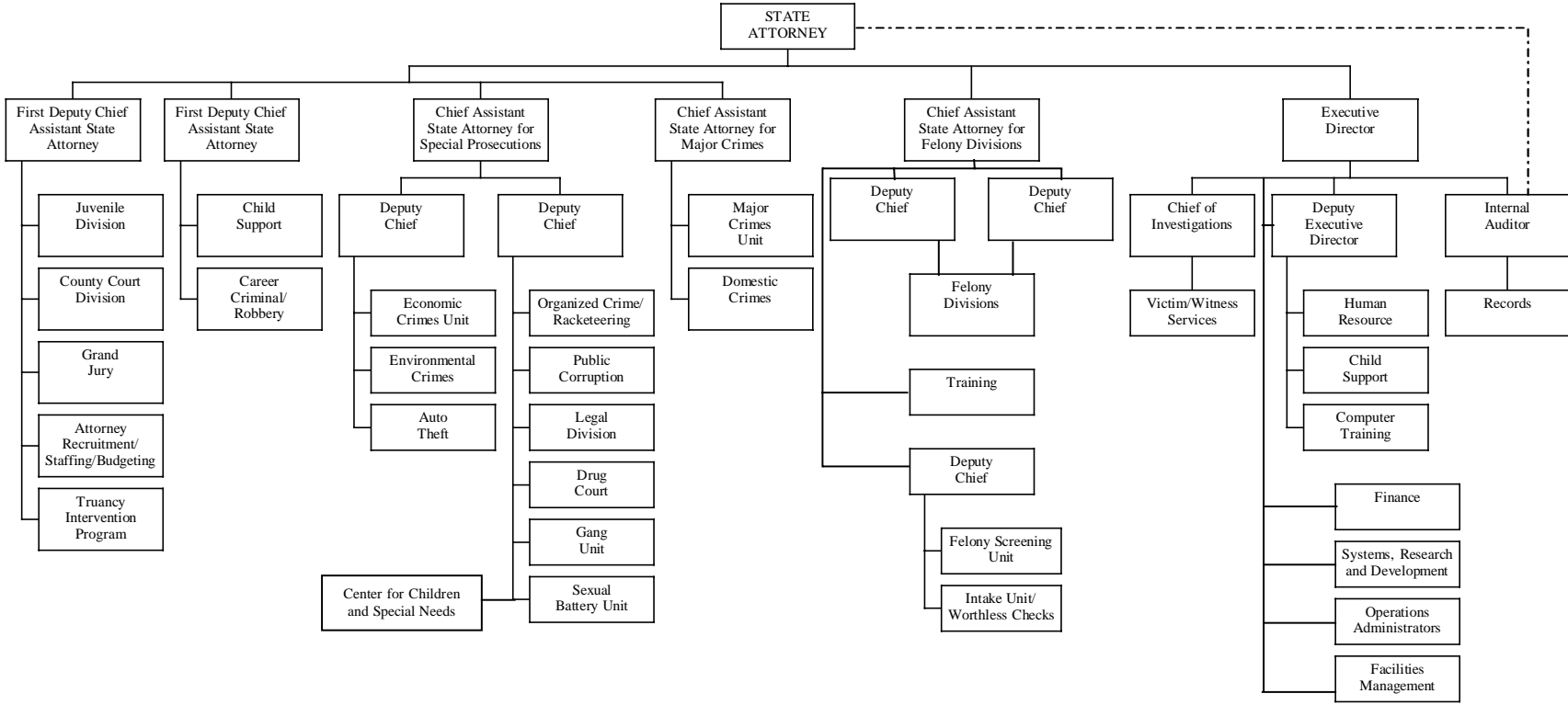


EXHIBIT – D
OFFICE OF THE STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT
STATEMENT FROM AUDITED OFFICIAL
For the Period February 1, 1997, Through January 31, 1998



STATE ATTORNEY
ELEVENTH JUDICIAL CIRCUIT OF FLORIDA
E. R. GRAHAM BUILDING
1330 N.W. 13TH AVENUE
MIAMI, FLORIDA 33136-2111

KATHERINE FERNANDEZ RUNDLE
STATE ATTORNEY

TELEPHONE (305) 347-0100

July 29, 1998

Mr. Charles L. Lester, C.P.A.
Auditor General
State of Florida
111 West Madison Street
P.O. Box 1735
Tallahassee, FL, 32302-1735

Dear Mr. Lester:

We have reviewed the preliminary audit findings and recommendations relating to the Operational Audit for the period February 1, 1997, through January 31, 1998.

We appreciate the comprehensive review your staff provided of the State Attorney's Office. The professional manner in which the audit team of Jim Bell, Abel LeFosse, Mark Teitelbaum, and Heather Vetzner under the capable direction of Christopher Staeling, Audit Team Leader, performed their work was most thorough.

We concur with your findings and our corrective actions are as follows.

Revenues and Cash Receipts

We agree that transfer documents should be used to evidence the transfer of collections among personnel and to establish procedures that facilitate the timely deposit of collections. Procedures will be implemented to ensure the transfer of collections between employees. A signed document will be used when money is transferred from one employee to another. To ensure that collections are remitted in a timely manner, a bi-monthly deposit will be made.

Thank you for your comments and recommendations which are of valuable assistance to us in improving our operations.

Sincerely,

KATHERINE FERNANDEZ RUNDLE
STATE ATTORNEY

Audit
Report
Par. No.

(20-22)

