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SALT LAKE COUNTY AUDITOR'S OFFICE
CRAIG B. SORENSEN, AUDITOR

September 12, 2003

Seth Jarvis
Director of Clark Planetarium
110 South 400 West
Salt Lake City, Utah 84101

Dear Seth:

We recently performed the first audit of Clark Planetarium since the facility opened in April 2003. We were impressed with the professionalism of the staff in their assistance during the audit and in their operation of the planetarium. The use of the Galaxy POS software for ticketing and cashiering, plus the ARMS (Advanced Retail Management System) software for tracking merchandise inventory work well together for operations and increase internal controls at the planetarium.

We completed a trend analysis and found initial revenue of \$137,633 was collected by Clark Planetarium during the first week of opening, which exceeded expectations. There was a decline in earned revenues after the first week of opening until revenues reached a low of \$44,617 for the week of June 5, 2003.

Management at the planetarium explained that in order to avoid a subsidy, a certain amount of revenue must be earned. To achieve this, management divided the yearly amount needed for operations into 52-week increments and has monitored each week's earned revenue. As expected, after the opening weeks, earned revenue decreased, but was still above the projected mark to achieve profitability. When earned revenues dropped below the profitability mark on the seventh week, management enlisted the help of marketing to improve attendance. Marketing increased advertising efforts and after two more weeks, the earned revenue was back up to the earlier and above-the-mark average.

During the audit, we completed an unannounced cash count of the change fund, the traveling education petty cash account, and the office imprest checking account at Clark Planetarium. We also audited cash receipting and depositing, fixed and controlled assets, accounts receivable, and inventory in the Science Store. We found internal controls to be generally adequate. The following sections of the letter address some areas that need improvement.

CASH RECEIPTING AND DEPOSITING

During our review of cash collections and the depositing process, we found several items that should be improved.

- **The reconciliation between the Income Summary Report, the Agent Booth Report, and the Deposit Log Form did not always balance.**
- **Cash receipts were not deposited in a timely manner.**
- **The safe was not bolted to the floor.**
- **The education petty cash fund was \$10.60 short.**
- **A Travel Expenditure Report was not completed for planetarium education travel.**
- **The office imprest checking fund was used to pay merchandise inventory purchases for the Science Store.**
- **Customer refunds were processed through the office imprest checking fund.**
- **A monthly over/short log was not completed during the first months following the opening of Clark Planetarium.**
- **Cashier overs/shorts were excessive during July 2003.**

The reconciliation between the Income Summary Report, the Agent Booth Report, and the Deposit Log Form did not always balance. The Income Summary Report is a computer-generated report that summarizes total daily revenue by category (star show, light show, IMAX, retail store, etc.) The Agent Booth Report is also a computer-generated report that summarizes each cashier's daily collections by type (cash, check, credit) and indicates an over/short amount if present. The Deposit Log Form is a manual, handwritten form used to summarize the daily deposit. The Deposit Log Form is also used to reconcile the actual funds collected to revenue recorded by the computer.

The office coordinator at the planetarium retrieves individual envelopes from the safe containing each cashier's collections from the previous day's sales. At the end of the shift, an identification number is assigned to each cashier's envelope and is recorded along with the amount on the Deposit Log Form. The office coordinator recounts the cash and checks in each envelope to make sure the amount she counts matches the amount the cashier recorded on the envelope. If she finds an error, she corrects the amount that was recorded by the floor manager on the Deposit Log Form and makes a note on the individual cashier's Agent Booth Report.

All the funds are combined and the cash/check/credit distribution is recorded on the Deposit Log Form. The office coordinator then examines the Income Summary Report and records the daily sales total, by revenue type, on the Deposit Log Form. She compares the total sales amount on the Income Summary Report to the deposit total to determine if there is an over/short. She then prepares the deposit slip for the total cash and checks collected that day.

During our examination of 28 sample days of cash receipts, we compared the deposit slip, the Deposit Log Form, the Income Summary Report and the Agent Booth Reports. We reconciled 6 of the 28 days. We consistently found that the total of the over/short on the Agent Booth Reports did not match the over/short on the Deposit Log Form. When the appropriate reports do not reconcile, a risk of mishandling of funds is possible, unless an explanation for the differences is recorded.

Salt Lake County Policy #1062, "Management of Public Funds", Section 3.7.3.1 states, "*Each day, all county agencies should balance collections to register (or receipt log) totals and prepare a deposit, using MPF Form 3 or a facsimile developed for the specific agency.*"

One cause for the over/short amount not balancing on the Deposit Log Form and the Agent Booth Reports is that cashiers may not enter the correct amount of cash onto the "cash-out" screen when they close out. If the cashier closes out of the computer and the manager counts the funds and finds a different amount of cash is actually on hand, it is too late to change the amount in the computer. As a result, the over/short on the agent booth reports will not match the over/short on the Deposit Log Form.

RECOMMENDATIONS:

- 1. We recommend that the office coordinator ensure that the over/short on the Deposit Log Form reconciles to the over/short on the individual Agent Booth Reports.***
- 2. We recommend that the office coordinator record an explanation for any differences between the Deposit Log, Agent Booth Report, and Income Summary Report.***

Cash receipts were not deposited in a timely manner. We examined a sample of 28 days of cash receipts between April 17, 2003, and July 25, 2003. We found that cash receipts were deposited between 4 and 12 days after they were collected. On average, 7 days passed before cash receipts were deposited. Average daily cash receipts for the 28 days we examined were approximately \$7,000. This means that at one time there could be as much as \$50,000 in the safe. As noted in a subsequent finding, the safe is not bolted to the floor, thereby placing these funds at even greater risk.

Policy 1062, Section 3.7.2 states, "*As required by Section 51-4-2, Utah Code Annotated, all public funds shall be deposited daily whenever practicable but not later than three days after receipt.*" At the time the new planetarium opened, there was a new computer system for the staff to learn. The reconciliation process that the accounting staff performs between the Agent Booth Reports, Income Summary Report, and actual cash on hand is very detailed and time consuming. This process, as well as keeping up on other job duties put the staff behind. Nevertheless, the safest place for collections is in the bank, where money can also be earning interest.

RECOMMENDATION:

We recommend that cash receipts be deposited no later than three days after receipt.

The safe was not bolted to the floor. Policy 1062, Section 2.5.6.2, states, "*Secure property as best possible, i.e., bolt safe to floor, lock cashbox in safe at night, keep all valuable property locked in a safe place.*" The planetarium safe, where the manager places cash receipts after each shift, is in an office next to the Science Store on the main floor. A day or two may elapse before the money is retrieved from

the safe and counted. There is risk of losing a significant amount of money should the safe be stolen. As an explanation for not bolting it to the floor, management explained their plans to purchase a new safe and bolt it to the floor, and thought it would be easier to install the new safe if they did not have to unfasten the old one.

RECOMMENDATION:

We recommend the safe be bolted to the floor in compliance with County policy, and to provide added security.

The education petty cash fund was \$10.60 short. Countywide Policy #1203, "Petty Cash and Other Imprest Funds," Section 3.9, states, "*Any unaccounted-for funds (shortages) shall be investigated immediately. The custodian, after appropriate investigation, may be required to personally replenish the shortage, depending on the circumstances. If the shortage appears to relate to a theft, it shall be reported in accordance with Countywide Policy #1304 - Discovery and Report of Thefts. Any shortages not resolved immediately shall be explained in a letter to the Mayor. The Auditor will reimburse requests to replenish accounts resulting from shortages if authorized by the Mayor through this procedure.*"

The petty cash box is secured in a locked area. However, when we counted the fund we found it to be \$10.60 short. The custodian was unaware of this shortage and did not know how it occurred. However, the cause of the shortage should be determined, and the fund replenished out-of-pocket, as appropriate, or through a letter to the Mayor's Office requesting an allocation of \$10.60 to bring the fund back to its authorized limit.

RECOMMENDATION:

We recommend that the custodian investigate the cause for the shortage and replenish it from her own pocket, or alternatively, report the shortage in a letter to the Mayor explaining the cause and requesting a replenishment for the amount of the shortage.

A Travel Expenditure Report was not completed for planetarium education travel. In a program of educational outreach, the planetarium sends a group of its employees to schools throughout the State to teach and inform students about scientific topics of interest to the planetarium. This outreach effort necessitates a number of reimbursement requests for travel expenses incurred.

Countywide Policy #1019, "Travel Allowance and Reimbursement," Section 3.0, states, "*The Travel Expenditure Report (TER) and the related documentation should be processed in a timely manner. Processing means the following: (1) The traveler must complete and submit an itemized expenditure report. (2) It shall be the responsibility of the traveler's organization to review the itemized expenditure report and verify the propriety of each receipt, i.e., to determine the receipt is for the amount claimed, it is an authorized expenditure, it is reasonable in amount and nature, and it does not violate provisions of this procedure or other County policies and procedures. (3) Authorized signature(s) from the organization (as indicated on the form) will signify review and acceptance of the itemized report.*"

Employees who travel on planetarium business submit their receipts to claim reimbursement for related expenses but do not complete a Travel Expenditure Report. Although travel reimbursements appear to be accurate, the purpose for some expenditures is not clear because a travel reimbursement form is not completed.

RECOMMENDATION:

We recommend that employees traveling for the Clark Planetarium complete a Travel Expenditure Report upon their return.

The office imprest checking fund was used to pay merchandise inventory purchases for the Science Store. The office coordinator explained that payments are made from the office imprest fund for inventory purchases from infrequently-used vendors. She also stated the imprest fund is used to pay for small dollar inventory purchases to avoid the extra time and expense of processing payments through the Auditor's Office.

Policy 1203, Section 3.5 states, "*Disbursements from petty cash and other imprest accounts are for the purpose of covering over-the-counter, cash purchases under the specified limit (see Section 6.0). For these types of transactions the items purchased shall be paid for at the time of the transaction. Any purchases "charged" with a vendor under the county's credit are to be processed under established accounts payable procedures, and not subsequently paid from a petty cash or other imprest account. To do otherwise is in conflict with the purpose of this policy and is considered to be not cost effective.*"

Nevertheless, small dollar merchandise inventory purchases through the imprest checking fund are cost effective because of the savings achieved in avoiding Auditor's Office and Contracts and Procurement processing costs. A parallel can be drawn to the County purchasing card program, where purchases within a certain limit do not require approval from the Auditor's Office or Contracts and Procurement. The most reasonable approach to this issue is to recognize the benefit of small dollar merchandise inventory purchases out of petty cash and request that Policy 1203 be amended to reflect this practice.

RECOMMENDATION:

We recommend that the planetarium propose an amendment to Policy 1203 that will legitimize disbursements from petty cash for merchandise inventory, or in the alternative, request a purchasing card for small-inventory purchases.

Customer refunds were processed through the office imprest checking fund. Two situations have occurred since the opening of the Clark Planetarium in which it was necessary to refund patrons for show fees. Both situations were when a school gave the planetarium a check to pay for the show fees, but the amount was incorrect for the number of students that were going to see the show. The refund was processed by using the office imprest checking fund. Planetarium personnel processed the refunds through the imprest checking account since the amount was under the \$200 limit.

Salt Lake County Policy #1202, "Authorization and Processing of Certain Payments," Note 2 states, "*Refunds in amounts of \$1,000 or less may be authorized by the requesting organization and should be processed as a direct payment through the Auditor..., unless statutes or ordinances require another procedure. For circumstances where it is required to issue frequent refunds of relatively small amounts (e.g., under \$200 per transaction), an imprest-type checking account may be established upon proper approval of the Mayor and operated in accordance with existing procedures.*"

County policy is not followed when refunds are paid from an unauthorized imprest fund. Other county agencies have established imprest checking accounts from which refunds are issued. The

planetarium should assess its own situation to determine whether a refund checking account should be established or whether to request formal approval from the Mayor to allow occasional refunds to be made from the existing imprest checking fund.

RECOMMENDATION:

We recommend that an imprest checking account for refunds be established, or alternatively, that authority be granted through countywide policy to issue refunds under \$200 from the existing imprest checking fund.

A monthly over/short log was not completed during the first months following the opening of Clark Planetarium. The planetarium did not prepare MPF Form 10, "Cash Over/Short Log", from April through June 2003. The Galaxy software program records sales and indicates the daily over/short for each individual cashier. However, it does not show a cumulative total of the monthly overs/shorts for each cashier. Without a monthly log, cashiers could have excessive overs/shorts and funds could be mishandled without the knowledge of management.

Policy 1062, Section 5.2 states, "*Any overages will be deposited into the agency's depository account and reported on MPF Form 3, DAILY CASH BALANCE, MPF Form 10, CASH OVER/SHORT LOG and on the Monthly Report of Cash Receipts. Shortages will be withheld from the deposit to maintain the change fund at the authorized level and will be reported on the MPF Form 3, and MPF Form 10. MPF Form 10 must be maintained and a copy signed by the immediate supervisor [and] shall be attached to the Monthly Report of Cash Receipts that is sent to the Auditor's Office. A copy of MPF Form 10 and the Monthly Report of Cash Receipts shall be retained by the Agency.*"

In July, management at the planetarium started preparing a monthly over/short log that shows each individual cashier's overs and shorts on a daily basis and then the cashier's total overs/shorts for the month. The spreadsheet also shows cumulative overs/shorts for all cashiers who worked that month. The over/short log for July did not have a supervisor's signature, but a signature line will be added to indicate management's review of the log in the future.

RECOMMENDATION:

We recommend that a cash over/short log be kept showing each cashier's daily and monthly over/short totals, along with a cumulative organization over/short total.

Cashier overs/shorts were excessive during July 2003. As mentioned before, planetarium management began keeping a monthly over/short log during July 2003. The log showed a range of shortages among the cashiers. The highest daily shortage for a single cashier was \$181.00. The over/short total for July 2003 among all cashiers was a shortage of \$543.52.

Cashiers use the Galaxy ticketing system to balance their drawer at the end of each shift. During the balancing process, the computer screen displays the amount of funds that should be in the cashier's drawer and allows the cashier to enter the currency denomination (i.e. 100's, 50's, 20's, etc.) based on the drawer count. The computer then totals the amount entered by the cashier and compares that total to the cashier's sales to determine if an over/short has occurred.

Policy 1062, Section 2.5.3 states, "*When a significant shortage or a pattern of shortages occurs in the accounts of any cashier, the agency shall conduct an investigation of the circumstances and report its findings to the Auditor.*"

After examining the detail of a sample of daily transactions, as mentioned before, we determined that one of the main causes for the large overs and shorts among cashiers is an inaccurate cash count when closing out the drawer. As a help in the cash count process, cashiers can compare their own count to a cashiering screen that displays the Galaxy system calculation of cash and checks that should be in the drawer.

If the two amounts are not close, the cashier can recount the cash to ensure it was counted accurately the first time before completely closing out of the computer for his/her shift. Once the amount of cash is entered on the "cash-out" screen and is submitted by using the "enter" key, the amount cannot be changed. If the cashier and manager later figure out that the cash amount was incorrectly entered the first time it cannot be changed in the computer. In this case, the computer over/short total would be inaccurate, which makes the reconciliation process complicated.

Another reason for an over/short is when the cashier inaccurately enters a "PO", in other words an accounts receivable transaction, into the ticketing system. If the cashier enters it incorrectly, the computer will record a large over/short for the transaction. Planetarium management has a policy that only allows government organizations (mainly schools) to be billed on account.

RECOMMENDATIONS:

- 1. We recommend that planetarium management ensure cashiers are adequately trained on the Galaxy system.*
- 2. We recommend that planetarium management emphasize the importance of cashiers balancing to the penny each day, while at the same time recognizing the likelihood of small overs and shorts on occasion.*

FIXED AND CONTROLLED ASSETS

To determine if controlled assets are adequately managed, we evaluated compliance with Countywide Policy #1125, "Safeguarding Property/Assets." A fixed asset is an item of real or personal property owned by the County, meeting the criteria for capitalization, having an estimated life expectancy of more than one year and a cost equal to or greater than \$5,000. A controlled asset is an item of personal property, sensitive to conversion to personal use, with a cost of \$100 or greater but less than the \$5,000 threshold for fixed assets. We were unable to obtain a current copy of the controlled asset list at the Clark Planetarium. The fixed assets assigned to the planetarium were accounted for by observing their location or reading the explanation of the disposition provided by the custodian. We note the following findings from our inventory of fixed and controlled assets:

- **There is not a current inventory list of controlled assets for the planetarium.**
- **County policy is not being followed when disposing of assets.**

There is not a current inventory list of controlled assets for the planetarium. The Hansen Planetarium hurriedly attempted to list all of its controlled assets just prior to the move from the old location. The list was handwritten and altogether illegible. After the inventory, many of the assets were returned to Salt Lake City or Salt Lake County. Many new purchases were made when the move was made, but these items were not added to the controlled assets list. We sampled 24 of the purchases made since the beginning of the year with a purchase cost of greater than \$100, and were able to locate all of the items. These items should have been added to a controlled assets list. Assets that are not properly tracked and accounted for are subject to theft, misuse, and abuse.

RECOMMENDATION:

We recommend a current inventory list of controlled assets be prepared.

County policy is not being followed when disposing of assets. Countywide Policy #1100, "Surplus Property Disposition/Transfer/Internal Sale," Section 6.4, states, "*Disposition of personal property already transferred, sold, or destroyed but remaining on organizations' fixed asset record: Sometimes personal property remains on the organizations' fixed asset records even though the particular assets have already been transferred, sold, or destroyed, or the PM-2s may have been prepared but not processed, or the personal property may have been destroyed, or it cannot be located after thorough research and inventorying have been performed. In the above kinds of situations, a completed PM-2 form, listing items to be written off from the fixed asset records, is to be submitted for approval to the Mayor. A description of the circumstances explaining why the personal property is to be written off, and a description of the steps taken to locate the missing property should be attached. Prior to submission to the Mayor, the list of items to be written off should be reviewed by the Auditor's Office and then submitted to the purchasing agent.*"

During our examination we found an Apple computer had been sent to surplus without any paperwork to support the disposal. The asset remained on the fixed assets list at the planetarium. Also scrapped with no documentation was a broken 35mm film recorder. These items were disposed of several years ago, but had no certification of disposal. A PM-2 should be completed for these items and processed according to county policy, as noted above.

RECOMMENDATION:

We recommend that a PM-2 Form be completed to recognize the disposition of the Apple computer and film recorder in order to remove them from the fixed assets list.

ACCOUNTS RECEIVABLE

As a matter of convenience, the planetarium bills schools and other government agencies for shows their respective groups attend. Making them pay at show time is considered too involved and complicated because the number of attendees often is not known until the time the planetarium trip takes place. Therefore, the planetarium subsequently bills them. As of August 19, 2003, \$6,047.49 was due to the planetarium. Of this amount, one invoice in the amount of \$1,848.00 was 90 days past due. \$348.59 was between 30 and 60 days old. The remaining \$3,850.00 was under 30 days old. The major findings related to accounts receivable are:

- **Clark Planetarium does not have a written accounts receivable policy.**
- **The duties of receipting payments are not properly separated from those of maintaining account records.**
- **An aging report is not generated for accounts receivable.**

Clark Planetarium does not have a written accounts receivable policy. Written policies and procedures help ensure adequate management of accounts receivable. Other than miscellaneous, non-recurring transactions, current planetarium procedures only allow schools and other government agencies to be billed for show fees. All other patrons must pay before they attend a show.

Planetarium management has not placed emphasis on writing an accounts receivable policy due to the nature of other priorities in opening the new facility. However, management plans to write a policy. Management should consider including the following aspects in an effective accounts receivable policy:

- A requirement that a monthly aging schedule be prepared and reviewed by management.
- The time frame in which further collection action will be taken when an account becomes past due, including turning accounts over to the District Attorney's Office.
- A procedure to assess finance charges on past due accounts.

Failure to consistently collect balances owed could result in accounts becoming more difficult to collect.

RECOMMENDATION:

We recommend that Clark Planetarium management develop and implement written policies and procedures to govern accounts receivable.

The duties of receipting payments are not properly separated from those of maintaining account records. The office coordinator at the planetarium opens the mail alone and does not keep a log of payments received. The office coordinator also prepares billing invoices, prepares the deposit, and posts payments to account records. This situation reflects a lack of proper separation of duties.

Under these conditions, the office coordinator could divert funds to personal use by receiving payments but not posting the client's account as paid. With limited staff, the planetarium may find it difficult to separate billing, receiving, depositing, and posting duties. In instances of limited personnel, additional supervisory review is recommended. If an independent person verifies that all receipts are included in amounts deposited and posted to the accounts, this control weakness will be reduced. Having two employees handle and open all mail is a good practice to minimize the risk of theft.

RECOMMENDATIONS:

1. We recommend that proper separation of duties of billing, receipting, depositing, and posting be implemented at the planetarium or that greater supervisory review of the process be implemented.

2. We recommend that two people handle and open the mail together to verify receipt of any payments.

An aging report is not generated for accounts receivable. Planetarium personnel track accounts receivable using an Excel spreadsheet. The information kept in the file includes the invoice number, date invoice was sent, amount billed, amount paid, amount outstanding, date paid, and type of sale. An aging of the accounts is not kept. We prepared an aging report as summarized above.

The Planetarium has one account 96 days past due in which \$1,848 is owed. If an aging schedule is used and management quickly acts when an account becomes over 30 days old, bad debt will be less likely to occur. We found that the majority of the accounts are less than 30 days old.

RECOMMENDATION:

We recommend that management require a monthly aging schedule be prepared and reviewed.

INVENTORY

The planetarium uses a software package, ARMS, to track inventory sold in the Science Store. A physical inventory has not occurred since the opening, however, planetarium staff plan to conduct an inventory in September 2003, and every six months thereafter. While conducting interviews and performing a sample inventory we found the following:

- **Inventory in ARMS does not match actual inventory count.**
- **Security of one closet used to store merchandise inventory is at risk.**

Inventory in ARMS does not match actual inventory count. The planetarium uses ARMS to track the merchandise sold in the Science Store. Each night the computer runs a batch total and the inventory on the computer system is updated for that day's sales. We judgmentally selected invoices in which the planetarium purchased inventory for the Science Store between January 2003 - July 2003. From the invoices we chose 4 inventory items on which to perform a count. While performing the physical count we found the following:

<u>Invoice Date</u>	<u>Item Description</u>	<u>Computer Count</u>	<u>Actual Count</u>
7/1/03	Bug View Display	12	12
2/26/03	EZ Finder II Reflex Sight	4	4
2/26/03	Orion Vista 7x50	2	2
7/3/03	Sparkle Stars	-3	15

The inventory on hand for three of the items we checked was accurate. The count we performed on the fourth item, "sparkle stars", did not match the count on the computer. Two UPC codes were inadvertently assigned to the "sparkle star" inventory item. When new "sparkle stars" were received to put into the inventory, they possibly could have been input under the wrong UPC code, thus causing the computer to keep an inaccurate count of the item. Science Store inventory items are at risk of being mishandled if the inventory on the computer does not match inventory on hand.

At the time of each inventory, an analysis of Science Store sales to beginning and ending inventory will indicate whether all collections and goods are properly accounted for. Beginning inventory, plus purchases, less ending inventory should equal the number of goods sold. Multiplying the number of goods sold by their sales price should equal what is reported as revenue. The utilization of this formula will identify shrinkage due to theft or the diversion of funds received for sold merchandise.

RECOMMENDATION:

- 1. We recommend that an inventory be performed at least semiannually on the items sold in the Science Store.*
- 2. We recommend that the amount of revenue that should have been collected, based on inventory results, be compared to actual sales to determine whether goods were properly transacted.*

Security of one closet used to store merchandise inventory is at risk. The Planetarium has four closets that are used to store inventory sold in the Science Store. All four of the closets are locked and four managers have keys to access the closets. One of the closets is designed in a manner in which the walls on the side of the closet do not reach the ceiling. Climbing over the sidewall could breach the security of the closet. Inventory items of lesser value should be placed in the closet whose walls do not reach the ceiling. In an organization with effective internal controls, inventory items are kept under physical control in a separate limited access area.

RECOMMENDATION:

We recommend that the closet whose walls do not reach the ceiling be used to store only inventory items of lesser value.

We appreciate the cooperation and assistance received from the planetarium staff during our audit. We are confident our work will be of benefit to you as you endeavor to make changes that will strengthen internal controls at Clark Planetarium. We discussed with the planetarium fiscal manager the possibility of attending the first inventory of Science Store merchandise that will be performed in September. If we can be of further assistance to you, please contact us.

Sincerely,

James B. Wightman, CPA
Director, Audit Division

Cc: Leslie Reberg
Carol Decaria