

**STATE OF NEW MEXICO
YAH-TA-HEY WATER AND SANITATION DISTRICT**

**Independent Accountant's Report on
Applying Agreed-Upon Procedures (TIER 4)**

**For the Fiscal Year Ended
June 30, 2013**

YAH-TA-HEY WATER AND SANITATION DISTRICT

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**YAH-TA-HEY WATER AND SANITATION DISTRICT
OFFICIAL ROSTER
Fiscal Year Ending June 30, 2013**

President	Stephen Rogers
Vice President	Ruby George
Secretary-Treasurer	Loline Hathaway

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES (TIER 4)**

Loline Hathaway, Secretary-Treasurer
Yah-ta-hey Water and Sanitation District
and
Honorable Timothy Keller
New Mexico State Auditor
Santa Fe, New Mexico

We have performed the procedures enumerated below which were agreed to by Yah-ta-hey Water and Sanitation District and the New Mexico State Auditor (the specified parties), solely to assist users in determining compliance with the provisions of the Audit Act for a Tier 4 entity per Section 12-6-3 B (4) NMSA 1978, Section 2.2.2.16 NMAC as of and for the year ended June 30, 2013. The District's management is responsible for its accounting records and financial reporting. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

Before beginning the procedures below, the IPA must verify the local public body's revenue calculation and tier determination using the form provided at www.osanm.org under "Financial Audits" and "What IPA Services are Required."

We verified Yah-ta-hey Water and Sanitation District's revenue calculation and tier determination documented on the form provided at www.osanm.org under "Tier System Reporting Main Page" and it was determined that the Yah-ta-hey falls under the Tier 4 procedures. General revenues were \$72,913 and no capital projects were started or completed.

1. Cash

- a) Determine whether bank reconciliations are being performed in a timely manner and whether all bank and investment statements for the fiscal year are complete and on-hand.

We determined that all bank reconciliations were performed and that all bank statements were complete and on hand without exception. The bank reconciliations were not performed in a timely manner. All monthly bank reconciliations for the operating account were examined without exception. See finding 2013-001 (2010-001).

b) Perform a random test of bank reconciliations for accuracy. Also, trace ending balances to the general ledger, supporting documentation and the financial reports submitted to DFA-Local Government Division.

We performed a test of bank reconciliations for accuracy and traced the ending balances to the general ledger. We determined that the bank reconciliations were accurate. The District did not submit the quarterly financial reports to DFA-LGD. See finding 2013-002 (2004-001).

c) Determine whether the local public body's financial institutions have provided it with the 50% of pledged collateral on all uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act, if applicable.

We determined that the balance of the operating account at no time exceeded the insured limits provided by the FDIC of \$250,000. Therefore, pledged collateral by the financial institution was not required.

2. Capital Assets

Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA 1978.

We inquired as to whether or not Yah-ta-hey Water & Sanitation District is performing a yearly inventory as required by section 12-6-10 NMSA 1978. The District did not perform the capital asset inventory for FY 2013. See finding 2013-003 (2004-005).

3. Revenue

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation.

a) Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

We performed an analytical review of the revenue and compared the revenue to the prior period audited. We noted no exceptions.

Select a sample of revenues based on auditor judgment and test using the following attributes:

b) Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.

We randomly selected a sample of 25 (46% of revenues) receipts and we traced the amounts recorded in the supporting documentation including deposit books to the general ledger and to the bank statements. The District had adequate documentation for revenue.

c) Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this revenue work on the same accounting basis that the local public body keeps its accounting records on, cash basis, modified accrual basis, or accrual basis.

We randomly selected a sample of 25 (46% of revenues) receipts and we traced the amounts recorded in the general ledger and comparing to the supporting documentation for proper coding and distribution. The District had adequate documentation for revenue.

4. Expenditures

Select a sample of cash disbursements based on auditor judgment and test using the following attributes:

a) Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract and canceled check, as appropriate.

We selected a sample of 28 disbursements and determined that the District had inadequate documentation for disbursements. Of the 28 disbursements selected, the District was unable to produce supporting documentation for 7 checks amounting to \$25, \$100, \$200, \$100, \$200, \$213 and \$200. The total amount of the unsupported disbursements is: \$1,038. Of the 7 checks without supporting documentation 3 checks were disbursed to the meter reader amounting to \$613. In the testwork we checked that the amount recorded as disbursed agrees to adequate supporting documentation and that the amount, payee, date and description agreed to the purchase order, contract, vendor's invoice and canceled check as appropriate. Except for the above mentioned items, the amounts agreed and we noted no other exceptions. See finding 2013-005 (2005-001).

During FY 2013 there was a payment on the water storage tank lease site for \$250 with check 2572 on 1/28/2013 and during FY 2012 there was a payment for \$250 with check 2467 on 1/12/2012, and during FY 2011 there were the following payments: \$2,000 with check 2374 on 12/12/2010, \$250 with check 2377 on 1/19/2011, and \$6,000 with check 2376 on 1/19/2011. The Board made these payments to the person that represented himself as the owner of the site where the water storage tank is located. Subsequent to the payments, the Board elected in 2012 realized that the lease should have been signed with the BIA (Bureau of Indian Affairs). The BIA would subsequently not sign the lease claiming that they are not managing the property and that these Indian Trust lands were turned over to the Navajo Nation for management decades earlier. The Navajo Nation does not have the resources to track the transfer of the property and are not responding to the District when attempts were made to have a lease executed with them. The District made improper payments on the storage tank site, and currently does not have a lease in place for the storage tank site. Finding 2013-007 (2011-005).

b) Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.

We determined that the disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures. No exceptions were noted.

c) Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Note: The sample must be representative of the population.

We determined that the bid process, purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code and State purchasing Regulations. No major projects requiring bidding were started or completed during this accounting period. None of the selected items for testing had travel and per diem reimbursement.

5. Journal Entries

If non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, test significant items for the following attributes:

a) Journal entries appear reasonable and have supporting documentation.

We selected all six journal entries entered during FY 2013 for testing. All journal entries appear reasonable based on the memorandum explanation for each entry.

b) The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

The District was unable to provide written supporting documentation for the 6 journal entries to show that they have been reviewed and approved prior to their entry. See finding 2013-006 (2010-004).

6. Budget

Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following:

a) Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.

The District did not prepare or approve their FY 2013 operating budget and they could not provide minutes to show that the Board reviewed and approved the budget. The District's budget was not approved by DFA-LGD. See finding 2013-002 (2004-001).

b) Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if so, report a compliance finding.

The District did not prepare or approve their FY 2013 operating budget and they could not provide minutes to show that the Board reviewed and approved the budget. The District's budget was not approved by DFA-LGD. See finding 2013-002 (2004-001).

c) From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures – budget and actual on the budgetary basis used by the local public body (cash, accrual or modified accrual basis) for each individual fund.

See Attached Statement of Revenues and Expenses – Actual Cash Basis on page 8 of this report.

7. If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclosed in the report as required by Section 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10(1)(3)(C) NMAC

No information came to our attention indicating any fraud or illegal acts. Instances of noncompliance and internal control deficiencies are disclosed in the findings of this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the District's accounting records and financial reporting. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board of directors and management of the Yah-ta-hey Water and Sanitation District, the New Mexico Office of the State Auditor, the New Mexico Department of Finance and Administration – Local Government Division, and the New Mexico State Legislature and is not intended to be and should not be used by anyone other than those specified parties.

Assurance Tax Accounting P.C.

Assurance Tax Accounting P.C.
Albuquerque, New Mexico
April 26, 2016

STATE OF NEW MEXICO
 YAH-TA-HEY WATER AND SANITATION DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES AND EXPENSES
 ACTUAL (Cash Basis)
 For the year ended June 30, 2013

	<u>Actual</u>
	<u>Cash</u>
	<u>Basis</u>
Revenue	
Usage charges	72,810
Interest earned	103
Total revenue	<u>72,913</u>
Expenses	
Personnel services	2,600
Operating expenses	23,140
System maintenance / utilities	9,617
Insurance	200
Utilities	7,052
Total expenses	<u>42,609</u>
Revenues over (under) expenses	<u>30,304</u>

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2013

Prior Year Findings:

- 2012-001 – Bank Reconciliations
- 2012-002 – Budget Approval and Quarterly Reporting
- 2012-003 – No Capital Asset Inventory Listing and No Board Certification of Inventory
- 2012-004 – Cash Deposits not Performed Timely
- 2012-005 – Late Agreed-Upon Procedures Report and IPA Recommendation
- 2012-006 – Lack of Documentation of Cash Receipts and Disbursements
- 2012-007 – Review and approval of Journal Entries and supporting Documentation
- 2012-00X – Improper Payment for Storage Tank Lease Site

Current Year Findings

- Finding 2013-001 (2010-001) – Bank Reconciliations

- Finding 2013-002 (2004-001) – Budget Approval and Quarterly Reporting

- Finding 2013-003 (2004-005) – No Capital Asset Inventory Listing and No Board Certification of Inventory at Fiscal Year-End

- Finding 2013-004 (2004-006) – Late Agreed-Upon Procedures Report and IPA Recommendation

- Finding 2013-005 (2005-001) – Lack of Documentation of Disbursements

- Finding 2013-006 (2010-004) – Review and approval of Journal Entries and supporting Documentation

- Finding 2013-007 (2011-005) – Improper Payment for Storage Tank Lease Site

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
YEAR ENDED JUNE 30, 2013

Finding 2013-001 (2010-001) Bank Reconciliations

Condition:

While applying the agreed upon procedures over timeliness and accuracy of cash reconciliations, it was noted that all the bank reconciliations tested for timeliness were performed between two and four years after the statement date.

Criteria:

In accordance with Subsection I of 2.2.2.16 NMAC, all agreed upon procedures engagements should report as findings and fraud, illegal acts, noncompliance or internal control deficiencies, consistent with Section 12-6-5 NMSA 1978 which states any violation of good accounting practices shall be set out in detail in a written report. Good accounting practices dictate that reconciliation of bank balances should be completed on a timely basis, to provide assurance that all transactions have been entered by the bank and recorded in the financial statements properly. If bank reconciliations are to serve as an effective control over the cash accounts, they must be prepared on a timely basis and all reconciling items should be investigated and resolved properly. Ideally all bank accounts should be reconciled prior to the close of the bank statement for the following month.

Cause:

The District was not aware of the requirement to reconcile the bank accounts within 30 days after the statement end date. Because of the length of time between the transaction and reconciliation, accurate documentation could not be located.

Effect:

Bank reconciliations that are not reconciled on a timely basis could lead to inaccurate interim financial reporting. In addition, errors and misappropriation of assets could be more difficult to detect if not identified in a timely manner or if historical bank reconciliations do not tie to the current records.

Recommendation:

The District should establish a policy by which bank reconciliations are required to be performed within thirty days of the statement end date for all bank accounts.

Management's Response:

The District will begin reconciling the bank statements on a timely basis effective immediately. The Secretary/Treasurer will ensure that these reconciliations are being performed within thirty days after the statement end date.

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
YEAR ENDED JUNE 30, 2013

Finding 2013-002 (2004-001)

Budget Approval and Quarterly Reporting

Condition:

The District did not prepare or approve their FY 2013 operating budget and also did not submit their budget to the New Mexico Department of Finance and Administration (DFA) – Local Government Division. As a local public body, the District is also required to transmit operating results quarterly to DFA, which were not submitted.

Criteria:

Section 6-6-2 NMSA 1978 requires all local public bodies to submit their operating budget annually to DFA Local Government Division for certification. DFA also requires quarterly reporting by all agencies on prescribed forms.

Cause:

The District was not aware of the reporting requirement imposed by statute and DFA.

Effect:

DFA – Local Government Division lacked the necessary information to perform their oversight duties required by state statute.

Recommendation:

We recommend the District establish contact with their DFA budget analyst to determine what reports are required and whether retroactive reporting will be required. The District should also institute policies to ensure compliance with all reporting requirements imposed by DFA and state statute.

Management's Response:

By the end of the current year, the District's Secretary/Treasurer will contact a DFA budget analyst to determine which reports need to be reported and by what deadline these reports need to be reported. The District's Board will then determine a policy to ensure compliance with reporting to DFA. Once contact with a DFA analyst has been established, the Secretary/Treasurer will also ensure that the reporting is conducted in a timely manner.

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
YEAR ENDED JUNE 30, 2013

Finding 2013-003 (2004-005)

**No Capital Asset Inventory Listing and No Board
Certification of Inventory at Fiscal Year-End**

Condition:

For the fiscal year ending June 30, 2013 the District did not perform and document a physical inventory of its capital assets. For each capital asset, the description of the asset, date acquired, cost, location, useful life, and ending balance of its capital assets (tanks, wells, pumps, pump houses, distribution system, office equipment, etc.) should be recorded on the District's capital asset listing. Also, the governing body of the District did not certify the correctness of the capital asset inventory after the physical inventory was performed.

Criteria:

Section 12-6-10A NMSA 1978 states: "Annual Inventory. The governing authority of each agency shall, at the end of each fiscal year, conduct a physical inventory of movable chattels and equipment costing more than five thousand dollars (\$5,000) and under the control of the governing authority. Upon completion, the inventory shall be certified by the governing authority as to correctness." Section 2.20.1 NMAC requires an annual inventory and establishes standards to properly record, control and account for capital assets acquired by agencies.

Cause:

The District was not aware of the annual capital asset inventory laws and regulations.

Effect:

The District does not have a complete listing and an established carrying amount for the value of its capital assets as of June 30, 2013 which is useful for the District to properly control, account for, and manage its capital assets.

Recommendation:

At the end of each fiscal year, the District should perform and document a complete physical inventory of its capital assets. For each capital asset, the description of the asset, date acquired, cost, location, useful life, and ending balance of its capital assets should be recorded in a written inventory report, certified as to correctness and signed by the governing authority of the District. The District should develop and implement written policies and procedures to perform the capital asset inventory on an annual basis, record and account for its capital assets in accordance with state laws and regulations.

Management's Response:

Effective immediately, the District's Secretary/Treasurer and Board will create a policy and procedure and perform a complete annual physical inventory of its capital assets which will include the required data. After the inventory is performed, the inventory listing will be certified as to correctness and signed by the governing body at the end of the fiscal year.

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
YEAR ENDED JUNE 30, 2013

Finding 2013-004 (2004-006)

**Late Agreed-Upon Procedures Report and IPA
Recommendation**

Condition:

The District did not submit their FY 2013 agreed-upon procedures report to the Office of the State Auditor by December 1, 2013, the due date of the report. In addition, the IPA recommendation for FY 2013, which was due on July 1, 2013, was not submitted to the State Auditor until November 9, 2015.

Criteria:

2.2.2 NMAC (State Audit Rule) requires submission of the IPA recommendation by July 1, 2013. 2.2.2 NMAC also requires submission of audit reports within five months after year-end, or December 1, 2013.

Cause:

The District was not able to contract with an audit firm until their FY 2006 audit was completed in July 2013.

Effect:

The District was not in compliance with the State Audit Rule, which could impact their ability to receive grants from federal and state sources.

Recommendation:

The District should prepare the annual auditor recommendation by July 1, of each year and submit it to the Office of the State Auditor. The District should also institute policies and procedures that will enable it to complete their annual audit five months after year-end.

Management's Response:

The District's Secretary/Treasurer and Board will create a policy and procedure to submit the IPA recommendation to the State Auditor Office before July 1, and complete the audit requirements within the five months after year-end.

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
YEAR ENDED JUNE 30, 2013

Finding 2013-005 (2005-001) Lack of Documentation for Disbursements.

Condition:

The District had inadequate documentation for disbursements. Of the 28 disbursements selected, the District was unable to produce supporting documentation for 7 checks amounting to \$25, \$100, \$200, \$100, \$200, \$213 and \$200. The total amount of the unsupported disbursements is: \$1,038. Of the 7 checks without supporting documentation 3 checks were disbursed to the meter reader amounting to \$613.

Criteria:

Proper internal controls require supporting documentation for all transactions that occur. The supporting documentation should be retained along with the copy of the check disbursement.

Cause:

The District does not have a process for retaining the proper documentation for disbursements. The bookkeeping was done by a Board Member and copies of the documentation were not kept. The records were lost or misplaced.

Effect:

Lack of supporting documentation for financial transactions can cause misstatements that may go undetected.

Recommendation:

The District should adopt a policy of retaining supporting documentation for every disbursement, to help determine that disbursements recorded are complete, accurate and timely.

Management's Response:

The District's Secretary/Treasurer will ensure effective immediately that every Board member receive a copy of the financial statements showing all transactions including all disbursements. Along with every disbursement going forward the District's Secretary/Treasurer will ensure that there will be supporting documentation for the transactions.

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
YEAR ENDED JUNE 30, 2013

Finding 2013-006 (2012-007)

Review and approval of Journal Entries and supporting documentation

Condition:

Supporting documentation of journal entries was not provided by the District for all of the six Entries tested. The District does not have procedures to prepare and retain supporting written documentation, and that require journal entries to be reviewed and there is no evidence the reviews were being performed.

Criteria:

Proper internal controls that prevent management override include requiring that journal entries must have supporting documentation and appear reasonable.

Cause:

The District was not aware that supporting documentation of the journal entries should be retained and journal entries should be reviewed and approved.

Effect:

If journal entries are not reviewed and approved, fraud waste and abuse could take place without being detected, and the financial statements could be manipulated or misstated.

Recommendation:

The District should prepare supporting documentation of journal entries to be reviewed and approved by the Board. The supporting documentation should provide support that the journal entries are being reviewed and approved prior to their entry in the system.

Management's Response:

The District will prepare and retain the supporting documentation of the journal entries effective immediately. The Secretary/Treasurer will provide the supporting documentation with the explanation of the journal entry to the Board for review and approval prior to entry in the system. The Secretary/Treasurer is responsible for meeting the deadline as required.

YAH-TA-HEY WATER AND SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
YEAR ENDED JUNE 30, 2013

Finding 2013-007 (2011-005) Improper Payments for Water Storage Tank Lease Site

Condition:

During FY 2013 there was a payment on the water storage tank lease site for \$250 with check 2572 on 1/28/2013 and during FY 2012 there was a payment for \$250 with check 2467 on 1/12/2012, and during FY 2011 there were the following payments: \$2,000 with check 2374 on 12/12/2010, \$250 with check 2377 on 1/19/2011, and \$6,000 with check 2376 on 1/19/2011. The Board made these payments to the person that represented himself as the owner of the site where the water storage tank is located. Subsequent to the payments, the Board elected in 2012 realized that the lease should have been signed with the BIA (Bureau of Indian Affairs). The BIA would subsequently not sign the lease claiming that they are not managing the property and that these Indian Trust lands were turned over to the Navajo Nation for management decades earlier. The Navajo Nation does not have the resources to track the transfer of the property and are not responding to the District when attempts were made to have a lease executed with them. The District made improper payments on the storage tank site, and currently does not have a lease in place for the storage tank site.

Criteria:

For the water storage tank site there should be a valid lease in place with the entity managing the trust lands or the valid owners of the property.

Cause:

Because Indian Trust lands in the area are in a transition period, and the entities contacted by the district do not know or do not have the tank site property under management, the District has not been able to exercise a valid lease with the appropriate entity.

Effect:

Not having a valid lease on the water tank site could expose the District to future litigation and catchup payments for the period of time the payments were not made or made to other parties.

Recommendation:

The District was advised by the County Attorney to setup an escrow account and to make current and back lease payments/deposits for the tank site until a valid lease can be exercised with the rightful owners or trust lands management entity.

Management's Response:

The District's Secretary/Treasurer will continue to make efforts to locate/establish clear title and the rightful owners or entity managing the trust lands and to exercise a valid lease for the water storage tank site. Going forward, the District's Secretary/Treasurer will maintain and contribute the appropriate current lease payments to the escrow account.

YAH-TA-HEY WATER AND SANITATION DISTRICT
STATUS OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2013

<u>Prior Year Number</u>	<u>Prior Year Finding</u>	<u>Current Year Disposition</u>
2012-001 (2010-001)	Bank Reconciliations	Repeated
2012-002 (2004-001)	Budget Approval and Quarterly Reporting	Repeated
2012-003 (2004-005)	No Capital Asset Inventory Listing and No Board Certification of Inventory at Fiscal Year End	Repeated
2012-004	Cash Deposits not Performed Timely	Resolved
2012-005 (2004-006)	Late Agreed Upon Procedures Report and IPA Recommendation	Repeated and modified as finding 2013-004
2012-006 (2005-001)	Lack of Documentation of Cash Receipts and Disbursements	Repeated and modified as finding 2013-005
2012-007 (2010-004)	Review and Approval of Journal Entries and Supporting Documentation	Repeated and modified as finding 2013-006
2012-008 (2011-005)	Improper Payment for Storage Tank Lease Site	Repeated and modified as finding 2013-007

YAH-TA-HEY WATER AND SANITATION DISTRICT
EXIT CONFERENCE
YEAR ENDED JUNE 30, 2013

The report contents were discussed at an exit conference held on April 26, 2016 with the following in attendance:

Yah-ta-hey Water and Sanitation District

Loline Hathaway

Secretary/Treasurer

Assurance Tax Accounting PC

Johnny Mangu, MBA, CPA, CGFM, CGMA

Principal