

O L A

OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MINNESOTA

Financial Audit Division Report

**Minnesota Board of Architecture,
Engineering, Land Surveying,
Landscape Architecture, Geoscience,
and Interior Design**

July 1, 2002, through June 30, 2006



Financial Audit Division

The Office of the Legislative Auditor (OLA) is a professional, nonpartisan office in the legislative branch of Minnesota state government. Its principal responsibility is to audit and evaluate the agencies and programs of state government (the State Auditor audits local governments).

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- Promote Accountability,
- Strengthen Legislative Oversight, and
- Support Good Financial Management.

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OFFICE OF THE LEGISLATIVE AUDITOR
State of Minnesota • James Nobles, Legislative Auditor

Senator Ann H. Rest, Chair
Legislative Audit Commission

Members of the Legislative Audit Commission

Ms. Doreen Frost, Executive Secretary
Minnesota Board of Architecture, Engineering, Land Surveying, Landscape
Architecture, Geoscience, and Interior Design

Members of the Minnesota Board of Architecture, Engineering, Land Surveying,
Landscape Architecture, Geoscience, and Interior Design

We have audited the Minnesota Board of Architecture, Engineering, Land Surveying,
Landscape Architecture, Geoscience, and Interior Design for the period July 1, 2002, through
June 30, 2006. Our audit scope included examination and license revenues, payroll, and other
administrative expenditures.

The enclosed Report Summary highlights our overall audit conclusions for the areas examined.
The specific audit objectives and conclusions for each area are contained in the individual
chapters of this report.

We would like to thank the staff from the Minnesota Board of Architecture, Engineering, Land
Surveying, Landscape Architecture, Geoscience, and Interior Design for their cooperation
during this audit.

/s/ James R. Nobles

James R. Nobles
Legislative Auditor

/s/ Cecile M. Ferkul

Cecile M. Ferkul, CPA, CISA
Deputy Legislative Auditor

End of Fieldwork: August 4, 2006

Report Signed On: October 27, 2006

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

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Audit Participation

The following members of the Office of the Legislative Auditor prepared this report:

Cecile Ferkul, CPA, CISA	Deputy Legislative Auditor
Jim Riebe, CPA	Audit Manager
Carl Otto, CPA, CISA	Auditor-In-Charge
Rhonda Regnier, CPA	Auditor
Tim Rekow	Auditor

Exit Conference

We discussed the results of the audit with the following staff of the board at an exit conference on October 12, 2006:

Doreen Frost	Executive Director
Harvey Harvala	Board Chair

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

Report Summary

Conclusion:

The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design's internal controls were generally adequate, and the financial transactions tested complied with applicable legal provisions and management's authorization. However, we identified the following concerns.

Key Findings:

- The board did not consistently pay its administrative expenditures in a timely manner. (Finding 1, page 8)
- The board did not review biweekly payroll reports or independently reconcile monthly disbursement reports to supporting documentation. (Finding 2, page 8)
- Contrary to state law, the board collected significantly more in fees (about \$883,000) than necessary to cover its costs for the biennium ended June 30, 2005. (Finding 3, page 9)
- The board did not promptly deposit receipts for license reinstatements or restrictively endorse checks upon receipt. (Finding 4, page 10)

The report contained two findings related to internal control and two findings related to legal compliance. The board resolved one prior audit finding.

Audit Scope:

Audit Period:

July 1, 2002, through June 30, 2006

Programs Audited:

- Licensing and Fee Receipts
 - Payroll Expenditures
 - Administrative Expenditures
-

Agency Background:

The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design protects the public by enforcing the governing laws and rules covering these professions. Effective April 4, 2005, the board merged administrative services with the Board of Accountancy. The board issues licenses on a biennial basis to approximately 15,000 individuals who meet established qualifications.

The board receives a General Fund appropriation for operations. Receipts for examinations and licensure are deposited to the state's General Fund. In fiscal year 2006, the board collected approximately \$1.8 million and incurred approximately \$721,000 in operating costs.

**Minnesota Board of Architecture, Engineering, Land Surveying, Landscape
Architecture, Geoscience, and Interior Design**

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Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

Chapter 1. Introduction

Overview

The Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design examines, certifies, licenses, and regulates individuals employed in those professions. The board's operations are governed by *Minnesota Statutes 2005*, 326.02 to 326.15, 214 generally, and *Minnesota Rules* 1800 and 1805. The board consists of 21 members appointed by the Governor. The board employs seven individuals. Doreen Frost is the board's executive secretary.

The board pays operating expenditures from its General Fund appropriation. The board also receives legal services from the Attorney General's Office and support services from the departments of Commerce and Finance; however, the board is not responsible for paying these costs. Pursuant to *Minnesota Statutes 2005*, 214.04, Commerce provides services such as processing payroll and personnel transactions, allotting and disbursing funds, and depositing receipts into the state treasury.

Table 1-1 summarizes the board's sources and uses of funds during fiscal years 2003 through 2006. As noted in the table, receipts for examinations and licensure are deposited to the state's General Fund and are not available for use by the board. Chapter 2 provides more detail on the board's receipts and expenditures.

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Sources: ^(Note 1)				
Appropriations	\$ 981,000	\$ 785,000	\$ 785,000	\$ 785,000
Budget Reductions	(86,860)	(10,000)	0	0
Transfers-In ^(Note 2)	24,000	0	0	0
Balance Forward In	<u>187,944</u>	<u>293,856</u>	<u>273,570</u>	<u>261,835</u>
Total Sources	<u>\$1,106,084</u>	<u>\$1,068,856</u>	<u>\$1,058,570</u>	<u>\$1,046,835</u>
Uses:				
Operating Expenditures	\$ 812,228	\$ 795,286	\$ 796,735	\$ 720,634
Balance Forward Out	<u>293,856</u>	<u>273,570</u>	<u>261,835</u>	<u>326,201</u>
Total Uses	<u>\$1,106,084</u>	<u>\$1,068,856</u>	<u>\$1,058,570</u>	<u>\$1,046,835</u>

Note 1: The board deposits receipts into the General Fund as nondedicated revenue. See Table 2-2 for more information on receipts.

Note 2: During fiscal year 2003, the Department of Administration's Office of Technology transferred \$24,000 to the board for small agency infrastructure projects, pursuant to *Minnesota Special Session Laws 2001*, chapter 10, subd. 3.

Sources: *Minnesota Laws* and Minnesota Accounting and Procurement System.

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

Merger with the Board of Accountancy

Effective April 4, 2005, the board merged administrative services with the Board of Accountancy. Doreen Frost, who was the executive secretary for the Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design, became the executive secretary for the combined boards.

Throughout the audit period, each board received separate appropriation funding for its operations. Since the merger, some of the boards' internal processes have been combined. The office has centralized the process for paying administrative expenses, and both boards use the state's automated self-service time entry payroll system. The processing and depositing of license and fee receipts is still fairly independent between the two boards. There are times that employees help each other, regardless of board funding source, during peak work demands.

Audit Approach

Our audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we obtain an understanding of the board's internal controls relevant to the audit objectives. We used the guidance contained in *Internal Control-Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission,¹ as our criteria to evaluate agency controls. The standards also require that we plan the audit to provide reasonable assurance that the board complied with financial-related legal provisions that are significant to the audit. In determining the board's compliance with legal provisions, we considered requirements of laws, regulations, contracts, and grant agreements.

¹ The Treadway Commission and its Committee of Sponsoring Organizations (COSO) were established in the mid-1980s by the major national associations of accountants. One of their primary tasks was to identify the components of "internal control" that organizations should have in place to prevent inappropriate financial activity.

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

Chapter 2. Financial Operations

Chapter Conclusions

The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design's internal controls provided reasonable assurance that revenues and administrative expenditures were accurately reported in the accounting records. However, the board did not perform an independent review of biweekly payroll reports or independently reconcile monthly disbursement reports to supporting documentation for other expenditures.

For the items tested, the board generally complied with applicable finance-related legal requirements. However, the board did not consistently pay administrative expenditures in a timely manner, and did not promptly deposit license reinstatement receipts or restrictively endorse checks upon receipt. In addition, the board collected significantly more in fees than necessary to cover its costs.

Audit Objectives

Our review of the Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design's revenues and administrative expenditures focused on the following questions:

- Did the board's internal controls provide reasonable assurance that revenues and administrative expenditures were accurately reported in the accounting records, and financial operations complied with applicable legal provisions and management's authorization?
- For the items tested, did the board comply with significant finance-related legal provisions governing receipts and expenditures, including the requirement that it set fees to recover its costs?

Payroll and Other Administrative Expenditures

Table 2-1 shows the operating expenditures of the board during the audit scope.

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

Table 2-1
Payroll and Other Administrative Expenditures
By Fiscal Year

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Expenditure Type:				
Payroll	\$461,564	\$424,386	\$386,183	\$322,554
Rent	61,830	58,747	123,482	65,700
Professional/Technical Services	34,210	10,050	15,803	35,413
Supplies/Equipment	70,068	72,474	55,617	86,037
Printing/Communications	60,800	106,347	43,796	25,768
Travel	21,556	23,840	24,760	40,439
Other Operating Costs	<u>102,200</u>	<u>99,442</u>	<u>147,094</u>	<u>144,724</u>
Total Expenditures	<u>\$812,228</u>	<u>\$795,286</u>	<u>\$796,735</u>	<u>\$720,635</u>

Source: Minnesota Laws and Minnesota Accounting and Procurement System.

Payroll is the board's largest expenditure. The board currently employs seven individuals and has used temporary clerical employees during license renewal periods. The executive secretary reviews and approves the employees' time sheets and leave slips and releases the timesheets through the on-line self-service time payroll process. Employees of the board belong to various compensation plans. The Department of Commerce provides human resources and payroll processing support for the board.

The departments of Employee Relations and Finance maintain the central personnel and payroll system used by all state agencies. This computer system has many edits that ensure personnel and payroll transactions comply with legal provisions and terms in compensation plans. The system also has extensive on-line policies and procedures to help state agencies record their decisions. However, the board is ultimately responsible for understanding and complying with compensation plan terms and other pertinent legal provisions.

The commissioner of Employee Relations is the chief personnel and labor relations manager for the executive branch. In this capacity, the commissioner of Employee Relations oversees a wide array of functions, from negotiating compensation plans to maintaining the civil service classification system. To fulfill these duties, *Minnesota Statutes* give the commissioner of Employee Relations the authority to further delegate certain responsibilities to individual state agencies. DOER has granted delegated authority to the board for certain human resources decisions and activities.

The conclusions reached in this report are based solely on work done at the Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design. In addition, the Office of the Legislative Auditor also performed audit work to assess the adequacy of centralized personnel and payroll controls administered by the departments of Employee Relations and Finance. Legislative Audit Report #03-47, issued in August 2003, focused on security controls that protect the integrity and confidentiality of data in the

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

personnel and payroll system. It also assessed the adequacy of central controls over pay rates, leave accruals, and payroll processing. Due to the significance of payroll costs to the State of Minnesota, we continue to examine central personnel and payroll controls and will be issuing another report to the departments of Employee Relations and Finance at a later date.

The board incurs other administrative expenditures for goods and services, such as rent, professional and technical services, supplies and equipment, printing, travel, and other costs. The board works closely with the Department of Commerce for the processing of purchases and disbursements. Due to the limited number of employees at the board, it is more efficient for Commerce to help process certain transactions and also aids in the segregation of duties. The board's relationship with Commerce is established in statute.

Revenues

The board administers license examinations, processes applications for original and renewal licenses, and investigates complaints filed against licensees. The board administers each examination twice a year. The board contracts with an external party that administers electronic exams for architects, landscape engineers, and interior design. Candidates that successfully complete an examination are eligible for licensure. Through the board, approximately 3,600 examinations are conducted each biennium. The board licenses and certifies approximately 15,000 individuals who meet established qualifications. The cost to obtain a license is \$120 each biennium. Licenses are renewable on June 30 of each even-numbered year. In addition, the board assesses fines and penalties for late filings and regulatory investigations. Table 2-2 shows the board's revenues during the scope of our audit.

**Table 2-2
Revenues
By Fiscal Year**

	2003	2004	2005	2006
Revenues: ^(Note 1)				
License Fees ^(Note 2)	\$ 920,915	\$1,386,738	\$ 657,248	\$1,510,300
Examination Fees	231,710	199,315	228,375	227,525
Fines, Penalties, and Filing Fees	<u>85,455</u>	<u>40,505</u>	<u>88,265</u>	<u>34,206</u>
Total Revenues	<u>\$1,238,080</u>	<u>\$1,626,558</u>	<u>\$ 973,888</u>	<u>\$1,772,031</u>

Note 1: The board deposits receipts into the General Fund as nondedicated revenue.

Note 2: The board licenses professions on a biennial basis so it collects the majority of its receipts in even-numbered years.

Source: Minnesota Laws and Minnesota Accounting and Procurement System.

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Findings and Recommendations

1. The board did not consistently pay its administrative expenditures in a timely manner.

The board did not timely pay seven invoices we tested. Two of the exceptions were rent invoices that the building owner submitted directly to the Department of Commerce to pay on the board's behalf. Several of the invoices were paid two to three weeks late. *Minnesota Statutes* 2005, 16A.124 requires that state agencies pay valid vendor obligations within 30 days following the receipt of the invoice for goods or services provided. The board held invoices for too long before sending them to the Department of Commerce for payment. The board staff received invoices and submitted them to the executive director for payment authorization. On a monthly basis, invoices were then compiled, added to a payment memo, and sent to Commerce for payment. Commerce usually paid the invoices within a couple days of receipt.

Recommendation

- *The board should forward invoices and the payment memo to Commerce on a weekly basis to assure that payments are made within the 30-day statutory requirement.*

2. The board did not verify biweekly payroll expenditures or independently reconcile monthly disbursement reports to supporting documentation for other expenditures.

Staff did not verify biweekly payroll expenditures, and someone independent of processing other expenditures at the board office did not verify the accuracy of those payments. Currently, the board employee who processes payments also reconciles the monthly disbursement reports to the board's supporting documentation. The board also relied on the Department of Commerce to perform key input verification for both payroll and other expenditures. However, the board is in the best position to verify the propriety of its expenditure transactions. Department of Finance policy² also requires agencies to review key payroll reports each pay period to verify that hours, amounts, lump sum payments, and other adjustments were accurately entered into the payroll system. An independent review improves the effectiveness of the verification processes.

Recommendations

- *The board should verify and document the review of the biweekly payroll reports as required by Finance policy.*
- *The board should perform an independent review of the monthly disbursement reconciliations.*

² Department of Finance SEMA4 Policy 28.

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

3. Contrary to state law, the board collected more in fees than necessary to cover its costs for the biennium ended June 30, 2005.

As shown in Table 2-3, the board collected more fees than necessary to cover its operating and indirect costs during the audit period. For the biennium ended June 30, 2005, the board's surplus of fees over expenditures amounted to \$883,206 (\$764,966 in fiscal year 2004 and \$118,240 in fiscal year 2005). In fiscal year 2006 alone (the first year of the current biennium), the board over-recovered about \$1 million.

**Table 2-3
Analysis of Fees Collected, Operating Expenditures, and Indirect Costs
Fiscal Years 2003 to 2006**

	2003	2004	2005	2006
Total Revenues	<u>\$1,238,080</u>	<u>\$1,626,558</u>	<u>\$973,888</u>	<u>\$1,772,031</u>
Total Operating Expenditures	<u>\$ 812,228</u>	<u>\$ 795,286</u>	<u>\$796,735</u>	<u>\$ 720,635</u>
Indirect Costs ^(Note 1)				
Department of Commerce	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Attorney General Services	20,992	12,638	61	8,858
Statewide Indirect Costs	<u>20,372</u>	<u>23,667</u>	<u>28,852</u>	<u>12,451</u>
Total Indirect Expenditures	<u>\$ 71,364</u>	<u>\$ 66,305</u>	<u>\$ 58,913</u>	<u>\$ 51,309</u>
Total Operating and Indirect Expenditures	<u>\$ 883,592</u>	<u>\$ 861,592</u>	<u>\$855,648</u>	<u>\$ 771,944</u>
Fiscal Year Surplus ^(Note 2)	<u>\$ 354,488</u>	<u>\$ 764,966</u>	<u>\$118,240</u>	<u>\$1,000,087</u>

Note 1: Although the board does not pay these indirect costs directly from its appropriation, the Legislature requires the board to include these costs when setting fees.

Note 2: By statute, the board is required to set fees sufficient to recover its costs each biennium. For the biennium ended June 30, 2005 the board over recovered \$883,206 (\$764,966 in fiscal year 2004 and \$118,240 in fiscal year 2005).

Source: Minnesota Laws and Minnesota Accounting and Procurement System.

Board fees are governed by *Minnesota Statutes* 2005, 214.06, subd. 1, and 16A.1285, subd. 2, which states that, "Fees must be set at a level that neither significantly over recovers nor under recovers costs, including overhead costs, involved in providing the services." (This statute further requires that the recovery of costs be limited to deficits incurred two fiscal years immediately preceding the setting.) Beginning in fiscal year 1999, the Legislature set the board's fees in statute.³ The Department of Finance policy⁴ requires that state agencies review fees or departmental earnings biennially in the even-numbered years to provide for a structured review and to allow for agency input in the fee setting process.

The cause of the over-recovery of costs is a combination of budget cuts in fiscal year 2003, a reduction in expenditures due to the merger with the Board of Accountancy, and an increase in

³ *Minnesota Statutes* 2005, 326.105.

⁴ Department of Finance Operating Policy # 0311-01.

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

receipts. Also, the board had not formalized or documented its review of fees in relation to its expenditures in accordance with Department of Finance policies. This would have identified the significant over-recovery of costs.

Recommendation

- *The board needs to formalize and document its review of fees in relation to its expenditures to determine whether it needs to reduce its fees in order to avoid over recovering its costs in the future.*

4. The board did not promptly deposit license reinstatement receipts or restrictively endorse checks upon receipt.

The board did not always deposit license reinstatement fees daily when the receipts exceeded \$250, as required by *Minnesota Statutes* 2005, 16A.275. Board staff deposited four of six reinstated license receipts we tested from three to eleven days late. The board delayed depositing receipts associated with license reinstatements until after staff and a board member reviewed the application and supporting documentation to ensure compliance with statutory provisions⁵ that also preclude the board from accepting an incomplete application. However, in order to safeguard the license reinstatement fees and comply with the daily deposit requirement, the board should deposit the receipts and issue a refund⁶ if necessary. Although the prompt deposit statute allows a state agency that believes it cannot comply with the provision to request an exemption from the Department of Finance, the board has not requested an exemption.

The board also does not restrictively endorse or deposit the checks until the documentation is reviewed for accuracy and the transactions are recorded on its licensing system. By restrictively endorsing the checks as the mail is opened, the board provides some security over the checks prior to deposit.

Recommendations

- *The board should deposit license reinstatement receipts daily, as required by state statute. If the board is unable to deposit the receipts daily, it should request a waiver from the statutory requirement.*
- *The board should restrictively endorse checks immediately upon receipt to safeguard checks until deposit.*

⁵ *Minnesota Statutes* 2005, 326.10, subd. 9

⁶ *Minnesota Statutes* 2005, 16A.48 provides the authority for state agencies to issue refunds.

Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design

Status of Prior Audit Issues As of August 4, 2006

Most Recent Audit

Legislative Audit Report 03-27, issued in May 2003, examined the Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience, and Interior Design's financial activities for the period July 1, 1999, through June 30, 2002. The scope included license and examination revenues, payroll, and administrative expenditures. The audit report contained one finding that the board needed to strengthen its controls for ensuring that accuracy and completeness of its financial information. The board made significant progress in addressing this control issue.

State of Minnesota Audit Follow-up Process

The Department of Finance, on behalf of the Governor, maintains a quarterly process for following up on issues cited in financial audit reports issued by the Legislative Auditor. The process consists of an exchange of written correspondence that documents the status of audit findings. The follow-up process continues until Finance is satisfied that the issues have been resolved. It covers entities headed by gubernatorial appointees, including most state agencies, boards, commissions, and Minnesota state colleges and universities. It is not applied to audits of the University of Minnesota, any quasi-state organizations, such as the metropolitan agencies, or the State Agricultural Society, the state constitutional officers, or the judicial branch.

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Architecture, Geoscience, and Interior Design**

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THE MINNESOTA BOARD OF ARCHITECTURE, ENGINEERING, LAND SURVEYING,
LANDSCAPE ARCHITECTURE, GEOSCIENCE & INTERIOR DESIGN

October 26, 2006

James R. Nobles, Legislative Auditor
Office of the Legislative Auditor
658 Cedar Street
Room 140 Centennial Building
St. Paul, MN 55155-1603

Dear Mr. Nobles:

The Minnesota Board of Architecture, Engineering, Land Surveying, Landscape Architecture, Geoscience and Interior Design ("Board") appreciates the thoroughness of the Audit as well as the guidance provided to enable the Board to improve its policies and procedures to meet all requirements. The Board recognizes the importance of concerns identified in this audit report and is committed to a resolution of the items.

The Board has addressed the 30-day statutory requirement to pay invoices by adjusting its administrative expenditures procedure. Christine Shaw, Board Staff, will be forwarding the invoices and the payment memos to the Department of Commerce on a weekly basis. This procedure was successfully implemented as of September 1, 2006.

As of October 1, 2006, the Board addressed the need for verifying the accuracy of its payroll expenditures by putting in place steps to receive monthly written reports from the Department of Commerce. The monthly reports will be checked for accuracy, by the Board's Executive Secretary, and compared to the payroll time records.

The Board addressed the need to have an independent reconciliation of the monthly disbursement reports to the supporting documentation received from the Department of Commerce by re-evaluating staff work assignments. One staff member previously did the work of processing the payments and the reconciliation of monthly reports. This assignment will be split as of November 1, 2006 between Christine Shaw, who will continue to process the payments, and Jamie Meyer who will reconcile the monthly disbursement reports received from the Department of Commerce.

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Mr. Nobles
October 26, 2006
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The Board will be addressing the issue of over-recovery of costs first by creating an administrative review by the Executive Secretary and semi-annual reports to the Board on the status of revenue collected. The first report to the Board was completed in October of 2006. The Board will be meeting to address the over recovering in costs and to review options at its January 19, 2007, regularly scheduled meeting. .

As of August 1, 2006 the Board changed its administrative procedures and restrictively endorses all checks received with the opening of mail. Additionally, as of October 23, 2006 the Board staff now has been instructed to deposit reinstatement checks to comply with deposit requirements. The Board will not issue a license until verification of all information has been made and a refund will be issued if the reinstatement request lacks sufficient documentation of continuing education, as required in our statutes and rules.

On behalf of the Board, we thank you for the courteous manner in which the audit team handled this assignment. It is a pleasure to seek improvement in our delivery of services to the public.

Very truly yours,



Doreen Johnson Frost
Executive Secretary

djf:cms