



II. Questions for Financial Management (CFO and Director of Financial Reporting)

The purpose of these questions is to elicit information about the process, the quality of the accounting and any issues of which the Audit Committee should be aware that impact the financial reports, accounting judgments and disclosure.

1. Do you believe the financial statements fairly present the government's net assets and activities in accordance with generally accepted accounting principles (GAAP) or some other acceptable comprehensive basis of accounting?

Yes
2. To the best of your knowledge, was the audit performed in accordance with generally accepted auditing standards (GAAS standards) or generally accepted government auditing standards (GAGAS standards)? If not, why?

Yes
3. Do the financial statements contain deviations from generally accepted accounting principles (GAAP)? If so, why?

No
4. Were there any significant accounting adjustments affecting the financial statements (prior year as well as current year)?

No
5. Are you satisfied that an appropriate audit was performed by the independent auditors?

Yes
6. Is there any activity at any level within the government that you consider to be a significant violation of laws, regulations, contracts or grants, or significant departures from GAAP other than those already identified?

No
7. Are there any questions we have *not* asked that should have been asked? If so, what are those questions?

No

Nicole DeBerg
Vice President of Financial Services
Chief Financial Officer