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SOUTHERN UNIVERSITY AT BATON ROUGE

**REGISTRAR'S OFFICE
AGREED-UPON PROCEDURES ENGAGEMENT**

FOR THE PERIOD JANUARY 1, 2004 THROUGH JULY 31, 2004

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Release Date 9-29-04



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Michael B. Bruno, CPA
Alcide J. Tervalon, Jr., CPA
Waldo J. Moret, Jr., CPA
Paul K. Andoh, Sr., CPA

Dr. Edward Jackson, Chancellor
Southern University at Baton Rouge
Branch Post Office
Baton Rouge, Louisiana 70814

At your request, we have performed the agreed-upon procedures, as enumerated below, which were agreed to by management of the **Southern University at Baton Rouge (the University)** Campus to the Registrar's Office for the spring, maymester, and summer 2004 sessions, solely to assist **the University** in evaluating the Registrar's Office. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representations 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 were as follows:

1. We reviewed the policy and procedural manual of the Registrar's office and noted the following:
 - We noted that the policy and procedural manual appeared to be out dated. We also noted that the following departmental functions that were outlined in the catalog were either not included or clearly presented in the policy and procedural manual:
 - The processing of incomplete grades;
 - The processing of transfer students;
 - The processing of grades;
 - The processing of graduating students;
 - Cross registration procedures; and
 - The procedures followed to place students on probationary or suspended status.

2. We obtained a detail of all students in the aforementioned tested semesters that registered for classes, and tested a sample of fifteen students for compliance with the University's policy and procedures regarding the scheduling of classes and noted no exceptions as a result of the procedures performed.

3. We obtained a detail of all students that transferred into the University and tested a sample of fifteen students for compliance with the University's policy and procedures regarding the admission of transfer students and noted the following:
 - Six (6) out of fifteen (15) students tested had conflicting information transferred from their previous college or university's transcript to **the University's** transcript;
 - Four (4) of the fifteen (15) students tested had hours that were not included in the student's total attempted/earned hours per the **University's** transcript, yet was used in calculating the students grade point average;
 - Management does not follow the practice of transferring hours that were withdrawn from at the previous University to the student's transcript, which does not allow the transfer student to be properly evaluated for Satisfactory Academic Progress. Four (4) out of the fifteen (15) students tested did not meet **the University's** Satisfactory Academic Progress requirement; and
 - Students that attend other colleges or universities and take classes at **the University** during the summer are required to have a letter from the student's primary University indicating that the student is in good academic standing. Management of **the University** could not provide documentation indicating that the students were in good academic standing for three (3) out of the fifteen (15) students selected for testing.

4. We obtained a detail of all students that were readmitted to **the University** and tested a sample of fifteen students for compliance with the University's policy and procedures regarding readmission students and noted the following:
 - Two (2) out of fifteen (15) students tested had readmit applications that were not submitted within the prescribed application deadline.

5. We obtained a detailed report of all students that added or dropped classes and tested a sample of fifteen students for compliance with the University's policy and procedures regarding adding and dropping classes and noted the following:
 - Management could not locate the drop slip for one (1) out of fifteen (15) students selected for testing.
6. We obtained a detail of all students that withdrew from **the University** and tested a sample of fifteen students for compliance with the University's policy and procedures regarding withdrawing from **the University** and noted the following:
 - One (1) out of fifteen (15) students selected for testing did not have the all of the required signatures on the withdrawal form.
7. We obtained a detail of all students that completed the term and tested a sample of fifteen students for compliance with the University's policy and procedures regarding the processing of grades and noted no exceptions as a result of the procedures performed.
8. We obtained a detail of all students that received grade changes and tested a sample of fifteen students for compliance with the University's policy and procedures regarding the changing of grades and noted the following exceptions:
 - One (1) out of fifteen (15) students selected for testing did not have a change of grade form on file;
 - Two (2) of the fifteen (15) students had grade changes as a result of the system conversion and the grades that were transferred from the Legacy system were transferred incorrectly, resulting in the student's grade point average being improperly calculated; and
 - One (1) out of fifteen (15) students selected for testing did not officially withdraw from **the University** and should have failed all classes attempted, however the student was granted a retroactive withdrawal by management. As a result of the above the **University** should have determined the student's last date of attendance and performed a calculation for the return of Title IV funds.

9. We obtained a detail of all students that requested transcripts and tested a sample of fifteen students for compliance with the University's policy and procedures regarding the processing of transcripts and noted the following:
 - Five (5) out of fifteen (15) students selected for testing had transcript request forms on file that were not signed by the student; and
 - One (1) of the fifteen (15) students selected for testing requested a transcript on May 27, 2004, yet the transcript was not printed until June 24, 2004.

10. We obtained a detail of all students that graduated and tested a sample of fifteen students for compliance with the University's policy and procedures regarding graduation approval and noted the following:
 - Management did not distribute the graduation checkout forms to all appropriate parties (i.e. student or the department). The original forms with all carbon copies were still attached and maintained by **the University**; and
 - **The University's** graduation requirements have a 2.0 grade point average requirement for all major courses, yet **the University's** catalog does not indicate which courses are considered major. It was also noted that the grade point average for major courses are calculated manually, which with the volume of graduates and the short turn around time could potentially lead to errors in the calculations.

11. We obtained a detail of all students that cross registered and tested a sample of fifteen students for compliance with the University's policy and procedures regarding cross registration and noted no exceptions as a result of the procedures performed.

12. We obtained a detail of all students that were either on probation or suspended from **the University** and tested a sample of fifteen students for compliance with the University's policy and procedures regarding the classification of probationary or suspended students and noted the following:

Dr. Edward Jackson, Chancellor
Southern University at Baton Rouge
Page 5

- Two (2) out of fifteen (15) students selected for testing were placed on probationary status whereby the students should have been suspended from **the University**; and
- One (1) of the fifteen (15) students was placed on probation, yet it appears as if the student should have received a warning.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. 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 Chancellor, his designees and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Bruno & Tervalon LLP
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CERTIFIED PUBLIC ACCOUNTANTS

August 30, 2004

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Office of the Chancellor
P. O. Box 9374
[225] 771-5020
FAX [225] 771-2018

RESPONSE TO AUDIT FINDINGS AND RECOMMENDATION


September 2, 2004

Bruno and Tervalon, LLP
Certified Public Accountants
4298 Elysian Fields Avenue
New Orleans, Louisiana 70122

Dear Sirs:

We concur with all of the findings contained in this audit report. With respect to the one recommendation "that immediate steps be taken to check the status of all University personnel with access to the Registrar's Office system," the University has already begun to review the list of individuals who have access to the system. Those individuals who do not absolutely need access will be eliminated from the list. We will provide documentation of this action to the Visiting Team upon their arrival.

Sincerely,


Edward R. Jackson, PhD
Chancellor

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Office of the Chancellor
P. O. Box 9374
[225] 771-5020
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September 21, 2004

Bruno & Tervalon, LLP
Certified Public Accountants
4298 Elysian Fields Avenue
New Orleans, LA. 70122

Attention: Sean Bruno

Dear Mr. Bruno:

I am transmitting responses to the findings for **Southern University-Baton Rouge Campus, Registrar's Office Agreed Upon Procedures Engagement dated August 27, 2004.**

We are deeply indebted to your staff for the cooperation and professional manner in which this engagement was conducted. If you have any questions or require additional information, please contact Mr. Flandus McClinton, Jr., Vice Chancellor for Finance and Administration, at (225) 771-5021.

Sincerely,



Edward R. Jackson
Chancellor

/bm

Attachments

cc: Flandus McClinton, Jr.

Response to Auditors Report on Registrar's Office Agreed-Upon Procedures Engagement

Response to Finding Number I

The policy and procedural manual is under revision. A revised draft will be submitted to the Vice Chancellor for Enrollment Management by November 1, 2004 for review and approval. The newly revised manual will address and include all of the departmental functions (6), specifically listed by the auditor in item one.

Response to Finding Number II

No action required.

Response to Finding Number III

The Office of the Registrar has already begun to create a Transfer Credit Processing Unit (TCPU). This unit will consist of a select group of employees who will deal exclusively with processing transfer students. The University is now in the process of detailing existing employees to this unit. The process of creating and implementing the work of this unit will be completed during the current fall 2004 semester. With the creation of this unit, items such as those cited in the first three bullets under item three in the Auditor's Report can be effectively addressed.

The fourth bullet which dealt with the University's inability to provide letters of good standing for the students randomly selected by the Auditor will be addressed by the Office of Admissions. That office will begin imaging all source documents submitted by students on a daily basis. This process will allow for a more accessible and efficient record keeping system.

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Response to Finding Number IV

Effective Spring 2005, the Chancellor has indicated that only the Vice Chancellor for Enrollment Management is authorized to approve an application submitted after the prescribed deadline which appears on the application.

Response to Finding Number V

The University will provide an imaging station in the Enrollment Office during high volume periods (registration, early registration and last add/drop dates). This will dramatically decrease or totally eliminate the misplacing of drop slips submitted by students, since such documents will be immediately imaged upon receipt.

Response to Finding Number VI

On September 9, 2004, the Council of Academic Deans approved an "extenuating circumstance" withdrawal policy. This policy allows a student to withdraw from the University due to extenuating circumstances for which supporting evidence is provided. The policy allows for the Chief Academic Officer of the University (Vice Chancellor for Academic Affairs-SUBR) to be the only "required" signature on withdrawals with extenuating circumstances as indicated in the policy.

Response to Finding Number VII

No action required.

Response to Finding Number VIII

The University will take the following steps to prevent the re-occurrence of the exception noted:

- 1) Although the name of the student that received the Change of Grade was not indicated in the proper area of the form, the instructor's written explanation referenced the proper student by name and this was the basis used to process the Change of Grade. As is indicated by the Grade Audit, only one student (Stephanie Young) has a Change of Grade. However, henceforth the University will ensure that **ALL** relevant information is properly captured on the Change of Grade form prior to processing.
- 2) In the future, in order to eliminate discrepancies between the students' grade that is transferred from the Legacy System to SIS-Plus, the following measures will be taken:
 - a) A staff member will "input" the grades from the legacy transcript into SIS-Plus.
 - b) A staff member will "verify" the grades from the legacy transcript into SIS-Plus.
 - c) Additionally, the "input" of grades from the legacy transcript into SIS-Plus will be captured on the Grade Audit and reviewed weekly.
- 3) Although the University did not ascertain the student's last date of attendance, it followed the appropriate exit interview procedures.

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Response to Finding Number IX

The following responses are related to compliance regarding student transcript requests:

- a) Effective August 9, 2004, the University's procedure includes attaching, as supporting documentation, the mailed or faxed transcript request from the student, which will include the student's signature.
- b) The University will ensure that all transcript requests are processed in accordance with the four-day timeline, as indicated on the request form.

Response to Finding Number X

The following responses are provided relative to the University's not distributing carbons of graduation check-out forms to all appropriate parties and relative to the grade point average requirement for graduation:

- a) Effective with the summer 2004 session, the University distributed all carbon copies of the graduation check-out forms to the appropriate parties.
- b) Major courses are defined for each degree program offered by the University. Minimum requirements for baccalaureate degrees are defined on page 37 of the 2002-2004 University Catalog. The stipulation of "attainment" of a "C" grade in each course in the major area presented to fulfill credit hour requirements in the major ensures that a minimum GPA of 2.00 is attained in the major area.

Exceptions would be cases wherein a student completed a course with a "D" or "F" in the major area, but did not use the course to meet graduation requirements. These would be the only cases for which a manual calculation would be required.

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Response to Finding Number XI

No action required

Response to Finding Number XII

The University is in the process of testing various technical aspects of the SIS-Plus computer system to prevent the re-occurrence of the noted finding. This includes contacting SIS-Plus consultants for the purpose of seeking their input in addressing this item.

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SOUTHERN UNIVERSITY AT BATON ROUGE
REGISTRAR'S OFFICE
AGREED-UPON PROCEDURES ENGAGEMENT
AS OF AUGUST 27, 2004



Member

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Certified Public Accountants
Society of Louisiana
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Michael B. Bruno, CPA
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At your request, we have performed the agreed-upon procedures, as enumerated below, which were agreed to by management of the Southern University at Baton Rouge (**the University**) Campus to the Registrar's office, solely to assist **the University** in evaluating the department. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representations 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 were as follows:

We obtained and reviewed the fifteen controls that were recommended for implementation to the Registrar's office by the Internal Audit Department during the month of June 2004 and reviewed the status of the implementation as of August 27, 2004. As a result of our procedures, we noted the following:

1. **BACKGROUND CHECKS**

CONTROL

Implement background checks on all current employees and prospective employees to ensure management integrity.

PROCEDURE

Southern University Police Department was asked to conduct background checks on all current and new employees within the Registrar's Office.

FINDING

Per review of reports obtained from the University's Police Chief, it was noted that background checks were conducted on all existing employees as well as one new employee that was hired during the Spring 2004. No exceptions noted.

2. **INTERNAL AUDITOR**

CONTROL

Hire two additional auditors and assign one to the Registrar's Office.

PROCEDURE

The University hired two additional auditors and assigned one specifically to monitor controls in the Registrar's Office; the other is assigned to the Office of Financial Aid. These auditors report to the Director of Internal Audit who in turn reports directly to the Chancellor.

FINDING

Per discussion with the Director of Internal Audit and review of two reports issued by the Internal Audit Department, an auditor is assigned to the Registrar's office to perform monitoring activities. The two reports previously mentioned which were both dated August 25, 2004 pertained to the processing of grades and the processing of grade changes. No exceptions noted.

3. SEGREGATION OF DUTIES

CONTROL

Implement adequate segregation of duties in the Registrar's Office separating the posting of grades, the changing of grades, and the posting of class schedules.

PROCEDURE

Original grade entries are made in a student's record utilizing the University's electronic process. After grades are received in the Registrar's Office from the departmental faculty, grade sheets are scanned and a file sent to Information Systems Division for loading. A report from the loading of the grades is sent back to the Registrar and validated for accuracy and completeness. The following persons are responsible for scanning grade sheets and validating the accuracy of the grade load report:

- **Student Records Liaison Officer**
- **Information Systems Specialist I**

The following individuals have access and authorization to change and/or add grades, with appropriate documentation provided and filed into the Registrar's records to support the change(s) and/or addition(s):

- **The Student Records Liaison Officer** oversees all aspects of student registration: monitors the input of approved (Academic Affairs) retroactive withdrawals; inputs classes; adds grades during the grade loading process; and validates documentation for all class inputs and grade changes and additions.
- **The University Admissions Technician** processes all change of grade forms and repeat/delete grade forms; updates re-admit records to SIS-Plus; inputs omitted grades; inputs all approved (Academic Affairs) retroactive withdrawals; and validates documentation for inputting incomplete grades.

- **Assistant to the Registrar** inputs incomplete grades; validates documentation supporting changes of grades and repeat/delete grades; and inputs omitted grades.
- **Information System Specialist I** has access during the standard grade processing periods.

The Internal Audit Department will then routinely test the Registration Department's system of processing grades and grade changes.

FINDING

Per procedures performed, we noted no exceptions pertaining to the segregation of duties in the Registrar's Office. We also reviewed the reports prepared by the Internal Audit Department pertaining to the processing of grades and the changing of grades, noting no exceptions.

4. INTEROFFICE AUDITS

CONTROL

The Registrar will conduct weekly audits of manual grade postings and grade changes.

PROCEDURE

(Revised Policy) With the recent administrative changes within the Registrar's Office, weekly audit reviews are being conducted as follows:

- The Registrar generates a weekly audit report of all grade changes and additions that have been posted to the system, and on a test basis compares the changes with supporting documentation maintained in the Registrar's Office.
- The Registrar forwards a report detailing the results of the procedures to the Vice Chancellor for Enrollment Management for review on a weekly basis.

- The Internal Auditor will periodically review the work performed by the Registrar.

FINDING

Per procedures performed, we noted that a report for the period August 1, 2004 through August 6, 2004 was generated and reviewed by the Registrar. We also noted that a report summarizing the results of the procedures, which was dated August 17, 2004, was prepared and forwarded to the Vice Chancellor for Enrollment Management. No exceptions noted.

5. TEMPORARY EMPLOYEE IDENTIFICATION NUMBER

CONTROL

The Registrar's Office discontinued the use of temporary employee computer identification numbers for employees, who input grade information.

PROCEDURE

Temporary identification numbers are only used during registration periods and are exclusive to individuals to be able to input classes. The temporary identification numbers are then deactivated at the end of the registration period, and the numbers are not re-assigned, unless the individual is rehired during a subsequent registration period. The Information Systems Division and the Registrar's Office maintain a permanent record of the temporary identification numbers.

FINDING

We obtained and reviewed a report generated by the Information System's Department, which identified all employees with temporary identification numbers that have access to the system. Per review of the report, we noted that all individuals with a temporary identification number did not have access to change grades. No exceptions noted.

6. VAULT

CONTROL

Restrict access to the file room and ensure that files are adequately secured.

PROCEDURE

The Registrar's Office vault has been repaired and shall be used to secure the following items:

- Class rolls and grade reports (used and unused)
- Change of grade forms (used and unused)
- Transcript paper
- Copy void paper
- Legacy transcripts
- Other sensitive materials or equipment

The vault combination will be changed each time there is a change in the Registrar or in other personnel who are trusted with the combination. The Registrar, Assistant Registrar, and Vice Chancellor for Enrollment Management will be the designees with the combination. During the regular business day, the vault remains locked unless access is required and authorized by the Registrar, or in the Registrar's absence, by the Assistant Registrar. All persons given access to the vault must sign in and record the purpose for their entry. Also, one of the closed circuit television cameras is focused on the vault's entry way and therefore monitors any vault entry.

FINDING

The vault has been repaired and per discussion with management, the combination has been restricted to the Registrar and the Vice Chancellor for Enrollment Management. We also reviewed the sign in register and the security camera, noting that individuals are signing in upon entry into the vault and that the vault is monitored at all times by the security system. No exceptions noted.

7. IMAGING SYSTEM

CONTROL

Update and fully implement the imaging system for source documents used in the posting of grades and grade changes.

PROCEDURE

An imaging system has been installed and employees have been trained in its use. Technology and Network Services is responsible for assisting with the implementation of this control. All source documents used in the posting of grades and making grade changes will be imaged for a permanent record. The Spring 2004 semester grade sheets have been imaged and plans are to have the last five years imaged and available for access by authorized personnel (i.e., auditors) by Mid-Term Fall 2004.

The following source documents are scheduled for imaging to create a more accessible and efficient record keeping system:

- Grade Sheets and Class Roll Reports;
- Change of Grade Forms;
- Course Substitution Forms;
- Graduation Applications;
- Add/Drop Forms and Class Registration Forms;
- Course Override Letters;
- Cross-Registration Documents;
- Transcript Requests;
- Readmission Applications; and
- Transfer Transcripts.

The timeline to begin imaging was, Monday, August 9, 2004. All previously listed source documents will be imaged upon submission to Registrar's Office, and all backlogged source documents will be imaged by October 15, 2004.

FINDING

Based on procedures performed, we noted that grade sheets for the Spring, Maymester, and Summer 2004 semesters have been imaged and that the department is in the process of imaging the remaining source documents. No exceptions noted.

8. FACULTY GRADE REVIEW

CONTROL

Provide for the verification of grade postings by faculty members through random sampling of academic departments for grade confirmation.

PROCEDURE

To verify the integrity of grades recorded, random samples of faculty members receive copies of their grades after the load report from Information Systems Division is finalized. The Office of Internal Audit conducts the randomly selected grade reviews.

FINDING

Per review of the Internal Audit Report regarding the status of the test of grade verification for the Spring 2004 Semester, we noted that the review has not been completed as of the issuance of this report. The report indicated that of the one hundred and thirteen instructors that were sampled, forty-eight responded to the inquiry. Of the forty-eight respondents, there was one exception noted, which was an instructor error. No exceptions noted.

9. **EMPLOYEE IDENTIFICATION NUMBERS**

CONTROL

Re-evaluate the access that employees of the Registrar's Office have to the Registrar's Office system.

PROCEDURE

Computer system access for each employee of the Registrar's Office has been re-evaluated and employee identification numbers assigned according to the employee's job duties and system access needed to perform their assigned tasks.

FINDING

We reviewed a report generated by the Information Systems Division, which detailed all employees of the Registrar's Office and their level of access to the system. No exceptions noted.

10. **ASSIGNING IDENTIFICATION NUMBERS**

CONTROL

Reassign new operator identification numbers for all current employees of the Registrar's Office and discontinue the practice of re-issuing identification numbers that have been previously assigned.

PROCEDURE

Once an identification number is assigned to an employee, unless that identification number is compromised, it will be permanently assigned to that employee.

FINDING

We reviewed a report of all identification numbers assigned to employees of the Registrar's Office, noting no exceptions.

11. REGISTRAR'S OFFICE SYSTEM ACCESS

CONTROL

Review monthly reports of individuals with access to the system.

PROCEDURE

Information Systems Division provides monthly reports to identify anyone who has or has requested access to the Registrar's Office computer system, and the Registrar certifies and approves the assignment of an identification number to that employee. The Registrar requests other reports from Information Systems Division on an as-needed basis to insure that implemented controls are functioning as designed.

FINDING

Per review of the reports provided to the Registrar's Office by the Information Systems Division, the reports detailed all employees that were granted access to the Registrar's Office computer system. Per discussion with the Registrar, some individuals included on the list are only granted access during registration periods and are subsequently deactivated. Per review of the report, there was no way to determine if the employees had actually been deactivated within the system.

RECOMMENDATION

We recommend that immediate steps be taken to check the status of all University personnel with access to the Registrar's Office system.

12. HOTLINE

CONTROL

Establish a telephone hotline (similar to Crime Stoppers Hotline) to the Internal Auditor's Office, which can be used to report violations.

PROCEDURE

The Internal Audit Office's HOTLINE number (225-771-2333) is prominently displayed in the Registrar's Office for use by employees and others who want to report suspected or actual illegal or unauthorized activities. The Director of Internal Audit provides oversight for this control.

FINDING

The HOTLINE number was not initially displayed in the Registrar's office. Prior to the issuance of this report, management has posted fliers with the HOTLINE number clearly displayed. Management has also indicated that a permanent sign with the HOTLINE number clearly displayed will be placed in the Registrar's Office.

RECOMMENDATION

We recommend that management take immediate steps to have the permanent sign displaying the HOTLINE number installed in the Registrar's Office.

13. REGISTRAR'S OFFICE ACCESS

CONTROL

Monitor access to the Registrar's Office.

PROCEDURE

The alarm code for the Registrar's Office is exclusively identifiable by the designated employee (Registrar, Assistant Registrar, Student Records Liaison Officer, the University Admissions Technician and the Vice Chancellor for Enrollment Management) with access to the building. This enables the University to monitor building access.

FINDING

Per discussion with the Registrar and review of the new alarm system, exclusively identifiable alarm codes have been given to the employees of the Registrar's Office. No exceptions noted.

14. SECURITY SYSTEM

CONTROL

Install security system in Registrar's Office.

PROCEDURE

Installation of a security system, complete with a seven (7) camera CCTV system, a motion-sensor recording mechanism and Door Mag Locks, has been installed. Each employee's name and Prox Card number are programmed into the system, thus providing a tracking system upon entry into secured areas. Additionally, all visitors gaining access beyond the front counter are required to sign-in.

FINDING

We reviewed the security system and monitors, noting no exceptions.

15. GRADE CHANGE FORM

CONTROL

Provide validated copies of grade change forms.

PROCEDURES

Effective Summer 2004, the Registrar's Office has implemented procedures to ensure that the College Dean and the student receive a copy of the student's Change-of-Grade Form.

FINDING

Based on procedures performed in the test of grade changes, we noted no exceptions.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. 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.

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Bruno & Tervalon LLP
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CERTIFIED PUBLIC ACCOUNTANTS

August 27, 2004