

**GALLOWAY ACADEMY FOREIGN LANGUAGE
IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)**

FINANCIAL STATEMENTS

JUNE 30, 2015

GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
JUNE 30, 2015

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Brooks, Harrison, & Cayer, LLC

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Galloway Academy Foreign Language Immersion Charter School:

We have audited the accompanying special purpose financial statements of Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.), which comprise the statement of financial position as of June 30, 2015 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

As discussed in Note 1(c) to the special purpose financial statements, the accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.856(2), Rules of the Auditor General for Audits of Charter Schools and Similar Entities, and are intended to present the financial position and the changes in net assets and its cash flows of only that portion of the financial reporting entity of Reach One Teach One, Inc. that is attributable to the transactions of Galloway Academy Foreign Language Immersion Charter School. These financial statements do not purport to, and do not, present fairly the financial position of Reach One Teach One, Inc. as of June 30, 2015 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Opinion

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of Galloway Academy Foreign Language Immersion Charter School as of June 30, 2015 and the changes in net assets and its cash flows for the year then ended in conformity with the basis of accounting described in Note 1(c).

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2015, on our consideration of Galloway Academy Foreign Language Immersion Charter School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Galloway Academy Foreign Language Immersion Charter School's internal control over financial reporting and compliance.

Brooks, Harrison & Cayer

Tallahassee, Florida
August 31, 2015

**GALLOWAY ACADEMY FOREIGN LANGUAGE
IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2015**

ASSETS

Current assets	
Cash and cash equivalents	\$ 32,713
Due from Gadsden County School Board	46,513
Prepaid expenses	<u>1,136</u>
Total current assets	80,362
Property and equipment, net of accumulated depreciation of \$1,939	22,305
Total Assets	<u><u>\$ 102,667</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Collateralized borrowing	\$ 126,600
Accounts payable and accrued expenses	<u>12,032</u>
Total current liabilities	138,632
Net assets, unrestricted	(35,965)
Total Liabilities and Net Assets	<u><u>\$ 102,667</u></u>

The accompanying notes to special purpose financial statements
are an integral part of this statement.

**GALLOWAY ACADEMY FOREIGN LANGUAGE
IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Support and revenues	
Federal through state	\$ 67,898
Revenue from state sources	559,440
Revenue from local sources	40,793
Total support and revenues	<u>668,131</u>
Expenses	
Basic instruction	344,483
Instructional-related technology	26,071
Board administration	5,454
School administration	118,824
Food services	59,020
Information services	536
Pupil transportation services	39,441
Operation of plant	98,483
Maintenance of plant	6,904
Debt service	4,880
Total expenses	<u>704,096</u>
Decrease in unrestricted net assets	<u>(35,965)</u>
Net assets, unrestricted, beginning of year	-
Net assets, unrestricted, end of year	<u><u>\$ (35,965)</u></u>

The accompanying notes to special purpose financial statements
are an integral part of this statement.

**GALLOWAY ACADEMY FOREIGN LANGUAGE
IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015**

Cash flows from operating activities	
Cash received from grantors, programs and other	\$ 621,618
Cash paid to suppliers and employees	(686,381)
Interest income	-
Interest paid	(4,880)
Net cash used in operating activities	<u>(69,643)</u>
Cash flows from investing activities	
Purchases of property and equipment	(24,244)
Net cash used in investing activities	<u>(24,244)</u>
Cash flows from financing activities	
Proceeds from collateralized borrowings	322,600
Payments for collateralized borrowings	(196,000)
Net cash provided by investing activities	<u>126,600</u>
Net increase in cash and cash equivalents	<u>32,713</u>
Cash and cash equivalents, beginning of year	-
Cash and cash equivalents, end of year	<u><u>\$ 32,713</u></u>
Reconciliation of decrease in unrestricted net assets to net cash used in operating activities:	
Decrease in unrestricted net assets	<u>\$ (35,965)</u>
Adjustments to reconcile decrease in unrestricted net assets to net cash used in operating activities:	
Depreciation	1,939
Increase in due from Gadsden County School Board	(46,513)
Increase in prepaids	(1,136)
Increase in accounts payable and accrued expenses	<u>12,032</u>
Total adjustments	<u>(33,678)</u>
Net cash used in operating activities	<u><u>\$ (69,643)</u></u>

The accompanying notes to special purpose financial statements
are an integral part of this statement.

**GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

(1) Summary of Significant Accounting Policies:

The following is a summary of the more significant accounting policies and practices of Galloway Academy Foreign Language Immersion Charter School ("the School") which affect significant elements of the accompanying financial statements:

- (a) **Purpose of Galloway Academy Foreign Language Immersion Charter School**— Purpose of Galloway Academy Foreign Language Immersion Charter School is to create a safe learning environment to cultivate and equip the whole child with the knowledge and capability to succeed in today's society. The charter was develop to promote edifying opportunities that lead to the road of success within this diverse, rapidly changing society by providing a strong focus on differentiated instruction. Also, giving teachers more opportunities to teach students how to effectively read, write, problem-solve, and communicate emphasizing the importance of fluency in a foreign language.
- (b) **Basis of Accounting**—The financial statements of the School have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables and other liabilities.
- (c) **Basis of Presentation**—The financial statements were prepared solely for the purpose of complying with Chapter 10.850, Rules of the Auditor General of the State of Florida, and are not intended to be a complete presentation of Reach One Teach One, Inc.. Financial statement presentation follows the recommendations of the Financial Accounting Codification, *Financial Statements of Not-for-Profit Organizations*. Accordingly, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.
- (d) **Property and Equipment**—Property and equipment acquired by the School is considered to be owned by the School. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal Government has a reversionary interest in those assets purchased with its funds which have cost of \$5,000 or more and an estimated useful life of at least one year. The State of Florida has a reversionary interest in those assets purchased with funds which have a cost of \$1,000 or more and an estimated useful life of at least one year.

Property and equipment with a value greater than \$1,000 and an estimated useful life of at least one year is recorded at cost when purchased. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five to thirty nine years.
- (e) **Cash and Cash Equivalents**—For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, amounts due from banks, and certificates of deposit with original maturities of less than ninety days.

The accompanying notes to financial statements
are an integral part of this statement.

GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

(1) Summary of Significant Accounting Policies: (Continued)

- (f) **Use of Estimates**—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- (g) **Income Taxes**—The School is generally exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements.
- (h) **Advertising**—The School expenses advertising as incurred.
- (i) **Receivables**—Receivables are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with those having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(2) Concentrations of Credit Risk:

- (a) **Demand Deposits with Bank**—The School maintains cash deposits with banks. The School has no policy requiring collateral to support its cash deposits, although accounts at each bank are insured by the Federal Deposit Insurance Corporation.
- (b) **Receivables**—The School's receivables are for amounts due under contracts with the State of Florida and Federal and local government agencies. The School has no policy requiring collateral or other security to support its receivables.

(3) Significant Funding Source:

The School receives a substantial amount of its funding from the Gadsden County School Board. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the School's programs and activities.

(4) Property and Equipment:

Property and equipment consists of the following at June 30, 2015:

Leasehold Improvements	\$ 8,621
Furniture and equipment	12,323
Vehicles	3,300
	<hr/> 24,244
Less: accumulated depreciation	1,939
	<hr/> \$ 22,305

Depreciation expense for the year ended June 30, 2015 was \$1,939.

The accompanying notes to financial statements
are an integral part of this statement.

GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

(5) Collateralized Borrowing:

The School entered into a collateralized borrowing agreement with Charter School Capital, Inc. The agreement calls for advances to the school of \$126,600 to fund operating costs which equated to 3 months of fiscal year 2015-2016 revenues. Repayment commences on July 2015 and ends September 2015 and do not require interest to be accrued on the outstanding balance. The amount is reflected in the accompanying statement of new position.

(6) Risk Management:

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance.

(7) Facility Lease:

The School leases building space under operating leases expiring in August 2019. Rent expense related to the operating lease for the year ended June 30, 2015 amounted to \$58,000. Minimum future rental payments under the non-cancelable operating lease, having remaining terms in excess of one year, as of June 30, 2015 are:

<u>Year</u>	
2016	\$ 61,230
2017	60,000
2018	60,000
2019	60,000
2020	10,000
Total	<u>\$ 251,230</u>

(8) Contingent Liabilities:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally Federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by grantors cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

(9) Deficit Net Asset:

The School reported a deficit total net asset at June 30, 2015. Management expects increased FEFP revenue and the periodic monitoring of expenses throughout the new school year to alleviate the deficit by the end of the 2016 fiscal year.

The accompanying notes to financial statements
are an integral part of this statement.

**GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL
(A DIVISION OF REACH ONE TEACH ONE, INC.)
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

(10) Subsequent Event:

The School has evaluated events and transactions for potential recognition or disclosure in the financial statements through August 31, 2015, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

The accompanying notes to financial statements
are an integral part of this statement.

Brooks, Harrison, & Cayer, LLC

Certified Public Accountants



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors,
Galloway Academy Foreign Language Immersion Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Galloway Academy Foreign Language Immersion Charter School, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 31, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Galloway Academy Foreign Language Immersion Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the effectiveness of Galloway Academy Foreign Language Immersion Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Galloway Academy Foreign Language Immersion Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Schools's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during the audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control that we consider to be a significant deficiencies, as described below. :

Finding 2015-01: Preparation of Financial Statements

A system of internal control over financial reporting should allow the School to prepare financial statements, including note disclosures in accordance with generally accepted accounting principles (GAAP). While auditors can assist with the preparation of financial statements and related footnotes, the financial statements are the responsibility of management. A control deficiency exists in instances where the School is not positioned to draft the financial statements and all required disclosures in accordance with generally accepted accounting principles. Presently, as is common to many organizations, management relies on the audit firm to draft the financial statements and related disclosures.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Galloway Academy Foreign Language Immersion Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Galloway Academy Foreign Language Immersion Charter School's Response to Findings

Galloway Academy Foreign Language Immersion Charter School's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. Galloway Academy Foreign Language Immersion Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brooks, Hansen & Ayer

Tallahassee, Florida
August 31, 2015

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.850,
RULES OF THE AUDITOR GENERAL**

To the Board of Directors,
Galloway Academy Foreign Language Immersion Charter School:

Report on the Financial Statements

We have audited the special purpose financial statements of Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) as of and for the year ended June 30, 2015, and have issued our report thereon dated August 31, 2015.

Auditor Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Reporting Required by Government Auditing Standards

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated August 31, 2015, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854 (1)(e)1., Rules of the Auditor General, requires that we determine as to whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. The School did not have any findings or recommendations made in the preceding annual financial audit report.

Financial Condition

Section 10.854 (1)(e)2. And 10.855(11), Rules of the Auditor General, require that we apply appropriate procedures to determine whether or not the Charter School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions(s) met. In connection with our audit, we determined that the Galloway Academy Foreign Language Immersion

Charter School (a division of Reach One Teach One, Inc.) did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854 (1)(e)6a and 10.855(12), Rules of the Auditor General, require that we apply financial condition assessment procedures for the Charter School. It is management's responsibility to monitor the Galloway Academy Foreign Language Immersion Charter School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of the financial information provided by same. The financial condition assessment was done as of June 30, 2015, and there was one deteriorating financial conditions required to be disclosed by the Rules of the Auditor General (Section 10.855(12)). The School reported a deficit total net asset at June 30, 2015. Management expects increased FEFP revenue and the periodic monitoring of expenses throughout the new school year to alleviate the deficit by the end of the 2016 fiscal year.

Transparency

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require that we apply appropriate procedures to determine whether the Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) has not maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

Other Matters

Section 10.854 (1)(e)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.854 (1)(e)4., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Section 10.854 (1)(e)5., Rules of the Auditor General, requires the name or official title of the charter school. Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) was formed July 15, 2014 by the Reach One Teach One, Inc.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Brooks, Hansen & Cuyler

Tallahassee, Florida
August 31, 2015



August 31, 2015

Auditor General's Office Claude Pepper Building, Room
412E 111 West Madison Street Tallahassee, Florida
32399-1450

The Board of Directors for the Reach One Teach One, Inc. received the 2014-15 annual independent auditor's report and financial statements for Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) from Brooks, Harrison and Cayer, LLC, Certified Public Accountants on August 31, 2015. As part of this audit, the Organization received one financial statement finding. As a result of this finding, the Organization is responding with a corrective action plan.

Finding 2015-01: Preparation of Financial Statements

A system of internal control over financial reporting should allow the School to prepare financial statements, including note disclosures in accordance with generally accepted accounting principles (GAAP). While auditors can assist with the preparation of financial statements and related footnotes, the financial statements are the responsibility of management. A control deficiency exists in instances where the School is not positioned to draft the financial statements and all required disclosures in accordance with generally accepted accounting principles. Presently, as is common to many organizations, management relies on the audit firm to draft the financial statements and related disclosures.

***Response:** With respect to Preparation of Financial Statements and Footnotes, while it has been the School's practice to have its Fiscal Administrator prepare monthly financial reports for the Board of Directors and financial reports in preparation for the annual audit, we have relied upon the audit firm to identify and draft the financial statements and related note disclosures. It would be cost prohibitive to engage another accounting firm to draft the financial statements and related disclosures in advance of the year end audit procedures, consequently, the School declines to do so at this time.*

Please accept this letter from the School as completion of the requirements for addressing findings of the 2014-15 Audit.

Traneisha Galloway
Executive Director