



Communication Tower Audit - #808

Executive Summary

Why CAO Did This Review

Pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Municipal Code, we conducted an audit of communication tower revenue collected and disbursed by the Parks, Recreation, and Community Services Department (PRCS). This area was chosen for the audit based on the periodic City-wide risk assessment performed by our office.

The City leases certain City owned properties for the installation and operation of communication towers. The City also allows companies to rent space to temporarily set up cell sites mainly used during special events called "Cell on Wheels". The lease fees generated are used to help provide an enhanced level of maintenance and capital improvements for recreational purposes in City owned parks. The Real Estate Division is responsible for the negotiation, execution, and monitoring of communication tower lease agreements while PRCS is responsible for collecting, depositing, and disbursing the funds. All revenue collected is to be accounted for separately by the Council District in which the tower being leased is located.

What CAO Found

Based on testing performed we found that the Department of Parks, Recreation, and Community Services was accurately collecting communication tower revenue from the main leases and properly spending the funds; however, we did find issues with the following items:

- Co-location (subleasing) fees were not collected for two subtenants utilizing towers on City property.
- Tower revenue collected was not always recorded in the correct account or collected in a timely manner.
- In practice, the starting minimum leasing fee charged to new tenants did not increase annually.
- The employee in charge of depositing checks with the Tax Collector was also in charge of monthly cash reconciliations.
- The City did not have a tracking process to detect unknown towers or subtenants of towers located on City property.
- A check receipt log was not maintained.

What CAO Recommends

We recommend that the City implement the following recommendations:

- Investigate and collect any collocation fees owed by tenants subleasing communication towers.
- Timely collect and properly record all tower related revenue into the correct special revenue fund and Council District account.
- Reach out to Office of General Counsel to see if the current application of the minimum leasing fee is correct.
- Establish proper segregation of duties for recording, depositing, and reconciling revenue.
- Implement a tracking process to identify all towers located on City property and their respective tenants.
- Maintain a check receipt log to track all checks delivered in person or by mail.



Council Auditor's Office

Communication Tower Audit

November 10, 2017

Report # 808

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EXECUTIVE SUMMARY

AUDIT REPORT #808

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OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



November 10, 2017

Report #808

Honorable Members of the City Council
City of Jacksonville

INTRODUCTION

Pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Municipal Code, we conducted an audit of communication tower revenue collected and spent by Parks, Recreation, and Community Services Department (PRCS). The City leases certain City owned properties for the installation and operation of communication towers. The lease fees generated are used to help provide an enhanced level of maintenance and capital improvements for recreational purposes in City owned parks. The Real Estate Division within the Public Works Department is responsible for the negotiation, execution, and monitoring of communication tower lease agreements while PRCS is responsible for collecting, depositing, and disbursing the funds.

Pursuant to Section 111.190 of the Municipal Code, the City created a Communication Tower Special Revenue Fund. This fund receives revenue from leases and co-location (subleases) payments from communication towers located on City property, which should only be used for recreational purposes in City owned parks. All revenue collected should be accounted for separately by Council District where the communication tower is located.

The City also allows companies to rent land for temporary cell sites called “Cell on Wheels” (COW). These mobile cell sites provide temporary network and wireless coverage (increased bandwidth) to areas where coverage is minimal, and to support sudden increases of mobile traffic due to a special event. The revenue is collected and disbursed similarly to the revenue collected from communication tower lease agreements.

As of December 31, 2016, there were five lease agreements associated with communication towers located on City property. The leased communication towers were at the following locations:

- 1) Ray Greene Park
- 2) Arlington Lions Club Park
- 3) Alimacani Park
- 4) Albert’s Field
- 5) 2694 West 1st Street

As of December 31, 2016, the City has received a total of \$981,337 in communication tower revenue. \$85,868 has been spent, and a remaining balance of \$895,469 is available to be used on park related activities. See breakdown of available funds by Council District below.

Council District	Revenue From Communication Tower Leases	Cell On Wheels Revenue (COW)	Total Revenue	Total Expenditures	Available Funds as of 12/31/2016	Council District
1	\$ 317,484	\$ 45,000	\$ 362,484	\$ 79,450	\$ 283,034	1
2	117,478	-	117,478	-	117,478	2
4	-	15,000	15,000	-	15,000	4
5	-	4,000	4,000	-	4,000	5
6	78,040	-	78,040	6,418	71,622	6
7	-	10,000	10,000	-	10,000	7
8	265,228	-	265,228	-	265,228	8
9	129,107	-	129,107	-	129,107	9
Total	\$ 907,337	\$ 74,000	\$ 981,337	\$ 85,868	\$ 895,469	

Note: The tower lease revenue shown on the table above was adjusted to accurately reflect revenue that was recorded incorrectly in the accounting system (See Finding 1 – 2), assuming no expenditures would also have to be transferred into the accounts. Council Districts not listed did not have any tower related activity and therefore they did not have any tower revenue available to spend.

STATEMENT OF OBJECTIVES

The objectives of the audit were as follows:

1. To determine whether communication tower lease payments were collected, deposited and recorded in a proper, accurate and timely manner.
2. To determine whether communication tower revenue expenditures were properly authorized and spent on allowable items within the Council District where the towers were located.

STATEMENT OF SCOPE AND METHODOLOGY

The scope of the audit was January 1, 2010 through December 31, 2016. We obtained a listing of all communication towers located on City land from PRCS. To test for completeness, we searched for any other communication tower that could potentially be located on City property by using satellite view maps, the Property Appraiser database, and the Federal Communication Commission database of registered communication towers. We visited each tower site, and identified the number of tenants using them. For each tower identified, we confirmed that lease payments were accurately collected and deposited with the Tax Collector, and that revenue transactions were properly recorded in the accounting system. We also verified that payments were collected in a timely manner, and recorded in the correct account.

Additionally, we obtained a listing of all expenditure transactions recorded under any of the communication tower special revenue accounts in the accounting system. We reviewed the supporting documentation for each expenditure transaction to verify that the transaction was properly supported and that funds were in fact spent to provide an enhanced level of maintenance or capital improvement for recreational purposes in a City owned park. We also confirmed that expenditures were properly authorized by the Director of PRCS, the Director of Finance and Administration, and the respective District Council Member. For each expenditure transaction in our population, we compared the revenue source to the Council District where the funds were disbursed, and we recalculated the disbursed amount using itemized invoices.

REPORT FORMAT

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objectives. Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that management objectives are met. An Audit Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDITEE RESPONSES

Responses from the auditee have been inserted after the respective finding and recommendation. We received responses from Daryl Joseph (Director of Parks, Recreation and Community Services Department) and Renee Hunter (Chief of Real Estate Division) in a memorandum dated March 5, 2018.

AUDIT CONCLUSIONS

By Objective:

1. Although the communication tower revenue from the main leases was properly collected, we found that revenue from subleases was not being collected, that there were issues with

timeliness of collections and deposits, and that there were issues with the revenue being recorded in the wrong accounts.

2. For funds spent from the Communication Tower Special Revenue Fund, we found that expenditures were properly authorized and spent on allowable expenditures within the Council District where the towers were located.

AUDIT OBJECTIVE #1

To determine whether communication tower lease payments were collected, deposited and recorded in a proper, accurate and timely manner.

Internal Control Weakness 1 - 1 “Lack of Segregation of Duties”

For revenue received by the Office of Director within PRCS, we noted that the employee in charge of creating the cash receipt and depositing the checks with the Tax Collector was also in charge of the monthly reconciliations of cash receipts resulting in a weak control structure and in a violation of the City’s Standard Operating Procedures on Cash Receipts (City’s Cash Policy). The City’s Cash Policy requires a different employee to be in charge of receiving, receipting, maintaining custody, and reconciling the cash receipts.

Recommendation to Internal Control Weakness 1 - 1

We recommend that PRCS establish proper segregation of duties for the recording, deposit, and reconciliation of cash receipts. To ensure a strong internal control structure, the employee in charge of recording and depositing cash receipts with the Tax Collector should not be in charge of the cash receipts reconciliation process. If these functions cannot be further segregated, then we recommend that the Office of Director within PRCS maintain a check log as described in Internal Control Weakness 1 - 3 and the check log be periodically reconciled by the Parks Finance Manager. This exception to the City’s Cash Policy would need to be approved by the Finance and Administration Department.

PRCS Response to Internal Control Weakness 1-1

Agree Disagree Partially Agree

PRCS has amended their process to include full segregation of duties. The mail will be opened by the Executive Assistant who will enter checks into the check log. Cash Receipts will be created and checks will be deposited by the Contract Administration Coordinator. The reconciliation will be performed by the Accountant.

Internal Control Weakness 1 - 2 “Lack of a Process to Detect New Towers or Subtenants”

We found that as of December 31, 2016, the Real Estate Division and PRCS had never completed a search of City properties to identify unknown towers located on City owned land.

Additionally, the City had not physically inspected any of the towers already known, to verify if there were multiple tenants (co-location antennas) utilizing the towers without City authorization. Not having a process in place to identify new construction of towers on City land or to identify unauthorized subtenants utilizing existing towers could result in a loss of revenue to the City. During the course of the audit we detected several subtenants that the City was not receiving any co-location fee from which is further discussed in Finding 1-1.

Recommendation to Internal Control Weakness 1 - 2

We recommend that the City create a tracking process that identifies all towers located on City owned property and any tenant utilizing the towers. For example, the City could compare the listing of towers registered with the Federal Communication Commission (FCC) against the listing of City owned properties per the Property Appraiser database at least once a year.

Additionally, the City should physically inspect each known tower on an annual basis to confirm the number of tenants utilizing the towers. The number of tenants in a tower could be determined by observing the number of electric meters currently running on the tower premises since each tenant would need electricity to operate their antennas.

Real Estate Division Response to Internal Control Weakness 1 - 2

Agree Disagree Partially Agree

The City has a tracking process in place for all known cell towers on City property. When a party lawfully complies with the code, all cell tower applications reach Public Works, Real Estate Division.

For known towers, the City will physically inspect each tower beginning in June of this year on an annual basis to determine any new equipment on the structures. Photographs will be taken for analysis and documentation of equipment changes. The City will verify the current agreement includes the equipment at the site. The City will follow up with tenants upon learning of any equipment not authorized in the current lease agreement by the City of Jacksonville. The City will also send certification letters to the lessees each year requiring them to certify that the current lease agreement is accurate and there are no changes that have not been processed through the Real Estate Division. The Real Estate Division finds this to be a more thorough investigation.

The City will consider alternatives to assist in identifying new construction of towers on city property such as researching city property on various websites like Google Earth, checking for building and/or electrical permits issued for tower construction.

Internal Control Weakness 1 - 3 “No Check Receipt Log Maintained”

We found that PRCS did not maintain a check receipt log to track all checks mailed or hand delivered to the Office of Director. The Office of Director does maintain a spreadsheet of all revenue to track sales taxes; however, this spreadsheet is not a check log and cannot be used as a substitute since it does not track relevant information included in a check log (e.g. check number, payee name, initials of employee who received the check, and initials of who the check was transferred to or deposited by).

The City’s Cash Policy requires that all money received through the mail be recorded, and checks restrictively endorsed. The City’s Cash Policy also states that mail handlers should prepare a prelist of all checks received and should obtain the initials of the person who prepares the deposit receipts acknowledging verification of count and transfer of custody. These records are then to be traced to the deposit slips by the appropriate supervisor or manager every month, or as approved by the Director of Finance and Administration.

Recommendation to Internal Control Weakness 1 - 3

We recommend that PRCS review and follow the City’s Cash Policy regarding the handling of checks. Furthermore, the department should maintain a check receipt log to track all checks delivered in person or by mail. Additionally, the employee in charge of opening the mail should record the check information in the check log while the employee in charge of preparing the deposit should sign the check log when taking possession of the check.

PRCS Response to Internal Control Weakness 1 - 3

Agree Disagree Partially Agree

PRCS has amended their process to include full segregation of duties. The mail will be opened by the Executive Assistant who will enter checks into the check log. Cash Receipts will be created and checks will be deposited by the Contract Administration Coordinator. The reconciliation will be performed by the Accountant.

Finding 1 – 1 *Subleasing Fees Not Collected from Tenant with Subtenants*

We found two subtenants utilizing the communication tower located at Ray Greene Park. However, the City did not receive any sublease fee (co-location payments) from the main tenant for subleasing the tower as of December 31, 2016.

Per our review of the communication tower lease agreements, we found that the main tenant of the Ray Greene Park tower appears to owe the City \$51,176 in collocation fees from 1/1/2008 through 5/31/2017. As a result of the audit and before the final audit report was issued, the main tenant paid \$38,342 in co-location fees related to this issue.

Recommendation to Finding 1 – 1

We recommend that the City further investigate if there are multiple subtenants utilizing the communication towers located on City land. The City should attempt to collect any co-location fees and penalties owed by the main tenants to the City for subleasing the towers. Additionally, the City should annually inspect all communication towers located on City land to identify any unreported subtenant as recommended on Internal Control Weakness 1 – 2.

Real Estate Division Response to Finding 1 – 1

Agree Disagree Partially Agree

Real Estate will contact cell tower lessees twice a year (March and September) requesting a notarized statement regarding the status of any co-locators. This will be added to the PWRE Standard Operating Procedures. For known towers, the City will physically inspect each tower beginning in June of this year on an annual basis to determine any new equipment on the structures. Photographs will be taken for analysis and documentation of equipment changes. The City will verify the current agreement includes the equipment at the site. The City will follow up with tenants upon learning of any equipment not authorized by the current agreement with the City of Jacksonville. The City will also send certification letters to the lessees each year requiring them to certify that the current lease agreement is accurate and there are no changes that have not been processed through the Real Estate Division.

When a party lawfully complies with the code, all cell tower applications reach Public Works, Real Estate Division.

Finding 1 – 2 *Tower Revenue Not Always Correctly Recorded in the Accounting System*

We found 7 out of 22 (or 32%) lease payments were not recorded properly in the accounting system. Four payments totaled \$73,153 and were not deposited into the Communication Tower Special Revenue Fund. Instead, the revenue was incorrectly recorded under General Fund/ General Services District accounts, with one payment subsequently moved to a Community Redevelopment Area account. The other three payments totaled \$81,729 and were deposited into an incorrect Council District account within the Communication Tower Special Revenue Fund.

We also noted that a total of \$117,478 in tower revenue collected from the Alimacani Park Tower was deposited into a separate account unrelated to the Communication Tower Special Revenue Fund and was commingled with other non-tower related revenue. PRCS was already aware of this issue at the start of our audit.

Section 122.456 of the Jacksonville Municipal Code states that lease fees and co-location payments obtained from leases of City property shall be deposited into the Communication Tower Special Revenue Fund account for the Council District in which the City property is located.

Recommendation to Finding 1 – 2

We recommend that the City deposit and record all communication tower related revenue into the designated fund in accordance with the Municipal Code, and verify that all lease payments collected are allocated to the appropriate Council District.

PRCS and Real Estate Division Response to Finding 1 – 2

Agree Disagree Partially Agree

The seven lease payments identified in the audit as not being recorded correctly have been corrected. In the future, the Real Estate Division will be invoicing for and receiving/depositing Cell Tower lease payments. When new leases are executed, PRCS will ensure that accounts are created within the designated funds and reconcile monthly to ensure timeliness and correctness of deposits.

Finding 1 - 3 “Issue with the Minimum Lease Fee”

Section 122.454 of the Municipal Code states, “The annual lease fee for each new communication tower or antenna site shall be determined by the Chief of Real Estate and the City department which has jurisdiction over the property, based on his determination of the fair market rental value of the proposed site and shall be payable as set forth in the Master Tower Lease Agreement. However, in no event shall the lease fees be less than \$25,000 per year. Fees shall increase a minimum of four percent annually, or equal to the increase in the Consumer Price Index for All Urban Consumers (CPI-U), whichever is greater, to be applied annually”. As the City is currently applying the minimum amount, the contract could start at a minimum of \$25,000 with the escalator (the greater of 4% or CPI-U) starting one year after the day the contract commences. For example the City started a new communication tower lease agreement in 2014, charging an initial annual fee of \$25,000. If the City had increased the starting minimum fee by the greater of 4% or CPI-U annually, the tenant would have paid an initial lease amount of \$35,583 instead of only paying \$25,000 at commencement. The fee is \$10,583 less than if the tenant had entered into the agreement in 2005 and had been paying since that date. Therefore, based on the current practice, a new tenant could end up paying a much lower leasing fee than the old tenants.

Recommendation to Finding 1 - 3

We recommend that the Real Estate Division reach out to the Office of General Counsel to determine the appropriateness of \$25,000 being the minimum amount for a new contract. If this is the correct interpretation, we recommend they explore seeking a code change.

Real Estate Division Response to Finding 1 - 3

Agree Disagree Partially Agree

PWRE agrees to seek OGC input on the annual minimum fee required for a new contract and will consider a code change. PWRE does agree that consideration does need to be made for existing cell tower payment agreements at the time of a new cell tower lease application.

Finding 1 – 4 *Lease Payments Not Always Collected and Deposited in a Timely Manner*

We found 6 out of 22 (or 27%) lease payments tested were not collected and/or deposited in a timely manner. The number of days these payments were outstanding were between 61 and 108 days. Part of the issue was the length of time it took PRCS to deposit the payments; however, payments were mostly delayed, at a minimum, between 27 to 100 days because of the tenants not remitting the check. We were not able to determine the exact time of the delay caused by the tenants versus PRCS due to the Office of Director not having a check log that tracks the date the checks were received in the office.

Recommendation to Finding 1 – 4

We recommend that the Real Estate Division and PRCS design a control structure that facilitates the timeliness of tower lease payments. Invoices should be sent to all tenants that pay annually as a reminder of their next due lease payment. Additionally, the City should charge tenants a late fee when payments are received after the due date in accordance with their respective lease agreements to encourage timely payment submissions.

PRCS and Real Estate Division Response to Finding 1 – 4

Agree Disagree Partially Agree

The Real Estate Division of the Public Works Department will be invoicing for and receiving/depositing Cell Tower lease payments going forward. To ensure timely invoicing, Real Estate will bill the lessee for all payments due utilizing invoices created in the City Accounting System (FAMIS), Accounts Receivable system. The lessee would then pay the invoices directly to the Tax Collector. This process would eliminate the confusion on where revenue is to be deposited and the timeliness. Additionally it would reduce check log entries, separation of duties and provide the city with revenue promptly.

Finding 1 - 5 “Lack of a Fully Executed Agreement for Ray Greene Park Tower on File”

The City (specifically the Real Estate Division, PRCS, and the Office of General Counsel) was unable to provide a fully executed contract between the City and the tenant utilizing the communication tower located at Ray Greene Park. The original contract (called the Antenna Permit and Indemnification Agreement) dated December 1, 1997, that was provided by PRCS, was not signed by any of the parties involved in the agreement. PRCS did provide a copy of the

First Amendment to the Agreement which was fully executed on December 17, 2007, but did not amend all provisions of the original contract.

Recommendation to Finding 1 - 5

We recommend that the City obtain a copy of the original fully executed agreement from the tenant or fully execute a new agreement.

Real Estate Division Response to Finding 1 - 5

Agree Disagree Partially Agree

PWRE has copies of all executed agreements for City cell towers and cell towers on City property. However, one of the "agreements" from 1997 was issued via permit and not by an actual agreement. PWRE had previously asked the tenant for a copy of any executed documents regarding this cell tower and the tenant provided the 1997 permit executed by the tenant. In our discussions with OGC, PWRE learned the permit is legally enforceable because it was signed by the tenant even though it was not signed by the City. PWRE is working with OGC to determine whether a newly executed agreement is advisable in the one instance where we have an executed permit instead of an agreement.

Opportunity for Improvement 1 - 1 "Expedite Cell-On-Wheels Application Process"

The City allows companies to rent land for temporary cell sites called "Cell on Wheels" (COW). These cell sites are portable and provide temporary network and wireless coverage to areas where coverage is minimal or to support sudden increases of mobile traffic due to a special event. The City received \$74,000 in revenue from COW permits as of September 2015. Since then, the City has not received any revenue from COW permits. The Real Estate Division explained that the Office of General Counsel advised them that all COW applications must be approved by City Council first. COW applications were usually received 2 to 4 weeks before an event. When the Division explained to the requesting companies that the legislative process would take 3 to 4 months to approve their application, the requests stopped coming in.

Section 656.1513 of the Municipal Code states that "Temporary antenna support facilities ("Cells on Wheels" or "COWS") shall be permitted at a maximum height of 130 feet and for a period not to exceed 90 days. Applications to permit a COW shall be filed with the Coordinator and shall be granted upon payment of the required application fee of \$250. The fees contained within this Section are subject to the Annual Review of Fees provision found in Section 106.112, Ordinance Code."

The Municipal Code does not define the amount to be charged for rented space or who is authorized to set or negotiate the rent fee on behalf of the City in connection with temporary communication towers placed on City property.

Recommendation to Opportunity for Improvement 1 - 1

We recommend that the Real Estate Division explore obtaining a change to the Municipal Code which would enable them to set or negotiate a COW fee on behalf of the City, without having to go to City Council for further approval. This could be similar to how communication tower leases work, with a minimum amount for the charge.

Real Estate Division Response to Opportunity for Improvement 1 - 1

Agree Disagree Partially Agree

PWRE will seek to have the Municipal Code incorporate the Real Estate Officer's ability to enter into (Cell on Wheels) COW leases in order to make that a viable option for vendors who have a need for a temporary cell site and can't wait on the normal legislative process.

AUDIT OBJECTIVE #2

To determine whether communication tower revenue expenditures were properly authorized and spent on allowable items within the Council District where the towers were located.

We did not have any findings for this audit objective. This assumes the funds incorrectly deposited into the wrong account are transferred into the correct account (Finding 1 – 2). If the correction does not occur, there could potentially be a significant problem with the expenses since the revenue could be spent on unallowable items.

SUPPLEMENTAL ISSUE

Supplemental Finding 1 “No Insurance Coverage Documentation from Tenants on File”

The Real Estate and Risk Management Divisions were unable to provide insurance coverage documentation from the five main tenants leasing communication towers located on City owned property.

The lease agreement between the City and the main tenant of each communication tower states that the tenant shall, at its own expense, procure and maintain throughout the term of the contract the types and amounts of insurance listed in the agreement. Each lease agreement requires some (or all) of the following insurance policies:

1. Workers’ Compensation/ Employers’ Liability Insurance
2. Comprehensive/ Commercial General Liability Insurance
3. Automobile Liability Insurance

4. Property Insurance
5. Environmental Impairment Liability Insurance.

Recommendation to Supplemental Finding 1

We recommend that the contract administrator (Real Estate) obtain and maintain copies of all insurance policies required per the lease agreements.

Real Estate Division Response to Supplemental Finding 1

Agree Disagree Partially Agree

PWRE will obtain and maintain certificates of insurance by May 15, 2018 as required in the lease agreements and this will be added to the PWRE Standard Operating Procedures.

We appreciate the assistance and cooperation we received from the Parks, Recreation, and Community Services Department and the Real Estate Division throughout the course of this audit.

Respectfully submitted,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor

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