2019
Internal Control Training

Ethan Draves, Roni Harlan, & Justin Powell
Agenda

Welcome from the Controller

What are Internal Controls and Why are They Important?

The COSO Framework

Control Environment

Monitoring Activities
Questions or comments are welcome!

How to Write a Powerpoint Pitch

Title Slide
- Logos that make you look impressive
- Stock art for an emotional connection
- The latest buzzwords
- Everything you know in bullet points
- My big idea
- AI
- Millennials disruption
- Charts based on wild-ass guesses
- 124 slides that won't matter because you've already lost your audience

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What are internal controls?
And why are they important?
Internal Controls: Mitigate & Eliminate Threats

- **Avoid**: eliminate cause of risk
- **Mitigate**: reduce probability or impact of risk
- **Accept**: contingency plans for risk
- **Transfer**: have third party take on responsibility for risk (Insurance)
## Internal Control Resources

When conducting internal control evaluations within your organization, usage of these specific checklists is not necessary.

<table>
<thead>
<tr>
<th>File Type / Title</th>
<th>Pub. Date</th>
<th>Size</th>
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<tbody>
<tr>
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<td><strong>Financial Management Controls Checklists</strong></td>
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<td><strong>Other Internal Control Evaluation Resources</strong></td>
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<td><strong>Systems Management Controls Checklists</strong></td>
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Internal Controls Defined

Internal controls is a \{Process\},
effected by \{People\},
designed to provide \{Reasonable\} \{Assurance\}
regarding the achievement of
objectives relating to
\{Operations\}, \{Reporting\}, and \{Compliance\}. 
Process

Internal Controls
Process

Ongoing Tasks & Activities

Embedded in Business Processes

Inherent in Management Actions
Process

- Policies
- Procedures

Management Statements
Effected by People

Director-level
- Provides oversight
- Sets the tone
- The ethical atmosphere in the workplace created by the organization’s leadership

Management implements controls

Other personnel
- Learn responsibilities
- Understand limits of authority
Reasonable Assurance

Reasonable assurance to management

Limitations in all systems
- Human error
- Misjudgment
- External events

Circumvention
- Collusion
- Management overrides

Even effective systems can fail
Objectives of Internal Control

Operations

Compliance

Reporting
Operations

Relate to the achievement of an organization’s basic mission and vision

Focus
- Financial Performance
- Customer/Employee Satisfaction
- Productivity
- Quality
- Environmental Practices
- Innovation
- Safeguarding of Assets
Reporting

Internal and external financial and non-financial reporting

Focus

- Reliability
- Timeliness
- Transparency
Compliance

Adherence to laws and regulations

Focus
- Know the laws & regulations
- Understand what is applicable across the entity
- Laws & regulations set minimum standards
Application in Job

Cash or cash-like transactions
Inventory process
Payroll process
Purchase requisition
Sensitive or proprietary information
E-mail
Computer Security Access
Firewalls
Grants/Federal and State funds
Loan issuance
Bottom Line: Mitigate & Eliminate Threats

[Diagram showing the relationship between Internal Controls, Operations, Compliance, and Reporting]
The COSO Framework
http://www.coso.org/
COSO Internal Control Publications

- 1992
- 2006
- 2009
- 2013
COSO Framework

- Framework consists of:
  - Objectives
    - Operations
    - Reporting
    - Compliance
COSO Framework

- Framework consists of:
  - Objectives
  - Components
    - Control Environment
    - Risk Assessment
    - Control Activities
    - Information & Communication
    - Monitoring Activities
COSO Framework

- Framework consists of:
  - Objectives
  - Components
  - Entity Structure
    - Entity
    - Division
    - Operating Unit
    - Function
COSO 17 Principles
Control Environment

- Demonstrate Commitment to Integrity and Ethical Values
- Exercise Oversight Responsibility
- Establish Structure, Authority, and Responsibility
- Commitment to Competence
- Enforce Accountability

Risk Assessment

- Specify Suitable Objectives
- Identify and Analyze Risks
- Assess Fraud Risk
- Identify and Analyze Significant Change
Control Activities
- Select and Develop Control Activities
- Select and Develop General Controls over Technology
- Deploy through Policy and Procedures

Information and Communication
- Use Relevant Information
- Communicate Internally
- Communicate Externally

Monitoring Activities
- Conduct Ongoing and/or Separate Evaluations
- Evaluates and Communicates Deficiencies
Effective Internal Controls

- Adherence to Policies and Procedures
- Judgment
  - How much?
  - Which controls?
  - How effective are the internal controls?
- Internal control components and principles
- Risk Management
  - Need strong internal control environment
Common Threats to Good Judgement

- Rush to Solve
- Overconfidence
- Confirmation
- Anchoring
- Availability
Review Questions
1 - 3
Review Question #1

Internal Controls eliminate all threats to an organization

a) True
b) False
Review Question #2

Which departments are involved in internal controls

a) Accounting
b) Administration
c) Information Technology
d) All of the Above
Review Question #3

External auditors are considered part of the in the internal control system

a) True
b) False
3 Lines of Defense

Figure 4. COSO and the 1st Line of Defense

**Risk Assessment**
- 6. Specifies suitable objectives
- 7. Identifies and analyzes risk
- 8. Assesses fraud risk
- 9. Identifies and analyzes significant change

**Control Activities**
- 10. Selects and develops control activities
- 11. Selects and develops general controls over IT
- 12. Deploys through policies and procedures

**Information & Communication**
- 13. Uses relevant information
- 14. Communicates internally
- 15. Communicates externally

**Monitoring Activities**
- 16. Conducts ongoing and/or separate evaluations
- 17. Evaluates and communicates deficiencies

**1st Line of Defense**
- Management Controls
- Internal Control Measures
2nd Line

Figure 5. COSO and the 2nd Line of Defense

Monitoring Activities
16. Conducts ongoing and/or separate evaluations
17. Evaluates and communicates deficiencies

2nd Line of Defense
- Financial Control
- Security
- Risk Management
- Quality
- Inspection
- Compliance
### Figure 6. COSO and the 3rd Line of Defense

#### Assessment of Design and Implementation

<table>
<thead>
<tr>
<th>Control Environment</th>
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</thead>
<tbody>
<tr>
<td>1. Demonstrates commitment to integrity and ethical values</td>
</tr>
<tr>
<td>2. Exercise oversight responsibility</td>
</tr>
<tr>
<td>3. Establishes structure, authority and responsibility</td>
</tr>
<tr>
<td>4. Demonstrates commitment to competence</td>
</tr>
<tr>
<td>5. Enforces accountability</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Risk Assessment</th>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Information &amp; Communication</th>
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</thead>
<tbody>
<tr>
<td>13. Uses relevant information</td>
</tr>
<tr>
<td>14. Communicates internally</td>
</tr>
<tr>
<td>15. Communicates externally</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Monitoring Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>16. Conducts ongoing and/or separate evaluations</td>
</tr>
<tr>
<td>17. Evaluates and communicates deficiencies</td>
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**3rd Line**

**Internal Audit**

**3rd Line of Defense**
# Figure 7. Differences Between the Three Lines of Defense

<table>
<thead>
<tr>
<th>Management Functions</th>
<th>Assuance</th>
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<tbody>
<tr>
<td><strong>1st Line of Defense</strong></td>
<td><strong>2nd Line of Defense</strong></td>
</tr>
<tr>
<td>Operating Management</td>
<td>Limited Independence Reports Primarily to Management</td>
</tr>
</tbody>
</table>
## Small Offices

### Three-person office

<table>
<thead>
<tr>
<th>Bookkeeper</th>
<th>Clerk/Admin Assistant</th>
<th>Executive Director/Chief Executive</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Write checks</td>
<td>- Authorize purchase orders</td>
<td>- Sign checks</td>
</tr>
<tr>
<td>- Record accounts receivable entries and general ledger journal entries</td>
<td>- Approve and process vendor invoices</td>
<td>- Complete deposit slips</td>
</tr>
<tr>
<td>- Reconcile petty cash</td>
<td>- Disburse petty cash</td>
<td>- Review bank reconciliations</td>
</tr>
<tr>
<td>- Record general ledger entries</td>
<td>- Receive cash</td>
<td>- Perform inter-bank transfer</td>
</tr>
<tr>
<td>- Reconcile bank statements</td>
<td>- Mail checks</td>
<td>- Reconcile petty cash</td>
</tr>
<tr>
<td>- Authorize employee timesheets</td>
<td>- Authorize check requests</td>
<td>- Process vendor invoices</td>
</tr>
<tr>
<td></td>
<td>- Approve payroll</td>
<td>- Approve employee timesheets</td>
</tr>
<tr>
<td></td>
<td>- Distribute payroll</td>
<td>- Distribute payroll</td>
</tr>
</tbody>
</table>

### Four-person Office

<table>
<thead>
<tr>
<th>Bookkeeper</th>
<th>Clerk</th>
<th>Office Manager</th>
<th>Executive Director/Chief Executive</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Write checks</td>
<td>- Receive cash</td>
<td>- Complete deposit slips</td>
<td>- Sign checks</td>
</tr>
<tr>
<td>- Reconcile petty cash</td>
<td>- Disburse petty cash</td>
<td>- Process vendor invoices</td>
<td>- Review bank reconciliations</td>
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<tr>
<td>- Reconcile bank statements</td>
<td>- Authorize purchase orders</td>
<td>- Approve payroll</td>
<td>- Perform inter-bank transfers</td>
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<tr>
<td>- Record accounts receivable entries</td>
<td>- Authorize check requests</td>
<td></td>
<td>- Approve employee timesheets</td>
</tr>
<tr>
<td>- Record general ledger entries</td>
<td>- Mail checks</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Distribute payroll</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Review Questions
4 - 5
Review Question #4

There are 3 lines of defense?

a) True
b) False
Review Question #5

Which is a common threat to good judgement?

a) Overconfidence
b) Confirmation
c) Availability
d) All of the Above
10 Minute Break!
Control Environment

Is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization.
Principle 1

“DEMONSTRATES COMMITMENT TO INTEGRITY AND ETHICAL VALUES.”
Principle 1

Demonstrates commitment to integrity and ethical values
- Set the tone at the top
- Establish standards of conduct
- Evaluate adherence to the standards of conduct
- Address deviations in a timely manner
Principle 2

“EXERCISES OVERSIGHT RESPONSIBILITY.”
Principle 2

Exercises Oversight Responsibility
- Establish oversight responsibilities
- Apply relevant expertise
- Operate independently
- Provide oversight for the system of internal controls
Principle 3

“MANAGEMENT ESTABLISHES STRUCTURES, REPORTING LINES, AND APPROPRIATE AUTHORITIES AND RESPONSIBILITIES IN THE PURSUIT OF AN OBJECTIVE.”
Principle 3

Management establishes structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of an objective

- Consider all structures of the entity
- Establish reporting lines
- Define, assign, and limit authorities and responsibilities
Principle 4

“THE ORGANIZATION DEMONSTRATES A COMMITMENT TO ATTRACT, DEVELOP, AND RETAIN COMPETENT INDIVIDUALS IN ALIGNMENT WITH OBJECTIVES.”
Principle 4

The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives

- Establish policies and practices
- Evaluate competence and address short comings
- Attract, develop, and retain individuals
- Plan and prepare for succession
Principle 5

“The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.”
Principle 5

The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives

- Establish accountability through structures, authorities, and responsibilities
- Establish performance measures, incentives, and rewards
- Evaluate performance measures, incentives, and rewards for ongoing relevance
<table>
<thead>
<tr>
<th>Major Control Weaknesses at WorldCom</th>
<th>Corresponding Fraud Exposure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Extreme Pressure on Top Management</strong></td>
<td>Fraud risk increases if:</td>
</tr>
<tr>
<td>Self-induced pressure on top management (CEO: “Our goal is not to capture market share or be global, our goal is to be the No. 1 stock on Wall Street.”), but obviously also extreme pressure from investors, analysts, banks, other stakeholders, and Wall Street. Also, private pressure on top management, for example, on CEO Ebbers by banks (citing margin calls from the bank because WorldCom’s stock was half its all-time high).</td>
<td>Extreme or unrealistic business targets are combined with overblown bonus schemes (for example, 20 percent fixed, 80 percent variable salary, or huge number of stock options), which might possibly motivate management to do something to reach corporate targets and personal bonuses. Pressure is one of the three fraud drivers in the well-known Fraud Triangle.</td>
</tr>
<tr>
<td><strong>Top-down Pressure on Employees</strong></td>
<td>Fraud risk increases if:</td>
</tr>
<tr>
<td>Top management thrust pressure on employees by exploiting their trust and loyalty. To hit the numbers, top management asked employees to wrongly record journal entries, explaining the company must be saved or saying that irregular entries would be a one-time occurrence and in the next quarter everything would be OK.</td>
<td>Management forwards pressure top-down. (Manager to internal accountant: “Use any accounts that would make the current quarter’s expenses look like the prior quarter’s expenses.”)</td>
</tr>
<tr>
<td></td>
<td>• Employees are indirectly or even directly forced by management into misconduct.</td>
</tr>
<tr>
<td><strong>No Whistle-blower Process Implemented</strong></td>
<td>Fraud risk increases if:</td>
</tr>
<tr>
<td>Employees, business partners or other stakeholders of former WorldCom didn’t have the possibility to report questionable findings because there was no whistle-blower function. (According to SOX Section 301, that’s now mandatory.) Neither an internal process nor an external ethics hotline existed. Also, the audit committee didn’t effectively support internal auditors during their detection of irregular accounting entries.</td>
<td>There’s no independent, neutral, and formal mechanism for reporting questionable matters because statistics prove that companies experience lower losses due to fraud when they organize a whistle-blower function the No.1 detection method for fraud is anonymous tip-offs.</td>
</tr>
<tr>
<td><strong>Rapid Growth by Acquisition</strong></td>
<td>Fraud risk increases if:</td>
</tr>
<tr>
<td>Within two decades, WorldCom grew from a local telecom provider to a global player with $38 billion annual revenue and 70 acquisitions in more than 85 countries.</td>
<td>• An organizational structure is difficult to manage.</td>
</tr>
<tr>
<td></td>
<td>• Anonymity, demotivation and fear (especially in newly acquired companies) exist.</td>
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<tr>
<td></td>
<td>• Comparability of reported data is limited.</td>
</tr>
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</table>
Review Questions
6 - 10
Review Question #6

Which of the following is NOT part of the (5) components of the COSO framework:

a) Monitoring
b) Transparency
c) Risk Assessment
d) Control Environment
Review Question #7

True or False, organizational culture is influenced by the control environment and other components of internal control, and vice versa.

a) True

b) False
Review Question #8

The way the people in a company, organization etc are organized, with particular people managing other people is called:

a) Monitoring  
b) Control Environment  
c) Reporting lines  
d) Micromanaging
Review Question #9

This is defined by the standards, processes, and structures that guide people at all levels in carrying out their responsibilities for internal control and making decision.

a) Tone at the top
b) Monitoring
c) Control Environment
d) COSO
Review Question #10

__________ is the qualification to carry out assigned responsibilities. It requires relevant skills and expertise, which are gained largely from professional experience, training and certifications.

a) Competence
b) Due diligence
c) Risk assessment
d) Tone at the top
Monitoring Activities

"I accept. But there may be some monitoring for quality assurance."
What are Monitoring Activities?

• Monitoring activities assess whether each of the five components of internal control and relevant principles are present and operating efficiently.

• Monitoring can be done through ongoing evaluations, separate evaluations, or some combination of the two.
Why do we perform Monitoring Activities?

- To identify and correct internal control problems on a timely basis
- To produce more accurate and reliable information for use in decision-making
- To prepare accurate and timely financial statements
- To be in a position to provide periodic certifications or assertions on the effectiveness of internal control.
How are Monitoring Activities performed?

Ongoing evaluations:

• Generally defined, routine operations, built into business processes and performed on a real-time basis

Separate evaluations:

• Should be conducted periodically by objective management personnel, internal audit, and/or external parties
Elements

Establishing a foundation

- Proper tone at the top
- Effective organizational structure
- Starting point/baseline

“What if we don’t change at all ... and something magical just happens?”
Elements

Designing and executing procedures

- Persuasive information
Elements

Assessing and reporting results

- Evaluating identified deficiencies
- Reporting results
Detecting and Preventing Fraud with Data Analytics

• Are internal controls enough?
• How can we use data analysis?
Detecting and Preventing Fraud with Data Analytics

- Fraud Monitoring Plan
  - Define objectives
  - Define indicators
  - Identify required data sources
  - Obtain and safeguard data
  - Determine extent of reliance
  - Test the integrity
  - Describe analytics tests

“It would appear, Hopkins, that your gut feel was only indigestion”
Analytical Procedures

- Repetitive or Continuous Analysis

“Let’s shrink Big Data into Small Data ... and hope it magically becomes Great Data.”
Analytical Procedures

- Benford’s Law

![Benford's Law Diagram](image-url)

*Benford’s Law*
Percentage of time digits 1 through 9 are expected to occur in the first position.
Analytical Procedures

- Gantt Chart
Analytical Procedures

• Thresholds
## Case Study - WorldCom

<table>
<thead>
<tr>
<th>Major Control Weaknesses at WorldCom</th>
<th>Corresponding Fraud Exposure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Monitoring Wrongly Directed</strong></td>
<td>Fraud risk increases if:</td>
</tr>
<tr>
<td>WorldCom’s internal monitoring process was wrongly organized and incapable of informing top management with proper direction and business guidance. Examples:</td>
<td>Monitoring processes are of poor quality because of:</td>
</tr>
<tr>
<td>• Sales and external growth by acquisitions and the image at Wall Street dominated all. Monitoring of cost containment and budget deviations, especially in material areas, were seriously underrepresented or not in place.</td>
<td>• missing risk orientation/materiality</td>
</tr>
<tr>
<td>• Ebbers persistently complained about someone who was $500 over budget or spending $900 for a plane ticket instead of $600, but ignored $200 million in capital being spent.</td>
<td>• inconsequent follow-up</td>
</tr>
<tr>
<td></td>
<td>• unorganized, nontransparent reporting</td>
</tr>
<tr>
<td><strong>Lack of Risk Orientation in Audit Planning</strong></td>
<td>Fraud risk increases if:</td>
</tr>
<tr>
<td>Material and risk-oriented business aspects, such as capital expenditures or “prepaid capacity” with billions in value, should have received a stronger prioritization during internal and external audit planning (for example, higher frequency of audit activities in those fields).</td>
<td>Internal and external audit planning lacks risk orientation and materiality.</td>
</tr>
<tr>
<td><strong>Understaffed Internal Audit Department</strong></td>
<td>Fraud risk increases if:</td>
</tr>
<tr>
<td>Cynthia Cooper had only 35 internal auditors for a globally operating telecom group with $38 billion annual revenue and some 100,000 employees. Based on the telecom industry average of one auditor for every 1,000 employees, WorldCom should have had at least 100 internal auditors.</td>
<td>The internal audit department is permanently understaffed (missing manpower, qualifications, equipment, and budget).</td>
</tr>
</tbody>
</table>
Review Questions
Review Question #11

Monitoring activities assess whether each of the five components of internal control and relevant principles are present and operating efficiently.

a) True
b) False
Review Question #12

Separate evaluations are generally defined, routine operations, built into business processes and performed on a real-time basis.

a) True
b) False
Review Question #13

Which of the following are part of the ‘Establishing a foundation’ element of the monitoring process?

a) Proper tone at the top
b) Effective organizational structure
c) Starting point/baseline
d) All of the above
Review Question #14

By using data analytics, we can find root issues, identify trends, and provide detailed results to those across the organization.

a) True
b) False
Review Question #15

A ________ chart is a beneficial tool that can be used in any agency to track how long certain tasks take over a period of time.

a) Lebowski  
b) Bueller  
c) Gantt  
d) Dobler
Wrap-Up Questions
Review Question #16

Internal controls is a process effected by people, designed to provide ________ assurance.

a) Absolute
b) Partial
c) Reasonable
d) Quality
Review Question #17

COSO is the internal control framework.

a) True

b) False
Review Question #18

An agency implements a new policy requiring that all management and employees to have purchases over $500 be approved. This relates to:

a) Information and Communication
b) Monitoring Activities
c) Control Activities
d) Control Environment
Review Question #19

Policies and Procedures should match.

a) True
b) False
Review Question #20

Identifying information requirements is an ongoing process.

a) True
b) False
Contact Info

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Justin Powell
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