

Overview by the Provincial Auditor

1.0 REPORT OVERVIEW

Through *The Provincial Auditor Act*, the Legislative Assembly has made the Provincial Auditor its independent auditor. It makes the Provincial Auditor responsible for auditing the Government of Saskatchewan, including all of its agencies. This includes examining how well the Government managed its affairs and implemented its policies.

The work of the Office of the Provincial Auditor reinforces the Government's responsibility for being accountable to legislators and the public for its management and use of public money. Furthermore, its work provides legislators and the public with objective information, advice, and assurance to help them hold the Government to account.

This Report (Volume 2) includes the results of our examinations completed by October 30, 2017. **Appendix 1** lists agencies subject to audit under the Act. These include ministries, regional health authorities, school divisions, Crown corporations, commissions, benefit plans, and funds.

Consistent with past reports, we have organized the Report into sections. The following provides an overview of the first three sections of the Report.

The fourth section of the Report highlights the responsibilities and activities of two key legislative committees as they relate to the work of the Provincial Auditor—the Standing Committees on Public Accounts, and on Crown and Central Agencies. The Assembly has tasked these two committees with reviewing the Provincial Auditor reports. Each committee plays a key role in holding the Government to account.

Annual Integrated Audits

Integrated audits are annual audits of agencies that examine:

- The effectiveness of their financial-related controls to safeguard public resources with which they are entrusted
- Their compliance with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing
- The reliability of the financial statements for those agencies that prepare them

Financial-related controls (financial rules and procedures) include processes to plan, evaluate, and coordinate the financial activities of an agency. Effective controls help agencies achieve their objectives, and sustain and improve performance.

This Report includes the results of annual integrated audits of about 170 agencies with fiscal year-ends between January and July 2017. **Appendix 1** lists each agency along with its year-end date, and whether any significant matters are reported.

This section of the Report highlights concerns at 20 agencies. The bulk of these concerns relate to agencies not having sufficient disaster recovery plans for critical IT systems, and/or not removing user access to IT systems and data promptly.



Up-to-date and tested disaster recovery plans reduce the risk of critical IT systems and data not being available when needed. Promptly removing unneeded user IT access reduces the risk of unauthorized access and changes to data.

The Government relies on IT systems to deliver its services (e.g., personal health registration, water quality monitoring and inspection). In addition, the Government collects sensitive and confidential data in its delivery of some programs and services (e.g., banking information and social insurance numbers of post-secondary students).

While several agencies are doing better at removing unneeded user access promptly (e.g., ministries of Agriculture, Environment, and Social Services; and Saskatchewan Liquor and Gaming Authority), concerns continue at others (e.g., ministries of Finance, Government Relations, Health, Highways, and Justice for user access; and Ministry of Advanced Education, eHealth Saskatchewan, Regina Qu'Appelle Regional Health Authority, and SaskWater for disaster recovery). The Office strongly encourages these agencies to make sure they are giving IT security sufficient attention.

The Report raises only a few new concerns. They include the following:

- The Ministry of **Advanced Education** did not follow Canadian public sector accounting standards to account for certain transfers—overstating both its revenues and expenses by almost \$41 million. Adhering to accounting standards instills public confidence in the Government's financial reporting.
- The Ministry of **Finance** did not publicly report incidents of losses of public money and property over \$500 due to known or suspected theft by external parties. Other government agencies responsible for publicly reporting losses do so (e.g., Ministry of Health for regional health authorities). Public reporting of all known or suspected losses demonstrates Government transparency and can motivate agencies to maintain effective controls to prevent and detect such losses. In addition, it provides legislators and the public with insight into the strength of these controls.
- **Regina Qu'Appelle Regional Health Authority** and the **Saskatchewan Arts Board** did not consistently follow their policies when making over \$2 million of purchases and issuing grants of \$280 thousand, respectively. The Report notes instances where they made payments without appropriate approval and/or did not review the planned purchases as required. Following purchasing policies helps ensure payments are appropriate, and the Government buys goods and services from reliable and reputable suppliers at fair prices.
- **Saskatchewan Liquor and Gaming Authority** reconciled some of its many bank accounts later than its policies require, and for one month, its review did not identify significant errors in the bank reconciliation. At March 31, 2017, it had cash of over \$51 million. Proper and timely reconciliations of bank accounts check the accuracy and reliability of accounting records and can identify errors. Accurate accounting records provide a foundation for financial decisions.

Performance Audits

Performance audits take a more in-depth look at processes related to management of public resources or compliance with legislative authorities.

This section of the Report includes the results of eight performance audits on a range of topics. The following provides an overview of each of them.

- **Minimizing Employee Absenteeism—Chapter 25: Heartland Regional Health Authority and Chapter 26: Saskatchewan Gaming Corporation:** While organizations will always have some employee absenteeism, excessive employee absenteeism is expensive. It can affect workplace environments, and the ability of organizations to deliver quality cost-effective services. In addition, it increases direct costs for wages paid to absent workers, costs to replace workers, and administrative costs to manage such absenteeism. Addressing and reducing employee absenteeism can help control costs.

This Report includes the results of our examinations of two agencies' processes to manage employee absenteeism—Heartland Regional Health Authority and Saskatchewan Gaming Corporation.

Heartland Regional Health Authority: The Authority had a large number of employees with excessive absenteeism. In 2016-17, it had the 7th highest sick leave usage among the 12 regional health authorities, with an average of about 10.5 sick days per full-time equivalent position.

The Authority operates in a rural, largely unionized health care environment. It has staff in over 1,100 full-time equivalent positions working in 16 communities. Each year, it spends about \$84 million on salaries and benefits, which account for three-quarters of its spending. In 2017, it was transitioning into the Saskatchewan Health Authority.

The Authority had clear expectations about employee attendance and managing employee leaves and absences. It had attendance support programs available. However, managers were not applying the policies and programs as intended.

The Authority was not successful, to date, in reducing its employee absenteeism. The Authority needs to improve the following key areas:

- Better support supervising managers. Supervising managers we interviewed expressed concern about not having sufficient time to manage assigned staff with excessive absenteeism. Not actively monitoring these staff increases the risk of not taking appropriate and timely steps to resolve reasons for employee absences, or sufficiently promoting a culture of supporting employee attendance at work. Involving human resource personnel differently may help reduce the workload of supervising managers.
- Analyze the significant root causes of employee absenteeism. The Authority tracked but did not analyze causes for absences. Without sufficient analysis on absenteeism causes, the Authority cannot develop targeted-attendance-



management strategies to address the causes identified or know whether its existing programs are sufficient.

- Show its Board how the Authority is reducing employee absenteeism and associated costs. The Authority had not met its annual sick leave targets from 2012 to 2017. Its March 2017 reports showed the Authority had not met its sick leave targets in 90% of its facilities.

Giving the Board information on causes of absenteeism and actions to address them would help it understand whether the Authority's actions and strategies effectively reduce employee absenteeism, and changes are necessary.

SaskGaming: SaskGaming views employee absenteeism as a continuing challenge. The cost of absenteeism reduces its profits. These profits support Indigenous and other communities, as well as other government priorities such as education and health care in Saskatchewan.

SaskGaming operates two casinos located in Regina and Moose Jaw. It employs over 800 staff of which three quarters is unionized. Each year, it spends about \$37 million on salaries and benefits.

Like the Authority, SaskGaming had clear expectations about employee attendance and managing employee leaves and absences, and made attendance support programs available. It trained and supported its managers. For the most part, managers applied the policies and programs as intended.

SaskGaming was successful in reducing its employee absenteeism, albeit not to the extent it desired. From 2014 to 2017, it has not met its annual sick leave targets, although its actual employee absenteeism gradually decreased. It declined from 9.5% to 8.3% from 2014 to 2017. To achieve its targets, SaskGaming needs to improve the following areas.

- Identify root causes of absenteeism. Our analysis identified four departments that accounted for about one-half of employee absences even though those departments employed less than one-half of SaskGaming's employees. Without year-over-year analysis of types of absences by department and overall, SaskGaming may not identify or confirm root causes and appropriately focus its absenteeism strategies in the right areas.
- Give managers guidance for analyzing patterns and trends in staff absences, and for documenting reasons for not referring eligible employees to attendance support programs. Guidance would help managers focus absenteeism efforts in the right places. Documenting reasons would enable SaskGaming to determine whether it sufficiently supported staff to minimize absenteeism.

- **Chapter 20: Agriculture—Mitigating Risk of Livestock Diseases:** The livestock sector in Saskatchewan had average annual revenues around \$2 billion for the last three years. Disease outbreaks can impose significant effects on production, price, and value of livestock products.

The Ministry of Agriculture had generally effective processes to minimize the risk of the occurrence and spread of diseases of farmed animals in Saskatchewan. For

example, it required producers and veterinarians to report potential instances for 14 diseases. It considered instances of these diseases in Saskatchewan could significantly threaten the livestock industry or humans. For 3 of the 14 diseases, the Ministry takes a more active role in responding to positive cases in order to prevent further spread of the disease. For the remaining diseases, it monitors the sufficiency of actions taken by others to treat diseased animals. Furthermore, the Ministry actively gives producers information to increase their awareness of disease risks, and disease prevention and control techniques.

However, the Ministry needs to better show how it decided which diseases require provincial reporting, which diseases warrant surveillance, and the extent of its involvement in reported cases of livestock diseases. In addition, the Ministry needs to summarize key information about all positive cases to better show sufficient actions to limit the spread of the disease were taken.

- **Chapter 21: Education—Managing the Construction of P3 Joint-use Schools:** In August 2015, the Ministry of Education entered into two 32-year Project Agreements with one private sector partner to finance, build, and operate 18 joint-use elementary schools. The agreements have a combined cost of about \$731 million. Six schools are located in Regina in two school divisions, and twelve schools are located in Saskatoon, Martensville, and Warman in three school divisions. The school divisions are to own the schools located in their division at the end of the agreement.

The Ministry of Education did a good job of managing the construction phase of the 18 schools built using a P3 (private-public-partnership) approach. Each of the schools were constructed by June 30, 2017, the expected deadline.

- **Chapter 22: Education—Monitoring Kindergarten Students' Readiness to Learn in the Primary Grades:** By June 2020, the Saskatchewan education sector aims to have 90% of students exiting kindergarten ready to learn in Grades 1 to 3. As of June 2017, about 80% of kindergarten students were ready. The Ministry of Education monitors the percentage of kindergarten students ready to learn, and works with school divisions in improving readiness of kindergarten students.

The Ministry needs to improve its monitoring processes in the following areas.

- Analyze data to identify school divisions whose students are most at risk of not being ready to learn in the primary grades when exiting kindergarten, and coordinate its analysis of those divisions' action plans. Our analysis found eight school divisions accounted for almost two-thirds of students who were assessed as not ready to learn upon exiting kindergarten.

Analysis would help school divisions and the Ministry determine and understand the reasons for kindergarten students not being ready including understanding the effectiveness of kindergarten environments and programs. Also, determining whether divisions with students most at risk have adequate plans to improve student performance would help address reasons for lower than desired student performance, and avoid delays in putting appropriate actions in place.

- Actively monitor the kindergarten programs and assist school divisions whose students are most at risk of not being ready to learn in the primary grades when exiting kindergarten. Focusing the Ministry's efforts on school divisions struggling



to improve kindergarten students' readiness to learn would help improve the chances of future students in those divisions being ready to learn in the primary grades.

- **Chapter 23: Environment—Detecting Wildfires:** Costs in managing wildfires can vary significantly from year-to-year (e.g., \$123 million in 2015-16 and \$48 million in 2016-17). Detecting these wildfires quickly can reduce the impact on people, the environment, and the economy.

With respect to processes to detect wildfires, while the Ministry of Environment was doing a number of things well, it needs to improve two key areas.

- Obtain up-to-date information on values (e.g., human life, communities, significant public and industrial infrastructure) that are at risk from wildfires
- Actively obtain legally required wildfire prevention and preparedness information (e.g., location of operations and personnel) from industrial and commercial operators

Not having complete and up-to-date information about values-at-risk increases the risk of the Ministry not prioritizing its wildfire detection activities appropriately and not developing suitable fire suppression strategies.

- **Chapter 24: Government Relations—Proposing Education Property Tax Mill Rates:** The Government uses revenues from education property taxes to help pay for the delivery of Pre-kindergarten to Grade 12 education. From 2009-10 to 2015-16, the proportion of education property taxes compared to total school division revenues declined from 32% in 2009-10 to 27% in 2015-16. In 2015-16, education property tax revenues were \$651 million.

The Ministry of Government Relations is tasked with proposing options for education property tax mill rates for Cabinet's consideration. Mill rates are the basis on which education property taxes are levied.

The Ministry had reasonable processes to propose education property tax mill rates for Cabinet approval with some improvements needed. For example, the Ministry, in its proposals to Cabinet, needs to better explain the implications of potential changes in key assumptions it makes, and the economic and social impact of its proposals. Providing robust analysis helps ensure Cabinet has sufficient information to make informed decisions regarding education property tax mill rates.

- **Chapter 27: Saskatchewan Housing Corporation—Providing Social Housing to Eligible Clients:** SaskHousing uses the Social Housing Program to provide subsidized rental housing through over 18,000 units located in over 300 communities. Its 260 local housing authorities locally manage and administer this Program and the units.

SaskHousing supports the local housing authorities in delivery of social housing through various ways (e.g., policies, templates, worksheets, making IT databases available to track key data). It provides them with clear direction other than setting timelines in which authorities should process applications and notify applicants of

decisions regarding program eligibility. Setting such timelines would reduce the risk of applicants living in unsuitable housing longer than necessary.

In addition, not all local housing authorities follow its applicant prioritization process. SaskHousing needs to have its housing authorities:

- Consistently follow its applicant prioritization policies and procedures, that is, calculate point scores before placing applicants in suitable social housing, and record point scores in its provincial database. The point score provides an objective numerical priority rating based on the applicant's core housing needs.
- Keep documentation that shows authorities appropriately assigned applicants into social housing units.

Consistent use of the point score would reduce the risk of biased decision-making; it would make sure applicants with the highest need are placed in social housing units on a priority basis.

Audit Follow Ups

Audit follow-ups are assessments of the sufficiency of actions taken to address recommendations made in our past performance audits, and those made by standing committees on Public Accounts and on Crown and Central Agencies from their review of our reports. We do the first follow-up either two or three years after our initial audit, and then every two or three years thereafter until the recommendations are implemented.

This section of the Report includes the results of 22 follow-ups. The Office systematically assesses the status of outstanding audit recommendations to determine whether agencies have made recommended improvements. The following table summarizes the status of recommendations by agency by follow-up.

The Office is generally pleased with the progress of agencies in making improvements. For this Report, agencies had implemented almost two-thirds of the 129 recommendations the Office followed up, and most were making good progress on implementing the remaining.

The pace of implementation of the recommendations was impressive at three agencies.

- **Saskatchewan Polytechnic** significantly improved its processes to buy goods and services; it implemented all 13 recommendations made in our 2015 audit. Strong procurement processes help ensure public money is used wisely, and suppliers are treated fairly.
- **SaskBuilds** improved its processes for evaluating infrastructure projects to determine whether projects should use a P3 approach. It implemented four of five recommendations made in our 2015 audit of this area. For example, it gives the public better and more timely reports when it plans to use a P3 approach, and more clearly recognized the uncertainty inherent in its P3 evaluation process before recommending a P3 approach.



While SaskBuilds had made good progress on the remaining recommendation related to leveraging feasible benefits and efficiencies of its P3 approach into future public sector conventional procurement approaches, it had not yet fully implemented it. Identifying best practices and applying them to projects using conventional procurement approaches would improve the planning and management of those projects, and help make the best use of public money.

- **Heartland Regional Health Authority** was actively improving its processes for maintaining medication plans for long-term care residents. It had implemented over one-half of the 17 recommendations made in our 2014 audit and was actively working on the remaining recommendations.

The Authority needs to consistently document multi-disciplinary reviews, key medication activities and consent for medication changes, as its policies require; and identify trends and issues to help ensure medication regimes of residents are appropriate. At August 2017, the number of the Authority's long-term care residents on 13 or more medications was increasing. Appropriate management of medication is key to providing long-term care residents with quality of life.

The pace of improvement was slow and to some extent disappointing at a few agencies.

- The Ministry of **Justice** had implemented less than one-half of recommendations initially made in our 2011 audit of its processes to rehabilitate adult offenders in the community—the audit focused on the Regina Qu'Appelle Region of the Ministry.

At October 2017, the Ministry continued not to consistently follow its policies related to case management and supervision of those adult offenders. About one-half of the cases files examined lacked risk assessments and complete case plans; about one-quarter of them did not show sufficient contact with offenders about rehabilitation; and about three-quarters of them did not have regular progress reports completed. The Ministry cited staff workload as affecting its ability to meet its policy requirements. It had various initiatives underway to improve its compliance. Saskatchewan's correctional facilities are operating at near or over capacity. Effective rehabilitation of adult offenders helps reduce the likelihood of them repeating crimes.

- The Ministry of **Health** had implemented three of eight recommendations initially made in our 2012 audit of its strategies to prevent diabetes-related health complications. It is estimated close to 10% of Saskatchewan's population will be diagnosed with diabetes by 2020. The Ministry needs to do more to foster the use of best practice care. Preventative measures and better disease management can reduce its prevalence, and impact on quality of life and health costs.
- The Government and Ministry of **Health** had implemented about one-half of recommendations initially made in our 2012 audit of meat safety. While the Ministry of Health had done some preliminary work (e.g., drafting slaughter plant sanitation standards), it was awaiting the Government's decision on whether one ministry would regulate all provincially licensed slaughter plants before it made further improvements.

At the time of this follow-up, Saskatchewan was the only province that assigns the responsibility of regulating meat safety to two ministries—the Ministry of Agriculture and the Ministry of Health. Standards for inspecting agriculture-licensed plants are more rigorous than health-licensed plants. In addition, unlike a few other jurisdictions,

Saskatchewan does not regulate meat sold by farmers for human consumption. Further improvements are needed to reduce the risk of the sale of unsafe meat.

- While **Saskatchewan Liquor and Gaming Authority** had implemented two of three recommendations initially made in our 2012 audit of its processes to buy liquor for distribution and resale, it was not confirming liquor products sold in Saskatchewan are safe to consume (e.g., contain their stated alcohol content). Its draft policies planned to rely on testing of other Canadian liquor boards without requiring the Authority to know the nature and extent of that testing or formally obtaining the results of those tests. It estimates other Canadian liquor boards test about 70% of the liquor products it distributes.

Not confirming the safety of liquor products distributed to stores (both the Authority and the private sector's) increases the risk of those products not being safe to consume. This in turn exposes the Authority to litigation in the occurrence of adverse events resulting from consumption of unsafe alcohol. As the Ontario May 2017 recall of Bombay Sapphire London Dry Gin showed, on occasion, the stated alcohol content on the products may be incorrect to the extent they are unsafe to consume.

Chapter Number (Ch.) and Name Grouped by Follow Up	Related Report ^{A,B}	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No longer Relevant
First Follow Ups						
Ch. 28: Advanced Education—Managing Risks Related to its One Client Service Model System	2015 Report – V2	3	-	3	-	-
Ch. 30: eHealth Saskatchewan—Protecting Patient Information in the Saskatchewan Laboratory Results Repository	2015 Report – V1	5	2	2	1	-
Ch. 31: Environment—Regulating Industrial Wastewater	2015 Report – V1	4	4	-	-	-
Ch. 36: Health Shared Services Saskatchewan—Procuring Goods and Services for Member Agencies	2015 Report – V2	13	8	5	-	-
Ch. 37: Heartland Regional Health Authority—Medication Management in Long-Term Care	2014 Report – V2	17	9	6	1	1
Ch. 40: Justice—Supporting Provincial Court of Saskatchewan to Manage Court Workloads	2014 Report – V1	6	1	5	-	-
Ch. 45: Saskatchewan Polytechnic—Procuring Goods and Services	2015 Report – V2	13	13	-	-	-
Ch. 46: SaskBuilds Corporation—Evaluating Potential P3s	2015 Report – V1	5	4	1	-	-
Ch. 48: SaskPower—Managing the Risk of Cyber Incidents	2015 Report – V1	3	2	1	-	-
Subtotal		69	43	23	2	1
Second Follow Ups ^C						
Ch. 29: Agriculture—Regulating Livestock Waste	2013 Report – V2 2015 Report – V2	1	-	1	-	-



Chapter Number (Ch.) and Name Grouped by Follow Up	Related Report ^{A,B}	Number of Recommendations Outstanding	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No longer Relevant
Ch. 32: Five Hills Regional Health Authority—Provision of Nourishing and Safe Food Services in Long-Term Care Facilities	2012 Report – V2 2015 Report – V1	4	4	-	-	-
Ch. 33: Health—Preventing Diabetes-Related Health Complications	2012 Report – V2 2015 Report – V1	8	3	5	-	-
Ch. 34: Health—Regulating Personal Care Homes	2012 Report – V2 2014 Report – V2	1	1	-	-	-
Ch. 35: Health and Agriculture—Regulating Meat Safety	2012 Report – V2 2014 Report – V2	7	3	4	-	-
Ch. 38: Justice—Community Rehabilitation of Adult Offenders	2011 Report – V1 2013 Report – V1	7	3	-	4	-
Ch. 39: Justice—Maintaining the Integrity of Offender Data	2012 Report – V2 2015 Report – V2	2	1	1	-	-
Ch. 42: Regina Public and Regina Catholic School Divisions—Physical Safety of Students	2013 Report – V1 2015 Report – V2	13	13	-	-	-
Ch. 43: Saskatchewan Housing Corporation—Maintaining Housing Units	2012 Report – V1 2014 Report – V1	4	2	1	1	-
Ch. 47: SaskEnergy—SCADA System Security	2013 Report – V1 2015 Report – V1	2	2	-	-	-
Ch. 49: University of Regina—Procuring Goods and Services	2013 Report – V2 2016 Report – V1	4	2	2	-	-
Subtotal		53	34	14	5	-
Third Follow Ups ^C						
Ch. 8: Justice—Protecting Saskatchewan Data ^D	2011 Report—V2 2013 Report—V3 2015 Report—V2	1	1	-	-	-
Ch. 41: Parks, Culture and Sport—Provincial Parks Capital Asset Planning	2009 Report – V3 2011 Report – V2 2015 Report – V1	3	3	-	-	-
Ch. 44: Saskatchewan Liquor and Gaming Authority—Liquor Procurement	2012 Report – V1 2013 Report – V2 2015 Report – V2	3	2	1	-	-
Subtotal		7	6	1	-	-
Overall Total		129	83	38	7	1

Source: Compiled by Provincial Auditor of Saskatchewan.

^A V – means Volume.

^B The related Report reflects the report in which: the Office first made the recommendation(s) (for initial follow ups); and the Office last reported on the status of implementation of outstanding recommendations (for subsequent follow ups).

^C For subsequent follow ups, the Number of Recommendations is the number of recommendations that remained not implemented after the previous follow up.

^D Results included in Annual Integrated Audits—Justice

2.0 ACKNOWLEDGMENTS

The Office appreciates and thanks the staff and management of all government agencies along with their appointed auditors (if any) for the co-operation it received in completing the work included in this Report.

In addition, as Provincial Auditor, I thank the Provincial Auditor team for their diligence, commitment, and professionalism. Only through their hard work can we fulfill our mission—*We promote accountability and better management by providing Legislators and the public with an independent assessment of the government’s use of public resources.*

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