



JUDICIAL BRANCH

AUDIT OF

CAPITAL ASSETS AND INFORMATION

TECHNOLOGY PROJECT MANAGEMENT

JUNE 30, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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AUDIT SUMMARY

Our audit of Capital Assets and Information Technology Project Management of the Judicial Branch, which are the responsibility of the Office of the Executive Secretary (Executive Secretary) of the Supreme Court of Virginia, for the fiscal year ended June 30, 2017, found:

- improper recording of capital assets in the Commonwealth's fixed assets system;
- matters involving internal control and its operation necessary to bring to management's attention;
- instances of noncompliance with applicable laws and regulations or other matters that are required to be reported;
- inadequate corrective action with respect to the 2013 audit finding titled "Track Internal Software Development Costs;" and
- adequate corrective action with respect to the 2013 audit finding titled "Distinguish Between Project and Enhancement."

We did not follow up on the findings issued in the prior Judicial Branch audit report for the fiscal year ending June 30, 2016, which focused on information system security, to allow time for corrective action to occur. We will follow up on these findings in subsequent audits.

The following entities of the Judicial Branch receive capital assets and information technology services from the Executive Secretary, specifically from its department of Fiscal Services (Fiscal) and department of Judicial Information Technology (Judicial Technology) and, as a result, they should consider the results of this audit:

- | | |
|--|---|
| • Circuit Courts | • Juvenile and Domestic Relations District Courts |
| • Combined District Courts | • Magistrate System |
| • Court of Appeals of Virginia | • Supreme Court of Virginia |
| • General District Courts | • Virginia Criminal Sentencing Commission |
| • Judicial Inquiry and Review Commission | |

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AUDIT FINDINGS AND RECOMMENDATIONS

Why the APA Audits Information Technology Projects

During fiscal year 2017, Judicial Technology was budgeted to spend over \$20 million on information technology, including \$3 million on information technology projects. Additionally, the Appropriation Act, Chapter 836 of the 2017 Virginia Acts of Assembly, requires the Executive Secretary to submit to the Department of Planning and Budget (Planning and Budget) an annual report outlining the computer system improvement projects undertaken and the project status of each project. We audited the management and reporting of these projects by comparing the practices of Judicial Technology to those established by the Project Management Body of Knowledge (PMBOK) issued by the Project Management Institute and agreeing reported amounts to source documents, respectively.

In addition, Fiscal records and reports capital assets, which includes intangible assets such as software. At the end of fiscal year 2017, Fiscal reported over \$14 million in Construction in Progress (CIP) pertaining to internally generated information technology projects, including over \$3 million in current additions. We audit the management, tracking, and reporting of capital assets by comparing the practices of Fiscal to those required by the Commonwealth Accounting Policies and Procedures (CAPP) Manual issued by the Department of Accounts (Accounts).

Correctly Document, Track, and Report Information Technology Project Costs

Type: Internal Control and Compliance

Repeat: Yes (first issued in fiscal year 2007, with limited progress)

Prior Title: "Track Internal Software Development Costs" in the 2013 Virginia's Judicial System report

Judicial Technology within the Executive Secretary does not prepare a budget plan to actual cost analysis by project as part of the internal software development life cycle. Judicial Technology has indicated that they participate in monthly budget review meetings with the Executive Secretary; however, the budget and cost information reviewed is not accurate by project. In addition, Judicial Technology and Fiscal personnel are not properly tracking and reporting expenses related to intangibles on the CIP Schedule throughout the year. We have recommended since the 2007 audit that Judicial Technology needs a method of tracking all time and costs accurately, which would assist in preparing a budget plan to actual cost analysis for all internally developed software projects. As a result, Fiscal has provided CIP schedule requirements annually to Judicial Technology and Judicial Technology has implemented a timesheet system in late 2015 for tracking hours by project.

While Judicial Technology has developed some project management policies and templates that follow best practices, a policy addressing a budget plan, CIP, and intangibles to ensure expenses are tracked, accurate, reasonable, and complete does not exist. Furthermore, Judicial Technology does not collect the following required information to support the financial reporting of CIP: subproject name; invoice payment date; fund code; department or cost center; vendor name; actual payment showing the

amount expensed; actual payments capitalized; capitalized asset category; and any reclassification. As a result, there is at least a \$550,000 understatement in the Commonwealth's fixed asset system and the Executive Secretary 2017 annual report to Planning and Budget for 75 percent (two projects) of the current fiscal year CIP additions.

The Governmental Accounting Standards Board (GASB) Statement Number 51, Accounting and Financial Reporting for Intangible Assets, establishes the requirements for expensing and capitalizing internal software development costs. Per the PMBOK, section 7.3 Determine Budget, which Judicial Technology uses to set its policies, the budget process should determine the cost baseline against project performance so it can be monitored and controlled. In addition, Item 40, Paragraph E of the Appropriation Act, Chapter 836 of the 2017 Virginia Acts of Assembly, requires the Executive Secretary to submit to Planning and Budget an annual report outlining the computer system improvement projects undertaken and the project status of each project. Each project in the report should include the life to date cost of the project, the amount spent on the project in the most recently completed fiscal year, the year the project began, the estimated cost to complete the remainder of the project, and an estimated project completion date. In accordance with CAPP Manual Topic 30310, the Executive Secretary must ensure sufficient internal documentation is maintained to support changes made to CIP balances. Once a project is capitalized, the asset should no longer be included in CIP for financial reporting.

Without accurate individual project budgets and a cost tracking method, the Executive Secretary is unable to accurately and effectively monitor and report project statuses as required. Project budgets along with accurate cost and time tracking are critical tools for management to monitor and control the progression of projects that can impact the Judicial Branch's financials. The lack of internal budget plan to actual cost analyses makes it likely that the Executive Secretary is reporting inaccurate information by project to Planning and Budget, which could result in the loss of funding for computer system improvements. Judicial Technology not properly tracking and reporting expenses related to intangibles on the CIP Schedule increases the risk of misstatement of asset capitalization. In addition, the current practice of not reconciling the hours being reported and the hours charged prior to invoice payment could increase the risk of fraud. Without proper documentation of the amount reported as CIP, management cannot support their certification to the Comptroller of Virginia that the Executive Secretary accurately reported assets for inclusion in the Commonwealth's financial statements.

Judicial Technology indicated they were not aware of the importance of budget to actual by each project, CIP Schedule, and reporting actual expenses. Therefore, Judicial Technology never communicated with any other department that the budget to actual information was inaccurate by each project. In addition, management indicated that they have not allocated the necessary resources to perform and report the actual expenses for all projects, which could assist in the budget plan to actual cost analyses. Additionally, according to management, the CIP Schedule involves the Judicial Technology department, which is not familiar or trained on accounting requirements. This increases the need for communication between the Fiscal and Judicial Technology departments and internal policies and procedures over the CIP Schedule to inform each department of its responsibilities in the process.

Fiscal, Judicial Technology, and other departments should improve, develop, document, and implement policies and procedures for the budget to actual analyses; CIP reporting related to proper

documentation; and CIP and intangibles to ensure related expenses are tracked by each project, accurate, reasonable, and complete. Judicial Technology and the other departments should develop a method of tracking budgets and actual costs through the financial system using actual costs by project code to assist in reporting to Planning and Budget annually, recording on the CIP schedule, reporting CIP and assets in the Commonwealth's fixed asset system, and reporting in Accounts' attachments. Judicial Technology should communicate with the other departments when information by each project appears inaccurate. The Executive Secretary should maintain all required information needed to support the amount reported as CIP. Finally, Fiscal should perform a thorough review of the CIP schedule to ensure all amounts are properly supported with actual expenses paid.

Improve, Document, and Implement a Construction in Progress Reconciliation Process

Type: Internal Control

Repeat: No

Fiscal does not perform a quarterly CIP reconciliation between the Judicial Technology CIP schedule and the CIP report from the Commonwealth's fixed asset system. However, Fiscal does perform the reconciliation at year-end when Judicial Technology provides the CIP schedule to complete the fixed assets attachment for Accounts.

In accordance with CAPP Manual Topic 30310, "This [CIP] spreadsheet will allow the agency to more easily track CIP and should be reconciled to the FAC751 (Schedule of Changes in Construction in Progress by Agency and Project) at least quarterly to ensure accuracy and completeness of reported amounts." Updating and evaluating the CIP schedule to the Commonwealth's fixed asset system only at year-end for attachment purposes increases the risk of improper recording of CIP and misstatement of asset capitalization. As a result, the beginning and ending balances in the fixed assets attachment and the Commonwealth's fixed asset system compared to the CIP schedule are understated by \$125,524.

Fiscal was not aware of the CAPP Manual requirement to perform a quarterly CIP schedule reconciliation to the CIP report from the Commonwealth's fixed asset system. Additionally, according to management, the CIP schedule reconciliation process involves employees within Judicial Technology, who are not accountants. This increases the need for communication between the Fiscal and Judicial Technology departments and internal policies and procedures over the CIP schedule to inform each department of its responsibilities in the process.

Fiscal, with other departments involved, should improve, document, and implement policies and procedures over the CIP schedule related to the quarterly reconciliation. Fiscal should perform a quarterly CIP schedule reconciliation to the CIP report from the Commonwealth's fixed asset system. In addition, Fiscal should ensure not only the current year additions are accurate, but also evaluate the beginning balance and ending balance to ensure they are accurate.

Why the APA Audits Capital Assets Management

At the end of fiscal year 2017, the Executive Secretary reported \$64 million in capital assets with an accumulated depreciation of \$47 million. Eighty-five percent of the assets reported by the Executive Secretary, as currently in service by the Judicial Branch, are fully depreciated. We audited the purchase, management, and reporting of these assets by comparing the practices of Fiscal to those required by the CAPP Manual.

Perform a Physical Inventory of Capital Assets

Type: Internal Control

Repeat: No

Fiscal does not perform a physical inventory of capital assets to ensure the Commonwealth's fixed asset system is accurate. In addition, Fiscal does not have documented policies and procedures for physical inventory. As a result, the following known inaccurate information is in the Commonwealth's fixed asset system for the Judicial Branch:

- Four capital assets valued at \$25,710 were not recorded in the Commonwealth's fixed asset system;
- Two capital assets purchased for a total of \$2 million were recorded as controlled assets in the Commonwealth's fixed asset system and; therefore, no depreciation expense has been calculated and reported during the life of these assets;
- Law library books, which are capital assets, are overstated by \$1 million in the Commonwealth's fixed asset system; and
- Twenty-four of 25, 96 percent, of the capital assets we tested, which were purchased prior to fiscal year 2001 and currently reported as fully depreciated, are no longer in the possession of the Judicial Branch.

CAPP Manual Topic 30505 states a "physical inventory of capital assets is required at least once every two years in order to properly safeguard assets and maintain fiscal accountability." In addition CAPP Manual Topic 30105 states, "State agencies and institutions must have policies and procedures in place to ensure that assets that meet the criteria contained in this topic are properly recorded in [the Commonwealth's fixed asset system]." Improper internal controls related to fixed assets could lead to misstatements of asset balances and an increase of missing, lost, or stolen assets.

While Fiscal did perform an annual inventory of assets recorded in its internal system, which currently contains only two percent of the agency's assets recorded in the Commonwealth's fixed asset system, Fiscal was not aware of the CAPP Manual requirements to perform a physical inventory to ensure

the Commonwealth's fixed asset system is accurate. In addition, Fiscal was not aware of the requirement for policies and procedures over capital assets inventory.

Fiscal should perform a physical inventory of capital assets to ensure the Commonwealth's fixed asset system information is up-to-date and accurate. Additionally, Fiscal, with other departments involved, should develop, document, and implement policies and procedures for performing physical inventories.

Evaluate the Useful Life of Capital Assets

Type: Internal Control

Repeat: No

Fiscal is not reevaluating the useful lives of capital assets of the Supreme Court of Virginia. In addition, Fiscal does not have a documented Judicial Branch specific useful life methodology or procedure that takes into account the actual use of assets it records in the Commonwealth's fixed asset system. As a result, 85 percent of the number of assets reported as fully depreciated with a zero value are still in use.

Governmental Accounting Standards Board (GASB) standards requires a reconsideration of the estimated useful lives assigned to capital assets and indicates that entities should not report as fully depreciated assets items still in use. To implement this requirement for the Commonwealth, the CAPP Manual Topic 30105 states, "Agencies should perform a periodic review and update of asset useful lives to ensure that the useful life closely mirrors the actual life of the asset." Not implementing this requirement could result in a misstatement and may limit management's ability to use the financial information to determine when assets are nearing the useful live.

Fiscal was not aware of the GASB or the CAPP Manual requirements to develop, evaluate, and update asset useful lives periodically. To address the issue, Fiscal should develop, document, and implement policies and procedures over the methodology for assigning useful lives of depreciable capital assets as well as the reevaluation of currently assigned useful lives. This policy should be specific to the Judicial Branch and the nature of its operations taking into account the actual use of assets.

Improve, Document, and Implement a Capital Asset Addition Process

Type: Internal Control

Repeat: No

Fiscal did not properly record licensing agreements in the Commonwealth's fixed asset system. In addition, Fiscal does not have a documented policy and procedure for capital asset additions or intangible assets such as licensing agreements. The five licensing agreements of the Supreme Court of Virginia have the following exceptions:

- Two were recorded with the wrong acquired date, one of which was recorded with the wrong fiscal year; and

- Five were not recorded in the Commonwealth's fixed asset system within 30 days of the acquisition date. Assets were entered between 48 and 442 days after they were acquired.

CAPP Manual Topic 30205 states that "Assets should be posted within 30 days after receipt and acceptance of the asset." Additionally, CAPP Manual Topic 30105 states that "Acquisition date must be accurate" and "Assets should be added to [the Commonwealth's fixed asset system] during the fiscal year acquired." Furthermore, in the same section it adds, "State agencies and institutions must have policies and procedures in place to ensure that assets that meet the criteria contained in this topic are properly recorded in [the Commonwealth's fixed asset system]." Improper recording of capital assets within the Commonwealth's fixed asset system increases the risk of misstatement of asset balances.

According to management, the cause of the issues is that multiple departments, such as Judicial Technology, that receive assets, such as licensing agreements, are not communicating with Fiscal when they acquire assets. In addition, Judicial Technology is miscoding the account codes of licensing agreements which resulted in exclusions in the Commonwealth's accounting and financial reporting system potential fixed assets report, which is reviewed weekly by Fiscal. Furthermore, Fiscal was not aware the necessity of a policy and procedure over capital assets additions and intangible assets such as licensing agreements.

Fiscal should ensure assets are accurately and timely recorded in the Commonwealth's fixed asset system. In addition, Fiscal with other departments involved should improve, document, and implement a policy and procedure over capital asset additions and intangible assets such as licensing agreements.

AUDIT SCOPE OVERVIEW

The Chief Justice of the Supreme Court serves as the head of the Judicial Branch. The Judicial Branch of government is composed of the court system, the magistrate system, and various judicial agencies. The Executive Secretary aids the Chief Justice in this mission by providing administrative services to the Judicial Branch. The Executive Secretary consists of the following ten departments:

- Assistant Executive Secretary and Counsel
- Court Improvement Program
- Educational Services
- Fiscal
- Human Resources
- Judicial Technology
- Judicial Planning
- Judicial Services
- Legal Research
- Legislative and Public Relations

Fiscal serves as the capital asset service provider to the Judicial Branch. Fiscal implements the controls and records and reports the capital assets for all judicial agencies. Fiscal's main control over capital assets includes a reconciliation between the Commonwealth's financial system and Commonwealth's fixed asset system. Fiscal records capital assets as equipment assets over \$5,000 or intangible assets over \$100,000 with a useful life over 1 year. We tested the following areas as part of our audit:

- Construction in Progress
- Fully Depreciated Assets
- Intangible Assets such as Licensing Agreements
- Physical Inventory
- Useful Life Methodology

Judicial Technology serves as the information technology service provider to the Judicial Branch. Additionally, Judicial Technology manages information technology projects such as software for all judicial agencies. We tested the following practices for managing information technology projects as part of our audit:

- Budget Plan
- Change Management Plan
- Communication Plan
- Performance Plan
- Procurement Plan
- Project Charter
- Project Classification
- Project Management Plan
- Project Schedule
- Resource Plan
- Risk Management Plan
- Work Breakdown Structure

Our scope focused on capital assets and information technology project management because of the increased activity in capital assets and information technology and multiple management recommendations in the prior audit. The prior report is located at www.apa.virginia.gov under the title Virginia's Judicial System for the years ended June 30, 2012 and June 30, 2013.



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 3, 2018

The Honorable Donald W. Lemons
Chief Justice of the Supreme Court of Virginia

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission

We have audited the Capital Assets and Information Technology Project Management of the **Judicial Branch**, which are the responsibility of the **Office of the Executive Secretary (Executive Secretary) of the Supreme Court of Virginia**, for the year ended June 30, 2017. 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.

Audit Scope and Objectives

Our audit's objectives with regard to capital assets and information technology project management were:

- determine the accuracy of the Executive Secretary reporting of capital assets in the Commonwealth's fixed assets system,
- review the adequacy of the Executive Secretary's internal controls related to information technology project management and capital assets and compliance with applicable laws and regulations, and
- review corrective actions for information technology project management audit findings from the prior year report as follows: "Track Internal Software Development Costs" and "Distinguish between Project and Enhancement."

We did not follow up on the findings issued in the prior Judicial Branch audit report for the fiscal year ending June 30, 2016, which focused on information system security, to allow time for corrective action to occur. We will follow up on these findings in subsequent audits.

Audit Methodology

Management of the Executive Secretary has responsibility for establishing and maintaining internal controls for capital assets and information technology project management and complying with applicable laws and regulations. Internal controls are a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

We gained an understanding of the overall internal controls, both automated and manual, as they relate to the audit objectives, sufficient to plan the audit. We considered significance and risk in determining the nature and extent of our audit procedures. We performed audit tests to determine whether the Executive Secretary's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws and regulation, as they pertain to our audit objectives.

Our audit procedures included inquiries of appropriate personnel, inspection of documents and records, and observation of the Executive Secretary's operations. We also tested details of assets to achieve our objectives.

A nonstatistical sampling approach was used. Our samples were designed to support conclusions about our audit objectives. An appropriate sampling methodology was used to ensure the samples selected were representative of the population and provided sufficient, appropriate evidence. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

Conclusions

We found that the Executive Secretary did not properly report capital assets in the Commonwealth's fixed asset system. Additionally, we noted certain matters pertaining to information technology project management and capital assets, involving internal control and its operation and compliance with applicable laws and regulations that require management's attention and corrective action. These matters are described in the section entitled "Audit Findings and Recommendations."

The Executive Secretary has taken adequate corrective action with respect to the finding titled "Distinguish between Project and Enhancement," but has not taken adequate corrective action with respect to the finding titled "Track Internal Software Development Costs" and; therefore, we have repeated this finding in the section entitled "Audit Findings and Recommendations."

Exit Conference and Report Distribution

We discussed this report with management on August 31, 2018. Management's response to the findings identified in our audit is included in the section titled "Agency Response." We did not audit management's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the Chief Justice of the Supreme Court of Virginia, Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

GDS/clj

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SUPREME COURT OF VIRGINIA



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September 12, 2018

Ms. Martha S. Mavredes
Auditor of Public Accounts
James Monroe Building
101 North 14th Street
Richmond, Virginia 23218

Dear Ms. Mavredes:

Thank you for providing us the opportunity to review the draft audit report for the Supreme Court of Virginia for the period of July 1, 2016 to June 30, 2017. As we discussed in our meeting with your staff, George Strudgeon and Candice Owens, on August 31, 2018, I wanted to share with you some additional information regarding the recommendations included in this audit.

Tracking and Reporting the Costs for our Information Technology Projects

Project budgets are determined and tracked by the Department of Judicial Information Technology (DJIT) Director. These projects and budgets are submitted to the Executive Secretary for approval. The status of these projects is reviewed each month with the Executive Secretary. In addition, project priorities are reviewed in these monthly meetings to determine if internal resources need to be reallocated to support any changes in priorities as directed by the Chief Justice or Executive Secretary.

The DJIT staff will work with the Fiscal Department to improve the methodology utilized to track the cost associated with these projects to the level of detail as required by GASB No. 51.

Construction in Progress Reconciliation Process

The Fiscal Department receives information each year from DJIT on the Construction in Process amounts that should be included in the fixed asset system. The Fiscal Department will work with DJIT to develop a process for receiving this information and reconciling these amounts on a quarterly versus yearly basis.

Physical Inventory of Capital Assets

Each year, the Fiscal Department confirms the inventory of capital assets located within the SCV building. In addition, DJIT maintains an inventory of the computer hardware located in the

Ms. Martha S. Mavredes
September 12, 2018
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circuit clerk offices, the district court clerk offices and the magistrate offices throughout the Commonwealth.

The Fiscal Department in conjunction with DJIT will develop a process for conducting a physical inventory of these capital assets every two years.

Evaluate the Useful Life of Capital Assets

When capital assets are added to fixed asset system, the useful life of the asset is determined based on the nomenclature codes provided by the Department of Accounts. Steps will be implemented to ensure that the Fiscal Department will be notified when assets are no longer being used and the record for these assets will be modified. The Fiscal Department will conduct an annual review to determine if assets included on this system are still utilized but have exceeded the recorded useful life.

Capital Asset Addition Process

The Fiscal Department's procedure to add capital and intangible assets to the fixed asset systems is based on information provided on the potential fixed asset report (Cardinal System). We will review our current accounts payable procedures to ensure all assets are correctly coded when processed for payment. The correctly coded payments will then be reflected on the Cardinal report. In addition, our current procedure to determine when assets should be posted to the fixed asset system after receipt, acceptance and payment for this asset has been finalized will be documented as suggested by the auditors.

With best wishes, I am

Very truly yours,

A handwritten signature in black ink, appearing to read 'K R Hade', written in a cursive style.

Karl R. Hade

OFFICE OF THE EXECUTIVE SECRETARY OF THE SUPREME COURT OF VIRGINIA

As of June 30, 2017

The Honorable Donald W. Lemons, Chief Justice

Karl R. Hade, Executive Secretary