

# ASD INTERNAL AUDIT REPORT

2018-01

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Procurement Card Purchases

Anchorage School District

February 6, 2018

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# Municipality of Anchorage

Ethan Berkowitz, Mayor

Internal Audit Department

February 6, 2018

Anchorage School District Superintendent and Members of the School Board:

I am pleased to present for your review **ASD Internal Audit Report 2018-01; Procurement Card Purchases; Anchorage School District**. A brief summary of the report is presented below.

We have completed an audit of the Anchorage School District's Procurement Card Purchases. The objective of this audit was to determine whether cardholders adhered to the Anchorage School District's policies and procedures regarding Procurement Card use. To achieve our objective, we reviewed purchases made from July 1, 2016, to September 30, 2017. Specifically, we reviewed purchases of 427 judgmentally selected transactions to ensure compliance with the Procurement Card Procedures.

Overall, most employees complied with Anchorage School District policies and procedures regarding the use of Procurement Cards. However, our review of Procurement Card transactions revealed some prohibited purchases and instances of questionable purchases. In addition, transactions were sometimes split to circumvent the \$2,500 single transaction limit, documentation for Procurement Card purchases was not always maintained, and there were instances of missing or inaccurate descriptions of Procurement Card purchases. Moreover, Procurement Card purchases were not always allocated to the appropriate Business Plus account code within three business days of the transaction date and were not always approved on the US Bank website. Furthermore, some donations were made with Procurement Cards to agencies not on the Anchorage School District's Charitable Giving list and disputed transaction procedures were not always followed. Finally, Amazon Prime memberships were sometimes purchased by individual Procurement Card holders at the same location, and charges were sometimes made to Procurement Cards after an employee's termination date.

There were 11 findings in connection with this audit. Management was responsive to the findings and recommendations.

Michael Chadwick, CIA, CICA  
Director, Internal Audit





# Municipality of Anchorage

Ethan Berkowitz, Mayor

Internal Audit Department

February 6, 2018

**ASD Internal Audit Report 2018-01**  
**Procurement Card Purchases**  
**Anchorage School District**

**Introduction.** The Finance Department (Finance), in collaboration with the Purchasing Department, implemented the Procurement Card (P-Card) Program in August 2012, to provide for the purchase and payment of goods and services, while reducing the need for petty cash funds, employee reimbursements, and low dollar purchase orders. Finance administers the P-Card program. The P-Card Cardholder Procedures (P-Card Procedures) were implemented to provide guidelines for the appropriate use of P-Cards. The Anchorage School District (District) uses US Bank for its credit card services. Staff at the school or department level allocate the P-Card charges to account codes on US Bank's website, which are then downloaded by Finance staff into the District's financial system, known as Business Plus (formerly known as Integrated Financial Administrative Solution (IFAS)). For the period of July 1, 2016, through September 30, 2017, nearly 71,900 transactions were processed for about \$15.3 million. Additionally, there were over 1,150 active P-Cards during the same period. (See Attachment for additional statistics.)

**Objective and Scope.** The objective of this audit was to determine whether cardholders adhered to the District's policies and procedures regarding P-Card use. Our audit included a review of purchases made from July 1, 2016, to September 30, 2017. Specifically, we reviewed purchases of 427 judgmentally selected transactions to ensure compliance with the P-Card Procedures.

We conducted this performance audit in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review. 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. The audit was performed during the period of September through November 2017. The audit was requested by the Anchorage School District Finance Committee.

**Overall Evaluation.** Overall, most employees complied with District policies and procedures regarding the use of P-Cards. However, our review of P-Card transactions revealed some prohibited purchases and instances of questionable purchases. In addition, transactions were sometimes split to circumvent the \$2,500 single transaction limit, documentation for P-Card purchases was not always maintained, and there were instances of missing or inaccurate descriptions of P-Card purchases. Moreover, P-Card purchases were not always allocated to the appropriate Business Plus account code within three business days of the transaction date and were not always approved on the US Bank website. Furthermore, some donations were made with P-Cards to agencies not on the District's Charitable Giving list and disputed transaction procedures were not always followed. Finally, Amazon Prime memberships were sometimes purchased by individual P-Card holders at the same location, and charges were sometimes made to P-Cards after an employee's termination date.

**Management Comments.** Management stated, "In summary, the district has identified areas of improvement and is proactively working towards an enhanced P-Card business process that will provide better tools for district employees and better transparency for management of credit card purchases. The transactions will be uploaded daily to the district's internal accounting software, Business Plus (IFAS), utilizing a workflow functionality that is efficient and timely, with value-added features such as scanning and attaching receipts and back up documentation for each purchase to be reviewed, approved, and stored in the Business Plus document storage. This direction will deliver increased visibility for reporting and internal controls of district funds through recording and maintaining transaction data, status, and history automatically.

"The district's current P-Card User Manual is posted on the new Support Central shared site that administrative staff utilize for current district procedures. During the audit period, the district was following working guidelines, which had some modifications from the prior P-Card Procedures, although they were not yet posted on Support Central as the site was still in the development process.



The audit was based on adherence to the P-Card Procedures posted on District Connect, which is being phased out for storing manuals and procedures. The IFAS Guide (Business Plus) and other procedural manuals will be reviewed for alignment and updates to comply with auditors' comments and Business Managements' responses."

**Evaluation of Management Comments.** Overall, Management was responsive to the findings and recommendations contained in this audit report. The District's revised P-Card Procedures are found in the P-Card User Manual dated September 2017.

## **FINDINGS AND RECOMMENDATIONS**

### **1. Prohibited P-Card Purchases.**

- a. **Finding.** Our review of P-Card transactions revealed some prohibited purchases. For example, we found \$910 in gift cards purchased without prior authorization. We also found purchases for equipment over \$500 that included five televisions, a laminator, and a 3D printer totaling \$8,362. Finally, we found two personal purchases, totaling \$45.94, which had not been reimbursed to the District by the cardholders. According to the P-Card Procedures, prohibited purchases include items such as gift cards, equipment valued at \$500 or greater (due to asset tagging requirements), and personal purchases. However, District Finance Management allowed some gift card purchases, but only with prior authorization. Public trust and public funds are at risk if prohibited purchases are made by District staff.
- b. **Recommendation.** The Chief Financial Officer should consider suspending privileges for cardholders who purchase prohibited items. The Chief Financial Officer should also require the employees who made personal purchases to reimburse the District.

- c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations.
- "a. Non-compliance of the P-Card procedures has led to the loss of P-Card privileges and can have disciplinary action, up to and including termination, as determined by administration.
- "b. Employees are required, and have, reimbursed the district for personal purchases made with their district P-Card.
- "c. Student Activity funds are different in nature than the General Fund monies, as these funds are raised by the schools to be used for specific student activities and purposes, and deemed allowable expenses as such. The auditor is correct in identifying the deficiencies as the district has never published formal P-card guidance for the use of these funds. The district is reviewing and will develop clear guidance for P-Card purchases made from student activities."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendations.

2. **Questionable P-Card Purchases.**

- a. **Finding.** Our review of P-Card transactions revealed instances of questionable purchases. According to the P-Card Procedures, purchases must be for District business purposes only, must provide value and quality for the District, and must be necessary. We identified the following questionable purchases:
- 110 purchases totaling \$16,483 for staff appreciation gifts, food, and clothing.
  - 245 purchases totaling \$27,272 for staff meals and related items, which included \$850 at a pizzeria for staff Thanksgiving and \$598 at a food truck for



waffles for teachers. These purchases were not related to training or meetings.

- \$1,411 Girdwood condo rental for staff retreat.
- \$854 for a Keurig coffee machine for staff, including \$292 paid for shipping.
- \$240 for four raffle tickets for student incentive.
- \$180 coat from a high-end retailer for student assistance.

Food and gift purchases were funded by general funds and student activity funds. The Student Activity Funds Accounting Manual states that “Any pupil activity funds generated or expended in connection with school sponsored or approved activities are considered funds of the school district and therefore subject to the same rules of accountability, control and audit as other funds of the school district.”

Although the P-Card Procedures do not specifically address the purchase of food and gifts, the District’s 2016 Budget Manual (Manual) provides additional guidance for the use of District funds. As stated in the Manual, teacher and staff appreciation gifts are not an allowable use of District funds. Additionally, food may only be purchased for training and parent meetings.

**b. Recommendation.** The Chief Financial Officer should:

- 1) Remind all District cardholders of the requirement to comply with P-Card Procedures.
- 2) Align the P-Card Procedures and IFAS Guide to consistently address the appropriate purchase of food and gifts for staff.

**c. Management Comments.** Management stated, “Management generally agrees with auditors’ recommendations.

- “a. Student Activity funds are different in nature than the General Fund monies, as these funds are raised by the schools to be used for specific student activities and purposes, and deemed allowable expenses as such. The auditor is correct in identifying the deficiencies as the district has never published formal guidance for the use of these funds. The district is reviewing and will develop clear guidance for P-Card purchases made from student activities.
- “b. The district has moved to posting procedures and desk manuals on a shared employee website, *Support Central*, and directing administrative staff to utilize this for district activity, and the P-Card Manual is posted on the *Support Central* site.
- “c. The P-Card User Manual allows for food purchased for district-sponsored events with prior approval from School Principal/Department Director.”

d. **Evaluation of Management Comments.** Management comments were generally responsive to the audit finding and recommendations. In September 2017, the provision to allow “Food for district sponsored events (must be approved by School Principal/Department Director)” was added.

### 3. **Transactions Split to Circumvent Dollar Limit.**

- a. **Finding.** Transactions were sometimes split to circumvent the \$2,500 single transaction limit. Specifically, our review revealed six instances where purchases were split to circumvent dollar transaction limits. For example, a purchase for gym equipment totaling \$5,562 was split into three charges of \$1,854, all on the same day. Also, two purchases for \$2,000 and \$956 were made online, a minute apart, for choir tuxedos. According to the P-Card Procedures, “Each cardholder has a designated transaction limit and cycle (monthly) purchase limit.” Intentional circumvention of these limits is prohibited, which includes splitting a transaction amount with the same



vendor or multiple vendors. Cardholder limits are set in place to control spending levels and prevent unauthorized spending.

- b. **Recommendation.** The Chief Financial Officer should consider suspending privileges for P-Card holders who do not abide by their transaction limits.
- c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations."
  - "a. Non-compliance of the P-Card procedures has led to the loss of P-Card privileges and/or potential disciplinary action, up to and including termination.
  - "b. The staff found to have negligent split transactions are no longer with the identified schools, or have since been transferred to different positions."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

4. **P-Card Purchases Not Always Documented.**

- a. **Finding.** Documentation for P-Card purchases was not always maintained. Specifically, 68 of 427 (16%) transactions that we reviewed, totaling \$39,930, were not supported by adequate documentation such as original receipts or any receipts. Purchases without adequate documentation included a television, bus transportation, end-of-year barbeque supplies, a retirement item, and a \$12,500 purchase described as reconditioned football safety gear. According to P-Card Procedures, "The cardholder is responsible for maintaining adequate receipts for p-card purchases. The documentation retained should include sales receipts, packing lists (if applicable) and credit card transaction receipts."

b. **Recommendation.** The Chief Financial Officer should remind P-Card cardholders of the requirement to maintain supporting documentation for P-Card purchases.

c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations.

"a. The district is implementing a business process, P-Card Workflow, which will not allow the transaction to fully process without receipts and backup documentation attached electronically for each transaction. The attached documentation will then be stored with the transaction records electronically, beneficial for audit purposes."

d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

5. **Missing or Inaccurate Descriptions.**

a. **Finding.** Our review of P-Card transactions revealed instances of missing or inaccurate descriptions. Specifically, we found 2,582 transactions without descriptions, with 428 of those having approval by both cardholder and manager. For example, a charge of \$4,391 was made to an online travel agency. However, no description was entered for this charge, and both the cardholder and the manager approved this transaction. In addition, we identified some transactions with inaccurate or misleading descriptions. For example, a \$225 charge from Costco had a description entered of "Back to school meeting", which did not clearly identify what was purchased. According to the P-Card Procedures, cardholders are to enter a description of the purchase within three days of the transaction. The description should provide details of the transaction to assist the approver when reviewing transactions.



b. **Recommendation.** The Chief Financial Officer should remind cardholders of the requirement of accurate descriptions for P-Card transactions.

c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations.

"a. The district is implementing an improved business process, P-Card Workflow, which will require the end-user to include a description before the transaction is fully processed. The description will be required before the transaction can be allocated, and approved."

d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

6. **Purchases Not Always Allocated Within Three Business Days.**

a. **Finding.** Procurement Card purchases were not always allocated to the appropriate Business Plus account code within three business days of the transaction date, as required by the P-Card Procedures. As shown in the below table, our testing revealed 77.1% of transactions were not allocated within the required timeframe. The short time for allocating transactions keeps the timeframe between purchases posted with US Bank against the District's financial system to a minimum. This is intended to keep the District's reporting activity as up to date as possible.

<b>Days to Allocate</b>	<b>Number of Transactions</b>	<b>Percentage</b>
1 to 3	16,484	22.9%
4 to 10	35,765	49.8%
11 to 20	10,255	14.3%
21 to 30	3,756	5.2%
31 to 40	1,793	2.5%
41 to 50	1,117	1.6%
51 to 60	922	1.3%
61 to 70	474	0.7%
71 to 80	392	0.5%
81 to 90	314	0.4%
91 to 100	210	0.3%
101 to 120	237	0.3%
121 to 149	<u>152</u>	0.2%
Total	71,871	

Source: Auditor analysis of unaudited US Bank data.

- b. **Recommendation.** The Chief Financial Officer should consider suspending P-Card privileges for P-Card holders who do not allocate their transactions to the appropriate account code within three business days.
- c. **Management Comments.** Management stated, "Management generally agrees with auditors' recommendations.
- "a. ASD's P-Card Manual requires allocations to be made within five business days following the US Bank posting date. The new P-Card workflow business process being implemented will necessitate timely allocations and supervisor approvals with the use of e-mail reminders and reports auto-generated for both supervisors and finance."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation. In September 2017, the requirement to



allocate purchases to the proper account codes in three business days was changed to five business days.

7. **Unapproved P-Card Purchases.**

- a. **Finding.** Procurement Card purchases were not always approved on the US Bank website. We identified 5,865 transactions (8.2%) not marked as “Final Approved,” which indicated that cardholder or manager approval was still pending. When a cardholder makes a purchase, they can log into the US Bank website and approve their purchase, which prompts a secondary approval from a supervisor or designee. The supervisor or designee then reviews the purchase and marks it as “Final Approved”. The P-Card procedures do not address the final approval by a secondary reviewer. By not showing evidence of a secondary review, there is a risk that unauthorized purchases may be made and that overspending may occur.
- b. **Recommendation.** The Chief Financial Officer should revise the P-Card Procedures to require final approval by a secondary reviewer in the US Bank website.
- c. **Management Comments.** Management stated, “Management agrees with auditors’ recommendations.  
  
“a. The district is implementing a business process, P-Card Workflow, which will require approvals made by the supervisor in order to fully process the transaction.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

8. **Donations Made to Unapproved Organizations.**

- a. **Finding.** We found three instances of donations being made with P-Cards to agencies not on the District's Charitable Giving list. The agencies on the list meet District and Federal guidelines, and have been approved by the School Board. Specifically, \$441 in donations were made to The Alaska Zoo, Kids' Kitchen, and Pets for Patriots. According to District Memorandum #011, if a school group, club, or team wishes to make a donation to a charity not on the list, prior written approval is needed from their division supervisor before fundraising efforts begin. Prior written approval for these donations was not obtained.
- b. **Recommendation.** The Chief Financial Officer should remind cardholders to adhere to District Memorandum #011 for any charitable donations.
- c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations.
- “a. The district provides for an annual mandatory training for clerical administrative staff, which includes P-Card Procedures, and will remind administrative staff of the approved charitable donor list, and procedures for requesting additional donors to be approved. Additionally, the new Support Central site maintains the P-Card Manual for guidance and reference for the staff.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.



9. **Disputed Transaction Procedures Not Always Followed.**

- a. **Finding.** Disputed transaction procedures were not always followed. We identified twelve purchases, totaling \$887, with descriptions entered by cardholders as fraudulent or unauthorized charges to District P-Cards that were not properly disputed. For example, in one case the vendor was contacted about an unauthorized charge, but the vendor did not reverse the charge and the P-Card Administrator was not notified. According to P-Card Procedures, if the cardholder has an unrecognized or incorrect charge, they should attempt to resolve the conflict by contacting the vendor directly. If an agreement cannot be reached, the cardholder must submit a completed Disputed Transaction Form to the P-Card Administrator within 15 days from the date the charge appeared on their account. Failure to do so will result in forfeiture of the District's right to dispute the transaction.
- b. **Recommendation.** The Chief Financial Officer should remind cardholders of the procedures to dispute fraudulent or unauthorized P-Card transactions.
- c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations.
- "a. Cardholders are directed to contact the credit card bank directly to resolve any fraudulent or disputed transactions, and generally are resolved. Finance will review these procedures and update the P-Card Manual."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

**10. Multiple Amazon Prime Memberships.**

- a. **Finding.** Amazon Prime memberships were sometimes purchased by individual P-Card holders at the same location. Specifically, between July 1, 2016, and September 30, 2017, 57 annual and 13 monthly Amazon Prime memberships were purchased totaling \$5,786. Of these memberships, six locations were identified having two paid memberships, while one location had three paid memberships. If not addressed, the purchase of Amazon Prime memberships could rise due to the increase of purchases from Amazon.com and Amazon Marketplace. Multiple Amazon Prime memberships represent a waste of District resources and pose a risk of unofficial use of membership benefits.
- b. **Recommendation.** The Purchasing Officer and Chief Financial Officer should explore means for centralizing Amazon Prime membership purchases.
- c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations."
  - "a. The district will research Amazon business opportunities and possible centralized membership to negate any unofficial use of membership benefits and potential waste of district resources.
  - "b. While we recognize that the purchase of an Amazon Prime Membership is not a violation of district procedures, unnecessary memberships such as these will be addressed for pragmatic management of district funds."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.



**11. P-Card Charges Made for Terminated Employees.**

- a. **Finding.** Charges were sometimes made to P-Cards after an employee's termination date. We found 11 purchases totaling \$1,356, for 8 P-Card holders, which were charged to their P-Cards after their employment ended with the District. The 11 transactions occurred 1 to 39 days after termination. According to the P-Card Procedures, "Should an employee no longer need a p-card, the card must be deactivated." Finance is responsible for deactivation of P-Cards and relies on cardholders or their supervisors to notify them of terminations. Although some of these purchases appeared to be legitimate, deactivating P-Cards upon termination reduces the risk of unauthorized charges and may prevent someone else from using the P-Card.

According to Finance staff, agencies should complete the "Returned P-card Receipt" form and return it to Finance when employment terminates. The form includes information such as school/department, account number, cardholder name, cardholder signature, program administrator's signature, card deactivation date, and staff who deactivated the card. We asked Finance staff for the form for the eight terminated employees to determine if it was used and to help determine the P-Card deactivation dates. We found that the form was not consistently used. In addition, of the four forms we received, we found that they were not always complete, and P-Cards were deactivated about one to four months after the employees were terminated.

- b. **Recommendation.** The Chief Financial Officer should ensure that P-Cards are deactivated timely to reduce the risk of unauthorized use and financial liability.
- c. **Management Comments.** Management stated, "Management agrees with auditors' recommendations."

- “a. Supervisors are required to notify the P-Card Committee of an employee’s termination, and complete a Returned P-Card Receipt Form to the finance department in a timely manner.
- “b. Some of the transactions processed following the employee’s date of termination, were reflective of vendors, such as, Amazon, that may not process the banking transactions until the item is shipped. Another transaction was for a supervisor’s hotel reservation which was processed at the time of travel; however, after the employee had termed.
- “c. One intent of the new P-Card Workflow process is to automate the cancellation of an employee’s P-Card upon termination through the Human Resource and Payroll procedures when terminating an employee.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

**Discussion With Responsible Officials.** The results of this audit were discussed with appropriate Municipal officials on December 7, 2017.

Audit Staff:  
Dawn Brown



**Attachment  
P-Card Statistics**

**P-Card Charges for Top 20 Departments & Schools**

**July 1, 2016 through September 30, 2017**

<b><u>Department/School</u></b>	<b><u>Total Charges</u></b>
Maintenance Department	\$2,071,231
Vehicle Maintenance	\$ 894,544
West High School	\$ 745,198
Family Partnership	\$ 717,016
Student Nutrition	\$ 576,811
East High School	\$ 424,149
South High School	\$ 367,080
King Career Center	\$ 359,947
Frontier Charter School	\$ 355,629
Service High School	\$ 319,060
Curriculum & Instruction	\$ 300,744
Special Education	\$ 263,320
Eagle River High School	\$ 244,493
Bartlett High School	\$ 228,927
Data Processing	\$ 216,993
Begich Middle School	\$ 211,567
Dimond High School	\$ 211,122
Career & Technical Education Department	\$ 207,370
Chugiak High School	\$ 189,597
Education Technology	\$ 148,994

Source: Auditor analysis of unaudited US Bank data.

Note 1: \$486,804 in charges allocated to the Travel location number were excluded because they did not pertain to a specific department or school.

## **P-Card Charges for Top 20 Merchants**

**July 1, 2016 through September 30, 2017**

<b><u>Merchant Name</u></b>	<b><u>Merchant Description</u></b>	<b><u>Total Charges</u></b>
Amazon.com	Online Retailer	\$1,246,094
Staples	Office Supplies Retailer	\$ 619,418
Costco	Wholesale Retailer	\$ 486,471
Alaska Airlines	Air Travel	\$ 439,110
Delta Airlines	Air Travel	\$ 279,269
Lewis and Lewis Computer	Office Supplies, Furniture, Technology	\$ 278,732
Hasco, Inc.	HVAC and Systems Supplies	\$ 273,776
RWC International	Truck Sales and Parts	\$ 245,671
Office Depot	Office Supplies Retailer	\$ 228,572
Alaska Junior Theater	Theatre Performances	\$ 219,294
Food Services of America	Student Nutrition Food/Supplies	\$ 162,205
Ferguson	Plumbing Supply Store	\$ 137,374
Barnes & Noble	Bookseller	\$ 136,268
Follett School Solutions	Education Technology and Solutions	\$ 133,383
Stusser Electric	Electric Wholesale Distributor	\$ 127,077
Batteries Plus	Batteries, Lightbulbs	\$ 122,379
Fred Meyer	Food and Merchandise	\$ 118,712
Lowes	Lumber, Appliances, Plumbing, Electrical	\$ 116,374
Scholastic	Books and Magazines	\$ 114,172
Grainger	Industrial Equipment Supplier	\$ 111,586

Source: Auditor analysis of unaudited US Bank data.