

# MEMO

Attachment B



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**Date:** April 17, 2014  
**To:** Board of Directors  
**From:** Kerry Roe, Audit Committee Chair  
**Subject:** 2013 Audit Report

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Attached is a copy of the 2013 Audit Report (Attachment C) and Management Letter (Attachment D). The Audit Committee met with the auditors on April 11<sup>th</sup> and reviewed, in detail, the financial report and management letter. Jim Creeden, Auditor, will present a summary of the report at the April board meeting. It will be helpful if you have the opportunity to review the audit and management letter prior to the board meeting.



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