

**January 25, 2010**

The Buchanan County Board of Supervisors reconvened in regular session at 9:00 a.m. on Monday, January 25, 2010 with Ralph Kremer, Chairperson in the Chair, Ellen Gaffney and Mike Ferreter present. Absent, none.

The Pledge of Allegiance was recited.

Motion Ferreter second by Gaffney to approve the minutes of the January 18<sup>th</sup> and 19<sup>th</sup> meetings. All in favor, motion carried.

Motion by Ferreter second by Gaffney to accept the resignation of John Morillo, Courthouse Custodian effective February 5, 2010. All in favor, motion carried.

Motion by Gaffney second by Ferreter to approve the home occupation permit for Dennis Gericke, d/b/a CD Auto Cleaning, 1864 100<sup>th</sup> St., Oelwein. All in favor, motion carried.

The Board met with County Treasurer Judy Harland to discuss the proposed updated Buchanan County Investment Policy. After discussion, motion by Gaffney second by Ferreter to approve the following policy. All in favor, motion carried.

## **BUCHANAN COUNTY INVESTMENT POLICY**

### **I. SCOPE OF INVESTMENT POLICY**

The Investment Policy of Buchanan County shall apply to all financial assets, bond proceeds and other funds and all investment transactions involving operating funds, and other funds accounted for in the financial statements of Buchanan County. Each investment made pursuant to this Investment Policy must be authorized by applicable law and this written Investment Policy.

The investment of bond funds shall comply with this investment policy, and also be consistent with applicable bond resolution.

This Investment Policy is intended to comply with Iowa Code Chapter 12B.

Upon passage and upon future amendment, if any, copies of this Investment Policy shall be delivered to all of the following:

1. The Board of Supervisors and Treasurer of Buchanan County.
2. All depository institutions or any fiduciaries for public funds of Buchanan County.
3. The auditor engaged to audit any fund of Buchanan County.

In addition, a copy of this Investment Policy may be given to every fiduciary of third party assisting with or facilitating investments of the funds of Buchanan County.

### **II. DELEGATION OF AUTHORITY**

In accordance with Iowa Code Section 12B.10(1), the responsibility for conducting investment transactions resides with the Treasurer of Buchanan County. Only the treasurer and those authorized by resolution may invest public funds and a copy of any empowering resolution shall be attached to this Investment Policy.

All contracts or agreements with outside persons investing public funds, advising on the investment of public funds, directing the deposit or investment of public funds or acting in a fiduciary capacity for Buchanan County shall require the outside person to notify in writing Buchanan County within thirty days of receipt of all communication from the Auditor of the outside person or any regulatory authority of the existence of a material weakness in internal control structure of the outside person or regulatory orders or sanctions regarding the type of services being provided to Buchanan County by the outside person. "Persons" as used herein shall include, institutions, businesses, corporations or entities of any kind.

The records of investment transactions made by or on behalf of Buchanan County are public records and are the property of Buchanan County whether in the custody of Buchanan County or in the custody of a fiduciary of other third party.

The Treasurer shall establish a written system of internal controls and investment practices.

The controls shall be designed to prevent losses of public funds, to document those officers and employees of Buchanan County responsible for elements of the investment process and to address the capability of investment management. The controls shall provide for receipt and review of the audited financial statement and related report on internal control structure of all outside persons performing any of the following for this public body:

1. Investing public funds.
2. Advising on the investment of public funds.
3. Directing the deposit or investment of public funds
4. Acting in a fiduciary capacity for this public body.

A Bank, Savings and Loan Association or Credit Union providing only depository services shall not be required to provide an audited financial statement and related report on internal control structure.

The Treasurer of Buchanan County and all employees authorized to place investments shall be bonded in the minimum amount of \$100,000 insured under the blanket fidelity bond.

### **III. OBJECTIVES OF INVESTMENT POLICY**

The primary objectives, in order of priority, of all investment activities involving the financial assets of Buchanan County shall be the following:

1. **Safety:** Safety and preservation of principal in the overall portfolio is the foremost investment objective.
2. **Liquidity:** Maintaining the necessary liquidity to match expected liabilities is the second investment objective.
3. **Return:** Obtaining a reasonable return is the third investment objective.

### **IV. PRUDENCE**

The Treasurer of Buchanan County, when investing or depositing public funds, shall exercise the care, skill, prudence, and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the Section III-**Objectives of Investment Policy** set out above. This standard requires that when making investment decisions, the Treasurer shall consider the role that the investment or deposit plays within the portfolio of assets of Buchanan County and the investment objective stated in Section 3.

### **V. INSTRUMENTS ELIGIBLE FOR INVESTMENT**

Assets of Buchanan County may be invested in the following:

Interests bearing savings accounts, interest bearing money market accounts, and interest bearing checking accounts at any bank, savings and loan association or credit union in the State of Iowa. Each bank must be on the most recent Approved Bank List as distributed by the Treasurer of the State of Iowa or as amended as necessary by notice inserted in the monthly mailing of the Rate Setting Committee. Each financial institution shall be properly declared as a depository by the governing body of Buchanan County. Deposits in any financial institution shall not exceed the limits approved by the governing body of Buchanan County.

Obligations of the United States government, its agencies and instrumentalities.

Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions approved and secured pursuant to Chapter 12C.

Iowa Public Agency Investment Trust (IPAIT)

Repurchase Agreements, provided that the underlying collateral consists of obligations of the United States government, its agencies, and instrumentalities and Buchanan County takes delivery of the collateral either

directly or through an authorized custodian pursuant to a written agreement. Collateral shall be marked-to-market daily to cover the cash value of the investment.

Drainage Warrants-Stamped drainage warrants that are issued by the Auditor for work that has been completed within the drainage districts. \*

## **VI. PROHIBITED INVESTMENTS AND INVESTMENT PRACTICES**

Assets of Buchanan County shall not be invested in the following:

1. Reverse repurchase agreements.
2. Futures and options contracts.

Assets of Buchanan County shall not be invested pursuant to the following investment practices:

1. Trading of securities for speculation or the realization of short-term trading gains.
2. Pursuant to a contract providing for the compensation of an agent or fiduciary based upon the performance of the invested assets.

If a fiduciary or other third party with custody of public investment transaction records of Buchanan County fails to produce requested records when requested by this public body within a reasonable time, Buchanan County shall make no new investment with or through the fiduciary or third party and shall not renew maturing investments with or through the fiduciary or third party.

## **VII. INVESTMENT MATURITY LIMITATIONS**

Operating Funds must be identified and distinguished from all other funds available for investment. Operating funds are defined as those funds which are reasonably expected to be expended during a current budget year or within fifteen months of receipt.

All investments authorized in Section V-**Instruments Eligible for Investment** set out above are further subject to the following investment maturity limitations:

1. Operating Funds may only be invested in instruments authorized in Section 5 of this Investment Policy that mature within three hundred ninety-seven (397) days.
2. The Treasurer may invest funds of Buchanan County that are not identified as Operating Funds in investments with maturities longer than three hundred ninety-seven days (397) days. However, all investments of Buchanan County shall have maturities that are consistent with the needs and use of Buchanan County.

## **VIII. DIVERSIFICATION**

Where possible, it is the policy of the investment officer to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing specific diversification strategies, the following general policies and constraints shall apply:

1. Portfolio maturities shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.
2. Liquidity practices shall ensure that the next disbursement date and payroll date are covered through maturing investments, marketable U.S. Treasury bills or cash on hand shall be used at all times.
3. No more than 5% of the portfolio shall be invested in repurchase agreements with the same broker/dealer or financial institution.

## **IX. INVESTMENT POLICY REVIEW AND AMENDMENT**

This Investment Policy shall be reviewed every two years or more frequently as appropriate. Notice of amendments to the Investment Policy shall be promptly given to all parties noted in Section 1-**Scope of Investment Policy** set out above.

Passed and adopted this 25<sup>th</sup> day of January 2010.

The Board discussed the sale of the county home property. After discussion, motion by Gaffney second by Ferreter to authorize the county attorney to prepare bid documents. All in favor, motion carried.

The Board proceeded to meet with County Auditor Cindy Gosse to review the proposed FY11 budgets.

**Wages paid in 2009:**

Albert, Judy	165.00
Albright, Linda	33,382.81
Andrews, Randy	39,033.41
Arnold, James	150.00
Arp, Karen	4,107.19
Astleford, Mary	34,487.68
Bagley, Christine	33,316.73
Baldwin, William	45.00
Bantz, Steven	53,849.52
Baragary, Eldon	75.00
Bartachek, Ross	2,758.26
Bathen, Tamara	33,501.81
Bearbower, Laurie	28,980.86
Behan, John	3,788.60
Behan, Sonja	28,470.54
Bell, James	19,646.23
Bengston, Anthony	22,976.15
Bergfeld, David	40,468.83
Berner, Julie	46,387.44
Berns, Allan	175.00
Billhorn, Katherine	30,466.90
Blake, Gary	30.00
Bowers, Dennis	3,168.73
Breitsprecher, Betty	37,458.33
Brown, Charles	40,243.17
Brown, Robert	10,390.00
Brown, Sandra	15,617.40
Buckman, Dale	400.00
Buckman, Yuvonne	4,768.70
Buzynski, Scott	46,689.31
Cabell, Sondra	38,494.00
Caldwell, Dennis	47,396.74
Cameron, Juli	24,593.98
Carlson, Diana	23,701.29
Chesmore, Christopher	47,409.50
Cohen, Daniel	46,266.52
Coleman, Jeffrey	43,580.03
Corkery, Lawrence	500.00
Corkery, Tara	34,905.58
Covington, Albert	45.00
Craig, Christian	6,000.00
Crawford, Ronald	36,792.63
Curry, Diane	49,944.44
Davis, Alex	3,587.00
Demarest, Garbriel	7,680.00
Derr, Douglas	41,138.75
Dettbarn, Arne	39,603.69
Dettbarn, Chad	36,592.88
Dolan, Sean	165.00

Donnelly, Brian	32,713.50
Dudley, Julie	155.00
Dudley, Leland	45.00
Eder, Dale	38,266.15
Esch, Laura	36,681.54
Even, Maureen	28,077.58
Fangman, Phillip	36,858.59
Ferreter, Michael	30,925.00
Fischels, Barbara	42,302.92
Fitzgerald, Edward	44,894.19
Fitzgerald, Pamela	42,984.71
Foster, Terry	36,027.39
Foth, Samantha	3,870.30
Fox, Kimberly	24,014.84
Franck, Janet	180.00
Franck, John	60.00
Franz, Gerald	165.00
Fults, Glen	47,128.50
Furness, Jerry	54,808.60
Gaffney, Daniel	60.00
Gaffney, Ellen	33,993.97
Gaffney, Terry	60.00
Givens, Lila	37,739.90
Gosse, Cynthia	49,944.44
Greiner, Richard	41,749.33
Grover, Joel	40,015.79
Haisch, Phyllis	27,095.92
Hakes, Abby	29,540.61
Hansen, Christopher	26,346.10
Hansen, Kenneth	38,756.88
Harland, Judy	49,944.44
Harms, Bradley	57,505.00
Hartmann, Cory	38,965.26
Hazen, Sherlyn	33,245.20
Heins, Linda	13,336.46
Hemmingsen, Sandra	5,326.10
Henderson, Stacy	36,106.56
Hepke, Steven	57,922.55
Holle, Kristine	13,035.16
Hults, Nancy	42,108.55
Isham, Erin	33,583.41
Jessen, Jennifer	260.40
Johnson, Ned	53,801.81
Jones, Tammy	24,575.51
Junk, Robert	1,875.00
Kaune, Steven	13,043.66
Kayser, Christine	39,772.05
Kayser, Richard	60.00
Keierleber, Brian	91,341.80
Kivell, Charles	37,821.38
Klammer, Julie	5,400.00
Kremer, Laurence	40,454.42
Kremer, Ralph	33,878.59
Krempges, Steven	165.00
Leclere, Billie	6,556.35
Lehs, Richard	38,156.96
Lynn, Richard	33,844.71
Mangrich, Michelle	41,235.79
Maynard, Steven	42,001.96
McKay, Laurie	42,452.87
McDonald, Raymond	44,240.88
Meyer, Patti	26,392.00

Monaghan, Andrew	38,992.64
Moore, Richard	2,150.00
Moorman, Karl	64,601.74
Morillo, John	24,767.25
Nie, Teri	400.00
Nielson, Rex	34,361.05
Odekirk, Betty	3,054.18
Ohl, Lyle	24,764.55
Ohl, Steven	600.00
Ohrt, Clayton	75.00
Olsen, Leroy	31,597.70
Ott, Karen	23,376.71
Payne, Janet	31,728.68
Pech, Charles	605.00
Peck, David	15.00
Rasmussen, Michael	37,398.92
Ratchford, Michael	47,410.11
Reck, Michael	40,263.40
Recker, Timothy	60.00
Reidy, Thomas	36,379.14
Richardson, George	45.00
Ruffcorn, Joan	32,742.14
Schaefer, Cheryl	29,587.36
Schipper, Suzon	16,723.19
Schroeder, Melanie	15,604.36
Schwinghammer, Joseph	47,289.29
Slattery, Jerome	42,324.05
Slattery, John	600.00
Sloan, Richard	135.00
Smolek, Brian	4,235.14
Snyder, Jason	46,681.86
Sperflage, Daniel	45.00
Stephenson, Karen	39,955.60
Stimson, Josephine	31,586.05
Stempke, Marlene	165.00
Terry, Mary	38,136.27
Thepens, Lois	150.00
Tisl, Vanessa	7,463.75
VanRaden, Michael	31,455.40
VandeVoorde, Brenda	37,457.03
Vanderhart, Allan	76,001.92
Vargason, Burnadene	150.00
Vargason, Nyle	4,650.00
Vine, Steven	34,535.05
Ward, Benjamin	38,031.88
Webster, Jennifer	27,149.92
Weis, Michael	1,595.88
Wendling, Richard	37,641.66
West, Russell	51,964.80
White, Jeffrey	36,646.57
Whittle, Jeremy	28,723.68
Wilson, David	15,642.55
Wilson, Corey	31,808.18
Wolfgram, William	64,956.00
Wulfekuhle, Ann	33,170.40
Wulfekuhle, Richard	41,313.44
Zelle, Beth	849.85

**Claims paid the month of January:**

Able Pest Control, Pest Control

50.00

Abbe Center For Community, Services	699.57
Adamson Industries Corp, Repairs	89.95
Advance Auto Parts, Repairs	126.83
Advanced Business Systems Inc, Contract	400.00
Agvantage Fs Inc, Fuel	10,762.63
Alliant Energy, Services	2,473.63
Anderson Erickson Dairy, Inmate Provisions	188.81
Area Ambulance Service, Services	195.50
AT&T, Services	32.99
Avaya Inc, Services	528.24
Axline, Bud, Rent	100.00
B & B Farm Store Inc, Supplies	21.12
B & D Services Inc, Services	772.85
Backbone Area Counseling, Services	7,102.00
BankIowa, Service Charge	15.40
Barrier Group, The, Firewall Software	900.00
Black Hawk Co Auditor, Services	75.00
Black Hawk Co Health Dept, Annual Dues	20.00
Black Hawk County Sheriff, Services	84.10
Black Hawk Grundy, Services	1,387.00
Black Hills Energy, Utilities	136.98
Boubin Tire Co Inc, Repairs	151.37
Brandon Water Works, Services	45.00
Brandon, City Of, Transfer Jurisdiction Funds	3,155.97
Brecke Inc, Boiler Repair	391.02
Brown, Marlene, Mileage Reimb	16.00
Buchanan Co Auditor, Supplies	577.10
Buchanan Co Health Center, Services	293.75
Buchanan Co Sheriff, Services	462.10
Buds Electric Inc, Repairs	712.65
Cedar Rapids Treasurer, Services	120.00
Cedar Valley Community Support, Services	240.00
Central Iowa Distributing, Supplies	282.27
Citizen Herald, Publications	208.97
City Laundering Company, Services	316.23
Clayton County Sheriff, Services	23.10
Consolidated Energy Co Llc, fuel	19,561.11
Cook, Aaron, Mileage Reimb	14.00
Coulter, Kenneth, VA Commissioners Exp	25.00
County Case Management Service, Services	825.00
CRA Payment Center, Supplies	269.94
Cy & Charleys Inc, Repairs	4,133.10
Darrell E Davis Adult Day, Services	416.00
Del Dub Jac Co Rta, Services	184.80
Dlt Solutions Inc, Renewal	945.29
Doi-USgs, FY10 Streamgaging Stn	4,350.00
Dons Truck Sales Inc, Repairs	221.56
Drs. Kegler, Kegler & Arend, Services	200.00
DTN Inc, Regional Weather Serv	2,407.56
Dunlap Motors Inc, Repairs	392.48
East Buchanan Telephone, Utilities	1,085.53
East Central Iowa Rec, Utilities	1,676.47
Electronic Engineering, Services	168.00
Esch, Laura, Mileage Reimb	41.10
Fareway Foods, Supplies	863.82
Farm & Home Publishers, Platbooks	400.00
Farmers Mutual Telephone Co, Utilities	153.04
Fastenal Company, Supplies	333.09
Fayette County Sheriff, Services	31.00
Feslers Inc, Supplies	9.95
Florida Micro, Service Supplies	1,345.34
Freeman Technology Group Ltd, Qrtly Maint	54.00
G & G Living Center Inc, Services	455.11
Galls, An Aramark Co, Supplies	188.98
Gierke-Robinson Co, Repairs	95.74
Goodwill Industries, Services	2,421.00
Goodwill of the Heartland, Services	229.80
Gosse, Cindy, Supplies	11.69
Grover, James L, Mileage Reimb	10.00

Hardware Hank, Supplies	8.32
Harms, Brad, Supplies	200.00
Hawkeye Foodservice Dist, Inmate Provisions	1,318.41
Hazleton, City Of, Utilities	100.00
Heartland Acres Agribition, FY10 approp	150,000.00
Henderson, Elliott, Snow Removal	4,359.83
Hersom, Gary, Repairs	318.89
Hillcrest Family Service, Services	373.20
IIW Engineers & Surveyors Pc, Services	205.00
Independence Light & Power, Utilities	7,236.54
Independence Police Dept, Services	2,831.65
Independence Postmaster, Annual Permit Fee	185.00
Institute Of Iowa, Registration	210.00
Invision Architecture, Construction Admin	4,608.00
ICAP, Insurance	128,650.36
IA Concrete Paving Assn, Services	280.00
IDNR, Well Constr Permit Fees	50.00
IA Dept Of Public Safety, Terminal Billing	658.00
IDOT, Services	575.00
IA Diesel Injection Service, Supplies	2,441.90
IA Division of IAI, 2010 Membership	25.00
IA Northland Regional Transit, Services	256.80
IA State Assn of Assessors, Dues	600.00
IA Telecom, Utilities	547.80
IA Workforce Development, Boiler Inspection	75.00
Isham, Erin, Mileage Reimb	9.00
James, Greg, Tenant Agreement	100.00
Jesup, City Of, Utilities	65.76
Johnson Co Sheriff, Services	31.50
Junk, Robert, VA Travel Reimb	612.15
Kar Tay Apartment Mgt, Rent	75.00
Kayser, Christine, Supplies	73.92
Keierleber, Brian, Meal Reimb	6.87
Kremer, Ralph J, Mileage Reimb	34.10
Kwik Trip Stores, Fuel	294.24
Lamont, City Of, Services	33.22
Larson Construction Co, New Jail Constr	399,197.20
Lexisnexis, Online Charge	94.00
Lighthouse Professional, Services	190.00
Linn County MHDD Services, Services	205.50
Linn County Sheriff, Services	30.71
Mail Services, Postage	622.36
McDonald, Raymond, Usps Fee	131.56
Mediapolis Care Facility, Services	5,199.32
Medical Associates, Services	571.00
Microtel Inn & Suites, Lodging Reimb	109.76
MidAmerican Energy Co, Utilities	5,653.15
Mideastern IA Comm Mental Hlth, Services	544.50
Midwest Wheel Companies, Supplies	125.52
Monkeytown Office Supply, Supplies	205.21
Moore, Richard, VA Travel Reimb	495.00
NACE, Registration	450.00
Napa Auto Parts, Supplies	2,260.29
Nauman, Carrie, Services	14.00
Network Computer Solutions, Software	477.00
Norbys Farm Fleet, Supplies	1,153.47
NE Iowa Mental Health, Services	146.00
Oelwein Publishing Group, Publications	145.57
Office Max Inc, Supplies	136.63
Office Towne Inc, Supplies	825.77
OMB Police Supply, Uniforms	157.99
O'Reilly Automotive Inc, Supplies	682.12
Overhead Door Co Inc, Supplies	602.35
Paetec, Utilities	2,248.59
Pech, David, Mileage Reimb	17.50
Pinicon Ford Lincoln Mercury, Repairs	66.30
Power Plan, Supplies	6,969.50
Prairie View Nursing Home, Services	6,679.09
Print Express, Supplies	1,061.13

Psychiatric Associates Of, Services	695.00
Quality Computer Service, Supplies	21.00
Quality Inn & Suites, Lodging Reimb	56.00
Quartermaster, Uniforms	37.78
Quasqueton, City Of, Utilities	25.00
Qwest, Utilities	158.00
Radio Communications Co Inc, Supplies	553.90
Reiff Funeral Chapel, Services	286.00
Richmond Center, Services	59.46
Ricks General Service, Repairs	604.96
Rowley, City Of, Utilities	12.50
Schumacher Elevator Co, Service Contract	162.59
Scots Supply, Supplies	69.16
Scott Pharmacy, Services	850.60
Security Storage, Rent	430.00
Short, Jan, Mileage Reimb	13.00
Shred Master, Shredding	75.00
Sorg Sample Pharmacy, Services	552.16
St Lukes Hospital, Services	629.04
Stanley, City Of, Transfer Jurisdiction Funds	1,174.99
Stoney Creek Inn, Lodging Reimb	275.52
Superior Lamp Inc, Supplies	181.01
Superior Welding Supply, Tank Rental	179.15
Thomas Electric Motor Service, Repairs	330.30
Tom's Family Pharmacy, Services	552.23
Tonn, Billie Jo, Services	602.20
Town Crest Pharmacy, Services	57.84
Treasurer State Of Iowa, Services	90,192.23
Tripoli Extinguisher, Supplies	160.00
United States Postal Service, Postage	5,000.00
Unlimited Services, Services	255.12
US Cellular, Utilities	636.73
Usher Architecture Llc, Services	100.00
Valley Environmental Services, Supplies	70.00
Veridian Credit Union, Service Charge	33.60
Verizon Wireless, Utilities	329.46
Verns True Value, Supplies	239.20
Visa, Utilities/Repairs	953.38
WalMart, Supplies	75.00
Walthart, Steven, Mileage Reimb	7.00
Waste Management, Utilities	1,927.56
Weber Paper Co, Supplies	223.43
Welch, William J, VA Commissioners Exp	37.10
Widner Drug, Services	17.25
Winthrop News, Publications	507.01
Winthrop Trailers/Welding Inc, Repairs	1,278.90
Winthrop, City of, Utilities	19.68
Winzip Computing Llc, Software	750.00
Xerox Corp, Maint Contract	419.54
Zee Medical Service Co, Supplies	892.87
GRAND TOTAL	934,365.63

Motion by Gaffney second by Ferreter to adjourn at 1:05 p.m. All in favor, motion carried.

Ralph J. Kremer, Chairman

ATTEST: Cindy Gosse, Auditor

**January 28, 2010**

The Buchanan County Board of Supervisors met in special session at 10:30 a.m. on Thursday, January 28, 2010 with Ralph Kremer, Chairperson in the Chair, Ellen Gaffney and Mike Ferreter present. Absent, none.

The Pledge of Allegiance was recited.

The Board proceeded to meet with County Auditor Cindy Gosse and the following departments to review proposed FY11 budgets: Sheriff Bill Wolfgram, Captain Steve Hepke and Treasurer Judy Harland.

Community Services Director presented a Business Associate Agreement Contract Amendment with the Iowa Department of Human Services to comply with the HITECH Act. After discussion, motion by Gaffney second by Ferreter to approve the Amendment to Contract # MHDS 09-048 effective February 1, 2010 between the Iowa Department of Human Services and Buchanan County and authorize the chairman to sign. All in favor, motion carried.

Motion by Ferreter second by Gaffney to adjourn at 12:45 p.m. All in favor, motion carried.

Ralph J. Kremer, Chairman

ATTEST: Cindy Gosse, Auditor