

MARTIN COUNTY
DISTRICT SCHOOL BOARD

Operational Audit



BOARD MEMBERS AND SUPERINTENDENT

Board members and the Superintendent who served during the 2010-11 fiscal year are listed below:

	District <u>No.</u>
Lorie Shekailo to 11-15-10, Chair	1
Michael J. Busha from 11-16-10	1
Sue Hershey, Vice Chair to 11-15-10, Chair from 11-16-10	2
Laurie Gaylord, Vice Chair from 11-16-10	3
Maura Barry-Sorenson	4
Dr. David L. Anderson	5

Nancy Kline, Superintendent

The audit team leader was Mark D. Kenny, CPA, and the audit was supervised by Ida Marie Westbrook, CPA. Please address inquiries regarding this report to Gregory L. Centers, CPA, Audit Manager, by e-mail at gregcenters@aud.state.fl.us or by telephone at (850) 487-9039.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

MARTIN COUNTY
District School Board

SUMMARY

Our operational audit disclosed the following:

BOARD POLICIES AND PROCEDURES

Finding No. 1: Existing policies relating to ethics and antifraud could be enhanced.

Finding No. 2: The Board had not adopted formal policies and procedures for ensuring that a portion of each instructional employee's compensation is based on performance pursuant to Section 1012.22(1)(c)2., Florida Statutes (2010), and documenting the differentiated pay process of instructional personnel and school-based administrators using the factors prescribed in Section 1012.22(1)(c)4., Florida Statutes (2010).

Finding No. 3: Controls over electronic funds transfers could be enhanced.

PROCUREMENT

Finding No. 4: Enhancements were needed in controls over the District's purchasing card program.

BACKGROUND

The Martin County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education. Geographic boundaries of the District correspond with those of Martin County. The governing body of the District is the Martin County District School Board (Board), which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board.

During the 2010-11 fiscal year, the District operated 22 elementary, middle, high, and specialized schools; sponsored one charter school; and reported 17,759 unweighted full-time equivalent students.

The results of our audit of the District's financial statements and Federal awards for the fiscal year ended June 30, 2011, will be presented in a separate report.

FINDINGS AND RECOMMENDATIONS

Board Policies and Procedures

Finding No. 1: Ethics and Antifraud Policies

The Board's ethics and antifraud policies could be enhanced. Such policies should clearly communicate that employees are held in public trust, and are obligated to honesty and integrity in fulfilling their responsibilities. Paramount in that trust is the principle that public employment may not be used for personal gain or private advantage. Also, appropriate ethics and antifraud guidance enhances awareness of the process to report and investigate known or suspected ethics violations or fraud.

The Board's ethics policies (Policy Nos. 3170 and 6460) provided a general basis for prudent and ethical standards, and the antifraud policy (Policy No. 3145) defines fraud, identifies actions constituting fraud, and consequences for fraudulent behavior. However, the policies did not set forth protections offered individuals who report known or

suspected fraud or ethics violations (such as conflicts of interest), procedures for incident reporting, and responsibility for performing related investigations. As of September 2011, the District had not updated these policies, but had contracted with a company to provide this service. A similar finding was noted in our report No. 2011-056.

Recommendation: The Board should continue its efforts to ensure that ethics and antifraud policies and procedures clearly hold employees to standards that protect the District's resources, reduce the risk of fraud or abuse, and advance the public's interest. The Board should also ensure that antifraud policies include statements regarding communicating, reporting, and investigating known or suspected fraud.

Finding No. 2: Compensation and Salary Schedules

Section 1001.42(5)(a), Florida Statutes, requires the Board to designate positions to be filled, prescribe qualifications for those positions, and provide for the appointment, compensation, promotion, suspension, and dismissal of employees, subject to the requirements of Chapter 1012, Florida Statutes. Section 1012.22(1)(c)2., Florida Statutes (2010),¹ provided that, for instructional personnel, the Board must base a portion of each employee's compensation on performance. In addition, Section 1012.22(1)(c)4., Florida Statutes (2010), required the Board to adopt a salary schedule with differentiated pay for instructional personnel and school-based administrators. The salary schedule was subject to negotiation as provided in Chapter 447, Florida Statutes, and was required to provide differentiated pay based on District-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.

While compensation of instructional personnel is typically subject to collective bargaining, the Board had not adopted formal policies and procedures to ensure that a portion of each instructional employee's compensation was based on performance pursuant to Section 1012.22(1)(c)2., Florida Statutes (2010). Such policies and procedures could establish and communicate the performance measures affecting instructional employee compensation.

The Board policy for professional/technical and supervisory personnel, including school-based administrators, established various supplements, including those for school demographics (western zone), level of education, years of experience, and other supplements. However, the Board had not adopted formal policies and procedures establishing the documented process to identify the instructional personnel entitled to differentiated pay using the factors prescribed in Section 1012.22(1)(c)4., Florida Statutes (2010), nor the documented process to identify the school-based administrators entitled to differentiated pay for the other three required differentiated pay factors (additional responsibilities, critical shortage areas, and level of job performance difficulties). Such policies and procedures could specify the prescribed factors to be used as the basis for determining differential pay, the documented process for applying the prescribed factors, and the individuals responsible for making such determinations.

For the 2010-11 fiscal year, the District and Martin County Education Association (MCEA) reached an impasse in contract negotiations and continued using the 2009-10 fiscal year union contract. The salary schedule and applicable union contracts used during the 2010-11 fiscal year for instructional personnel and school-based administrators

¹ Section 1012.22, Florida Statutes, was amended by Chapter 2011-1, Laws of Florida, effective July 1, 2011. For the 2011-12 fiscal year, pursuant to Section 1012.22(1)(c)4.b., Florida Statutes, the District must base a portion of each employee's compensation upon performance demonstrated under Section 1012.34, Florida Statutes, and provide differentiated pay for instructional personnel and school administrators based upon district-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.

provided pay levels based on various factors such as job classification, years of experience, level of education, and other factors. However, the District's procedures for documenting compliance with Section 1012.22(1)(c), Florida Statutes (2010), could be improved, as follows:

- **Instructional Personnel.** Contrary to Section 1012.22(1)(c)2., Florida Statutes (2010), the instructional personnel salary schedule and union contracts did not evidence that a portion of the compensation of each instructional employee was based on performance. District personnel indicated that the union contract discontinued participation in a performance pay program because of the lack of State funding, and no performance-based payments were made during the 2010-11 fiscal year.

The instructional personnel salary schedule and union contracts provided salary supplements for additional responsibilities beyond the standard seven and three-quarter hour day, such as supplements for athletic and drama coaches and department chairpersons. District personnel also indicated that, for about the past ten years, the union contracts have provided salary differentials for school demographics, level of job performance difficulties, and critical shortage areas for speech and language pathologists, social workers, and program specialists. However, District records did not sufficiently evidence the basis upon which these determinations were made or the relevancy of such determinations for the 2010-11 fiscal year salaries. For example, documentation of school demographics could include an analysis of demographics among schools and how particular demographics affect compensation. For level of job performance difficulties, consideration could be documented to demonstrate how specific tasks or job classifications have special challenges that impact personnel compensation. For critical shortage areas, documentation could include records evidencing a minimal number of applicants, high personnel turnover rates, and other factors demonstrating the difficulty of hiring and retaining particular personnel.

- **School-based Administrators.** District personnel indicated that the school-based administrators' salary schedule included consideration for additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties by the differing administrative pay grades for elementary, middle, and high schools based on the type school. Supplements and bonus compensation were also provided based on school demographics and critical need areas. However, the salary schedule did not provide for differentiated pay based on critical shortage areas for school-based administrators, contrary to Section 1012.22(1)(c)4., Florida Statutes (2010).

District personnel indicated that salary schedule revisions to comply with the statutory performance and differentiated pay requirements were delayed to ensure consistency with Federal Race-to-the-Top grant requirements, which are subject to approval by the Florida Department of Education during the 2011-12 fiscal year. However, without Board-adopted policies and procedures for ensuring that a portion of each instructional employee's compensation was based on performance, and sufficiently identifying the basis for the differentiated pay, the District may have been limited in its ability to demonstrate that each instructional employee's performance correlated to their compensation and the various differentiated pay factors were consistently considered and applied. A similar finding was noted in our report No. 2011-056.

Recommendation: The Board should adopt formal policies and procedures for ensuring that a portion of each instructional employee's compensation is based on performance, and differentiated pay of instructional personnel and school-based administrators is appropriately identified on salary schedules, consistent with Section 1012.22(1)(c), Florida Statutes.

Finding No. 3: Electronic Funds Transfers

Section 1010.11, Florida Statutes, requires the Board to adopt written policies prescribing the accounting and control procedures for electronic funds transfers (EFTs) for any purpose including direct deposit, wire transfer, withdrawal, investment, or payment consistent with the provisions of Chapter 668, Florida Statutes. Pursuant to Section 668.006, Florida Statutes, the District is responsible for implementing control processes and procedures to ensure adequate

integrity, security, confidentiality, and auditability of business transactions conducted using electronic commerce. In addition, State Board of Education (SBE) Rule 6A-1.0012, Florida Administrative Code (FAC), authorizes the District to make EFTs provided adequate internal control measures are established and maintained, such as a written agreement with a financial institution. An agreement must, among other things, contain the title of the bank account subject to the agreements and the manual signatures of the Board chair, superintendent, and employees authorized to initiate EFTs. Also, SBE Rule 6A-1.0012, FAC, requires the District to maintain documentation signed by the initiator and authorizer of EFTs to confirm the authenticity of EFTs.

The Board established an agreement with a bank to provide various services, including EFTs, and the agreement contained the signatures of the Board chair and superintendent. For making electronic payments to designated accounts, the agreement identified the accounts manager as the primary contact and the executive finance director as the secondary contact. Additionally, the bank only performs EFTs that are initiated by an employee who is not one of the two employees authorizing the EFT.

During the 2010-11 fiscal year, the District regularly made electronic disbursements to its bank for the purchasing card program, and for debt service payments and direct deposit of employee pay and other payroll related activity, such as annuity, flexible benefit, and union dues. Also, in February 2011, the District began making EFTs to selected vendors that completed authorization documents to receive such payments. While the District used informal processes including verbal instructions, e-mail directions, and other reviews to monitor and control electronic transmission of funds, the Board had not adopted written policies prescribing the accounting and control procedures of EFTs, contrary to Section 1010.11, Florida Statutes. Further, although our review and inquiry disclosed that the initiator and dual authorizers of EFT transactions were different employees, the bank agreement did not contain the signatures of employees authorized to initiate and authorize EFTs nor did employees execute signed confirmations to authenticate the EFTs, contrary to SBE Rule 6A-1.0012, FAC.

District personnel indicated that controls are in place, such as separation of initiator and authorizers of EFTs and management review of EFT transactions, to compensate, in part, for the lack of formal policies and procedures. While our tests did not disclose any EFTs for unauthorized purposes, such tests cannot substitute for management’s responsibility to establish effective internal controls. Without properly established policies and procedures governing EFT activities, there is an increased risk that errors or fraud could occur and not be timely detected.

Recommendation: The Board should adopt formal written policies and procedures to ensure adequate integrity, security, confidentiality, and auditability of business transactions conducted using electronic commerce consistent with applicable Florida Statutes and SBE Rules.

Procurement

Finding No. 4: Purchasing Cards

The District provided purchasing cards to authorized employees for the purchase of goods and services, and used three types of purchasing cards by various staff and management to make:

- Small dollar purchases, such as operating supplies, materials, services, and hotel costs for business purposes;
- Small dollar purchases, as mentioned above, and large dollar purchases, pursuant to Board-awarded contracts or bids; purchasing department capital equipment acquisitions with individual costs exceeding \$1,000; and certain payments exempt from competitive requirements such as insurance premiums, memberships, exempt professional services, utilities, and phone bills; and

➤ Purchases from internal funds.

The District contracted with a financial institution to provide the purchasing cards and to process purchases. To document controls over the program, the District established a purchasing card manual and, as of June 30, 2011, had assigned cards to 121 employees and departments. The purchasing card manual includes guidelines detailing the responsibilities of the cardholder, card clerk, and others; the process for obtaining and using cards; card limits; and requiring card cancellation within 24 hours of employment termination. Additionally, purchases made with the cards are subject to the same rules and regulations that apply to other District purchases. However, our review of controls over the use of 15 departmental purchasing cards disclosed applicable single transaction or monthly credit limits that appeared excessive based on actual purchases during the 2010-11 fiscal year, as shown below:

Department	Single Transaction Limit	Actual Highest Single Transaction	Actual as Percent of Limit	Monthly Limit	Actual Highest Monthly Total	Actual as Percent of Limit
Transportation	\$ 15,000	\$ 4,379	29.2%	\$ 40,000	\$ 11,847	29.6%
Finance	90,000	39,686	44.1%	(1)	(1)	(1)
Warehouse	(1)	(1)	(1)	100,000	42,544	42.5%
Title I Programs	(1)	(1)	(1)	75,000	48,634	64.8%
Risk Management	(1)	(1)	(1)	13,000	5,614	43.2%

Note (1) - Single and monthly transaction limits were reasonable based on actual transactions.

District personnel indicated that the limits were originally set based on a monthly average of expenditures for each department, and had not been reviewed for recent changes in actual use. Effective controls to monitor the reasonableness of purchasing card credit limits reduce the risk of unauthorized use. A similar finding was noted in our report No. 2011-056.

Recommendation: The District should enhance procedures to ensure that appropriate single and monthly transaction credit limits are established consistent with actual use by cardholders.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the District had taken corrective actions for findings included in our report No. 2011-056.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida’s citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from June 2011 to September 2011 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.


The objectives of this operational audit were to: (1) obtain an understanding and make overall judgments as to whether District internal controls promoted and encouraged compliance with applicable laws, rules, regulations, contracts, and grant agreements; the economic and efficient operation of the District; the reliability of records and reports; and the safeguarding of assets; (2) evaluate management’s performance in these areas; and (3) determine whether the District had taken corrective actions for findings included in our report No. 2011-056. Also, pursuant to Section 11.45(7)(h), Florida Statutes, our audit may identify statutory and fiscal changes to be recommended to the Legislature.

The scope of this operational audit is described in Exhibit A. Our audit included examinations of various records and transactions (as well as events and conditions) occurring during the 2010-11 fiscal year.

Our audit methodology included obtaining an understanding of the internal controls by interviewing District personnel and, as appropriate, performing a walk-through of relevant internal controls through observation and examination of supporting documentation and records. Additional audit procedures applied to determine that internal controls were working as designed, and to determine the District’s compliance with the above-noted audit objectives, are described in Exhibit A. Specific information describing the work conducted to address the audit objectives is also included in the individual findings.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA
Auditor General

MANAGEMENT’S RESPONSE

Management’s response is included as Exhibit B.

EXHIBIT A
AUDIT SCOPE AND METHODOLOGY

Scope (Topic)	Methodology
Information Technology (IT) policies and procedures.	Examined the District's written IT policies and procedures to determine whether they addressed certain important IT control functions.
Security awareness and training program regarding the confidentiality of information.	Examined supporting documentation to determine the adequacy of the District's IT security awareness and training program.
Procedures to timely prohibit terminated employees' access to electronic data files.	Tested employees who terminated during the audit period and examined supporting documentation evidencing when the District terminated access privileges.
IT security incident response.	Reviewed written policies and procedures, plans, and forms related to security incident response and reporting.
Fraud policy and related procedures.	Examined written policies, procedures, and supporting documentation related to the District's fraud policy and related procedures.
Sunshine Law.	Read Board minutes and, for selected Board meetings, examined supporting documentation evidencing compliance with Sunshine Law requirements.
Financial condition.	Applied analytical procedures to determine whether the General Fund unassigned and assigned fund balances at June 30, 2011, was less than the percents of the fund's revenues specified in Section 1011.051, Florida Statutes. Analytical procedures were also applied to determine the reasonableness and ability of the District to make its future debt service payments.
Investments.	Examined written policies and supporting documentation to determine compliance with Section 218.415, Florida Statutes.
Restrictions on use of nonvoted capital outlay tax levy proceeds.	Applied analytical procedures, tested payments made from nonvoted capital outlay tax levy proceeds, and examined supporting documentation to determine whether the District complied with requirements related to the use of nonvoted capital outlay proceeds.
Restrictions on use of Workforce Development funds.	Applied analytical procedures to determine whether the District used funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
Adult general education program enrollment reporting.	Tested adult education students from Florida Department of Education (FDOE) records and examined supporting documentation at the District to determine whether the District reported instructional and contact hours in accordance with FDOE requirements.
Social security numbers.	Examined records to determine whether the District had provided individuals with a written statement as to the purpose of collecting social security numbers pursuant to Section 119.071(5)(a), Florida Statutes.

**EXHIBIT A (CONTINUED)
AUDIT SCOPE AND METHODOLOGY**

Scope (Topic)	Methodology
Procedures for adopting and amending the budget.	Examined supporting documentation to determine whether budgets and amendments to budgets were prepared and adopted in accordance with applicable Florida Statutes and State Board of Education Rules.
Performance based pay plan requirements for instructional personnel.	Reviewed pay plan documentation and performance records of instructional personnel who received performance pay increases to determine whether the District complied with performance-based pay plan requirements.
Compensation and salary schedules.	Examined supporting documentation to determine whether the Board, for instructional personnel, based a portion of each employee’s compensation on performance, and adopted a salary schedule with differentiated pay for both instructional personnel and school-based administrators based upon District-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.
Overtime payments.	Reviewed District policies, procedures, and supporting documentation evidencing the approval of and necessity for overtime payments.
Procurement policies and procedures.	Tested significant dollar purchases and examined supporting documentation to determine compliance with bid requirements. Also, performed analytical procedures to determine whether purchases were split to bypass bid requirements.
Administration of construction projects.	For selected major construction projects, tested payments and supporting documentation to determine compliance with District policies and procedures and provisions of law and rules. Also, for construction management contracts, determined whether the District monitored the selection process of subcontractors by the construction manager.
Selection process and insurance for architects and engineers.	Tested significant or representative major construction projects in progress during the audit period to determine whether architects and engineers engaged during the audit period were properly selected and, where applicable, had evidence of required insurance.
Wireless communication devices.	Reviewed policies and procedures to determine whether the District limited the use of, and documented the level of service for, wireless communication devices.
Purchasing card transactions.	Tested purchasing card transactions for propriety and compliance with related laws, rules, and District procedures.
Electronic payments.	Reviewed District policies and procedures relating to electronic payments and tested supporting documentation to determine if selected electronic payments were properly authorized and supported.

EXHIBIT B
MANAGEMENT'S RESPONSE

THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA

500 East Ocean Blvd • Stuart, Florida 34994 • Telephone (772) 219-1200 Ext: 30213 • Facsimile: (772) 219-1229



Office Of: **BRYAN M. THABIT, CPA, CGFO**
Executive Director of Finance

November 9, 2011

Mr. David W. Martin, CPA
Auditor General
111 West Madison Street
Tallahassee, Florida 32399

Dear Mr. Martin:

The following information is submitted in response to your preliminary and tentative Operational audit findings and recommendations from your audit of the District School Board of Martin County for the fiscal year ended June 30, 2011:

FINDINGS AND RECOMMENDATIONS

OPERATIONAL AUDIT FINDING NO. 1: Existing policies relating to ethics and antifraud could be enhanced.

Recommendation: The Board should continue its efforts to ensure that ethics and antifraud policies and procedures clearly hold employees to standards that protect the District's resources, reduce the risk of fraud or abuse, and advance the public's interest. The Board should also ensure that antifraud policies include statements regarding communicating, reporting, and investigating known or suspected fraud.

DISTRICT RESPONSE: The District Acknowledges the Auditor's Florida Statute compliance finding and has prepared the following response:

The Board is in the process of enhancing its ethics and anti-fraud policies and will soon adopt the revised policies.

OPERATIONAL AUDIT FINDING NO. 2: The Board had not adopted formal policies and procedures for ensuring that a portion of each instructional employee's compensation is based on performance pursuant to Section 1012.22(1)(c)2., Florida Statutes (2010), and documenting the differentiated pay process of instructional personnel and school-based administrators using the factors prescribed in Section 1012.22(1)(c)4., Florida Statutes (2010).

Recommendation: The Board should adopt formal policies and procedures for ensuring that a portion of each instructional employee's compensation is based on performance, and differentiated pay of instructional personnel and school-based administrators is appropriately identified on salary schedules, consistent with Section 1012.22(1)(c), Florida Statutes.

Nancy Kline, Superintendent

School Board Members: Dr. David L. Anderson • Maura Barry-Sorenson • Michael J. Busha • Laurie Gaylord • Susan J. Hershey

"An Equal Opportunity Agency"

**EXHIBIT B
MANAGEMENT’S RESPONSE (CONTINUED)**

DISTRICT RESPONSE: The District Acknowledges the Auditor’s Florida Statute compliance finding and has prepared the following response:

The District is in the process of Collective Bargaining for a successor agreement with the Martin County Education Association. Many of the issues associated with Finding No. 2 are subject to resolution of the on-going negotiations. Once the collective bargaining agreement issues are resolved, the District shall proceed to finalize and adopt formal policies and procedures. Preliminary drafts of appropriate policies and procedures are in process pending final decisions regarding the negotiations. Progress has been made to date by collaborating with the MCEA to comply with the Race to the Top Grant requirements and developing and submitting to the FLDOE a new Teacher Evaluation System while simultaneously complying with the new dictates of the Statutes in moving to a Pay for Performance based system.

The District is also engaged in developing and complying with the new dictates of the Statutes in moving to the design of the differentiated pay process system, as required under the statutes, for school-based administrators. To assist with this process, the District is preparing a Request for proposals seeking consultative services to conduct a compensation study as well as to assist the District with the design of the differentiated pay process for the school-based administrators.

OPERATIONAL AUDIT FINDING NO. 3: Controls over electronic funds transfers could be enhanced.

Recommendation: The Board should adopt formal written policies and procedures to ensure adequate integrity, security, confidentiality, and auditability of business transactions conducted using electronic commerce consistent with applicable Florida Statutes and SBE Rules.

DISTRICT RESPONSE: The District Acknowledges the Auditor’s Florida Statute compliance finding and has prepared the following response:

The District is working with NEOLA, a consulting firm, to the develop School Board policy.

OPERATIONAL AUDIT FINDING NO. 4: Enhancements were needed in controls over the District’s purchasing card program.

Recommendation: The District should enhance procedures to ensure that appropriate single and monthly transaction credit limits are established consistent with actual use by cardholders.

DISTRICT RESPONSE: The District Acknowledges the Auditor’s Florida Statute compliance finding and has prepared the following response:

Once a year the district will conduct a monthly spend analysis, by user. If the monthly limit exceeds 10% more than the average monthly spend, the respective limits (daily, single, and monthly) will be adjusted downward so that the limits do not exceed 10% of the projected average spend for the next year.

Sincerely yours,

Bryan M. Thabit,
CPA, CGFO

Bryan M. Thabit
Executive Director of Finance

Digitally signed by Bryan M. Thabit, CPA, CGFO
DN: cn=Bryan M. Thabit, o=Martin
County School District, ou=Finance Department,
email=thabitb@martin.k12.fl.us, c=US
Date: 2011.11.13 09:44:29 -0500

BMT
Enc.