

Tabor City ABC Board

Performance Audit Report



Alcoholic Beverage Control Commission
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ABC
COMMISSION
NORTH CAROLINA



ABC

COMMISSION
NORTH CAROLINA

Alcoholic Beverage Control

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DANIEL L. BRIGGS
Lexington

ADMINISTRATOR:
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April 16, 2012

Tabor City ABC Board
Mr. Bernice Gerald, Chairman
PO Box 496
Tabor City, NC 28463

Dear Chairman Gerald,

We are pleased to submit this performance audit report of the Tabor City ABC Board. The objective of this audit was to examine existing policies, practices, and controls and to provide recommendations on methods to improve operating efficiency at the ABC Board in accordance with new legislative mandates.

The report consists of an executive summary, background information and operational findings and recommendations along with your response to our recommendations. This report will be posted on the Commission's public web site.

We would like to thank you, the ABC Board and your staff for the assistance and cooperation provided to us during the audit. Additionally, we appreciate the efforts your Board has made to comply with the new performance standards.

If we can be of assistance in the future, please advise.

Respectfully,

Michael C. Herring
Administrator

CC: North Carolina Association of ABC Boards

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EXECUTIVE SUMMARY

By state law, the ABC Commission shall ensure that all local ABC Boards comply with established performance standards by conducting regular audits or performance evaluations. Performance standards shall include, but are not limited to, standards that address enforcement of ABC laws, store appearance, operating efficiency, solvency, and customer service. Performance audits are examinations of existing operating policies, practices, controls, and activities to determine those areas in which there may be a need for improvements. This audit was conducted in accordance with Government Auditing Standards. This report details findings and recommendations with regard to organizational and operational issues.

To achieve the objectives of the audit, ABC Commission staff

- Reviewed applicable General Statutes, ABC Commission Rules, and administrative policies;
- Reviewed applicable reports and studies of ABC boards with similar size and geography;
- Verified compliance with Commission and Board policies;
- Reviewed organizational chart and job descriptions;
- Reviewed ABC store annual audit for the fiscal year 2011;
- Visited the store;
- Interviewed key ABC store personnel.

The Tabor City ABC Board has responded to the performance audit recommendations and has begun to take steps toward becoming more profitable through analyzing and reducing current costs. Internal controls have been improved to maintain proper segregation of duties. Policies and procedures have been implemented to maintain compliance with statutes and to ensure efficient operations. Since the performance audit, the ABC Commission has approved for a board member to act as finance officer for twenty-four months.

BACKGROUND INFORMATION

Located in Columbus County, Tabor City is rich in agriculture, producing corn, sweet potatoes, and tobacco. Tabor City is less than two miles from the South Carolina border, approximately twenty-five miles from Myrtle Beach, SC and approximately 19 miles from other ABC stores, Chadbourn, Whiteville, and the Town of Brunswick. The US Census Bureau reports a population of 2,511.

Chapter 540 of the 1967 Session Laws authorized the Town of Tabor City to hold an election for an ABC store upon a written petition signed by at least thirty percent of voters. The referendum was held on March 18, 1980. The vote for an ABC store passed 573 to 569. The first retail sales occurred on December 1, 1980.

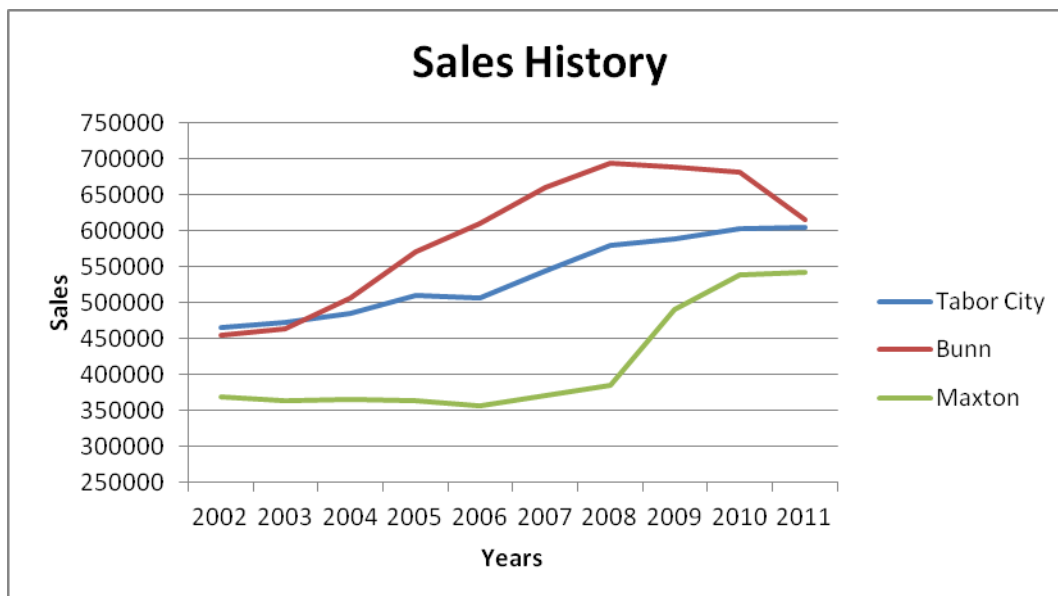
Upon election of an ABC store, the Town of Tabor City was authorized to create an ABC Board consisting of a chairman and two members to serve for three year terms. Current board members are Bernice Gerald, chairman, Eddie Grainger and Terry Bell, board members.

The Tabor City ABC Board operates one retail store and staffs one full-time manager and two part-time employees. The general manager is responsible for the daily operations including supervising personnel, inventory management, and administrative functions of the store. The clerks are primarily responsible for daily stocking, floor upkeep, and provide customer service. An outside accounting firm provides bookkeeping services for the board.

Profitability

For fiscal year 2011, the board showed a profit; gross sales were \$604,213, income from operations was \$22,025, resulting in a profit percentage to sales of 3.44%. Current sales have increased significantly by 3.12% since January 2012.

In comparing Tabor City ABC and other similar size boards over the past ten years, sales have increased following the state's 56% increase over the same period. *See Chart below.*



Factors affecting sales and profitability:

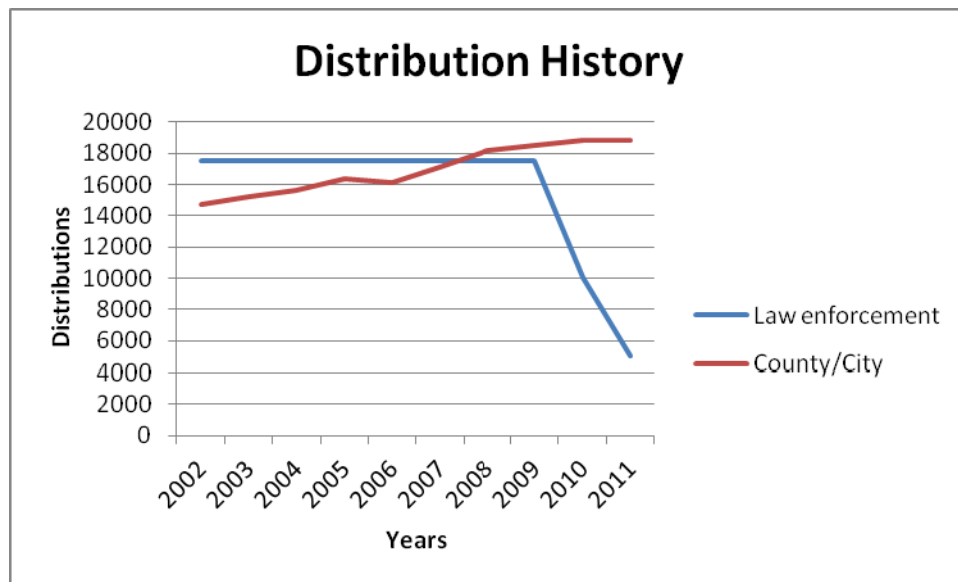
- 12.9% unemployment rate in Columbus County in December 2011 which increased .8% over November
- The store sits on a well-travelled route to the South Carolina beaches

Distributions

G.S. 18B-805 (c) 2 requires the board to expend quarterly at least five percent of profits for law enforcement. The remaining profits are to be expended quarterly as follows:

- 5% to Tabor City General Fund for the fire department
- 50% to Tabor City General Fund
- 45% to Columbus County General Fund to be allocated in equal parts to the board of education of any school unit in which an ABC store is located

In 2011, the Tabor City ABC Board made a total distribution of \$23,842; \$5,000 to law enforcement and \$18,842 to the city and county general funds. Over the past ten years, Tabor City has made a total distribution of \$324,383 to law enforcement and the city and county municipalities. *See Chart below.*



FINDINGS AND RECOMMENDATIONS

On January 25, 2012, ABC Commission Board Auditor, Moniqua S. McLean, visited the Tabor City ABC store and interviewed Roger Hayden, general manager, Bernice Gerald, board chairman, and Al Leonard, town manager. The following are the findings and recommendations relating to the performance audit.

Inventory Turnover

The inventory turnover rate is calculated by dividing the cost of goods sold by the average inventory in the system. The Commission has set goals for determining an effective rate based on the frequency of deliveries. Below are the turnover rates based on the delivery schedule:

- Once a week deliveries target at 6 times or more per year
- Twice a week deliveries target at 5 times or more per year
- Monthly deliveries target at 4.5 times or more per year

The Tabor City ABC Board has a monthly delivery schedule. The inventory turnover rate for Tabor City ABC is 2.8 which did not meet the target rate set by the Commission.

Recommendations

- Analyze sales history reports carefully to avoid overstocking slow moving inventory while aiming to increase top selling products' availability
- Explore different strategies for eliminating slow moving products by:
 - Moving stock within the store to increase visibility by using more product displays and adding recipe cards
 - Initiating new marketing strategies to encourage impulse buying by making high end products more accessible and lower priced products less accessible
 - Transferring slow movers to other boards that have a greater demand
- Continue establishing relationships with nearby ABC boards to take advantage of the following:
 - Splitting cases of higher end products when appropriate to increase variety while keeping costs to a minimum, and
 - Sharing resources to avoid out of stocks

Operating Cost

Operating costs are calculated by dividing total operating expenses less depreciation by the gross profit on sales. Below are the average cost ratios for boards with and without mixed beverage sales:

- Boards with 3 or more stores with MXB – cost ratio .67 or less
- Boards with 3 or more stores without MXB – cost ratio .94 or less
- Boards with 2 stores – cost ratio .83 or less
- Single store boards with MXB – cost ratio .77 or less
- Single store boards without MXB – cost ratio .93 or less

The Tabor City ABC Board has an operating cost ratio of .80 and is within the limits set by the Commission. *Refer to Appendix A for chart analysis of operating expense history and common expense analysis of similar size boards.*

Profit percentage to sales

The profit percentage to sales is calculated by dividing the total income before distributions by gross sales. The Commission has set efficiency goals based on the following breakdown:

- Gross sales greater than \$10M – target rate at 9%
- Gross sales \$2m to \$10M – target rate at 6.5%
- Gross sales less than \$2M – target rate at 5%

The Tabor City ABC Board has a profit percentage of 3.65% and does not meet the target rate set by the Commission.

Recommendations:

- Analyze and reduce operating expenses to increase profits by monitoring budget.
- Make store as welcoming and as customer friendly as possible to take advantage of beach traffic.

Working Capital

Working capital is total cash, investments, and inventory less all unsecured liabilities. Gross sales mean gross receipts from the sale of alcoholic beverages less distributions as defined in G.S. 18B-805 (b) (2), (3), and (4). The Commission has set working capital limits based on the following breakdown:

- Four months for boards with gross sales less than \$1.5M
- Three months for boards with gross sales less than \$50M and greater than or equal to \$1.5M
- Two months for boards with gross sales equal to or greater than \$50M

For FY2011, the Tabor City ABC Board had a working capital of \$102,602 and is within the limits set by the Commission.

Store Appearance

The Tabor City ABC Board has approximately 700 linear feet of shelf space and currently carries approximately 600 product codes. *Refer to Appendix B for photos.*

- The store was clean, smoke-free, well-lit, and free of clutter behind the counters. The exterior areas were clean and free of trash.
- A shelf management system is in place and maintained, however there are vacant areas that can be filled for a more efficient use of space. The bottom shelf is used for overflow of bestselling products. When there is no overflow, there is empty shelving making the store look under-stocked.

- The required Fetal Alcohol Syndrome poster was displayed.

Recommendations:

- Utilize the empty shelf space in a manner that incorporates room for overflow for bestselling products but does not leave long stretches vacant. As an alternative, eliminate the bottom shelf and spread out the other four.
- Pursue more creative uses for end caps and displays within the store.
- Create a spot near the front of the store to highlight items you want to sell off – ask for a reduced price from the Commission to encouragement movement.

Customer Service

- Employees exhibited good customer service skills by greeting every customer upon entering. When not waiting on customers, employees were stocking shelves and performing general store upkeep duties including stocking inventory.
- If there is a difference between shelf and register prices, it is understood to give the customer the lowest price. The board does not have a written policy for handling these occurrences.

Recommendations:

- Prepare a written price discrepancy policy and include in the employee handbook so that new and existing employees will know what to do when that situation occurs. The Commission will provide a sample policy upon request. *Refer to Appendix C (1) for rule.*

Policies and Procedures

- Although travel is limited, a travel policy is still required by statute. The board must vote to adopt either the State's policy or their appointing authority's.
- A law enforcement contract has been adopted and a copy was submitted to the auditor.
- The board does not have a written policy for cash shortages/overages. With the current system, if the cash drawer is short, the clerk responsible will make the cash drawer correct.
- Although not used often, the board does not have a refund policy should the need arise.
- The general manager prepares all checks to vendors and payroll and mails the checks. The bookkeeper records the payments from the check stubs, reconciles all bank statements, and pays the payroll and excise taxes.
- Two board members are authorized to sign the checks. However, some checks have only one signature.

Recommendations:

- Adopt a travel policy that meets the requirements of 18B-700(g) and file a copy with the Commission (2R.0909 (c)). *Refer to Appendix C (2) for statute.* If the board decides to adopt the travel policy of the appointing authority, a copy of the appointing authority's travel policy along with the board's travel policy and a copy of the appointing authority's approval to adopt their travel policy is required for submission. If the board decides to adopt the State's travel policy, a copy of the board meeting minutes approving the adoption of the travel policy must be submitted.
- Adopt a written cash shortage and overage policy. While this is understood, it is good business practice to have written procedures in place for future employees. Once adopted, submit a copy to the Commission and include in the employee personnel manual.
- Adopt a policy specifying what necessitates and who is able to issue a refund.
- Have the finance officer and one other designated person sign all checks once they are written and compared with invoices. Blank checks must never be pre-signed. *Refer to Appendix C (3) for statute.*

Personnel and Training Compliance

- Training is provided to new and existing employees as needed.
- All board members, the finance officer, and the general manager have attended the mandatory ethics class.
- No one has been cross trained in the event the general manager is unable to continue in his duties.

Recommendations:

- Attend free annual training, such as the Responsible Alcohol Seller Program, offered by the Commission and other approved venues. Document training completed and place in employee's personnel file.
- Cross train employees on key functions that include ordering liquor, closing out the end of the month, paying bills, and filing taxes in the event the general manager were suddenly unavailable.

Administrative Compliance

- Board meeting minutes were available to view, followed the order of proceedings for conducting a business meeting and included the conflict of interest statement.
- Board meeting minutes are kept with the board chairman.
- Public notification of board meetings is not posted in accordance with G.S. 143-318.12.
- Board information on the Commission website does not reflect board members' latest appointment date.

- Board compensation meets the requirements of GS 18B-700 (g); a copy of the appointing authority's approval is on file at the Commission.
- Nepotism – The board does not employ any immediate family members.
- Orders to LB&B do not bear the pre-audit certificate as required by G.S. 18B-702 (m).
- Purchase orders are not used for store and office supplies. A sample purchase order is available on the Commission website.
- Checks do not have the approved certificate per G.S. 18B-702(q)
- The law enforcement activity report has not been submitted for months February through August 2011.
- The board has not appointed a finance officer.

Recommendations:

- Keep board meeting minutes in a permanent binder and available in the store.
- Local boards shall retain all records pursuant to the records retention schedule. A records retention schedule is available on the Commission website and in the Operations Manual.
- Post with the town clerk's office and in the store a notice of all ABC Board meetings. *Refer to Appendix C (4).*
- Update the Commission website to include current board member's latest appointment dates.
- Orders to LB&B for liquors must have the pre-audit certificate stamped and signed by the finance officer before the orders are placed.
- Use purchase orders when ordering all store and office supplies. Purchase orders are required to have the pre-audit certificate signed by the finance officer. *Refer to Appendix C (5) for statute.*
- Have all checks stamped with the required certificate. *Refer to Appendix C (6) for statute.*
- Submit all law enforcement activity reports for the missing months. (If no activity is indicated, just note that fact and submit the form.) *Refer to Appendix C (7) for statute.*
- Appoint a finance officer. *Refer to Appendix C (8) for statute.*

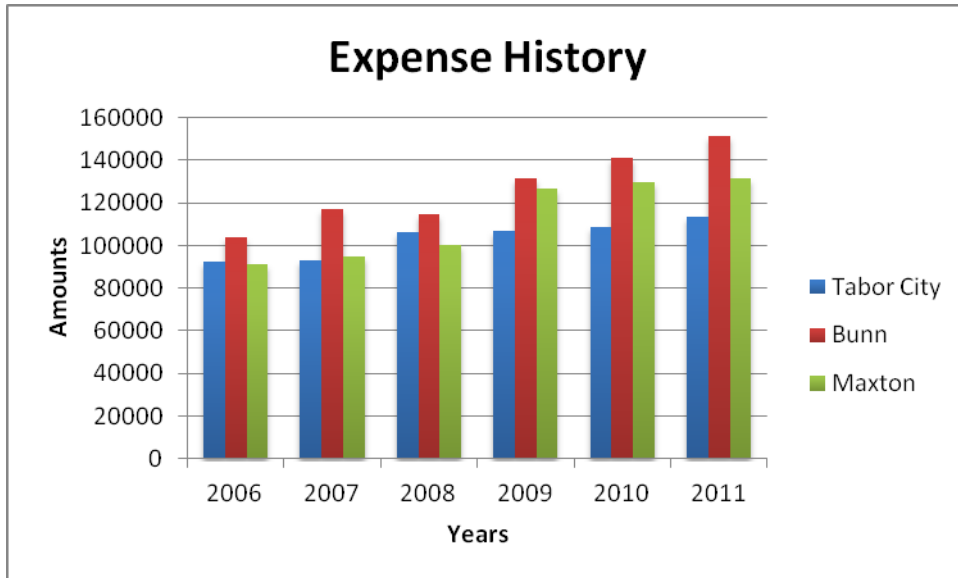
Internal Control

- Since the board has recently hired a new general manager, management has not officially set a schedule when to perform physical inventory counts. Whenever inventory is taken, it is performed by all scheduled staff. Any discrepancies are checked by the general manager.

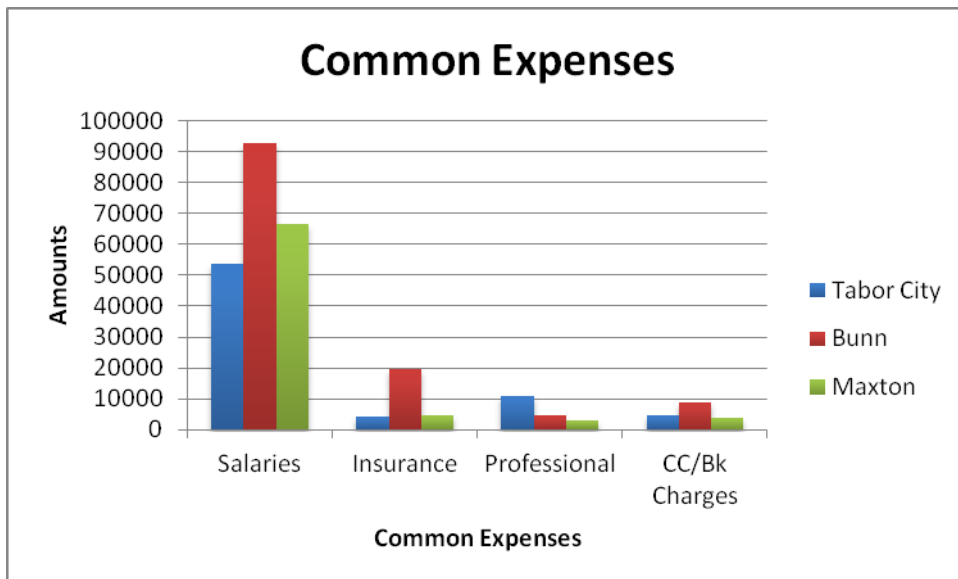
Recommendations:

- Develop and have a written schedule of when to perform a physical inventory count. To ensure stronger internal controls on inventory management, have a board member perform routine spot checks.

APPENDIX A



The expense history comparisons of similar size boards reveals that Tabor City ABC's expenses are below other similar size boards.



Common expense comparisons of similar size boards reveal Tabor City's expenses are lower than other similar size boards. Note: Tabor City has an accounting firm providing bookkeeping services.

APPENDIX B



Counter view of the store



Exterior view.

APPENDIX C

(1) NCAC 02R.1706 (b) states "If a local board has a price discrepancy between the price on the shelf or bottle and the cash register, and the price on the shelf or bottle is lower, the local board shall sell the item at the shelf or bottle price and correct the shelf or bottle price to match the Commission's published uniform price."

(2) 18B-700(g2) states "...the local board adopts a travel policy that conforms to the travel policy of the appointing authority and such policy is approved by the appointing authority [or adopts the state policy]."

NCAC02R.0909 (c) Rules to be filed with Commission. Each local board shall file a certified copy of its travel policies and procedures, and any amendments thereto, with the Commission within 10 days of the adoption, or amendment, of the policies by the local board.

(3) GS 18B-702 (p) states "Except as otherwise provided by law, all checks or drafts on an official depository shall be signed by the finance officer or a properly designated deputy finance officer. The chairman of the local board or general manager of the local board shall countersign these checks and drafts."

(4) 143-318.12. states, "(a) If a public body has established, by ordinance, resolution, or otherwise, a schedule of regular meetings, it shall cause a current copy of that schedule, showing the time and place of regular meetings, to be kept on file as follows:

- i. For public bodies that are part of State government, with the Secretary of State;
- ii. For the governing board and each other public body that is part of a county government, with the clerk to the board of county commissioners;
- iii. For the governing board and each other public body that is part of a city government, with the city clerk;
- iv. For each other public body, with its clerk or secretary, or, if the public body does not have a clerk or secretary, with the clerk to the board of county commissioners in the county in which the public body normally holds its meetings.

If a public body changes its schedule of regular meetings, it shall cause the revised schedule to be filed as provided in subdivisions (1) through (4) of this subsection at least seven calendar days before the day of the first meeting held pursuant to the revised schedule.

(b) If a public body holds an official meeting at any time or place other than a time or place shown on the schedule filed pursuant to subsection (a) of this section, it shall give public notice of the time and place of that meeting as provided in this subsection.

(1) If a public body recesses a regular, special, or emergency meeting held pursuant to public notice given in compliance with this subsection, and the time and place at which the meeting is to be continued is announced in open session, no further notice shall be required.

(2) For any other meeting, except an emergency meeting, the public body shall cause written notice of the meeting stating its purpose (i) to be posted on the principal bulletin board of the public body or, if the public body has no such bulletin board, at the door of its usual meeting room, and (ii) to be mailed or delivered to each newspaper, wire service, radio station, and television station, which has filed a written request for notice with the clerk or secretary of the public body or with some other person designated by the public body. The public body shall also cause notice to be mailed or delivered to any person, in addition to the representatives of the media listed

above, who has filed a written request with the clerk, secretary, or other person designated by the public body. This notice shall be posted and mailed or delivered at least 48 hours before the time of the meeting. The public body may require each newspaper, wire service, radio station, and television station submitting a written request for notice to renew the request annually. The public body shall charge a fee to persons other than the media, who request notice, of ten dollars (\$10.00) per calendar year, and may require them to renew their requests quarterly.

For an emergency meeting, the public body shall cause notice of the meeting to be given to each local newspaper, local wire service, local radio station, and local television station that has filed a written request, which includes the newspaper's, wire service's, or station's telephone number, for emergency notice with the clerk or secretary of the public body or with some other person designated by the public body. This notice shall be given either by telephone or by the same method used to notify the members of the public body and shall be given immediately after notice has been given to those members. This notice shall be given at the expense of the party notified. An "emergency meeting" is one called because of generally unexpected circumstances that require immediate consideration by the public body. Only business connected with the emergency may be considered at a meeting to which notice is given pursuant to this paragraph.

(5) 18B-702 (m) states "...the contract, agreement, or purchase order shall include on its face a certificate stating that the instrument has been pre-audited to assure compliance. The certificate, which shall be signed by the finance officer or any deputy finance officer approved, shall take substantially the following form:

"This instrument has been pre-audited in the manner required by GS 18B-702."

(Signature of finance officer)

(6) 18B-702(q) states "...each check or draft on an official depository shall bear on its face a certificate signed by the finance officer or a deputy finance officer approved for this purpose by the local board. The certificate shall take substantially the following form:

"This disbursement has been approved in the manner required by G.S. 18B-702."

(Signature of finance officer)

(7) 18B-501(f1) states, "To ensure accountability to the appointing authority and the Commission, every local board's ABC officers and those law enforcement agencies subject to an enforcement agreement entered into shall report to the local board, by the fifth business day of each month, on a form developed by the Commission, the following:

- (a) The number of arrests made for ABC law, Controlled Substance Act, or other violations, by category, at ABC permitted outlets,
- (b) The number of arrests made for ABC law, Controlled Substance Act, or other violations, by category, at other locations,
- (c) The number of agencies assisted with ABC law or controlled substance related matters,
- (d) The number of alcohol education and responsible server programs presented,

The local board shall submit a copy of the enforcement report to the appointing authority and the Commission not later than five business days after receipt of the enforcement report by the local board

(8) GS 18B-702 (j) states "...the local board shall designate (i) a part-time or full-time employee of the board other than the general manager or (ii) the finance officer of the appointing authority with consent of the appointing authority to be the finance officer for the local board."

April 2, 2012

Tabor City ABC Board

Performance Audit Response

This letter is written as an acknowledgement that Ms. Monica McLean, ABC Board Auditor, met with the Tabor City ABC Board on Tuesday, March 20, 2012, to discuss and review the findings and recommendations of the Performance Audit as outlined

- **Inventory Turnover Rate**
 - We are currently monitoring our sales and inventory to reduce unneeded stock when ordering a truck.

- **Shelf Management**
 - Empty space was utilized for stock of existing inventory.
 - Endcaps were utilized for slow selling merchandise and specialty items.

- **Price Discrepancy Policy**
 - Prepared a written price discrepancy policy that was adopted by the Board in their March 2012 meeting and is now included in the employee personnel policy manual.

- **Travel Policy**
 - The Board adopted a travel policy at their March 2012 meeting and submitted it to Ms. McLean.

- **Cash Shortage/Overage Plan**
 - We prepared a written policy to cover cash shortage/overage that was adopted by the board in their March 2012 meeting and is now included in the employee personnel policy manual.

- **Authorized Check Signatures**
- Checks are now being signed by one Board official and the Finance Officer.

- **Training**
- All employees attended the Responsible Alcohol Sales Training class administered by Eleanor Johnston on February 24, 2012.
- Employees are now being cross-trained on key functions.

- **Board Meeting Minutes**
- Board meeting minutes are now kept in a binder permanently available in the store.

- **Public Notification of Board Meetings**
- Board meeting notices are now posted at the town clerk's office and in the store.

- **Board Member Appointment Dates**
- All Board members latest appointment dates are current on the commission website.

- **Orders to LB & B**
- All LB & B orders now bear the pre-audit certificate.

- **Purchase Orders**
- Purchase orders are now used for store and office supplies.

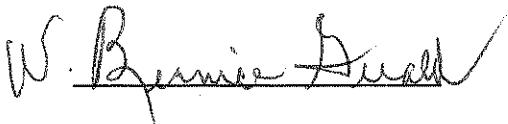
- **Checks**
 - Checks now bear the approved certificate for dispersement.

- **Law Enforcement Activity Report**
 - The Law Enforcement Activity reports have been submitted for missing months and are now current and up to date.

- **Finance Officer**
 - The Board has now appointed a Finance Officer, Mr. Eddie Grainger, per approval from Michael C. Herring (as documented in a memo written on March 2, 2012).

- **Internal Control**
 - A physical inventory policy has been written and was adopted by the Board in their March 2012 meeting.

We hope we have taken all the appropriate steps to make our store compliant, productive, and meet standards set forth by the State of North Carolina and the Town of Tabor City.



Bernice Gerald- Board Chairman

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NC ABC COMMISSION

TABOR CITY ALCOHOL BEVERAGE CONTROL BOARD

Recommendation Follow-Up

RECOMMENDATION	REQUIRED BY STATUTE	IMPLEMENTATION STATUS
<p>Policies and Procedures: Adopt the following policies:</p> <ul style="list-style-type: none"> • **Price discrepancy policy • Travel policy • **Cash overage/shortage policy • Refund policy <p>Have finance officer and another designated person sign all checks.</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>**Note: Required by rule</p>	<p>(Please provide documentation supporting implementation status.)</p> <p><input type="checkbox"/> Fully Implemented</p> <p><input checked="" type="checkbox"/> Partially implemented 75% complete. (Explain below.)</p> <p><input type="checkbox"/> Not implemented (Explain below.)</p> <p>The Board has implemented the following policies, except a refund policy, and copies were submitted to the Commission. The Board adopted the State's travel policy and it was verified in the board meeting minutes. The finance officer and one other board member signs all checks.</p>
<p>Personnel and Training: Attend annual training provided by the Commission and other approved venues.</p> <p>Cross train employees on key functions.</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p>	<p>(Please provide documentation supporting implementation status.)</p> <p><input checked="" type="checkbox"/> Fully Implemented</p> <p><input type="checkbox"/> Partially implemented ____% complete. (Explain below.)</p> <p><input type="checkbox"/> Not implemented (Explain below.)</p> <p>The Commission has provided training for the board's employees. Cross training opportunities have been extended to personnel on key functions.</p>

TABOR CITY ALCOHOL BEVERAGE CONTROL BOARD

Recommendation Follow-Up

RECOMMENDATION	REQUIRED BY STATUTE	IMPLEMENTATION STATUS
<p>Administrative Compliance: Have board meeting minutes available whenever the public inquires.</p> <p>Post public notification all board meetings.</p> <p>**Update the Commission website.</p> <p>Affix the pre-audit certificate on all purchase orders and orders to LB&B.</p> <p>Have checks stamped with the approved certificate.</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>**Note: Required by rule.</p>	<p>(Please provide documentation supporting implementation status.)</p> <p><input checked="" type="checkbox"/> Fully Implemented</p> <p><input type="checkbox"/> Partially implemented ____% complete. (Explain below.)</p> <p><input type="checkbox"/> Not implemented (Explain below.)</p> <p>Board meeting minutes are available at the store. All board meetings are publicized at the town clerk's office and in the store. The Commission website was updated with current board members' reappointment dates and general manager's salary information. Management uses purchase orders when ordering store and office supplies and has the pre-audit certificate included and signed by the finance officer. All checks have the approved certificate placed.</p>
<p>Administrative Compliance (continued): Submit all missing law enforcement activity reports.</p> <p>Appoint a finance officer.</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>(Please provide documentation supporting implementation status.)</p> <p><input checked="" type="checkbox"/> Fully Implemented</p> <p><input type="checkbox"/> Partially implemented ____% complete. (Explain below.)</p> <p><input type="checkbox"/> Not implemented (Explain below.)</p> <p>Management has submitted all missed law enforcement activity reports. The Commission has approved a board member to serve as the finance officer for twenty-four months.</p>