TRANSMITTLAL LETTER

June 3, 2019

As per your request, enclosed are the audit reports for Mr. Kupfer appearance before the Legislature on Wednesday, June 5, 2019. Please acknowledge receipt of the reports by printing and signing your name below.

Received by: [Handwritten Signature]
Print Name

Signature

Date: 6/3/18
Thru: Lawrence J. Kupfer  
P. O. Box 1450  
Virgin Islands Water and Power Authority  
St. Thomas VI, 00801  

To: Novelle E. Francis, Jr.  
Senate President  
Legislature of the Virgin Islands  
No. 1110 Strand Street  
Christiansted, USVI 00820

June 3, 2019

Dear Senator Francis, Jr.:

As requested for the preparation for the June 5, 2019, Committee of the Whole meeting the Internal Audit Revenue Assurance Division submits the following reports:

<table>
<thead>
<tr>
<th>Report Number</th>
<th>Name of Report</th>
<th>Date Report was Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report No. 2019-IA-0004</td>
<td>Wire Transfers</td>
<td>September 2018</td>
</tr>
<tr>
<td>Report No. 2017-IA-0002</td>
<td>Costs Billed to the Authority by TMT Sand Company, Inc. for Use of Their Scale to Weigh Sand</td>
<td>Issued Draft June 2017</td>
</tr>
<tr>
<td>Report No. 2017-IA-0001</td>
<td>Inappropriate Activities of St. Croix Line Superintendent</td>
<td>April 2017</td>
</tr>
<tr>
<td>Report No. 2016-IA-0001</td>
<td>Unofficial Use of the Authority's Credit Card</td>
<td>March 2016</td>
</tr>
<tr>
<td>Report No. 2016-IA-0001-A</td>
<td>Supplement to Unofficial use of the Authority's</td>
<td>April 2016</td>
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</table>

September 2017, until March 2018, the Auditors were on the field documenting the usage of material for the restoration of electricity to the customers of the Virgin Islands. At this present time the Auditors are working on the following audit/investigation of two contracts, purchase orders and a follow up on the Wire Transfers Audit.
If you have any questions regarding this letter or report provided, please contact me at (340) 774-3552 ext. 2093 or 715-8009.

Sincerely,

Leslie A. Smith, CIA, CPA, CISA, CFE, CGFM
Director, Audit/Investigations/Revenue Assurance (CAE)
Draft Report

COSTS BILLED TO THE AUTHORITY BY TMT SAND COMPANY, INC. FOR USE OF THEIR SCALE TO WEIGH SAND

Report No. 2017-IA-0002
This report may not be disclosed to anyone other than the auditee except by the Director of Internal Audit, V.I. Water and Power Authority, St. Thomas, US Virgin Islands
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VIRGIN ISLANDS WATER & POWER AUTHORITY
SUPPLEMENT TO AUDIT REPORT

UNOFFICIAL USE OF THE
AUTHORITY'S CREDIT CARDS

Report No. 2016-IA-0001-A

April 2016