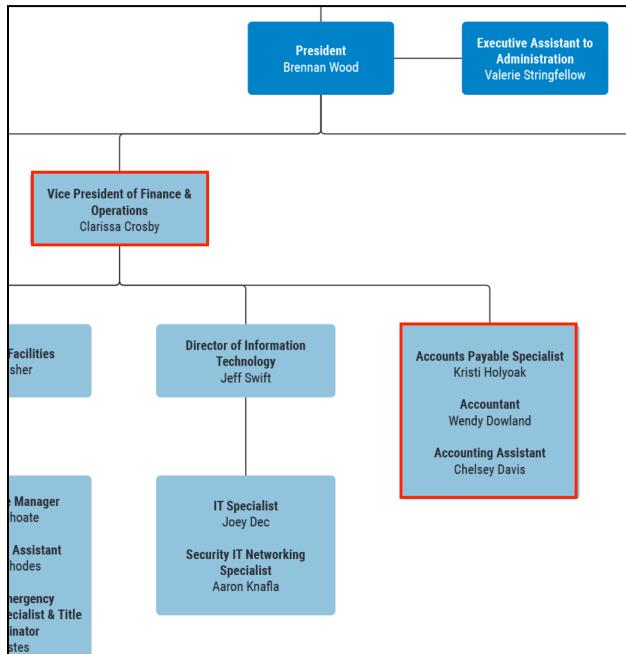
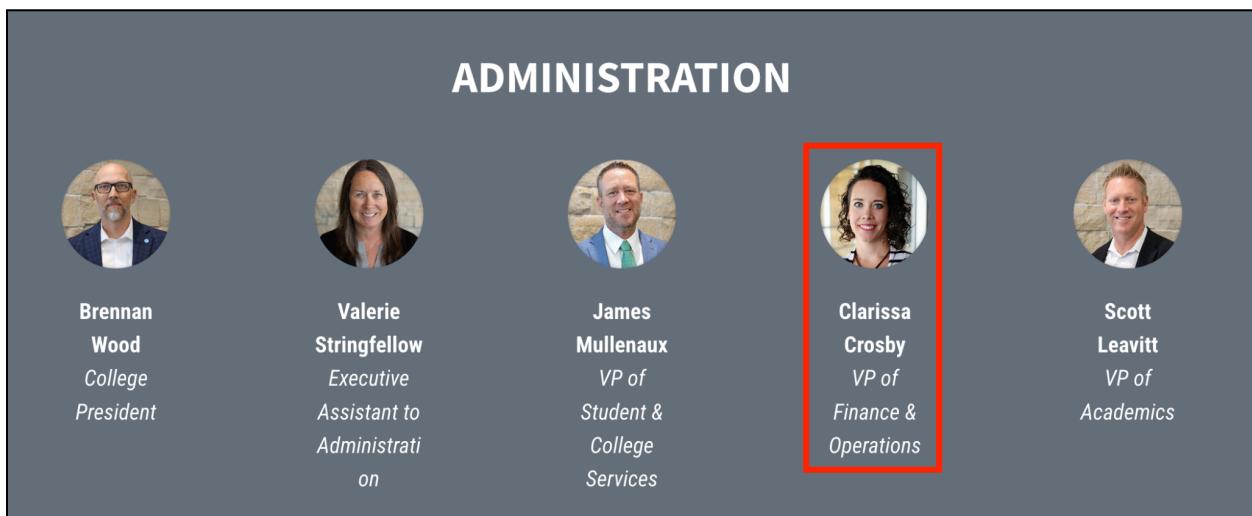


7.7

Qualified personnel are responsible for proper financial record-keeping, reporting, and auditing.

Exhibit 7.7.1 — Organizational Chart with VP of Finance & Operations and Finance Team

Source: [Organizational Chart](#)

Exhibit 7.7.2 — VP of Finance and Operations in Photo Roster

Source: <https://stech.edu/about/faculty-and-staff/>

Exhibit 7.7.3 — VP of Finance and Operations Job Description

JOB DESCRIPTION	
Institution:	Southwest Technical College
Position:	Vice President of Finance and Operations
Last Revised:	12/20/2023
Reports To:	College President

Job Summary:

The Director of Finance oversees the financial operations of the college and represents the college on various state and community committees as directed by the College President. This employee informs the College President of changes in trends, laws, rules and regulations in his/her area of expertise. The person in this role shall conduct his/her duties in full compliance with applicable federal and state law and local ordinance. He or she is accountable for developing long range plans and strategies for the development and use of the College's financial resources.

To perform at a proficient level and to be fully qualified, a person would be expected to have:		
1.	Education:	Bachelor's degree in Accounting. CPA or MAC required.
2.	Specialized Knowledge/Skills:	<ul style="list-style-type: none"> • Proficient knowledge of Microsoft Office Suite and QuickBooks (or highly proficient in other accounting software that will readily translate to QuickBooks) as well as the ability to learn and implement new software as needed. • Ability to write reports, policies, business correspondence, and procedure manuals. • Ability to communicate and interact effectively with outside agencies, departments, employees at all levels. • Exceptional analytical, problem solving and communication skills, combined with an orientation for details. • Ability to concentrate/focus for long periods of time. • Ability to use personal computers and telephone.
3.	Experience:	<ul style="list-style-type: none"> • Minimum ten (10) years of experience in accounting; or a combination of education, training and experience which would lead to the competencies required for successful performance of the position's essential duties. • Governmental accounting experience preferred. • Proven supervisory experience.
4.	Other:	Individuals must be bondable.

Source: [Vice President of Finance and Operations Job Description](#)

STANDARD 7—FINANCIAL RESOURCES (EXHIBITS)

Exhibit 7.7.4 — Vice President of Finance and Operations CPA Verification

A SECURE ONLINE SERVICE FROM UTAH.GOV

Subscri

UTAH DIVISION OF PROFESSIONAL LICENSING
LICENSEE LOOKUP & VERIFICATION SYSTEM

Details for Clarissa M Crosby

License Information

Name:	Clarissa M Crosby
City, State, Zip, Country:	CEDAR CITY UT 84720 United States
Profession:	Accountancy
License Type:	Certified Public Accountant
License Number:	7971749-2601
Obtained By:	Examination
License Status:	Active
Original Issue Date:	03/27/2012
Expiration Date:	12/31/2026
Agency and Disciplinary Action*:	NO DISCIPLINARY ACTIONS WITHIN THE TIME FRAME ESTABLISHED IN UTAH CODE 63G-4-106 AND 107**
Docket and Citation Number(s):	N/A
E-Prescriber:	

Education:

School Name	Major	Graduation Date	Degree
Utah State University	Accounting	2005-05-07	Bachelor of Science
Southern Utah University	Accounting	2010-04-30	Master of Science

Source: [Utah Division of Professional Licensing](#)

Exhibit 7.7.5 — Accounts Payable Specialist in Photo Roster

HUMAN RESOURCES & FINANCE

Whitney Benzon Director of Human Resources	Summer Ostrom Human Resources Assistant	Kristi Holyoak Accounts Payable Specialist	Wendy Dowland Accountant	Chelsey Davis Accounting Assistant

Source: <https://stech.edu/about/faculty-and-staff/>

Exhibit 7.7.6 — Accounts Payable Specialist Job Description

JOB DESCRIPTION	
Institution:	Southwest Technical College
Position:	Accounts Payable Specialist
Last Revised:	12/27/2023
Reports To:	Director of Finance

Job Summary:

The Accounting Payable/Purchasing Specialist will be responsible for supporting all purchasing and accounts payable functions. Assist where needed in all accounting responsibilities. Apply general accounting experience to meet department deadlines and perform a variety of tasks. Is responsible for accurately maintaining accounts payable files in an efficient manner.

To perform at a proficient level and to be fully qualified, a person would be expected to have:		
1.	Education:	High school degree or equivalent.
2.	Specialized Knowledge/Skills:	<ul style="list-style-type: none"> • Must have a working knowledge of computerized accounting system software, specifically QuickBooks. • Knowledge of basic methods, practices and terminology of fiscal recordkeeping, basic mathematics, common methods of balancing cash and checks against records of receipt, methods of handling, recording and controlling monies received and disbursed. • Computer aptitude for database management, general word processing and spreadsheet programs specifically MS Excel and Word. • Excellent typing and data entry skills.

Source: [Accounts Payable Job Description](#)

Exhibit 7.7.7 — Accounts Payable Resume (Kristi Holyoak)

KRISTI A. HOLYOAK

135 So. Heavenly View Circle, Cedar City, Utah 84720

kaholyoak@gmail.com

Highlights:

- Excellent in customer relations
- 15 years' experience in QuickBooks and accounting
- Excellent computer skills
- 15 years' experience in accounts receivable and accounts payable

Experience:

Southwest Technical College

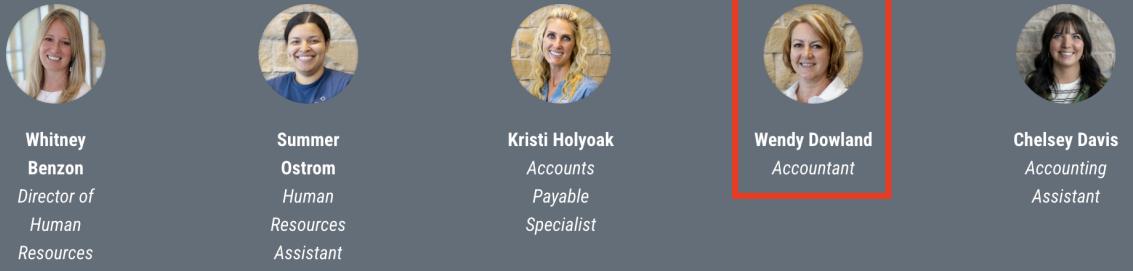
Accounting Assistant, November 2015 to Present

- Process payments and documents such as invoices, employee reimbursements, and statements
- Assign codes and accounts to data
- Prepare account deposit ticket, and deposit money as directed
- Verify items ordered and received and reconcile differences through follow-up with vendor
- Reconcile all SW Tech credit cards
- Prepare all PO's as needed for ordering

Source: [Accounting & Finance Team Qualifications](#)

Exhibit 7.7.8 — VP of Finance and Operations in Photo Directory

HUMAN RESOURCES & FINANCE



The photo directory displays five staff members in circular frames. From left to right: Whitney Benzon (Director of Human Resources), Summer Ostrom (Human Resources Assistant), Kristi Holyoak (Accounts Payable Specialist), Wendy Dowland (Accountant, highlighted with a red box), and Chelsey Davis (Accounting Assistant).

 Whitney Benzon Director of Human Resources	 Summer Ostrom Human Resources Assistant	 Kristi Holyoak Accounts Payable Specialist	 Wendy Dowland Accountant	 Chelsey Davis Accounting Assistant
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Source: <https://stech.edu/about/faculty-and-staff/>

Exhibit 7.7.9 — Accountant Job Description

JOB DESCRIPTION	
Institution:	Southwest Technical College
Position:	Accountant
Last Revised:	05/01/2025
Reports To:	VP of Finance

Job Summary:

The Accountant will be responsible for coordinating and supporting all accounts receivable, general reconciliation and reporting, and fixed asset functions. Assist where needed in all accounting responsibilities. Apply general accounting experience to meet department deadlines and perform a variety of tasks. Is responsible for accurately maintaining accounts receivable files in an efficient manner.

To perform at a proficient level and to be fully qualified, a person would be expected to have:	
1. Education:	Bachelor's degree in Accounting or equivalent education and experience.
2. Specialized Knowledge/Skills:	<ul style="list-style-type: none"> • Must have a working knowledge of computerized accounting system software, specifically QuickBooks. • Knowledge of basic methods, practices, and terminology of fiscal recordkeeping, basic mathematics, common methods of balancing cash and checks against records of receipt, methods of handling, recording, and controlling monies received and disbursed. • Computer aptitude for database management, general word processing, and spreadsheet programs, specifically MS Excel and Word. • Excellent typing and data entry skills. • Ability to work in a team-based environment as well as independently.

Source: [Accountant Job Description](#)

Exhibit 7.7.10 — Accountant Resume (Wendy Dowland)

<p>Wendy Dowland PO Box 212 76 East 100 North Parowan, UT 84761 435-477-9158 dowland3@msn.com</p>	<p>Objective I am an organized individual that works efficiently. Being self-motivated with the capability to learn quickly has helped me in every position I've held. I have over 10 years experience in progressively responsible positions. I continuously seek growth and knowledge.</p> <p>Professional Profile In my former position, I managed a multitude of tasks. The following were a few of my responsibilities:</p> <ul style="list-style-type: none"> ▪ Accounts payable ▪ Accounts receivable ▪ Recording and balancing payroll ▪ Daily recording of revenue ▪ Sales tax ▪ Financial statements ▪ Reconciliation of all accounts ▪ Assisting department managers with budgets ▪ Cost of sales & inventories ▪ HOA monthly statements and financials ▪ Any other assigned tasks as needed <p>Work History</p> <p>Aug 08 - Present – Public Works Assistant – Brian Head Town, Brian Head, UT 1996-2007 - Director of Financial Operations - Cedar Breaks Lodge, Brian Head, UT 1994-1996 - Front Desk Supervisor - Brian Head Hotel, Brian Head, UT</p> <p>Education</p> <p>Hunter High School - West Valley City, UT Southern Utah University (3 years) – Cedar City, UT</p>
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Source: [Accounting & Finance Team Qualifications](#)

Exhibit 7.7.11 — Accounting Assistant in Photo Roster

HUMAN RESOURCES & FINANCE				
				
Whitney Benzon Director of Human Resources	Summer Ostrom Human Resources Assistant	Kristi Holyoak Accounts Payable Specialist	Wendy Dowland Accountant	Chelsey Davis Accounting Assistant

Source: <https://stech.edu/about/faculty-and-staff/>

Exhibit 7.7.12 — Accounting Assistant Job Description

JOB DESCRIPTION	
Institution:	Southwest Technical College
Position:	Accounting Assistant
Last Revised:	10/23/2024
Reports To:	Vice President of Finance & Operations

Job Summary:

The Accounting Assistant will support all activities in the finance office including filing, scanning, data entry, accounts receivable, financial aid, general reconciliation and reporting, and fixed asset functions. Assist where needed in all accounting responsibilities. Apply general accounting experience to meet department deadlines and perform various tasks.

To perform at a proficient level and to be fully qualified, a person would be expected to have:	
1. Education:	High school degree or equivalent.
2. Specialized Knowledge/Skills:	<ul style="list-style-type: none"> • Preferred to have a working knowledge of computerized accounting system software, specifically QuickBooks. • History of dependability, reliability, high work ethic, and confidentiality. • Computer aptitude for database management, general word processing, and spreadsheet programs, specifically MS Excel, Word, and Google Suite. • Excellent typing and data entry skills. • Ability to work in a team-based environment as well as independently. • Possess excellent follow-up skills, accuracy, and attention to detail. • Strong written and verbal skills.
3. Experience:	Experience in accounting is preferred.
4. Background Check:	Must be able to pass a background check.

Source: [Accounting Assistant Job Description](#)

Exhibit 7.7.13 — Accounting Assistant Resume (Chelsea Davis)

Chelsea Davis

Cedar City, UT 84720

cmdavis.127@gmail.com

+1 435 233 8907

Authorized to work in the US for any employer

Work Experience

Accounts Receivable Clerk

Kinlee & Eyre CPA's-Cedar City, UT

April 2023 to January 2024

- Managed accounts receivable process, including invoicing, payment processing, and collections
- Maintained accurate and up-to-date customer records in the accounting system
- Performed regular account reconciliations to ensure accuracy of financial data
- Resolved billing discrepancies and disputes with customers in a timely manner
- Followed up on overdue payments through phone calls, emails, and letters
- Negotiated payment plans with customers experiencing financial difficulties while maintaining positive relationships
- Assisted in month-end closing activities by preparing necessary reports and reconciling accounts receivable balances

Source: [Accounting & Finance Team Qualification](#)

Exhibit 7.7.14 — Independent Auditor’s Report in Annual Financial Report and Government Auditing Standards Report

STATE OF UTAH
OFFICE OF THE UTAH STATE AUDITOR



TINA M. CANNON
UTAH STATE AUDITOR

Independent Auditor’s Report

To the Board of Trustees, Audit Committee

and

Brennan Wood, President

Southwest Technical College

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Southwest Technical College (College) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the College’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the College, as of June 30, 2024, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Source: [2024 Utah State Auditor’s Report](#). Additional years of annual financial audits are available at this [link](#).

Exhibit 7.7.15 — Audit Committee Meeting Sample (05/01/2025)

Audit Committee Meeting

Agenda

May 1, 2025

1. FY24 Internal Audit report, OCHE Internal Audit Team
2. Financial Statement Audit update
3. Budget 2026
 - a) Review Salary, Wage, Benefit Changes
 - b) Detailed Budget Review
4. Budget status report 2025
5. Finance updates
 - a) Investment Policy creation
 - b) Cell phone stipend form
 - c) Hiring part time position
6. Financial Documentation Available for Review: Oct 2024 through Feb 2025
 - a) Bank Reconciliations
 - b) Journal Entries
 - c) Purchasing Card review (on Bill)

Source: [Audit Committee 05/01/2025](#). Additional samples are available [here](#).