

Marion ABC Board

Performance Audit Report



Alcoholic Beverage Control Commission
400 East Tryon Road, Raleigh, NC 27610
p: 919-779-0700 | f: 919-661-5927 | <http://abc.nc.gov>



ABC
COMMISSION
NORTH CAROLINA

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Alcoholic Beverage Control

CHAIRMAN:
Hank Bauer

COMMISSIONERS:
La'Tanta (L.T.) McCrimmon
Raleigh

David Sherlin
Raleigh

DEPUTY COMMISSIONER:
Mike DeSilva

LOCATION:
400 East Tryon Road
Raleigh NC 27610

MAILING:
4307 Mail Service Center
Raleigh NC 27699-4307

PHONE: (919) 779-0700
<http://abc.nc.gov/>

October 7, 2026

Marion ABC Board
Robert L. Ayers, Chair
2961 Hwy 221 North
Marion, NC 28752

Chairperson Ayers,

On the following pages, you will find the performance audit report conducted by the staff of the ABC Commission reviewing the operations of the Marion ABC Board. The report consists of an overview of the objectives & background summary, financial analysis and findings, and a summary of actions recommended based upon your board's performance and related findings. Additional considerations are listed as well to provide further guidance and enhance awareness to promote ABC board success.

Please reach out if you have any questions or require assistance in implementing any of the statute requirements, Commission rules, or other recommendations included in the report. On behalf of the North Carolina ABC Commission, I thank you and your staff for your assistance and cooperation in conducting this periodic review. We appreciate the continued efforts by your board to comply with the performance standards, as well as the board's commitment to increase profitability and reduce expenses.

If we can be of assistance in the future, please do not hesitate to reach out to the Commission staff.

Respectfully,

Greg Stallings
Director Boards and Pricing

OBJECTIVE, PURPOSE & BACKGROUND INFORMATION

In addition to regular and special financial audits, G.S. 18B-705(a) authorizes the NC ABC Commission to conduct performance audits of all local ABC boards in the state. Performance audits are examinations of existing operating policies, practices, controls, and activities to determine those areas in which there may be a need for improvement.

The audits are designed to ensure that all local ABC Boards comply with established performance standards pursuant to G.S. 18B-203(a)(20). The audit's scope addresses compliance with ABC laws and rules, store appearance, operating efficiency, solvency, and customer service.

To achieve the objectives of the audit, auditors:

- Review applicable General Statutes, ABC Commission Rules, and Administrative Policies
- Review applicable reports and studies of ABC Boards with similar size and geography.
- Verify compliance with Commission and Board policies.
- Verify results of previous performance audit recommendations
- Review ABC Board annual independent financial audits.
- Review ABC Board reporting and documentation reports.
- Visit the store(s)
- Interview key ABC Board personnel.

Marion is a small city in western North Carolina and serves as the county seat of McDowell County. Located in the foothills of the Blue Ridge Mountains, Marion is approximately 30 to 35 miles east of Asheville and is conveniently situated along Interstate 40. The city is also accessible from U.S. Highway 70, U.S. Highway 221 and North Carolina Highway 226. Its location provides residents and visitors with relatively easy access to the mountains, Asheville, Morganton and other communities in western North Carolina. Marion is often described as a place where the mountains and traditional small-town life come together.

Marion was established as the county seat in 1844 and was officially named in 1845, in honor of Brigadier General Francis Marion, a Revolutionary War hero known as the "Swamp Fox." The city's early development was centered around Main Street and the courthouse. Marion's growth accelerated significantly after the arrival of the railroad in the late 1800s. The railroad connected the community with larger markets and helped transform Marion from a primarily rural community into an important industrial and commercial center.

One of the most significant events in Marion's history occurred in November 1894, when a major fire destroyed much of the downtown business district. Because many of the buildings were constructed primarily of wood and the town did not yet have a public water system, the fire spread rapidly. Residents formed bucket brigades to fight the flames and protect surrounding homes and buildings. Marion was rebuilt following the fire, with many downtown structures constructed of brick. Several historic buildings and districts remain important reminders of the city's history today.

During the late nineteenth and early twentieth centuries, Marion developed into an important manufacturing community. The railroad helped attract textile mills, lumber operations, furniture production and other industries. The development of these industries contributed to the construction of neighborhoods, streets, sidewalks and other infrastructure. Although much of Marion's traditional manufacturing base has changed over the years, industry and business development continue to be important components of the local economy. The city actively promotes business recruitment, commercial development and entrepreneurship.

Today, Marion retains much of its historic small-town character while experiencing continued economic and community development. Downtown Marion is centered around Main Street, where historic buildings have been renovated and adapted for restaurants, shops, galleries, offices and other businesses. The downtown area provides a traditional community gathering place and hosts festivals, markets and other events throughout the year. Marion's historic character, combined with its mountain setting, has also helped strengthen its appeal as a destination for visitors traveling through western North Carolina.

Outdoor recreation is an important part of life in the Marion area. The city is located near the Catawba River and is within easy driving distance of Lake James, the Pisgah National Forest and the Blue Ridge Parkway. Hiking, fishing, boating, camping, biking and sightseeing are popular activities throughout the surrounding region. The Joseph McDowell Historical Catawba Greenway provides a paved recreational corridor along the river and is used for walking, jogging, bicycling and other outdoor activities. The surrounding mountains also provide access to waterfalls, scenic overlooks and numerous hiking opportunities.

Marion also has a strong connection to local history and culture. Historic properties in and around the community include the Carson House, the Marion Train Depot and numerous buildings within the downtown historic district. The area has a number of churches and other structures dating from the late nineteenth and early twentieth centuries. These historic resources help preserve Marion's identity and provide a connection between the present-day community and its early development.

The community has a variety of civic, recreational and cultural amenities. Parks, greenways, community facilities, local businesses and downtown events contribute to Marion's quality of life. The city has also developed a growing reputation for its downtown restaurants, specialty shops, arts activities and festivals. The combination of historic architecture, local businesses and mountain scenery gives Marion a distinctive atmosphere compared with larger cities in the region.

Marion's economy is closely connected to the broader McDowell County economy. Manufacturing, healthcare, retail, construction, government, education and tourism all contribute to employment in the area. The city's location along Interstate 40 is particularly important because it provides access to regional markets and makes Marion convenient for businesses involved in transportation, distribution and commerce. At the same time, its proximity to the Blue Ridge Mountains supports tourism and outdoor recreation as growing components of the local economy.

Overall, Marion can be characterized as a historic mountain community with a strong small-town identity, a revitalized downtown and convenient access to some of western North Carolina's most popular natural attractions. Its location between the Asheville area and the foothills, combined with Interstate 40 access, historic resources and outdoor recreational opportunities, has allowed Marion to maintain its traditional character while developing new opportunities in business, tourism and community growth.

A referendum was held on April 3, 1984, and it passed. *Currently, the Marion ABC Board has a chairperson, currently two board members, a finance officer and a general manager on the ABC board.* The Marion ABC Board currently operates two retail stores. The board staff (13) total personnel. These include (6) full-time employees and (7) part-time personnel. The general manager is responsible for daily store operations including supervising personnel, inventory management, and various retail functions. The FO and the city asst Finance Director provides the board with fiscal management, administrative support, and oversees routine operations of the ABC store. Sales associate responsibilities include selling products, daily stocking, and floor upkeep & maintenance.

The last performance audit for the Marion ABC Board occurred in 2024. The Commission audit serves as a continuous way to provide local boards with information and best practices that target areas for improvement.



2961 Hwy 221 N, Marion NC

OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On Thursday, August 27, 2026, ABC Board Program Analyst II Eric McClary visited the Marion ABC Board and interviewed Jayne Edwards (General Manager). Below is a financial analysis followed by operation observations, findings, and recommendations related to the performance audit.

FINANCIAL ANALYSIS

PROFIT PERCENTAGE TO SALES & OPERATING COST RATIO

- In fiscal year (FY) 2025-2026, the Marion ABC Board had a profit percentage to sales ratio of 7.38%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales less than \$5M is 3%.
 - The Marion ABC Board's gross sales totaled \$4,518,684, which was an approximate -5.64% decrease from the previous fiscal year.

- Marion ABC Board operates two retail stores with mixed beverage sales. The operating cost ratio for the board was .69 in FY 2025-2026. The NC ABC Commission standard for ABC Boards with 1-2 stores and mixed beverage is .73 or less.
 - Operating cost ratio is calculated by dividing total operating expenses less depreciation by the gross profit on sales (Total operating expenses less depreciation/Gross Profit).
- Below are charts showing gross profit on sales, total operating expenses, and income from operations for recent years.

	FY 2025-2026	FY 2025-2026
Gross Profit on Sales	\$1,081,199	\$1,160,919
Income from Operations	\$333,556	\$385,823

Factors affecting profitability and cost include:

- Surrounding areas with other ABC systems which are within a 25-mile radius include Morganton ABC, Black Mountain ABC, and Spruce Pine ABC.
- The board currently has approximately 21 active mixed beverage customers.
- FINANCIAL ANALYSIS (cont.)
- *Factors affecting expenses:*
 - Total operating expenses decreased by around -3.5% from the last fiscal year.
 - Cost of Goods Sold (COGS) was roughly 53.2% for the fiscal year with a normal range being 52% to 54%.

BUDGET ANALYSIS

	FY 2025-2026 Budget Projection	FY 2025-2026 Actual	Variance	Variance %
Sales	\$4,901,574	\$4,518,684	(382,890)	(0.07)
Revenue over or (under)				
Expenditures		-		

In reviewing the budget to actual analysis of the FY 2025-2026 financial audit, actual sales revenues were less than forecasted projections of (0.07%). After reconciliation, the change in the Board's end net position was \$644,921.

DISTRIBUTIONS

G.S. 18B-805 (b) requires the board to pay from gross receipts, all expenses, excise, and rehabilitation taxes. G.S. 18B-805(c)(2) requires the board to *typically* distribute at least five percent (5%) of applicable gross receipts to law enforcement and *typically* at least seven percent (7%) for alcohol education. *Before assigning these percentage distributions, G.S. 18B-805(c)(1) requires the board to first make a minimum quarterly distribution of the 3.5% markup & relevant bottle charges to certain county/municipal recipients. Some of these distribution percentages are designated by an official local enabling act (and thus distribution requirements and recipients are subject to vary).* Marion ABC made a total of \$1,032,597 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), NC Department of Health & Human Services (NCDHHS), and the county commissioners of McDowell County.

Per the local enabling act, the distribution formula for recipients of net profits is as follows:

- *100% to Marion General Fund*

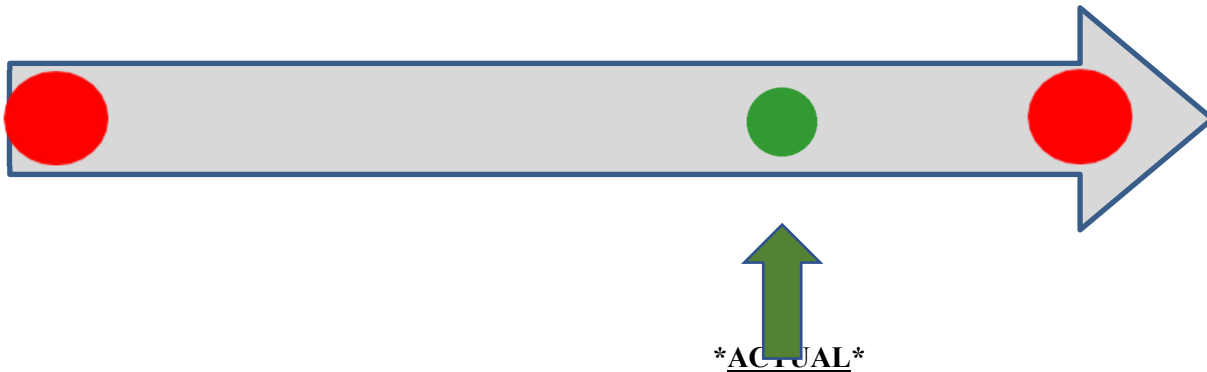
WORKING CAPITAL

- G.S. 18B-805(d) allows the board to set aside a portion of the remaining gross receipts, within the limits set by the rules of the Commission, as cash to operate the ABC system.
 - NCAC 15A .0902 sets a working capital maximum standard for boards with annual gross sales more than \$1.5M as an amount equal to three (3) months of gross sales.
 - G.S. 18B-702(g)(3) defines "Working Capital" as the total of cash, investments, and inventory less all unsecured liabilities. As it pertains to working capital computation, 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).
- Based upon the existing rules, as of June 30, 2026, the Marion ABC Board is required to maintain a minimum working capital of \$134,022 with a maximum working capital amount of \$871,143.
 - The Marion ABC Board had a working capital balance of \$558,615 which is more than the minimum and less than the maximum Commission requirements for this section (*).

*** FY 2025-2026: *Working Capital (WC)*graphic**

MIN

MAX



Under 18B-805(d), with approval of the appointing authority for the board, the local board may set aside a portion of the remaining gross receipts as a fund for specific capital improvements whenever working capital is exceeded.

➤ **STATUTORY DISTRIBUTIONS:**

- Net Profit Distributions - The Marion ABC Board has routinely made the minimum mandatory distributions to the designated recipients over the last three years referencing NCGS 18B-805(c)(1). **The table below references distributions calculated by CPA on the left and total net profit distributions made by the ABC Board for the last three (3) years on the right. An explanation is documented in the Recommended Actions Section.**
- Law Enforcement Distributions: Have been properly disbursed at or above the regular 5% statute amount over the last three (3) fiscal years.
- Alcohol Education Distributions: Have been disbursed at or above the standard 7% statute amount of the last three (3) years.

NC GENERAL STATUTE: 18B-805 (c)(1)			
Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients		Marion ABC Board Net profit distribution made annually by fiscal year	
<u>Note: Referencing CPA Audit Reports</u>			
CPA Calculated Amount		Total paid to recipient(s)	
FY-2026	\$115,595	FY-2026	\$258,205
FY-2025	\$122,451	FY-2025	\$320,844
FY-2024	\$135,995	FY-2024	\$358,019

PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

The findings on personnel, operational & administrative compliance are as follows:

Board Members

- ➤ The board consists of General Manager, 2 active members and a chairperson each receiving compensation for their services at over the maximum of \$150.00 per meeting and in compliance with G.S. 18B-700(g). The board has provided proper documentation and approval to the Commission.
 - Current board members' terms are staggered properly to comply with G.S. 18B-700(a).
 - All other Board members are currently compliant with the ethics training requirements.
 - Members have professional experience in the fields of Finance and Management.
- All members have taken an oath of office per G.S. 11-7, and they are onsite.
- Meetings are generally held on the last Wednesday of the month at 4:30 p.m. The board announces the meetings by posting on the board Face book page, an announcement is made at both stores on the wall and the board website.
- Meeting minutes are organized, available, and follow all the order of proceedings.
 - Comprehensive financial data is provided and discussed at meetings to include quarterly computations from the board's auditor, sales comparisons and other expense reports.
 - Board members are heavily encouraged by the Commission to use checks and balances to ensure that cash management practices are upheld. Boards should also routinely review any notes and recommendations provided by the CPA firm on annual audits.
- The board's login website had been updated at and prior to Commission visit and contains accurate information pertaining to board members, personnel, and store locations.

Law Enforcement

- The board has a law enforcement contract with the City of Marion Police Department dated 2014.
- ☐ Law enforcement reports are submitted regularly by Lt S.R. Jenkins.

Board Personnel

- The board currently staffs (13) total employees, with (6) full-time and (7) part-time.
- General Manager has served in this role with the board for over approximately 8 years, since 2018.
 - General Manager is full time; his salary is within the allowable compensation per G.S. 18B-700(g1).
 - The GM responsibilities include full oversight of all daily store operations, human resources, ordering, inventory, and other operational tasks.
- The Finance Office's responsibilities include signing checks, budget assistance, and financial reconciliation.
- All other store employees are part-time sales associates and primarily responsible for providing friendly customer service, general store cleaning and upkeep, and stock maintenance.
- Training is provided for new employees from management and other personnel and consists of on the job and mentorship style.
 - Product knowledge training is conducted informally between management and team members.
- Employee files are kept in the administrative office and include tax and other applicable information.
- No conflicts pertaining to nepotism found and per discussion with general manager.

Policies

- The board has a thorough personnel manual with additional policies that details various work requirements, behavioral standards, leave and other benefits, scheduling and holidays, and the requirements of Rule 15A .1006.
 - The manual includes additional policies for customer relations, employee relations, equal employment opportunities, business ethics and conduct, intoxicated patrons, pricing discrepancies, and a job description for part-time employees.
 - Additional policies on file with the commission include a code of ethics, allocated products, and mixed beverage sales.
- For travel, the board follows the State's reimbursement rates for employees in G.S. 138-6.

Operations

- Board personnel conduct full inventory quarterly and spot checks when needed at the board.
 - Counts are made by scanner. Variances are re-checked before being submitted to the administrative office.
 - The GM reviews and investigates discrepancies before adjustments are made.
 - The board receives deliveries of liquor twice monthly. Pallets are removed from the truck and left at store #1. The employees then down stake the pallets. At store #2 employees unload the pallets and stock the warehouse
 - Any variances are recounted and balanced against store and warehouse stock before reports are sent to LB&B.
- Liquor orders are made by the GM.
- The board retains breakage reports and regularly includes the reports for credit with their suppliers. *For compliance with Rule 15A 1701(c), the board regularly emails copies of reports to the Commission as applicable.*
- The board currently has 21 mixed-beverage accounts active in the county.
 - MXB Invoices are provided to permittees, and signed copies are retained in a file for each account.
 - The board stamps bottles in the manner required by NCAC 15A .1901.

Financial, Administrative, and Internal Controls

- Invoices for liquor are processed for all deliveries and payments are processed via ACH and checks within 30 days.
 - *A sample of payment dates was reviewed and indicated invoices were paid within the thirty-day requirement.*
- Board's checks have the required disbursement certificate in compliance with G.S. 18B- 702(q). and are signed by the GM, and the Finance Officer.
- The GM conducts reviews of liquor orders and the pre-audit stamp required by G.S. 18B-702(m) is being properly affixed to purchase orders.
- The general manager, nor the board have a credit card.
- Deposits are conducted daily. Deposit slips and other banking information are retained at the board's office.
 - *A review of one month's deposit information was conducted, and no discrepancies were found between deposits and register receipts.*
- The board has 2 registers in each store's showroom. Tills start at \$75.00.
 - Drawers are counted at the beginning and end of each shift and a slip for each till is signed by the applicable employee.
- Funds are kept in a pooling bank approved by the North Carolina Treasury Office.
- Payroll is bi- weekly and processed by the and approved by the FO.
 - Employees use a time clock to document hours worked. The GM makes the schedules.

- Board keeps thorough records for unsaleable merchandise reports and emails copies of the claims to the Commission regularly in compliance with NCAC 15A .1701(c).
- The annual CPA audit was received by the Commission on September 16, 2025.
- All board members and the general manager are properly bonded for \$50,000 per G.S. 18B-700(i).

STORE INSIGHT & OVERVIEW

- The board's administrative office is located off a small commercial thoroughfare,
 - o Outside area surrounding the board is well-maintained and free of debris or trash.
 - o There is ample parking, and deliveries are conducted at the board warehouse.
 - o The floors are carpeted and very nice.
 - o The Fetal Alcohol Syndrome poster required by G.S. 18B-808 is displayed, and the quarterly price book is available should customers request.
 - o Listings for specially priced items are printed and available for customers to review.
- The warehouse and administrative areas form a full horseshoe around the retail spaced.
 - o The area is well lit and organized and can accommodate many cases.
- □ Shelf management practices are implemented.
 - o Products are fronted and dusted, and most are placed in categorized areas around the store.
 - o Premium products are generally found at eye level or top shelves at all retail locations.
 - o Bottles are arranged so they increase in size from left to right.
- Sales associate interactions with customers are attentive, courteous, and the staff are very familiar with many of their patrons.
 - Price discrepancies are handled in the customers favor if the shelf tag were to be lower than the current price mandate.
- Stores are generally open from 9:00 am until 9:00 pm daily, Monday through Saturday. Beginning October 5, 2026, store #1 will open at 11:00 a.m. to 7:00 p.m. Monday through Saturday. Besides closing on the two (2) required annual holidays and every Sunday, the board may opt to continue closing on New Year's Day, July 4th, and Labor Day annually.
- Security systems are in place and functional in all designated areas.
 - *The board has 16 security cameras. Store #2 has 14 security cameras.*

(RECOMMENDED ACTIONS (STATUTES OR COMMISSION RULES))

- In connection with the periodic audit, a Certificate of Accountability attestation form should be reviewed and signed by board members and applicable personnel. A signed copy would then only need to be emailed to Commission personnel for recordkeeping.

(GENERAL STATUTE REMINDERS)

- ABC Boards are required to operate within a balanced budget each fiscal year. Budget amendments must be approved by the board before any funds are transferred between accounts and utilized, occurring at the actual point of time an adjustment of funds is necessary. This would include the point in time during the fiscal year when the board will exceed its annual forecasted sales budget. *Ensure budget amendment copies are submitted to the ABC Commission as required per NCGS 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.*
- Please ensure all newly adopted policies or any updated policies are submitted electronically to the Commission for recordkeeping and review per NCAC 15A .1102 Rule. Electronic copies of the personnel manual should be emailed to Commission personnel for recordkeeping. A MXB beverage delivery policy and a credit card policy is recommended to established authorized use (sample copy forwarded for consideration). A tastings policy is recommended if tastings are done routinely.
- ABC Boards are required to work within general minimum and maximum limits for working capital, as established per Commission Rule NCAC 15A .0902(a)(2). When ABC Boards exceed maximum working capital in any given FY due to planned capital improvements, please secure written approval from the applicable County or Municipal authorities per N.C.G.S. 18B-805(d) and forward to the Commission. As best measure, securing documentation prior to exceeding maximum working capital would be the most ideal approach.

ADDITIONAL CONSIDERATIONS & GUIDANCE

- The Commission's primary focus for ABC board members:
- ABC board members are highly encouraged to meet monthly for the best formal oversight and review of board operations, routinely recording meeting minutes (*adhering to closed meeting requirements where applicable*) and ensuring either no conflicts of interest are present or that they are addressed appropriately when presented. Monthly sales should be reported to the Commission at beginning of next month, providing annual budgets, budget amendments, miscellaneous financial reporting to Commission following timelines, and ensuring Commission has annual CPA audits by Sept 30th.
- ABC boards are highly encouraged to keep term begin dates & term end dates updated on the Commission's board login website for all ABC board members and other information such as store hour changes, pictures, email updates, etc. *Moreover, liaising with the Commission when new members are appointed or when member resign early before term has ended is very important for recordkeeping efforts of the Commission.*
- ABC boards are highly encouraged to find straightforward ways to lower any recurring expenses. *A very tangible way to lower operating costs is to fully maximize monthly special purchase allowance (SPA) liquor products that routinely sell well in the store to lower cost of goods sold (COGS).* ABC Boards can limit the number of personnel travelling to conference and convention events across the state. Other ways to try to improve expenses include requesting bids annually from various vendors to get the best rates possible on financial audits, various utilities, maintenance contracts, and *credit card processing companies*.
- ABC boards are encouraged to closely review financial statements monthly, comparing with the annual budget forecast, approving budget amendments when necessary and submitting copies to the Commission for anticipated sales increases as well as other adjustments for budgeted accounts.
- Cross training opportunities for personnel should be maximized to ensure solid continuity of operations occurs for ABC boards. Also, training opportunities can work well to develop store employees for increased responsibility roles and serving to make both the routine operations and employee morale stronger.
- NCAC Rule 15A .1701 requires quarterly reports be submitted for any unsaleable merchandise (breakage) and retain original copies for three (3) years. *All breakage reports should only be transmitted via email submission to Commission staff; copies should not be mailed.*
- As a reminder, remove all faded posters and replace with new ones when applicable. Reach out to the Commission to provide fetal alcohol syndrome posters, NC Dept of Labor can provide wage & hour posters, and OSHA can provide some applicable federal posters if any are needed.
- ABC boards can explore additional training opportunities periodically available through the ABC Commission as well as partnering with other ABC boards on specific areas such as best retail and marketing practices.

**MARION ABC
BOARD**

ABC Commission 400 E.
Tryon Rd.
Raleigh, NC 27610

9-30-2026

We truly appreciate your support and recommendations from the audit recently performed. Eric McClary was nice, professional, and very helpful. His feedback was educational and informative. It was a pleasure to meet him and have him here. This performance audit will help us with the areas that need improvement.

Sincerely,



Chairman,
Marion ABC Board



General Manager,
Marion ABC Board

9 30 2026
Month Day Year

Marion
ABC Board

Certificate of Accountability

This document assures this Board and the State of North Carolina that the following statutory duties required of local ABC Boards have been properly performed.

1. The system has complied with all State uniform pricing requirements pursuant to NCGS §18B-804.
2. That all alcoholic beverages sold have been approved by the Commission for sale in this State pursuant to NCGS §18B-800.
3. That all "gross receipts" pursuant to NCGS §18B-805(a) have been properly accounted for and are lawful.
4. That all taxes due and board expenses have been properly and timely paid pursuant to NCGS §18B-805(b).
5. That all distributions pursuant to NCGS §18B-805 have been properly and timely paid.
6. That the finance officer for the board has properly performed all duties as required pursuant to NCGS §18B-702(k).

Jayne Edwards
General Manager

Harriett Hines
Financial Officer

Robert Ayers
Chairman

Tommy Ricketts
Board Member

Board Member

Board Member

Board Member