

**BOARD OF EDUCATION OF THE
TOWNSHIP OF WOODLAND SCHOOL DISTRICT
COUNTY OF BURLINGTON**

**AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**



TOWNSHIP OF WOODLAND SCHOOL DISTRICT
Auditor's Management Report on Administrative
Findings - Financial, Compliance and Performance

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**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

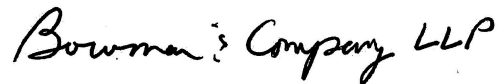
The Honorable President and
Members of the Board of Education
Township of Woodland School District
County of Burlington, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Township of Woodland School District, in the County of Burlington, State of New Jersey, as of and for the fiscal year ended June 30, 2017, which were separately issued in the Comprehensive Annual Financial Report dated December 4, 2017.

As part of our audit, we also performed procedures required by the Division of Administration and Finance, Department of Education, State of New Jersey, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is issued in conjunction with the Comprehensive Annual Financial Report of the Board of Education of the Township of Woodland School District, for the fiscal year ended June 30, 2017, and is intended for the information of the School District's management and the Division of Administration and Finance, Department of Education, State of New Jersey. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Robert S. Marrone
Certified Public Accountant
Public School Accountant No. CS 01113

Voorhees, New Jersey
December 4, 2017

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

SCOPE OF AUDIT

The audit covered the financial transactions of the Board Secretary / School Business Administrator and the Superintendent, the activities of the Board of Education, and the records of the various funds under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance

Fire insurance coverage was carried in the amounts as detailed on exhibit J-20, insurance schedule, contained in the School District's Comprehensive Annual Financial Report (CAFR).

Official Bonds (N.J.S.A. 18A: 17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Maria Funches	Board Secretary / School Business Administrator (until March 29, 2017)	\$ 250,000.00
Misty Weiss	Superintendent	250,000.00

There is a blanket dishonesty bond covering all other employees with the following coverage: \$250,000.00 per employee.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The School District made a proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING

Examination of Claims

Finding No. 2017-002

There were several expenditures that lacked proper approval and authorizing signatures. In addition several expenditures were incorrectly charged to the budget.

Recommendation

That the District ensure that all internal controls over expenditures are reviewed and adhered to.

Payroll Account

The net salaries of sampled employees of the School District were deposited in the net payroll account. Employees' payroll deductions and the employer's share of fringe benefits were deposited in the payroll agency account.

Sampled payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary / School Business Administrator.

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefit premium withholdings due to the general fund.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

Payroll Account (Cont'd)

Sampled payrolls were delivered to the Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Finding No. 2017-004

Monthly payments to the New Jersey Division of Pensions for employees' payroll deductions of Teacher's Pension and Annuity Fund and Public Employees' Retirement System were not made on a timely basis and amounts reported were not in agreement with employee deductions. In addition, the Public Employee's Retirement System annual appropriation was not paid by April 1.

Recommendation

That controls be implemented to ensure the School District complies with all requirements of deducting, remitting, reporting and filing pension information with the State.

Employee Position Control Roster

A sample of the Employee Position Control Roster indicated that it was in satisfactory condition and was approved by the county office submission with the 2016-2017 budget review checklist.

Encumbrances and Accounts Payable

A sample of outstanding issued purchase orders was made as of June 30 for proper classification of orders as encumbrances and accounts payable. Our sample did not indicate any reportable noncompliance with respect to classification of orders.

Travel

A sample of travel expenditures during the fiscal year under audit did not indicate any reportable noncompliance.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our randomly sampled expenditure transactions. We also tested the coding of all expenditures included in our compliance and single audit sampling procedures. In addition, a sample was selected that specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. Our samples indicated noncompliance with respect to classification of expenditures. As a result of the procedures performed, a transaction error rate of 1.158% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Finding No. 2017-001

The general ledger was not maintained during the fiscal year and cash reconciliations were not timely prepared. Significant adjusting journal entries were required to adequately reflect the financial condition of the School District.

Recommendation

That the District reviews and implements internal controls to ensure the general ledger is properly and timely maintained, and monthly cash reconciliations are prepared timely.

Finding No. 2017-003

The Certification of Implementation of the Correction Action Plan for the fiscal year ended June 30, 2016 was not filed by June 30 of the subsequent year and the Certification of Compliance with Federal and State Law Respecting the Reporting of Compensation for Certain Employees (E-CERT1) was not filed by March 15 of the current fiscal year.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

Board Secretary's Records (Cont'd)

Recommendation

The School District should implement procedures to ensure compliance with statutory deadlines for reports required to be filed with the State of New Jersey.

Finding No. 2017-005

Several budgetary line item accounts were over-expended during the fiscal year and at June 30, 2017, despite the Board Secretary's monthly certification to the contrary.

Recommendation

Approved budgetary line accounts should not be over-expended. The Board Secretary should ensure budgetary records are accurate prior to certifying the budgetary line item status and approving the issuance of purchase orders that would cause over-expenditure in the line item accounts to be charged.

Finding No. 2017-007

The Board Secretary's report was not filed with the County Superintendent on or before August 1.

Recommendation

That the School District implement procedures to ensure compliance with statutory deadlines for certain reports the School District is required to file with the State of New Jersey.

Elementary and Secondary Education Act (E.S.E.A.) / Improving America's Schools Act (I.A.S.A.) as reauthorized by the No Child Left Behind Act (N.C.L.B.) of 2001

The E.S.E.A. / N.C.L.B. financial exhibits are contained within the special revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VIB of the Elementary and Secondary Education Act as amended and reauthorized.

The audit of compliance for E.S.E.A. did not indicate any reportable noncompliance.

Other Special Federal and / or State Projects

The School District's other special projects were approved as listed on exhibits K-3 and K-4 located in the CAFR.

Our audit of the federal and state funds on a sample basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the special revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned other special projects.

The audit of compliance for other special projects did not indicate any reportable noncompliance.

TPAF Reimbursement

Finding No. 2017-004

The biweekly Teacher's Pension and Annuity Fund reimbursement requests were not made timely.

Recommendation

That controls be implemented to ensure the School District complies with all requirements of remitting, reporting and filing pension information with the State.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

TPAF Reimbursement to the State for Federal Salary Expenditures

Finding No. 2017-003

The monthly federal grant reimbursement requests were not submitted during the fiscal year and the annual Teacher's Pension and Annuity Fund reimbursement to the State for teachers' salaries paid with federal funds was not filed by October 1.

Recommendation

The School District should implement procedures to ensure compliance with statutory deadlines for reports required to be filed with the State of New Jersey.

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and the school contracts in general, are available on the following website:

<http://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>

Current statute is posted on the New Jersey Legislature website at:

http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&ofpage=TOC_Frame_Pg42

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000.00 with a Qualified Purchasing Agent and \$29,000.00 without a Qualified Purchasing Agent, respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$18,800.00 for 2016-17.

The School District's Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Based on the results of our audit, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

Finding No. 2017-006

There were several contracts that were not compliant with Local Public Contracts Law.

Recommendation

That effective control procedures be established to ensure compliance with all facets of the regulations set forth in the Local Public Contracts Law.

SCHOOL FOOD SERVICE

For the fiscal year ended June 30, 2017, the School District expended less than \$100,000.00 in federal and/or state funds for its Child Nutrition Program.

STUDENT BODY ACTIVITIES

Our audit of the financial and accounting records for student activities indicated that they were in satisfactory condition.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a sample of information reported in the October 15, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income, and bilingual. We also performed an inspection of the School District procedures related to its completion. The information on the A.S.S.A. was compared to the School District workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the schedule of audited enrollments.

The School District maintained workpapers on the prescribed State forms or their equivalent.

The School District has adequate written procedures for the recording of student enrollment data.

PUPIL TRANSPORTATION

Our audit procedures included a sample of on-roll status reported in the 2016-2017 District Report of Transported Resident Students (DRTRS). The information that was reported on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the schedule of audited enrollments.

Our procedures also included a sample of transportation related contracts and purchases. Based on our sample, the School District complied with proper bidding procedures and award of contracts. No exceptions were noted in our sample of transportation related purchases of goods and services.

FACILITIES AND CAPITAL ASSETS

Our audit of the financial and accounting records for facilities and capital assets indicated that they were in satisfactory condition.

MISCELLANEOUS

Continuing Disclosure Agreements

Not applicable - no outstanding bonds

Testing for Lead of All Drinking Water in Education Facilities

The School District complied with all the requirements of N.J.A.C. 6A:26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities, however, the New Jersey Department of Environmental Protection did not receive notification.

FOLLOW-UP ON PRIOR YEAR'S FINDINGS

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings with the exception of the following, which are repeated in this year's recommendations noted as current year finding(s) 2017-003, 2017-004, 2017-006 and 2017-007:

2016-001: Monthly payments to the New Jersey Division of Pensions for employees' payroll deductions of Teacher's Pension and Annuity Fund and Public Employees Retirement System were not made on a timely basis and amounts reported were not in agreement with employee deductions.

2016-002: The Teacher's Pension and Annuity Fund reimbursement to the State for teachers' salaries paid with federal funds was not filed by October 1.

2016-004: One extraordinary unspecifiable contract was not advertised and one tuition contract was not awarded in the minutes.

2016-006: The Board Secretary's report was not filed timely with the county superintendent.

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2017.

ACKNOWLEDGMENT

We received the complete cooperation of all of the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Robert S. Marrone
Public School Accountant No. CS01113

TOWNSHIP OF WOODLAND SCHOOL DISTRICT
 Application for State School Aid Summary
 Schedule of Audited Enrollments
 Enrollment as of October 15, 2016

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application, Test Score and Register	Sample Errors
Half Day Preschool	2	2		2	2							
Full Day Preschool	1	1		1	1							
Half Day Kindergarten	2	2		2	2							
Full Day Kindergarten	3	3		3	3							
One	1	1		1	1							
Two	4	4		4	4							
Three	2	2		2	2							
Four	1	1		1	1							
Five	1	1		1	1							
Six	3	3		3	3							
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14CR.)												
Subtotal	19	19	-	19	19	-	-	-	-	-	-	-
Special Education-Elementary	7	7		6	6							
Special Education-Middle School	3	3		3	3							
Special Education-High School												
Subtotal	10	10	-	9	9	-	-	-	-	-	-	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Totals	29	29	-	28	28	-	-	-	-	-	-	-
Percentage Error												

Transportation					
Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors
84	84		59	59	
13	13		9	9	
6	6	-	5	5	-
103	103	-	73	73	-
Percentage Error					

Reg. - Public Schools, Col. 1	Reg. - SpEd, Col. 4	Transported - Non-Public, Col. 3	Special Needs, Col. 6	Re-Calculated
5.8	5.8	18.0	18	5.8
Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A)				
Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B)				
Spec. Avg. (Mileage) = Special Ed. with Special Needs				

TOWNSHIP OF WOODLAND SCHOOL DISTRICT

Application for State School Aid Summary

Schedule of Audited Enrollments

Enrollment as of October 15, 2016

	Resident LEP NOT Low Income		Sample for Verification		
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool					
Full Day Preschool					
Half Day Kindergarten					
Full Day Kindergarten					
One					
Two					
Three					
Four					
Five					
Six					
Seven					
Eight					
Nine					
Ten					
Eleven					
Twelve					
Post-Graduate					
Adult H.S. (15+CR.)					
Adult H.S. (1-14CR.)					
Subtotal	-	-	-	-	-
Special Education-Elementary					
Special Education-Middle School					
Special Education-High School					
Subtotal	-	-	-	-	-
Co. Voc. - Regular					
Co. Voc. Ft. Post Sec.					
Subtotal	-	-	-	-	-
Totals	-	-	-	-	-
Percentage Error					-

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT / CHARTER SCHOOL / RENAISSANCE SCHOOL PROJECT

SECTION 1

2% Calculation of Excess Surplus

2016-17 Total General Fund Expenditures Reported on CAFR Exhibit C-1	\$ 3,131,277.97 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	- (B1a)
Transfer from Capital Reserve to Capital Projects Fund	- (B1b)
Transfer from General Fund to SRF for PreK-Regular	- (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	- (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	263,292.49 (B2a)
Assets Acquired Under Capital Leases	- (B2b)
Adjusted 2016-17 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>2,867,985.48 (B3)</u>
2% of Adjusted 2016-17 General Fund Expenditures [(B3) times .02]	<u>57,359.71 (B4)</u>
Enter Greater of (B4) or \$250,000	<u>250,000.00 (B5)</u>
Increased by: Allowable Adjustment *	<u>7,576.00 (K)</u>
Maximum Unassigned Fund Balance [(B5) + (K)]	<u>\$ 257,576.00 (M)</u>

SECTION 2

Total General Fund - Fund Balances at June 30, 2017 (Per CAFR Budgetary Comparison Schedule, Ex. C-1)	\$ 13,962.84 (C)
Decreased by:	
Year-End Encumbrances	- (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	- (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	- (C3)
Other Restricted Fund Balances ****	1.00 (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	- (C5)
Additional Assigned Fund Balance - Designated for Subsequent Year's Expenditures July 1, 2017-August 1, 2017	- (C6) *****
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C-6)]	<u>13,961.84 (U1)</u>

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	<u>\$ - (E)</u>
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Recapitulation of Excess Surplus as of June 30, 2017

Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ - (C3)
Restricted - Excess Surplus *** [(E)]	- (E)
Total Excess Surplus [(C3)+(E)]	<u>\$ - (D)</u>

EXCESS SURPLUS CALCULATION (CONT'D)

REGULAR DISTRICT / CHARTER SCHOOL / RENAISSANCE SCHOOL PROJECT

Footnotes:

* Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2016 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid;

(J3) Recognized current year School Bus Advertising Revenue; and

(J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Federal Impact Aid	\$ - (H)
Sale & Lease-back	- (I)
Extraordinary Aid	<u>7,576.00 (J1)</u>
Additional Nonpublic School Transportation Aid	<u>- (J2)</u>
Current Year School Bus Advertising Revenue Recognized	<u>- (J3)</u>
Family Crisis Transportation Aid	<u>- (J4)</u>
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 <u>\$ 7,576.00 (K)</u>

** This amount represents the June 30, 2016 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031. This amount was to be appropriated in the 2017-2018 general fund budget.

*** Amounts must agree to the June 30, 2017 CAFR and must agree to Audit Summary Line 90030.

**** Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

***** Increase in Assigned Fund Balance - Designated for Subsequent Year's expenditures July 1, 2017 to August 1, 2017 resulting from decrease in state aid after adoption of 2017-18 district budget. Refer to Commissioner's Broadcast and to page I-4.2 of this Audit Program.

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	-
Capital reserve	<u>1.00</u>
Maintenance reserve	-
Emergency reserve	-
Tuition reserve	-
School bus advertising 50% fuel offset reserve - current year	-
School bus advertising 50% fuel offset reserve - prior year	-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	-
Other state/government mandated reserves	-
[Other Restricted Fund Balance not noted above]****	<u>-</u>
Total Other Restricted Fund Balance	<u>\$ 1.00 (C4)</u>

TOWNSHIP OF WOODLAND SCHOOL DISTRICT
Audit Recommendations Summary
For the Fiscal Year Ended June 30, 2017

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

That the District ensure that all internal controls over expenditures are reviewed and adhered to.

That controls be implemented to ensure the School District complies with all requirements of deducting, remitting, reporting and filing pension information with the State.

That the District reviews and implements internal controls to ensure the general ledger is properly and timely maintained, and monthly cash reconciliations are prepared timely.

The School District should implement procedures to ensure compliance with statutory deadlines for reports required to be filed with the State of New Jersey.

Approved budgetary line accounts should not be over-expended. The Board Secretary should ensure budgetary records are accurate prior to certifying the budgetary line item status and approving the issuance of purchase orders that would cause over-expenditure in the line item accounts to be charged.

That the School District implement procedures to ensure compliance with statutory deadlines for certain reports the School District is required to file with the State of New Jersey.

3. School Purchasing Programs

That effective control procedures be established to ensure compliance with all facets of the regulations set forth in the Local Public Contracts Law.

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

TOWNSHIP OF WOODLAND SCHOOL DISTRICT
Audit Recommendations Summary
For the Fiscal Year Ended June 30, 2017

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

A review was performed on the prior year recommendations and corrective action was not taken on all prior year findings as follows:

2016-001, 2016-002, 2016-00 and 2016-006.

